

Excise Tax Act

whole question before the house, however much the hon. member may try to depict it otherwise.

Mr. Tucker: Mr. Speaker, I am rather surprised that the Minister of Justice should have dismissed the argument of the hon. member for Winnipeg North Centre when it was the intention of the Prime Minister to offer him a certain position. However, I would draw your attention to section 54 of the British North America Act which is, after all, what governs the Canadian parliament more than any citation from May or anything of the sort which is based on the unwritten constitution of the British parliament. I would cite section 54 to Your Honour, having every confidence that you will give full weight to a citation from our own constitution. Section 54 of the British North America Act reads:

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 such vote, resolution, address, or bill is proposed.

In other words the recommendation must be in the session in which the matter is proposed, and I submit to Your Honour that this was written into the British North America Act to preserve the responsibility of the whole government for any interference with a tax or any interference in the expenditure of public moneys. It is not enough for a minister to introduce a bill; he must be in a position to say that the governor in council, having been made acquainted with the subject matter of this interference with taxation, recommends it to the house. This, I submit, is a fundamental part of our constitution. It cannot be changed by any rules or any citations from May or similar sources, because it is fundamental. If it be argued that a tax can be done away with in part without the government taking the responsibility for it, it can equally be argued that if one tax can be done away with in part the whole taxation system of our country could be done away with. This would strike at the very basis of responsible government as it has been set up under the British North America Act.

This very point has come before the house on previous occasions and I would cite to Your Honour, for example, citation 562 of *Beauchesne's* second edition, which reads:

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 such vote, resolution, address or bill is proposed.

[Mr. Fulton.]

Section 54 of the British North America Act is cited as the authority. Citation 566 of *Beauchesne's* second edition reads:

This house will not receive any petition for compounding any sum of money owing to the crown, upon any branch of the revenue, without a certificate from the proper officer or officers annexed to the said petition, stating the debt, what prosecutions have been made for the recovery of such debt, and setting forth how much the petitioner and his security are able to satisfy thereof.

Further citations in this part of *Beauchesne* with which I will not burden Your Honour go to the point that it is necessary to introduce anything having to do with governmental revenue or the expenditure on a statement by the Minister of Finance that the government itself assumes the responsibility for it by the formula that it is recommended by the governor in council.

In *Beauchesne's* Parliamentary Rules and Forms, third edition, similar reasoning is set forth, and it is emphasized in paragraphs 436, 437 and 438 that such legislation must originate by recommendation of the governor in council. That can only be given, Your Honour, if the matter originates in a committee of the whole house. If it be held otherwise, as has been pointed out by the hon. member for Winnipeg North Centre, then there is nothing to prevent anybody introducing a bill to do away with taxation. This would strike at the very foundation of responsible government as set out in the British North America Act.

My hon. friend, in introducing this resolution, was not able to say and did not say that the governor in council recommended it to the house; and that must be said, I submit, when a money resolution is introduced. The Minister of Justice referred to Bourinot in regard to the matter, and I think it is quite clear that the very citation he gave proves exactly the opposite to what he said. At page 505 of Bourinot's Parliamentary Procedure I find this:

The recommendation of the crown and a committee of the whole are necessary in the case of a bill granting a drawback on imports.

Clearly that is based upon the British North America Act. If it requires a resolution and the governor general's recommendation to grant a drawback on imports, clearly the same reasoning applies to any reduction of the excise tax, because they are both the reduction of a tax. I continue with the quotation:

In 1900 the same proceedings were followed in the case of a bill extending contracts providing cold storage on steamships beyond the provision made in previous legislation. A bill merely declaratory in its nature, and involving no new charge, need not originate in committee of the whole.

Mr. Browne (St. John's West): Read that again.