

of matters which we are being called upon to deal with here. I recall that one of the comments of the commissioners was that officials like to get into their own hands the power to make regulations, and the report uses words similar to those the minister himself has used, that this is so because it is more convenient for officials to have the making of regulations in the hands of their own ministers, than to be obliged to have the minister obtain the approval of the governor in council. But the matter of excise deals with taxation, and with respect to taxation I submit that the power of complete control should not be removed from the House of Commons to any further degree than is absolutely necessary. There is a certain safeguard to the ministry itself in having these regulations come before the governor in council for approval. I know that time and again during the period when the late Liberal administration was in office regulations which were recommended by the Department of National Revenue came before the council for consideration. On many occasions very strong reasons were pointed out as to why the proposed regulations should not be made, either for example by the Minister of Agriculture, the Minister of Labour, the Minister of Trade and Commerce or as was most frequently the case the Minister of Finance. I do think that in these matters that are certain to some extent to affect taxation the governor in council ought to have supervision over the regulations. I believe they should be approved by the governor in council and should not be left to the minister. I would ask that this section be allowed to stand.

Mr. GUTHRIE: There is only a very slight change in the law as it has been for many years.

Mr. MACKENZIE KING: It is the change of a word, but in principle it is a tremendous change.

Mr. GUTHRIE: There is no change in principle at all that I can see.

Mr. MACKENZIE KING: The previous act required that these regulations should be passed by the governor in council. Now it is proposed to allow the minister to make the regulations instead of the governor in council. Any regulations made by the minister himself are to become part of the law of the land. It is hard enough to-day to keep track of what the law is as respects matters relating to the Department of National Revenue without leaving it in the power of the minister to make the law from day to day. The

governor in council will be some check on regulations; if it is left to the Minister of National Revenue himself no one will know what the law is from hour to hour.

Mr. GUTHRIE: I would direct my right hon. friend to section 137 of the present act:

All regulations made under this act, whether made by the governor in council or departmental—

The department could make regulations, and a breach of those regulations would render the person liable to a penalty.

Mr. STEWART (Edmonton): Quite so, but my hon. friend knows perfectly well that all regulations were subject to the scrutiny of the treasury board, and that later they were passed as a general order in council.

Mr. GUTHRIE: I do not think so.

Mr. STEWART (Edmonton): I have a very vivid recollection of it. Look at section 127, where drawbacks are involved. Here you are passing to the minister the power to carry on under his own supervision, without reference to anyone, the passing of regulations and the carrying out of those regulations.

Mr. MACKENZIE KING: I would add in further reply to the Minister of Justice that one has only to take the explanation given by the Minister of National Revenue as to what is being done by this section. In reply to my question the minister said the section was designed to take away from the governor in council and put in the hands of the minister the making of these regulations. That is what he said. I submit that this power should not be given to the minister, that it is not in the public interest to do so. I am sure if the minister has a chance to consider the matter more carefully with his colleagues, this power will not be taken away from the governor in council.

Mr. MATTHEWS: I am quite prepared to let this section stand.

Section stands.

Sections 127 and 128 stand.

Sections 129 to 139 inclusive agreed to.

On section 140—Excise duties on spirits.

Mr. MACKENZIE KING: Are these some new duties?

Mr. MATTHEWS: No.

Section agreed to.

Sections 141 to 154 inclusive agreed to.