

I trust that my remarks this morning were in no way uncomplimentary to the Leader of the Opposition. In fact, when I learned that he might not be present at many more sittings this session I decided that I would rise and thank him for the help he has given me.

**Hon. Senators:** Hear, hear.

**Hon. Mr. Macdonald:** In his relations with me the Leader of the Opposition has gone far beyond normal co-operation. He has never made demands, but from time to time he has made suggestions and they have always been helpful. I wish to assure him and the house that my task here this year has been made much easier and more pleasant than it otherwise would have been, because of the great assistance I have received from the Leader of the Opposition.

**Hon. Senators:** Hear, hear.

**Hon. Norman P. Lamberg:** Honourable senators, I should like to have the privilege of returning to the discussion of the third reading of the bill which is before us, with special reference to section 4, the explanatory note on which reads:

This provision is new. Its purpose is to deem as contributors under the public service superannuation Act as well as under the Civil Service Superannuation Act all former permanent employees (i.e., established civil servants) of the Government of the province of Newfoundland who became employed by the Government of Canada pursuant to an offer of employment made in accordance with the terms of union of Newfoundland with Canada.

I assume from the remarks already made here that this bill is not likely to be referred to a committee for further examination. On that assumption I should like to request the Leader of the Government (Hon. Mr. Macdonald) to be good enough to present information bearing on clause 4 as to how many contributors and how much in contributions will be added to the superannuation fund as a result of this particular provision. At the same time, I think it would be useful to have some statement regarding the financial status of the fund itself.

**Hon. Mr. Macdonald:** I shall endeavour to get the information for the honourable senator before the house prorogues, if possible.

**Hon. Mr. Hackett:** May I ask the honourable leader whether the bill could not stand until the information is made available?

**Hon. Mr. Macdonald:** It could stand for third reading, and if I am able to get the information I shall be glad to supply it.

**Hon. Mr. Hackett:** The bill is now up for third reading.

**Hon. Mr. Macdonald:** If my honourable friend wishes to do so, he can adjourn the debate on the motion for third reading, and I shall endeavour to get the information he has requested.

On motion of Hon. Mr. Hackett, the debate was adjourned.

## CANADA-GERMANY INCOME TAX AGREEMENT BILL

### FIRST READING

A message was received from the House of Commons with Bill 452, an act to implement an agreement between Canada and the Federal Republic of Germany for the avoidance of double taxation with respect to income tax.

The bill was read the first time.

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

**Hon. Mr. Macdonald:** Honourable senators, it may be possible to proceed with this order later this day, but if not it can be adjourned to a later date.

**The Hon. the Acting Speaker:** Second reading later this day.

## CANADA-UNITED STATES OF AMERICA TAX CONVENTION BILL

### FIRST READING

A message was received from the House of Commons with Bill 451, an act to amend The Canada-United States of America Tax Convention Act, 1943.

The bill was read the first time.

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

**Hon. Mr. Macdonald:** Later this day.

At one o'clock the Senate adjourned until 3 p.m.

At 3 p.m. the sitting was resumed.

## INCOME TAX BILL

### COMMITTEE AMENDMENT NEGATIVED

The Senate proceeded to consideration of the amendment made by the Standing Committee on Banking and Commerce on Bill 418, an Act to amend the Income Tax Act.

**Hon. C. G. Power:** Honourable senators, I move concurrence in the report of the committee.