to a conclusion on the tariff question, and when the investigation was completed there were about a thousand items in the tariff list instead of three or four hundred. Action along the same line was taken by the United States; and the Canadian government has followed suit in the appointment of the Tariff Advisory Board. The Tariff Advisory Board of Canada is not purely a tariff commission. It is a fact-finding board. It will investigate all the available facts, and then present those facts to the Minister for the information of the Minister of Finance who will do his best to provide a stable tariff for the country.

There are certain requirements to which the Tariff Advisory Board should pay attention. Among these I may enumerate the following: There should be precision as to schedules, classification and rates. A tariff revision in Canada should be one that will unite the east and the west and do away with sectionalism in the Dominion. There should be amplification of industry, and that is where we need expert knowledge. Some members ask: What is the use of appointing a tariff board? We cannot get this expert knowledge. I think we can say that investigation is the basis of knowledge and the basis of progress. We can investigate, systemize and present these facts; we can interpret them, and then we can apply them to the formation of a new policy. An important feature of this new Tariff Advisory Board, then, is that it will be a fact-finding board; it will get the facts and give them to the Minister of Finance and the government of the day, and in taking action on these facts we ought to be more certain of our ground and more actively identified in the work of framing a tariff that will be satisfactory to the country.

We shall have to arrive at new classifications and specialized rates because to-day industry and the processes and products of industry are very complicated in order to meet the discriminating tastes of the buying public. The investigation of customs laws and their effect upon tariff and industry is important and this fact-finding board will investigate questions of that kind. Tariff relations between Canada and foreign countries will have to be investigated because that is an important question in connection with our foreign policy. The tariff board will have to investigate preferential tariffs, commercial treaties, economic alliances and other tariff relations between Canada and countries with which we are trading. It will also have to [Mr. McIntosh.]

co-operate with the Department of Agriculture, the Department of Trade and Commerce, the Department of Finance and other important departments of the crown, and through this co-operation with these departments, surely the facts of any important case can be brought to light, placed before the Minister of Finance and acted upon.

- An important fact in Canadian history is that since 1878 we have had varying tariffs in this country. We have had tariff amendment after tariff amendment. We had tariff amendments in 1871, 1872, 1873; we had them in the eighties; we had them in the nineties, and this policy of "hit and miss" is not good for the country. Consequently, I believe the appointment of a Tariff Advisory Board is a step in the right direction and it is justified when one considers the innumerable tariff changes that have taken place in Canada during the last twenty-five or thirty years. When tariff changes become too numerous they upset business, demoralize trade, and consequently are not giving the industrialists and producers of the country the oportunities they should have.

Mr. CAHAN: What justification does the hon, member give for not bringing the matter of the automobile industry before the Tariff Advisory Board?

Mr. McINTOSH: I thought I had dealt with that question. I will say, just in reply to the question, that I do not think there was any doubt in the minds of any member of the ministry as to what ought to be done in connection with the tariff on automobiles. I believe the reason the question was not referred to the Tariff Advisory Board was because the consensus of opinion within the ministry was absolutely and unqualifiedly in favour of reducing the tariff instead of referring the question to a tariff board and thus wasting time and mulcting the people of the country of millions of dollars.

Sir GEORGE PERLEY: The reason it should have been referred is because the Prime Minister made a pledge that it would be, and officially confirmed that pledge in the Speech from the Throne.

Mr. McINTOSH: I did not understand that he did, but if he made a pledge he would certainly be man enough to carry it out.

Mr. CAHAN: If he could.

Mr. McINTOSH: I believe the tariff cut on automobiles had to be done at once. It should have been done a year ago. The