

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.

THE SEPARATION OF POLICY AND TECHNICAL MATTERS

7.1 We recommend that strictly technical taxation matters be separated from the major policy aspects of the budget and not be dealt with as part of the budget.

7.2 We recommend that these technical changes when deemed to be sufficient in number of grouped together in a single bill, which after second reading would be referred to a committee for study. After the hearings on these changes have been completed, the bill is to be reported back to the House and dealt with on its own merits and not as part of the other budget bills.

7.3 We recommend that in order to facilitate the study of these technical amendments that appropriate explanatory materials be tabled with the bill.

BORROWING AUTHORITY

8.1 We recommend that to ensure the financial relationship which we wish to establish among the budget, the estimates and the borrowing bill, the main borrowing bill be given first reading at the same time as the main estimates are tabled.

8.2 We recommend that if additional borrowing authority is required that additional borrowing bills should be given first reading at the same time as the supplementary estimates of the Department of Finance are tabled.

8.3 We recommend that the borrowing bills be separate bills and their passage through the parliamentary process be independent of any other financial process.