
THE House of Assembly Debates

(OFFICIAL REPORT)

SECOND SESSION OF 1981 — 86

HOUSE OF ASSEMBLY

Tuesday, December 4, 1984.

Pursuant to the adjournment, the House of Assembly met at 12.25 p.m. o'clock.

PRESENT

His Honour C. L. Bolden, LL.B., (Speaker)
His Honour R. E. Brathwaite, (Deputy Speaker)
Hon. L. S. Craig, (Minister of Parliamentary Affairs and Leader of the House)
Hon. H. deB. Forde, Q.C., M.A., LL.B.
Hon. L. B. Brathwaite, (Minister of Housing and Lands)
Mr. J. G. Odle, B.Sc., (Chairman of Committees)
Hon. L. R. Tull, Q.C., M.A., (Attorney General and Minister of Legal Affairs and Minister of Foreign Affairs)
Mr. L. L. Sisnett, (Parliamentary Secretary)
Dr. D. G. Blackman, B.A., M.A., Ph.D.
Hon. A. Truss
Mr. O. S. Arthur, M.Sc. (Econ.)

Prayers were read by Father D. Stapleton.

Mr. SPEAKER: The House is in session.

MINUTES

Mr. SPEAKER: The Minutes of the meeting of Tuesday, November 27, 1984.

Hon. L. S. CRAIG: Your Honour, I beg to move that the Minutes for the meeting of Tuesday, November 27, 1984 be taken as read.

Mr. SPEAKER: If there are no observations or objections, let the Minutes stand confirmed.

Messrs. H. A. BLACKMAN, L. E. SANDIFORD and W. O. FRANKLIN entered the Chamber and took their seats.

PAPERS

Hon. L. S. CRAIG: Sir, on behalf of the Minister of Finance and Planning, I am commanded to lay:

The Annual Report and Financial Statements of the National Petroleum Corporation for the year April, 1983 to March 1984.

GOVERNMENT NOTICES

Hon. L. S. CRAIG: Mr. Speaker, I beg to give notice of:

A Bill to amend the National Health Service Board Act.

FIRST READING OF BILLS

On motion of Hon. L. S. CRAIG, seconded by Hon. L. R. TULL, a Bill to amend the National Health Service Board Act was read a first time.

ORAL REPLIES TO QUESTIONS

Hon. L. S. CRAIG: Sir, I beg to inform the House that the reply to Question No. 6, asked by the honourable Member for St. Michael South, is now ready.

ORDERS OF THE DAY

GOVERNMENT BUSINESS

SUSPENSION OF STANDING ORDERS

Hon. L. S. CRAIG: Sir, I beg to move that Standing Orders Nos. 6, 16, 18, 20, 42(5), 43 and 44 be suspended for the remainder of the day's sitting.

The question that those several Standing Orders be suspended for the remainder of the day's sitting was put and resolved in the affirmative without division.

LEASE OF LAND AT GRANTLEY ADAMS INTERNATIONAL AIRPORT, CHRIST CHURCH TO JENNIFER ATKINSON, LTD.

Order No. 3 was called – To move the passing of a Resolution to approve the lease of land at Grantley Adams International Airport, Christ Church to Jennifer Atkinson Ltd.

Hon. L. B. BRATHWAITE (St. Andrew): Mr. Speaker, this Resolution seeks to lease a portion of land to the company mentioned in the Resolution. While it is a new lease, the person is now the lessee for the company which operates an existing service area for the selling of petroleum products at Terminal No. 2 at Grantley Adams International Airport. With the coming into being of the new terminal, business has considerably fallen off, and therefore the owners are seeking to have the petroleum station sited on a spot that would be more advantageous to them.

This area was looked at by the Technical Division. I have copies of the plan here which I can make available to the spokesman on the other side on this matter, so that he can inform himself as to the actual position with respect to the site for this area.

The Ministry of Transport and Works is very agreeable to the lay-out of this facility, and is satisfied that it will not be a hazard to traffic moving in and out of the Grantley Adams International Airport. The Government is understanding of the need for the shift. Many people who now utilize the services of the new airport, find it difficult to go to another existing petroleum facility, and therefore we consider it necessary that the new company should go to the site which it considers is suitable for the operation of that facility.

I beg to move that this Resolution do now pass.

Hon. L. S. CRAIG: I beg to second that.

The question was put and resolved in the affirmative without division.

BARBADOS FOREIGN SALES CORPORATION ACT,
1984

Order No. 2 was called – To move the Second Reading of a Bill to make provision for income tax and other concessions to foreign sales corporations established in Barbados.

Hon. L. R. TULL (St. George South): Mr. Speaker, as stated in the objectives of this Bill, the Bill seeks to facilitate the establishment of foreign sales corporations in Barbados.

12.25 p.m.

The Foreign Sales Corporation is an offshore entity which is being used by the United States to replace these domestic international sales corporations. For many years the United States granted tax incentives to these domestic international sales corporations that were engaged in the promotion and the selling of United States products in foreign markets. As a result of the grant of these incentives, the United States got into a very long and bitter dispute over the General Agreement on Tariffs and Trade and also with its major trading partners to determine whether the incentives granted under this regime constituted a prohibited export subsidy under the terms of GATT.

In response to increasing pressure from GATT Council, which proposed imposing penalties on these corporations and against United States companies involved in such transactions, the United States decided to replace the domestic international sales corporations with what is known as foreign sales corporations. These new entities will be granted tax incentives by the United States Government even though they are incorporated and located outside the United States of America. The United States is of the view, although it is somewhat disputed, that this will remove the grounds of objections by the General Agreement on Tariffs and Trade.

The FSC provisions appear in the United States Tax Reform Act of 1984, and the Act requires that these foreign sales corporations incorporate and locate either in US possessions and territories or a foreign country which has an agreement with the United States for the exchange of tax information with this country. The domestic international sales corporations are required by the United States law to find a domicile outside the United States by 31st December, 1984, if they are to benefit from the Tax Reform Act of 1984 for the full calendar year of 1985, and it is estimated that there are about 10 000 such companies which will be looking around the world for new domicile. Barbados is among the countries certified by the United States Government as a qualified domicile. Barbados qualified as a result of its concluding and signing an Exchange of Information Treaty on 3rd November, 1984. There has been a lot of publicity given to the negotiations, the Treaty, and its signing a month or so ago.

The benefits that will accrue to the Government of Barbados, indeed the country Barbados, from the presence of these foreign sales corporations would include

generation of new jobs, for instance, professionals such as accountants and lawyers, and contributions derived from expenditure in connection with the trade operations of the FSCs. The accommodation of the FSCs must also be seen as an expansion of Barbados' offshore sector. Barbados would get a lot of competition in this area, and one expects that US territories like Guam, the Virgin Islands and Samoa, indeed Jamaica and countries with which the United States has had a treaty arrangement for about two years, and this Bill therefore seeks to ensure that Barbados is in a favourable, competitive position in relation to these countries.

The Information Tax Reform Act of 1984 prohibits the United States possessions from imposing an income tax on the foreign sales corporations until 1st January, 1987, and the US Virgin Islands is the only US possession which has indicated that it will nonetheless impose an income tax.

The objects are set out very clearly in the Bill, and if any honourable Member would like more detailed information, there is much of it on file here and I would be happy to give the information, either in Committee or in my final reply.

I beg to move that this Bill be now read a second time.

Hon. H. deB. FORDE (Christ Church West): Mr. Speaker, I rise to second the Bill. The Government has shown a consistent policy of widening its domestic laws and administrative practices to incorporate the offshore business. I believe that it is a very good policy and it does show the Government's serious desire not only to make Barbados into a very recognised financial centre, but at the same time to increase employment opportunities for the young people coming into the work force.

With the development of the technological revolution, it is expected that jobs will no doubt switch from the pure industrial part of the economy to what is referred to as 'the information technologically related sector of our economy'. This will involve our inter-acting very closely with foreign corporations, particularly those in the United States, and I hope eventually in places as far afield as Japan, so I believe that we must prepare the legal and administrative structure to make use of such opportunities as may arise for us.

Barbados is very fortunate in having very sound political democratic institutions and a reputation for political stability. In addition, I think the country is fortunate to have a very literate work force, very good educational standards, a well recognised set of health institutions and, I believe, a people that are basically friendly to foreign enterprise and foreign investment.

These are qualities that I hope we will continue to cultivate, develop and cherish as we seek to pursue the offshore business.

I should like, however, to suggest to the Government that we can strengthen the institutional structure of the institutions which cater to the offshore business, particularly offshore service industries, if the Government had at least one distinct authority which looked after offshore activities. At the moment the responsibility for this is shared between the Ministry of Finance and the Ministry of Trade, between the Central Bank and the IDC, and it seems to me that we should emulate the example set in other places, such as the Netherlands Antilles, and go after one well-staffed, well-managed institution, looking after all aspects of our offshore legislation.

12.35 p.m.

It has taken the Government some time to renegotiate a double taxation treaty with the United States. That treaty has not yet been brought to the House. I hope that the Minister is in a position to give us some indication as to how soon a copy of the double taxation agreement will be laid on the Table of the House.

The Minister, in his introduction, referred to the exchange of information agreement signed between the United States and Barbados, I believe it was on November 6. Were it not for that agreement or some suitable bilateral tax treaty incorporating provisions such as those which are contained in the agreement, it would not have been possible to have this Bill before the House today. I would think it would also be useful for the Government to lay on the Table of the House the agreement concerning the exchange of information.

I have had the benefit of seeing a copy of that agreement which has been released in Washington, but I do not believe that many of our citizens have had the opportunity of seeing it. I am satisfied that it does not trespass on the privileges and immunities which would be reserved to our citizens under the Constitution and Laws of Barbados. I wish to congratulate the Government advisers who negotiated this treaty as well as the double taxation treaty for sticking out for principle and making sure that any such agreement conforms with our existing constitutional provisions.

The United States has recently been extending its judicial arm to control operations in other countries. There is a running battle between the United States, the United Kingdom and the Australian courts dealing with the enforcement provisions which United States laws seek to apply to compel persons in other jurisdictions to be subject to its various judicial writs. I trust that the Government will follow the developments in this field,

and perhaps, in concert with the other Commonwealth countries, pass legislation which would allow a reasonable exchange of information and safeguard the rights of local citizens at the same time.

With respect to the policy of the Bill, I do not believe that there is anything with which we can quarrel. I note the provision which is being introduced by way of amendment that if a foreign sales corporation loses the characteristics of such a corporation, it is still possible for it to operate as an international business company at a lower rate of two and a half per cent tax. I welcome this provision.

I do not believe that many honourable Members know that when the United States' then existing taxation treaty lapsed, because we had not completed the negotiations for a new treaty, Barbados lost about 70 per cent of its international business companies. Many of them relocated rather rapidly in the Netherlands Antilles, and some of them in Panama. I think that once you have lost that type of business, it is always difficult to retrieve it. But I would hope that we would have a very aggressive sales campaign to try to recoup such business as we have lost, and to share in the business which will result from this legislation.

I am aware that the Registration Office is going to be very heavily pressed to incorporate probably some two thousand private companies catering to foreign sales corporations — and this must be done before the end of the year. This will mean a tremendous amount of fees flowing into the registration system, and it will mean, of course, revenue for annual charges coming to the Government.

But it means a bit more than this, because for foreign sales corporations to qualify for treatment under the Income Tax Reform Act, they must maintain offices overseas and be managed overseas rather than in the United States. I expect to see warehousing carried on here for the purpose of exporting United States produce to third countries, and this should help the construction industry and create employment opportunities. I expect that such corporations, either directly or through existing Barbados service companies, will be managing their business from Barbados, and therefore, we should have an increase in employment opportunities. I expect that, in order to comply with the provisions of the Act and of the United States legislation, such corporations would maintain their principal bank accounts outside of the United States as well, and those bank accounts will mean an inflow of hard US currency to the offshore industry.

Our offshore banking sector has grown quite significantly in volume, although not in numbers of companies. I do not think this is anything that Barbados should be concerned about, because we have gone after

the best business in offshore banking rather than permitting the laundering of money, as is allowed in some places. All the initial fears which I heard about the Offshore Banking Act have certainly not materialized within this jurisdiction. It is much to the credit of the way in which Government has handled the Bill that we have not become a centre for laundering drug money or money from criminal activities, and that we have now gone further and we are prepared to exchange information that would ferret out any such operations, should they ever seek to locate within our own jurisdiction.

