

appeal mechanism, because experience has shown that many disputes could be settled at that stage. If the taxpayer is not satisfied with the answers he receives, he can lodge a formal appeal.

A taxpayer can oppose an assessment or a ruling made on a refund application by producing a notice of objection. A taxpayer can also appeal the ruling of the minister about the objection to the Federal Court—Trial Division.

This legislation provides new rights of appeal for purchasers as concerns taxes charged on goods which they believe that they are entitled to purchase tax free. This mechanism will allow a purchaser to determine his own situation as concerns the sales tax and to receive any refund due. These provisions apply if the vendor has assigned his rights to the purchaser or has relinquished them.

This new assessment and appeal system reflects the recommendations of many studies and will better meet the concerns of many taxpayers. The tax experts are pleased that such a system will be implemented. It is an important step to increase the rights of taxpayers and provide a greater degree of fairness in the federal taxation system.

To conclude, honourable senators, this bill is certainly not perfect, but it is a tough, courageous and responsible piece of legislation. It would be difficult to describe otherwise a bill which aims at collecting \$2.5 billion a year. As I have said, it has to be tough, but I also believe that it is fair. It asks all Canadians to take part in the efforts made to help our country recover its financial health, since all Canadians will benefit when the objectives set by the government are reached, which is why, in my opinion, this government was elected in September 1984. The comprehensive appeal mechanism proposed in this bill will guarantee that the tax rules for collecting these revenues are applied fairly to all taxpayers.

Thank you, honourable senators.

Hon. Fernand Leblanc: Honourable senators, I move that the debate be adjourned.

The Hon. the Acting Speaker: Honourable senators, it is moved by Senator Leblanc (*Saurel*)—

• (1510)

[*English*]

Hon. Duff Roblin (Leader of the Government): Before the question is put, honourable senators, I wonder if I could speak to what I would describe as a point of order covering this bill, because I should inform the Senate that it is the hope of the government that this bill will be disposed of by this chamber before the budget address is delivered on February 26.

As honourable senators know, we followed our practice in respect to this bill by referring the subject matter for a pre-study. It was pre-studied by the Standing Senate Committee on National Finance on two occasions: one being December 3 and the other being December 10. A wide variety of witnesses was present, including the minister and officials of the department. I believe there were about half a dozen witnesses in all, the names of whom I have here. The commit-

tee proceeded with its examination of the subject matter of the bill.

Because it was understood that certain amendments, which I do not think were of a major nature, were being considered by the House of Commons, the committee did not report the bill after pre-study, as is the custom. Nevertheless, this bill did receive some attention in the Standing Senate Committee on National Finance and, in fact, as far as I am aware, at that time all the outstanding issues of major importance were reviewed, although some other matters were left standing.

My point in making this intervention is to inquire whether it is the wish of the chamber that we proceed expeditiously with this bill, which means that I would ask the chairman of the committee if he would be kind enough to speak today so that the bill can advance through one stage. While one never knows what may happen to a bill on second reading, it would be useful if it could go to committee very soon, if that is the wish of the Senate, so that we can clean up the tag ends which are outstanding and, thus, dispose of this bill in good time.

Honourable senators, I have no wish to appear to be urging undue haste in this matter, because I do not think that would be appropriate. I merely want to say that it is the hope of the government that the bill will receive Royal Assent before the budget and that, obviously, has to be considered in light of the proposed adjournment for next week. I think it only fair to senators to let them know how we view this matter and solicit the co-operation of honourable senators in getting this matter disposed of before the budget.

[*Translation*]

Senator Leblanc (Saurel): Honourable senators, I listened carefully to the comments made by Senator Roblin. I do not agree with him on several points especially concerning the urgency of the bill.

The House of Commons sat about 175 days before proceeding with consideration of this bill. It found it so interesting that when the vote was taken there were only 86 Tory members and 36 members of the other two parties in attendance.

Moreover, the government cannot blame us for delaying the bill, because they are already collecting the money they want. The gas price increase was implemented in September and they are already collecting the money. They also implemented the one per cent excise tax increase and this already is in force.

From what I read in *Hansard* when the minister was heard a consensus was reached among senators who wanted to reconsider the bill as amended and get acquainted with it, because the bill which was then under consideration was not the one we have today. Some 20 to 25 amendments were made. The committee will have the opportunity to reconsider the bill as it now stands and not as submitted some 100 days ago.

Thus I do not intend to speak at second reading stage today, or tomorrow.

[*English*]

Senator Roblin: Honourable senators, if I may be allowed to offer a comment on this, I would simply say that it is a