
THE

House of Assembly Debates

(OFFICIAL REPORT)

SECOND SESSION 1981 – 86

HOUSE OF ASSEMBLY

Tuesday, May 15, 1984.

Pursuant to the adjournment, the House of Assembly met at 12.10 p.m. on Tuesday, May 15, 1984.

PRESENT

His Honour C. L. Bolden, LL.B. (Deputy Speaker)
Hon. L. S. Craig, (Minister of Parliamentary Affairs and Leader of the House)
Hon. Miss B. A. Miller, (Minister of Education)
Hon. L. B. Brathwaite, Minister of Housing and Lands)
Mr. J. G. Odle, B.Sc., (Chairman of Committees)
Hon. V. L. Johnson, M.A., (Minister of Transport and Works)
Hon. DeL. O. Bradshaw, (Minister of Labour, Social Security, Sport and Community Services)
Mr. R. E. Brathwaite
Mr. L. A. Weekes
Hon. A. Truss.

Prayers were read by Rev. Fr. Stapleton.

MINUTES

Mr. DEPUTY SPEAKER: The Minutes of Tuesday, May 8, 1984.

Hon. L. S. CRAIG: Mr. Deputy Speaker, I beg to move that the Minutes for the meeting of May 8, 1984, be taken as read.

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

Dr. R. C. HAYNES and Mr. W. O. FRANKLIN entered the Chamber and took their seats.

PAPERS

Hon. L. S. CRAIG: Sir, on behalf of the acting Minister of Trade, Tourism and Industry, I am commanded to lay the following:—

The Annual Report of the Barbados Industrial Development Corporation for the year 1982/83.

GOVERNMENT NOTICES

Hon. L. S. CRAIG: Mr. Deputy Speaker, I beg to give notice of the following:—

Resolution to approve the guarantee by the Minister of Finance of the payment by the Barbados Development Bank of a principal sum not exceeding \$10 million and of interest thereon for the fifth issue of National Development Bonds to finance certain of its functions.

A Bill to amend the National Petroleum Corporation Act.

FIRST READING OF BILLS

On the motion of Hon. L. S. CRAIG, seconded by Hon. DeL. O. BRADSHAW, a Bill to amend the National Petroleum Corporation Act was read a first time.

ORAL REPLIES TO PARLIAMENTARY QUESTIONS

Hon. L. S. CRAIG: Mr. Deputy Speaker, I beg to give notice that the reply to Parliamentary Question, No. 1, asked by the honourable Member for St. Michael North, is now ready.

ORDERS OF THE DAY

GOVERNMENT BUSINESS

PROVISIONAL COLLECTION OF TAXES
(AMENDMENT) ACT, 1984

Order No. 1 was called – To move the Second Reading of a Bill to amend the Provisional Collection of Taxes Act.

Hon. L. S. CRAIG (St. James North): Sir, the amendment to this Act should not pose a problem, because this Act was first put on the Statute Books in June, 1967. At the time, there were a number of legislative amendments consequent upon the presentation of the Financial Statement and Budgetary Proposals in the House. They were relatively small, and the period of four months was perhaps quite a long time in which to get such legislative amendments approved.

Over the years, however, there has been a substantial increase in the number of legislative amendments, resulting from either changes in the levels of taxation or the introduction of new tax measures, and it has not always been possible to bring down legislation in the four month period. A problem was highlighted during the course of the last financial year, when there was a legislative amendment dealing with some taxation measures proposed in the 1984 Budget. This was brought to Parliament several months after the ending of the four months' deadline – one always thought that there should be a four months' deadline – and as a result of that situation, Cabinet decided to amend the Provisional Collection of Taxes Act.

It must be pointed out, however, that the need to maintain secrecy at the time of the preparation of the Budgetary Proposals precludes discussions with interested parties. Surely, before a Minister of Finance brings down his Budgetary Proposals, he must be advised by his technicians. He must be told where taxes have not been raised for a number of years in certain areas, and he has to be in a position to determine what money he has to raise for the country without imposing any undue hardships on the society.

I think we can all appreciate that there have been harsh economic times throughout the entire world, not only here in Barbados, though the economists are the ones, to my mind, who seem to have the whole world confused with their approach to the problems throughout the entire world. The technocrats, the people whom, I believe, have seen harsh times and good times, are the ones in the best position to advise the Minister of Finance as how to arrive at his Budgetary Proposals, because, unlike the popular belief that the Minister of Finance gets up one morning and decides to write down

something on paper, brings it before Parliament, introduces it and then there is debate on what is then considered as the Financial Statement and Budgetary Proposals, a Budget is prepared over a period of months and examined by the Chief Economic Advisor, with whom I would rather err than with some of the economic experts, who only lecture in economics. Many of them only teach a subject every day, but those who advise Government are the ones who are involved in the harsh realities of life.

I consider the technocrats the economic watch-dogs of the country. But those who get up every morning and read text books on how to become economists and then come and advise people about how to go about a problem based on a certain background and the knowledge which the practising economist would have at his disposal – they are jokers. That is why I would rather err with those who advise the Government than to err with those who are text book lecturers and who advise people as to what they should say and what they should not do. Those they advise are nailed in here or in any other Parliament as an Opposition, because they are not really dealing with the hard facts of life.

I have been on both sides. I know that side and I know this side, so I believe that I am in a position to have an idea as to what is going on, contrary to the belief held by some persons.

The Financial Statement and Budgetary Proposals of 1983 necessitated amendments to the following Acts and Statutory Instruments, the Income Tax Act, the Consumption Tax Act, the Stamp Duty Act, the Airport Service Duty Act – a whole list of them.
12.30 p.m.

I am a practising economist in my own way. I am as much economist as a lot of them, because they come up with ideas, but they never have the real answer. However you read anything relating to economic strategy, you always hear that one economist has a different idea from the other one. For the past three years some of the economists in the United States of America have been saying that they are coming out of the recession, and then, two months or two weeks after, you hear other economists saying that there is no way this could happen before 1990 or 1998.

There is no doubt that Barbados and the Caribbean territories, the world for that matter, depend on the economy of the United States of America. If that economy is booming, simple common sense will tell all of us that money is going to be available in the United States of America, and as long as that, the Canadian and the European economies start to pick up, Barbados and Barbadians, and the Caribbean, can look forward to some more golden years. But we have to depend on the

strength of those economies, and these are simple, hard facts of life.

I heard about an advertisement about how they will get Barbados moving again. I had really planned to go to the meetings, because I like to hear what they have to say. But I have it on tape, I am always searching about to see if I can get a piece of change out of one of them. You know, bits of money are always knocking about. When they run out of steam, they start cursing you and say things they should not say. However, I want to know if they are going to lift up the American, Canadian, English and German tourists and bring them here, tell them to remain long, and spend money in Barbados so that some money will come into the coffers of the country and we can take that money to expand the economy, put people to work and get Barbados going again — if they say that it has stopped going.

I would rather err with Dr. Courtney Blackman, Governor of the Central Bank — he may be conservative in his approach; he may not be as aggressive in his approach — but in recent times I have heard how the Central Bank's statistics are wrong. All of a sudden, from 1977 until 1984, the Central Bank's statistics have been wrong. Only when things are going good the statistics are wrong, but when things are going bad for Barbados, the Central Bank's statistics are right. All the statistics from the Statistical Department have been wrong, the employment surveys have been wrong. All these people are wrong — and they have been in office before 1976. Dr. Blackman and the Statistical Department were not set up by this Government; they were there long before we came into office, but they are wrong when things look good, and when things look bad, they are right.

That is opposition politics, and I do not blame them for that, but my fervent wish, prayer and hope for the whole of Barbados and the entire Caribbean is that the economies in the major industrial countries pick up. As long as those countries have economic growth, I will rest assured that we are going to get a spin-off and we are going to be in a better position.

It is at this time in the history of this country that one can determine what is good management. It is when money is limited, that you should know your priorities and work on them. That is important in any budgeting. When you have a limited budget to operate on and do not know where money is coming from again, when there is no windfall, then you are in a position to know good management, and we can boast, and I am proud to know it, that this country can still bring in new buses, build roads, build houses, give the old age pensioners an increase in salary, build schools, and that the supermarkets are full of goods still. You see all of these things as you look around the country, yet you hear that things are bad.

I am one who is going to admit that there is a falling off in employment. I am not fooling myself about that, and I can only go along with the statistical people, the civil servants who go out and get the figures and report back to the Minister of Finance as to what is the position. That is what I happen to know. When a Government, like all the Caribbean Governments now, finds that times are hard for the North American countries, they know that things have to be difficult down here. I do not care who is the Prime Minister, the Minister of Finance, or who is the adviser that is going to advise any Minister of Finance — unless there is economic growth in the countries that we depend on for economic support, there is going to be no answer to the problems in Barbados and the Caribbean.

If you examine the countries in Central and South America, you will see that they have debts of US \$360 billion, with riots taking place because of austerity measures which must be taken to bring back the country's economy in the interest of the people. We have not been in that position. Now, pray tell me, Mr. Deputy Speaker, if Trinidad is finding it difficult, with their foreign reserves falling daily, and there are austerity measures in Trinidad where the manufacturers in Barbados cannot get their goods sold in Trinidad because of the Central Bank's control in Trinidad and the measures taken by the Government of Trinidad, tell me which Prime Minister or which Shadow Prime Minister can tell the Trinidad businessmen or Trinidad Government to buy our goods if they have not got the money to pay for them. It is as simple as A, B, C. If you do not have the money to buy them, then what are you going to do? Are you going to make the people here work, and let the businessmen go to the banks and run up their overdrafts to pay people to work to put their goods in a storeroom? Let us take, for example, the honourable Member for St. Michael North West (Mr. L. A. Weekes). He is a businessman. If he cannot get his toffees, extra strong, cod liver oil, and maybe some thermogene and iodox sold in his drug store, is he going to buy them and put them in there all the time? I do not understand it.