I wish to stress this point. I think that the Government, by legislation and by administrative action, has been more than careful to see that only the best operations come within the jurisdiction. I am sure that the strict control which will be exercised by the United States Treasury in relation to foreign sales corporations will also ensure that no fly-by-night operators get the benefit of this Act.

Mr. Speaker, I am also pleased that the Government has taken the opportunity in this legislation to preserve the Caribbean Community from being treated as an area for offshore activity, because if CARICOM is to grow, we should try to harmonize the various laws in the community dealing with the offshore business. Our legislation differs from that recently passed in Jamaica. I must ask the Minister whether the Government intends to raise, at the regional level, the harmonization of the Jamaican legislation so that a foreign sales corporation cannot operate in CARICOM exporting from Jamaica, although it is more a matter for the Jamaicans than for ourselves, and get the benefit of a tax free regime in Jamaica. Certainly, the corporation would still, in my view, be subjected to tax on income arising in Barbados. I think that some regard should be paid to this aspect of the matter as well.

I said earlier that we should ensure that the administrative structures which manage our offshore industry are not only efficient, but that they are unified and well-managed. In this regard, the Government has begun to make use of the Companies Act, 1982, which I understand, will be brought into full operation on January 1, 1985. It is being brought into full operation for the purposes of corporations being formed under this Act, as indeed it has been brought into operation for the purposes of the Financial Service Corporation, for which we passed the Bill at the beginning of this year.

I still remain concerned, however, about the amount of responsibilities and duties which we continue to place on the Registration Office and the Registry staff, without any corresponding arrangements being made in physical conditions for the expansion of the facilities in the Registry. You have heard me, Sir, since 1976 and before, speak

on the necessity for the early construction of a Supreme Court, and I remain convinced that we must hurry up with that part of the Development Plan, because the Registry is literally bursting at its seams. I do not believe that you can put any more people to work within the Registration Office without further reducing their productivity. We continue to put new work on them without giving them the tools or the surroundings to perform properly.

12.45 p.m.

I am aware of the amount of activity that is now going on at the Registry in order to accommodate this Bill, and to accommodate the coming into operation of the Companies Act. I believe the Government is missing a good opportunity to maximise the collection of fees under some of the existing legislation because of the lack of adequate policing facilities at the Registry. It is no fault of the people in the Registration Office.

I had hoped that we would have moved the Companies Act to the stage where we would have had a new department managing companies, trade marks and intellectual property, and I believe it is a little bit short-sighted of the Government in this regard to think that all you have to do is to give lawyers some more work and you only need an extra Assistant Registrar and that would cope adequately with these additional duties. That is really not good enough, and I expect that more adequate provisions will be made in the coming year for the proper policing of the Companies Act.

I again repeat that unless Barbados can show that it is managing the offshore sector properly, it will not attract people — no matter how attractive the legislation may be. I realise that the Central Bank has tried manfully to promote the offshore sector, but I think we have to do much more than that and put in our own infrastructure for this purpose.

To revert to the Exchange of Information. (Tax Innovation) Agreement, I notice that there is a mutual agreement between the parties for implementing a programme to carry out the purposes of the Agreement. I wish the Minister to let me know whether it is part of Government's on-going process to train people in the management of international tax treaties. This is a very specialised field.

The Income Tax Department, like the Registry, is also bursting at its seams. In fact, I think it has even difficulty in servicing refunds to taxpayers on time, but it may well be that Government has a training programme in this field. Again we notice that the Income Tax Commissioner under this Act is having various duties placed on him,

Aside.

Hon. H. deB. FORDE: I will not listen to the *sotto voce* remarks. All I am saying is that I am aware that the Income Tax Department is very hard-pressed to carry out the myriad duties they have to do, given the staff structure of that Department. I have spoken before at length on this, and I hope I have given some constructive proposals and criticisms to the Government on how to beef up the Tax Department.

I am aware that not only the private business sector, but the private professional sector, particularly the accountants and the lawyers, has made available to the Government *gratis* its expertise on tax matters for the purposes of renegotiating the double taxation agreement between the Government and the United States. This is to be welcomed. Very often we hear professionals, particularly lawyers, being taken to task and being attacked, but very often as well professionals, lawyers in private practice, have always been willing to co-operate with the Government in giving whatever expertise they have *gratis* to assist in improving the negotiating position of the Government and the laws of Barbados. I think I would be failing in my duty if I did not, therefore, say that I am pleased that the Bar Association and the Institute of Public Accountants did everything in their power to assist the Government with the negotiations and to make their expertise available in these negotiations. I would hope that the Government can structure this on-going co-operation and technical assistance in formal technical assistance agreements between itself and the professionals and the private sector to be used to the long term benefit of Barbados as a whole.

Aside

Hon. H. deB. FORDE: The Minister has said *sotto voce* that perhaps the professionals are making a lot of money out of this. Probably we are. I must also say likewise the overheads of practice are now much more than they were certainly when I left practice in 1976. It is very seldom that we find a lawyer operating from a little hole and having only a clerk. Nowadays, in order to go after the business, lawyers are getting into the technological age. You yourself, Mr. Speaker, are familiar with the use of computer technology in the operation of law offices. The initial expenditure is very heavy.

Hon. L. S. CRAIG: Sir, would the honourable Member really state categorically that all the lawyers in Bridgetown have computerised offices? There may be the Henry Fordes, no doubt, and the St. Johns, but how would you expect the Philip Greaveses and the Errol Barrows offices to look? Or the Asquith Phillips?

Mr. SPEAKER: No point of order.

Hon. H. deB. FORDE: I believe that the Honourable Leader was really making a provocative

statement, because one of the modern law offices is that of my learned senior, the Right Honourable Member for St. John. In fact, it is a very well appointed office, with a very good law library and modern techniques. So too is the office of my friend and colleague, Mr. Asquith Phillips. Indeed, I do not think any of us can operate nowadays, as you very well know, Mr. Speaker, because you are a pace setter in this regard, with the 18th or 19th century attitude to deal with the problems that are confronting us in the 20th century, and to cope with the problems not only of the offshore tax business, but also with the problems that are occurring from the local developments here, and to deal with the business sector.

Mr. Speaker, I hope that we can answer the competition of which the Minister spoke. The Minister said he would expect competition in this field from various U.S. possessions, particularly the U.S. Virgin Islands, Guam, the American Samoa, and no doubt the Northern Mariana Islands, which are all possessions of the United States. I think this is true. We must bear in mind that in the case of the U.S. Virgin Islands, after the official two years in which they must in compliance with the United States legislation, they will at least tax some of the operations of the foreign sales corporations. No doubt they will find a way to make use of the tax credits, but we will get some initial competition from them. I think we can answer some of that competition.

I am also aware that we are in competition with other countries like Belgium and Australia, to name only two, which get the benefit of the same legislation. Our competition is not only here within the Caribbean, it is in the industrialised countries as well. Some of the other countries which have benefited from an exchange of information agreements with the United States, and which therefore qualify as jurisdictions within which foreign sales corporations may operate, are: Austria, Belgium, Canada, Denmark, Finland, France, Germany, Iceland, Ireland, Jamaica, Korea, Malta, Morocco, the Netherlands, New Zealand, Norway, Pakistan, the Philippines, Sweden, Trinidad and Tobago. So there is a wide number of countries with whom we are in competition for this business, and that is why I have been placing so much emphasis on the necessity for efficient management of the offshore sector.

12.55 p.m.

I also want to make a plea to the Barbadians. No matter how much care Governments may take to create the legal framework, the institutional framework, or, indeed, the administrative framework to attract foreign business and investment, in the last resort that business would only stay within Barbados and be beneficial to Barbados if Barbadians recognize the need for such business to stay, and I believe that our attitudes to visitors overseas must improve in several regards. I believe that we have gone through a period which Jamaica

had to go through, which Antigua had to go through and other areas in flexing our muscles to say that we are independent now. I say, 'So what, if we do not know how to use our independence properly?'

The offshore business, whether it be the offshore business of tourism or the offshore industry, is a brittle industry. We cannot serve that business or those industries without any sense of stability. We have to recognize that they are industries and they are businesses, and that we need them. We need the foreign exchange which flows from them, we need the employment generated by them and we need to raise our standards of living, and we have to realise that we are not kowtowing to anybody merely because we are giving a proper service.

There is still a virtue in stability. There is still something to say for the person who can say, "Thank you, please" and be polite. There is no virtue, no honesty, no decency in rudeness, or in attacking people violently, or stealing from them, and I think those of us in public life must emphasize this every time we get an opportunity. I represent a constituency in which the offshore business operates to a large extent, the tourist sector, and, therefore, persons in my constituency are particularly conscious of the need for Barbadians to show a sensible attitude towards sound business. Let us hope, then, that this Bill will go a long way towards bringing additional business into Barbados, and that we, Barbadians, will put our best foot forward not only to solicit but to keep the business once it has come here, by our professionalism, by our sense of stability and by our dedication to giving a good day's work for whatever reward is coming our way.

It is my pleasure, Sir, to second this Bill. I ask the Government to use similar opportunities that may arise in legislation in the European Economic Community and to negotiate with our CARICOM partners to standardize and harmonise the respective laws which have been brought forward in Jamaica, and will be brought forward in Trinidad and Tobago, to deal with this opportunity.

Finally, I am beginning to see some of the benefits of the Caribbean Basin Initiative, because I believe that this is one of the measures that had its genesis in the Caribbean Basin Initiative. I am glad to see that concrete results are accruing from that Initiative. I welcome the fact that the manufacturing sector has increased its exports to the United States under that Initiative, and I trust now that our service industry will reap the benefits from foreign sales corporations operating within our jurisdiction.

Mr. B. M. TAITT (St. Michael West): Mr. Speaker, I rise to make a contribution on the introduction of this Bill which, according to the Objects and Reasons, seeks to facilitate the incorporation and location of foreign sales corporations in Barbados. I do so with some trepidation, because on the first reading of the Bill, one is

caught with two sets of emotions concerning its introduction.

In the first place, I somewhat regret that the whole question of the foreign sales corporations, as they are called, has not been abroad in Barbados for a sufficient time for a large enough sector of the community to get an appreciation and an understanding of what they are and what they represent. I believe that the only public information which has emerged concerning these foreign sales corporations is a recent seminar, which was held, I believe, at Dover Convention, and at which a United States citizen spoke to a large sector of what may be called the Barbadian professional cadre of lawyers, accountants and similar personnel. It was instructive that the information which was vouchsafed to them at that time was by way of a sales pitch which indicated that Barbados would have to move swiftly if Barbados wanted to cash in on the so-called FSCs and their location here. I do regret very much, that we have not had a wider area of discussion on this new or additional offshore aspect of our development, because there are a number of factors relating to the whole offshore business and the whole offshore mentality which requires, in my view, some substantial discussion among the population of this country.

Let me establish at the outset, Mr. Speaker, that I believe that there is no country in existence today that can survive or can grow without some input of foreign investment, and, more particularly, private foreign investment. All of the great countries of the world, all of those countries that are now deemed to be industrialised countries, all of those countries that have grown over the last 50 years or so, have been the beneficiaries of a substantial investment of private capital. Even the great Soviet Socialist Republic itself got its early start when the authorities in that country were able to cut off, as it were, repayments of large quantities of foreign investment, both from the rest of Europe and the United States, which had gone towards opening up the frontier of Russia.

The United States has been the major beneficiary of tremendous investment from Europe, especially in the days when the railroads were making their thrust towards the west and when the frontiers were being opened up. As a matter of fact, as I am being reminded, even today the fifty or as some say, fifty-one States of the United States spend a substantial amount of their time going to Japan, Europe, all over the world, trying to attract foreign private investment into their country. So it would be a strange public figure who indicated that he was against any attempt to bring foreign investment into a country such as Barbados, and, as a matter of fact, we spend a substantial part of our time wooing foreign investment.

1.05 p.m.

I do not think it would be out of place to indicate that a substantial part of my public life was involved in trying to woo quality foreign investment into Barbados, so when I say that I view this particular Bill with some trepidation, I would not wish to be misunderstood. My trepidation has to do with my conviction that in all of these things a certain balance is very necessary. I believe that a Government of a Third World Country, and more particularly the Government of a country such as Barbados, which has a mixed very open economy, has to be extremely cautious and extremely careful when it ventures into this arena of foreign private investment and indeed foreign public investment. As I said, a certain balance is necessary, and the policies which inform this kind of approach to development must be policies that are very carefully and very well thought through.

