

ence of June 24, 1948, examined the said bill, and now beg leave to report the same with some amendments.

For the benefit of honourable senators who were not present at the sittings of the committee, I may say that the amendments are few, and that all of them have been agreed to by the minister concerned as well as by the officials.

The report was read by the Clerk Assistant, as follows:

1. Page 4, line 22: After the first "on" insert the words "the reduction of capital."
2. Page 6, line 23: After the word "section" insert the words "except subsection (6)".
3. Page 79, line 21: Delete the word "proof" and substitute therefor the word "evidence".
4. Page 79, line 32: Delete the word "proof" and substitute therefor the word "evidence".
5. Page 79, line 43: Delete the word "proof" and substitute therefor the word "evidence".
6. Page 80, line 1: Delete the word "proof" and substitute therefor the word "evidence".
7. Page 80, line 17: Delete the word "proof" and substitute therefor the word "evidence".
8. Page 80, line 19: Delete the word "proof" and substitute therefor the word "evidence".

The motion was agreed to.

THIRD READING

Hon. Mr. ROBERTSON moved the third reading of the bill.

Hon. JOHN T. HAIG: I do not intend to delay the house with more than one or two remarks. I support the bill; and I congratulate the minister and the officials of the department upon having brought down this codification. It is a great improvement on the law in its present form. What I have in mind is not so much this or that detail as that the income tax law is now codified in one statute, so arranged that we can very easily follow its provisions.

I notice that some of the doubtful provisions of the law have been drastically changed. I notice also that a prominent section of the press of this country is objecting to certain provisions in the statute. All these provisions were fully discussed by our committee. For instance, in dealing with the situation which arises when someone tries to evade the payment of income tax, some question was raised as to whether the matter should be decided by an Appeal Court or by the Treasury Board. I am one of those who believe that, as it is a political matter, it should be decided by the Treasury Board. I think the government should take full responsibility for it. For over two hours last night the Senate committee discussed the new amendments and particularly those that were referred to yesterday by the honourable senator from Toronto (Hon. Mr.

Hayden). The Minister of Finance adopted a fair attitude and did a fine job of explaining the amendments. He did not make many concessions, but those he did make were worth while. Further, the Minister of Finance advised us that there will be an opportunity to change the provisions of this bill if, before the bill is put into effect on January 1, 1949, they are found to be improper and irregular.

Again this morning, the committee sat for two and a half hours and gave further study to the amendments. I thought the honourable senator from Inkerman (Hon. Mr. Hugessen) made a pretty fair speech when he explained the bill, but when we got into committee I found that there were many things he did not understand and which had to be clarified by the officials. I felt quite happy about that.

Honourable senators, this is the most important legislation which we have had to deal with this session. A very heavy tax has been imposed on practically everybody in Canada; therefore the matter has to receive the most careful consideration. I heartily support the measure. I feel that some of the provisions will not work out as the officials expect them to do, but if the minister has reflected the real attitude of his officials—and I think he has—there should be no trouble in carrying out the intentions of the bill.

The motion was agreed to, and the bill was read the third time, and passed.

BUSINESS OF THE SENATE

GOVERNMENT LEGISLATION

On the Orders of the Day:

Hon. WISHART McL. ROBERTSON: Honourable senators, for the information of the house I should like to give some indication of our sittings in the immediate future. While there can be no certainty about it, I understand that there is a very good chance that the business of parliament will have been completed in time for prorogation tomorrow evening. Therefore, when the Senate adjourns today, I intend to move that it stand adjourned until tomorrow afternoon at 3 o'clock, in order that we may expedite consideration of whatever measures come before us.

I should like to take advantage of this opportunity to draw attention to some information which I think gives a clear and convincing picture of the increasing share of the Senate in the legislative work of parliament. More government business has been handled by the Senate this session than in any other session during the last forty years. Furthermore, for the first time in our history a cabinet minister from the House of Commons appeared