Whenever any person who holds the office of Con- and by operation of the law, their seats, upon troller of Customs or Controller of Inland Revenue and is at the same time a member of the House of Commons, resigns his office and within one month after his resignation accepts any of the offices mentioned in subsection 3 of section 9 of the Act respecting the Senate and House of Commons and becomes a Minister of the Crown and a member of the Queen's Privy Council for Canada, or having so resigned accepts any office created by this Act or by the Act of the present session intituled an Act to make provision for the appointment of a Solicitor-General other than that then held by him, he shall not thereby vacate his

that apply same provisions Here the to a Cabinet Minister, apply also to the Controller of Inland Revenue and the Con-If his seat were not troller of Customs. vacated by his acceptance of office in the first place, how can it be supposed that it would be rendered vacant by his acceptance of office other than the one he held within one month. It is plain, therefore, that the intention was to take the two officers out of the class of the eligible for election to the House of Commons, and put them in a class of officers which are eligible, not to put them in a position superior to that held by members of the Cabinet, so as not to render the vacating of their seats unnecessary, because that was the necessary effect of the operation of the statute relating to the Senate and House of Commons. Whether they accepted office in the Government or not, if it was an appointment to an office of emolument then the seat by the Crown, vacant, and the seat becoming vacant they would have been ineligible for election, if this special provision of section six had not been made applicable to them. I make this statement on account of the report which was laid on the Table of the House, a report which I think requires some explanation, because if there is or could be any doubt as to the effect of the acceptance of office, then I think that that doubt ought to be removed. seems to me from an examination of the two statutes, that there is not any room for doubt, but if there is, then that doubt ought to be made impossible for the future, and an amendment to the law should be made so as to make it clear that the Controller of Customs and the Controller of Inland Revenue do not stand in a position superior to that occupied by an ordinary minister of the Crown. There is, let me say, this difference between assistant ministers in England-members of the administration, although not members of the Cabinet-and the controllers here. assistant minister in England is an appointee of his chief, and not an appointee of the Crown. He is not a minister of the Crown in Being appointed by his chief that sense. his seat is not vacated; but that rule does not apply to either of these gentlemen, because the law provides in both cases that the appointment shall be made by the Governor in Council, and being made by the Governor in Council, they hold offices under the Crown to Council, they hold offices under the Crown to ation, whether the principles on which you have which salaries and emoluments are attached, acted [that is, the principles of reducing the taxes]

the agreement to accept office, become vacant. I have said all I propose to say with regard to that matter, and I wish now to make an observation or two in reference to the statement of the Prime Minister, that the amendment proposed by my hon. friend (Mr. Laurier) is not a constitutional or a proper amendment, inasmuch as it related to the finances of the country, and ought not to be proposed in advance of the actual proposal to That would indeed be alter the tariff. extraordinary very principle lay down. Let us suppose for one instance that this resolution were to become an issue in Let me suppose that we went the elections. to the country upon this, and that this side of the House, upon that motion, were to succeed, as I think they would. Is not that a declaration, even before the meeting of Parliament, of what the views of the party are upon an important question of financial policy? Then again let me refer to the case when Mr. Gladstone in 1874, went to the country upon a proposal to make certain alterations in the inland revenue tax. He did not state specifically the character of these alterations, except to say that there was to be a diminution in the rate of taxation, a declaration precisely the same as we are making now. It is true. Mr. Gladstone lost the election, but, if he had succeeded, does not everyone see that the whole country would have known what the policy of the Administration upon that question was? If the objection of the First Minister had any force, it would be as applicable in the case to which I refer as to the motion made by my hon. friend beside me. I felt quite sure that there would be no difficulty in finding a number of instances in which paragraphs similar to that proposed in this amendment would be found in speeches made from the Throne at the opening of Parliament, and I obtained from the Library Mr. Ensor's collection of speeches from 1837 to 1882. will read extracts from two or three of these speeches to show the Prime Minister that the objection which he takes is one which has not been recognized by the Imperial Parliament, and certainly the principles of Parliamentary Government, are quite as well understood, and quite as carefully observed there, as they are likely to be on this side of the Atlantic. In the Speech in 1844, Her Majesty, in opening Parliament, says:

I feel assured that in considering all matters connected with the financial concerns of the country you will bear in mind the evil consequences of accumulating debt during the time of peace, and that you will firmly resolve to uphold the public credit, the maintenance of which concerns equally the permanent interests and the honour and reputation of a great country.

Here was a proposal to adopt a particular policy with regard to a matter of financial importance. In 1846, Her Majesty says:

I recommend you to take into your early consider-