Mr. Speaker, as you are aware, much of the time of the Third World in the United Nations has been spent trying to delineate the parameters within which foreign private investment should operate in small developing, or sometimes not so small developing countries. We in Barbados just recently celebrated our 18th year of Independence. That independence indicated that we have established a certain sovereignty, that the sovereignty of the people of Barbados is now manifested in the Government and the administration which performs on behalf of the people of Barbados. It therefore requires of the Government that it should, when making certain decisions, pay attention to the prevalent attitudes, and pay attention to the consequences for the people in any decision which is made.

The attitude of many North Americans to countries such as Barbados is well known. Mr. Speaker, you having dealt with some North Americans and other investors, are aware that a large number of investors and would-be investors in countries such as Barbados and other countries in the Caribbean see our country as nothing more than yet another Banana Republic. The Banana Republic concept is abroad throughout North America and some parts of Europe. Some of them still believe that when they are in their own backyard they have to pay attention to certain aspects of public life, they have to, as it were, behave themselves in a particular way, but many of them feel that once they leave their own borders and come to small developing countries, any number can play — that they can throw away the book and they operate by rules that are at the most *ad hoc*. It is therefore of vital importance that the authorities in a country like Barbados, and more particularly the authorities in Barbados, should in the execution of their responsibility do nothing that would enhance this attitude of the North American dealing with the small people in the Banana Republic.

The history of Latin American incursion is well known and does not bear any repetition in this interven-

tion at this stage, but it is important that we look at what has been happening in Barbados in the last ten years or so. When we see a substantial change in the ownership patterns of property, of business, in the way that the indigenous population feels that it can find its place in the sun; when we look at the number of changes which have occurred in this country, it is very important, it seems to me, Mr. Speaker, that we should proceed with a high degree of caution when we are looking at such things as the Foreign Sales Corporation.

Mr. Speaker, the reason for foreign investment is presumably to bring a measure of benefit to the country itself. That benefit should be manifested in the improvement of the quality of life of the people who live in the country. It should be manifested, therefore, in a better way of living not only in terms of actual monies received, but in terms of the quality of such monies and the quality of the things which money can buy. It should also manifest itself in the modernisation of the country.

We in Barbados have seen over the past twenty years or so a movement from the perhaps idyllic agriculture, or at least pastoral, community towards a more industrialised and modernised approach to doing things. But as we have seen this, we have also noted a certain phenomenon where the foreigner in our midst has taken on proportions that sometimes appear to me to be inordinate in relation to the attitudes of the indigenous population. It seems to me that when we examine some of the ownership patterns, especially in the Bridgetown area, we are beginning to see, rightly or wrongly, that people can feel, and people do feel, that the country no longer is owned by Barbadians, no longer is the country available to be owned by Barbadians so much as it is available to be owned by the foreigner in our midst.

Lest someone suggests that I am now advocating that we do not welcome foreigners into our midst, let me say that again if one looks at the developed countries one would find that a certain richness has accrued to those countries precisely because they have been put together by a conglomeration of different personalities, different types; different nationalities, different races. I am not therefore suggesting that we in Barbados should become holier than thou and eschew the possibility of reaping from that richness of a diversity of peoples and things. But it is important, because we are a small community, that we who are the Barbadians ourselves do not come to feel that we are strangers in our own land, that we who were born, bred and raised here are somehow singing the Lord's song in a strange land. It is vitally important, therefore, as we pursue this new phase of development where the offshore business becomes a thrust, as has been indicated by this Administration, that we bear in mind the necessity to have a balanced position.

When one examines this Bill, one finds that, perhaps in keeping with similar Bills in other countries, the entire lid has been lifted from control of these foreign sales corporations. If my understanding of the Bill is correct, we find that it says, notwithstanding the Income Tax Act – and Mr. Speaker, I want to be absolutely certain, so I am searching – notwithstanding the Exchange Control Act, notwithstanding the Rate of Interest Act, notwithstanding the Property Transfer Tax Act and notwithstanding the Stamp Duty Act, throughout the operative clauses of this Bill we find complete negation of all of the bits of legislation which had been designed for controlling business and business activity in this community, and what has been provided is a virtual open-ended immunity from almost everything.
1.15 p.m.

I would be told that, if we are to compete in this field, we must do as the Romans do, as it were. If one goes into the economic Rome, if you would pardon the analogy, we must do as the economic Romans do. No one is going to contest that. One is only saying that when, as is occurring in this Bill for the first time we are going to complete the whole hog, if you would pardon the expression, and we are removing all aspects of control except for the ministerial control of the grant or revocation of a licence, I believe that we need more information, more education and a greater....

(Hon. H. deB. FORDE: That is not true.)

Mr. B. M. TAITT: If the honourable Member wishes me to give way, I would be happy to do so.

I am saying that once we are moving into these areas, we need a greater and wider discussion and explanation to the population as to what is going to be happening.

The benefits which will accrue from the foreign sales corporations are not immediately apparent from a perusal of the Bill. The only benefit which appears to accrue from such corporations would be the fees paid. The fees paid from what I can see in the Bill are, at the most, modest. Any belief that we in Barbados are going to find an avalanche of foreign sales corporations knocking outside the doors of this community can be treated in exactly the same way we have now come to treat the promise we were given when the offshore business itself was introduced.

You will recall, Mr. Speaker, that when the honourable Member for St. Thomas (Rt. Hon. J. M. G. M. Adams) introduced the offshore companies as a new thrust in his economic policy, he promised the community that there would be, as a result of this new thrust, a massive change in the employment patterns.

Some of us who perhaps did not know enough about these matters, were led to believe that, suddenly, we were going to have a large quantity of offshore banks in Barbados, and that we were going to have, as a result of that, a large increase in the clerical spheres of our employment cadres. We were led to believe that, as a result, the financial community of Barbados would take its place as the financial centre of the Caribbean and bask in the concomitant glory that would follow from such introduction.

It is now well known that the offshore business has not materialized anywhere near the proportions that were envisaged. It is also known that so soon as Barbados had sought to emulate the Bahamas and other similar countries, like the Caymans, the United States, or more particularly a number of States within the United States, had taken steps to woo that offshore business back home. New York State, as an example, has been singularly successful in bringing a substantial amount of that offshore business home from the Bahamas and the Cayman Islands. If one, for example, looks at what are called the international banking facilities, and one looks at the size of the increase from 1981 to 1984 in the New York money market, one is immediately seized of the enormity of change which has come over the international banking community and the money markets of the Western Hemisphere, especially as they affect offshore businesses. The gravamen of my point is that while offshore business may have been a bonanza for the Caymans and the Bahamas at the time when it was introduced there, it has not turned out for Barbados, St. Vincent, St. Kitts and the other Caribbean islands to be such a bonanza. In some specific cases, it has turned out to be a disaster.

I wish to make reference to a particular phenomenon which has occurred in that regard, fuelled by the kind of mentality brought about by the promises made when these matters were introduced. We have had some of our banking institutions allowing operators to come from outside of Barbados, to walk into their banking institutions and to make loans of substantial proportions, without any of the requirements which ordinary Barbadians who sought to acquire even a part of such loans could have in similar circumstances. While indigenous Barbadians who are in small business and in manufacturing are suffering and are required to produce their head and belly, if you will, in order to provide security to get necessary loans and necessary capital to carry on their businesses, there are persons who walk in from outside this country who, on the basis of their presentation to the bank, have been able to walk away with substantial sums of capital.

Mr. SPEAKER: Are you straying away from foreign sales corporations?

Mr. B. M. TAITT: No, Sir. With respect, I submit that the foreign sales corporations fall within the area of offshore business.....

Hon. H. deB. FORDE rose.

Mr. B. M. TAITT: and I am describing what has occurred with regard to offshore banking...

Mr. SPEAKER: There are two honourable Members on their feet.

Hon. H. deB. FORDE: Yes, Sir, I was making the point.....

Mr. SPEAKER: There are two honourable Members on their feet.

Hon. H. deB. FORDE: If the honourable Member would give way: The honourable Member made a statement in relation to persons being allowed to borrow in Barbados. If the honourable Member is referring to any offshore business, including foreign sales corporations, that is not permissible at all, because the business is carried on offshore Barbados.

If the honourable Member is talking about investors who may be carrying on business in Barbados, they must conform with the exchange control legislation before they are allowed, in those circumstances, to have the use of borrowing facilities in Barbados.

Mr. SPEAKER: The honourable Member may continue, but please keep to foreign sales corporations and do not let us get into the banking industry at this time.

Mr. B. M. TAITT: Mr. Speaker, with the greatest respect, I submit that there is hardly anyone in this honourable Chamber.....

Mr. SPEAKER: I am not.....

Mr. B. M. TAITT: Mr. Speaker, please hear me, Sir. I submit that there is hardly anyone in this honourable Chamber who is sufficiently *au fait* with what is a foreign sales corporation, and I submit that foreign sales corporation fall within the total offshore banking business.

Mr. SPEAKER: Therefore, it means that you are the only expert in here on offshore banking.

Mr. B. M. TAITT: No, Sir. I am merely seeking your guidance.

Mr. SPEAKER: Since I am not an expert in this area, I will not let you lead me into the banking industry on this particular matter.

Mr. B. M. TAITT: Mr. Speaker, I submit that it is very difficult for one to discuss foreign sales corporations, which are part of the offshore business, without alluding to offshore business, including offshore banking as it is affected.

Mr. SPEAKER: I am going to keep the debate within the four corners of Foreign Sales Corporation Act at this time. There are several other avenues, several other days and times when, if the honourable Member wants to debate offshore business generally, he would be allowed to do so.

Mr. B. M. TAITT: Mr. Speaker, I am guided by your ruling. I have no choice in the matter.

I proceed, Sir. I say to the honourable Member who just got up that all he has to do is to examine the reason.....

Mr. SPEAKER: That is why I am not going to allow the honourable Member into the banking field, because we are going to open a debate about who is right and who is wrong about banking, and that is not before the Chamber.

Mr. B. M. TAITT: Mr. Speaker, I am discussing facts. I am saying that there was a revocation of an offshore business in this community.

Mr. SPEAKER: The honourable Member must now comply with the Rules. I am not going to allow the honourable Member to start a debate on something that is not before the Chamber. We are amending an Act, and it deals with foreign sales corporations. If the honourable Member can find anything in that Bill to show me where banking and all these related matters come in, I am prepared to go along with him.

1.25 p.m.

Mr. B. M. TAITT: Yes, Sir. First of all, the Bill is not an amending Bill, it is a new Bill. Secondly, if you will look at page 9 of the Bill, you will see that it says "notwithstanding any provisions of the Income Tax Act or the Exchange Control Act."

Mr. SPEAKER: It does not tell me about borrowing and banking.

Mr. B. M. TAITT: On page 10, Sir, it says: "No permission is required for the deposit of funds in a bank licensed under the Offshore Banking Act....." I cannot discuss the foreign sales corporations if you restrict me

from mentioning offshore banking, so if that is your ruling I have no choice.

Mr. SPEAKER: That is still my ruling.

Mr. B. M. TAITT: As you say. I will have to continue as best I can in the circumstances.

I submit that no one has been given sufficient information on the foreign sales corporations in this country. I submit, further, that foreign sales corporations have as part of their business, the business of banking, and I say further that the foreign sales corporations are allowed to operate in places like Barbados as a result of an agreement between the United States Government and the Barbados Government, and other similar Governments, which has to do with the exchange of information. That information has to do with banking, because in the final analysis, foreign sales corporations, offshore banks and all the offshore business are related to the movement of money. I am submitting that in the business of the movement of money in and out of Barbados, persons who are involved in the offshore business have been given preferences. Notwithstanding anything anyone says in here, persons from outside of Barbados have been given special preferences as compared with Barbadians, notwithstanding the fact that they are dealing primarily in the area of offshore business.

Hon. H. deB. FORDE: On a point of explanation again: Sir, the honourable Member cannot really mislead the House by talking about giving persons preference. Offshore business is what it says. Foreign sales corporations are what they say. Their operations are outside of Barbados, so they cannot be given any special privilege in relation to operations within Barbados.

The second point. It is not correct that there is no information. There is an abundance of information available in Barbados on the operation of foreign sales corporations. The relevant treaties have been made available in the United States Press Releases. The honourable Member obviously has not studied them, and he has given a good waffle.

Mr. B. M. TAITT: I am appalled that in the Honourable House of Assembly in Barbados I am told that I am to look to a United States Press Release to get information. Maybe the honourable Member can get his information from the United States. I want mine as a Member of this Chamber. I am a Member of this Honourable House.

