

were outside the terms of the recommendation of the Crown, and that the bill should be set aside or a supplementary Royal Recommendation should be presented before the bill is finally passed.

The honourable Member went on to say that some clauses of the bill provided for certain fees which in his view constituted an imposition of taxation. The honourable Member cited Standing Order 62 which is in effect a restatement of Section 54 of the British North America Act. That Standing Order reads in part as follows: "S.O. 62(1): This House shall not adopt or pass any vote, resolution, address or bill for the appropriation of any part of the public revenue, or of any tax or impost, to any purpose, that has not been first recommended to the House by a message from the Governor General in the session in which such vote, resolution, address or bill is proposed."

In effect the honourable Member suggests that a taxation provision must be recommended to the House by His Excellency. In that regard I might read an excerpt from a ruling given by Mr. Speaker Anglin as long ago as April 24, 1878. Honourable Members may think it curious that I would make use of such an ancient reference, but the matter was so clearly stated by the then Speaker that I have little hesitation in using it at this time: "The whole question occurs to me at the present moment in this light. In the first place, I may say that the 54th Clause of the British North America Act, 1867, has no bearing whatever, in my opinion, on the case. It relates merely to appropriations. Honourable Members in reading it over rather cursorily are led into a mistake, owing to the peculiar reading of it as follows: "It shall not be lawful for the House of Commons to adopt or pass any Vote, Resolution, Address or Bill for the appropriation of any part of the Public Revenue, or of any tax or impost, to any purpose that has not been first recommended to that House by Message of the Governor General, in the Session in which such Vote, Resolution, Address or Bill is proposed." This Clause does not bear on the Question of the imposition of taxes at all; it merely relates to appropriations."

The same principle is set forth in Citation 263(3) of Beauchesne's Fourth Edition reading as follows: "The 54th Clause of the British North America Act, 1867, merely relates to appropriations, and does not bear on the question of the imposition of taxes."

Again I might refer to Bourinot's Parliamentary Procedure, fourth edition, footnote (b) on page 412 reading: "In the Journals of 1873 the Governor General's recommendation is signified to a resolution relative to customs duties in the North-West, through a misapprehension of the meaning of the section which refers only to the "appropriation of a tax or impost," and not to the "imposition" of the same."

May I now deal with the question as to whether the fees proposed in the bill are, in effect, a method of imposing taxation. If we assume for a moment that the proposed fees are a taxation measure, it is my opinion that proceedings on the bill could continue since the only condition imposed on a taxation measure is that it be introduced by a Minister of the Crown.

Here I would observe that Citation 269 of Beauchesne's Fourth Edition states: "No augmentation of a tax or duty asked by the Crown can be proposed to the committee, nor tax imposed, save upon the motion of a Minister of the Crown; nor would an amendment to extend the imposition of a tax to persons enjoying an exemption therefrom be now permitted."

In other words only the government or a member of the government can introduce a taxing measure and the Governor General's recommendation has no direct bearing on this procedure.