

enter into the sum total of the manufactures of this country? If this kind of investigation is to mean anything it is going to take hundreds of thousands of investigators, as many investigators as we have citizens, to make up comparative tables that are going to be of any value to the industries of Canada. You have but to consider for a moment to see how utterly absurd it is to expect any body of men to attempt to make accurate comparisons in a matter of the kind.

However, the point I wish to make at the moment is this: As my right hon. friend has himself said this afternoon, he is not interested in having an advisory body. He wants a court, with new functions and new duties with respect to matters of tariff and taxation of a kind which has never existed outside this House of Commons. My right hon. friend has gone much further in the course of this debate than at any previous time in his whole public career. Heretofore he has asserted a very sound principle on all matters of public expenditure, that one parliament should not bind another, but he is going the length this time of saying, that in matters of policy, one government shall have the right to bind another government. That is a thoroughly unsound principle; I do not believe it can be maintained for one minute. Any hon. gentleman who will support that principle will be denying the fundamentals of all that we know of as responsible government. Stop to think of it. This House of Commons concurring in the doctrine that one government is to have the right to bind another government with respect to matters of fiscal policy! I wonder what my right hon. friend and his friends would have said had we asserted a doctrine of that kind when we were in office, and had said that on a matter of fiscal policy we would take steps by act of parliament which would bind my right hon. friend and his friends, if they ever came into office. He would have said—well, talk of blasting, that would have been a mild form of expression compared with the way he would have denounced any doctrine of that sort. Now that we are asserting principles, let me assert a principle to my right hon. friend. It is a principle which it is well worth fighting for, and if we cannot have it maintained in this House of Commons we will see what the people have to say upon it when the time comes for an appeal to the country. The principle I lay down at the moment is a principle not merely of the Liberal party or indeed of any particular party, but is I submit a sound principle of government. That principle is that no parliament and no

[Mr. Mackenzie King.]

government has any right to bind a subsequent parliament or government with respect to any matters pertaining to tariff or taxation. All matters pertaining to tariff and taxation have in the last analysis to be decided in this House of Commons. Parliament alone is supreme in matters of taxation and every parliament is free to deal with questions of tariff and taxation as it sees fit, and to the extent to which my right hon. friend in this measure seeks at all to bind subsequent governments he is denying a fundamental right of the people themselves; he is defying the rights of parliament and of the whole people.

Mr. ILSLEY: I want to say a few words about something which the Prime Minister stressed this afternoon. His contention is that this tariff board which is to be set up is to be a fact finding body alone, and one would believe, listening to him, that they could find the facts with almost mathematical precision, as a body of accountants could find facts, and that their opinions, the views on fiscal and economic matters which they had held for years perhaps from youth, would have nothing to do with their findings. That is the contention that the Prime Minister has stressed. One would fancy, after hearing that, that if he sets up this board they will come to their conclusions with great precision, that they will, as the Prime Minister instanced, be able to find that the cost of production of a certain article in Czechoslovakia is 20 cents as against 24 cents here, and that there will be no challenging of that conclusion of fact. If the experience of the United States tariff commissions has shown one thing more than another, it is this, that there is no possibility of any such definiteness at all. In most cases they cannot come within a mile of finding what the cost of production is either in the United States or abroad, and when they get in that position the advice they give the president and the congress of the United States is based on what they think ought to be done under those conditions.

I just picked up the thirteenth annual report of the United States tariff commission of 1929. As hon. gentlemen know, there are three Democrats and three Republicans on the tariff commission of the United States, and by law it must continue that way—three Republicans and three Democrats. You can go through just this one volume, and you will find this commission splitting 3-3 on the rate of duty which is necessary to equalize the cost of production as between the United States and foreign countries, and splitting