

- (2) "The tax which each individual is bound to pay, ought to be certain, and not arbitrary. The form of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor, and to every other person."

19. The provisions of the Income War Tax Act and Excess Profits Tax Act granting large and numerous discretionary powers to the Minister and to the Treasury Board disregard this principle of taxation to a remarkable extent.

20. These large grants of discretionary power by Parliament to the Executive are likewise contrary to well-established constitutional practice, the principles of which are stated in the following words in 6 Halsbury, page 452:—

The Crown or its ministers may not impose direct or indirect taxes without parliamentary sanction. It is enacted that no man shall be compelled to make or yield any gift, loan, benevolence, or tax without common consent by Act of Parliament; and that money may not be levied to or for the use of the Crown by pretence of prerogative without grant of Parliament for longer time or in other manner than the same is or shall be granted. In fact no exercise of the prerogative which involves the imposition of a charge upon the people can take full effect without parliamentary sanction.

21. The foregoing statement gives the effect of the Petition of Rights and the Bill of Rights.

22. It seems strange, to say the least, that to-day our Parliament should voluntarily divest itself of and confer on Ministers of the Crown the very powers which the Mother of Parliaments won from the Crown only after a long and bitter constitutional struggle.

23. The constitutional principle with regard to the initiation of taxation is stated in 24 Halsbury at page 332 as follows:—

No tax may be levied or financial burden of any kind imposed upon the people, unless it has been agreed to by their representatives in the House of Commons and has received statutory sanction. All the supplies for the public service, therefore, and any sum or sums of money out of the public revenue which may be required for any purpose by the executive Government must be authorized by statute.

24. In this connection we would also refer to Section 53 of the British North America Act which provides:—

Bills for appropriating any Part of the Public Revenue, or for imposing any Tax or Impost, shall originate in the House of Commons.

25. Although the authorities just cited deal with the initiation of taxation and money bills it is obvious that these grants of discretionary powers on the subject of taxation really amount to a delegation by Parliament of its powers of taxation, and we submit that such powers should only be delegated in cases of absolute necessity.

26. We strongly urge therefore that the taxing power be returned to Parliament where it belongs and that ministerial discretion be limited to administrative acts only, such as the prescribing of forms, the specifying of dates for filing and similar powers which pertain rightfully to the Minister's duties as an administrator. In cases where it appears that it is impossible to avoid the granting of some judicial or semi-judicial functions to the Minister or his officials, the exercise of discretion by them should never be final but