

*Point of Order*

January 25, the minister offered to table the August 8 technical paper and, indeed, did so on Friday, January 26.

On strictly procedural grounds, I wish to repeat again there is no requirement that motions only refer to documents tabled in the House. Unless required by statute or our own Standing Orders, documents are tabled in the House as a courtesy for information purposes.

Far more problematic to the Chair is the ancillary question raised by the hon. member for Kamloops concerning the possibility of amendments to the bill based on the Ways and Means motion. This turns, of course, on the relationship between the motion and the taxation bill. The member argues that the motion imposes an uncertain scope around the goods and services tax bill. Specifically, he points to the contradiction between the 9 per cent tax as outlined in the technical paper and the 7 per cent tax as set down in the December, 1989 document and the motion.

In the event that hon. members or the public are wondering how this contradiction could be there, it is clearly there because the technical paper was written and made public some time ago and, of course, mentioned 9 per cent and the December document reflected changes in government policy. That is why the document refers to a 7 per cent tax.

On the strict matter of the rate itself, I should immediately say that the specific terms of the motion refer to a 7 per cent tax. When I say "the specific terms of the motion", I am talking about the the specific terms of the Ways and Means motion which refer only to a 7 per cent tax and the bill and any proposed amendments would therefore have to be limited to that rate as an upper limit.

On January 25, 1990, the hon. Minister of Finance also spoke to this point of order. He stated that the reference in the Ways and Means motion to the August 1989 technical paper—that is the one that spoke about 9 per cent, the first one—and the December 1989 document tabled in the House had been made to be, in his words, "helpful". As he explained on page 7470 of *Hansard*, and I quote the minister:

In short, we made reference to the August technical paper as an historical milestone of the GST policy development process in an effort to be helpful to members of this House—In closing, I would again submit that the Ways and Means motion tabled on Monday of

this week stands on its own in providing the scope and the legal authority for the GST legislation, with or without the reference to the August technical paper that my hon. colleague has referred to.

[*Translation*]

The Chair will accept the explanation given by the Hon. Minister that the reference to the documents in the ways and means motion is peripheral to the expression of the financial initiative of the government.

[*English*]

There would be very real difficulties in basing a tax bill on documents which were part of a consultative process, not least of all because those documents are not congruent one with the other. Each of the documents details different areas of concern on the general issue of the goods and services tax.

I must say in passing that I and others have examined both of these documents. They have been reviewed very carefully by the Chair in the preparation of this judgment.

In terms of proposing future amendments based on these documents, the Chair could be left in the unenviable position of reconciling the contradictions in these documents, trying to determine what constitutes the four corners of the bill and the scope of the intended tax.

I think hon. members, and I am sure the minister, would agree that this would have been an intolerable procedural situation and one causing the Chair and the House some considerable difficulty.

[*Translation*]

In this regard, the Chair is reminded of a statement made by one of his predecessors, Speaker Jerome, when he had to decide on the relationship between a ways and means motion and the subsequent bill. On December 18, 1974, Speaker Jerome said:

[*English*]

—the terms of the Ways and Means motion are a carefully prepared expression of the financial initiative of the Crown and frequent departures from them can only invite deterioration of that most important power.

As presently worded and distanced from the August and December technical documents, the Ways and Means motion declares simply that a goods and services tax will be implemented after 1990, calculated at a rate of 7 per cent: