

for a moment to say that I am sure we are, as usual, indebted to Senator Hayden for taking on the responsibility of explaining a bill of this nature. This is really complex legislation because it involves not only principles of international law and the provisions of our own tax acts, but those of other countries which have different systems.

I have no wish to flatter Senator Hayden, but it would be quite appropriate for me to compliment him upon the explanation he has given us today. It was not only a tribute to his own capacity in this very specialized field, but something which emphasized the fact that the Senate is a very special kind of place. There is really no other forum in which this kind of an examination can be conducted. There are other experts in this chamber who can discuss these matters very ably, and I personally am looking forward to Senator McCutcheon's contribution.

This is a bill that should go to a committee, and I hope that Senator McCutcheon will make that suggestion. As Senator Hayden has said, we are in the hands of the Senate with respect to this. But, to have this kind of work done here is, in my opinion, really invaluable to people who have to work with our own tax acts, and to advise the ever-increasing number of individuals who have business abroad on their tax problems.

Hon. Arthur W. Roebuck: Honourable senators, if Senator McCutcheon will kindly allow me to make a remark or two before he moves the adjournment, I would like to join with my leader (Hon. Mr. Connolly, Ottawa West) in complimenting Senator Hayden for the clarity of his explanation and for the labour that he has obviously devoted to this measure. Senator Hayden is a man of great power, and he does bring to us clear explanations of complicated proceedings.

This points up something that I have been saying to the Senate for the past 15 or 20 years, that the changes in the law of the land should never be brought to us in the form of an agreement. Can we imagine a department so lazy that it cannot put into legal language changes in the law that these agreements involve and place them before us in a concise form?

Many of the provisions in these agreements are the same as in other agreements. It would be a matter of considerable labour it is true, but it would be of some convenience to the legal profession, who have to advise their clients, and to others.

Hon. Mr. Connolly (Ottawa West): And accountants.

Hon. Mr. Roebuck: Yes, accountants—of all persons, so that they can explain what the change in the law actually is as a result of these complicated agreements.

I suggest that this is an outrage on the public, that it is a total disregard of the convenience to the taxpayer to place before him, in this convention—and there are a number of others as well—in this instance 66 pages, if he wants to learn about the relationship between the taxpayer of this land and the taxpayer of some other land. He must re-read the relative agreement each time he needs to find out about any particular country. It would be so easy to phrase an amendment to our law—the rule of law with regard to these matters. I have protested for the past 15 or 20 years until I am tired of doing so, but it does not seem to make any difference whether or not I continue to protest.

Each agreement repeats that this “convention is approved and declared to have the force of law in Canada.” I say that is not the way to amend the statutes, to express the law of the land, to make clear to those who are subjected to it what is expected of them.

On motion of Hon. Mr. McCutcheon, debate adjourned.

NATIONAL TRANSPORTATION BILL

SECOND READING—DEBATE CONTINUED

The Senate resumed from yesterday the adjourned debate on the motion of Honourable Mr. Deschatelets, for the second reading of Bill C-231, to define and implement a national transportation policy for Canada, to amend the Railway Act and other acts in consequence thereof and to enact other consequential provisions.

Hon. Orville H. Phillips: Honourable senators, my first remarks must be in thanks to the sponsor of the bill (Honourable Mr. Deschatelets) for the thorough explanation he gave of a long and complex piece of legislation.

In his closing remarks, the sponsor mentioned that he had read the debates as reported in *Hansard* of the House of Commons, and the committee reports. I also read them, probably to the state of confusion, and I think we are both in agreement that the bill is most confusing and difficult to understand. The sponsor of the bill referred to the MacPherson report as being the genesis of the bill.