

7. The reaction of the Standing Committee to what it saw as a misuse of section 19 of the Financial Administration Act is hardly surprising. Parliament has always jealously guarded its authority over the raising of money for public purposes.

8. The origins of the legislature's exclusive authority in relation to the raising of money for the purposes of the Crown is aptly summarized in the reasons for judgment of Lord Justice Atkins in Attorney-General v. Wilts United Dairies, Limited (1921) 37 The Times Law Reports at p. 886. Speaking of the Bill of Rights of 1688 he said;

"In these circumstances, if an officer of the executive seeks to justify a charge upon the subject made for the use of the Crown (which includes all the purposes of the public revenue), he must show, in clear terms, that Parliament has authorized the particular charge. The intention of the Legislature is to be inferred from the language used, and the grant of powers may, though not expressed, have to be implied as necessarily arising from the words of a statute; but in view of the historic struggle of the Legislature to secure for itself the sole power to levy money upon the subject, its complete success in that struggle, the elaborate means adopted by the Representative House to control the amount, the conditions and the purposes of the levy, the circumstances would be remarkable indeed which would induce the Court to believe that the Legislature had sacrificed all the well-known checks and precautions, and, not in