

tax, or any other tax. I mentioned the former only by way of illustration, but I do want to point out and emphasize that it is the incidence of taxation at the present time in Canada which I think is wrong, and that is a matter the investigating commission ought to attend to.

Mr. MEIGHEN: What are we here for?

Mr. GOOD: To sit in judgment, it may be upon a report of an investigating commission and to decide; but we are not necessarily here to make all original investigations. I contend that, after all, democracy has got to make use of experts in all kinds of directions. We do it individually. We go to the doctor and to the lawyer and others who make particular studies in special fields, and I think the people collectively have to do the same thing. It has been said that we are shirking responsibility. Let me give a bit of history. Last year the government appointed Dr. Tory of the University of Alberta to make a special study of the rural credit situation, and he did so. He gathered together a lot of interesting information that it would have been very difficult for each of us to have gathered independently, and would have entailed a lot of work. Of course if we had the time it would be profitable to us. Some of us have made independent study along that particular line. But Dr. Tory gathered that information in a convenient form and presented it to hon. members, and we have it before us. Now we can decide on the basis of the information supplied to us by experts, and that is what I would expect this commission to do. It would not be a commission to determine policy, but a commission to obtain information and to submit information to us in a convenient and accessible form, and then it would be up to parliament to decide as to policy. I think perhaps the term "investigating" would be a little better than "advisory," but I am willing to let it stand, and I contend that this commission could be of great service if the personnel were right. As to the permanency of the board, that raises a very large question. I think, perhaps, the hon. member for Brandon (Mr. Forke) is right in intimating that it might not be necessary to have this a permanent board. But why raise the question now? We do not know exactly how long the work will take. If the appropriation is made for one year, the work might be done at the end of the first year or it might take a second year. Therefore, this question can well be left in abeyance until we get at least the first report from the proposed board.

Mr. ANDERSON: I should think it was not necessary to appoint a board to look after taxation. I think we have the experts in the department.

Mr. GOOD: No.

Mr. ANDERSON: We should have the experts in the Department of Finance and in the Department of Customs and Excise, and if there is in Canada anybody who should know about taxation, it should be those experts. The Minister of Customs and Excise is at the head of his department with his experts to look after taxation. More expense is being placed upon this country by appointing an outside commission that may not know anything more about taxation than the experts already in the departments. If the minister himself and his experts in the department are not expert enough to revise the forms of taxation that we have in this country, he and his departmental heads should resign and the proposed board be put in their place so that this extra expense may not be placed upon the country.

Mr. BUREAU: I will submit my hon. friend's suggestion to the heads of the departments that they should resign, and then I will consider what I shall do.

Resolution reported, read the second time and concurred in. Mr. Bureau thereupon moved for leave to introduce Bill No. 237, to amend the Department of Customs and Excise Act.

Motion agreed to and bill read the first time.

CIVIL SERVICE SUPERANNUATION

Right Hon. W. L. MACKENZIE KING (Prime Minister) moved the third reading of Bill No. 122, to provide for the superannuation of civil servants.

Motion agreed to and bill read the third time and passed.

IMMIGRATION ACT AMENDMENT

Right Hon. W. L. MACKENZIE KING (Prime Minister) moved the third reading of Bill No. 195, to amend the Immigration Act.

Mr. MEIGHEN: I would ask the government to hold this until Monday. It is not on the list of those mentioned for to-day.

Motion stands.

SUPPLY

PUBLIC WORKS

The House in committee of Supply, Mr. Marcell (Bonaventure) in the chair.