At this time, I welcome my friend, the Deputy Leader of the Opposition. He was not here last Tuesday when there was money talk, because he could not vote — he ducked out last Tuesday, but he is here today. He was a notable absentee last Tuesday.

I know it would not be good business sense for any businessman to be going to a bank all the time, and buy goods and put them in his storeroom when he cannot get them sold. He knows the markets, it is not to say that he has not looked for the markets. He has explored all the areas, the people are willing to buy, but they simply say they have not got the money to buy. Therefore, tell me which Minister of Finance, which economist can make the Barbados Government sell their goods in other areas? 12.40 p.m.

We have been fortunate, this year. I think that we barely reached 100 000 tonnes of sugar. If we had 150 000 tonnes of sugar, but we only had a contract to sell 100 000 tonnes and we had to sell the other 50 000 tonnes on the open market, but the open market did not have money to buy, we would have to keep our sugar in Barbados. This is what I believe. I do not have to get an economist to tell me that if on the open market you cannot get your goods sold because the people have not got the money, because their economies are in trouble, you cannot bring in money. What can we do?

It is at this point, as they say, that you see good seamanship. You can tell a good captain when the waters are rough and troubled, he trims his sail to suit the wind. He does not create impressions, he presents the facts as they are. He does not decide to sail his ship at high speeds in troubled waters. He goes cautiously along, waiting for the sea to be calm again, praying and hoping with his passengers abroad that he will get them home safely.

I have no doubt in my mind that the captain and crew are manning the ship "Barbados" in whatever economic troubles there are, will gingerly go along through those waters, and that when the calm is all over, the captain will look around and count his passengers and see them safely in port.

Mr. Deputy Speaker, I beg to move that this Bill be now read a second time.

Hon. L. B. BRATHWAITE (St. Andrew): Mr. Deputy Speaker, the honourable Leader of the House has so adequately presented this amendment to the Bill that I do not think it overly important that anybody actually speak in support of it. But this amendment is absolutely necessary since, consequential on any Budgetary Proposals, the Government will of necessity have to make amendments to the Bill that bring into operation the necessary legislative proposals with respect to taxes, be they new taxes or concessions.

We have to bear in mind that there are a number of imponderables when it comes to Budgets and the preparation of Budgetary Proposals. In Barbados, the Minister of Finance is, for good or evil, the Prime Minister of the country as well. In Great Britain, the system is slightly different; you have a Chancellor of the Exchequer. But the Prime Minister does not at all lack financial control, because the Prime Minister is always first Lord of the Treasury. The Prime Minister is at all times kept fully seized of the facts as far as the financial matters of the country are concerned.

But one has to be very careful that, in dealing with budgetary matters, we do not have leaks, and for that reason, even though you are introducing proposals which might effect businesses and companies, you may not be in

a position to discuss those matters too openly with those companies or businesses. The simple reason is that you may very well discover that they will get ideas that tax proposals are afoot which might tend to create problems for the businesses, or the products they manufacture or represent. Therefore, when you have had, as we have had in recent times, such a plethora of legislation coming before Parliament, it is extremely difficult to get through with the necessary amendments, bearing in mind the overall burden that falls upon the Attorney General's office with respect to other pressing legislative matters.

We discovered that neither the four months that was operative before, nor the amendment which brought in the six month period, can adequately deal with the situation, and we have had a number of embarrassing experiences when it was discovered that we exceeded the time limit which was imposed. We thought it would be better to regularise the situation, to come in and set a limit which would be a sensible limit in which to deal with matters of a budgetary nature. We do not feel that we can do any better.

Sometimes there are problems with respect to the inefficiencies of the various Ministries and the people who have to do with the bringing forward of these matters. Politicians are in control of the political directorate, but they do not undertake the day-to-day administration of the Ministry, and there are certain problems which come up from time to time over which they might not have any control, even though they have responsibility of their Ministry. While we cannot ignore the fact and cannot say that we are not responsible — you are responsible — there are problems which, normally, will escape us, so it is always best to be frank about these situations when they arise, and set out in a positive and direct way to remedy them.

This legislation seeks to bring about a better approach in terms of the time factor, which is vital and necessary at times. It does not necessarily mean that because we say at the end of the financial year, we will go to that limit. I would prefer to see an arrangement made where legislation can be brought down in four months, maybe even two months. It does not necessarily mean that because you have the long time, until the end of the financial year, that you should insist that you go to the end of the time limit which you have. But I think that we should look very carefully at all of these matters at all times and try to regularise them as best as we can.

The amendment to this Act is very important. The Opposition, I am sure, would agree that, based on the four months' limit which they had, it was impossible for them to comply; they could not do it, in some cases, in seven months. In fact, they have not at any stage during their fifteen years of rule brought into being 50 per cent of the amount of legislation which this Government has brought

about since it came into office, so they have to understand that we would need to have more time in order to conform with the law as set out.

I commend this amendment to all Members of the House, bearing in mind that even though the Opposition will have many, many more years before they sit on this side again, if the day should ever come, that they will still have to work the system. I wholeheartedly support this amendment.

Dr. R. C. HAYNES (St. Michael South Central): Mr. Deputy Speaker, in listening to the honourable Leader of the House as he introduced this Bill to Parliament, I do not think that one could have listened to a more startling and clearly articulated confession of the impotence of the Government in dealing with the economic affairs of this country.
12.50 p.m.

His fundamental thesis was that Barbados is not able to make any progress unless there is progress in the other developed countries of the world. He then proceeded to make certain remarks on the discipline of economics. One recognises that economics is not a science, and perhaps is the only discipline where there is a cleavage of opinion not only on the periphery of the body of the science, but deep within the fundamentals, within the core, of discipline of economics. Nevertheless, there is a more important factor which should inform those who have to take decisions, namely the exercise of common sense, in dealing with the opinions presented to them, which is the main function of a political directorate.

This particular Bill has been stated as one which would extend the period during which any new tax, or any increase in an existing tax, shall be payable without the making or passing of the appropriate enactment. The Bill then proceeds to delete the words "within four months" and then subsequently to replace them by the words "by the end of the financial year therein".

In my view, this Bill has arisen because the Government, as a result of its own frustration, as a result of its own incompetence, has been unable to meet the statutory requirements as set out in the Provisional Collection of Taxes Act, which had set a reasonable period, of four months, within which enabling legislation should be brought before this Parliament. Instead of strengthening the institutional framework in order to ensure that such enabling legislation is brought before Parliament within what one would consider to be a reasonable period, the Government accepts and remains supine in the face of these institutional and administrative deficiencies, and proceeds to extend the time to a limit which can in fact be a full year, because from time to time we have had Budgets introduced on 31st March, which means that the Government will now be empowered to collect tax from

the people of Barbados for an entire year without any enabling legislation.

We on this side have repeatedly called on the Government to respect and observe the provisions of the Provisional Collection of Taxes Act. We have had several occasions on which that Act was breached, when in fact it was the duty of the Government to refund, according to that Act, all monies collected under the Act. It did not do so, but instead brought in legislation which applied retroactively in those particular issues. One can cite the problems that arose in respect of the Health Levy that was introduced, I think, on September 8, 1981, and the Transport Levy, when the statutory period of 120 days had expired before the enabling legislation was brought before this Chamber.

We feel that this is not the answer. We feel that it is the duty of the Government to conform with the law, rather than seek to alter the law in order to deal with their own incompetence, and that is what is happening here. The Government is saying that they cannot get the legislation through within four months, when the ideal situation would be one whereby as soon as the Minister of Finance introduces his budgetary measures, then appropriate legislation is introduced into the House.

The origins of the Provisional Collection of Taxes Act reside in fact that the preparation of a Budget involves a considerable element of secrecy, and, secondly, it takes a reasonable amount of time to prepare the legislation. The reason why the Act is on the Statute Book at all is because it was recognised that the legislation could not be introduced on the day on which the Budget is introduced. But it is specifically designed in order to place limits on any Administration as to the period during which they can collect taxes without seeking the appropriate legislative instrument so to do.

This particular amendment removes in its entirety the purpose and intent of the Provisional Collection of Taxes Act. It means now that you can go a whole financial year without bringing any legislation before the House, whilst you go on collecting taxes from the people of Barbados. This is important, because from time to time, when enabling legislation, which would give legislative sanction to Budgetary Proposals, is brought into this House, this gives the House an opportunity to examine the proposals in greater detail, particularly the legal framework of the proposals, than it would have had at the time of the Budget debate. It means now that Parliament could be deprived of an opportunity for further examining the particular framework in which a given imposition has been placed on the people of Barbados.

We feel that it is a matter of great regret that the Government has taken this step. We feel that, in order to strengthen the financial management of the country, the emphasis should have been towards bringing the legislation before Parliament well before the four month period, and if there are problems in the various Ministries, then seek to strengthen their institutional framework within the relevant Ministries in order that the appropriate instruments can be brought before Parliament.

This particular amendment does not in any way strengthen the financial management of this country. It weakens the capacity of the Administration itself and of Parliament to assist in the financial management and control of the operations of this country. In other words, what you are doing here is sending a signal to those persons who are responsible for drafting the legislation, or making the necessary inputs into the instruments that should be brought before Parliament, that if they cannot do it in four months, then leave it for an entire year. Surely, this is not desirable.

1.00 p.m.

We on this side have again and again been critical of the Government when the time had expired for the legislation to be brought. We felt that the proper response to such criticism would have been to get a situation going where the Government would seek to comply with the provisions of the Provisional Collection of Taxes Act, but we see the complete reverse here.

It would appear to me that the political directorate have just about given up. They are virtually saying that they cannot get it done within four months so they will go on for a year. Why not make it five years? Why not make it ten years? Why limit it to a year? I would like to know why it is being limited to a year.

