

legislative bodies do that work. They do not call in an expensive commission to try to do it for them. Look at Great Britain; where is the taxation commission over there? The parliament of Great Britain is burdened down with labours far and beyond any that we have to suffer; that parliament has to do the work of our provincial and federal governments, and has to do it multiplied many times over because the responsibilities of that country are infinitely greater than ours and yet that parliament does the work of taxation without the assistance of a taxation commission. Why are we, sitting here responsible for a tax which is peculiarly our own, putting our hand in the treasury and paying other people to tell us how to do it? The advising on questions of policy, the framing of principles, the determination of the amount we take in taxation are the problems of parliament. They are not matters for any permanent commission; nor is there any field at the present time for even a temporary commission on that subject. When you come to the tariff it is different, and I will venture to say a few words on that when we come to it. In that matter the function of a commission would be administrative. I will say a word on that now, so that I will not be charged with evading anything. The function of a commission would be necessarily administrative; that is the function of any department of the government or of any government. But it is for parliament itself to determine the principle upon which we are going to act. Let parliament determine the protective principle or some other principle, then the commission can decide as to the working out of that principle, as to how the incidence of taxation on the protective principle here will affect this industry or that industry. That is the proper function of a commission. I do not say that I am enthusiastic as to the government appointing a commission on tariff taxation which professes to be against the protective principle. I cannot see much sense in it. But assuming the principle, I can see work for a commission.

Mr. FORKE: There is a great deal of difference as to the field of taxation having reference to provincial, Dominion and municipal taxation, succession duties and income tax. Does the hon. member not think a commission might give advice in this direction?

Mr. MEIGHEN: I am glad the hon. member has mentioned that matter, because I had it in mind to speak of that but almost forgot it. Necessarily, or rather unfortunately, under our constitution, the division of taxation powers is not distinct, nor is the power of

[Mr. Meighen.]

taxation in any field confined to the Dominion alone or to the provinces alone. There is overlapping and there is, by reason of that overlapping, difficulty, but what in the world a commission could do to solve it I do not know. We all know the facts. We know what the provinces can do. We know what we can do. We know what the province is doing, and we know what we are doing; and if you have a commission, I do not care if you pay them at the rate of Rockefeller's income, they will only report to us that that is a matter to be solved by a change of the constitution, or by an arrangement with the provinces. Now I wonder whether the members of any commission are better able to arrange with the provinces than the government of Canada. Will they not be dealing with the governments of the provinces? Can the governments of the provinces be asked to negotiate with a commission acting for us while they negotiate with us? If this is ever to be solved, it is to be solved by getting together of the heads of the governments of the provinces on the one hand and the Dominion on the other with a conciliatory spirit on both sides; and then by joint representations securing amendment to the constitution accordingly. By that means and that alone can there ever be a permanent solution, and I see very little value in a temporary solution. To imagine that along that line lies any work for a commission seems to me purely visionary. There is exactly a field where a commission would be utterly powerless.

Mr. GOOD: I would like to dissent very definitely from what my right hon. friend has said as to the people of Canada being chiefly concerned with the amount of taxation, and not with the incidence. I contend that it is just the reverse—that it is not the amount but the incidence of taxation that concerns us. If the people of Canada do not hold to my view, they will soon find it is the incidence of taxation rather than the amount which is the vital matter.

Mr. MEIGHEN: Is the hon. gentleman aware that the only new method he suggested or new incidence was a land tax?

Mr. GOOD: Not a land tax.

Mr. MEIGHEN: The commission to which the leader of the Progressive party referred, on which he served, investigated the subject and reported against any land tax.

Mr. GOOD: This is not the time to discuss the taxation of land-values or a land