

*Points of Order*

theme that was mentioned in the earlier technical document of 9 per cent.

So in fact we believe that in this case it is a very frivolous point of order simply because the House had decided, the member had an opportunity, if he chose to, to get up and make his objections to the Ways and Means motion before the House decided on it, before he in fact and his party got up and expressed their opinion that Ways and Means motion. So we believe that it is frivolous.

Second, we do believe that should this question arise again it is very clear that the Ways and Means motion is the only part of the formal process that begins the financial process. It is not the documents that are referred to in that Ways and Means, whether they be technical documents, documents tabled in this House or documents not tabled in this House.

The bottom line is that we believe this is a frivolous point of order. We believe that the House should not be held up in any way while this issue is considered because we do believe that the raising of the point of order was totally out of place and is simply being used as a disruptive tactic to delay dealing with a very important piece of legislation which is central to this government's program for this particular Parliament.

**Mr. Nelson A. Riis (Kamloops):** Mr. Speaker, I listened with interest to the comments of my hon. colleagues. I respect their views and simply want to say at the outset of my comments that in no way was this meant to be a frivolous point of order.

The arguments have been presented to you. I do not have much to add to what I raised yesterday but I would like to repeat two small sections.

First, I would like to reply to my hon. friend, the parliamentary secretary, regarding why I raised it when I did. When I read the notice of Ways and Means motion I read that a tax in this motion referred to as a goods and services tax would be imposed after 1990 under the Excise Tax Act at a rate of 7 per cent as set out in the documents entitled, and so on and so forth.

In other words, when I saw the words "as set out" I must admit I made the assumption that they were documents, papers that had been tabled in the House of Commons. That is the way we normally do business to

my understanding, that is the way I have always done business. And it was not until I went to the Journals branch to receive a copy of the technical paper to familiarize myself with the contents that I was made aware that it had never been tabled, that this document on which the Ways and Means motion was based was not a document that had been tabled in this House and made available to members of this House, but was a technical document that a minister had issued some time in the past.

Without going over the arguments, I do hope that we are not entering an era where significant tax changes will be based primarily on documents issued by some one, some place, somewhere, and not here in the House of Commons.

I reiterate, however, that the question that I posed to you yesterday and asked for a ruling on, that is, whether or not the adoption of this Ways and Means motion had breached parliamentary tradition, I still think is a very valid question. And asking you to review whether we are not establishing a very dangerous precedent is still a very reasonable question to ask.

As well, I believe that whether this imposes a rather uncertain scope around the goods and services bill and the amendments the House will be empowered to consider is a question on which you ought to rule.

So while I respect the views of my hon. colleagues, I do think that we are trying to offer you views to enable you to make a decision so that this type of question never comes up again in the future. We will have some very clear guidelines spelled out as a result of your ruling when you make it. I do not think that the arguments put forward today detract in any way from the questions that I posed yesterday.

• (1530)

**Mr. Speaker:** I want to thank the hon. Minister of Finance for taking the time to give the Chair his views on this matter. I also want to thank the parliamentary secretary. Again I want to thank the hon. member for Kamloops for responding.

I must say to all hon. members, as I said yesterday, that of course the Chair takes this matter as a serious question. I shall return to the House with a response as soon as I am able. I thank hon. members.

The hon. member for Calgary West on another matter.