

raise a question of policy at all. That was the position. I take the same position to-day. I was at one with my hon. friend then as to one parliament not having the right to bind another in annual expenditures of any considerable sum where a real principle was involved.

I wish to tell him that the annual expenditures in this matter are considerable; but if what he lays down as a sound principle with respect to annual expenditures is material, how much more material is the principle when it is applied, not to expenditures, but to powers and very far-reaching powers, of a court of a character which has never hitherto existed? I have been very much struck by the trend of my right hon. friend's remarks as this debate has developed. They bear out what I said on the second reading of the bill as to the reason why exception was taken to the principle of the measure. We did not believe the principle of this measure was simply that of the creation of an advisory board on tariffs. We believed what my right hon. friend was trying to do was, under the guise of an advisory board, to create a court which would have certain powers to deal with tariff matters, powers of a character which would remove altogether from parliament control over certain features of the tariff or the interpretation thereof. My right hon. friend has progressed and this afternoon has not only verified all that I have alleged in that regard, but has gone the length of saying quite frankly in this house: You cannot find the word "advisory" anywhere in the act. He has thrown overboard altogether the idea that this board is an advisory board. He says: This is a court to deal with tariff and taxation.

Speaking of principles, may I say this to my right hon. friend: The only court in the land that has any right to deal in any final manner with tariff and taxation is the high court of parliament. He has no right to seek to create any court which will have powers with respect to tariff and taxation apart from parliament, and particularly from the House of Commons. I contend that all matters that affect the tariff are matters of taxation as well. My right hon. friend argues that sometimes the tariff is a tax and that sometimes it is not. It cannot be at the same time both the one thing and the other. The tariff is a tax; it is in the nature of a restriction; it makes it more difficult for people to purchase commodities at the price at which they otherwise could buy them elsewhere. To that extent it is a tax, and I submit that the House of Commons is the body that is primarily responsible for dealing with all matters of that kind. My right hon. friend under this legislation is trying

[Mr. Mackenzie King.]

to remove altogether from the House of Commons the interpretation of the meaning of statutes that are passed here, the meaning of orders in council which he may pass under the authority which he is receiving under a general act, orders that will be acted upon even before parliament has a chance of reviewing them, and to place in the hands of this court the right to deal with such matters.

He goes a step further; he gives this court all the powers of the ordinary courts of the realm including the right to fine and imprison. Here is where I take fundamental and direct issue with my right hon. friend. I say: The time has not now come in this country and never will again when we are to revert to the days of Charles and with respect to the imposition of taxation create courts with the power to fine and imprison. That is what my right hon. friend is doing. He is giving the power of imposing fines and imprisonment to a court which indirectly, if not directly, will create new tariffs and taxation. That is an entirely new principle to lay down in matters pertaining to government and to fiscal rights in this country. It is a principle that Tory autocracies in years gone by sought to establish. The whole struggle in the days of Charles was over the question whether the House of Commons was going to control taxation or whether a star chamber court would say what taxes would be levied. My right hon. friend has given to the court which he has created the power of a star chamber court. He says that they may take evidence under oath, but he says also that they may take evidence not under oath. I think "information" is the word used. They may take any information, picked up anywhere, and regard it as evidence so long as they wish to act on it. In addition to that, he has given them, under certain circumstances, power to throw into prison anyone who reveals certain information. In the circumstances mentioned no one will be before the court except where special industries are seeking special favours, and he says: If in the course of seeking those special favours before a court designed to help special favourites, anything is disclosed outside that is revealed there, if the court so determine, the party disclosing the information however innocently may, under certain circumstances, be fined or imprisoned. That is going a very great length.

I submit that parliament should never give up the right of controlling in detail everything that affects tariff and taxation. The House of Commons cannot afford to hand over to any court, I do not care how it is constituted, or however good the motive or