

Point of Order

provide any amendments to the motion. In a sense, no one could even add any commentary. It was simply dealt with in the usual way.

Having now examined the process, to me there appears to be a very serious irregularity regarding the motion. I raise this point of order today to ask the Chair to determine whether or not it would be appropriate at this point to permit a bill to proceed which will be based on this motion.

Mr. Speaker, you will recall that the motion proposes that a good and services tax of 7 per cent be imposed after 1990 and that the tax be as set out as the motion indicated in two documents. One of these documents was tabled in the House just over a month ago. The other document referred to as a goods and services technical paper was issued by the Minister of Finance on August 8.

Members, most of whom I am sure went to the Journals Branch this morning to get a copy of this technical paper, discovered as I did that such a document has never been tabled in this House. It is not a sessional paper. As I am not privy to all the papers issued by the Minister of Finance in the period of the summer, I can only guess as to which technical paper the Ways and Means Motion refers to.

The process of passing motions which refer to documents that are not before this House—motions, I might add, which can result in the passage of bills imposing taxes—causes members serious concern. It raises some important questions.

The first question it raises is the general question as to whether the government is establishing new parliamentary and constitutional traditions. It used to be that money bills had to originate in the House of Commons. Now, we have budgets which originate in press conferences and tax bills which are founded, at least in part, in documents that have been released through the press. This question was raised in the House following the budget fiasco last April, and I must say, if my memory serves me, the Chair has yet to offer an opinion on that question.

The second more troubling question relates to the implications of what the House will be enabled to do to a bill which flows from a Ways and Means Motion based on a non-parliamentary document.

The twenty-first edition of Erskine May cautions that amendments to tax bills must not exceed the scope, increase the amount or extend the incidence of any charge upon the people defined by the terms of the ways and means resolutions by which the provisions proposed to be amended are authorized. It is further offered that when a tax is imposed in a bill which is less than a ways and means resolution that amendments are in order in committee on the bill to increase the tax up to the limit laid down by the ways and means resolution. This becomes very critical at this point. The technical paper referred to by the Minister of Finance in his motion that was adopted yesterday by this House referred to a 9 per cent goods and services tax. Does this mean that the House, or a committee of the House, can increase the tax up to 9 per cent, as reflected in the document referred to in the Ways and Means Motion?

In conclusion, Mr. Speaker, I simply ask that you review this general question and rule on whether the adoption of yesterday's motion has breached parliamentary tradition as we know it in the House of Commons, rule on whether it has established a very dangerous precedent in reference to documents that have never been tabled before this House, and to rule on whether it throws into question the rights of the House over tax issues generally.

Finally, I would ask that you consider whether this imposes a very uncertain scope around this goods and services tax bill and the amendments that the House will be empowered to consider during the process of debate and the consideration of changes to the act.

Hon. Michael Wilson (Minister of Finance): Mr. Speaker, I am trying to check on the accuracy of what the hon. member for Kamloops has just said. The documents tabled on December 19 following my statement show that the clear intention of the Government of Canada was to reduce the rate that was set out in the technical paper from 9 per cent to 7 per cent. Nothing could be clearer than that both in my statement as well as in the documents that were tabled in the House.