I can understand why it was limited to four months. The fundamental reason for that, as I said earlier, is that there is a natural presumption in terms of justice that these enactments should be brought before Parliament at the earliest possible day. I would like to know, apart from the arguments that I have heard in terms of administrative difficulties and inefficiencies, why you are limiting it to a year, and not, say, two years, three years or four years?

I do not believe that this particular amendment is going to assist the Government, or anybody in this country, with the better management of the financial affairs of this country, or, indeed, give greater confidence. It is important to the public that when they pay taxes, that those taxes have been authorized by an appropriate instrument of Parliament, approved by their representatives, within a reasonable time framework.

I believe that the thinking behind this extension is fundamentally wrong. I think that the thinking behind it

endorses indolence and ineptitude at various levels, including the level of the political directorate. It is my belief that the Government should be seeking an alternative route in dealing with this problem, rather than weakening the structure of the financial administration of the country.

I do not think it is really necessary for me to respond to the sort of economics I heard put forward by the honourable Leader of the House. I think that one has to distinguish very carefully between economics, econometric arguments and buffoonery.

The problems with Trinidad largely relate to appropriate diplomatic initiatives, a proper recognition of the problems of that country, and trying to seek a niche for our exporters within the context of meaningful trading arrangements. I have repeatedly brought proposals to this House, at least on two occasions, one about a year ago around this time, pointing out the need to use soft words in dealing with Trinidad and Tobago, and I also brought before this House, the opportunity of using a capital good as an element of trade in order to underpin our trading linkages with that country.

On the question of anyone challenging the Central Bank's statements, very often these statements arise out of ignorance; and one understands that when a statement is made out of ignorance, perhaps the most charitable thing you can do is try to correct it.

The Central Bank issues various statistical documents, but the Central Bank is always very careful to indicate the source of its information. So if one were to take up the monthly or annual statistical index of the Central Bank, you can distinguish clearly what is a Central Bank source and what is not a Central Bank source. The fact that something comes within a publication of the Central Bank does not mean that the Central Bank was necessarily the source of information, and the Central Bank is very cautious, even when it expresses an opinion that is based on information which it has not derived from its own investigation — sources are always indicated, as with any good authority. Our problems with the Central Bank of Barbados have never related to the quality of individuals there, their research potential or anything like that. Our problems and our disputes have been legitimate disputes in relation to policy as advocated by the Central Bank.

As I said earlier, there is a fundamental cleavage not only at the periphery, but right within the core of the discipline of economics and economic management, and anyone is entitled to his view. And just as anyone is entitled to his view, it is equally important that one should recognize that criticism emanating from one side does not necessarily mean that it is a personal attack or denigration, or necessarily an attack on the professional competence of the person whose position differs from yours. At the end of the day, the proof of the pudding is in the eating, and when you have looked at the various

measures taken over the past four or five years in Barbados, and you look at the state of the economy of Barbados today, then people have a simple question to put to themselves: "Were those who criticize the policies right or wrong?" All they have to do is to look at the lack of cash in the economy, the indebtedness to the sugar industry, the tourist industry, the level of our unemployment, the whole lot and they will discover that there is something fundamentally wrong.

I can accept that our suggestions might not be the answer, but our criticisms were right, even if our suggestions are not the answer, because our criticisms have certainly been borne out by the fall-out throughout the economy of Barbados, and that is a fact that we have to face. That is why I was pleased today – I was as pleased as punch – to hear the honourable Member for St. James North drop his guard and come in and confess that there is nothing that we can do, that paralysis has set in, and the only way we can move is if the Governments in the industrialized countries move forward.

1.10 p.m.

I wonder what would happen.....

Hon. L. S. CRAIG: If the honourable Member would give way.....

Mr. DEPUTY SPEAKER: On a point of order or on a point of information?

Hon. L. S. CRAIG: On a point of information, Sir. I would be very grateful if the honourable Member for St. Michael South Central would tell us what the answer should be in Barbados. If the industrial countries do not pick up, tell us what the answer is.

Dr. R. C. HAYNES: It would take too long. I am referring the honourable Member to my Budget replies of 1981, 1982, 1983 and 1984. If you read the four of them, you will find the answers there, and my contention all along is that if you have your domestic situation in order, this economy is capable of performing. I cannot go through the whole question of interest rates, diversification of the end product of the cane industry, restructuring the debt structure of the tourist industry and all this. I cannot get into that now. Look at my four Budget replies and you will see a composite answer that would have prevented this situation and allowed us to have continued on a growth path. I have told you where to look for the information, and if you put the four of them together, you will find a classic recipe for holding strain and for development in a small economy such as ours.

Mr. DEPUTY SPEAKER: I think honourable Members have had a lot of discussion between themselves, and I would now like the honourable Member to address the Chair.

Dr. R. C. HAYNES: Mr. Deputy Speaker, I think I have covered most of the points. I have covered the essential elements relating to the particular Bill before the House. I have diverted a little, with your tolerance and silent permission, and I will again express the view that we do not think that the lengthening of the time to the end of the financial year is the answer to the problem. You have to strengthen your institutional framework and bring the legislation down before Parliament as soon as possible.

I would just draw honourable Members' attention to the various publications of the Central Bank. If we take the Economic and Financial Statistics for February, 1984, page 60, Central Administration, Capital Account, you will see the Central Bank is very careful to put in their source as Accountant General. Again, if you look at page 58, Central Administration, Current Expenditure, you will see that their source is Accountant General, and if you go right through you will see that they always quote their sources.

Where they are dealing with Central Administration, operations and financing, you will see that the source is the Central Bank of Barbados, and the reason for that is that you will find that the Current Account and the Capital Account as done by the Central Bank would be somewhat different from what is done by the Accountant General. The method of accounting is somewhat different in that the Central Bank may well include all levies and so on as revenue, whereas the Accountant General would only, of course, give you those things that are paid into the Consolidated Fund. That is why you will see minor differences.

Mr. DEPUTY SPEAKER: We are not discussing that now.

Dr. R. C. HAYNES: I am just establishing the point. That is all I am doing.

Mr. DEPUTY SPEAKER: Let us get on with the Bill before the House and leave the economic theories and discussions for elsewhere, or for another time.

Dr. R. C. HAYNES: I am not dealing with economic theories. I just wanted to reinforce the point that if one criticises a figure in a Central Bank publication, one is not necessarily criticising the Central Bank, because the Central Bank always indicates its sources. I just wanted to bring it to the attention of the House to reinforce my point.

Hon. L. S. CRAIG: I take it that if the honourable Member is not criticising the Central Bank, he is therefore criticising the Accountant General, because this is where the information is coming from; so you are critical of the civil servants, not the Central Bank.

Mr. L. E. SANDIFORD and Hon. I. R. TULL rose.

Mr. DEPUTY SPEAKER rose and both honourable Members sat.

Hon. L. R. TULL (St. George South): Mr. Deputy Speaker, we have just been treated to the usual display of egotism by the honourable Member who has just sat down. I am going to deal with some of the things he raised, but before I do that, I just want to make a few small comments on the amendment before the House.

The Provisional Collection of Taxes Act was introduced in 1967, by the then Government, when it realised that it was not possible to have legislation ready and before Parliament immediately after the words dropped from the lips of the Minister of Finance. The one thing in all his dissertation that is true is that a great deal of secrecy and confidentiality surrounds the preparation of the Budget. It is important to maintain this integrity in relation to public and private life in this country, because if a Minister of Finance does not keep his Budgetary Proposals among a very small group of people, it would allow persons involved in the business community, knowing that a particular taxation will come in a special date, to so adjust their business as to avoid the impact of any budgetary imposition. Therefore, a number of Government Departments and private professions do not know of the contents of a Budget Speech until it is delivered.

It is important after that that there should be the widest possible consultation among Government Departments and interested groups to make sure that the enabling legislation, which is subsequently passed to give effect to any budgetary proposal, is well considered and meets the needs as disclosed by the Minister of Finance. The Minister of Finance may very well impose, for example, a new tax on dividends, on the profits of companies, and that is all he is concerned about. He makes his imposition, and states that he will collect additional revenue from a particular date, but one finds that after he has done this, then the Legal Department, the Ministry of Finance, the Registration Office in Bridgetown that is the registry for companies, the legal profession, the accountants – everybody – begins to take a look at the words of the Minister of Finance to see how his pronouncements will impact on any particular aspect of the companies law and companies regulations.

I use that example particularly because I have heard reference to the Attorney General's Chambers. We take the blame for everything these days. More often than not, when the Budgetary Proposals are made, in the period of time before the enabling legislation comes before Parliament, all the files dealing with it are in the Ministry of Finance, not in the Attorney General's Chambers.

The Attorney General does not make policy for the Ministry of Finance. It is only after the policy is spelt out

with utmost clarity and clear directions given to the lawyers, that the lawyers can draft legislation in accordance with the wishes of the executive Ministry. I need to put that on record, because there is this foolish view that any time the legislation is laid after the Budgetary Proposals, somehow the draughtsmen in the Attorney General's chambers are sitting on it and not producing the legislation. Usually, it is straightforward legislation, after you have the clear instructions from the Ministry of Finance, and, on many occasions, the legislation is done within twenty-four hours to forty-eight hours.

The Democratic Labour Party, when it was the Government, introduced the Provisional Collection of Taxes Act, because they realised that it was not possible to have the legislation immediately on the announcement of the Budgetary Proposals. There is a different system in the United Kingdom. The Chancellor of the Exchequer in the United Kingdom has Treasury counsel, lawyers who were in the Treasury, who are consulted at every stage on the proposals that will be made by the Chancellor of the Exchequer and, therefore, the legislation is prepared the same time that they are developing the Budgetary Proposals; so by the time they go to Parliament with a Budget Speech, the enabling legislation is all ready to be laid and given first reading in the House of Commons.
1.20 p.m.

