

[Translation]

This is not the first time we have seen it happen. So, I invite my colleagues, here, in the House of Commons, to read the speech made by the hon. member for Maisonneuve-Rosemont—I had hoped he would be here this afternoon, but he made his contribution this morning—as I say, I therefore invite the hon. members from the province of Quebec, to set aside petty politics and acquaint themselves with what their colleague from Maisonneuve-Rosemont had to say about federal encroachments upon provincial jurisdictions. This is actually a rape. But we saw the same thing when the federal government tried to gain control over natural resources when we moved in the oil area against the province of Alberta.

Mr. Chairman, in view of this and the fact that we will have a tax allocation for the people of Alberta, I would move an amendment to clause 30 as follows:

That Bill C-56 be amended at clause 30, at page 34, by striking out lines 14 to 35 and substituting therefor the following: (a) \$100 for an individual residing in any province other than Quebec, \$85 for an individual residing in Quebec, and (b) the amount that would, but for this subsection, be the tax payable by him under this Part for the year.

I have it here in both French and English.

Mr. Pinard: Mr. Chairman, I listened carefully to the amendment moved by the hon. member and I suggest that on procedural grounds it is out of order as it goes directly against the amended ways and means motion, and more particularly it goes against and is in total disagreement with the provisions of clause 13 of the amended notice of ways and means motion.

Mr. Chairman, you will recall that the Speaker of the House made a ruling not long ago, that is on May 19, 1978, forcing the Minister of Finance to amend the notice of ways and means motion and specify in clause 13 of that motion the details corresponding to subclause 30(b) of Bill C-56. But even if at that time we had suggested to the Chair that it is not necessary to have a notice of ways and means motion when reducing taxes, in the ruling of the Chair it was clear that since it had been deemed appropriate to put it in a ways and means motion and it had been deemed appropriate to include a clause 13 dealing with clause 30 of the bill but that we had to be consistent and amend the ways and means motion to complete it and make it consistent with clause 30(b).

That has been done, Mr. Chairman. Now what the hon. member suggests is to delete paragraph (b) from clause 30 and to include the province of Quebec in the first part of clause 30, and to provide a special status, that is he now wants an income tax deduction of \$100 for the residents of the other provinces for 1978, as provided for in the first part of clause 30 and, still for 1978, the amendment suggests that the reduction be \$85 for Quebec taxpayers.

Mr. Chairman, here is the proposed change. According to the provisions of clause 30 of Bill C-56, before the proposed amendment, the rebate will be \$85 for 1977 for Quebec. However, clause 13 of the ways and means motion includes

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two items: first it says the 1978 taxation year and second the 1977 taxation year. What the hon. member proposes is to have only 1978 for all provinces, and of course that is contrary to the ways and means motion as amended which hon. members now have. I certainly would not expect the House and you, Mr. Chairman, to read clause 13 in full because it is quite long.

● (1442)

Mr. Chairman, I would like to draw your attention to Standing Order 60(11) which clearly states the following:

(11) The adoption of any ways and means motion shall be an order to bring in a bill or bills based on the provisions of any such motion.

We have agreed to the amended ways and means motion, Mr. Chairman, and what the House decided at that time now constitutes an order to bring in the bill now under consideration, which must be based on the provisions of this motion. According to the provisions of this motion, for all provinces except Quebec, the year involved is 1978, and for Quebec, it is 1977. Any amendment to change this, Mr. Chairman, goes clearly against the ways and means motion, which must be strictly followed under our standing orders, and I would like to refer in this regard to the ruling of the Speaker which appears in the *Votes and Proceedings* of Friday, May 19, 1978. This ruling starts on page 784 and ends on page 786.

To support my argument, Mr. Chairman, I would like to read two quotations from this ruling. The first reads as follows—and these are the words of the Speaker:

That is, it appears that section 122.1(2) to be enacted by clause 30 represents a substantial departure from paragraph (13) of the ways and means motion or from any other part of the ways and means motion besides, paragraph (13), in endeavouring to deal, not with the residents of a prescribed province, not for the taxation year 1978, but with the residents of a province which is not a prescribed province and for the taxation year 1977, depending on the ultimate interpretation to be placed on the language which I, of course, do not now decide.

A bit further on, Mr. Speaker said the following:

We must begin from the premise that a ways and means motion as the basis of a tax bill is the procedural device used to protect the financial initiative of the Crown.

Mr. Speaker went on to say:

The cure is simple. It requires a ways and means motion to cover the provisions of section 122.1(2) to be enacted by clause 30 of the bill.

And to conclude, the Speaker of the House ruled and I quote:

Meanwhile, the bill may proceed certainly through second reading, and if necessary into committee up to and including clause 29 of the bill. We have examined carefully the precedents which would support this point. They are clearly recited in Erskine May's *Parliamentary Practice*, nineteenth Edition, page 790, which reads as follows:

—and he quoted Erskine May.

Mr. Chairman, I say that, by deleting paragraph (2) of Bill C-56, to amend paragraph (1) and to include \$85 for the province of Quebec, but for taxation year 1978, the hon. member contradicts paragraph 13 (a) of ways and means