

by the provisions of the act, and for those purposes the board shall have powers and authority. In other words, the registrar or commissioner under the act may make investigations. But in addition to that this body may also investigate. If the work under the tariff board is not sufficient to exhaust its time, and the government deem it desirable, without paying additional sums of money, there will exist a body for the purpose of making investigation, whether under the Customs Act or under the Combines Investigation Act. As will be recalled, I read the other day, from the last report we had from the chairman of the late advisory board, that thirty days was the limit of time taken for hearings; and inasmuch as thirty days is one-twelfth of a year, in point of time, it follows this body may have on its hands time which will be available for that particular purpose.

I have considered as fairly as I can with my colleagues the suggestions that have been made, and I see no reason why the principle which we adopt as the governing consideration in the appointment of a body to find facts, and under the conditions suggested, should be changed. When it is said that these findings of facts are matters of opinion, I can only say that the findings of the tariff board in the United States, to which I referred, are not findings of opinions but findings of facts as such.

Mr. YOUNG: Can they be disputed?

Mr. BENNETT: They cannot—not by minds that accept figures as having any effect when employed mathematically. A statement of fact would be this. If a cost were 24 cents per unit in this country, and that cost were 20 cents per unit in some other country, it would follow that a duty of 20 per cent would equalize the cost of production per unit; for 20 per cent of 20 cents would be 4 cents, and 4 cents added to 20 cents would make 24 cents, which, of course, would mean equality in cost of production.

Mr. RALSTON: May I suggest that the real point to be adjudicated upon is not the difference between 20 cents and 24 cents. The question for adjudication would be—what makes up the 20 cents and the 24 cents respectively. For instance, figure the cost of production under section 4 (a): take the cost of wool. My right hon. friend will find it no such easy task in arriving at the cost of production as the mere ascertaining of the fact that it is 20 cents. You will have to take into consideration a great many factors on which men may differ.

Mr. BENNETT: It is difficult to understand why any hon. gentleman should make an observation of that kind. Has anyone suggested that 20 cents is a figure arbitrarily fixed? When I mentioned 20 cents, by way of illustration, that was a finding of fact by the board. The board had found as a fact that 20 cents was the cost in ex-continental countries, while 24 cents was the cost at home.

Mr. RALSTON: I thought my right hon. friend was pointing out that the real adjudication was upon the difference between 20 and 24.

Mr. BENNETT: No.

Mr. RALSTON: He made the statement this afternoon and again to-night. Hansard will speak for itself.

Mr. BENNETT: It is difficult to imagine anyone making such a statement, because the first fact to be found is the cost. I took the trouble the other day to make a statement of the factors that were considered to determine cost.

Mr. RALSTON: Hear, hear.

Mr. BENNETT: Exactly. That is the first question to ascertain; and to ascertain it, many factors have to be considered. Some are difficult and some easy, and because some are so difficult I want men equal to the task. Indeed, the difficulties will be greater as the complexities of modern industrial life increase, and it is necessary that there should be continuity of service and stability in the jurisprudence of the board.

Mr. RALSTON: Stability in tariff ideas?

Mr. BENNETT: The tariff idea is common to both parties. Does my hon. friend say now that the Liberal party does not believe in tariffs?

Mr. RALSTON: I say that we have not the same tariff ideas as my right hon. friend.

Mr. BENNETT: It would be idle for me to say that I can interpret the hon. gentleman's ideas or that he can interpret mine. He may make any misstatement he pleases about mine, and think that I may make any misstatement I please about his. But fundamentally we assume, perhaps improperly, that both parties have believed in tariffs. For the late board was an advisory board on tariff and taxation.

Mr. LAPOINTE: That is not what the Prime Minister said last year.