We do not have a Treasury counsel. When I was able to take a close look at how the system operates, from the point of view of the Attorney General's Chambers, I made a proposal to the Minister of Finance that he should involve the Chief Parliamentary Counsel in this tight group of people who sit down over a period of months to prepare these Budgetary Proposals, so that the Chief Parliamentary Counsel will be getting the thinking of the Ministry of Finance at each stage of the development of the proposals, and, indeed, by the time the Minister of Finance is ready to come before Parliament with the Budget, the Chief Parliamentary Counsel will have had at least a proper draft of the necessary enabling legislation. I do not believe that that proposal has been refined, and I will be pushing even more in the future that this procedure should be taken, so as to minimise the difficulties we have in what is considered late legislation to collect taxes.

The honourable Member who just spoke went through his usual period of grandstanding, and he said that what this amendment does is to remove with finality the provisions of the Provisional Collection of Taxes Act. The Democratic Labour Party in 1967, when there was a very limited flow of legislation in Parliament, felt that they needed four months. Any research on the passage of legislation between 1967 and 1984 will reveal that the legislation coming to Parliament in 1984 is perhaps 500 per cent more than in 1967. This throws an additional burden on the draftsmen. They felt it was necessary to

make it four months, and this Government, after seeing it in operation for eight years from the point of view of its own administration, felt that the twelve months is an appropriate period in which to do so.

But we must not misunderstand the policy. To hear the honourable Member's speech, those who are not listening carefully would believe that every single bit of enabling legislation arising out of Budgetary Proposals will come twelve months' late. I know that the enabling legislation arising out of Budgetary Proposals has, invariably, been brought before Parliament long before even four months have elapsed, and I am sure that, even with the passing of this legislation, that will continue to be the case. But there are cases when, occasionally, a particular budgetary position touches on Statute Law, maybe more than one piece of Statute Law, a great deal of consultation would be required and it will go beyond the four month period, and maybe even twelve months. But this will be the exceptional case; this will be very far away from the rule.

The honourable Member says that economics is not a science. He said that with a great profound expression as if it were something new. I think it is trite among people who know about these things, that economics, though science, is not an exact science. But when you hear the honourable Member, having said that, go on to make his pontifications on aspects of the Barbados economy and his universal panacea for everything in Barbados, you will understand that he speaks with a great deal of dogmatism on what is an exact science.

You cannot be dogmatic, about anything relating to economics. One learns this from the first exposure to the discipline, whether it is at college or at university. We have to be very careful, that we do not come up with easy answers to what sometimes are very intractable problems, and I will give you one example.

The honourable Member says that our problem with Trinidad and Tobago can be solved with soft words. You could not even tell my teenage daughter that. All you need to do is to whisper softly in the ears of people of Port-of-Spain and all your problems will be solved. It has nothing to do with the fact that when the other countries of the CARICOM region are now moving out of recession, Trinidad and Tobago is moving into recession. It has nothing to do with the fact that Trinidad and Tobago is having a problem in selling its goods to Jamaica in particular, and therefore is under extreme pressure from its manufacturers not to turn the other cheek, but to strike back. It has nothing to do with the fact that there has been a severe restriction in the production of oil in Trinidad. None of this. All that is needed is to speak soft words to the people in Port-of-Spain, and all the trading problems between Barbados and Trinidad and Tobago will be solved. That is the type of inane contribu-

tion to serious debate that we are accustomed to from the honourable Member.

In talking about the legislation before us to ask the question:— What is reasonable in the circumstances? The honourable Member says that just because the existing legislation that was passed seventeen years ago says four months, that is like the laws of God — immutable. If it was four months seventeen years ago, that is reasonable — and nothing else can be reasonable.

It is important to stress this, because, quite often, we do not grasp these things. When the Democratic Labour Party was the Government, and operated under the same provisions of Collection of Taxes Act that was passed by them, there were a number of occasions when they came before Parliament with legislation arising out of Budgetary Proposals way beyond the four month period. Sometimes a year would pass before they would bring in the legislation, despite the fact that the substantive Act was their creation.

I think we tend to get over-political and partisan about very straightforward and simple matters. I believe that if you came in here and discussed the integrity of the family, that the Opposition would attack it for political reasons. Something as straightforward as this, which seeks to prevent either Government, and any Government, through the exigencies of the moment, quite often because of circumstances beyond the control of the Government, from having to act *ultra vires* of the law, and to regularise the normal situation that will come year after year before Parliament after the Budget debate, is a matter for criticism.

I do not know what is left in Parliament anymore. There used to be a time when a good Opposition would look at measures coming before Parliament, go through them, say that 50 per cent or whatever it is is not controversial, so we support that, but this 30 per cent is controversial, and we will zero in on that and we will pummel the Government on it. Nowadays, that does not work anymore. Every single piece of legislation, however non-controversial, however straightforward, must attract the vitriolic and ill-advised criticism of people in the Opposition. I do not understand it, but perhaps that is the nature of the times.
1.30 p.m.

I do not propose, Mr. Deputy Speaker, to go into it any more, I think the Act is sufficiently straightforward, but I want to close with one comment arising out of the contribution of the person who sat down before me. The honourable Member says we advised this, we did this, speaking in relation to the problems of the economy. I can only suggest that the honourable Member in using the pronoun "we" in the editorial sense, because his colleagues have not departed to the excesses

of language that have characterised so much of his contributions in debate, both in this Chamber and outside in the country at large.

The honourable Member still, despite his fear of comeuppance in a radio interview sometime ago, insists that things are very wrong in Barbados. He said in the debate today that something is fundamentally wrong in this country, but he did not define it. I do not know why the honourable Member finds it necessary repeatedly to sell his own country short.

I heard a debate in the House of Commons in London recently over the shooting incident in St. James Square at the Libyan People's Bureau, and the Shadow Foreign Secretary in the House of Commons, Mr. Dennis Healey, was criticising the Foreign Minister, Mr. Geoffrey Howe, and he was saying that all the signs pointed to the difficulty that would have arisen in respect of the Libyans, that there was enough information, and that if the Foreign Secretary was a capable man, he would have avoided what subsequently happened. He said that in more robust times the Foreign Secretary would have been impeached.

I believe that in more robust times the honourable member for St. Michael South Central would have been impeached for what so often smacks of a lack of patriotism. Repeatedly, simple measures such as these evoke from the honourable Member the type of comment that is perfectly worthy of him, but certainly is unworthy of this Honourable Chamber.

I am happy to support what I consider not only a useful piece of legislation, but one that will avoid many of the difficulties that we have been experiencing in the past in having legislation ready within the four month period after Budgetary Proposals.

Mr. L. E. SANDIFORD: Mr. Deputy Speaker, the Bill that we are considering is a Bill to amend the Provisional Collection of Taxes Act, Cap. 85. I am taking a very serious view of this particular Bill, because I think it strikes at some fundamentals concerning the position of Parliament and the whole procedures for the imposition of taxation measures in this country.

It is quite normal that when points are made from this side of the House, the Government tends to dismiss the points that are made with short shrift. They do not pay close attention to the arguments that are being advanced, and they tend to rely upon numbers rather than the quality of the arguments that are being advanced. I hope this particular position does not prevail on this occasion, and that it is not claimed that, because we oppose this particular measure, we are grand standing.

I am a dedicated Member of Parliament, as all honourable Members are, or should be, and anything

that appears to me to strike at the fundamental position of Parliament as an institution will get opposition from me, and indeed from the Democratic Labour Party.

I believe that this is a very insidious piece of legislation that the Government has brought here today, perhaps more insidious than any other piece of legislation introduced into the House. Why do I make this very strong statement? I do so in spite of the fact that it is a very short measure, and that what it appears to be doing is to be saying that, instead of four months, the period is extended to the end of the financial year.

As it appears to me, what this Assembly is being asked to do is to say that the Minister of Finance in this country can impose taxation simply by his words, and that Parliament, which has the authority and the legitimacy in this country to approve and to grant supplies and to approve taxation measures, should remain silent on these matters for an entire year. I think that is contrary to the whole approach to the matter of Budgetary Proposals, taxation, appropriation, and expenditure procedures, and I think we have got to look at this very seriously.

What does it mean, if we examine it carefully? Assume that on 3rd April in any year the Minister of Finance comes in and makes a proposal. Then it means that in an entire year from that particular point, what he has said will be law in this country — simply the words of the Minister of Finance for an entire year. I think if we sit down in here as supine Members of Parliament and accept this kind of what I can term no less than prime ministerial rule, then we would be surrendering all of the inherited privileges that this particular Parliament has built up over the years from the very time it was established. What we would be doing is saying that, as representatives of the people, we will be surrendering that particular power to one man, rather than allowing it to reside in the collective decision of this Parliament, and I think this is a very dangerous thing.

No one has adverted to this particular point. But you are saying that we are trusting the word of one man, for an entire year, to tell the people that they can be taxed at any level, that any time an imposition can be placed upon them and that the representatives of the people can have no say in that particular matter. I cannot support that. I think it is very dangerous.

Certain remarks made at this stage by the honourable Member for St. Michael South (Mr. L. E. SANDIFORD) were ordered to be expunged from the Record by the DEPUTY SPEAKER.

1.40 p.m.

Mr. DEPUTY SPEAKER: I have said before that honourable Members on their feet should pay little or no attention to asides.

Mr. L. E. SANDIFORD: Mr. Deputy Speaker, at this particular time, as far as the laws of this country is concerned, the Minister of Finance, in delivering the Financial Statement and Budgetary Proposals, has a period of four months within which to bring down the necessary legislation to give final effect to any proposals which he may have in his Budget, and that is under the provisions of the Provisional Collection of Taxes Act, 1967.

I researched the debate; it was a very short debate in 1967. I do not think, as far as I can recall, that the Opposition voted against it, because the four month period is a reasonable period within which the Minister of Finance, having considered what revenue measures he wishes to introduce, could get the Legal Department to draft the legislation to give permanent effect to the proposals in the Budget.

