

compulsory action against any citizens of Canada will be necessary, at least of a character that would require enabling legislation. They are filing income tax returns with us, and we get all the information in that way without further enabling legislation. That is the considered view of the commissioner.

Mr. BENNETT: This convention has not yet been ratified by the United States?

Mr. ILSLEY: No.

Resolution reported, read the second time and concurred in.

At six o'clock the house took recess.

#### After Recess

The house resumed at eight o'clock.

#### ROYAL COMMISSION ON TAXATION SELECTION OF PERSONNEL AND SETTLEMENT OF TERMS OF REFERENCE

On the orders of the day:

Mr. R. A. PELLETIER (Peace River): Before the orders of the day are called I should like to address a question to the Prime Minister. On February 16 last the Prime Minister made the following announcement to the house:

... we propose to appoint a royal commission of inquiry to investigate the whole system of taxation in the dominion.

Will the Prime Minister be good enough to say whether the members of this commission have already been selected, and if so, who they are?

Right Hon. W. L. MACKENZIE KING (Prime Minister): I might answer in the one word "No" the question whether the members have been appointed. They have not. I might say to the hon. members, however, that the government have been giving very careful consideration to the personnel and the terms of reference of the commission. My hon. friend will realize that it is not a matter of merely deciding upon whom the government would wish to have serve on the commission; it is necessary to ascertain whether the persons desired are available. This takes a little time, and I am afraid that until after prorogation it will not be possible to settle finally either the personnel or the terms of reference. It is one of a number of matters that will perhaps have to be more carefully considered once we are through with the business of the house.

[Mr. Ilesley.]

#### THE PARLIAMENTARY GUIDE

On the orders of the day:

Mr. A. A. HEAPS (Winnipeg North): The other day reference was made in this chamber to the distribution of The Parliamentary Guide. I notice this afternoon that the guide has been distributed to the members of this house. I should like to know if there is any item in the estimates providing for such distribution, and if so, whether such item has been passed.

Hon. C. A. DUNNING (Minister of Finance): I do not know anything about it, but I will take note of my hon. friend's question.

Mr. HEAPS: Objection has been taken in past years to the distribution of the Guide to the members, and I was under the impression that no more were to be distributed to them. If such is the case I should like to know who gave authority for this distribution.

Mr. DUPUIS: Is the hon. member objecting?

Mr. HEAPS: I certainly am.

Right Hon. W. L. MACKENZIE KING (Prime Minister): The matter might be looked into, and if there is any information I can give my hon. friend later, I shall be very happy to do so. At the moment I know nothing about the distribution of the Guide.

Hon. J. E. LAWSON (York South): In view of the statement of the Prime Minister I would suggest to him that it might be enlightening were he to read the statement of his Secretary of State given to the house the day before yesterday, from which we understood that the reason there had not been distribution was because there had been a failure to provide for payment in the estimates of this session.

Mr. MACKENZIE KING: I shall be very glad to do that.

#### BUSINESS OF THE HOUSE

##### FURTHER LEGISLATION

On the orders of the day:

Right Hon. W. L. MACKENZIE KING (Prime Minister): I promised the right hon. leader of the opposition (Mr. Bennett) that I would make a statement to-day as to the further bills to be brought down by the government before the end of the session. I might say that owing to the necessity of having