Hon. H. deB. FORDE: On a point of explanation, Sir. The honourable Member is misrepresenting my position. The honourable Member is not being told that he must get information from any United States

publication. The honourable Member knows how to do his research. Does he not look at tax treaties' releases? If he wants to, he can phone up the Ministry of Foreign Affairs and ask for it; it is there.

Mr. B. M. TAITT: The honourable Member said in this Chamber that he had to get the information on the tax agreement in New York. The honourable Member has the ability to go to New York whenever it suits him. I am representing people in Barbados and I am entitled to have information by the Barbados Government about Barbados.

Hon. L. S. CRAIG: I will suggest to you.....

Mr. SPEAKER: On what does the honourable Member rise?

Hon. L. S. CRAIG: On a point of order, Sir.

Mr. SPEAKER: Make your point of order please.

Hon. L. S. CRAIG: If you are getting a bit of trouble to get information, I am quite sure you can get it from the honourable Member for St. Michael South Central, who repeatedly says in here that he always has the relevant information. Why are you making a song and dance today?

Mr. SPEAKER: That is no point of order.

Hon. L. S. CRAIG: It is a fact of life, though.

Mr. B. M. TAITT: It is clear that I obviously, either inadvertently or otherwise, have stepped on a corn or two, so I will move away from that, lest something happens.

(Hon. L. S. CRAIG: The girls are in the Gallery today so he is going to sell out himself. Sit down, Mr. Leacock).

Mr. B. M. TAITT: I suppose that is considered funny. I suppose that level of behaviour is the one to which we can aspire.

Mr. SPEAKER: Is the honourable Member addressing the Chair?

Mr. B. M. TAITT: Yes, Sir, I am addressing the Chair. I was saying that I suppose the remarks which I heard from the honourable Member are supposed to be funny. I do not find them funny.

Mr. SPEAKER: The only remarks that I do hear are those coming from Members on their feet.

Mr. B. M. TAITT: I realise that, Sir.

I was saying that the foreign sales corporations in fact will make everybody in this business free of any control whatsoever, except the provision for the Minister to revoke a licence, and in a recent similar experience, when the Minister in fact had to revoke a licence, that revocation came *ex post facto*. No Minister, no matter how good he is, can be expected always and everywhere to be aware of all that is going on, to be aware of all that has happened, but reference to recent happenings within the offshore business would indicate that the mere ability to revoke a licence may indeed not be enough.

It is said that we will be able to compete with the other centres. Among those centres, and the one that is probably the most efficient in the offshore foreign sales corporation business, is in the territory called Guam. It may not be known, or indeed may not be appreciated, that Guam, in the final analysis, falls within the administrative arm of the United States. Guam is a territory of the United States, and therefore a number of the concessions which may be given by a Governor of Guam — I remember very well when it was said that when the FSC's principals touched down on Guam and they said to the Governor.....

Mr. SPEAKER: The honourable Member has had 30 minutes.

Mr. B. M. TAITT: The honourable Member is the first Member from this side, Sir.

Mr. SPEAKER: Go ahead.

Mr. B. M. TAITT: I am grateful to Your Honour; most grateful, Sir.

As I saw on the television, when the person who was enlightening the Barbadians on the foreign sales corporations said that when the principals touched down on Guam and they were walking with the Governor, they said to the Governor, 'We want X', and he said, 'You have got it'. They said they wanted Y and he said they had got it, and he was admonishing Barbados that if it wanted to compete with Guam and other similar centres, it would have to bring its administrative machinery up to that level.

The difference between Barbados and Guam should be clear. The difference between Barbados and Guam is that one is a territory of the United States, and therefore the Governor of Guam, who, I believe, is still a military Governor, may be free because of his capacity to have full executive power in that territory to grant unto other United States citizens almost any concession. Even so, when such concessions are granted in Guam, or Puerto Rico, or the U.S. Virgin Islands, the corporations or the people to whom any concessions are granted still fall

within the ambit of the United States Government, because these are territories of the United States Government. Therefore, we should be very careful not to allow ourselves to be compared with such territories as Guam, the U. S. Virgin Islands and Puerto Rico. Even when we were putting together the incentive legislation which would allow manufacturers to come to Barbados and establish with certain concessions, it became evident that we would not be able to offer the same kind of concessions as were offered in Puerto Rico, and that is why in Jamaica and in Barbados, which are among the leading CARICOM countries that have tried to emulate the Puerto Rican model, you will find that there are a number of concessions which the Puerto Ricans can offer that the Barbadians and Jamaicans could not.

1.35 p.m.

I would have been a lot happier if this Chamber had had the benefit of examining the arrangements recently proclaimed between the United States and Barbados under the Exchange of Information Treaty. I presume it is a treaty. I am not here making any case for a change of the treaty-making power to come out of the hands of the Executive into Parliament itself. I am aware that as the Executive of the Government of Barbados, the treaty-making power resides with the Cabinet, through a Minister or through the Prime Minister. I am aware that the Cabinet is capable of entering into any treaty arrangement without having to seek leave from this Honourable House, but I think that the mere letter of the law is not in the overall interest of the community, especially when the arrangement which has been entered into could have such a wide ranging effect on the body politic. I think that it would have been in the interest of this community as a whole and, certainly, in the interest of this Honourable House, if the exchange of information agreement or treaty, as the case may be, between the United States and Barbados had been laid in the Honourable Chamber, so that we in this Honourable Chamber, and indeed, Barbados as a whole, would have some idea of how the arrangements are to work and what information, if any, will be vouchsafed by the one Government to the other and *vice versa*.

Mr. Speaker, when all is said and done, the Government is in a position to pass this legislation, and we on this side will not vote against it. We on this side will not be seen to be standing in the way of progress if that progress has been identified by those whose responsibility it is to bring it, and if it is felt by that side that this Foreign Sales Corporation Bill is part of the armoury that would allow them to benefit from the offshore business in a way that they have not yet benefitted, we would not be seen to be putting up road blocks in that progress. But to say that is not to say that we are entirely happy about the Bill, and when one examines the benefits that have been alleged to have come from the Bill, and when one

does a comparative analysis with the benefits which have accrued in other countries that have similar legislation, one has to come to the conclusion that there is more promise in this Bill than there will be in performance. The haste with which it has been prepared seems to me merely to be answering a call by a foreigner that we have to cash in on the foreign sales corporations now or we will miss the boat.

Mr. Speaker, we have been in existence for some considerable time and if we miss the boat this year, we can catch the boat next year — if the boat is so important. Because when I see that the fee for application is \$200, and the fee on issue of a licence is \$1,000, in any other case \$2,000; if we get ten FSCs, that is \$10 000 in fees; if we get 100, \$100 000 in fees — and let us say that the spin-off from that adds up to \$3 million or \$5 million — I submit that for \$5 million in revenue in Barbados, we have to examine whether it is worth our while to concede to the principles of foreign sales corporations in total immunity, a total immunity which sees us even allowing free importations of what is necessary to establish the business as determined by the Comptroller of Customs.

We also see that, in the opinion, the phrasing of the clause dealing with the employment of Barbadians as experts is sufficiently vague that it would be very difficult for any Barbadian to establish that he could have filled a particular position in one of these corporations but, I suppose, that is part of the course in the off-shore business. I have no doubt that one or two of the eager beavers in the legal profession will benefit substantially from the establishment of the FSCs, and I say, "more power to them" especially those with the improved offices, those who have geared themselves to benefit from such advances in the community. I am not one of those people who believe that the fact that a particular set of professionals have been able to benefit from a particular policy should redound to the discredit of those professions. I think that that is one of the reasons why we have the high literacy rate in Barbados that we claim, and I think that the people in Barbados have every right to benefit from the policies which are designed for Barbadians as a whole.

I, however, go so far as to say that in a year or two, or even five years from now, we will examine these foreign sales corporations. We will examine this Bill and we will see if, in fact, it offers what it augurs for now, and if what is claimed for it, would have come to fruition. I dare to say that this Foreign Sales Corporation Bill will accrue no more benefit than the Off-shore Banking Bill accrued for Barbados. I dare to say that in spite of the fanfare with which it is being introduced, and despite the fact that it is being introduced in a way where only a small number of persons in this community could understand exactly what it is, I submit that in the final

analysis the benefits from it would not be worth the concessions which we are making.

The concessions which I concern myself with are not the concessions *per se*, but the contributions of a certain psychology, a certain psychological set, a certain psychological reaction in the community as a whole. And any time a community as a community appears to be giving itself to foreigners; any time a community can be accused of giving itself away, even if it is merely a part; when it can be announced by people who should know, people who make a study of these things, that in many ways the Caribbean has put up a "For Sale" sign; when serious writers are speaking of the Caribbean in those terms; when people are coming here and then leaving and writing about us as if we are reminiscent of Latin America in the 1930s and 1940s, whether it is true or false, we have to be careful and concerned. What is important is that the impression which is left in the international community is an impression that does not augur well for the psychological salvation of this community. We have a duty to ourselves and to one another to insist that all who come to dwell among us as visitors should see us as we are and how we are. That should not be an occasion for shame by any of us, either as a result of actual things or things imagined.

1.45 p.m.

I hope that this Foreign Sales Corporation will not in the end hasten the demise of the reputation which Barbados has in the international community, which Barbados has earned through its hard-headedness, its steadiness and its stability. No one who has followed the fortunes of the Bahamas in recent months can fail to recognise the inherent dangers for small communities that go rushing into areas such as this without careful planning and careful thought. No one who became aware that a Prime Minister of Dominica once sought to sell a part of the community to a bunch of racketeers under the guise of providing offshore and economic activity and economic opportunity for his community, no one who is familiar with some of the shenanigans which go on in the Caymans and in other parts of the Caribbean, can fail to agree that, if nothing more, a caution sign should be put up for the people of Barbados when the Government is embarking in these areas.

I am disappointed that the Government finds itself, or found itself, unable to discuss this matter in some more detail before bringing the Bill, but I would rest in the knowledge that not much harm will come from it. Many of them understand exactly what it is they have done apparently, but we can rest on the laurels of the honourable Member for Christ Church West (Hon. H. deB. Forde), who is the resident expert in the matter and whose integrity is beyond question, and who is unlikely to advise the Government in these matters in a deleterious

way from what we hear from him. Since he is the resident expert, we will rest for the next year in his hands.

He is the one who will guide the Government through. He is the one who, apparently, will advise them when we are about to slip. That seems to be the gravamen of his, I almost said contumaciousness; that seems to be the gravamen of his concern of some of the things I have said. But even he must agree that when we are dealing with people whose first and foremost interest is the almighty dollar, we in this community have to preserve our self respect, and we have to be certain that that which we do, even if we do it legally, bears not only with the legal letter of the law but the spirit that says that we are an independent country and we are going to behave like independent men and women in an independent country.

Thank you, Mr. Speaker.

Mr. W. O. FRANKLIN (St. Philip North): Mr. Speaker, like my colleague, when I first inspected the Bill I was alarmed at the open-ended exemptions given to this foreign sales corporation, and I wonder if the Government had not considered, since it is one of the requirements of the Foreign Sales Corporation, that during any taxable year one of the Board of Directors at least must not be a resident of the United States; that like the offshore banking they could not consider the possibility of writing into the Bill, if it is not in the Bill, a practical solution suggesting to the Foreign Sales Corporation that this member who is a member of the Board, who must not be a United States citizen, should be considered as a Barbadian. It is my belief that a Barbadian of integrity on the Board would seek to protect Barbados from the type of open-ended situation that we are likely to encounter from the exemptions given.

One of the requirements states that the Foreign Sales Corporation office need not be located in the jurisdiction where it is incorporated. I hope that we encourage all of them that are incorporated in Barbados to have their office in Barbados since one of the reasons that we need them here is to generate employment, and I am wondering if this should not be written into the Bill to make it a little tighter, because that would certainly make sure that as long as they are incorporated here, they would provide the job opportunities that we need in Barbados, and that is one of the intentions of the Foreign Sales Corporation Act.

Hon. L. R. TULL: Mr. Speaker, if I may deal with the last question raised by the honourable Member, that is the type of question that should more appropriately come under the Committee, and I will provide an answer for the honourable Member at that stage.

I am amazed, almost shell-shocked, at the colossal nonsense talked by the honourable Member for St.

Michael West (Mr. B. M. Taitt). For a man who freely admits that he knows nothing about foreign sales corporations to go on and speak for almost fifty minutes.....

