

away. Well, I suppose it might have been advisable to insert a provision of that kind in this agreement, as it was in the agreement with Denmark, but, after all, honourable senators, when we think of our student days we recall that we were pretty indigent at that time and had very little income of any kind. So even if we had inserted the provision in this agreement I rather doubt that it would have had any material effect.

I have just one further word, in connection with the argument which my honourable friend from Toronto-Trinity (Hon. Mr. Roebuck) advanced this afternoon, as indeed he did when we were considering the treaty with Denmark. There is much to be said for his view that general legislation, such as income tax legislation, which affects practically everybody in the country, should not be amended in an indirect way such as this. But I do point out to him that the only way in which the alternative that he suggests could be carried into effect would be by making a series of amendments to our Income Tax Act, and there would have to be a separate series of those amendments for every agreement which we make with another country. The provisions of our Income Tax Act are, in all conscience, complicated and difficult enough as it is.

**An Hon. Senator:** Hear, hear.

**Hon. Mr. Hugessen:** I shudder at the thought of increasing by perhaps almost 50 per cent the content of the present Income Tax Act by adding thereto all the income tax agreements that we have with other countries.

**Hon. Mr. Roebuck:** That does not mean that we would have to amend every section of our act, as it applies to Canada.

**Hon. Mr. Hugessen:** Oh, I think you would have to amend every section which in itself amended the general law; that would be the only clear way of doing it.

**Hon. Mr. Roebuck:** We would have a separate part or division devoted to these foregoing agreements.

**Hon. Mr. Hugessen:** My honourable friend suggested that perhaps the falling of little drops of water in the form of these suggestions he has made might ultimately have some effect in that regard, but I am afraid that the cumulative mass of those little drops of water would eventuate in a mass of inexplicable slime in income tax law.

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

#### THIRD READING

**The Hon. the Speaker:** Honourable senators, when shall this bill be read the third time?

**Hon. Mr. Haig:** I move that the bill be referred to the Committee of the Whole. I will explain why. I want to have one word in the bill changed. The year 1957 is stated in the short title of the act and it should be 1958; the draughtsman in the other house made a mistake.

**Hon. Mr. Macdonald:** Honourable senators, yesterday I took exception to amending bills on third reading, and I stand by what I said then. I had in mind any amendment that goes to the principle of a bill. I think if honourable senators will re-read my remarks of yesterday they will agree generally with what I said regarding the practice of amending a bill on third reading. But the amendment now proposed is a mere detail, and as far as I am concerned I would consent to having this amendment made on third reading.

**Hon. Mr. Haig:** I am quite willing to have it done on third reading, but I am in the hands of the house. The mistake is only one of drafting.

**Hon. Mr. Hayden:** That is with respect to section 1?

**Hon. Mr. Haig:** Yes.

**Hon. Mr. Hayden:** Why do you not move third reading?

**Hon. Mr. Haig:** I am in the hands of the house. Would you prefer to have the bill sent to committee?

**Hon. Mr. Hayden:** No; move third reading now, and then have the amendment moved.

**Hon. Mr. Haig:** I move that the bill be read the third time now.

**Hon. Mr. Aseltine:** Honourable senators, I move that the bill be not now read the third time, but that it be amended as follows: Page 1, line 5. Strike out "1957" and substitute therefor "1958".

**Hon. Mr. Macdonald:** May I ask whether the figures "1957" appeared in the bill as passed by the House of Commons?

**Hon. Mr. Haig:** Yes. The bill will have to go back to that house.

**The Hon. the Speaker:** Honourable senators, it is moved by the Honourable Senator Haig, seconded by the Honourable Senator Brunt, that this bill be read the third time. In amendment, it is moved by the Honourable Senator Aseltine, seconded by the Honourable Senator Horner, that the bill be not now read the third time, but that it be amended as follows: Page 1, line 5. Delete "1957" and substitute therefor "1958". Is it your pleasure to concur in the amendment?

The amendment was concurred in.