

Water Resources

In effect the hon. member suggests that a taxation provision must be recommended to the House by His Excellency. In that regard I might read an excerpt from a ruling given by Mr. Speaker Anglin as long ago as April 24, 1878. Hon. members may think it curious that I would make use of such an ancient reference, but the matter was so clearly stated by the then Speaker that I have little hesitation in using it at this time:

The whole question occurs to me at the present moment in this light. In the first place, I may say that the 54th Clause of the British North America Act, 1867, has no bearing whatever, in my opinion, on the case. It relates merely to appropriations. Honourable Members in reading it over rather cursorily are led into a mistake owing to the peculiar reading of it as follows: "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."

This Clause does not bear on the Question of the imposition of taxes at all; it merely relates to appropriations.

The same principle is set forth in citation 263(3) of Beauchesne's Fourth Edition, which reads as follows:

● (6:00 p.m.)

The 54th Clause of the British North America Act, 1867, merely relates to appropriations, and does not bear on the question of the imposition of taxes.

Again I might refer to Bourinot's Parliamentary Procedure, Fourth Edition, footnote (b) on page 412, which reads as follows:

In the journals of 1873 the governor-general's recommendation is signified to a resolution relative to customs duties in the North-West, through a misapprehension of the meaning of the section which refers only to the "appropriation of a tax or impost," and not to one "imposition" of the same.

May I now deal with the question as to whether the fees proposed in the bill are, in effect, a method of imposing taxation. If we assume for a moment that the proposed fees are a taxation measure, it is my opinion that proceedings on the bill could continue since the only condition imposed on a taxation measure is that it be introduced by a minister of the Crown. Here I would observe that citation 269 of Beauchesne's Fourth Edition states:

No augmentation of a tax or duty asked by the Crown can be proposed to the committee, nor tax imposed, save upon the motion of a Minister of the Crown; nor would an amendment to extend the imposition of a tax to persons enjoying an exemption therefrom be now permitted.

In other words, only the government or a member of the government can introduce a taxing measure and the Governor General's recommendation has no direct bearing on this procedure. On the other hand, I have given very careful consideration to the most important point raised by the hon. member for Peace River in relation to whether the proposed fees do in fact constitute taxation as understood under our practice and procedures. I must say that I am not convinced that they are taxation. May I refer to page 504, Bourinot's Fourth Edition, where it is stated:

The correct practice, as in the English Commons, is not to require a previous committee when the bill exacts fees for services performed, and when they are not payable into the treasury or in aid of the public revenue. For instance, the "act to regulate expense and control charges of returning officers at parliamentary elections" contains a schedule of charges and expenses, which was not previously considered in committee.

In conclusion, I may say that the terms of the royal recommendation appear to be wide enough to cover any expenditures that may form a charge on the public revenue, and this is the requirement of our practice of the B.N.A. Act and of our standing orders.

Second, it is my opinion, supported by the several authorities to which I have referred, that a specific recommendation of the Crown is not required for the imposition of a tax or for the charging of fees by an agency of the Crown in relation to services rendered by such an agency. For the reasons stated, I suggest that the financial provisions of the bill have been introduced in accordance with the usages and privileges of the House. The bill, in my opinion, is properly before the House.

I thank hon. members for their forbearance. It being long after six o'clock, I do now leave the chair.

At 6.05 p.m. the House took recess.

AFTER RECESS

The House resumed at 8 p.m.

Mr. Aiken: Mr. Speaker, when we rose at five o'clock I was speaking of the difficulties in making the water quality agencies work as intended by the bill. In order for an agency to become operative in any given area there must first be a federal-provincial agreement. Next there must be an application to incorporate the proposed water quality agency, presumably followed by the appointment of