

tionality of the question, whether taxation measures can be amended by the Senate. My hon. friend sets aside that point by saying: "We are getting near the close of the session, and I am going to content myself, so far as the constitutional rights of the other branch of Parliament are concerned, by saying something and placing it on Hansard." There is a number of important measures before the Senate, which may come back to us before prorogation, and I assume the Minister of Finance will follow that same principle whether it be opposed to the constitution or not. If the Senate has not the right to amend this measure, my hon. friend is not justified in the course he has adopted. I have not been able to gather, in the short statement made by the Minister of Finance, the whole effect of these amendments, but I say that the importance of this measure requires that full attention should be paid by this House to the amendments the Senate has made. I see no reason why there should be any proceedings in camera in determining the amount of income on which a man should be taxed. There is no reason why the whole question as to taxation should not be conducted openly and aboveboard. If certain people in this country who are in receipt of large incomes are to be permitted to have a hole-and-corner tribunal to hear their cases, and the public are not going to know anything about the investigation, it will be an unfortunate thing. I say this Bill has not gone far enough in dealing with the contribution to the expense of this war by people who are in position to pay. I think, by comparison with taxation measures in other countries, that, as pointed out by the hon. member for Lambton (Mr. Pardee) when the Bill was before the House some time ago, we have not begun to take the course we should adopt in dealing with this question. When my hon. friend tells us, that this measure has been considered by this Parliament, that the man of very large income is to be protected, the public is debarred, from any knowledge as to whether or not he has been dealt with in a proper way by the tribunal, and this man is permitted to say: "I desire this investigation to be a private one." I say that my hon. friend is asserting a principal which is not sound. The public in this country have a right to know whether or not a man of large income has been properly dealt with, and whether the evidence given in regard to that income justifies the finding of the tribunal. It may be urged that it is not

[Mr. Macdonald.]

a pleasant thing for one's personal affairs to be investigated by the public, but that is no answer. The conditions to-day are such that these problems, so far as delicacy is concerned, have to be disregarded, and if we are to permit a stipulation in this Bill, under which a man of large income can escape liability without the public knowing whether an investigation has been held, I say it is a pernicious principle. I am opposed to permitting the Senate to introduce such a provision, and I am opposed to this House accepting it. I think the House should debate these questions fully. I only know the purport of two amendments, but we are not in such great haste that we cannot take full time to consider the effects of these amendments, and what our rights and position in Parliament are with reference to this whole question. What possible motive can there be for amending this Bill by inserting such a provision? Why should it be done?

The minister has given no good reason for the adoption of the course he suggests. This House is not going to rise to-morrow or on Monday. There are on the Order Paper a large number of important Bills which have occupied the attention of the House for many days; some of them are now engaging the attention of the other branch of Parliament. We should give this matter that attention which the people expect us to give to measures of such great importance. Moreover, it is understood that if this measure leaves Parliament in the terms proposed by the Minister of Finance the business profits war tax will be continued another year? We have two conflicting statements on that point. We were told at one time that the business profits war tax would cease at the end of this year.

Mr. SPEAKER: I would remind the hon. member that the motion before the House is that certain amendments made by the Senate to a certain Bill be concurred in. It is not in order for the hon. member to now discuss the general principle of the Bill.

Mr. MACDONALD: I was not discussing the general principle of the Bill. With all due deference to you, Sir, I submit that the attitude of the Government with reference to the problem of taxation is involved in the matter that we are now discussing. I was pointing out that conflicting statements had been made in regard to the business profits war tax, and I was making inquiry as to the policy of the Government in the matter.