

as to how he can make the operation just as pleasant as possible. Why have we not got the two soporific agencies together? If the idea is to have unification of service why can we not have some unification of experts? Of all the ridiculous ideas that have been mooted this seems to be the richest; we are going to do something that is indeed absurd. Here we have two branches of taxation which, according to the ministers, neither of them, confessedly, can look after; they both need instruction and advice. And we are to have a separate set of experts for each. Is it the policy of the government, I should like to know, to appoint experts, let us say, to advise the Minister of Trade and Commerce how to carry on?

Mr. MACKENZIE KING: Possibly.

Sir HENRY DRAYTON: Possibly, says the Prime Minister; and I think that answer is appropriate, for to-day anything is possible. It seems that any proposition is possible from the government benches so long as it involves the expenditure of money. Of course, it is possible for the government to admit candidly that its ministers are inefficient; they need experts to enter the departments and tell them what to do and be well paid for giving that advice. But I think we should get some idea of the cost. What for example is to be the cost of two experts in the Department of Finance?

Mr. BUREAU: The leader of the opposition (Mr. Meighen) apparently fails to distinguish between the board here suggested and a tariff commission. He declares that I am anxious to have a tariff commission, which I deny. The object of this board has been explained, but hon. gentlemen opposite, if we are to judge by the remarks they have made, simply want to put up a line of straw men for the pleasure of knocking them down. That is all right, but do not let us get away from the point; this is not a tariff commission and much as I should like to please my right hon. friend, I do not see how anybody can regard it as such. This is a taxation board, the object of which is not to touch by any means the duties that existed before the war, but to deal with new taxes which, in the economy of my hon. friends opposite when they were in power, were brought into being. We have to meet the situation as it exists now and we must find ways of paying the public debt. And, as my hon. friend (Sir Henry Drayton) suggests, naturally we desire that the method shall be as painless as possible to the taxpayer who is bearing the burden. Hon. gentlemen opposite may call us fools if they like,

[Sir Henry Drayton.]

or they may dilate upon our ignorance. But that has nothing to do with the matter. To the best of my ability I am going to try to reach the goal that is before us in spite of anything which my hon. friends may do to deter us. Whether I am ridiculed or belittled, or not, I am going to go ahead if I feel that I am right, as I think I am; I intend to carry the thing through and obtain results—to the great disappointment of hon. gentlemen. I should be glad to please my hon. friends, but I certainly do not want to do so at the expense of increased suffering to the taxpayers of the country.

Mr. MEIGHEN: I wish to go on record as opposed to the proposal. I did not know that what the minister had in mind was a new advisory board as to taxation and another advisory board in regard to the tariff.

Mr. BUREAU: It must be a new board since we are asking for permission to create it.

Mr. MEIGHEN: I did not know that until recently in the debate. I do not think that this board is at all necessary; I do not believe that with all the advisory boards possible at salaries of \$10,000 we should have been able to avoid one error which we have not avoided up to now in taking care of our financial obligations. One must learn by experience, and the experience of one country necessarily differs from that of another, inasmuch as there is a difference in geography, in occupation and in many physical characteristics. These advisory boards may pretend to be very busy and may have bulletins, reports to parliament, blue books, and all the rest of it; but all the good which will accrue to the country can be held in the hollow of your hand.

Mr. BUREAU: That is your opinion.

Mr. MEIGHEN: Yes, it is decidedly my opinion; my opinion is that we are over-boarded now with one commission after another. We were over-boarded when this government came in and now it is worse. You will not pay the debt of the country by any accumulation of boards; you will not pay the debt incurred for war by any new debt incurred for places.

Mr. EVANS: Without reading the resolution I took it that this was a tariff commission purely and simply, but according to the last explanation of the minister, it is to be a new board, and I cannot see what purpose it will serve; it is not worth while. We have been collecting war taxes for some years now and the experts in the department should surely be capable of advising the minister concern-