Mr. B. M. TAITT: On a point of order: I draw to Your Honour's attention that, first of all, the honourable Member has indicated that what I said was not true, and I believe it is a transgression of the Rules of the House. Secondly, he has indicated that I said that I knew nothing. I never said any such thing.

Mr. SPEAKER: 'Nonsense' is not regarded as unparliamentary, and as to the honourable Member saying that you said nothing, that is left for explanation.

Hon. L. R. TULL: Mr. Speaker, my clear recollection is that at many points during the contribution of the honourable Member, he said unequivocally that nobody in here knew anything about foreign sales corporations. That is an admission of his own ignorance, and he must not tire the rest of us with that.

He spoke at great length and shifted from one position to the other. He asked questions on the one hand, at one time he said he is not entirely happy with the Bill, and at another point he was supporting it. At another time he painted a picture of gloom and doom on the impact of foreign sales corporations, indeed all off-shore business, on the life of this country. Everything was wrong with it — and yet the honourable Member relinquished his responsibility to his constituents by saying he is going to support something that has so much wrong with it!

The honourable Member went on at great length, and, to tell the truth, Mr. Speaker, there is not much in what he said that is worth replying to, because at no point did he go with any depth into any of the aspects of this legislation that would warrant a serious reply. He was like a debutante; he touches smoothly over a lot of areas with a lot of fine words in which he seeks to impress himself on others who do not think, but most people are thinking these days, and there is absolutely nothing in what he said. I am trying hard to find out exactly what it is he wants to know.

He said we must be careful that we are going into business with foreign public or private investment. It shocked me to hear the honourable Member, who boasts of all the years he was Minister responsible for IDC, and took large sums of the taxpayers' money in this country roaming all over Europe and North America trying to attract foreign investment to this country, say that.

Mr. B. M. TAITT: If the honourable Member would give way.....

Mr. SPEAKER: On what does the honourable Member rise? The honourable Member is not giving way.

Hon. L. R. TULL: The honourable Member spoke for fifty minutes, and despite all the foolishness he talked, I did not interrupt him.

The honourable Member as Minister of Trade went all over the world, and has on several occasions reminded us about what he had done to bring foreign investment to Barbados, but today in this House he painted a picture of the dire consequences of public and private foreign investment in this country. Now what does the honourable Member really want?
1.55 p.m.

(Mr. B. M. TAITT: You are being dishonest.)

Hon. L. R. TULL: The honourable Member paints a lot of pejorative pictures about this country. He would have it that, internationally, Barbados is seen as a Banana Republic; that we are representative of Latin American countries in the 1930s. Where does he get this information? Who tells him that? What publications does he refer to? Who tells him that this is the way in which Barbados is perceived internationally?

The honourable Member went a little further. He invoked the United Nations, and said that Third World countries are preoccupied and spend lots of their time concerned about the impact of foreign investment in their countries. And he makes it sound as if it is an indictment of foreign investment in developing countries.

I see that the greatest Third World country, in more sense than one, China, at the moment has moved out of its cocoon of isolationism and is actively inviting western foreign investment in a number of joint ventures in petroleum and many other areas. Who is the honourable Member talking about? It is very easy to get in here and make a lot of easy and facile statements, which flow off the lips without one ounce of substance.

The honourable Member would tie his remarks in again with other countries that have foreign sales corporations legislation. He has said that he does not believe that Barbados is going to get the benefits that other countries with foreign sales corporations have reaped, without understanding that it is the United States Government Tax Reform Act, 1984 that makes this valid only from 1985. This comes into effect for all countries from January 1, 1985. So what does the honourable Member mean when he says that other countries have not got benefits that they were expecting? What is he talking about?

The honourable Member has a few things to prove. But I think that it is unfair, it is even unworthy of him,

to get in here and in a Bill of this nature make the kind of meaningless, empty, stupid comments that I have heard him make during the course of this debate.

Aside.

Mr. SPEAKER: I do not think you can call the honourable Member 'stupid'. You have to withdraw that particular one.

Hon. L. R. TULL: If your Honour says to withdraw it, I withdraw it, Sir.

Empty of meaning, empty of good sense — that is the type of speech I heard from the honourable Member in here today.

(Mr. B. M. TAITT: Why do you not talk about exemptions?)

Hon. L. R. TULL: He went through a whole lot of jingoism.

Aside

Mr. SPEAKER: Order, please.

Aside

Mr. SPEAKER: Order, please.

Hon. L. R. TULL: I do not know what is wrong with the honourable Member. He talked and talked, he roamed far and wide, and I sat down and listened to him. I did not interrupt him.

Exemptions? The whole basis of offshore business is to give tax havens and tax exemptions to people who have come in and invested in the country for their benefit, and for the benefit of the host country. That is at the root of offshore business.

The honourable Member talks about exemptions. The honourable Member for St. Michael West went around all of Europe and North America and said, "If you come in to Barbados with investment, you get a tax holiday for ten years. You do not pay taxes for ten years. You get cheap factory space. You can repatriate your profits. And you can get cheap labour in this country." That is what the honourable Member went around advertising.

He spoke about publications. In the days of the honourable Member, when he was Minister of Trade, international business journals were replete with references to Barbados as a place of cheap labour. But he comes in here today all pious, quarrelling and using a lot of fancy phrases like, "quality of life" and "modernization of country" and all those meaningless expressions. It is

Christmas time, so it is time for tinsel. The honourable Member is happy at putting tinsel on an otherwise empty speech. But we are finished with St. Peter. There is no need for the honourable Member to bring all the rhetoric of the platform into a serious discussion on an area of economic activity in this country that we find necessary to diversify the areas that are traditional in this country.

The honourable Member also went on to say that revocation of a licence for people who default in the law is not enough, and he made reference to the Offshore Banking Act and some decision a few months ago in respect of a delinquent company. I am inviting the honourable Member to get up, as he wants to get up so often, and tell us what remedy he would recommend beyond revocation of licence. I am interested to hear what he would recommend. Are we going to grab a few investors and throw them into prison for breaches? What is he talking about? That is the kind of empty contribution made by the Member. Everything was just on the surface.

He said that he does not see in the Bill the benefits that would accrue to Barbados. Is the honourable Member serious? Does he expect to find in a Bill such as this that it is spelt out in detail that we are going to gain a, b, c or d? If the honourable Member had listened to the introduction of the Bill, he would have heard the areas where we expect to benefit from the package of this Foreign Sales Corporation Bill and the entry into Barbados of a number of overseas investors.

Mr. Speaker, I beg to move at this time that further consideration of this Bill be now postponed.

Hon. L. B. BRATHWAITE: I beg to second that, Sir.

The question was put and resolved in the affirmative without division.

SUSPENSION OF SITTING

Hon. L. R. TULL: Sir, I beg to move that this sitting be now suspended until 3.00 o'clock today for lunch.

Hon. L. B. BRATHWAITE: I beg to second that, Sir.

The question was put and resolved in the affirmative without division and Mr. SPEAKER suspended the sitting accordingly.

2.05 p.m.

ON RESUMPTION

Mr. DEPUTY SPEAKER: This sitting is now resumed.

When the sitting was suspended, the honourable Member for St. George South was addressing the Chair. He may continue.

Hon. L. R. TULL: Mr. Deputy Speaker, the honourable Member for Christ Church West in his contribution to this debate raised a number of matters relating to the companies law legislation, and indeed the state of the Registration Office. We do propose to have the companies legislation effective from 1st January, 1985. I agree with the honourable Member that it is necessary that certain provision be made not only for staffing but for accommodation in the Registration office. However, the honourable Member need not worry unduly, because only last week we identified a building on Pinfold Street, and we have acquired furniture and made provision for other furnishings, and we will be equipping the office in the building on Pinfold Street to be used as the office of the new Companies Registry.

In addition to that, knowing full well the extent of the overcrowding in the Registration Office, we are going to move some of the staff from the Registration Office into the new building that we are acquiring and furnishing. We are also providing additional personnel to help carry out the additional burden on the Registry in terms of the Companies Act and the industrial property legislation. So we are aware of the difficulties to which the honourable Member made reference, and we are taking positive steps at this point to alleviate the difficulties there.

The honourable Member also raised the question of the double taxation treaty. A lot of publicity has been given to the negotiations of the treaty, and the Minister who is responsible for leading the delegation has made a number of Press Statements at each stage of the negotiations, so all Barbadians should be somewhat well aware of what happened, and at what particular point. The treaty has been concluded.

The honourable Member for St. Michael West is making a strong noise for information to be given to Barbadians, and indeed to Members of the House. I think that is a little bit unfair, because these things follow a particular procedure. After the Agreement has been initialled by the Minister who led the negotiations, it has to come to Cabinet, and after the Cabinet it has to go to the Attorney General's Chambers where it will be prepared in adequate form before it is laid in Parliament. That we intend to do.

On the other hand, it is necessary to realise that it is a procedure that must also be followed in the United States of America, because they too have to put the proposed Agreement to the Senate, and then it goes back for Executive action. So it is not as if the Government is keeping the information of the details of the Agreement

away from Members of Parliament, or indeed from the public, but it is important to us to do things the right way, and we will do that, and in the fullness of time the honourable Member will have to choke on his words. It is very idle to make these wanton accusations without first trying to take a close look at what is required before certain action can be taken.

A further question has been raised, and I am not going to quarrel with this particular point, that a lot of the expertise of the accountants and the lawyers through the Bar Association and the Association of Accountants in Barbados has been put at the disposal of the Government. But let us not fool ourselves. This is not entirely a Government matter. It is in the interest of accountants and attorneys-at-law who intend to deal with international taxation matters, and general offshore business, to make themselves fully cognisant of all the details and implications and ramifications of these new bits of legislation. So the involvement of other professional groups in the working out of the appropriate legislation for all our offshore commitments is in the interest of everyone — the accountants, the lawyers, the Government and the public. Nonetheless, I am not saying so in a critical way, so I want to say that I do appreciate, and I want to put on record the appreciation of the Government, the long hours of work given by the professions as we tried to put together our various bits of offshore legislation.

I do not know, Mr. Deputy Speaker, whether it is worth replying to the point about the United States' possessions and their relations to foreign sales corporations. The honourable Member for St. Michael West talked about Guam, which is a United States possession, but the legislation in the United States does not draw any distinction between their own possessions and other certified countries in relation to their legislation.

It is not going to be easy. I pointed out in my Second Reading speech, as I introduced the legislation, that there was going to be a high degree of competitiveness in this business. Nothing in the world is easy any more. You do not go into one area where there is going to be a lot of benefits and believe that you are the only one who is going to benefit. As soon as benefits show up in one area, everybody goes for it. Barbados has at this point in its history to move away from the traditional areas of economic activity and to find new and creative areas so that we will not put all our eggs in one basket.

We do not put our total faith in offshore facilities, but we believe that we can do no harm in trying to extract whatever benefit may be available in those various sources. I do not want to give the impression that this is a universal panacea, that you are going to go into offshore business and suddenly all the problems of Barbados will be solved, but it is an additional area where we can

become active and work for additional benefits to those that we already enjoy.

I believe, Mr. Deputy Speaker, that that is as much information as I am able to vouchsafe at this particular time. When we go into Committee and points are raised in respect of particular clauses and areas, points such as those raised by the honourable Member for St. Philip North, I will be glad, so far as I am able, to give answers.

The question that the Bill be now read a second time was put and resolved in the affirmative without division.

3.10 p.m.

On motion of Hon. L. R. TULL, seconded by Hon L. S. CRAIG, Mr. DEPUTY SPEAKER left the Chair and the House went into Committee on the Bill, Mr. J. G. ODLE in the Chair.

COMMITTEE

Mr. CHAIRMAN: The House is in Committee.

I believe the amendments have been circulated.

Hon. L. R. TULL: Yes, Sir.

Clause 1 was called and passed.

Clause 2 was called.

Hon. L. R. TULL: Mr. Chairman, a number of amendments have been circulated to honourable Members before the beginning of the debate of the Bill and, as I go along, I will refer to them.

In Clause 2(1), for instance, there is a proposed amendment, and you will see Amendment No. 1 taken into consideration under Clause 2.

I beg to move that Clause 2, with the amendments as circulated, do now stand part.

Mr. L. L. SISNETT: I beg to second that.

The question was put and resolved in the affirmative without division.

Clause 3, as amended, was called and passed.

Clause 4 was called.

Hon. L. R. TULL: I beg to move that Clause 4 stand part.

Mr. L. L. SISNETT: I beg to second that.

