

Excise Tax Act

making any change whatever in the excise tax as applied to trucks or chassis, diesel locomotives or diesel engines or anything of the kind. The only changes are those that are underlined in the bill. The practice in these cases is simply to reproduce the entire schedule in the bill showing the changes that are made. The changes in this case are all underlined. There is no change whatever made by this bill in the tax applied under the Excise Tax Act to all those articles referred to by the hon. member for Essex East.

Mr. Benidickson: Mr. Speaker, may I speak to the point of order. I have no reason to believe that we should treat any of these bills any differently on second reading from the treatment accorded any other bill presented to the house. I think the same field for discussion of the principles involved in the bill should be available. The sponsor of these bills in recent years has been the present Minister of Finance (Mr. Fleming) who is exceptionally ticklish.

I wish to refer Your Honour to the debate on second reading with respect to an amendment to the Income Tax Act on July 3, 1956 as reported at page 5621 of *Hansard*. The first opposition speaker at that time was the present Minister of Finance who with respect to discussion of a budget bill said:

This cannot be a repetition of the budget debate nor, as the Speaker said on June 29, 1955, can the debate on second reading of the income tax amending bill be in itself a miniature budget debate. Had the rule been otherwise, there are many things that one would have wished to discuss at this time including questions as to the credit restrictions and other matters of a financial or fiscal nature which are calling for attention on the part of the house at this present time.

Mr. Bell (Carleton): Is that not clear?

Mr. Benidickson: The present Minister of Finance went on to say:

It is not always easy, Mr. Speaker, to define the principle of the annual income tax amending bill.

I say the same would apply to excise tax amendments. I continue:

It is an annual bill and, in this respect, it presents an annual problem. In fact, the income tax amending bill is almost always just a collection of individual amendments, some related to each other and some quite heterogeneous.

We have here a collection of individual amendments. The minister then went on to say:

It is desirable that there would be a periodical parliamentary review not only of what the government may consider each year to be necessary amendments to the Income Tax Act but of the Income Tax Act as a whole.

Mr. Fleming (Eglinton): Mr. Speaker, I certainly did not say that the second reading [Mr. Fleming (Eglinton).]

of a bill containing certain specific amendments was the place for that although I certainly argued that it was desirable to have a periodical review of the whole act. The hon. member has no right to wrench those words from their context and apply them as though they had reference to second reading of a bill to make specific amendments to the act.

Mr. Speaker: I think the hon. member for Fort William could proceed bearing in mind that this is not a resumption of the budget debate but a discussion of the bill which is before the house.

Mr. Badanai: Mr. Speaker, I have not been in the habit of flouting the rules of the Chair. I regret very much being unable to point out some of the omissions in the Excise Tax Act. I am particularly concerned about the automobile industry, one of the major industries in the country.

There is no mention of the automobile industry in this act, that is quite true. But I should merely like to point out to the minister the great importance of this if we are to foster and promote an industry which has given much to the development of Canada and to employment. That is one of the reasons why I wanted to bring this subject to the attention of the house. I know that the minister has heard arguments for and against for a long time. Probably he is very tired of hearing this question brought up periodically. In the bill to amend the Excise Tax Act he has made provision, for example, that portrait photographs of individuals shall be exempt from sales tax. That is a very insignificant matter. It does not mean very much to individual members of the community and it does not really mean very much so far as employment is concerned.

The minister has also introduced a change with respect to perforated pipe for drainage purposes not exceeding four inches in inside diameter. Why there is a limitation to four inches I do not know. I cannot fathom some of these changes in the Excise Tax Act. There are other insignificant changes relating to ducts for warm air systems for heating buildings and laryngeal speaking aids. The latter change is a very good thing with which I agree wholeheartedly. In fact, so far as all the amendments are concerned which have been introduced by the Minister of Finance I would not be opposed to removing the tax entirely.

But there is one important omission from the bill which would provide a lot of employment and give the industry concerned a great lift. I should like to remind the minister of some of the things he said about the