Within the framework of the procedures in the House of Commons, the whole measures are approved, not provisionally, but in their final form, sometime by the end of July or early August — I do not remember which one it is, but some time by the end of July and certainly by the first week in August — which, in effect, is a four month period. What kind of circumstances could they be that one of the oldest Parliaments in the Commonwealth, which will in a few years be celebrating a milestone in its existence as the body representing the interest of the people of this country, could now surrender all of those ancient rights and privileges, which you, Mr. Deputy Speaker, are supposed to safeguard, for an entire year to one man, the Minister of Finance?

That will be a very sad day, and I am asking the Government to withdraw this particular measure. Instead of trying to find ways and means of extending this period of time, they should find the administrative machinery for ensuring that the administrative executive, the civil servants and, in particular, the Legal Department, can do their work in such a way that the Bills could be brought down here within the four month period now given by the existing Act.

If they need to get more attorneys in that particular Chamber.....

(Hon. L. R. TULL: It has nothing to do with the attorneys).

Mr. L. E. SANDIFORD: I thought it was the attorneys who are holding up matters. It is the Ministry of Finance? Sorry, Mr. Deputy Speaker.

Mr. DEPUTY SPEAKER: I wonder why the honourable Member keeps having a private discussion instead of addressing the Chair.

Mr. L. E. SANDIFORD: We are getting some information here. The Attorney General says it is not the Attorney General's Chambers — it is the Ministry of Finance that is inefficient.

Hon. L. R. TULL: On a point of order.

Mr. DEPUTY SPEAKER: Is that a point of order or explanation?

Hon. L. R. TULL: It is a point of order, not explanation, Sir. The honourable Member for St. Michael South is too decent a person to lie on me. I never said that the Ministry of Finance is inefficient. What I did say is that these Bills coming out of the Budgetary Proposals are tied up most of the time in the Ministry of Finance, not the Attorney General's Chambers, and that we draft them as soon as we get instructions. If the honourable Member was listening to me, he would have heard that we produce the legislation within twenty-four or forty-eight hours most of the time.

Mr. L. E. SANDIFORD: The trouble is, Mr. Deputy Speaker, that I listen very carefully to the Member for St. George South.

Mr. DEPUTY SPEAKER: You are listening to too many asides.

Mr. L. E. SANDIFORD: What this House now knows is that the Ministry of Finance is not inefficient — they just hold up and tie up matters! They just tie them up for a long period of time and will not get them down within a specific period of time!

In all of this, I hear all kinds of blame being allocated. I have never heard one of the Ministers over there get up and say that they take responsibility. They are always blaming some kind of civil servant somewhere, as though we are not operating under a Government of ministerial responsibility. The civil servants have to carry much of the blame in this country. They do not take any blame on their shoulders, somebody else always has to be blamed.

I do not wish to get away from the central point that I am making, that we cannot support any measure in which this Parliament, which is supposed to ensure that there is no taxation without representation and, now in this case, as we may very well be getting, taxation without legislation for an entire year. The only place I know of that these things take place is in Rome — when they are going into a period of crisis Government, they surrender these kinds of powers into the hands of one man — and I want to know if those decent Members over there on the Government side, are going to sit down.....

Mr. DEPUTY SPEAKER: Are you saying some are decent and some are not?

Mr. L. E. SANDIFORD: I am saying those decent, honourable Members over there on the Government side.....

Mr. DEPUTY SPEAKER: Are going to sit down.....

Mr. L. E. SANDIFORD: Are going to sit down and allow this particular measure to pass here today. Are they going to sit down, those decent Members over there, and surrender these hard-won rights and privileges into the hands of one man, whom I heard today being referred to....

Mr. DEPUTY SPEAKER: Are you then saying that all of these are and one is not? I take it that all Members in this Chamber are decent, every one.

Mr. L. E. SANDIFORD: They are all honourable, Mr. Deputy Speaker.

Mr. DEPUTY SPEAKER: They are all decent, as far as I am concerned. I will not allow the honourable Member to separate any one of them.
1.50 p.m.

Mr. L. E. SANDIFORD: I do not have any quarrel with what you are saying. In fact, we agree there are honourable Members over there. Are we going to sit here as honourable Members of this Chamber and allow these kinds of powers for that extended period of time to be placed in the hands of one man? What is really happening in this country that such a measure could be actually contemplated? The obvious approach to this, and we are not being negative, is that Government must look at its machinery and improve that machinery to the point where, when the Minister of Finance lays his proposals, the Ministry of Finance and all other Government agencies which are involved in the matter can be so co-ordinated that the necessary legislation can be brought in to give effect to the proposals. I am not going to support this measure.

Rt. Hon. E. W. BARROW (St. John): Mr. Deputy Speaker, I think it is fit and proper that I should get on the record in this particular discussion, because I was the person responsible for introducing the 1967 legislation and making it part of the Statute Law of Barbados. It is found at Cap. 85 of the laws of this country.

I just want to go back and, without appearing to be blowing my own trumpet, give a little historical background to this matter and my experience. Prior to 1962, we did not have a Minister of Finance in this island. We never had any Financial Statement or Budgetary Proposals. The first time we ever had such a procedure in Barbados was when, as the first Minister of Finance, I delivered Budgetary Proposals and made a Financial Statement in 1962. From the foundation of this Parliament in 1639 – the 350th anniversary to which the

honourable Member for St. Michael South has recently alluded will be here soon, and I hope some of us on this side and maybe Your Honour will be playing a significant role in that – until 1962 there was no need for a Provisional Collection of Taxes Act, because from time to time imposts and increases in taxation used to be made at any time during the financial year and not necessarily at the time of the Estimates.

If I may go back now to the mother of Parliaments, whose antiquity predates ours by another 350 years, in the United Kingdom the budgetary exercise, introduced by the Chancellor of the Exchequer of that country, comprise two different components, the Finance Bill and the Budgetary Proposals themselves. In the Finance Bill is adumbrated all the imposts and increases in taxation which the Chancellor of the Exchequer wished to amend or extract from the generality of the tax-paying public of the United Kingdom in the ensuing financial year.

In introducing Budgetary Proposals which largely deal with taxation as early as possible in the financial year – I did not adhere to the United Kingdom practice that this had necessarily to be done in the first week in April, because due to the inadequacy of our statistical and accounting services in Barbados – I discovered that it would be unfair to make imposition of taxation within three or four days after the end of the financial year when the outturn figures for the previous year could not possibly be forthcoming in another four to six weeks after the end of the financial year.

We have departed from that, because we do not get any outturn figures, but I am not here to deal with inadequacies or defects of the present Ministry of Finance in that respect in imposing taxation before they know the final result of the outturn figures for the previous financial year. What I am saying is that I think that in the first three or four, or maybe five, Budgetary Proposals and Financial Statements. I attempted as soon as possible – as a matter of fact within a week – to get some of the legislation before the House, and, as a matter of fact, I frequently gave notice of Bills before the Bills were actually ready. In other words, if I said that gasoline was going to go up 50 cents a gallon, I would give notice of a Bill to amend the relevant legislation, because within the time that the Order Papers and the Official Gazette were ready, within that short time span, I would hope to have the Bills printed and circulated amongst Members. So I resorted to the device of giving notice of the Bills even although the Bills had not been printed or circulated, and right now – maybe even today, although I was not here at the beginning of the session – Bills are given notice of which Bills have not yet been printed or circulated. That is a common, ordinary practice.

We found out that in some of this, with the growth of Government and the complexity of government finance and government business, the Crown Law officers used to take a little time to get legislation ready, and sometimes by the next sitting of the House, when we would be seeking to move the second reading of the Bills, the Bills could not be ready. This meant that, for a considerable period of time, sometimes there was a loss of revenue, and if you have a budget deficit, or you anticipate a budget deficit for the financial year, it is necessary to collect the revenue as soon as possible. It was at that stage that I went to the United Kingdom Parliament, borrowed a precedent and introduced the Provisional Collection of Taxes Act, which made it possible to collect Government revenue immediately after the Financial Statement and Budgetary Proposals were delivered on the floor of the Assembly, not only that the revenue would not suffer any loss, but also to prevent the mischief of people knowing about the proposals, particularly the mercantile community, and taking advantage of the fact that we had telegraphed our intention before legislation could be put on the Statute Book. It is as simple as that.

The very nature and need of Budgetary Proposals means that there is an element of secrecy which has to be maintained not only from even members of the Cabinet until the same day, but from members of the Public Service, so a Minister of Finance cannot ask Crown Law officers to prepare legislation when typists, clerks, printers and everybody were going to see it before he delivers his Budgetary Proposals. Therefore, it was all the more necessary, even for the reasons which I have just extended, the need to gather revenue early, the need for secrecy, the need not to telegraph your intentions to the business community too long in advance before there was legislative sanction for those measures, to have the legislation in place as soon as possible.

As far as I am concerned, the period which we are given here is more than adequate.

Mr. DEPUTY SPEAKER: It is now 2 p.m. and the Standing Orders have not been suspended. Would the honourable Member be able to conclude his speech within the next ten minutes?

Rt. Hon. E. W. BARROW: I will, Sir, because I do not intend to repeat myself.
2.00 p.m.

Mr. DEPUTY SPEAKER: You may proceed.

Rt. Hon. E. W. BARROW: I have to repeat what I last said before Your Honour questioned me. I am saying that the period that had been provided, of 120 days or four months, in the Provisions of Collection of Duties Act, Cap.

85, is not only more than adequate, but, according to the honourable Attorney General, and I share his view, it is too long. He says that the Crown law officers under his dispensation can get the necessary legislation ready within forty-eight hours. But I think forty-eight hours is too short, and I would like to say two weeks. If there is any amendment being made here today, I would like to see the time shortened from four months maybe to four weeks, not lengthened to twelve months.

