

6.9 We recommend that if there is a desire to amend the original bill which is subject to the Provisional Implementation of Taxation Measures Act and the amendment is not substantial then it is appropriate to substitute the amended bill for the original bill and the 120 calendar day time limit for receiving Royal Assent would still run from the date of first reading of the original bill. If, however, the subsequent proposal substantially amends the original bill, the original bill should be withdrawn and the Provisional Implementation of Taxation Measures Act would not be applicable to the new proposal.

6.10 We recommend that the Provisional Implementation of Taxes Act contain specific wording making it clear that all taxes provisionally collected should be returned should the tax bill not receive Royal Assent within the prescribed period. This obligation should apply to third party withholding agents as well as to Revenue Canada.

6.11 We recommend that since taxpayers must act on provisional legislation as if it was law, Revenue Canada be required to give advance tax rulings with respect to provisional tax legislation in the same manner as it does presently with regard to existing tax legislation.

6.12 We recommend that the broad power to make regulations contained in the draft bill which is included in the budget paper be narrowed so that it only applies to administrative matters.

6.13 We recommend that the draft bill in the budget paper be substantially rewritten to include the recommendations set out above.