

ing the business. In view of the last explanation the minister has made I cannot see any place for this advisory board; in fact I think it is an unnecessary expense entirely.

Mr. GOOD: I spoke some time ago strongly in favour of this resolution, but in view of the objections expressed by my right hon. friend (Mr. Meighen) and of the remarks just made by the member for Saskatoon (Mr. Evans) I deem it desirable to add to what I then stated. I do not suppose many will agree with me, but I think the main advantage of such a board would be that it would study the systems of taxation that we now have or that we may have, and try to work out the application of a system which would be less onerous to the country and less objectionable to industry generally than is our present system of taxation. As hon. members are aware, I have on two occasions presented to the House the desirability of taxation of land values, which I think is an absolutely fundamental and just system of taxation. I presume that such a matter would come under the consideration of this board. While I object as much as anybody to the expenditure of money uselessly, I do think that at the present time there is need for a board of investigation to look into this particular matter. I endorse the proposition because it will not concern itself with tariff schedules, but, so far as I am informed, will concern itself with the more fundamental matters of taxation—as to whether or not, for instance, the tariff system is preferable to some other system of taxation. I might remark to my right hon. friend (Mr. Meighen) that if this board is composed of really first-class people, it may eventually result in the total, or almost total, abolition of customs and tariff boards. I have always looked on that beautiful building on the other side of the Chateau Laurier as a horrible waste of money, as at present used, for it is occupied by numerous officials laboriously collecting revenue under a bad system. I hope to see the time when that building will be given over to other purposes entirely, and when nearly all our customs machinery may be discarded. I suppose it will be some time before we reach that desirable state of affairs, and I must not be too hopeful. But this proposition appeals to me because I have at least some hope that the government will appoint really first-class people to the board. I think the minister said he would suggest three members.

Mr. BUREAU: That is what the bill will provide for.

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Mr. GOOD: It occurred to me, when the minister made that statement, that we might appoint a representative of the tax-collecting officials, a representative of the ordinary taxpayers, and an economist, a man who has made a study of the subject from the standpoint of political economy. Then you would have a fairly well rounded out board. That is only a suggestion which occurred to me on the spur of the moment, and possibly it might be better to have the board somewhat differently constituted. I sincerely hope that the objection raised, very naturally, by my hon. friend from Saskatoon will be withdrawn, at all events until we get a little further on with the bill.

Mr. MANION: I expressed a few opinions before the Prime Minister came into the House, but I must confess that he has given a different interpretation to the whole proposition. I took it for granted that the board was to be mainly a tariff board. The Prime Minister states that it is to be a board to investigate different methods of taxation.

Mr. MACKENZIE KING: May I draw my hon. friend's attention to a clause in the Speech from the Throne relating to this very matter? It is this:

Legislation will be introduced making provision for consolidation of the revenue collecting services of the government under one administrative head. With a view to simplifying and improving the existing system, it is also proposed to constitute a board to investigate and study the various modes of taxation.

This bill is for the purpose of implementing that clause.

Mr. MANION: I must confess that I had forgotten what the Speech from the Throne said. I had drawn the conclusion, which I think most members had, until the Prime Minister spoke, that this was to be an advisory board to deal with tariff as well as other forms of taxation. Although probably I do not agree altogether with my right hon. leader in this, I have for a long time felt that a tariff board to advise what-

5 p.m. ever government is in power as to the necessity for so much or so little duty upon certain lines of goods, similar to the tariff board in the United States, would be a very good thing. However, the idea of appointing a permanent board to investigate taxation is something which I do not understand. It might not be unreasonable to appoint a board for five or six months to make a thorough investigation of the various methods of taxation in different