

exchange conservation bill. That measure having already been passed, I cannot now discuss it. If the hon. member will refer to the actual line I shall be glad to read it.

The CHAIRMAN: Order. I have ruled that a reference to a debate on another subject during this session is out of order. I thought it was only fair to allow the hon. member for Calgary West to ask his question. The hon. member for Halton has given his answer. That answer might not be satisfactory to the hon. member for Calgary West; but it is an answer. I think we should now proceed in accordance with the rules.

Mr. FLEMING: May I observe—

Mr. SMITH (Calgary West): The reference is at page 359, second column.

Mr. FLEMING: And as plain as can be.

Mr. ABBOTT: How many people are making speeches?

Mr. GRANT: How many leaders?

Mr. CLEAVER: I do not wish to offend against the rules of the house. Am I permitted now to read into the record the statement to which the hon. member for Calgary West has called my attention?

The CHAIRMAN: So far as the Chair is concerned, the hon. member can do so only with the unanimous consent of the committee.

Some hon. MEMBERS: No.

Mr. KNOWLES: Let us get on with the resolution before the committee.

Mr. ABBOTT: Hear, hear.

Mr. CLEAVER: I am sorry I am not permitted to do so. I wish to assure the hon. member for Calgary West that I was not intentionally misrepresenting his stand. I hope hon. members will read page 359 of *Hansard*.

Coming now to the question under debate, I have already referred to what occurred on December 5. I have checked through *Hansard*, and I find from that day forward, until December 19, not one reference was made to the Excise Tax Act. When the matter was brought up on that day, and with the constitution at stake, one would have expected that at least a dozen members of the opposition would have been on their feet seeking to salvage it.

Mr. ROSS (Souris): Before the matter was introduced in the house.

Mr. CLEAVER: What happened on December 19, as it is reported at page 535

of *Hansard*? We find the leader of the opposition was not ready. This is what he said:

Mr. Bracken: Mr. Speaker, we shall have no objection to the Minister of Finance giving us all the information he can tonight, but we would be opposed to attempting to make any progress in discussion.

Surely if the constitution had been murdered, as has been suggested by the leader of the opposition; surely if a serious infringement of our constitutional rights had occurred, the matter would not have been passed off in that way.

May I now come to the actual question which has been raised? The hon. member for Lake Centre told the committee that he had conducted an extensive search in the library, as a result of which he regaled the committee with mediaeval decisions to substantiate a point of law which is not disputed by any member in the committee, that point of law being that only parliament can impose taxes. Apparently the best he was able to do was to refer to some very early cases. He was followed by the hon. member for Kindersley (Mr. Jaenicke), who had also been to the library but who had better luck. He brought to the House of Commons a recent report appearing in 1913 Chancery, volume I, at page 57. That case also substantiated the rule of law which no member of this house disputes or ever has disputed so far as I know. I am reading from the headnote of *Bowles versus the Bank of England*, which states in part that a resolution by the House of Commons before the tax has been actually imposed by an act of parliament is not sufficient.

That is all the decision says. It is good law; it is law that no one has ever questioned. A tax is not imposed until parliament imposes it. I ask hon. members just to keep that in mind when I read to them statements by the hon. member for Lake Centre (Mr. Diefenbaker) and the hon. member for Eglinton (Mr. Fleming) to the effect that this tax in question is already imposed. The court in chancery does not agree with my hon. friends on the other side of the house. I suggest to the hon. member for Kindersley, who produced this reference, that the reference goes no farther than the headnote which I have read, which is simply that parliament and parliament alone has the right to impose taxes.

Mr. DIEFENBAKER: I rise now to a question of privilege merely for the purpose of pointing out that the hon. member in his search did not read *Hansard*. If he read the authorities with the same care that he read *Hansard* the committee can judge as to the weight to be placed on what he said.

Some hon. MEMBERS: Order.