

agreeing to take into account, for the purposes of computing the foreign tax credit, the amount of tax which would have been payable in the absence of the special incentive legislation.

On balance, the terms of the tax treaties provide an equitable solution to the various problems of double taxation existing between Canada and these countries. I therefore commend this bill to the favourable consideration of this house.

May I say that if any honourable senator is interested in having further details, I have been extremely well documented by the Department of Finance, and I believe that I shall be able to answer any question relating to the tax and withholding levels, royalties and income tax concessions in all of the countries concerned. I hope that honourable senators will approve this bill. I am rather surprised to note that some of these agreements were signed as far back as 1976 and only now are being submitted to us for ratification and implementation—which says something, I suppose, about the delays in the legislative process that we have observed in the Parliament of Canada during these past two or three years. In any event, I commend the bill to the favourable consideration of the house.

● (2120)

**Senator Grosart:** Would Senator Hicks care to indicate the committee to which he would be inclined to refer the bill?

**Senator Hicks:** I think that on previous occasions tax convention bills have been referred to the Standing Senate Committee on Banking, Trade and Commerce, and that would be my motion, unless honourable senators can convince me that I should do differently.

On motion of Senator Grosart, debate adjourned.

### SPEECH FROM THE THRONE

#### MOTION FOR ADDRESS IN REPLY—DEBATE ADJOURNED

The Senate resumed from Thursday, April 24, consideration of His Excellency the Governor General's Speech at the opening of the First Session of the Thirty-second Parliament, and the motion of Senator Rousseau, seconded by Senator Hays, for an Address in reply thereto.

**Hon. Cyril B. Sherwood:** Honourable senators, like previous speakers I am grateful for this, my first, opportunity here to consider the Speech from the Throne, and to express my views briefly on one or two subjects—subjects, I should perhaps point out, not directly included in the document so well presented by His Excellency the Governor General.

On Thursday, April 17 last, Senator Macquarrie mentioned the speeches that had already been made in this house on the subject before us. He then made a most worthy contribution, as he always does, and since that time Senator Connolly, Senator Murray and Senator Leblanc have added their fine contributions. I congratulate them all.

I acknowledge the mover, Senator Rousseau, and commend her for her well presented and well considered remarks, and the seconder, Senator Hays, for his timely and effective presentation.

[Senator Hicks]

Honourable senators, I want to take this opportunity to thank our former Speaker, the Honourable Senator Grosart, for the warm welcome he extended to me when I came here last October. I came here with respect for his profound judgment and great abilities, which, honourable senators, was reinforced by his conduct as our presiding officer.

All have gone out of their way to make me feel comfortable here. This I greatly appreciate. It has been my privilege to serve with most of the senators from my province in other places and jurisdictions.

I also hasten to add my congratulations to our new Speaker upon his appointment. His experience in the other place and in this chamber will help him make those necessary and wise judgments that will, without doubt, be required from time to time.

I noted earlier that there were matters—important matters—that might well have been included in the Speech from the Throne but were not; for example, matters affecting our ecology.

A much deeper concern with regard to our relationship with our natural environment has developed during the past decade. The entire area of hazardous materials and toxic chemicals needs to be thoroughly examined. It has been my observation in the short while that I have been here that matters which, in my view, fall into the broad category of the environment and resources end up being considered by committees of the Senate whose prime purpose obviously is not the study of such matters. For example, resource-type subjects such as forestry, wild life and inland waters, under present conditions, would be studied by the Standing Senate Committee on Banking, Trade and Commerce. Needless to say, that committee is so busy that the best it can do is restrict itself to looking at legislation in these areas. It simply does not have the time to initiative required study of these matters. The same applies to the question of pipelines. This is another of the Banking, Trade and Commerce Committee's responsibilities. We had to set up a special committee to look into the subject when the need arose.

Matters involving pollution would, under the present rules, be referred to the Standing Senate Committee on Health, Welfare and Science, the reason being that pollution can ultimately involve danger to health. However true that may be, I think these matters would be more appropriately dealt with by a committee whose primary responsibility would be the environment and its protection.

I am suggesting, honourable senators, the setting up of a committee which will assume, as its responsibility, the study of a variety of matters falling under the heading of environment and natural resources, thus removing some of the burden from other standing Senate committees, and further rationalizing our committee activities. I therefore propose that we give serious consideration to replacing the Special Committee on the Northern Pipeline with a Standing Senate Committee on Natural Resources and the Environment.