

is done here in Canada I do not do it unkindly to the minister. I know, and I give him full credit for this, that this was never his intention; nevertheless he has done it.

I want to refer to one further matter. The minister has said that he has never imposed the tax; the tax is not on; you do not have to pay it if you think you can get away with it or something to that effect; or if you do not want to pay it until later when it is made into law by parliament. He calls it a proposed tax. He says that no one is under legal obligation to pay it, and he makes trifling excuses of that sort. But I want to call the attention of the committee to this aspect of what the minister has done. The minister has presented the committee with a *fait accompli*. The thing is on. We can sit here for the rest of this session, and the government by not bringing forward this measure can continue to collect taxes for six months and it would not make a single bit of difference to the government and their conduct of public affairs whether they got the approval of parliament or not. They could go on collecting under this system so long as they wished so to do.

We saw when we had the debate on Bill No. 3 in this house what a tremendous weapon a *fait accompli* puts in the hands of a government. They are not coming before the house asking for some power from parliament that they do not now possess, and perhaps have to get within a certain time, therefore having to be conciliatory to the house and to answer questions of opposition members. No; they come in with their legislation in effect, with the *fait accompli*, and then they can stand up and be rude and refuse to answer questions and be facetious and taunt members of the opposition who are trying to do their duty and find out what it is that the government has in its mind. This *fait accompli* is a very dangerous mechanism. The *fait accompli* was Hitler's favourite weapon before the war. He always walked in over the week end when parliaments were not in session, and when people complained afterwards he said, "Oh, is that not too bad? I am here now; what are you going to do about it?" That is the position which this government is trying to assume over its emergency measures, and particularly with regard to this measure.

Mr. ABBOTT: There is one difference; my hon. friend is still talking about it.

Mr. MERRITT: I may say to the minister that I shall be talking about it for some time and I think I may promise him that so will he.

Mr. ABBOTT: I was just pointing out that there was one difference. I have plenty of time.

Mr. MERRITT: I want to suggest this to the minister. His very attempt to defend this unconstitutional act before this house and to get the house to condone his act and to adopt it will do more harm to the constitution than would the act itself. What he has done is patently illegal and everybody in the country knows it. But if this parliament accepts his excuse and put the seal of our approval upon what he has done, then any minister of finance in any government which may follow after will have a precedent, sanctified by parliament, upon which he can act. He will not feel compelled to call the house within two weeks of his illegality. He can just let it run for a year; indeed he can let it run and not call parliament so long as he gets his money in. We know that. That is what history teaches us; that is why we find an authority on the constitutional history of England, Maitland, saying at page 309 of his work, after pointing out how James II had continued to levy taxes for a period of two months by the pretence of prerogative without grant from parliament, that the Bill of Rights was passed. He concludes thus:

This we may say is the last word on this matter—one great chapter of English history has been closed.

We find now, in the year 1948, that Maitland was wrong and the great chapter in British constitutional history has been re-opened by the minister who is sitting in this committee tonight.

I am not going to say any more at this moment. I hope we shall hear much on this matter before we are through with this resolution. I simply want to say to the minister once more that the constitution is a sacred thing and not even a well-meaning minister can break it with impunity. In Great Britain only within the last few months a minister in the socialist government, the opposite number to our Minister of Finance, because he talked to a newspaper reporter by inadvertence fifteen minutes before he entered the house to make his budget speech, afterwards resigned of his own volition without demand from the opposition. He resigned, not because anyone thought that the minister himself had done anything to shame him, not because anyone wanted to see the minister cast down, not because anyone did not respect him, but simply because that minister respected the constitution more than he respected his own hide.