

Hon. Mr. ROBERTSON: My friend from Churchill may hold any views he wishes. I am simply pointing out the responsibility that rests upon anyone who criticizes the agreement and fails to offer an alternative proposal.

The leader opposite and my friend from Churchill both expressed a pessimistic view about what the United States may do in the way of ratifying the agreement, and while I am no better qualified than they are to guess at what that country will do, I would point out that the program of the Republican party today contemplates an agricultural support act. That may mean that they will buy certain goods from other countries. If the time comes when the United States has a large surplus of wheat over its domestic requirements, the government of that country would be compelled to take the action which this agreement contemplates.

The leader opposite said that certain countries would buy wheat so long as the United States gave them the money to pay for it. True, that is the temporary situation. My friend from Churchill referred to such countries as Afghanistan and Liberia. I was surprised to hear one who believes so fundamentally in the principle of multilateral trade, and the removal of barriers, refer slightly to the buying powers of these small countries. I hope they will be able to buy our wheat because we will buy their goods. Whether that can be accomplished or not, only time will tell. But to criticize the agreement because this or that country has not subscribed, is a dangerous doctrine.

I submit in all sincerity that this country owes a great debt of gratitude to the farmers for their acquiescence in the prices obtained for agricultural products. We can only hope that normal conditions will soon return, and that with the passing of these agreements the law of supply and demand will become effective, to the great advantage of everybody.

The Hon. the SPEAKER: Honourable senators, is it your pleasure to concur in the resolution?

The motion was agreed to.

## INCOME TAX BILL

### SECOND READING

Hon. Mr. ROBERTSON moved the second reading of Bill 338, an Act respecting Income Taxes.

He said: I have asked the honourable senator from Inkerman (Hon. Mr. Hugessen) to explain this bill. Before he does so, may I address myself to a question which was asked by an honourable senator, and say that

as far as I know it is the desire of the government that the bill should be passed this session. I regret exceedingly that it did not come to us sooner, but that is due to conditions which are not under my control. If, after the explanation by the honourable senator from Inkerman, the house sees fit to give the bill second reading, it is my intention to move that it be referred immediately to the Standing Committee on Banking and Commerce. I would suggest that that committee begin its work this evening, and inasmuch as practically all our other committee work has been disposed of, that we sit tomorrow morning, tomorrow afternoon and tomorrow evening, if necessary. What we do after that might be governed by circumstances having relation to the time factor, or the probable date of prorogation.

While the number of sections gives the bill a formidable appearance, those who are better informed about it than I am advise me that considerable portions of the bill are in the main reproductions of the existing act. Probably these sections could be disposed of in a minimum of time and the committee's attention concentrated on the clauses which embody new matter.

I will conclude by reminding the house, as I have done before under similar circumstances, that it is for this house to decide how much time we should allot to the consideration of the legislation before us, and we need not report back, nor concern ourselves about prorogation, until we are through this business. In so doing we are acting within our powers. I am ready to do anything I can to expedite consideration of the bill and to provide all the time the committee may require.

Hon. Mr. HAIG: May I be allowed to say a word about procedure? There should be a common understanding on two or three matters. First, our consent to second reading should not be taken as implying support of the bill, because we have not had a chance to study it. Second, there should be no attempt in committee to hurry the bill through. My third suggestion is that, instead of the committee beginning its sittings this afternoon, it should commence at 8 o'clock this evening, and resume tomorrow morning.

I do not intend to speak on the subject-matter of the bill, but I believe I am in order in saying a word at this time. Although there are provisions in the bill which in my opinion should be changed, I believe—and I think I speak also for our party—that it should be passed this session if possible. My reason for saying this is the fact that the bill will come into effect on the first of January next, and between now and then the public should have a