

*Excise Tax Act Amendment*

name on them. Whether this parliament approves this or not, I think it is absolutely impossible for the minister to refund the tax.

Mr. ABBOTT: Every manufacturer who has paid the tax, the proposed tax, would be entitled to claim the refund.

Mr. THATCHER: How will you get it back to the consumer?

Mr. ABBOTT: That would be his problem.

Mr. THATCHER: No.

Mr. ABBOTT: He would be collecting and the consumer would be aware of the tax. He would know himself. Naturally, the consumer is not as simple as some think he is. He would go back to the retailer and would say, refund me the price of this proposed tax, and that would have to go right to the consumer.

Mr. THATCHER: There are hundreds of thousands of consumers who may not have receipts of the sale. I suggest that it is absolutely impossible for the minister to get the tax back to the consumer.

My second question is this: on washing machines, refrigerators, electric irons and things of that kind we are imposing a—

Mr. ABBOTT: There is nothing on washing machines.

Mr. THATCHER: Whatever the appliances are; I could go over the list. You are imposing a tax of 25 per cent on these articles. I believe there is already a sales tax of eight per cent, and it seems to me that there will be an additional seven per cent tax of a tariff levy on things you bring in from the United States. That would mean that on some of these articles you will have a tax of about 40 per cent in all. Is that correct or not?

Mr. ABBOTT: I could make a calculation. The 25 per cent is on the wholesale price. This particular tax, if it is one which has not been imposed before, is 25 per cent on the wholesale price of the article. Prior to this notice, there has been a ten per cent tax on radios. There is a ten per cent excise tax on radios now on the wholesale level. In this resolution that tax would be increased to 25 per cent; therefore the increase will be 15 per cent over the existing tax.

Mr. THATCHER: The minister would not estimate how much there will be in all federal taxes on these appliances?

Mr. ABBOTT: I could not do that, no.

Mr. THATCHER: I estimate it to be at least 40 per cent.

[Mr. Thatcher.]

Mr. ABBOTT: I understand that my hon. friend is in the business, and he probably could make a good estimate.

Mr. FLEMING: Mr. Chairman, in the government's handling, or rather mishandling of this present matter, if we are frank and honest about the situation and view it in relation to the constitutional issues involved, we are witnessing now the final burial of small "l" liberalism in Canada. Approve what the government has done in connection with the matter of imposing and collecting this tax, Mr. Chairman, and you will condone anything that this government is doing or will do in its assault upon the constitution.

Mr. THATCHER: Communism.

Mr. FLEMING: I see the minister and others have their smiles back on their faces, which is indicative of the levity with which they have treated this entire matter. I tell the minister and those who sit around him that it will take more than a laugh and a gesture to meet the Canadian people and render an accounting to them on this issue in the face of what the government has done to the constitutional rights of Canadians. It is not just a matter of what may be the rights of parliament as such; these are involved; of course they are. But here is an issue where the government, by its studied disregard of its responsibility to parliament, by its studied disregard of every sacred constitutional principle, has given offence to Canadian citizens and has dipped illegally and unconstitutionally into the pockets of Canadian citizens and has, as things stand today, taken money out of their pockets by illegal and robbery methods. Until this parliament by statute condones what has been done by the government, in what has been done to date by the government in imposing or levying or collecting or filching, whatever you wish to call it, money out of the pockets of the Canadian people, it has committed robbery. As things stand today, what the government has done is robbery and nothing short of it.

Think of this, Mr. Chairman. Here is the Liberal party; the small "l", of course, is gone, but the big "L" remains. Only the name remains to identify the party in office in this country today with constitutional principles which most people in this civilized generation had thought to be accepted by all people who believe in democracy. Can you imagine, Mr. Chairman, what would have happened at Westminster in Gladstone's time if the government of the day, not while parliament was in session, had simply by a