This is taxation without legislation. It is very, very dangerous. Why should this be? After all, the Minister of Finance has introduced the measure and, therefore, the Ministry of Finance has no reason for holding it up unless they are acting as scrutineers of the legal draftsmanship of the Attorney General's office. Because the Ministry of Finance tells the legal officers what they want done, cannot tell them how to do it, and if they can do it in forty-eight hours, we should be back here in Parliament within a week with the legislation. That is what I am saying.

Let us look at the possible results which can flow from the passage of the amendments which have been proposed here today. The honourable Member for St. Michael South has already described some of the dangers inherent in such an amendment. But I wish to go further, and say that, in this way, we can have perpetual taxation without legislation. If we are saying that legislation has to be introduced by the end of the financial year, there is nothing in the Laws of Barbados — I want you to listen very carefully to me, Mr. Deputy Speaker, even though I know some of my colleagues on this side are not listening at all. They already know all about it, because we have discussed it, so they feel that they do not have to give even the semblance of propriety by pretending they are listening — there is nothing in the Laws of Barbados to prevent the Minister of Finance from coming in March, as soon as the Estimates are finished, and delivering his Budgetary Proposals. The end of the financial year is March 31, so the taxation which he has imposed in a financial year will be overtaken by more increases in taxation, by his merely bringing his Budget up either on the April 1, or before the end of March. There is nothing in the law to prevent him from presenting the Budget in March — and he has done it in March — so it is perpetual taxation without any kind of legislation.

(Aside).

Rt. Hon. E. W. BARROW: Do not tell me that you are that dumb that you do not understand. You do not have to bring in any legislation, because it has been overtaken.

We had a provision in the law that if the legislation was not introduced before the expiration period — this is Cap. 85 — within four months from the date on which the Budgetary Proposals were made in the House of Assembly, as stated under Section 5, "any sums paid by any person

by way of such tax or increase in the rate shall be refunded to that person."

We introduced legislation here after the expiration of four months last year, and the taxi-drivers and the people who had overpaid those taxes, although we tried to inform them that they could claim a refund, did not get refunds. Instead the Legislature passed an Act ratifying the miscarriage, the nonfeasance, the malpractice, although people were entitled to refund of taxes which they had paid, and which were not legitimately paid because the legislation had not been introduced within the four month period. They came in here and said: "Oh, it happened in the D.L.P. time." We never had to pass any such legislation ratifying the miscarriage which had been perpetrated at that time.

The United Kingdom lost their colonies on the outcry that "there shall be no taxation without representation." We are saying that there should be no taxation without legislation. For every imposition of tax, for the general public to understand the true import of the imposts which has been inflicted on them, there should be a discussion, *coram populo*, on the floor of this House to be picked up by the media so that people can understand. But if you are subverting the whole Parliamentary process we cannot discuss something which is law for the time being until we have the Bills introduced and discussed in this Chamber.

The learned Attorney General, as I said before, has said that he does not need all that time. So what do we need a year for? This is another step in the whittling away of the democratic rights and privileges of Parliament. It is another step in the subversion in the law and practice of Parliament, and all of those rights and privileges which His Honour, the Speaker, claims at the beginning of every session of Parliament for the Members of this place.

I do not think that, as the author of the legislation which we are now seeking to amend, I could in any conscience advise my colleagues to support any further attempt to whittle away the powers of Parliament. There is no point in saying that we are not going to vote for it, because they will pass it if they have the numbers. But I want to go on record as saying, as I have said before in respect of other bits of legislation, that not only will we restore the previous provisions that legislation must be passed within four months of the date on which the proposals were made, but, acting on the advice of the honourable Member for St. George South, I will even seek to shorten that period, because the only reason why four months was given was out of deference to the load of work which the Crown law officers had to bear.

SUSPENSION

Mr. DEPUTY SPEAKER: This sitting now stands suspended until 2.45 p.m. today
2.10 p.m.

ON RESUMPTION

Mr. DEPUTY SPEAKER: This sitting is resumed.

QUESTION TIME

It is now Question Time. Notice has been given that the Reply to Question No. 1 is ready. I do not now see the honourable Member who has asked this Question in his place. Therefore, that Reply may now be laid.

Hon. L. S. CRAIG: I beg to lay the Reply to Question No. 1.

PRIVATE MEMBERS' BUSINESS

Mr. DEPUTY SPEAKER: It is now Private Members' Business. There are no items of Private Members' Business on the Order Paper. Therefore, we revert to the business of the day.

When the suspension was taken, the House was debating the second reading of a Bill to amend the Provisional Collection of Taxes Act. To that it now reverts.

GOVERNMENT BUSINESS

RESUMPTION OF DEBATE ON THE PROVISIONAL COLLECTION OF TAXES (AMEND- MENT) ACT, 1984

Hon. L. S. CRAIG: Sir, briefly in winding up, if no other Member wishes to address the Chamber, I can only add that I have taken note of the views expressed by members of the Opposition, but I must also say that this whole idea which was mooted by the Member for St. Michael South, (Mr. L. E. Sandiford) about the erosion of parliamentary democracy, is something about which he has been shouting for a long time.

I would like to make it abundantly clear that I would not be any part of any organisation or Government which seeks to erode the parliamentary rights of Members of this august Chamber. I give them that bold assurance. But this is a pet subject of his. Every time he opens his mouth to address the Chamber, the Member for St. Michael South has been shouting about the ancient rights, which you, Mr. Deputy Speaker, are entrusted to guard, and the constitutional privileges of this august Chamber.

I think that we as Members are justly proud of this Chamber. It is one which is highly respected throughout the entire Caribbean, and it is a model Parliament for many of the Caribbean territories and throughout the world.

My colleague drew my attention to the debate when they introduced the measure, but it is needless for me to go into any detail. I would only mention that one of the spokesmen on that side — and I refer to the Member for St. Michael West (Mr. B. M. Taitt) — had even suggested on one occasion that if we found it difficult to have such legislation come down outside of the four months, the best thing for us to do would be to amend the law. We have done this today, we have made certain amendments. But they now have a different approach, that they are not satisfied with it because we would be eroding the rights of Parliament.

I can say there has been one revelation. It would appear that even before the General Election, whenever it is called, the Leader of the Opposition has this day conceded defeat to you. You are a very fortunate Member, because he said that sometime in 1989, he is quite sure that you are going to be around to take part in the proceedings. God help the person who runs against you. She will be written off in one shot. It is Mrs. Maisie Welch, and you can advise her at this point in time that she will lose her deposit. Not even the Leader of the Opposition is supporting her. You are very fortunate.

Of course, I would never have backed you for St. Joseph anyhow, if I had the opportunity. You are a very lucky person. I had my colleague here against you, but they say fortune favours the brave. He was ducking out because of Lloyd Smith, and you came in in your long dashiki from Africa at the same time, and you landed in here.

You now have a seat which looks impregnable. You are cooling out now. You are unlike the Member for St. Michael South. The people in St. Michael South sees him as such a sneaky operator that they have always given him a majority of ten or twelve votes. He tells them something today, and they cannot depend on it. He gets up and supports salaries, but when he hears there is going to be money talk on any particular day, he ducks out. That is typical of him anyhow, and that is why they have not got that confidence in him to give him that big majority, like Mr. Speaker, the Leader of the Opposition, the former Attorney General, the present Attorney General, your humble servant and the Prime Minister. You are in good company, Sir. Unfortunately he is not, he has always got what you call a Z van full of votes all the time.

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

Hon. L. R. TULL: I beg to second that.

The question was put and resolved in the affirmative, the House dividing as follows:

Ayes: Hon. L. S. CRAIG, Hon. L. R. TULL, Hon. L. B. BRATHWAITE, Hon. Miss B. A. MILLER, Hon. V. L. JOHNSON, Mr. A. TRUSS, Mr. R. E. BRATHWAITE, Hon. L. L. SISNETT, Mr. J. G. ODLE and Hon. DeL. O. BRADSHAW — 10.

Noes: Mr. L. E. SANDIFORD, Dr. R. C. HAYNES, Mr. W. O. FRANKLIN, Mr. L. A. WEEKES, Mr. M. A. KING — 5.

On the motion of Hon. L. S. CRAIG, seconded by Hon. L. R. TULL, 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.

Clauses 1 and 2 were called and passed.

Clause 3 was called.

Hon. L. S. CRAIG: Sir, before I move that Clause 3 stand part, I must say that many of us seem to forget as years go along. I think the Leader of the Opposition on one occasion referred to it as amnesia. I take it to mean that you cannot remember, or that you cannot remember conveniently.

Sir, in 1967, the Leader of the Opposition, who dealt with this matter today — and that side voted against the very principle of the amendment to the Bill — had this to say in 1967:

“Mr. Speaker, in 1963 the Legislature passed an Act entitled the Provisional Collection of Duties and Tax Act for that year, and under the provisions of that Act which we are now seeking to repeal, any import duties or increase in import duties levied as a result of the Financial Statement and Budgetary Proposals which are laid by the Minister of Finance became operative either immediately or at some time as might have been specified by the Minister in his speech.”

“The purpose of this Bill is similar to the purpose of the Provisional Collection of Duties and Tax Act, 1963, except that the Bill now makes it possible for import duties and other taxation proposals to come into effect either at the time of making the statement, or at such date as might be specified by the Minister.”

We are now specifying the time. That is the point. We are now specifying the time as to when we think it should come in. You said in your own introduction that the Bill you introduced at that time was for the Minister to specify a time. We have now specified the time as you suggested then, so how can you come and vote against what you introduced, or what you thought was right on that occasion? No doubt the Member for St. Michael West had got up on the floor of the House and stated categorically that if we found it difficult to come to Parliament within the four months, we should amend the Act, and specify a time.

This is exactly what we have done today. But we now have a vote against the very Bill and the very views expressed by the Leader of the Opposition.
3.00 p.m.

I beg to move that Clause 3 stand part.

Hon. DeL. O. BRADSHAW (St. Michael South East): Mr. Chairman, as I understand this, Clause 3 says "Section 4(2)..... is amended by deleting the words "within four months of the date on" and substituting the words "by the end of the financial year in".

