

Excise Tax Act

Mr. Tucker: Because there is no charge in it. The citation goes on:

Neither is a committee necessary in the case of bills authorizing the levy or application of rates for local purposes by local authorities acting in behalf of the ratepayers.

It goes on to say that it does not apply to bills imposing charges upon any particular class of persons for their own use and benefit. I find farther on the following:

As an illustration of the strictness with which the Canadian commons observe the rules respecting trade, it may be mentioned that in the session of 1871, the house went into committee on resolutions to exempt paraffine wax, lubricating oil, and other articles from excise duty—

This proposed bill is a move to liberate the taxpayer from excise duties, and this is the very citation given by the Minister of Justice; and it is an illustration of how Speakers in the past have scrupulously observed the terms of our constitution as laid down in the British North America Act. Here is what it says:

The house went into committee on resolutions to exempt paraffine wax, lubricating oil, and other articles from excise duty, and to reduce that duty on certain articles in the province of Manitoba.

I draw this to Your Honour's attention:

When the house had agreed to these resolutions, a bill was brought in; but before it had gone through committee, it was considered advisable by the government to reduce the duty on certain spirits manufactured from molasses in bond; and accordingly resolutions were passed in committee, and when adopted by the house, referred to the committee on the foregoing bill.

I cite that to Your Honour to show that even where it was a bill to reduce taxation, when it was designed to expand the application of that bill it was found necessary to go into committee in the same way. Therefore I submit, Your Honour, that in this matter you should very strictly apply the British North America Act, because this again is tied up with the rights of the commons.

Section 53 of the British North America Act sets it out very carefully that bills appropriating any part of the public revenue or imposing any tax or impost shall originate in the House of Commons. Clearly this section would apply as this is a money bill, and surely if it is held that this bill can be introduced as an amending bill without any resolution, without any recommendation of the governor in council, then I submit we are getting into the position where it can be held that bills such as this can be introduced in the Senate without any recommendation of the governor in council at all. In other words, I submit a ruling along the lines asked for by the Minister of Justice would be against the whole spirit of the British North America Act, which has been applied over and over again.

I would draw Your Honour's attention to the fact that I wish to make it quite clear that we are not opposing the purpose of the bill; but in accordance with what the Prime Minister stated over and over again in the last two years before he became Prime Minister of this country—

Mr. Speaker: Order. The hon. member is about to depart from the point of order.

Mr. Diefenbaker: I am all ready to answer.

Mr. Speaker: I warn him that while I welcome his argument on the point of order I think it is inappropriate to go beyond that. I see the hon. member for Burnaby-Richmond.

Mr. Irwin: Mr. Speaker, I have listened to the profundities of Mr. Bourinot, Mr. Beauchesne and Sir Erskine May as inscribed by Lord Campion and, so far as they guide this house, they are very useful; but the fact remains that this house itself has its own rules, and it is not necessary to proceed to a study of those various authorities so long as the rules themselves will govern us in what we do.

I have listened to the specious argument of the Minister of Justice, and I refer to his argument as being somewhat specious for the reason that he says the house is not going to be deprived of any opportunity to discuss these matters. The fact remains that while we are not being denied an opportunity to discuss them, they will obviously come up after the bills are presented to the house, which they should not be in their present form. The fact also remains that we would not be acting properly if we discussed them under the present circumstances, and that is the matter that is at issue at the present time.

I wish to draw your attention to *Votes and Proceedings* of Monday, October 14. There you will find two motions. One reads as follows:

That this house will, at its next sitting, resolve itself into a committee to consider of the supply to be granted to Her Majesty.

That motion has been called on several occasions. The next motion reads:

That this house will, at its next sitting, resolve itself into a committee to consider of the ways and means for raising the supply to be granted to Her Majesty.

That motion, sir, has never been called. That motion has been carried on the routine proceedings of this house from day to day, showing in effect that this house has gone into committee of ways and means yet the motion has never been called. Here we are being asked to consider doing certain things to the revenue of this country, and we are