

Revenue Canada normally issues the first refunds during the month of February. So, for that good reason, it would be highly desirable to have this bill passed before Parliament adjourns for Christmas.

The more significant change proposed is to the child tax credit. I will not go into much detail, but it is estimated that over 3 million taxpayers will be affected by that change in 1983. There are also the employment expense deduction, which would benefit approximately 1.5 million low-income earners, and the child care expenses measure which, it is estimated, will affect 500,000 taxpayers.

The deduction of up to \$10,000 in taxable income for the purchase of newly constructed homes will affect 250,000 taxpayers, and the investment tax credit will affect approximately 150,000 taxpayers. Approximately 10,000 farmers and fishermen will be affected by the technical amendment altering the manner in which investment tax credits are claimed.

In terms of information I have received separately, one of the most important reasons the three parties in the other place have agreed to complete this matter before the end of the year touches on the scientific research and development tax credit. I understand that important benefits—important enough to affect the solvency of some larger companies in that field—will be given to those companies and that the banks do not wish to advance credit unless those amendments are passed.

I have not received any more detail than that. Those, in any event, are some of the changes to be made, if the bill is passed. There are other amendments, but the number of taxpayers affected by those other amendments is not added to the numbers I gave you earlier. These figures do not pile up on top of each other, because some of them overlap. The estimate I asked for and was given was that approximately 3 million taxpayers will be involved in these changes.

That puts us in a very undesirable squeeze. Those of us who have been here for some time will not find it unusual to have this kind of pressure put on us at this time of the year, but this year the pressure itself is unusual in that we had planned to adjourn on December 21, but we will not receive the bill until the close of that day; so it is obvious that a lot of pressure is being put on us.

Honourable senators might be wondering why we should stay if the other place must adjourn on December 21. I am advised that the House of Commons cannot adjourn, because, if it does adjourn, under its rules it cannot resume until January 16, but, if it does not adjourn, then Wednesday continues, so to speak, so that we can complete our consideration and the members of the House of Commons can participate in Royal Assent.

I do not find it particularly enjoyable to tell honourable senators that that is the pressure we are going to be under on Wednesday afternoon, but I thought the least I could do—

Hon. Martial Asselin: This is not the first time.

Senator Frith: No, this is not the first time.

Senator Asselin: That is usual for the Senate.

Senator Frith: As I just tried to explain, Senator Asselin, it is not at all unusual for us to be put in this position; all I tried to do was underline that the pressure is unusually high this year.

Senator Asselin: Are you saying we should teach them a lesson?

Senator Frith: All I can do is be very frank and honest with you. That is exactly how the matter stands, and that is why I wanted to give honourable senators as much notice as possible and not spring this on them on any shorter notice than I have already given.

Hon. Duff Roblin (Acting Leader of the Opposition): Honourable senators, I would be less than frank, if I were to say that I am surprised the Senate is faced with a conundrum of this sort in the last days of this year, because, as Senator Asselin has stated, it has become a custom, a practice—and it is a very bad practice—to present deadlines to the Senate which are not of its making.

While I appreciate the sympathetic tone in which the Acting Leader of the Government has presented this problem to us, I have to tell him that he has a lot more influence on the other side than I have. However, I am willing to get behind him and push, if it will help him to bring home to the managers of the business in the House of Commons the unfairness of the request that they are making of this house to deal with a matter in such a hasty fashion. I have no objection that the subject matter of the bill be sent to committee for pre-study. We have done that before and we will probably do it again. Therefore, I am not opposing that part of my honourable friend's proposal; I am prepared to support it; but I am certainly not prepared this evening to give an opinion on what we should do.

● (2140)

First of all, I have not seen the bill. I do not think anybody in the opposition has seen the bill yet. I doubt whether the government has seen it. From the abbreviated second reading, which my honourable friend treated us to with respect to what is in it, I have formed one conclusion and that is that it is an important bill. If it affects 3 million taxpayers of this country, it has to be a very important bill. If there are half a dozen different clauses with respect to different categories of taxpayers, you underline again the significance of the legislation which we are asked to deal with. Subject, of course, to more knowledge when I actually see the legislation, I think it is unreasonable that we should be confronted with this bill for first reading late in the afternoon on Wednesday, when, according to any previous information we have had, we were expecting to conclude our session before the Christmas holiday.

I should like to tell my honourable friend that I am quite willing to give consideration to the inference contained in his proposal, that is, that we pass it this week or else, and I am quite willing to examine it with as open a mind as I can bring to this questions. However, I think that the credibility of the Senate is something that must concern us all. If we are nothing