Honourable Members from the other side attempted to convey to this Chamber the impression that Government, by introducing this amendment, is seeking twelve months during which they could bring the legislation before this Chamber. I want to make it clear that this particular clause does not say so, neither could it be interpreted to mean that. By saying "by the end of the financial year", it means that, whenever the Budgetary Proposals are presented, notwithstanding the time that it is presented, the legislation should be brought before this Chamber by March 31 of the following year.

In other words — I am going to point this out, because it is rather misleading to say otherwise, and the Opposition should not seek to mislead people on this particular point — if the Budgetary Proposals are presented in the month of December, because there is no law which says that the Budgetary Proposals have got to be presented in any particular month, then, the time limit for the legislation to be brought before this Chamber would be March 31. In that case, three months would apply.

This really depends on the efficiency and the competence of the Minister of Finance. All that has happened is that the Minister of Finance has been so competent that he is able to bring the Budgetary Proposals in the month of April, and hence you have twelve months to bring in the legislation. But when the Leader of the Opposition was Minister of Finance, he brought the Budget in the months of July or August, and hence you did not have the twelve month period as stipulated, as the honourable Members on that side would wish us here to believe.

Dr. R. C. HAYNES: Mr. Chairman, I do not know which Member to deal with first. I think I will deal with the one who just sat down first of all.

Mr. CHAIRMAN: Deal with the clause, not the honourable Member.

Dr. R. C. HAYNES: I will deal with what he said about the clause. Firstly, I really think he was stretching the imagination a bit far. The whole burden of our argument and opposition to this matter, and to Clause 3, is that there is a distinct possibility that a period amounting to twelve months, or even more than twelve months, can elapse between the imposition of a tax.

Asides

Dr. R. C. HAYNES: It can be more than twelve months if the Budget comes on March 1, and then at the end of the financial year.

Asides

Mr. CHAIRMAN: Order, please.

Dr. R. C. HAYNES: The burden of our argument is that a period up to twelve months can pass between the verbal imposition of a tax and the actual legislation being brought before this House.

The honourable Member who just sat down is really stretching his imagination a bit to imagine that a Budget could be brought in at the end of December in this type of situation. As a matter of fact, the whole reason why Budgets were brought in in June rather than early April in the past, was in order to get better information on which to base the Budget. That is why, if you were to compare the Economic Reports laid in this Parliament, you will see that substantial amendments are made every year in terms of the projections that come before this House when the Budget is presented and when the final outturn figures come out in June/July. It still takes about two to three months for those outturn figures to come out, and this is one of the reasons why you have so many errors in projections in relation to the economy of Barbados.

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

Dr. R. C. HAYNES: On a point of what?

Mr. CHAIRMAN: An honourable Member is on a point of order.

Hon. L. S. CRAIG: I would just like to assist the honourable Member in this respect. There was a Budget brought into this House in the month of September during the tenure of office of the Members of the other side, lest you forget.

Dr. R. C. HAYNES: That was a second Budget, not the main Budget.

Hon. L. S. CRAIG: It was the only Budget. There was no Budget at all until September.

Dr. R. C. HAYNES: I replied to the Budget before the elections in that year. Have you forgotten that? Are you saying that there was no Budget in 1981?

Mr. CHAIRMAN: Order. Please address the Chair. Order please on the Government side.

Dr. R. C. HAYNES: There was a Budget in 1981, and there was a mini-Budget in September, 1981. There was no Budget in 1976; the Budget came in 1977, and it is incorrect to say that there was a Budget in 1976.

Mr. CHAIRMAN: Order. Two honourable Members are on their feet. Order, on the Government benches.

Dr. R. C. HAYNES: The second point relates to the honourable Member for St. James North. I have always been under the impression that he had difficulty in understanding the spoken word, but it is quite clear today that he also has difficulty in understanding the written word, because what he got up and read out is exactly what the honourable Leader of the Opposition said on the floor of the House today, and gave as the reasons why he introduced the Provisional Collection of Taxes Act.

Our argument is simple. We are prepared to allow a reasonable length of time, which is about four months; certainly not twelve months, because you have broken the law on several occasions and you have collected taxes illegally from the people of Barbados.

Mr. CHAIRMAN: I must draw to the attention of honourable Members the provisions whereby second reading speeches are not permitted in Committee. We have had it before, and I think we have had enough of it. Let us stick to Clause 3. Let us deal with it in detail.

Dr. R. C. HAYNES: Dealing specifically with Clause 3, I would say that the principal Act should not be amended by deleting the words "within four months", but that "four months" should remain there. The Act should not be amended, and we are going to vote against this clause in support of the arguments which were made in the second reading.
3.10 p.m.

Hon. A. TRUSS: Mr. Chairman, Clause 3 says that Section 4(2) of the principal Act is amended by deleting the words "within four months of date on" appearing in paragraph (b) thereof and substituting the words "by the end of the financial year in".

The salient point is that, in 1967, when the Democratic Labour Party introduced the Act, they stated that the period should be four months for the Budgetary Proposals. Seventeen years later, we are saying that it should be by the end of the financial year, in order to give sufficient time for the volume of legislation to pass through the Attorney General and come to this Honourable Chamber. The principle is there.

Mr. CHAIRMAN: But we are not discussing the principle at this stage.

Hon. A. TRUSS: Sir, I am dealing with the relationship between four months and the end of the financial year. The point is that both the Democratic Labour Party and the Barbados Labour Party have been in violation of this particular piece of legislation. They have exceeded the four months. When the Democratic Labour Party was in power, they brought legislation after the four month period. Now that the Barbados Labour Party is in power, we have done it. The point is that what we are now seeking to do is to have the whole matter regularised to ensure that in future, Parliament, be it BLP, DLP or PIP, fall within the confines of the law. It is as simple as that.

Mr. M. A. KING: Mr. Chairman, what we are seeking to do now is not to regularise an irregularity, but to legalise an illegality. The whole point is.....

Hon. L. R. TULL: On a point of order: The honourable Member knows better than certain other persons on that side. There is absolutely nothing illegal about the Provisional Collection of Taxes Act, so we cannot be amending it to correct any illegality.

Mr. M. A. KING: Mr. Chairman, there is and there has certainly been illegality in bringing legislation imposing taxes beyond the four months' period which the Provisional Collection of Taxes Act stipulates should be the period within which legislation should be brought; so if you are now bringing legislation.....

Hon. L. R. TULL: On a point of order: The honourable Member well knows that it is within the law to bring validating legislation, and that validating legislation is effective legislation, so the honourable Member is wrong to make that contention.

Mr. M. A. KING: Mr. Chairman, the honourable Member for St. George South has just underscored the point I am making. If he is admitting that you have to bring validating legislation, you can only validate an illegality. You cannot validate something which is already valid.

Mr. CHAIRMAN: The honourable Member did not say he is bringing validating legislation.

Hon. L. R. TULL: On a point of order: I know the honourable Member, and he knows better than the three statements he has made so far. I would expect other people to make that kind of statement. Again it is absolutely untrue to say that validating legislation can only validate an illegal act. The honourable Member knows that what he has just said is not true.

Mr. M. A. KING: Mr. Chairman, now my learned friend is putting words in my mouth. He is saying that I have said that validating legislation can only validate the illegal acts.

Asides

Mr. M. A. KING: Listen, do not get in this. You do not understand what is happening. You had better stand out of this.

Mr. CHAIRMAN: The honourable Member obviously is not addressing the Chair.

Mr. M. A. KING: I apologise to you, Mr. Chairman.

Mr. CHAIRMAN: The honourable Member must understand that he must address the Chair. However, I wish that honourable Members would confine themselves to the details of Clause 3 and not let us proceed on matters of principle, which, obviously, is the bone of contention right now. Please deal with Clause 3 as a matter of detail.

Mr. M. A. KING: Mr. Chairman, the honourable Member for St. Michael South East has accused this side of misrepresenting the position in classic debating technique, and then we heard a classic statement in misrepresentation. He is saying that this Bill does not provide for the extension, that is how I understand him, of the period beyond four months, and then goes on to make the ridiculous analogy that if the Budget is brought in December, you are going to have only a period of three months before the end of the financial year.

That is one possibility, but that is avoiding the issue. What happens if the Budget is brought in March? How many months do you have? Are you saying you do not have twelve months? If the Budget is brought on 1st April, how much time do you have? Do you not have twelve months, and is that not the point which we are making? Is not that the gravamen of our complaint, that you are giving yourselves twelve months when we say that that time is too long? So do not accuse us of saying that we are saying that the time is too long when the time is only four months or less. That is twisting the argument. It could be four months, it could also be twelve months, and if you want to be fair, you have to make the point that it can also be twelve months.

Mr. Chairman, the points have been made in relation to the section. I need not say anymore.

Mr. L. E. SANDIFORD: Mr. Chairman, I just want to make another brief intervention, because it appears that the whole gravamen of this particular amendment is being lost. The purpose of this is not to fix any specific date on which the Minister of Finance will introduce the measure.

I am surprised at the Leader of the House. He has left the Government side and come over here after he allowed the honourable Member for St. Michael Central (Mr. A. Truss) to push something before him which he got up and read out without fully understanding what he was reading. He has come over here to get some enlightenment, and we are going to enlighten him right away, we are going to educate you from out here. But I am surprised that the Leader is going to allow a backbencher, who is now holding on temporarily to two Ministries to mislead him.

Aside.

Mr. L. E. SANDIFORD: He is proper; he is holding on to two Ministries. There is no other backbencher that I know of in the history of this country who, in one fell swoop, has been put to act in two Ministries at the same time, plus being Chairman of a statutory corporation. This is really a great combination though!

Mr. CHAIRMAN: That has no relevance whatsoever to Clause 3. Please get back to Clause 3.

Mr. L. E. SANDIFORD: I am surprised that an experienced legislator like the Leader of the House could get up and allow a debate to be placed before him, and he simply reads it out without understanding what was given to him.

