

than that, if it levies less than that. If the province levies more than that, then the additional percentage or amount is a deduction from taxable income, and not from the tax. That is not a simple clause. As a matter of fact it may be the core of the Federal-Provincial Tax-Sharing Arrangements Bill that we discussed here last week, in so far as corporation taxes are concerned, but it is not a generally understood thing. I hope I have explained it faithfully.

**The Hon. the Acting Speaker:** Honourable senators, on the question of a point of order which was raised by the honourable senator from Waterloo (Hon. Mr. Euler), I would point out that the principle of this bill, entitled an Act to amend the Income Tax Act, is reflected in each section. The bill has no general principle other than the necessity of raising money. I agree that a great deal of latitude has been given, but it must necessarily be given to the honourable senator who is charged with the duty of explaining such a bill to the house.

**Hon. Mr. Euler:** I am not objecting.

The motion was agreed to, and the bill was read the second time.

#### REFERRED TO COMMITTEE

On motion of Hon. Mr. Connolly (Ottawa West), the bill was referred to the Standing Committee on Banking and Commerce.

#### SUPREME COURT BILL

##### SECOND READING

**Hon. W. Ross Macdonald** moved the second reading of Bill 443, an Act to amend the Supreme Court Act and the Criminal Code.

He said: Honourable senators, this bill provides for the appointment of a deputy registrar for the Supreme Court of Canada and makes certain provisions regarding the bringing of appeals to the court.

Section 1 refers to the appointment of a deputy registrar. In the future there is to be a registrar and a deputy registrar of the court. At the present time there is only a registrar. One reason for the appointment of a deputy is that the work of the court, which is the highest court of appeal in our country, is increasing; another reason is the feeling that the judgments of the court should be prepared by an official of the court. This bill stipulates that the reports shall be prepared by the registrar or the deputy registrar. I believe the intention is that the deputy registrar shall do this work.

The next provision I wish to mention is contained in sections 2, 3, 4 and 5, which provide for the bringing of appeals. At the

present time, in civil cases, an appeal can be brought where the amount involved is \$2,000. It is proposed to increase the amount to \$10,000. It is provided also that an appeal can be brought where the amount involved is less than \$10,000, but only by leave, and application for leave is to be made to the court, of which the quorum is three, although of course more than three judges may sit. In criminal cases, at the present time, an appeal where there has been a dissenting judgment in a lower court can be brought only by leave, application for which is to be made before one judge. In capital cases, after this bill comes into effect, an application for leave to appeal must be made to the court, of which a quorum is five. In other than capital cases the quorum is three.

The remaining clauses are procedural, probably with the exception of clause 21, which provides that leave to appeal in criminal appeals now pending will be made to the court with a quorum of five. In one capital case only, application for leave is now before the court, and that application is to be heard by a quorum of five.

I believe, honourable senators, that sufficiently explains the bill.

**Hon. John T. Hackett:** In cases where there is not an appeal as of right, applications have, according to practice, been made to the court which rendered the decision. I speak now of the province of Quebec.

**Hon. Mr. Macdonald:** That is, in civil cases.

**Hon. Mr. Hackett:** Yes. Where the appeal does not lie as of right to the Supreme Court, the petition for leave to appeal to that court has to be made to the court which rendered the judgment. There have been exceptions to the rule, but almost invariably the court which rendered the judgment has refused the petition, and an application for leave to appeal to the Supreme Court has had to be made to that court. Of course the proposed legislation, wherein the amount involved is increased from \$2,000 to \$10,000, will weed out most or many of the cases which have been carried from the provincial court of appeal to the Supreme Court.

As regards the right to appeal to the Supreme Court in capital cases, I am inclined to think the legislation entails duplication. Previously a judge of the Supreme Court determined whether or not there was a question of law at issue. If the whole question must be submitted to a bench of at least five—

**Hon. Mr. Macdonald:** In criminal cases, three, except in capital cases.