

result of an exercise of ministerial discretion a taxpayer may have his tax increased by anything from one dollar to a million dollars; but it is the principle, not the amount, that is important. It is an elementary principle of British justice that the subject must be able to appeal to some court or tribunal for redress when he thinks he has not been treated fairly.

Hon. Mr. BENCH: Hear, hear.

Hon. Mr. MORAUD: If I correctly understand our constitutional procedure, in the administration of his department the minister is responsible to the cabinet, which in turn is responsible to the House of Commons or to the people. That constitutional principle is in no way affected by the unanimous recommendation of the tax committee and of this chamber that the minister should not have power to make any decision which the taxpayer affected cannot appeal. The purpose of the amendment before us is simply to give the taxpayer recourse to the Tax Appeal Board, as recommended in the tax committee's report.

Again I say that although I am the mover of this amendment I am not its originator, and I hope that some members of the committee will explain the reasons for the amendment better than I have been able to do.

Hon. Mrs. FALLIS: I was not a member of the tax committee and was not present at any of its deliberations, but I understand that it presented a unanimous report to this house and that several members of the committee strongly urged that it be adopted unanimously by the Senate. The Senate did adopt it unanimously. I should like to know what has happened in the meantime to make it necessary for us to revise our opinion.

Hon. Mr. ROBERTSON: The point raised by the honourable senator is a pertinent one, which I forgot to mention before. What my honourable friend says is perfectly true. When the matter was before us I said—at the moment I am unable to give honourable senators the exact reference in *Hansard*—that as to the subject-matter of the report I found myself in a difficult position, because in due course the government of the day would, in the exercise of its best judgment and after taking everything into consideration, bring down specific legislation. The tax committee's report having been unanimously agreed to, in that no one voted against it, we have, theoretically, to support every word of it. Subsequently another report was brought down recommending financial relief to the gold mining industry. That too was adopted, and, theoretically, we

Hon. Mr. MORAUD.

should vote against this bill because that recommendation is not incorporated in the budget.

Now I find myself in this position. At the time the report of the tax committee was presented and adopted I said I could not express any opinion as to whether I could approve it in every particular; but, as my honourable friend could rightly point out to me, I did not vote against it. This raises a question in my mind whether it would not be preferable that a report should be merely presented in order to give honourable senators ample opportunity of studying it thoroughly. Otherwise, if they are asked to concur in the report, they can only base their judgment on the confidence they have in the members of the committee, and by adopting the report they tie their hands for the future.

Hon. Mr. EULER: The report was printed. It was not adopted the same day it was presented.

Hon. Mr. ROBERTSON: Even so, I think in the ordinary course of events it would have been better to merely present the report. However, that is water down the brook. If by adopting a report we are expected to block any government legislation which does not implement its every recommendation, we may be placed in a very embarrassing position.

Hon. Mr. MORAUD: In adopting a report we make a distinction between procedure and principle. We have done so on many occasions prior to the presentation and adoption of the report referred to.

Hon. Mr. ROBERTSON: At any rate, I think it is dangerous for the Senate to concur in a report and thereby tie its hands in advance. I must say that at the time I had some doubt whether the government of which I am a member would adopt the particular recommendation contained in the report. On the other hand, I was not able to argue this or that specific point and, instead of voting against the motion for concurrence, I had simply to content myself by saying that I was not in a position to subscribe to any of the recommendations in the report.

Hon. Mr. BALLANTYNE: I think the honourable leader stresses the point too much. When a committee presents a report and the house concurs in it, this concurrence is not tantamount to accepting the principle of a bill on second reading. The report is merely a recommendation from a committee. I cannot share the honourable leader's view. I submit that neither he nor