

“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 appropri-  
 “ation 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 general law of Parliament however is very  
 “clear—that whenever it is proposed to impose a new tax, this should only be done  
 “by the Government on recommendation. But we have ourselves here a Rule relating  
 “to the mode in which Bills of this kind shall be introduced.—The 88th Rule is as  
 “follows:—‘If any motion be made in the House for any public aid or charge upon  
 “the people, the consideration and Debate thereof may not be presently entered  
 “upon, but shall be adjourned till such further day as the House shall think fit to  
 “appoint; and then it shall be referred to a Committee of the Whole House, before  
 “any Resolution or Vote of The House do pass thereupon.’

“Under this Rule it is clearly necessary that any measure purporting to impose  
 “a burden on the people, should be introduced in the first place by Resolution of the  
 “Committee of the whole House. On that point there can be no doubt whatever.  
 “Now the only question that arises is whether this Bill, if passed, would or would not  
 “impose an additional burden or tax on the people. This question was raised soon  
 “after the Bill was introduced, possibly on the second reading, and then the Hon.  
 “Mover stated distinctly to the House that it would not impose any additional burden;  
 “that it required no additional stamps to be attached to any instrument whatever,  
 “and that he introduced it merely for the purpose of removing doubts which had arisen  
 “in some of the Courts as to the value to be attached to the re-stamping of Foreign  
 “Bills of Exchange accepted in this country. He stated—and nobody seemed to  
 “contradict him, and none of the lawyers in the House did so—that it has been the  
 “practice, and this was again stated this evening, when parties in this country  
 “received Foreign Bills of Exchange which had not the required stamps attached in  
 “the first instance, to put on double stamps; that suits have arisen on Notes and Bills  
 “so stamped, and that some doubt existed in the Courts as to whether this putting on  
 “of the double stamp did or did not give validity to the Note. If that were so, this  
 “would be merely an explanatory Act which does not create any new burden, but  
 “simply defines what the law is. It occurs to me that the matter stands in this way:  
 “if the Bill now before the House provided that certain stamps should be attached to  
 “Foreign Bills of Exchange in certain cases, that in other cases double stamps might  
 “be affixed and that unless in the first instance a proper stamp were affixed, or unless,  
 “in the other case, double stamps were affixed, the Note would be valueless, then I  
 “think that it would impose a tax on the people; but as it stands at present, the  
 “penalty is clearly inoperative. If a Foreign Bill of Exchange comes into the hand  
 “of an innocent holder not stamped at all or insufficiently stamped, it is absolutely  
 “valueless, and if the doubts that are entertained are well founded as to the right to  
 “put double stamps on, then he cannot possibly render that valuable; and it cannot  
 “certainly to that individual be a tax or burden that he may make that which the law  
 “declares otherwise worthless to have a fair value by a certain operation. The  
 “question is one rather for a Law Court than for a Speaker of the House of Commons  
 “to determine. This is very clear. It is very much to be regretted that this Bill was  
 “not in the first instance introduced by Resolution, and if I had then been consulted on  
 “the subject, I would have advised it; but as the matter now stands I cannot perceive  
 “that if the Bill passed it would impose any burden on anybody. The only persons  
 “who would pay the duty are the persons relieved by affixing the stamps to the  
 “Bill, and who would thus be enabled to collect the face value of the document or  
 “instrument.”

The amendments were then agreed to.

*Ordered.* That the Bill be now read the third time.

The Bill was accordingly read the third time.