

chance to study and understand it. They would then be in a position to suggest at the opening of next session, which will not be later than January, what amendments should be made. If we do not pass the bill at this session everything will be "up in the air" again.

I sincerely protest against a bill of this importance coming down at this time of the session.

An Hon. SENATOR: That is not our fault.

Hon. Mr. HAIG: I know it is not your fault, but it is the fault of the government for not having brought it in earlier. It is not right that a bill of this kind should be introduced in the closing days of the session.

The distinguished senator from Waterloo (Hon. Mr. Euler) was chairman of a committee on income tax which served over a period of years and did a great job; and having read the original draft of the bill, I am persuaded that in a good many of its recommendations it embodies the conclusions of that committee. I hope the leader of the government can give assurance that we shall not be bound by the second reading of this bill, and that sufficient time will be given to the committee to deal with it.

Hon. Mr. ROBERTSON: I am entirely in agreement with those suggestions. I was informed that copies of the bill as amended would be available a few minutes after the house opened, but our staff work does not seem to be as good as it should be, for the copies have not yet been delivered. Under the circumstances the best I could do was to supply one copy each to the leader of the opposition (Hon. Mr. Haig) and the honourable senator from Inkerman (Hon. Mr. Hugessen). I ask the indulgence of the house to permit the honourable senator from Inkerman to make what I know will be a very clear explanation of the measure. As soon as other copies arrive they will be distributed.

Hon. A. K. HUGESSEN: Honourable senators, this is a very important bill, and one in which I think the members of this house can take a good deal of satisfaction. The honourable leader of the opposition (Hon. Mr. Haig) referred to the special Senate committee on income tax which, under the able chairmanship of the honourable senator from Waterloo (Hon. Mr. Euler), sat during the whole of the sessions of 1945 and 1946. I think the leader opposite is quite right in saying, and I am right in repeating, that this bill results very largely from the labours of that committee. I propose as I go along to refer to the work of the committee in relation to the particular features of the bill which I am discussing.

This is a bill to consolidate and to clarify our income tax legislation. That is really a prime necessity. May I remind the house that our first income tax bill was introduced in the year 1947? Every year since that time amendments, some of great importance and some of considerable complexity, have been stuck into different parts of the act, until it has become what I might almost describe as an amorphous and formless mass. This is the first attempt in thirty years to reduce our income tax law to clear and ordered sequence. I do not think we should underestimate the difficulty which faced the drafters of this bill in attempting to bring that condition about. The bill represents the result of years of work by departmental officials who were charged with the preparation of it, and I think it is only fair to them to offer them at this stage a word of congratulation on the job which they have managed to do.

May I refer for a moment to the history of this measure? It was alluded to by the leader on the other side. Honourable members will recall that it was introduced towards the end of the session of 1947 by the Minister of Finance. As he then said, there was no idea of passing it at that time: it was introduced so that in the interval before this session it could be considered and discussed in detail by the public and, in particular, by the bodies and the individuals that are specially interested in it. And that is just what has happened. The Minister of Finance stated in another place that since the introduction of the bill in June 1947 he has received suggestions from coast to coast, to quote his own words, "from practically every organized group in the country". In his statement the minister referred particularly to studies made and to suggestions received from a number of organizations whose names are familiar to this house as having appeared before our committee two years ago, such as the Canadian Bar Association, the Dominion Association of Chartered Accountants, the Canadian Chamber of Commerce, the Canadian Tax Foundation, various Boards of Trade and a number of labour organizations. The minister has had the advantage of the representations made to him by these various bodies since last summer, and the bill, revised and improved, has taken shape in the present measure.

I do not propose—I am sure to the relief of my honourable friends—to go into the bill in great detail. It is a complex measure and its details are more properly susceptible of consideration in committee. I should like, however, to remind the house of a few of the