Mr. L. E. SANDIFORD (St. Michael South): Clause 4 deals with the method by which a company may obtain a licence to operate under this Act; 4(1) states that an application must be made to the Minister and subsection (2) states that the licence must be accompanied by the application fee.

I wonder if the Minister could give us some indication as to how he expects this particular clause to operate. Is it intended that a company applying would send an application to the Minister, and send in an application fee along with that application? Or exactly how is it intended that this should operate?

Hon. L. R. TULL: Mr. Chairman, I would have thought that the honourable Member for St. Michael South would have spent a long enough period in Government to know that one does not send money to Ministers in Government.

Asides

Hon. L. R. TULL: The honourable Member can only speak from his own experience and I would hate to think that, from his experience, people used to send money to Ministers.

I would think that perhaps the application would be sent to the Registrar with the fee — that is the way things are done — and then the application would be passed on to the Minister responsible for granting of the licence.

I do not believe that Parliament should get itself too involved in how particular steps are taken in the administration of the Public Service. I know that the fee does not go to Ministers, and that it is the Minister who finally decides on whether the licence should be granted.

Mr. B. M. TAITT: Mr. Chairman, it is usual in new Bills for us to have a Schedule indicating the form which the licence would take. As you may recall, most of the Bills of this kind usually have some indication, because, as we indicated in Second Reading, one does not know, for example, what would be the requirements.

There is no definition for the purpose of this Bill for the foreign sales corporations, and since what the Minister says will form part of the Record and would guide us as to what constitutes a licence or what constitutes the requirement for a licence, I wonder if the Minister is in a position at this stage to give us some indication as to what is the general criteria. This is not questioning the discretion of the Minister, but the general criteria which would give rise to approval for a licence.

Hon. L. R. TULL: Mr. Chairman, the section says that a company which applies for a licence under this

Act will apply in such form as the Minister approves. I would expect, as would the honourable Member, that before applications are made and processed, the form in which the Minister responsible wants to see these things done will be made public and gazetted. So I do not know what is the problem in respect of this question.

The Member is entirely wrong in saying that in every piece of legislation that there is included in the Schedule of the legislation the details as to the exact way in which these things are done. That is not exactly true.

Mr. B. M. TAITT: Mr. Chairman, I do not know what is wrong with the Minister's ears this afternoon. He is hearing things that have not been said. What one said is that this is a new Bill. There is no precedent to this, and it usual, when one has new Bills, that one has some specimen of the licence. That is all I said. If he says that he is not providing one, that is fine, but do not let him put words in my mouth.

Hon. L. R. TULL: Mr Chairman, I do not want to quarrel with the honourable Member, but it is nonsense that when there is a new Bill there is usually a specimen of the licence in the Schedule. That is not true.

I beg to move that this

Mr. L. E. SANDIFORD: I have asked the Minister if he is telling us positively that the mechanisms whereby a company can apply under this Act for a licence will be by means of an application to the Registrar. I am just asking because I heard the words of the Minister.

We are not really putting the Minister on the spot, but he was using words like "I expect", "I think that" and "I suppose that". I believe that he should be in a position to tell us what will be the procedure that will be followed in respect of these particular matters because, as my colleague has indicated, in other Bills — I do not think in all — those which have been properly drafted, there are indications to whom the application actually goes.

3.20 p.m.

We are just asking the Minister exactly how these procedures will operate. I believe he should be able to tell this House how they will operate.

Mr. CHAIRMAN: I think we really are flogging this thing. It is clear.

Mr. B. M. TAITT: It may be clear to the Chair, but it is not even clear to the Minister.

I think if it is proposed that applications be gazetted or the form be gazetted, it should appear in the

Bill, because there is no requirement for it to be gazetted. All it says here is "must apply to the Minister in such form as the Minister approves".

The Minister is approving on behalf of this Parliament. He would be approving not at his whim or fancy. That is the gravamen of the kind of legislation we are passing. So we are asking him, so that if we do not see him approving properly, we will know he has not approved properly. That is a technical term. There is a specified way in which a Minister exercising discretionary power must behave.

These are matters which are new to the society and we want to hear from the Minister at least what is his scheme, how he proposed it to be done.

Is the Minister here the Minister of Finance or is it the Attorney General? You see, Sir, in this Bill they have not identified the Minister, so when it says in the form the Minister approves, which Minister is it? The Minister within whom this will be vested? Not all offshore business ventures are vested in a particular Minister. I wonder if the Minister would help us.

Hon. L. R. TULL: Mr. Chairman, words, words — I know not what they mean. I do not really understand what is going on.

First of all, the honourable Member for St. Michael South misunderstood or misheard what I said. I never said applications will be presented to the Registrar. The Act says the applications go to the Minister who approves them. What I did say is that the Registrar will receive the fees.

Asides.

Hon. L. R. TULL: Do not tell me that is what I meant. That is what I said. I am absolutely certain of that.

Mr. L. E. SANDIFORD: If the Honourable Minister would give way: The Act says that the application must go to the Minister and the Act says that the application must be accompanied by the application fee, so the Act says that if the Minister is receiving the application, he will receive the application fee also.

Hon. L. R. TULL: I do not understand why the honourable Member is quibbling. I do not know why I should waste my time with it. The fees go in with the application, as the honourable Member knows, but the fees do not go to the Minister. The Minister deals with the application, but the fees do not go to him, although they go in with the application. I think I am wasting my time, because the honourable Member well knows this. I think there are other places that they probably want to run from and that is why they are giving trouble.

In respect of the question raised by the honourable Member for St. Michael West, if I can deal with that with patience, the Attorney General does not deal with this, as you well know. That is asking a question for the sake of asking it. It is not done by the Attorney General, so that is out of the question.

The other matter which the honourable Member raised is in respect of the form as the Minister approves. Again he carried me off in some jurisprudential maze, because I always thought as a student and practitioner of the law that in areas of ministerial discretion there is not a clear prescription laid down in a form for them to act. If the form is laid down, it would be repugnant to the very discretion that the honourable Member talks about.

I move that this clause stand part.

Mr. B. M. TAITT: Mr. Chairman, I cannot let him leave the Record like that. It is true that there is not a specific way, but there is a legal way in which the Minister should act, and the honourable Member knows that is what I am saying, that to say 'in a manner that the Minister approves' is not saying willy-nilly, however the particular Minister feels. There is a reasonable, legal way in which the Minister will approve. The honourable Member knows that when it says that the Minister should exercise discretion, that that discretion has to be exercised in a particular way. That is all I am saying.

Mr. CHAIRMAN: The question is that.....

Hon. L. R. TULL: Not yet, Mr. Chairman, because I would not want the honourable Member to get away with that. Any student of administrative law, and I believe the honourable Member perhaps knows a little more than he is making out, will know that all that is required if the legislation states that the Minister has a certain power to act with discretion, is that he should act in a judicial way, and that is for the courts to determine.

The law says that where a Minister has a discretion, or indeed a public offer to operate with a certain discretion, all that is required is that he carries out his discretion in a judicial manner. If he does not, he is subject to judicial review. What is the quarrel?

I beg to move that this clause stand part.

The question that Clause 4 stand part was put and resolved in the affirmative without division.

Clauses 5, 6 as amended, 7 as amended, 8 as amended and 9 were called and passed.

Clause 10 was called.

Hon. L. R. TULL: Mr. Chairman, I beg to move that Clause 10 stand part.

Hon. A. TRUSS: I beg to second that.

Mr. B. M. TAITT: During the Second Reading speech I alluded to this section of the Bill, and the Minister conveniently ignored this as the basis for what I am saying — "Exemption from Customs duty, etc."

This is the section on which my entire speech could be said to have been pinned, but the Minister conveniently did not realise that. Here is the decision to exempt foreign sales corporations from certain taxes, customs duty, consumption tax, and then it says, "articles that are certified by the corporation to the satisfaction of the Comptroller of Customs that are necessary to enable the corporation to conduct its foreign trade transactions from within Barbados".

3.30 p.m.

Since, for example, the foreign sales corporation presumably would have persons functioning in Barbados, would the use of a motor car be considered necessary for the carrying out of the foreign sales corporation's duties? It is intended, therefore, that for example, a motor car would be free of import duty? These are the kinds of questions which one raised with the Minister, and to which the Minister has not alluded or responded.

It would have been helpful if one had some yardstick by which one could assess this clause. Clause 10 seems to be wide, and, conversely, it seems that once the Comptroller of Customs has indicated that a particular item is not necessary for the carrying out of the business, then that particular item would not be tax exempted. That seems to me to open areas of controversy.

I would have thought that, as has been done in the other concession legislation the general area would have been described. I wonder if the Minister can tell us, again for the Record, what is envisaged here?

Hon. L. R. TULL: There has been no detailed spelling out of the areas, and, therefore, the professional ability of the Comptroller of Customs to determine, based on his experience of other foreign service bodies that operate in Barbados, including foreign Governments, will be brought to bear.

It is not as if there are no precedents, nothing to guide the Comptroller of Customs. These are matters that are dealt with on a daily basis, because there are a number of foreign agencies, governmental and non-governmental, operating in Barbados where the Comptroller of Customs and other Government agencies have some pretty clear guidelines as to what is required for the day-to-day operations of the company.

The specific answer to the honourable Member's question is that I do not have the detailed list of the areas that would be taken into consideration in respect of tax exemption.

The question that Clause 10 stand part was put and resolved in the affirmative without division.

Clause 11 was called.

Hon. L. R. TULL: In Clause 11, I should like to include after, "Minister" the words, "of Finance".

(Mr. B. M. TAITT: I am grateful to you.)

Hon. L. R. TULL: The honourable Member smiles and says he is grateful to me. But "Minister of Finance" here is only in respect of that section. In respect of the Act itself, the Executive Ministry will be the Ministry of Foreign Trade, and that needs.....

(Mr. B. M. TAITT: That is what I asked you.)

Hon. L. R. TULL: He says that is what he asked. You should not even have asked it, because under the Interpretation Act, if you are dealing with foreign trade, the Minister means the Minister responsible for that area.

Hon. L. B. BRATHWAITE: I beg to second that.

Mr. B. M. TAITT: Sir, I am saying this for the Record. The honourable Member has now taken the point at Clause 11 that the Minister responsible for Finance is the only Minister who can make these exemptions, so "Minister of Finance" is going to be inserted. He then goes on to say that under the Interpretation Act, if you are dealing with foreign trade, it is the Minister responsible for Foreign Trade. That is also true.

The fact is that foreign sales corporations fall in some jurisdictions under Foreign Trade and in other jurisdictions under Finance, precisely because the spinoff from the establishment of the offshore corporation is usually seen as a revenue earner via the fees that are to be paid. When one raised the question, one was raising the question out of interest, not to be facetious. In fact, he now indicates, for the first time — and I did not believe that it was the Minister of Foreign Affairs — that the Executive Ministry here will be the Ministry of Foreign Trade.

Foreign sales corporations, the offshore banking institutions and the other related institutions are all within the same ambit. But if the foreign sales corporations are being taken out precisely because they would only be engaged in foreign trade, whatever that means, then I understand what he is saying, that it will fall within the Ministry. But it could fall under the Ministry of Tourism, in these circumstances.

Notwithstanding the broad Interpretation Act clause, it would have been useful if in the Definition Clause of this Bill, it had been made clear. I put it to you that a number of foreign sales corporations are going to apply to the Ministry of Finance.

Mr. CHAIRMAN: I think we will deal with this amendment first.

Hon. L. R. TULL: I am very patient with the honourable Member, Sir.

(Mr. B. M. TAITT: I am grateful.)

Hon. L. R. TULL: If you put a definition of Minister in the Definition Section, you will create more confusion than you would solve problems, because in the legislation, the Executive Minister, the one who is responsible for it is the Minister of Trade, as I said, under the Interpretation Act. But there are other areas, at least two, appearing in the Act where the reference to 'Minister' is the Minister of Finance. Therefore, it would be difficult to put definition of Minister in the Act to be 'Minister of Foreign Trade'. That is why we are leaving 'Minister' as the Minister under the Interpretation Act. But where another Minister comes into place, he is identified.

I do not know what is the difficulty. I hope that the honourable Member now understands very clearly what we are getting at.

The question that the Bill be now read a second time was put and resolved in the affirmative without division.

The question that Clause 11, as amended, do now stand part was put and resolved in the affirmative without division.

Clause 12 was called.

Hon. L. R. TULL: In Clause 12, after the second "Minister", where it says ".....the Minister may grant in respect of.....", the words, "of Finance" should be inserted after, "the Minister" to read "the Minister of Finance".