Mr. CHAIRMAN: That is not only irrelevant, but repetitious.

Mr. L. E. SANDIFORD: Let me tell you what is happening here.

Mr. CHAIRMAN: Let us get back to Clause 3.

Mr. L. E. SANDIFORD: What we are saying in Clause 3 is that this particular clause will give the power to the Minister of Finance.

Asides

Mr. L. E. SANDIFORD: I am not following you in anything in education. I am not listening to you.

Mr. CHAIRMAN: The honourable Member is now not addressing the Chair.

Aside.

Mr. L. E. SANDIFORD: I am saying "Finance". Do you want to correct me on how to speak English now? I bet you that "I" is a long "i". Do you understand what I am talking about. Finance is a word. I said I am not listening to you on anything about education. You cannot correct me on education.

Mr. CHAIRMAN: The honourable Member is out of order. Order on both sides of the House. 3.20 p.m.

Mr. L. E. SANDIFORD: This particular clause will give to the Minister of Finance the right to come into this Chamber and get up and say that the highest bracket of Income Tax will be 80 per cent.

Mr. CHAIRMAN: Please, the honourable Member must certainly know that he is now making a second reading Speech. Please deal with the details of Clause 3 and let us proceed.

Mr. L. E. SANDIFORD: If you want to proceed in an illegality, Mr. Chairman.....

Mr. CHAIRMAN: Now the honourable Member knows.....

Mr. L. E. SANDIFORD: If you want to stop me from speaking.....

Asides

Mr. L. E. SANDIFORD: You allowed the Leader of the House to make what you call a second reading speech. We are responding to what has been said.

Mr. CHAIRMAN: The honourable Member must take his seat.

Mr. L. E. SANDIFORD: If you do not want to hear from me, I will sit down.

Mr. CHAIRMAN: Please, you will have to sit down unless you address yourself to the details of Clause 3 in Committee. You will not be allowed a second reading Speech. I think that is fair.

Mr. L. E. SANDIFORD: On a point of order.....

Mr. CHAIRMAN: The honourable Member cannot question the Chair. The honourable Member is out of order. Please take your seat.

Hon. L. R. TULL: Mr. Chairman, all this sound and fury comes down to one thing. If we look at Clause 3, the Opposition is making the case that four months is a reasonable time in which legislation should be brought to give effect to Budgetary Proposals. The Government, on the other hand, is saying that anything from one day to twelve months is reasonable. I do not believe there is any difference in principle. Both sides accept that it is impossible to have enabling legislation brought before Parliament.....

Mr. L. E. SANDIFORD: On a point of order, Mr. Chairman.

Mr. CHAIRMAN: The honourable Member will please take his seat. You have not caught my eyes.

Mr. L. E. SANDIFORD: Why can you not recognise this side?

Mr. CHAIRMAN: Please take your seat!

Asides

Dr. R. C. HAYNES: On a point of order.

Mr. CHAIRMAN: You are out of order. Be seated, please. Take your seat!

The honourable Attorney General, what you have said has been said in second reading, and I am only asking now that all honourable Members address themselves to the details of Clause 3. I will entertain no argument on a principle.

Hon. L. R. TULL: I am prepared to be guided by your ruling, Sir.

Mr. L. E. SANDIFORD: On a point of order: If you are stopping Members from making this kind of speech, I am suggesting that, in all fairness, you should ask that the speech made by the Leader of the House, be struck from the Record. That was a general second reading speech in terms of your ruling.

Mr. CHAIRMAN: That is not a point of order at this stage.

Hon. L. S. CRAIG: Mr. Chairman, Sir.....

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

Hon. L. S. CRAIG: I rise, Sir, to address the Chamber and you, Sir.....

Mr. CHAIRMAN: You cannot. Please. The Attorney General please continue.

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

Mr. CHAIRMAN: I cannot entertain a point of order at this time. The honourable Attorney General continue.

Hon. L. S. CRAIG: Sir, I rise on a point of order.

Mr. CHAIRMAN: The point of order from the honourable Member for St. James North.

Hon. L. S. CRAIG: Sir, I consider it very rude of the Member for St. Michael South to state that you, Mr. Chairman, was dishonest in allowing me to make a second reading speech. You are the person to determine whether it is a second reading speech, first reading speech, or if it is a speech you consider to be of interest to this Chamber.

I beg to move. Sir, that you ask the member to withdraw the statement, since it is a reflection on you as Mr. Chairman, and to have the matter expunged from the Record. That is what I have risen on, Sir, in the interest of the Chair and the dignity of the Chair. It is unfair for the Member to state that you have allowed another Member to make a particular speech and deny him the right to do the same. He has demonstrated that you are dishonest, and I do not want such a reflection on you, Mr. Chairman, Sir.

Mr. CHAIRMAN: No comments of that sort coming from any honourable Member could reflect on this Chairman. The honourable Attorney General, continue your speech on Clause 3.

Hon. L. R. TULL: Mr. Chairman, for the umpteenth time, I am not making any second reading speech, with great respect, contrary to the others I have heard so far. Section 3 of this Bill says:

"Section 4(2) of the principal Act is amended by deleting the words, "within four months of the date on", appearing in paragraph (b) thereof and stating the words, "by the end of the financial year end in".

If this is not within the four corners of a Committee contribution, Sir, I would be quite happy to sit down, but I am dealing with the exact provisions of this section, and I am saying that the substitution of the words, "by the end of the financial year end", means that legislation pursuant to Budgetary Proposals must be brought within one day to twelve months.

The Opposition is taking the argument that they consider it reasonable that four months is enough time to bring legislation after Budgetary Proposals. What is reasonable is an objective test, not subjectivity. What they personally feel about what is reasonable has nothing to

do with me. By the application of any objective criteria, accepting the points made by both sides, by this side and, more importantly, by the point made by the Right Honourable Leader of the Opposition, the whole question of secrecy that precludes any discussion on preparation of legislation prior to the Budgetary Proposals and the increasing complexity of legislation required in many areas such as condominiums, real estate, and companies, four months is not a reasonable time in every case. Sometimes, wide-ranging consultations are necessary to make sure that legislation is not put together too hurriedly and without due consideration, so that, when the legislation comes before the Chamber, you do not hear the same Opposition get up and say that we have brought legislation without any proper thought being given to it.

But I go back to the point that I made first, that this legislation does not say that you have to do it, in twelve months. It says that you are required, under this amendment, to bring it by the end of the existing financial year, and, by that definition, it means anything from one day to 365 days.

3.10 p.m.

The question that Clause 3 stand part was put and resolved in the affirmative, the House dividing as follows:

Ayes: Hon. L. S. CRAIG, Hon. L. R. TULL, Hon. Miss B. A. MILLER, Hon. V. L. JOHNSON, Mr. A. TRUSS, Hon. DeL. O. BRADSHAW, Hon. L. L. SISNETT, Mr. R. E. BRATHWAITE and Hon. L. B. BRATHWAITE – 9.

Noes: Mr. L. E. SANDIFORD, Dr. R. C. HAYNES, Mr. W. O. FRANKLIN, Mr. M. A. KING and Mr. L. A. WEEKES – 5.

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

The question that the Bill be read a third time was resolved in the affirmative, the House dividing as follows:

Ayes: Hon. L. S. CRAIG, Hon. L. R. TULL, Hon. L. B. BRATHWAITE, Hon. Miss B. A. MILLER, Hon. V. L. JOHNSON, Mr. A. TRUSS, Hon. DeL. O. BRADSHAW, Mr. J. G. ODLE, Hon. L. L. SISNETT and Mr. R. E. BRATHWAITE – 10.

Noes: Mr. L. E. SANDIFORD, Dr. R. C. HAYNES, Mr. W. O. FRANKLIN, Mr. L. A. WEEKES and Mr. M. A. KING – 5.

On the motion of Hon. L. S. CRAIG, seconded by Hon. L. R. TULL, the Bill was passed and cited as the Provisional Collection of Taxes (Amendment) Act, 1984.

THE INTELLECTUAL PROPERTY ACTS
(AMENDMENT) ACT, 1984

Order No. 3 was called – To move the Second Reading of a Bill to amend the Statute Law in respect of technical deficiencies in certain intellectual Property Acts of Barbados.

Hon. L. S. CRAIG: Sir, this is in the name of the Attorney General, but it should really be in the name of the Minister of Trade.

Hon. L. L. SISNETT: Mr. Deputy Speaker, the Objects and Reasons of this Bill are quite straightforward. I do not expect any controversy. The Bill is seeking to amend two of the Industrial Property Acts, namely the Patents Act, 1981, and the Trade Marks Act, 1981, to cure certain technical deficiencies that came to light when preparing regulations under those Acts. The Copyright Act, 1981, also disclosed a few technical deficiencies.

We are seeking to amend a number of minor clauses. It is a question of correcting the syntax and putting in place proper sections under various patents. Under the Patents Act, there are five subsections which we are seeking to amend, which are quite straightforward, and in Committee, if any Member needs any further clarification, I will be willing to explain these.

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

Mr. J. G. ODLE: I beg to second that.

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

On the motion of Hon. L. L. SISNETT, seconded by Mr. J. G. ODLE, 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.

Clauses 1 to 4 inclusive were called and passed.

The question that the Explanatory Notes be the Explanatory Notes to the Bill was put and resolved in the affirmative without division.

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

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

3.40 p.m.

ADJOURNMENT

Hon. L. S. CRAIG: Sir, this brings us to the end of Government Business for today.

I beg to move that this House do now stand adjourned until Tuesday, May 22, 1984 at 12 o'clock noon.

Hon. L. R. TULL: I beg to second that.

The question that the House do now stand adjourned until Tuesday, 22 May, 1984 at 12 o'clock noon, was put and resolved in the affirmative without division and Mr. DEPUTY SPEAKER adjourned the House accordingly.

3.43 p.m.

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