

INCOME TAX ACT  
CANADA PENSION PLAN  
CULTURAL PROPERTY EXPORT AND IMPORT ACT  
INCOME TAX CONVENTIONS INTERPRETATION  
ACT  
TAX COURT OF CANADA ACT  
UNEMPLOYMENT INSURANCE ACT  
CANADA-NEWFOUNDLAND ATLANTIC ACCORD  
IMPLEMENTATION ACT  
CANADA-NOVA SCOTIA OFFSHORE PETROLEUM  
RESOURCES ACCORD  
IMPLEMENTATION ACT

BILL TO AMEND—THIRD READING—MOTION TO ADJOURN  
DEBATE NEGATIVED

On the Order:

Third reading of Bill C-19, An Act to amend the Income Tax Act, the Canada Pension Plan, the Cultural Property Export and Import Act, the Income Tax Conventions Interpretation Act, the Tax Court of Canada Act, the Unemployment Insurance Act, the Canada-Newfoundland Atlantic Accord Implementation Act, the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act and certain related Acts.

**Hon. Royce Frith (Leader of the Opposition):** Honourable senators, Bill C-18, characterized at second reading as a telephone book because it is the size of a telephone book, has bounced back to us from the committee remarkably quickly. Before being sent to committee following second reading, it was made clear that there was a good deal of work to be done by the committee on this bill. Specific weaknesses in the bill were criticized at second reading debate. Also mentioned was the traditional duty, responsibility and the usual eagerness of the Senate to fulfil its constitutional role and tradition of paying close attention to detail in bills, especially where the bill is a long one. There is the obligation of ensuring that nothing has fallen between the cracks. All of that is particularly true with reference to a taxing bill.

I believe that over the years the people of Canada have come to rely on the Senate and the Standing Senate Committee on Banking, Trade and Commerce, in particular, to use its membership and staff, normally well qualified to deal with these issues to carefully study a bill. The committee should be able to reassure the Senate that it has taken the time to examine the legislation. Certainly, that was what was done under the chairmanship of Senator Hayden.

**Hon. John Lynch-Staunton (Deputy Leader of the Government):** We should have had a pre-study.

**Senator Frith:** Of course. That would be the way if we want to continue the new tradition of transforming the Senate into a subcommittee of the House of Commons.

**Senator Lynch-Staunton:** No, an old tradition revived.

**Senator Frith:** I am not speaking of pre-study. Senator Lynch-Staunton is a great supporter of this change in the order in which legislation is to go through Parliament as

[Senator Molgat.]

conceived by the Fathers of Confederation. However, setting aside what we might call the "Lynch-Staunton amendment" to the Constitution—

**Senator Lynch-Staunton:** No, Senator Hayden's amendment.

**Senator Frith:** I am now talking about the traditional procedure and not whether pre-study would have helped in this case. It seems to me that the intervention about pre-study is irrelevant on two grounds: first, pre-study, as Senator MacEachen has pointed out, entirely changes the constitutional scheme of the national legislature and, secondly, it is irrelevant because it did not take place anyway.

This bill, the size of a telephone book, has—

**Senator Simard:** Some telephone books.

**Senator Frith:** Yes, some telephone books. In fact it is larger than many and probably larger than most telephone books. I am prepared to have Senator Simard do a study on that, if he wishes. However, he has no information to the contrary that this bill is larger than many telephone books—I say that to make it clear on the record for anyone reading the *Debates of the Senate* that the legislation I am talking about is not some flimsy three, four or even dozen sectioned bill. This bill has, including the appendix, 397 pages. In addition to the appendix, it has 257 complicated, closely worded provisions imposing taxes on the Canadian people.

What does our committee do, under the dominance and chairmanship of the government after receiving the bill earlier this week? At second reading debate, the committee was encouraged to study its weaknesses and to handle the bill responsibly. It was to be studied in accordance with Senate traditions, particularly on tax bills, and here we have it back today.

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I am very curious to know what went on in that committee. I do not have the transcript or the report showing the proceedings of that committee yet. When I do, I will want to say something further about how it is that we have this bill back so quickly, within a matter of a day or two, the study of which should have taken at least a month or two rather than a day or two.

Honourable senators, pending receipt of the proceedings of the committee and the opportunity to make further interventions based on that information, I move the adjournment of the debate.

**The Hon. the Speaker pro tempore:** Honourable senator, before the motion for the adjournment of the debate is put, I think Senator Simard should move third reading. Then the debate could be adjourned.

**Senator Frith:** I thought it had been moved.

**The Hon. the Speaker pro tempore:** No, it was not.

**Senator Frith:** That is even better news. Look at that. We have got the thing, and it has not even been moved yet.

**Senator Simard:** Are you all right now, Senator Frith?