I beg to move that Clause 12, as amended, do now stand part, Sir.

Hon. L. B. BRATHWAITE: I beg to second that, Sir.

Mr. W. O. FRANKLIN: Mr. Chairman, under Clause 12, I wonder if the Minister would give to this House the views of the Government on the observation I made about the fact that the regulations call for a non-resident American to be a director of the foreign sales corporation, and whether or not, the Ministry, as an administrative act, would try to persuade these foreign sales corporations to appoint a Barbadian in this particular case.

Mr. B. M. TAITT: Sir, if ever there was an inelegantly drafted piece of legislation passing through this House, this,

as amended, would be it. It says in the very first sentence, "Where the Minister is satisfied". Now that the Minister, if he is satisfied, will have, in the exercise of his discretion, to inform the Minister of Finance that he, the Minister of Foreign Trade, is satisfied, so that the Minister of Finance can exercise his executive responsibility under the second half of this first part of the clause.
3.40 p.m.

This has been the subject of judicial inquiry and the Judiciary has pronounced on it. The honourable Member is aware that where a Minister of Works used to make decisions based on the recommendation of the Minister of Agriculture, in a famous case it was held that the Minister of Works was not exercising his discretion, and here we are actually creating a Bill where we are calling on two Ministers to act in the same situation. It says here:

"Where the Minister (of Foreign Trade) is satisfied that a foreign sales corporation requires the services of specially qualified persons in order to carry on its business effectively from within Barbados and such services are unavailable in Barbados and cannot be obtained from outside Barbados without special tax benefits,....."

It cannot be the Minister of Foreign Trade who can be satisfied about "without special tax benefits". It has to be the Minister of Finance. I am asking the honourable Member, I am not quarrelling with him, to review that clause. Let us, if necessary, defer consideration, because it has to be the Minister of Finance who exercises the discretionary power to determine whether someone is available with or without special tax benefits. It cannot be the Minister of Foreign Trade.

Hon. L. R. TULL: Mr. Chairman, I will make a small concession to the persistence of the honourable Member in making these points. I will come back to this section at the end of the remaining sections of the Bill.

I beg to postpone further consideration of Clause 12.

Mr. L. L. SISNETT: I beg to second that.

The question was put and resolved in the affirmative without division.

Clause 13 was called.

Hon. L. R. TULL: I beg to move that Clause 13 stand part.

Mr. L. L. SISNETT: I beg to second that.

Mr. L. E. SANDIFORD: I am a layman in these matters, but that is what a parliamentarian is supposed to be in these matters.

Clause 7, which we have already dealt with, says:

"Notwithstanding the Income Tax Act, a foreign sales corporation is exempt from the payment of all income or other taxes arising from its operations."

Clause 13(1), the one we are dealing with now, states:

"Subject to this section, a foreign sales corporation may, with the permission of the Exchange Control Authority, invest funds in Barbados."

I wonder whether that particular foreign sales corporation would be expected to pay income tax on those funds which have been invested in Barbados.

But then you go on to Clause 15 which states:

"Nothing in this Part exempts a foreign sales corporation from its obligation to deduct and pay over to the Commissioner of Inland Revenue amounts required to be deducted by virtue of the Income Tax Act and the regulations."

I am putting it as my particular view, and for the consideration of the Minister, that Section 7(1), Section 13 and Section 15, appear to me, on the face of it, to be somewhat contradictory in the way they have been put forward, or perhaps I do not quite clearly understand them. We have one clause saying that the foreign sales corporations are exempt from the payment of income tax arising from their operations.

Hon. L. R. TULL: Mr. Chairman, if the honourable Member will give way, I can relieve him of his agony. If he will just look back at Clause 7 and the amendments that we propose, he will see that after the word "operation" in 7(1), we propose an amendment of "other than income arising under Section 13 in respect of which no tax concession is given."

I believe that answers the point raised by the honourable Member.

Mr. B. M. TAITT: Mr. Chairman, in fact that is not clear, and I think that is why my honourable colleague raised the question. That amendment says: "other than income arising under Section 13 in respect of which no tax concession is given." That pre-supposes that there would be a statement to the effect that no tax exemption is given for certain operations. However, 13 as it is worded does not spell out, nor do I see any provision subsequent to 13 in the Bill which spells out that there will be no tax exemption for certain activities.

Let me go at it slowly again, Sir. Clause 13 says that a foreign sales corporation may, with the permission of the Exchange Control Authority, invest funds in Barbados. Clause 13(3) says the Minister of Finance may by order grant concessions in respect of tax on income, duties, levies or other imposts payable on such transactions. So the Minister has to speak each time. Is it fair to understand it that way?: That each time the corporation is going to

invest, permission must be sought from the Minister, and the Minister must indicate each time that such investment will or will not bear tax?

(Hon. L. R. TULL: That is what 13(3) says).

Mr. B. M. TAITT: If that is the understanding, clumsy as it is, we will go along with it.

The question that Clause 13 stand part was put and resolved in the affirmative without division.

Clauses 14 as amended, 15 as amended, and 16 were called and passed.

Clause 17 was called.

Hon. L. R. TULL: I beg to move that the new Clause 17, as pointed out in the circulated amendments be inserted now stand part.

Hon. L. B. BRATHWAITE: I beg to second that.

The question was put and resolved in the affirmative without division.

Clause 18 was called.

Hon. L. R. TULL: I beg to move that the new Clause 18 stand part. The Clause 17 that appears in the Bill will now become clause 18.

Hon. L. B. BRATHWAITE: I beg to second that.

The question was put and resolved in the affirmative without division.

Clause 19, as amended, was called and passed.
3.50 p.m.

Clause 20 was called.

Hon. L. R. TULL: I beg to move that the current Clause 19 be renumbered Clause 20, and that it stand part.

Hon. L. B. BRATHWAITE: I beg to second that.

The question was put and resolved in the affirmative without division.

The First and Second Schedules were called and passed.

Mr. CHAIRMAN: We have to go back to Clause 12.

Hon. L. R. TULL: In Clause 12, I beg to move, as a concession to the honourable Member, that the words "the Minister" at the top be "the Minister of Finance",

which would render unnecessary the words "of finance" occurring after "the Minister" in line 7.

I beg to move that that amendment stand part.

Hon. L. B. BRATHWAITE: I beg to second that.

The question that in Clause 12 those words be there inserted stand part was put and resolved in the affirmative without division.

The question that Clause 12, as amended, stand part was put and resolved in the affirmative without division.

On motion of Hon. L. R. TULL, seconded by Hon. L. B. BRATHWAITE, Mr. CHAIRMAN reported the passing of one Bill in Committee with amendments, and Mr. SPEAKER resumed the Chair and reported accordingly.

On separate motions of Hon. L. R. TULL, seconded by Hon. L. B. BRATHWAITE, the Bill was read a third time and passed.

DEFENCE (AMENDMENT) (NO. 2) ACT, 1984

Order No. 1 was called – To move the Second Reading of a Bill to amend the Defence (Amendment) Act, 1984.

Rt. Hon. J. M. G. M. ADAMS (St. Thomas): Mr. Speaker, in the Defence (Amendment) Act of 1984, provision was made to forbid the wearing of camouflaged uniforms which so closely resembled those worn by the Defence Force from time to time to be deceptive, or as to give the opportunity to be deceptive. We are advised that the amendment to Section 188 which sought to give effect to this proposal is defective, to the extent that the effective date for which the provision of the banning of the wearing by anyone without authority of any article of clothing made from one of the disruptive patterns called by the military "camouflaged uniforms" had not been inserted.

This amendment is designed to deal with that omission. We think it necessary to give some notice to members of the public who have that material, and therefore we want the effective date of the amendment to be the 1st of April, 1985.

I believe that the Defence Force has already spoken to all those who stock the material. I do not know if it has actually been done, but the Defence Board has agreed that the material will all be bought by the Defence Force so that no retailer or wholesaler would suffer a loss as a result of the material being banned. I think it is only reasonable that if you are complaining that people should

not wear Defence Force camouflaged uniforms, the Defence Force should not allow anybody a financial loss as a result and that is the purpose of this Bill.

Asides

Rt. Hon. J. M. G. M. ADAMS: If the honourable Member wants to wear a camouflaged uniform, he can join the Force.

I therefore beg to move that this Bill be now read a second time.

Hon. L. S. CRAIG: I beg to second that.

The question was put and resolved in the affirmative without division.

On motion of Rt. Hon. J. M. G. M. ADAMS, seconded by Hon. L. S. CRAIG, Mr. SPEAKER left the Chair and the House went into Committee on the Bill, Mr. J. G. ODLE in the Chair.

COMMITTEE

Mr. CHAIRMAN: The House is in Committee.

Clauses 1 to 3 inclusive were called and passed.

On motion of Hon. L. S. CRAIG, seconded by Hon. L. B. BRATHWAITE, Mr. CHAIRMAN reported the passing of one Bill in Committee, and Mr. SPEAKER resumed the Chair and reported accordingly.

On separate motions of Rt. Hon. J. M. G. M. ADAMS, seconded by Hon. L. S. CRAIG, the Bill was read a third time and passed.
4.00 p.m.

Hon. L. S. CRAIG: Earlier today, Mr. Speaker, I gave the House the assurance that there was a reply to a Question asked by the honourable Member for St. Michael South. At this time I propose to do it, with the leave of the House.

QUESTION TIME

Mr. SPEAKER: It is now Question Time.

Parliamentary Question No. 6, standing in the name of the honourable Member for St. Michael South.

QUESTION RE NATURAL GAS SERVICES

Mr. L. E. SANDIFORD: Mr. Speaker, the Question reads as follows:

"To ask the Minister responsible for Energy:

Would the Minister indicate what plans he has for extending natural gas services to residents of St. Michael South who live in areas not now served by this utility?"

Hon. L. S. CRAIG (St. James North): Mr. Speaker, the reply to Parliamentary Question No. 6, asked by the honourable Member for St. Michael South, is as follows:

"The National Petroleum Corporation has already stated that wherever possible it proposes to expand natural gas distribution in the parish of St. Michael and other areas with large settlements."

Mr. B. M. TAITT (St. Michael West): A supplementary, Sir: I wonder if the Minister is in a position to indicate, where persons have paid their monies for some four years, two years or one year for the installation of natural gas, how long within the context of the answer just given might some persons have to wait before they receive the service?

Hon. A. TRUSS (St. Michael Central): Mr. Speaker, it is a popular misconception as far as the Opposition is concerned that monies are paid to the National Petroleum Corporation on deposit and are not returned. When monies are paid to the National Petroleum Corporation for installation of natural gas and a survey is carried out, the people in the area are advised of two things: (1) that natural gas would be available in a given period of time, and (2) if that does not suit them, they are entitled to return to the NPC headquarters at Wildey and retrieve their deposit. It is as simple as that. So if there is anyone in Barbados who has a deposit lodged at NPC for two or three years, it is their fault.

Mr. W. O. FRANKLIN (St. Philip North): A supplementary, Sir: To enquire of the Minister whether it is a fact that a survey was carried out in Church Village, St. Philip, for the installation of natural gas and that such survey proved it could be economically feasible, and if so, how soon can we expect installation of natural gas in Church Village, St. Philip.

Hon. A. TRUSS: Mr. Speaker, it is a matter of record and in this House, if the honourable Member would pay attention to the procedures of this House, that the statement made by this Government to bring natural gas to St. Michael and Christ Church, because 56 per cent of the population live in these two parishes, is of utmost priority, as well as to the people of St. Philip and St. Andrew, since these are the two parishes that produce the natural gas.

Mr. B. M. TAITT: A supplementary: Could the Minister indicate whether Alkins Gap in St. Michael is considered as part of the priority since it falls within the ambit of the 56 per cent?

Hon. A. TRUSS: Mr. Speaker, the honourable Member for St. Michael West knows only too well that it is part of the programme. The question of whether or not it would be done before the end of this year, the end of next year or the end of 1987 is a different matter.

Mr. L. L. SISNETT (St. Michael North East): A supplementary: I am a little bit concerned about all this talk about natural gas. I am seeing natural gas springing up almost everywhere, and I am surprised that the honourable Member for St. Michael South has raised the question. Could the Minister state where in St. Michael there is no natural gas?

Hon. A. TRUSS: Sir, the problem is that the honourable Member for St. Michael South asked a question which clearly indicated that he did not know his constituency well enough to determine where there was natural gas, but I will tell him where there is natural gas. There is natural gas in Bay Gardens.

