

when he talks about extravagance in any department I must tell him that it costs under 2 per cent to make the collections in the income tax branch. The succession duties will be collected by that branch, which has auditors and accountants already employed. Only a small staff will have to be added to make these collections.

Mr. HANSON (York-Sunbury): There will have to be an additional staff.

Mr. GIBSON: A small staff will have to be added.

Mr. MacINNIS: I think it is generally accepted that matters of this kind cannot be dealt with except by a delegation of power. As to whether such delegation of power is a good thing or a bad thing apparently depends upon which side of the house one happens to sit. I was here between 1930 and 1935, and in the latter year the leader of the opposition was a member of the government. At that time there was brought before the house a marketing act which not only delegated powers of administration but also empowered commissions to enforce penalties. The Minister of Finance was in the house then and was opposed to that, while the leader of the opposition, who then sat on the other side, was in favour. These two hon. gentlemen have now changed their positions in the house; the one who was opposed to this in 1935 is in favour of it in 1941, and the one who was in favour of it in 1935, is now opposed. I imagine the method is all right, after all.

Mr. HANSON (York-Sunbury): The hon. member can speak for himself.

Mr. CHURCH: The Minister of National Revenue says that it will cost 2 per cent to collect this, but will he kindly tell the committee how much will be paid to lawyers? One firm, according to a return filed, got \$87,000 for various legal work, and one member of this firm was a candidate for election to this house in High Park constituency. This firm of lawyers did work for the department which any solicitor could have done. Talk about 2 per cent! I can tell the young gentleman who represents the department that in the city of Hamilton the Ontario government had some trouble in collecting this type of revenue from estates, more, probably, than elsewhere in the province of Ontario. Talk about 2 per cent! Wait until you see the bills coming in. The hon. member for Hamilton West (Mr. Gibson) tells us that it will cost only 2 per cent to collect the death duties separately when they will have a duplicate system. If these duties are going to be what they are going to be and all other bills of a kindred kind, then the quicker we

abolish provincial institutions and set up this government as a dictatorship over the provinces, the better it will be. That is where it will end some day. That is all we have to-day under the Pooh-Bah powers and big stick of the Minister of National Revenue and the Minister of Finance.

Mr. GIBSON: The dominion government had no part in the collection of succession duties for the Ontario government, and whatever expenses were incurred in collecting them in Hamilton or anywhere else is no concern of the dominion government.

Mr. SLAGHT: I would suggest to the minister that the provision covering the making of regulations should be altered to provide that they shall be made by the governor in council. I may be wrong, but I know of no act which enables the minister to make regulations on everything incidental to the enforcement of the act and which does not require them to be promulgated or published in the *Canada Gazette*. This provision does not require them to have the approval of an order in council. I suggest with all deference that this is a departure, and I feel sure that the department and the responsible minister would feel better satisfied if the regulations were required to be published in the *Canada Gazette* or approved by order in council. It seems to me that this is a new kind of authority for parliament to hand to a minister, the unfettered right to make regulations without the obligation to publish them. I have no doubt that they will be published in brochure form, but it seems to me that this is a radical departure and is setting an example which may lead us down paths which will be dangerous indeed.

Mr. HANSON (York-Sunbury): Is there any analogous provision in the Income War Tax Act?

Mr. ILSLEY: Section 75, subsection 2, reads:

The minister may make any regulations deemed necessary for carrying this act into effect, and may thereby authorize the commissioner of income tax to exercise such of the powers conferred by this act upon the minister, as may, in the opinion of the minister, be conveniently exercised by the commissioner of income tax.

Mr. HANSON (York-Sunbury): That is the same section.

Mr. ILSLEY: Very much the same.

Mr. SLAGHT: Then it ought to be altered.

Mr. ILSLEY: I think the other acts administered by the Department of National Revenue grant power to the minister to make