Surcharge on Imports Order

to all hon. members first thing in the morning. This, we believe, will greatly facilitate the consideration of the amendments tomorrow.

The hon. member for Winnipeg South Centre then suggested that he, for his part, was agreeable to our taking Bill No. C-88, to dealing with the second reading of that bill and getting into committee on it, and then calling it a day until tomorrow. If this program, which the hon. member has suggested and which I am very glad to accept from him, could be carried out by the committee and the house it would probably make it possible for us to complete our work tomorrow.

Mr. Olson: We certainly agree with the suggestion made by the Secretary of State. I should like to ask him whether, in the mimeographed sheets to be distributed tomorrow, he would include the amendment suggested by the hon. member for Lapointe?

Mr. Churchill: We may have a series of amendments too.

Mr. Pickersgill: If the hon. gentleman would do his own mimeographing we would be glad to have them circulated.

Mr. Gregoire: I will undertake to do that.

Mr. Knowles: I think there should be some understanding about the time element. The Secretary of State has said that after conclusion of discussion on clause 1 of this bill we should take up Bill C-88. I would not want to do that if it was 2.00 a.m. Perhaps we should have some time limit.

Mr. Pickersgill: I would not think of being so inhumane as to suggest that the committee sit into another day.

Mr. Churchill: On Bill No. C-88 all I would expect tonight would be a statement by whatever minister is introducing it. We will reserve any reply or statement on our part until the first clause in committee of the whole house.

Mr. Pickersgill: It will be the Minister of Justice who will be moving that bill.

Clause 1 agreed to.

Progress reported.

FINANCE

LEGISLATION RESPECTING SURCHARGE ON IMPORTS ORDER

Hon. Lionel Chevrier (for the Minister of Finance) moved the second reading of Bill No. C-88, respecting an order of His Excellency the Governor General in Council entitled the surcharge on imports order, and to restore certain rates of customs duties and tariff benefits expressed to be withdrawn thereby.

[Mr. Pickersgill.]

He said: Mr. Speaker, on June 24, 1962 the governor in council passed the surcharge on imports order under the authority of the Customs Tariff and the Financial Administration Act and made an amendment to the import control list under the Export and Import Permits Act. The first order resulted in increased tariffs on certain goods and the second reduced the value of goods that might be brought back by travelling Canadians free of duty.

Section 4 of the Customs Tariff, Revised Statutes of Canada, 1952, chapter 60, empowers the governor in council by order to withdraw rates of customs duties more favourable than the general tariff and to withdraw the benefit of any tariff more favourable than the general tariff. These powers are unrestricted. There is nothing in the act describing any special circumstances or conditions under which they might be exercised.

Section 22 of the Financial Administration Act, Revised Statutes of Canada, 1952, chapter 116, empowers the governor in council, on the recommendation of the treasury board, to remit any tax, fee or penalty whenever he considers it in the public interest. The section defines a tax as including any tax, impost, duty or toll and provides, *inter alia*, that a remission may be total or partial and may be granted in any particular case or class of cases and before the liability therefor arises.

There has been some doubt about the validity of the order passed under this item and, as the house knows, there are cases now before the courts. I should have added that there is doubt as to the validity of the order because in the opinion of justice it should have been approved by parliament. The object of this bill is to validate in parliament what was done at the time.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, we can make most of the comments we wish to make on this bill when we get into committee, but before it is given second reading there are one or two things that I think should be said. The concluding words of the Minister of Justice (Mr. Chevrier) are most interesting. If I heard him correctly he said that it is the opinion of justice—I presume he means the Department of Justice-that the order in council of June 24 of last year should have had the approval of parliament. Yet during the last session of parliament, the only session of the twenty fifth parliament, we were told several times that it was the opinion of justice, the same Department of Justice, that no such parliamentary approval was necessary.