Mr. L. E. SANDIFORD: On a point of order: It is the height of arrogance, and it is an insult for a Member over there, or from over here for that matter, to tell any honourable Member that they do not know their constituency. He has just become a Minister — is that how he is answering questions? Is that the kind of democracy that we want to run in Barbados?

Mr. SPEAKER: That is not a point of order.

Hon. A. TRUSS: Sir, with respect, Parliamentary Question No. 6, in the name of the honourable Member for St. Michael South, reads as follows:

“To ask the Minister responsible for Energy:

Would the Minister indicate what plans he has for extending natural gas services to residents of St. Michael South who live in areas not now served by this utility?”

If the honourable Member wants to know where there is natural gas, I would be happy to tell him.

Mr. B. M. TAITT: On a point of order. The Rules say that no honourable Member can insult the Chair, and if the Question has been allowed on the Order Paper, it is insulting language for any honourable Member to say of that Question that it is not a proper Question when it would have been approved by Your Honour.

Hon. A. TRUSS: On a point of order: That was not the point I was making, and the honourable Member for St. Michael West should know better. There is a difference between asking an intelligent question and a stupid question. That does not mean that Your Honour would not allow a stupid question to be asked.

Mr. SPEAKER: If there are no more supplementaries, that brings us to the end of Question Time.

Asides

Hon. L. S. CRAIG: You can walk all about here and go and vote and do not get shot, walk through groups and nobody pushes you down, come in here at 8.30 a morning when the crowds are out there and the people send and get the keys so that you would not get heckled, and you are talking about democracy? Stop pulling down your country with this talk about democracy. We have the greatest democracy on the face of the earth.

Mr. L. E. SANDIFORD: When you start to speak the truth, that would be a matter of democracy.

Hon. L. S. CRAIG: I know you are a bit unsettled because I am pronouncing that I will run against you. If you have a bad Christmas, it is not my fault. That is democracy, that I would leave St. James North and run against you.

Mr. L. E. SANDIFORD: And lose too; come!

Hon. L. S. CRAIG: You think you are going to have a bad Christmas? Merry Christmas to you, man!

Mr. L. E. SANDIFORD: Merry Christmas to you, too.

Mr. SPEAKER: For my guidance, would the Leader of the House and the honourable Member for St. Michael South tell me what is before the Chamber?

Hon. L. S. CRAIG: I rise to move the adjournment, and obviously on the motion I can make a speech.

Mr. SPEAKER: I have not yet heard the motion.

Hon. L. S. CRAIG: I am about to move it, Sir. I am sorry my constituent is going to have a bad holiday, but it is not my fault. That is democracy, and we are not going to destroy it. I can run anywhere. I will run against you, and that is a declaration on the floor of the House. Bye, bye!
4.10 p.m.

You are sneaking in the House too often with a lot of ends of votes. I am going to knock you out once and for all and finish with you.

ADJOURNMENT

Hon. L. S. CRAIG: I beg to move, Sir, that this House do now stand adjourned until Tuesday, December, 11, 1984 at 12.00 o'clock noon.

Rt. Hon. J. M. G. M. ADAMS (St. Thomas): I beg to second that, and in seconding it, I want to say a few things about the next meeting. There is not a great deal of parliamentary business remaining for this year, but there is a very important piece of parliamentary business.

At the time when I introduced the Civil Establishment Order dealing with the salaries of public officers, I indicated that a major regrading exercise was underway in response to recommendations and applications made not only by the National Union of Public Workers, but the Association of Permanent Secretaries, I think that is its name, which have made submissions arising out of the new judicial salaries.

These submissions have caused the Government a great deal of thought. We have been thinking about them for eight or nine months, because they are based in logic and in the fact.....

Aside.

Rt. Hon. J. M. G. M. ADAMS: I am speaking on the adjournment. I am explaining what business we plan to do next week.

Mr. SPEAKER: Any Minister of Government is entitled at any time to give information to Parliament about matters which affect the country. That is a standard procedure set out in May's Parliamentary Procedure. The Minister could have done it any time, but not on the adjournment.

The honourable Member may continue.

Aside

Rt. Hon. J. M. G. M. ADAMS: Thank you, Sir. We have the kind of democracy which, when I make something that is a Ministerial Statement that cannot be debated, and when I speak on the adjournment where it can be debated, the Opposition objects. This is like the Opposition voting against an Election and Boundaries Commission.

Mr. L. E. SANDIFORD (St. Michael South): On a point of order, Sir: I know the Prime Minister will give way, because he is normally courteous in debate.

My *sotto voce* remarks were merely to ensure that if on speaking on the adjournment, he makes certain announcements or gives certain information, we will be able, if we so desire, to refer to what the Prime Minister has said.

I can well understand if it is a Ministerial Statement that a certain procedure has to follow. But if he is speaking on the adjournment and he makes some

observations during the course of his speech, I just wanted to ensure that there is some kind of balance here, that you, Sir, will permit us on this side, if we so desire, to comment on what he has said.

Rt. Hon. J. M. G. M. ADAMS: Sir, if I may continue.....

Mr. SPEAKER: Do continue.

Rt. Hon. J. M. G. M. ADAMS: The Government has had to give a lot of thought to the question of Permanent Secretaries' salaries in relation to the judges obviously, because adjustments being made at the top of the Public Service scales have their effect not only right down the scale, but also on parliamentary salaries, which are linked to public service salaries.

This has taken a very long time. I have even now in my brief case the last four or five anomalies to straighten out before this matter can be presented to Parliament, but it is very nearly straightened. And since it is an almost unshakable custom, in my recollection, that we deal finally with salaries before the end of the calendar year, we would like to deal with them next Tuesday, so I will be introducing a new Civil Establishment Order next Tuesday.

The Order will seek to make changes in all the fixed point salaries payable to public officers, except the judges. That is from S. 1. We will be amalgamating some fixed point grades and creating another grade. We will maintain the same number, but they will be in a different balance, and, inevitably, some posts will not enjoy the same relativity as other posts did beforehand. We will be abolishing a number of posts which are no longer held by serving officers, because the functions have been transferred to statutory corporations, and we will be abolishing one of the top Z grades and placing everybody who is in that grade on a fixed point salary and making adjustments to the salaries. I cannot remember exactly how far down, maybe as far down as Z.15, but we will be making adjustments.

Inevitably, adjustments will have to be made to parliamentary salaries also, except the actual salaries of the Prime Minister and the Deputy Prime Minister, although some increase in the allowances, which were last fixed almost five years ago, will be made.

It is the intention of the Government to proceed with all these matters in all their stages next Tuesday. We would not want the Opposition to be taken by surprise. and, as far as we can, we will send out the proposals by the end of the week. The Civil Establishments Order is almost ready, but there are a few matters for decision relating to the regrading of legal officers, because there is

again a complicated exercise relating to legal officers being carried out at the same time.

The regradings do not exhaust all the regradings that are likely before the next salaries' revision. New travelling rates for public servants, although not for parliamentarians, are under consideration. I cannot promise parliamentarians any changes in their travelling allowances at this time, although there will be changes in their entertainment allowances.

We are considering regradings in other parts of the scale submitted more recently by the National Union of Public Workers, and there is, perhaps, some minor reclassification to be done of workers on the Key Scale. I can throw out a hint that I am wondering why there have to be three classifications of Government servants — established officers, unestablished officers and casual workers on the Key Scale. The position with pensions now for all three is the same virtually, since the newly recruited ones only get National Insurance pensions and in the senior ranks there is only the question of security of tenure. All of that is under consideration, and, perhaps, in some months' time, we will be able to present that. But in the short term, we would like to deal with the top salaries, and with ministerial and parliamentary salaries.

I have not, in the matter of parliamentary salaries sought to have a Select Committee of the House discuss this. We have been insulted by members of the Opposition on two occasions in respect of consultation on the matter of parliamentary salaries, and I do not intend to expose any member of the Government or any public officer to the contumely insults of the Opposition on this matter on any future occasion. If the Opposition wish in future, to suggest a parliamentary procedure for the fixing of salaries and a return to the courtesies of the pre-1976 days, when we were prepared to co-operate in Select Committees, they can write and tell the Leader of the House that they will do so in future. On this occasion, the Government is not willing to deal with that.

By Friday, I hope to be able to circulate to all Members what the proposals for salaries are. I hope this will be possible, because it is not every day that every Member can be found. Members hide from Parliament or from the Clerk of Parliament for all kinds of reasons. I was very disappointed to think that after we in the Opposition took all our licks to come and hear the honourable Member for St. Michael South Central (Dr. R. C. Haynes) take his seat, that the honourable member for St. Michael South Central hid from the crowd in the courtyard and could not come last Tuesday. But that is not a part of the ministerial statement, much as the honourable Member for St. Michael West enjoys hearing it. We can only hope that we will be able to deal with all these matters in all their stages successfully, and now

that honourable Members know that these things are in prospect, perhaps they can take consideration of their attitude in advance.

4.20 p.m.

I do not have the proposed parliamentary salaries with me, but they exist and can be circulated. I can, if honourable Members wish, give them some idea of the draft proposals for the Public Service. They are 95 per cent complete. That is no help to you, because you might not get these on Friday, you might not get these until next week. I can give you the main salaries. I do not think honourable Members are showing any wish to know what the changes will be, Sir.

(Mr. L. E. SANDIFORD: Go ahead).

Rt. Hon. J. M. G. M. ADAMS: It is proposed that the grade of S.1, Senior Permanent Secretary, will be regraded to \$60 000 a year; S.2 to \$56 400; S.3 will go from \$54 000 to \$60 000; S.2 will go from \$51 000 to \$56 000; S.3 from \$46 000 to \$50 000; S.4 from \$45 000 to \$46 000 — this was overgraded previously. The previous S.5 and S.6 will be amalgamated and go to \$42 000; the new S.6 from \$33 000 to \$37 000; S.7 from \$32 000 to \$34 000; S.8 from \$30 000 to \$32 000, and a new S.9 \$31 000 a year.

The Salary of the Commissioner of Police is proposed to go from \$51 000 to \$56 000. The Deputy Commissioner from \$45 000 to \$46 000.

Aside.

Rt. Hon. J. M. G. M. ADAMS: That is correct. That is a Permanent Secretary II. S.1 is only a few Permanent Secretaries. Assistant Commissioner will go to \$42 000; Senior Superintendent to \$37 000.

(Mr. B. M. TAITT: What about the Brigadier?)

Rt. Hon. J. M. G. M. ADAMS: The Brigadier is the same as the Commissioner of Police.

I have given honourable Members an idea so they will know what they are talking about next week. The customary relationships will be maintained, except that I have received many representations that the salary proposed for ordinary Members of the House of \$21 000 is small, and that Members of the House customarily used to be graded with Assistant Secretaries. The post of Assistant Secretary now no longer exists, but I have had representations, and I am looking into that as a possible change, to bring Members in line with the Deputy Clerk and the former grade of Assistant Secretary.

I can say no more, Sir. Honourable members have an idea of what business we propose for next week, and I

can only repeat that I hope that the documentation will be in everyone's hands before we come back.

I should mention that it is proposed that your post, Sir, be regraded, and the post of the Leader of the Opposition also be regraded and put on the level of Speaker. The Leader of the Opposition may recall that I mentioned this some years ago and said I could not do it all in one piece, that it would take two bites, and this will be the second bite, Sir.

Mr. L. E. SANDIFORD: Speaking on the adjournment, Sir, as I understand it the Prime Minister is indicating that certain matters will come before the House at the next meeting. We have taken note of what he has said. This, I think, is in accordance with one of the Standing Orders. I do not know which one it is, but it refers to fixing the business of the House. What I would say is that we would hope that these matters would come to us, whatever the business is that is coming before the House, in due course so that we will have sufficient time to consider the matters referred therein.

There is nothing that the Member for St. James North can do to prevent me from having a good Christmas. I know my constituency. If he wants a question coming relating to specific areas in St. Michael South, I am quite capable of doing it. I gave a general question, but nothing that he can do will prevent me from having a good Christmas. We will deal with the buffoonery in St. Michael South if he comes up there with it.

(Hon. L. S. CRAIG: Can you not take a little joke? It is two years to go).

Mr. SPEAKER: Is the honourable Member addressing the Chair?

The question that the House do now adjourn until Tuesday, December 11, 1984, at 12 o'clock noon was put and resolved in the affirmative without division, and Mr. SPEAKER adjourned the House accordingly. 4.30 p.m.

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