

grinders; irons and ironers; vacuum cleaners and attachments thereof; garbage disposal units; floor waxers and polishers; (b) electric or gas refrigerators or freezing equipment, and coils, condensing or compressor units, cabinets, boxes, evaporators and expansion valves thereof; air conditioning, cooling or filtering equipment, and complete parts thereof; oil burners and oil burning equipment; all the foregoing when adapted to household or apartment use or when for use in places of entertainment, amusement or recreation, including rinks, auditoria, halls and clubs; (c) articles and equipment designed for use in golf, tennis, badminton, squash, racquets, polo, billiards, pool, bowling and curling; fishing rods and reels; (d) firearms except for military or police purposes; (e) engines or motors for use in boats or vessels, except when the boats or vessels are to be used exclusively in commercial or industrial enterprises; (f) outboard motors; (g) motorcycles, and all other two- or three-wheeled motor-driven vehicles including motors for attachment to bicycles but not including vehicles designed for use by invalids; (h) musical instruments of all kinds, not including organs for churches; (i) projectors for slides, films or pictures designed for industrial or professional photographers' use; and (j) toilet articles of all kinds, including combs, mirrors and brushes except tooth brushes, not coming with any other item in schedule one of the said act.

2. That on and after November 18, 1947, the rate of excise tax on automobiles adapted or adaptable for passenger use with seating capacity for not more than ten persons each, imported into or manufactured or produced in Canada be increased from ten per cent to the following rates, namely, on automobiles valued at \$1,200 or less, 25 per cent over \$1,200 but not more than \$2,000, 25 per cent on \$1,200 plus 50 per cent on the amount in excess of \$1,200; over \$2,000, 25 per cent on \$1,200 plus 50 per cent on \$800 plus 75 per cent on the amount in excess of \$2,000.

3. That on and after November 18, 1947, the rate of excise tax on phonographs, record-playing devices, radio broadcast receiving sets and tubes therefor, be increased from ten per cent to twenty-five per cent.

4. That on and after November 18, 1947, the rate of excise tax on cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use, be increased from ten per cent to twenty-five per cent.

5. That on and after November 18, 1947, electricity and gas used in dwellings be exempt from consumption or sales tax; and

6. That on and after November 18, 1947, the excise tax of one per cent per pound on sugar, grape sugar, glucose, sugar syrup, corn syrup, etc., be repealed.

The CHAIRMAN: When the committee last sat it was considering an amendment moved by the Minister of Trade and Commerce to amend the resolution.

Mr. DIEFENBAKER: Mr. Chairman, some ten days ago the hon. member for Muskoka-Ontario and the hon. member for

Moose Jaw referred at some length to the action of the Minister of Finance on November 18 last in his radio broadcast of that day when he, bringing a new facet to parliamentary government, imposed taxation in this country by a radio speech, coupled with the telephone. I have read the explanation of the Minister of Finance in regard to his action and I feel that too little attention has been paid to the action of the minister. The only conclusion I can come to is that parliament and the people of this country are becoming inured, as it were, to the political erosion of democratic rights which has so frequently taken place within the last few years on the part of this government.

The minister, in reply to the speech and the criticisms of the hon. member for Moose Jaw, first took the stand that there had been no order in council to justify the imposition of taxation under the Excise Act after November 17. He said there was no order in council. The reason he took that position no doubt was that the Minister of Justice last year promised the house that orders in council under the War Measures Act or its successor, the transitional powers act, would no longer be used by this government. So, instead of an order in council, the Minister of Finance made an advance, a retrograde advance, if I may call it such, in parliamentary life. All it lacked was television so that, in addition to the mellifluous tones in which he imposed his taxation, the people would have been able to see his smiling face as he imposed it.

I took it upon myself to go to the library of parliament for the purpose of ascertaining whether ever before, anywhere, taxation had been imposed either by order in council or upon the mere *ipse dixit* of a minister or a member of the executive. I went back to Magna Carta and carried on through the reigns of Henry VII and Henry VIII and found that the last occasion on which anybody had ever endeavoured to do that—yes, the minister remembers it because I heard him saying "ship money"—the last person who tried it was Charles I, when he endeavoured to impose ship money, and I thank my hon. friend for having looked up history himself.

Mr. ABBOTT: I did not have to look it up. I knew it.

Mr. DIEFENBAKER: That makes the offence all the more serious. Only the other day the minister was asked if it had ever taken place.

Mr. ABBOTT: And I said that so far as I knew it had not.