

looking into very different systems of taxation from those we have been following in the past, and as I now understand the minister to state most distinctly that this board is not to confine its efforts and its studies to existing systems alone, but is to study all systems that may be in force in various parts of the world or that may be suggested, with a view to securing and applying to Canada the very best possible systems of taxation, it does appeal to me as being one of the most important and useful steps that could possibly be taken. Everything will depend, of course, upon the constitution of this board. It is possible that the board will be selected so that its findings, I was going to say will be a foregone conclusion. I hope not.

Mr. BUREAU: It is hardly fair to insinuate that.

Mr. GOOD: I am not making any insinuations, Mr. Chairman. I am simply saying there is a danger of that happening. I think that sort of thing has happened in the past, and I only wish to point out the danger in order that we may all take precautions against it. I certainly do not wish to insinuate that the Minister of Customs has it in his mind to appoint to this board certain persons with certain definite views, but I do think that past history has indicated very clearly the danger of selecting people whose minds are closed to the reception of new ideas in matters of this sort, and my only thought in mentioning the matter is to emphasize the need of getting people of an open mind, people who perhaps are representative of different types. It has been said in respect to some of the suggestions that I have made from time to time—it was suggested last year in the Banking and Commerce committee when I recommended that a certain witness be called: Oh, this man is not a practical man, he has only an academic knowledge. That is just the point I want to raise, as to whether in the constitution of a board of this sort it would not be wise to get people who have different points of view, so that we would have a really representative board to study this matter. I think the suggestion in that respect made by the hon. member for Assiniboia (Mr. Gould) is entirely in order. I do not wish to say anything further at the moment, Mr. Chairman, but to commend the resolution very highly indeed in its general principles.

Mr. GOULD: The investigational board which will be erected as a result of this legislation will, I presume, be a permanent board.

Will the board have an annual programme provided, different phases of taxation to work on annually?

Mr. BUREAU: The only qualifications that we have discussed so far is that the man shall have the best possible knowledge of different systems of taxation. We want the best man we can get. I do not believe the group method will suit me at all. I want a broad-minded man who understands business conditions, who knows something about taxation in other countries, and who can alleviate the present burden of taxation by suggesting better taxation methods and better ways of collection.

My hon. friends need not worry about my creating a job for a friend. I have nobody in mind, and I think that to get a man with the qualifications I should like him to have we shall have to look around quite a bit, because I suppose these men to-day have worldwide obligations and occupations. The object of the government, as suggested by the department, is to get the best possible man, the man who in the judgment of the government will be best able to fill the position.

Mr. GOOD: Does the minister suggest the appointment of a single man?

Mr. GRAHAM: He might be married.

Mr. GOOD: Is the board to be composed of one man?

Mr. BUREAU: If the hon. gentleman will allow me to amend my phrase I will use the word "men" instead of "man."

Sir HENRY DRAYTON: I do not know that I have anything to say in connection with the first part of this resolution, that is, the change of the name "commissioner" to "deputy minister." There is no reason in the world why that should not be done.

There are some features of the present situation which recommend to me very strongly the adoption of the second part of the resolution. We had a query the other day in connection with the bill as to employment at sea, whether the term "children at sea" would apply to the government. It was not exactly admitted, although there was no strong dissent to the suggestion. I admit that so far as taxation and the present mess we are in is concerned, the government very sadly require advice, and I suppose the only advice they would take would be from an advisory board of their own manufacture. But, never mind where it comes from, I entirely agree that the government are sadly in need of advice, and that an advisory board could be given very useful functions.