

very reasonable objection that they could hardly be expected to give us information in regard to their clients.

Mr. CARVELL: I think the minister should take power in the Act to go to the banks and get that information. I can quite understand that in the absence of authority the banks might very properly say, "We do not like to give away information regarding our clients," but the minister should take every possible means of obtaining this information, and I know of no way in which he could get it as rapidly as from the banks.

Mr. MACDONALD: What is the nature of this body that it is proposed to create called the Board of Referees? The duty of this body should be defined. They will, no doubt, be defined in the Act; but, while we are in committee, will the minister explain what is his conception as to the nature of the jurisdiction and authority of the Board of Referees, and also as to the type of men who are likely to be appointed to perform these duties? The use of the term "referee" would imply a sort of arbitration; but I assume that the duties of this board will be purely judicial. Is it the intention of the Government to appoint judges to these positions, or what is the nature and scope of the problem connected with the establishment of this body?

Sir THOMAS WHITE: The term "board of referees" is taken from the English Act. It in reality corresponds with a court of revision under our municipal assessment system. Assessments will be made against firms and companies. They may desire to appeal. If so, they will appeal within a certain time to this Board of Referees, or to boards of referees, because I can see that more than one board will be required to cover the entire country. As to the personnel of the board, it is not in my mind that we shall appoint judges. The judges have their own duties. What I would hope to get would be reliable men capable of exercising good, sound judgment. I do not say that they should be expert lawyers, nor, on the other hand, that lawyers should be excluded. I think a mixture of business men and lawyers would give us a good court.

Mr. MACDONALD: How many will there be?

Sir THOMAS WHITE: Three on each board. We might have a number of such boards throughout the country for the purpose of dealing expeditiously with these appeals in the different sections of Canada.

The procedure, of course, would be by notice claiming over-assessment. The Board of Referees would then give a hearing, and determine in the usual way the merits of the appeal. An appeal would be allowed from them to the Exchequer Court of Canada, in the case of parties who felt dissatisfied with the finding of the Board of Referees.

Mr. MACDONALD: These men are to be appointees of the Government, and, for the time being, civil servants, I assume? Is it the intention of the Government to constitute these boards as courts with power to summon witnesses and all the other powers of a court? Will the Act my hon. friend is going to introduce contain ample provisions for the working out a court of that kind? The situation will be something like this: A man may be dissatisfied with his assessment; then he has the right to appeal to the Board of Referees. Now, I assume this board is wholly in the selection of the Government. True, it may be a permanent one, but after all it is a sort of anomalous creation. It ought to be absolutely independent and very high class, if it is expected that the appeals will be numerous and the amount of money involved large. What has been the practice in England with regard to the constitution of these boards?

Sir THOMAS WHITE: In England they appointed business men of high standing, nominated by the Board of Trade, I believe, but I am not quite sure as to that. I considered the question whether the Boards of Referees should consist of officials like our Customs Board, or be independent, and I came to the conclusion that they should be independent, containing men of high standing who would give a fair decision, and not feel that they were in the least degree under the influence of the Government because the Government had appointed them. In other words, they will exercise judicial functions. Under the Act, they are given the powers of a commissioner under the Inquiries Act; that is, they have power to summon witnesses and take evidence. In other words, they are a court.

Mr. A. K. MACLEAN: Will the minister be as magnanimous as the Minister of Militia and say he will be very glad to have recommendations from gentlemen on this side of the House in order to ensure absolute independence in the constitution