

seems to be many matters which should be carefully looked into and examined, and something along this line ought to be done in the very near future. The Prime Minister stated that this board will have nothing to do with the tariff. I do not see how any board, if it is to investigate taxation in this country, can avoid looking into the tariff question. We derive a large amount of our revenue from the tariff, and consequently the matter is one that would come under the scrutiny and examination of a board such as this. Taxation is becoming very heavy in the respective spheres of the Dominion, the provinces and the municipalities. But the taxes have got to be paid and money for this purpose must be raised. It is very necessary at this time that those should pay who are able to pay. Probably a board such as is proposed may be able to give us some light on this matter. Although I cannot regard the proposition with any great enthusiasm I am willing to wait until I can examine the provisions of the bill before I come to a determination. I can only hope that some good may result from the government's proposition. From the personnel of the board we can in some degree gauge the probable measure of its success. For instance if a member from this part of the House and a member from hon. gentlemen to my right were appointed to this board the opinion in regard to it might be entirely different.

Mr. MANION: What about hon. gentlemen opposite?

Mr. FORKE: As to that I do not know exactly.

Mr. MEIGHEN: No one knows what their opinions are.

Mr. FORKE: I would not go the length of saying that, but I think everyone will admit that the personnel of the board will have a great deal to do with the advice which will be given the government in regard to matters of taxation. However, I am willing to wait until the bill is brought down and we have a further opportunity of discussing this matter.

Mr. MEIGHEN: I am going to make a last appeal to the minister to drop this thing. Really there is nothing in it, and I know that if he ponders over the matter long enough he will come to the same conclusion. It is not the province of a permanent commission to advise as to taxation; that is the work of the parliament of Canada. That is distinctly and fundamentally our work, and why should we always be farming out what we ought to do ourselves?

Mr. HOEY: That argument would apply to a tariff commission.

Mr. MEIGHEN: I will come to that: It is not pertinent just now. The province of a department is administrative; its duty is not to determine the policy or the principle. Its work is administrative and administrative alone. Does anybody imagine, for example, that the report of any commission, if it lived a hundred years and delved into every phase of economics and brought down a report to this House as to whether we ought to have a protective tariff or not, would have the slightest influence on the determination of a policy in Canada? It would not have any. Now, we in this Dominion have tried out our taxation methods. We have had to devise new ones, and devise them pretty rapidly to meet the exigencies of a world situation unprecedented in history. In devising new ones we necessarily made errors. If we had a hundred commissions to advise us we would in my judgment make just a hundred times the errors. The commissions could not possibly have been of any assistance to us at all. The errors were cured in the main by experience. I do not think the people of Canada to-day are greatly agitated because of the nature of our taxation. I do not think for example that there is any strong body of sentiment against an income tax or against the system of income tax which we have, nor is there any great body of sentiment against our sales tax or our tariff tax. There is none as to the principle which any commission on earth will ever solve. What sentiment in Canada is ranged against is the amount of the tax. The people of Canada want it cut down just as rapidly as possible, but they are not at all worried because there may be some other tax that will by some alchemy, or some unknown system of science, extract the money from us easier than any we have to-day, and if there were, they would expect the parliament of Canada to find it out, and not appoint commissions at tens of thousands a year to do the work of parliament. Go to the United States: where is the taxation commission there advising the government of the United States on taxation? It does not exist.

Mr. FORKE: They have state boards. They had one in Wisconsin.

Mr. MEIGHEN: They may have a state investigation into some specific question of taxation. That is all they have anywhere. But the United States government is the great taxing power of the United States. They have 110 million people. They have twenty-five times the wealth of this country, but their