

V. Statutory Instruments made under the Income Tax Act
(Paragraphs 140-141)

Not acted upon

The Status of the National Revenue Department's Interpretation Bulletins and Information Circulars, and their equivalents in other Departments of State and agencies, must be carefully examined when the definition of a statutory instrument is amended.

W. Affirmation and disallowance of Statutory Instruments by the House of Parliament

(Paragraph 142)

Not acted upon

1. Greater use should be made of affirmative and negative resolution procedures in the drafting of Bills.

Not acted upon

2. A complete code governing both affirmative and negative resolutions should be adopted either by the amendment of section 28A of the Interpretation Act or by the adoption by the two Houses of Standing Orders (preferably identical) setting out in detail the procedures to be followed in the two Houses.