

*Government Orders*

The importance of this part of the commission's role has influenced every aspect of its design. It is reflected, for example, in the emphasis in this bill on the multi-disciplinary approach to law reform, one that involves not only lawyers but also economists, scientists and other experts. Efficient solutions can only come when we see the problem in the whole context. This applies with full force to law reform.

• (1240)

The failure to take costs into effect leads to system overload. It weakens the administration and enforcement of the law. It undermines the confidence and credibility that sustains the law. Because the law touches on every aspect of our national life, it is detrimental to our national well-being if we do not take these cost factors into account.

Cost effectiveness, the quality of achieving a high ratio of output to input has achieved something of the status of a common cause. It is the recognized prerequisite to Canada's competitiveness on world markets. It is the key to the sustainability of the social programs which are this country's pride and its strength. It is vital to the efficiency of the legal system which has the infrastructure for everything else.

The cost effectiveness component will also allow us to bring together legal and other experts, scientists and scholars, through these technological advances to allow them to be part of improving the law in Canada. This is going to open up the whole process of law reform and the appreciation of the law in this country.

By spending less we are really going to be able to do more. Most of all, it is going to put us back in the lead of all western nations as a country that has a law reform commission or a law commission as it is in this case. In our modern society we have to have laws which are going to evolve with society. No law can be looked on as a law that will rest in its exact form for an indefinite period of time. We constantly must be looking at our laws and appraising the needs of society for changes in the laws.

If, as some members have said, this can be done through the Department of Justice, then of course we are blind to the context at which we must look at our law. We must look at our laws separate and apart from the Department of Justice so that recommendations can come to the department from outside. That is by far the healthiest way of approaching this.

Today in our society and in the world we must be conscious of the strength of the rule of law. People look to our laws and they look to our society. Part of our society is the fabric of our laws. When investment takes place it not only looks at the economic climate but it also looks at the stability of our system and the forthrightness of our laws.

This bill is going to do a great deal to enhance an already tremendous respect for the Canadian justice system throughout the world. I am very pleased we are dealing with this bill today.

**The Acting Speaker (Mr. Kilger):** Is the House ready for the question?

**Some hon. members:** Question.

**The Acting Speaker (Mr. Kilger):** Is it the pleasure of the House to adopt the motion?

**Some hon. members:** Agreed.

**Some hon. members:** No.

**The Acting Speaker (Mr. Kilger):** All those in favour of the motion will please say yea.

**Some hon. members:** Yea.

**The Acting Speaker (Mr. Kilger):** All those opposed will please say nay.

**Some hon. members:** Nay.

**The Acting Speaker (Mr. Kilger):** In my opinion the yeas have it.

*And more than five members having risen:*

**The Acting Speaker (Mr. Kilger):** Call in the members.

• (1245)

*And the bells having rung:*

**The Acting Speaker (Mr. Kilger):** The chief government whip has asked us to defer the vote until Monday of next week at 5.30 p.m.

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#### INCOME TAX CONVENTIONS IMPLEMENTATION ACT, 1995

**Hon. Ron Irwin (for the Minister of Finance, Lib.)** moved that Bill C-105, an act to implement a convention between Canada and the republic of Latvia, a convention between Canada and the republic of Estonia, a convention between Canada and the republic of Trinidad and Tobago and a protocol between Canada and the republic of Hungary, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, be read the second time and referred to a committee.

**Mr. David Walker (Parliamentary Secretary to Minister of Finance, Lib.):** Mr. Speaker, I am pleased to have the opportunity to speak today at second reading of Bill C-105.

Bill C-105 implements reciprocal income tax conventions between Canada and Latvia, Canada and Estonia, Canada and