

*Estate Tax Act*

in a matter of hours, sometimes—by appeal to the Governor General. I therefore do not want anybody to think that the proclamation in itself is a complicated bit of red tape. I am surprised that this form of tax relief which the minister has talked about is to be left aside or shelved for an uncertain time. He will not tell us when it may likely become effective.

**Mr. Fleming (Eglinton):** Mr. Chairman, fair comment will be welcomed at all times, but any statement of the kind the hon. member has just made is no correct paraphrase of anything I have said this afternoon. To talk about shelving this measure is to do violence to anything that has been said here this afternoon. What I did Mr. Chairman, was to take into account matters that any responsible government must take into account in relation to proclamation. If this measure were proclaimed next month, next month being September, it would not have one copper's effect on the revenues from the estate tax for the balance of this fiscal year for the very reason I have mentioned, namely that it does not have any effect on revenues for at least six months.

There is no ground whatever for any suggestion of shelving. We brought this measure forward because we believe in this measure. We have not brought it this far, let me assure my hon. friend, only to have it shelved or bypassed. We believe in this measure. We are going to see it through. It will be brought into effect when, having regard to all the circumstances, it can be brought into effect with due notice. I am sure no minister can do more than that.

**Mr. Benidickson:** Mr. Chairman, the matter of the six months is simply a red herring. One knows that six months will apply in the same way if this act is not proclaimed until six months from now. In the meantime the government receives revenues based on the old act. I hope that is not what has motivated the hon. member because, as I say, he has said so much in favour of the importance of providing these reductions in estate duties.

In so far as a comparison with other taxing statutes is concerned, we all know that of the resolutions which are before us and which we still have to complete, some of them became effective June 17 budget day, so far as the Income Tax Act was concerned and some of the proposals that resulted from the minister's budget of June 17 were even made retroactive. They apply back to January 1 of 1958.

**Mr. Fleming (Eglinton):** Only when it is a matter of relief; when they are relieving sections.

**Mr. Benidickson:** Those considerations are not impediments in so far as the minister is concerned. In conducting the program now, after this bill passes the Senate, if it does so, and comes back to us for approval and is passed, nothing prevents the minister, if he will recommend it, from having it proclaimed so the taxpayers whom he says will benefit to the extent of \$7 million will get that benefit.

**Mr. Crestohl:** Before passing from the discussion for proclaiming the measure, may I say that I think there was one feature which surrounded the bill as it went through the banking and commerce committee which the minister might perhaps still remedy. It is true that we sat almost consecutively. Some might have felt that, being a new measure, it was quite cumbersome. It had 60 sections, with a great many subsections and a great many subparagraphs. Despite the fact that we sat almost consecutively it was not a very simple measure to digest. I think we should have had the benefit of hearing from the public at large. Large national organizations familiar with this type of legislation, such as the tax foundation, chambers of commerce and others like them should have come before the committee.

**Mr. Martin (Essex East):** And the council of women.

**Mr. Crestohl:** Yes, and the council of women. We should have heard from these organizations. We should have had the benefit of their views. Even though the minister was anxious to pilot it through—and it is a good piece of legislation; we do not deny that completely; it is well drafted—I feel that from my point of view it could not have been given the full and cautious study that a new piece of legislation like this should have. I should like to recommend that the minister—I do not know how he can possibly do it—give every encouragement to the other place when they go through the legislation to notify the people to appear before them in committee so that at least we might have there the benefit of the points of view of these organizations and the Canadian public at large.

**Mr. Fleming (Eglinton):** The points of view of these organizations were fully put before the committee on banking and commerce. The briefs of the national organizations were before the committee, and something was done that I do not recall being done previously in my 13 years' experience in the house. As we came to section after section upon which we had received representations from these national organizations, where we did not under the new bill give full effect to the representations the minister and the