that at the moment I do not hold the suspicions held by him. When the board is in operation suspicions will not be necessary.

I believe the proposed body as far as possible should be removed from political conflict, and I ask if there is any other way by which such a body can be removed except by the way provided in the bill?

Mr. EULER: Mr. Chairman, I have given careful thought to the provisions of this bill, and I have come to the conclusion that the Prime Minister would be well-advised in the general interest to accept the amendment. As is well-known, I, like almost every member in this house, have always been in favour of a tariff board. I need not go into that. I agree almost entirely with what the Prime Minister has said in the course of the debate as to the desirability of a board which will have fact finding powers, which will exercise those powers, and which will then place its information at the disposal of the government in the framing of the tariff. I believe in that absolutely, and it is but fair criticism to say at this time, that if the Prime Minister realized—as he has always realized—the necessity for such a fact finding body in order that the tariff might be intelligently framed, it does seem an anomaly that he should have made changes in all the important items in the tariff schedules, and then proceeded to create a tariff board. I say that is an inconsistency that has not been entirely explained. When the other day the Prime Minister spoke of the advisability of such a board and of the powers it was to have, I asked him how, then, could its services be applied to the changes made last September and to those to be made this session, but I received no reply. And yet if it is so desirable to have such a board in order that the tariff may be intelligently framed, how can we reconcile the absence of such a board with what has been done, how can we have any assurance that the tariff changes we are making by the present budget, as well as the changes we made last September, were intelligently made? But that is merely by the way.

The Prime Minister has advanced the argument in connection with the appointment of other officials, notably the High Commissioner in London, that such a commissioner should be one who is in sympathy with the purposes of the government. I have not any great fault to find with that argument, and I submit that if you want a partisan board—which I do not—that that principle might as well apply to the appointing of the members of the tariff board which is to be created. I

will also say in passing—and I am absolutely sincere in this—that if the Prime Minister would give the house an assurance that he intends to appoint a board that is non-partisan in its character, I would not have a great deal of fault to find. But human nature is human nature, politics is politics, and I for one do not think in the absence of such an assurance on his part that the board will be other than a partisan board. By that I mean they will be men of the party to which he himself belongs.

Now we have heard this argument, twofold in its nature, that such a board will merely be a fact finding board, that mathematics are mathematics, and if they say a certain thing is so mathematically, it is so and cannot be anything else. I understand that when the Minister of National Revenue (Mr. Ryckman) spoke yesterday-I am sorry I did not hear him-he made some remarks with respect to the work of the investigators in foreign countries who are attached to the Department of National Revenue. I have had some experience of their work, and while I will say that costs in foreign countries may be ascertained approximately, such ascertainment is not an exact science by any means. I know that to be a fact. And this tariff board, no matter how competent its members may be, will find a great deal of difficulty in ascertaining absolutely correctly what production costs are in foreign countries, and perhaps even in our own country. That being the case, it will become almost of necessity a matter of opinion on the part of the members of the tariff board as to what such costs are and as to what the rate should be in order to establish the equality that is spoken of. That condition arising, I leave it to the common sense of every member to say if the board will not naturally be inclined to travel in the direction in which they feel the government would like them to travel. I think it is not possible for such a board to do otherwise. The Prime Minister has stated that the members of this board will be in the nature of a board of judges. Well, even judges disagree. In our own appeal courts composed of five or six members we very often find a decision given by a majority of one. We have seen the decision of a trial judge reversed on appeal, and that decision in turn reversed by a higher appellate court. I say that with the object of making plain that you cannot have any mathematical certainty with regard to the work of this board.

The other argument that has been advanced, and to my mind it has some force, is that you

[Mr. Irvine.]