

increasing the tax to 9 per cent since the technical paper referred to in the motion outlined a plan for a 9 per cent tax.

[*Translation*]

The Chair acknowledges that these are serious questions worthy of careful consideration and a full explanation.

[*English*]

Before proceeding, it might be appropriate to explain briefly the significance of the Ways and Means motion, especially to our listening audience, but I suspect sometimes it might be of great help also to hon. members.

Our parliamentary procedures are based on the premise that before a government imposes any new tax, or before it seeks to continue any expiring tax, or before it increases the rate or scope of an existing tax, the government must table a notice of a Ways and Means motion in the House.

“Ways and Means” is the expression used to describe the process by which the government obtains the resources necessary to meet its expenses. In other words, how it raises taxes. Therefore, our practice requires that a notice of a motion outlining the proposed changes in taxation law be tabled in the House and that this motion be adopted in priority to first reading of a tax bill.

This motion of Ways and Means does not have to be identical to the subsequent taxation bill. In some cases, this motion is almost a word-for-word version of the subsequent bill, but in other cases it may be simply a one-paragraph statement generally explaining the proposed changes.

Hon. Members can be forgiven if sometimes they are in a state of perplexity as to just what exactly is appropriate to include or to leave out of a Ways and Means motion because there has been a very great variety of forms, wording and structure of Ways and Means motions over the many years of the history of our Parliament.

In some cases this motion is almost a word-for-word version of the subsequent bill, as I have said, but in other cases it may be simply a one-paragraph statement generally explaining the proposed changes. Our Standing Orders specify that the bill must be, and I quote, “based

Point of Order

on the provisions” of the Ways and Means motion. Many of my predecessors have explained in rulings that the words “based on” do not mean “identical to”.

[*Translation*]

I would now like to return to the case presently before us.

When the member for Kamloops argued that the ways and means motion contains reference to a document not tabled in the House, he raised a number of important issues. First, the Chair has been asked to pronounce on whether it is proper for a ways and means motion to refer to a document not tabled in the House.

[*English*]

In considering whether a Ways and Means motion should only refer to documents tabled in the House, the argument appears to hinge on whether the House and members had access to the documents and that these documents were public in nature. The need for such access is obvious. However, I hasten to add that there is nothing in our Standing Orders or in our practice to restrict all references in Ways and Means motions solely to documents tabled in the House.

• (1510)

The particular document in question, the technical paper issued on August 8, 1989, has an interesting history. As the Minister of Finance himself pointed out on January 25, 1990, the technical paper was the subject of a self-initiated committee study which resulted in the presentation of a report to the House on November 27, 1989. This technical paper was also the subject of a supply motion moved by the member for Yorkton—Melville on October 12, 1989, and I quote from page 4578 of *Hansard* where the member, when he commenced debate on the part of the New Democratic Party, said:

I rise today to ask the House to reject this proposal in the technical paper on the goods and services tax.

He was there referring to the technical paper which I have just mentioned.

There is ample evidence that this particular document was well known in parliamentary circles and that copies were readily available to members from the distribution office. Therefore, in terms of members' access to this paper, the Chair must conclude that there is no problem. Furthermore, in making his argument on Thursday,