

Privilege

recur. I expect the Department of Finance and other departments to study this ruling carefully and remind everyone within the Public Service that we are a parliamentary democracy, not a so-called executive democracy, nor a so-called administrative democracy.

Here we have a situation in which obviously the advice that Your Honour tendered to the Department of Finance has been ignored by the Department of National Revenue. This memorandum is clearly in contravention of the ruling that Your Honour handed down on this matter on October 10 last year.

It seems to me that officials in the department ought not to have said that this tax will be replaced. They ought to have said that it is proposed that it be replaced.

I submit that by using the words "will replace" these officials are in contempt of Parliament. The minister who is responsible to this House is in contempt of Parliament.

This matter ought to be referred to the Standing Committee on Privileges and Elections. If Your Honour finds that you agree with me on this point, I will be pleased to move the appropriate motion.

Hon. Harvie Andre (Minister of State and Leader of the Government in the House of Commons): Mr. Speaker, my friend, the hon. member for Kingston and the Islands, neglected to mention that between your first ruling on an advertisement respecting the GST and today's question of privilege respecting this letter from National Revenue to the Township of Red Lake, an important event occurred—this House passed the legislation.

Mr. Boudria: Parliament hasn't.

Mr. Andre: I hear from the other side that Parliament has not—Parliament consisting of the Governor General, the Senate and the House of Commons.

I would remind hon. members of another point of order, when we asked the Chair in respect of some business *vis-à-vis* the Senate, the Chair quite accurately, quite properly and with no surprise, indicated that the Speaker of the House of Commons has no authority over the Senate, and presumably no authority over the Governor General.

What the Speaker has is authority over this House. How one can ask the Speaker to say the government is in contempt of this House when this House has passed the

legislation is something upon which I think the hon. member should reflect.

More significantly—and I do appreciate the hon. member having sent over this notice to me during Question Period—I would ask you, Mr. Speaker, to reflect on your own experience and recognize that in fact it is standard practice, and has been for decades, for budgets to be presented, for the House to pass them generally by way of approval of a confidence motion, to have specific legislation flowing therefrom preceded by a Ways and Means Motion and then have it proceed through the system. The Department of National Revenue commences very frequently collecting the tax that very evening or the next day. That is what our system is based on.

The hon. member seems to have our system confused with the American system where in fact they do not commence collecting taxes until the bill has passed all the way through the system.

The hon. member was not here, but one of the first pieces of legislation the new government elected in 1984 was required to pass was legislation concerning income tax amendments from a budget brought in by the previous Liberal administration.

Such is the nature of our practices in this country that for the hon. member to now stand up and say that this is a question of privilege is, I am sure, as he recognizes it, stretching things quite a bit. There is no privilege here. It is simply prudent public servants gathering the necessary information so that they will be in a position to implement the tax when it comes into effect, as is being planned, on January 1, 1991.

Mr. Don Boudria (Glengarry—Prescott—Russell): Mr. Speaker, I have listened to the comments of the government House leader. I am sure that Mr. Speaker has noticed by now that his comments have little, if anything, to do with the argument put very well by my colleague from Kingston and the Islands.

• (1510)

First, I do not accept the explanation offered by the minister in his reply, that in fact this House has now dealt with the matter and that justifies the government going ahead with this kind of information.

Nevertheless, I want to draw to the Speaker's attention that this memo is dated April 23, 1990. The bill was passed in this House on May 4, 1990, which is after April