

independently of parliament. Runnymede was the beginning of the end of prerogative imposts, and the revolution was their grave.

There, sir, is the picture from 1215 to 1947; and, with only one exception, never after the development of parliamentary government either in Britain or in any of the self-governing dominions has taxation been imposed as a result of the simple statement or the fiat of any one minister. I could quote in support of that Durell, "On the Function of the Committee of Ways and Means", in which he points out clearly that any taxation imposed such as that would be unconstitutional, uncollectable and unjustifiable. How did the minister go about it? The government knew in August last what this situation was. It realized that we were losing out on United States dollars, and after it realized that fact the minister took a trip one way, the Minister of National Defence another way, and the then Minister of Veterans Affairs took another. They waited until November 18; then, on that night by a simple statement, without any authority, the following notice went out:

Until further instructed take all customs and excise entries presented on and after eighteenth instant subject to amendment. Notify outports by wire: The following are the provisions of special resolutions affecting the Excise Tax Act and the Customs Tariff, to be introduced in parliament at the coming session. Please note particularly that these resolutions are effective today.

And to add to the sham, there is attached to it as part of the document the following:

The Excise Tax Act. Resolved that it is expedient to introduce a measure to amend the Excise Tax Act and to provide:

1. Effective on and after November 18, 1947, an excise tax of 25 per cent is imposed on the following goods.

The minister very well realized—because tonight at last he has admitted the fact—that this had never been done before, and it cannot be answered by a simple facetious answer either. We are becoming accustomed—

Mr. ABBOTT: It can be answered by a simple answer, though.

Mr. DIEFENBAKER: My hon. friend is an authority on simple answers when he endeavours to answer the hon. member for Moose Jaw by saying there is no order in council and no tax. But the answer he gives is this: the same thing is done every year on the budget. Let us examine that. I have before me—and I do not intend to read them—quotations from various books on the subject showing clearly that his answer in that regard amounts to a subterfuge and does not answer the problem for us.

Mr. ABBOTT: That was not his only answer.

Mr. DIEFENBAKER: What is the other one?

Mr. ABBOTT: If my hon. friend wants to sit down I shall give it to him, but I presume he would like to finish his speech.

Mr. DIEFENBAKER: I want the minister to add to it because we have only three now. Are there any more?

Mr. ABBOTT: I will answer my hon. friend as soon as he is finished.

Mr. DIEFENBAKER: There have not been any other answers since 1628. I am glad to see that the minister has figured out one that will answer this situation. It is pointed out in every volume dealing with constitutional development that when the minister comes before parliament and presents his budget he makes his motion. That motion is offered before he starts his speech in order to give him the opportunity to get the floor. He makes the following motion:

That Mr. Speaker do now leave the Chair for the house to go into committee of ways and means.

Parliament is sitting. When he makes that motion he points out that on and after this day taxation is to be imposed, provided that parliament accepts. If parliament does not believe that the taxation which the minister intends to impose should be imposed, then it defeats him there and then upon his motion to go into supply.

Mr. ABBOTT: They can still do that.

Mr. DIEFENBAKER: Certainly parliament can still do that, but my hon. friend does not answer this situation. If he can impose taxation—

Mr. ABBOTT: He has not imposed taxation.

Mr. DIEFENBAKER: My hon. friend says he has not imposed taxation. What do you call this? Money taken from the people, 25 per cent collected from men and women across the country, and the minister says, "We have not imposed taxation".

An hon. MEMBER: He has my two bits.

Mr. DIEFENBAKER: If that was all he had of the people's money there would not be much complaint about it. Here is the situation, and no amount of facetious utterance can answer this question. Never before did any minister attempt this, and I will give the minister an opportunity when he answers to show me whether he asked the advisers, the law officers of the crown, for an opinion. Did