

the tax of a new stamp every time a note changed hands. On the other hand, a note made abroad and brought here for the purpose of negotiation might be stamped.

MR. McCARTHY said the hon. gentleman must know that a promissory note was of no value unless properly stamped; therefore, this would protect any robbery of the revenue in that respect.

MR. MACDOUGALL (South Renfrew) moved that the second clause be struck out.

*Motion agreed to.*

MR. MITCHELL thought it would be better to strike out the whole Bill, and bring in a comprehensive measure that would incorporate the other Stamp Acts now in operation.

MR. PLUMB suggested that it would be better to have the Bill withdrawn.

Bill, as amended, *ordered* to be reported.

*House resumed.*

*Bill reported.*

*Amendment read the first time.*

MR. GUTHRIE moved the second reading of the amendments.

MR. KILLAM objected to two stages being taken.

MR. SPEAKER: The rule prohibits Bills being read more than once on one day, except in case of urgency, but it does not prevent taking two stages.

MR. BLAIN rose to a point of order. It was not competent for the House to proceed further with this Bill. He called attention to the 54th section of the British North America Act, and to the 86th Rule of this House, and contended that, under the first section of this Bill, it was clear that such an impost was to be imposed as would bring the measure within the rules of the House and the section of the Act to which he had referred.

MR. GUTHRIE said the Bill imposed no new tax. The tax was imposed by the Stamp Act. The first section merely described what should be a sufficient standing to comply with the present law.

SIR JOHN A. MACDONALD said he did not think the first clause was open to the objection taken. It in no way imposed any additional burden, but the 3rd section did.

MR. PALMER contended that no private member could introduce a Bill affecting the revenue. Besides, this was an interference with the trade of the country, as it allowed people to make good paper which would now be invalid.

MR. MACKAY (Cape Breton) said the objection came too late, and was, therefore, out of order. According to May, all such objections should come before the second reading.

MR. SPEAKER: The whole question occurs to me at the present moment in this light. In the first place, I may say that the 54th Clause of the British North America, 1867, has no bearing whatever, in my opinion, on the case. It relates merely to appropriations. Hon. members in reading it over rather cursorily are led into a mistake, owing to its peculiar reading which is as follows:—"It shall not be lawful for the House of Commons to adopt or pass any Vote, Resolution, Address or Bill for the appropriation of any part of the Public Revenue, or of any tax or impost, to any purpose that has not been first recommended to that House by Message of the Governor-General in the Session in which each Vote, Resolution, Address or Bill is proposed." This clause does not bear on the question of the imposition of taxes at all, it merely relates to appropriations. The general law of Parliament, however, is very clear—that whenever it is proposed to impose a new tax, this should only be done by the Government. But we have, ourselves, here a Rule relating to the mode in which Bills of this kind shall be introduced. The 88th Rule is as follows:—"If any motion be made in the House for any public aid or charge upon the people, the consideration and debate thereof may not be presently entered upon, but shall be adjourned till such further day as the House shall think fit to appoint; and then it shall be referred to a Committee of the Whole House, before any Resolution or Vote of the