

and they will be convinced that I did not treat with scorn the sacrifices made by the relatives of soldiers. In my remarks I was making a comparison between the sacrifice made by some soldier's wives and the other women of Canada, who, since the beginning of the war, have given of their time, energy, and means to the cause of the soldiers, but who have had no sons to offer to the cause. I realize as well as any hon. member of this House, with the probable exception of those who have sons of their own at the front, the enormous sacrifice which mothers and sisters must make to see their loved ones take up arms in defence of the Empire. I resent such interpretation being put upon my remarks, and such imputation being cast upon me, that I would ever think of treating with scorn the sacrifices made by the relatives of soldiers.

#### WAR TAX UPON INCOMES.

RULING BY MR. SPEAKER ON THE RIGHT OF THE SENATE TO AMEND A MONEY BILL—AMENDMENTS MADE BY THE SENATE CONCURRED IN.

On the Order:

Resuming adjourned debate on the proposed motion of Sir Thomas White for the concurrence in amendments made by the Senate to Bill No. 117, an Act to authorize the levying of a War Tax upon certain incomes, (resumed from Friday, September 7).

Mr. SPEAKER: On a previous occasion when this motion was under consideration, two points of order were taken by the right hon. the leader of the Opposition, (1) that the Senate has no power to amend a money Bill, and, (2) if the Senate makes such an amendment, in view of rule 78, the House is bound to insist on its privileges and reject the amendment.

As to the first point, it is beyond question that, in view of section 53 of the British North America Act, Bills appropriating any part of the public revenue or for imposing any tax or impost must originate in the House of Commons; and there is no doubt that the Senate has neither power to increase the tax or impost nor to change the incidence of the burden of any such tax or impost in any such Bill originating in this House; but the question whether the Senate can make such amendments as have been made in the Bill now under consideration is a point of constitutional law in respect to which it would I think be improper for me to undertake to give an official decision. Matters of such high con-

stitutional import are for the House and not for your Speaker to determine.

With respect to the second point, viz., that Rule 78 prevents the House from entertaining the present motion, while this rule is an affirmation of what this House considers its powers and prerogatives, there is nothing contained in it or any of our rules which prevents this House from adopting as its own, amendments such as this now under consideration. In the year 1874, amendments of the Senate to a Bill originating in this House were concurred in with the reservation that such action was not to be construed as a waiver of its rules and privileges. While the action of this House in the year 1874 was with respect to a Bill dealing with Dominion Lands, and the present Bills deals with taxation, in my judgment the principle involved as to the authority of this House to waive under stated conditions its rights and privileges is the same.

I need only say with respect to Rule 87 that it has no bearing upon or application to the present case.

After careful consideration, I am of the opinion that the motion of the Minister of Finance is in order, but should it be accepted by this House I shall give directions to the clerk to make a special entry in the Journals of the House to the effect that this House, while disapproving of any infringement of its privileges or rights by the other House, in this case waives its claims to insist upon such rights and privileges, but that the waiver of the said rights and privileges in this case is not to be drawn into a precedent.

Sir WILFRID LAURIER: I have nothing to say as to your ruling, Sir, but I would suggest that, instead of the caveat proceeding from the Chair, it should be part of the motion itself.

Mr. SPEAKER: With respect to the point raised by the right hon. member, there is no objection, so far as I am concerned. I may say that I am guided in taking the action I have taken by similar action on the part of the Speaker of the British House of Commons in respect to an analogous case some ten years ago.

Mr. MURPHY: Does the precedent to which Your Honour has just referred also extend to the entry which you purpose to have made in the Journals of the House, as emanating from the Speaker rather than from the House?

Mr. SPEAKER: I have used the exact language of the Speaker of the British House