

"as well as the Foreign Secretary" (p. 156). For these high functionaries are in charge of that imperial authority which "cannot be shared".

The war budget must, of necessity, be under the absolute and exclusive authority of the Imperial parliament and cabinet. A full liberty of action must be given to the men loaded with the responsibility of securing the material safety of the Commonwealth. In peace as in war, they must be in a position to respond to all the exigencies of the army and navy, they must have constantly at their disposal a financial mechanism as simple as possible, secured and abundant revenues, and, above all, a boundless credit. The credit of the Commonwealth will be maintained in so far only as the State creditors *know* that, as a last resort, the private property of all citizens, i. e. all parts of the Commonwealth, are liable to be distrained for the payment of the State debts.

"We are driven, therefore, by an inexorable chain of reasoning "to the conclusion that British citizens in the Dominions cannot "secure control of foreign affairs, and achieve responsible government, except by a change which renders Dominion taxpayers "liable to distraint by ministers in charge of Imperial affairs for "monies voted by the Imperial Parliament. No juggling with "constitutional terms will help us to evade that conclusion." (p.160).

"On the other hand, such proposals must interfere as little as "possible with the power of parliaments responsible to the several "Dominions of determining the incidence of taxation between man "and man, each within their several jurisdictions." (p. 165).

That the taxpayers, either in the United Kingdom or in the Dominions, will ever renounce their power "absolute, unfettered and complete" to determine the nature, the amount and the rate of public taxation — whether imperial, national, federal or provincial— there is no likelihood, in spite of the present state of wild fever, and the renascence of colonial subserviency it has produced.

Was it not BURKE who said, nearly a century and a half ago, that there were two things for which Anglo-Saxons had always fought, would always fight: their individual liberty and the control of their money?

From that dilemma, MR. CURTIS extricates himself by a very ingenious combination (chap. XVI and XVIII).