

saying to the collector of customs at a port of entry with respect to eggs coming in from the United States, "tax that at the rate fixed in the United States tariff."

Mr. ILSLEY: You do not tell him that at all. You tell him what to collect.

Mr. BENNETT: Collect what?

Mr. ILSLEY: We know the United States tariff and we tell him to collect that duty. We do not leave it to him.

Mr. CAHAN: But you have no authority to do so. The tax must be imposed before it can be collected.

Mr. BENNETT: There can be no collection without imposition. It is not a question of law or a technical matter at all. There must always be an imposition of a tax before its collection, and the imposition can take place in one of two ways; by the direct action of this parliament, or by action, having regard to the decision of the privy council in the Apollo Candle case, that celebrated case from Australia, deciding that there may be a delegation of that power, and the proper course I suggest would be by the governor in council. I am not making this part of my submission with any political motive at all; I am simply saying that there cannot be a tax unless it is imposed. A tariff is a tax, as everybody says, and there cannot be a tariff unless it is imposed. But the imposition of it involves the collection of the amount fixed by the imposing act. That would mean that there should be some authority here. The language struck me at once when I began to read it. It says "shall be imposed on the like goods." Somebody must impose the tax.

Mr. ILSLEY: Impose means place upon.

Mr. BENNETT: Yes, but it says, "shall be."

Mr. ILSLEY: That is what we are doing; we are placing the duties upon these goods.

Mr. CAHAN: We have to delegate the authority.

Mr. ILSLEY: It is future imposition.

Mr. BENNETT: Certainly. At this moment the government for a reason best known to itself has not seen fit to fix a higher tariff on eggs, but has said: We are going to adopt the American tariff—knowing that there will be no congressional tariff action this year. Therefore, we must collect on the basis of the higher tariff. But instead of saying that, the government say, "there shall be imposed." Now there is a period

during which the United States, if their congress were dealing with tariffs, might modify or change that tariff. The result, of course, would be that the tariff would at once go down or go up, as the case might be. But when you say a tariff "shall be imposed," that contemplates action in the future, in futuro, not presently, and the power must be somewhere granted by this parliament. The proviso as it reads would leave the power where it rests, with this House of Commons and the Senate and the crown. If some power other than parliament is to exercise authority, that must be specified in the enacting statute. But this is silent in that regard.

I suggest to the minister that if he wants to make this proviso of any value at all—I am opposed to the plan as a matter of principle, because I am satisfied that it has always worked to our detriment—he should add words so that it would read "shall be imposed by the governor in council on the like goods imported into Canada from such country." That keeps our records clear. That puts Canada into the right place. That does not put us into the position of taking the tariffs of another country, and upon that telling our collectors to try to collect on a given figure which is fixed by the congress of the United States or by the parliament of Japan or Czechoslovakia. On the other hand, when we take action by order in council, we make allowance for the variations which may exist in various countries, and then we should at least be doing what the Liberal party has always pointed out should be done, namely, allowing parliament to have a little something to say about the question of tariffs. As it stands now, parliament is absolutely without authority. Somebody imposes a tariff, and I can find no authority by which he does it unless you provide the wording in the section itself.

Mr. ILSLEY: The whole difference between the leader of the opposition and ourselves is in the meaning of the word "impose." We have taken it that the word "impose" means place upon, and if we read it in that way—

Mr. BENNETT: That does not help you. It then would read "shall be placed upon."

Mr. ILSLEY: Provided that, if any foreign country places upon such goods the produce of the Dominion of Canada duties or charges more onerous than are prescribed by this item, duties equivalent thereto shall be placed upon the like goods imported into Canada from such country.

Mr. CAHAN: Who is to place them?