

I am discussing a serious matter which might be above his head but I would like to be able to make my point as did his colleague. I did not interrupt him out of respect for Parliament and I expect the Leader of the Opposition who brought the matter up this morning, to extend to me the same courtesy.

Therefore, Madam Speaker, the ways and means procedure is provided to allow government to increase the burdens upon the people. This morning in introducing a notice of ways and means motion in accordance with our Standing Orders the minister expressed the government's intention to eventually legislate an increase in the burdens imposed upon the people. This expression of "burden upon the people" is not picked out at random, Madam Speaker, and it certainly was not coined by the two members who raised a point of order; it is taken from Beauchesne's on page 174, citation 514(1) which clearly states that when making a statement concerning the budget or the business of ways and means, at that time a notice of ways and means motion must be introduced if the burdens upon the people are to be increased.

A little further, we find citation 516 which was quoted previously by the member for Calgary-Centre (Mr. Andre); he read citation 514 (1) which is quite right but he should also have read citation 514 (2) and I quote:

Therefore no motion can be made to impose a tax—

—which in this case means, according to section 60, paragraph (1) and according to the interpretation given by the authorities of the business of ways and means, that an increase of the burdens upon the people could be done only by—

—no motion can be made to impose a tax, save by a minister of the Crown, unless such tax be in substitution, by way of equivalent, for taxation at that moment submitted to the consideration of Parliament—

—this is not the case here—

—nor can the amount of a tax proposed on behalf of the Crown be augmented, nor any alteration made in the area of imposition. In like manner, no increase can be considered either of an existing, or of a new or temporary tax for the service of the year, except on the initiative of a minister, acting on behalf of the Crown; nor can a member other than a minister move for the introduction of a bill—

It seems obvious to me, Madam Speaker, that this morning the minister proposed an amendment to an act which implies an increase in the tax burden imposed on the people. And the first paragraph of the ways and means motion mentions that it is expedient to amend the Petroleum Administration Act to provide that each month, effective midnight, July 11, 1980, the charge imposed, levied and collected: (a) on each barrel of domestic petroleum, and so on. So, Madam Speaker, very clearly the government intends in fact to impose a charge on the people, to raise a tax and if this requires amending an act other than the Income Tax Act it does not mean that automatically it is excluded from proceeding through a ways and means motion.

Section 60 and others following as well as its subsections, because there are several, must be read and interpreted not

Point of Order—Mr. Andre

only in light of their literal meaning but also of their spirit. It is the only section in our rules which allows and describes the procedure to follow to impose levies on the people. The present rules of this House do not provide for any other procedure.

So we want to increase a tax and there is no other way—indeed, hon. members did not suggest any—which would allow us to increase that tax except the one used by the Minister of Energy, Mines and Resources this morning. Finally, Madam Speaker, it is interesting to refer to citation 530 on page 177, again in Beauchesne, and to consider the following:

No augmentation of a tax or duty asked by the Crown can be proposed to the committee, nor tax imposed, save upon the motion of a minister of the Crown;

The definition is already extended further in my opinion. First, the author talked about increasing the charge upon the people, and he is now talking about taxes or duties. Only a minister can move such a motion. It is specified that this should be done by a notice of a ways and means motion.

—nor would an amendment to extend the imposition of a tax to persons enjoying an exemption therefrom be now permitted.

I am trying to understand the point raised earlier by the hon. member for Calgary Centre (Mr. Andre), who said that the government cannot increase the tax in this case because there is already a statute in existence which provides a tax and which is not the Income Tax Act. If this is what he was saying, I do not accept his argument because it is not essential that the provision which the government wants to change be included in the Income Tax Act for the government to use the procedure provided in Standing Order 60(1), which deals with notices of ways and means. I respectfully submit, Madam Speaker, that the only means at our disposal to increase a charge upon the people, as it is stated in Beauchesne, the only means to impose an additional burden in the form of a tax or duty, the only legal and regular means provided by the Standing Orders is to table a notice of a ways and means motion, which is eventually followed by the motion accompanied by the bill based upon the ways and means motion, and in practice, it is only at that time that the bill can be debated, even though we have had today a preliminary debate to the one which should have been held or would have been held once the bill had been tabled. I therefore submit that the procedure we have followed is quite in order, that it covers exactly the increase required by the minister, and that there is no other legal means to achieve this purpose. I submit that simply amending the Petroleum Administration Act would have been insufficient in this case and that we should have had to table a notice of ways and means, otherwise the members of the official opposition would have risen to object to our procedure for amending the text of the statute.

● (1450)

[English]

Hon. Walter Baker (Nepean-Carleton): On that last point, Madam Speaker, the government cannot argue there is no