with the established practice, however, the department will give full and sympathetic consideration to those individual cases where the taxpayer can establish that the late filing of his return is due to unfortunate circumstances entirely beyond his control.

BUSINESS OF THE HOUSE

PROCEDURE IN COMMITTEE ON PRIVATE BILLS

Mr. Speaker: I notice that there are three private bills on the order paper, and that they have been reported by the same committee. Under standing order 110 one motion can be made referring these bills to the committee of the whole house. Shall we follow that procedure?

Some hon. Members: Agreed.

PRIVATE BILLS

PURCHASE BY C.P.R. OF SHAWINIGAN FALLS TERMINAL RAILWAY CAPITAL STOCK

The house in committee on Bill No. 88, respecting the purchase by Canadian Pacific Railway Company of shares of the capital stock of the Shawinigan Falls Terminal Railway Company—Mr. Pinard—Mr. Beaudoin in the chair.

The Deputy Chairman: The house is in committee on three bills, the first of which is Bill No. 88, respecting the purchase by the Canadian Pacific Railway Company of shares of the capital stock of the Shawinigan Falls Terminal Company. Although the sponsor of this bill is not in his seat, I understand the bill was studied carefully in committee. As there is only one section and the preamble, I suggest that we proceed to deal with that section.

On section 1-Purchase of capital stock.

Mr. Smith (Calgary West): Mr. Speaker, I should like to speak to this bill for one moment. May I make it clear that I am in favour of the objective of the bill, but I would ask the Minister of Justice to clarify a point which bothers me.

In the house and in committee the sponsor of the bill told us that it was necessary because of a specific provision in the Railway Act forbidding the Canadian Pacific Railway to use its funds to make purchases of stock in other railway companies. He told us that the Canadian National Railways, which share equally in the purchase, had the right to do this.

I have not the bill in front of me, but when I did I made the suggestion to the sponsors of the bill that they should add just a word or two, and suggested the additional words should be, "notwithstanding anything Shawinigan Falls Terminal Railway

contained in the Railway Act", and then that they should follow the exact language in the bill itself.

I bring this matter to the minister's attention because of certain points which occurred to me. Here we have a general statute of Canada forbidding the purchase of shares by the Canadian Pacific Railway in another railway company. Then we pass a private act giving the C.P.R. the right to purchase these shares. Let me make it very clear that I am in favour of what the bill seeks to do, namely, to let the railway make this purchase, because we have been assured that the purchase money will be provided equally by the C.P.R. and the C.N.R.

I can readily see that it would be advantageous to both railway companies to own this switching railway-because that is all it is—in other words to transfer cars from a plant, which is there, to either road, and from one road to the other. I am entirely in accord with the objective sought to be attained. My difficulty arises because of the words that I suggested, namely, "notwithstanding anything contained in the general act", and then proceeding with exactly the same words used in the bill. I am very far from being a great constitutional lawyer, but I have some difficulty in concluding that a private act of this kind can upset the general law without some specific reference to the general law. That is all I have to say, Mr. Chairman, and may I repeat that I am altogether in accord with the objective sought to be attained in the bill. I only raise the matter now so that I may be sure that we are attaining what the sponsors of the bill have in mind. I am quite familiar with the law concerning acts of parliament as to the time element and that sort of thing, but I still have some doubt whether, without those words or similar words, we will achieve the objective which the committee unanimously sought to attain.

Mr. St. Laurent: The hon. member knows that for a great many years, probably ever since confederation, parliament has been adopting acts for the relief of Mr. or Mrs. So and So, and has never found it necessary to say that it was "notwithstanding the provisions of the general law", which in the province of Quebec are to the effect that a marriage can only be dissolved by the death of one of the consorts. That has been going on for eighty-two years without its ever having been found necessary to use "notwithstanding".

Mr. Smith (Calgary West): With great respect, I am only speaking from what I have heard the sponsor say. The distinction in what the Prime Minister has just said lies in