

The period for which a resolution shall have statutory force under this section shall be a period expiring at the end of four months. . . .

This law, as I said, is not in force in Canada. We have no such law here; therefore the common law as applied to our constitution is the law that applies, namely, that even in the budgetary resolutions, if the house is in session the government has no right to impose any taxes until an act of parliament is finally passed, unless the government passes such a law as was passed in Great Britain in 1913.

On the strength of these authorities and in the absence of similar legislation here, I maintain that the levying of this excise tax since last November has been entirely illegal. It strikes me now that perhaps parliament was called to meet for the two weeks before Christmas in order to give some semblance or colour of legality to these resolutions. Parliament being in session now does not help the government at all in the absence of an act such as this; and I repeat that when my colleague the hon. member for Moose Jaw protested the other day that the imposition of this tax was illegal he was on solid ground.

Mr. LOW: I should like to take a few minutes, Mr. Chairman, to place before the committee the position of the Social Credit group with regard to this resolution. I have listened with keen interest to the arguments that have been presented by my learned friends the legal men, and I must say that as I listened to both sides I found myself materially swayed toward the side of the speakers in the opposition who claimed that the minister had absolutely no legal ground to stand on when he imposed this tax. I have been especially interested in watching how the minister has squirmed on this thing.

Mr. ABBOTT: I have not squirmed at all. I have been perfectly forthright.

Mr. LOW: You have squirmed. As yet I have not heard a single good reason advanced by the minister for the action he took last fall. I am not going to argue the legality or illegality of the procedure followed by the minister. I do not feel competent to do that, particularly in the presence of brilliant legal men. But I think I can say without fear of successful contradiction that the kindest thing we can say about the way in which the minister went about imposing this tax—and regardless of what he said he did impose it; it is being collected and has been collected for months past—is that the procedure was highly irregular. That is about as kind as anyone can be.

Tonight the minister said the public assumes that parliament will ratify the actions of the minister. I say to him the public can assume only one thing; that is, that they are in hard luck to have a minister who assumes, as he does, that he can do this sort of thing and get away with it. And they are in hard luck. The public do not feel like assuming that they will get their money back if this is not passed by parliament, any more than they assume that they will get their tires back if a thief breaks into the garage at night and takes them away.

Mr. ABBOTT: A mere figure of speech, I hope.

Mr. LOW: The action of the minister becomes all the more serious, I believe, in view of what has been said here tonight and in light of the fact that he has not presented one good reason as to why it was necessary to impose the tax. In fact there has been no necessity emphasized. After listening to all that has been said by the minister; after having read and marked very carefully what he said in all his speeches pertaining to this matter, I do not believe he has emphasized at any time that it was necessary to impose the tax. It was not necessary from the point of view of revenue, and certainly it was not imposed upon him by the people of Canada. I have not heard a single one of my constituents or anybody else's constituents ask the government to impose this tax. I have heard hundreds of them, and have received letters and wires and what-not from other hundreds, demanding that the tax be taken off. In the light of these circumstances it seems to me the minister ought to rise in his place and justify the tax on the ground of necessity; and if he cannot, then he ought to allow the members of this assembly to decide the matter by a free vote. I will guarantee that the people on his side of the house would vote against it.

This represents just one more encroachment by a growing executive council dictatorship upon the powers of this parliament. We are becoming nothing more or less than a body of people to whom the ministers can come and say, "Here; take it or leave it." I protest that this is not democracy at all. Moreover, in spite of the minister's categorical denial on the evening of February 23, I maintain that this proposed tax is definitely and immediately inflationary. Over a long term I agree that what the minister said is possibly true, that it would become deflationary; but the minister has assured the house that this tax is but a temporary measure to meet a specific crisis. For that reason we must consider not the long-