

*Excise Tax Act Amendment*

Kingdom, or for that matter in Canada, has held his crown. It is to that principle that every reigning sovereign from 1689 to this present day has given his plighted oath, and on the strength of it he has held his crown; but it has remained for hon. gentlemen opposite, in a light-hearted manner, in an easy, debonair way, to undo what men have shed their blood to win for all the men and women who enjoy the many benefits of our parliamentary institutions. It does them no credit that they have done it at all, and least of all that they have done it with this studied contempt for parliament, which is reflected in the frivolous attitude they have taken toward this matter from the outset.

I had something to say recently about the quibbles of the Minister of Finance in distinguishing, if you please, between a statement and an undertaking on the part of the government, the theory back of his quibble being that a mere statement made in this house by a minister of the crown is not necessarily binding upon the government. There sits the Minister of Justice who made such a statement in this house, a statement which the house accepted, and upon which it proceeded to pass the foreign exchange control bill two years ago, a statement given to the house, upon which this government turned its back in 1948. As I have said to the minister before, I cannot for the life of me see how he can continue to sit in a government which has repudiated a solemn assurance which he gave to the house. But still he sits there.

That is a sample of the quibbles which are being indulged in by the Minister of Finance who distinguishes between an assurance or undertaking and a mere statement on the part of ministers of the crown.

And what is the latest example of these quibbles? You have two fine examples this evening, two exceptionally striking examples. The minister dare not face this proposition, that taxes are being levied today illegally and unconstitutionally without the slightest colour of right. How does he meet that? He says, "Don't call it a tax because it is really not a tax until parliament imposes it by statute". Of course it is not a tax in that sense until parliament imposes it by statute. What it is today is an illegal tax, an unconstitutional tax. The Minister of Finance can enjoy all the pleasure it gives him to be the author of a tax impost or levy that is absolutely illegal and unconstitutional.

But that was not the end of his quibbles tonight. I do not know when we shall reach the end of the quibbles indulged in by the Minister of Finance. There was another one.

[Mr. Fleming.]

He does not like the word "imposed" as it was put to him by the hon. member for Lake Centre tonight in his powerful speech. He said, "No, no; we have not imposed these taxes. Please do not say 'imposed'." It reminds you, does it not—his denial of the word "tax" and his denial of the word "recovery"—of the language he used last December in the house when he took strong exception to the use by those on this side of the house of the word "austerity" as applied to this dictatorial program he announced. He did not like the word "austerity". He said it was most improper and inapplicable. Who was the author of that expression? It was the Minister of Finance himself in that radio speech of his of doubtful memory on November 17 last. Yes, he was the author of the expression "austerity". Who is the author of the expression "tax"? This is a tax that these collectors of excise were instructed by the minister to collect throughout the country. Excise! Of course it was. Let us have no more of these quibbles, Mr. Chairman, as though a tax by any other name could smell any worse than this tax smells.

What would have happened if events had taken a slightly different course since November 17 last? Just think of what has happened in terms of the constitutional realities of the situation. It has already been pointed out by hon. members on this side of the house, and pointed out so accurately and so penetratingly, that in the case of those who have been robbed of this money by the government, by an order of the Minister of Finance, there is no right of recovery. Yet the Minister of Finance has the effrontery to say in this house, as he said a few minutes ago with respect to the people who have been robbed, "Oh, that would be their problem." "It is not our worry," says the Minister of Finance. He is not worrying about the people who have been robbed.

Mr. THATCHER: Shame.

Mr. FLEMING: Litigation? He says, "Do not come to the government. You, Mr. Final Consumer, who have paid this tax, go back and collect it from the retailer whom you bought from and maybe he will go back and try to collect it from the wholesaler; then maybe he will go back and try to collect it from the manufacturer" and so on. That is offered in this house, in this year 1948, as a serious statement coming from this government. Do you want any clearer proof, Mr. Chairman, of the utter unfitness of this government to hold office any longer?

This is the same government, remember, which turned the key in the door of parliament in March, 1945. What would have happened