

changes have been made of 50 per cent in some cases, 100 per cent in others, 150 per cent in others, 200 per cent in others and 250 per cent in others. If those are not inordinate increases, what could be considered inordinate? I do not think I need describe the effect of such tariff increases on industry, because that ground has been well covered by hon. members who have already spoken in this debate. Will anybody say the fixation of the tariff in the manner in which it has been done, namely by order in council, has not had a serious effect upon the business of Canada? Will anybody say it was ever intended by the constitution of this country and those who had to do with the framing of the British North America Act that the making of the tariff should be transferred from this House of Commons to the cabinet in the way it has been transferred by action of the government itself.

I do not at this time wish to debate the constitutional question which arises in this connection, although I think time might be well taken in a discussion of that matter.

Some hon. MEMBERS: Oh, oh.

Mr. MACKENZIE KING: Hon. gentlemen opposite laugh; they laugh at anything which affects the constitution, because nearly everything being done to-day on any large scale by hon. gentlemen opposite is subversive of the constitution. May I point out to them that when they talk about parliament being supreme they forget that parliament is supreme only within certain limits. Whatever supremacy the British parliament may have with regard to matters in general, we in Canada, until we amend the written portion of our constitution—and we are supreme in the sense that we can amend it at any time we wish—until we amend it we are subject to it, and it is only within the limits of the constitution as there set forth that we are free to act. Will hon. gentlemen opposite say that this Dominion parliament, in its supremacy, can make laws with respect to those matters which by the constitution are assigned to the provinces? They will not. There is a limitation to the supremacy of parliament in the constitution. What is the difference between the limitation upon the executive as embodied in the constitution, and the limitation which I have just described. The constitution sets forth certain legislative powers. Those powers are confined to the two houses of parliament and the King's representative. That is the only body which can legislate with respect to anything, and particularly with respect to taxation. Another section of the act deals with

the powers of the executive, and there is not a word which gives the executive power to legislate. Similarly there is another section dealing with the powers of the judiciary. I do not know whether hon. gentlemen will say that under the act, as it now stands, parliament in its supremacy can transfer to the judiciary, legislative powers. They could in Britain, if they wished to do so, under the supremacy of parliament, and nothing intervening to restrict them. We in Canada could do so if we wished, but we would first have to amend the British North America Act. When it comes to the imposition of taxation there is no right either constitutionally or legally which the government has to impose taxation in the form of duties by order in council, I care not under what authority they may claim that right. It is a right that might be given were the constitution so amended, but it is not a right that at present exists. There is no authority whatever to do anything of the kind. I think that the business houses which are asking the government to give them a fiat to test in the courts whether they are not entitled to compensation from the crown for the hundreds of thousands of dollars of which they have been robbed by the orders in council which have been passed are perfectly right in their contention, and that they should be given such permission.

Let me read what the president of the Robert Simpson Company has had to say in this regard. I refer to this particularly because the Robert Simpson Company is only one of many large commercial houses scattered throughout the country, whose business interests have suffered by unwarranted action on the part of the government; these commercial houses employ as large numbers of people as do our factories, and they also serve the consuming public in quite as effective a manner. In his last address to the shareholders of his company, the president of the Robert Simpson Company said:

The new tariff changes have penalized us seriously. Especially is this true in respect of those schedules which provided specific duties, revaluations of certain articles, revaluation of depreciated sterling exchange, and other currencies, and the wide application of dumping duties in respect to these valuations, as well as in respect of exchanges covering shipments of American and European purchases, whose currencies continue on the gold basis. The trading loss to us in 1931 ran into several hundred thousand dollars. The drastic contraction in imports—the practical prohibition of operations, which for many years have contributed greatly to the economy of business as a whole—presents a very serious problem.

There, I submit, is one of the strongest reasons why the amendment which we have