

1867. To be valid Bill C-91 would have to be seen as an indirect amendment to these sections.

26. The Supreme Court of Canada considered the question of delegation of taxing powers in Re: Agricultural Products Marketing [1978] 2 S.C.R. 1198. The decision of the Court was based on a finding that the levies in question were not taxes. In an obiter dictum, Mr. Justice Pigeon for a majority of five judges said;

"... nothing prevents Parliament from indirectly amending ss. 53 and 54 by providing for the levy and appropriation of taxes in such manner as it sees fit, by delegation or otherwise."

The remaining four judges including the then Chief Justice (Laskin, C.J.) and his immediate successor Dickson, J. took no position on the question since it was unnecessary to the decision.

27. Whether the present Supreme Court would take the same position in the very different circumstances here is open to question. Even accepting the view expressed by Mr. Justice Pigeon however, the question would remain whether Parliament really intends in Bill C-91 to indirectly amend a part of the