

the other place. She said: "people who made representations concerning the provisions of this Bill can be assured that their views will be considered extensively and taken into account whenever further changes of those acts are contemplated." Accordingly the Committee recommends to the government that the refund and assessment period be the same and that this change be introduced the next time the Excise Tax Act is considered for amendment.

Respectfully submitted,

W. M. KELLY  
*Deputy Chairman*

THIRD READING

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

**Hon. Jean-Maurice Simard:** Honourable senators, with leave of the Senate and notwithstanding rule 45(1)(b), I move that this bill be read the third time now.

**The Hon. the Acting Speaker:** Is leave granted, honourable senators?

**Hon. Senators:** Agreed.

**Hon. Henry D. Hicks:** Honourable senators, unless the mover wishes to speak to the motion, I would like to say something with respect to this bill. I want to underline the nature of the remarks that were contained in the report of the committee that was just read to us.

I feel quite strongly about this matter. Since I first became a legislator in the Legislature of Nova Scotia some 40 years ago, I have always been very strongly opposed to provisions of this kind which impose an obligation upon the citizen and do not impose a corresponding obligation upon the government. I think that the discriminatory nature of the right to re-assess payments that have been made in excess of those required and to obtain a refund therefor, which applies to citizens for only a two-year period and, on the other hand, applies to the government's review for a four-year period, is inequitable. I therefore hope that the assurance which the minister is reported to have given to a committee in the other place will indeed be taken seriously, and that before too long, this inequity will be corrected.

In the meantime, I am opposed to the passage of this bill and will ask that, if indeed it does pass in this house, its passage be recorded as on division.

**Hon. Jacques Flynn:** I have no objection to the comments of Senator Hicks, but I would like to point out to him that if he were to defeat this bill—and I know that is not his intention—we will be faced with a one-year period instead of a two-year period, and therefore I think he might be going a little too far in his opposition.

**Senator Hicks:** I suppose half a loaf is better than none.

**Senator Flynn:** Yes, that is what I meant.

[Senator Kelly.]

Motion agreed to and bill read third time and passed, on division.

• (1410)

## QUESTION PERIOD

[English]

### FOREIGN AFFAIRS

#### PHILIPPINES PRESIDENTIAL ELECTION—ATTITUDE OF CANADIAN GOVERNMENT

**Hon. Allan J. MacEachen (Leader of the Opposition):** Honourable senators, during the last few days I have been raising questions with the Leader of the Government about the attitude of the Government of Canada to the election in the Philippines. I was pleased when I received today a copy of a communiqué issued by the Secretary of State for External Affairs, because I hoped that it would contain a clearcut questioning of the legitimacy of the election in the Philippines, as was the case yesterday in Washington when the Secretary of State there described that election as fraudulent. Therefore, I ask the Leader of the Government: Why is it that the statement of the Canadian government on this election is so wishy-washy? Is there any reason why the government has not been more definite, positive and firm, as the leader himself was a day or two ago, in questioning the legitimacy of the election in the Philippines?

**Hon. Duff Roblin (Leader of the Government):** I have to tell my honourable friend that the press release which he has just read is not the last word. It is a preliminary statement, and I expect that, probably tomorrow, further action will be taken by the Government of Canada which will, perhaps, be more in line with my honourable friend's views on this matter. I am not at liberty, at the moment, to say what action will be taken.

**Senator MacEachen:** I am surprised. I think I should make known to honourable senators the reason for my concern at this statement. The Secretary of State for External Affairs begins by saying:

The Canadian government is gravely concerned about allegations of widespread irregularities and abuses leading up to, during, and subsequent to the recent elections in the Philippines.

I cannot understand why the government expressed concern at the "allegations" and not at the "widespread irregularities." Why should we be concerned about allegations when, in fact, the irregularities have occurred? Maybe it is bad drafting, but it certainly gives a very wishy-washy impression of Canadian policy.

I go on to read a further paragraph which states:

The Canadian government notes, with concern, that a number of respected religious organizations, including the Conference of Catholic Bishops, has denounced the elections as fraudulent.