Mr. BENNETT: We have not the same ideas as to the application of tariffs but we have the same ideas as to the necessity of tariffs in this country. That statement may do violence to the views of some of my hon. friends who do not believe that a tariff is necessary at all. As I understand the attitude of some hon. members opposite, they do not believe in a tariff, but if they do not believe in a tariff, then it becomes difficult to understand why they give approval to the principle of this bill. The hon, member who moved the amendment said: In so far as this bill expresses the opinion of Sir Thomas White or the opinion contained in the order in council creating the Advisory Board on Tariff and Taxation, I am agreed, but where it goes beyond that, I am not agreed. The only difference between the two is that a factor was laid down for the purpose of determining how the principle could be applied, but the principle in Sir Thomas White's measure and the principle in the order in council was that there was to be a tariff. The question was how much. Hon. members must either believe or not believe in a tariff board; if they do not believe, they should say so.

Mr. RALSTON: It depends upon the commodity and conditions.

Mr. BENNETT: But as a principle.

Mr. RALSTON: Not a wholesale principle.

Mr. BENNETT: We are talking about the principle of a tariff in this country. The right hon. member who leads the opposition has stated frequently, both in speeches last year and again this year, that his party believes in a tariff as a source of revenue, giving incidental protection thereby. How the hon. member for Weyburn can reconcile his conscience to that statement I have never been able to understand. Here we have the statement of a principle that a party believes in a tariff for revenue with incidental protection. We claim that that is not a matter which can be determined by guesswork. We desire to create a tribunal to hear evidence under oath and to establish to what extent there is or is not incidental protection.

Mr. YOUNG: I asked the right hon. gentleman if the findings of the American tariff commission were open to dispute, and he replied in the negative, that they would have to be accepted by anyone who would accept figures.

Mr. BENNETT: I thought the hon. member was speaking about our findings or any finding.

[Mr. Lapointe.]

Mr. YOUNG: Speaking on June 26, the right hon. gentlemen stated that the American tariff commission had investigated the cost of production in Canada and in the United States of maple products, and that their finding had been the duty necessary to equalize such difference in cost, was four cents per pound on maple syrup and six cents per pound on maple sugar. In other words they found the cost of production in Canada to be four cents per pound less in the case of maple syrup and six cents per pound less in the case of maple sugar. That finding was either right or wrong. If the board about to be set up by the minister investigates the same industry and finds that that decision was wrong, then it must be admitted that there is something wrong with that system of getting at the facts. If, on the other hand, they discover that that decision was right and that it costs four cents per pound less to produce syrup and six cents per pound less to produce sugar, then what would the minister propose to do about it?

Mr. BENNETT: He would propose to take such action as the government might deem advisable having regard to the facts as found. I have been endeavouring to point out that the government will not necessarily act at once upon the facts as found. The government may act to-day, it may act next session, or it may act the session after. The first thing to do is to ascertain the facts, then ascertain what the application of the facts may be.

Mr. YOUNG: The facts as found.

Mr. BENNETT: I think the hon member will admit that he has never seen a closer analysis of the factors which make up production costs than was made in this case.

Mr. YOUNG: I will admit that.

Mr. BENNETT: Every reasonable factor which enters into the determination of the costs of production was considered and set forth by that board. As a result, there was a finding of fact, and then the president took executive action. That is where the question of political differences arises. In a case which came up the other day the president took no action at all notwithstanding the finding of fact. In such a case the government of the day assumes a responsibility. A public statement of the finding is made, and the position of this or any other government must be that it will or will not as a matter of national policy take the action which would give effect to the finding. It does not follow