

claims of certain large classes of industry as certain systems of taxation affect such classes, but to constitute a tariff board such as has been discussed to deal with tariff schedules I think would be a great mistake.

Mr. BUREAU: There is no question of a tariff board. That is not contemplated at all. I have stated my case and it is before the House.

Mr. GOOD: I am glad to have this assurance. I only wanted to make sure the suggestion made by my hon. friend from Fort William (Mr. Manion) was not in the mind of the government. I am very glad now the minister has given us this assurance.

Sir HENRY DRAYTON: I do not remember any such suggestion from my hon. friend from Fort William. I thought it was merely a question. The minister says it is not a tariff board. It is just the same board, as it strikes me, as the board recommended by Sir Thomas White, which was voted against by my hon. friend, with this addition: That besides being a board, advising on one method of taxation, this board is also going to advise as to sales tax, stamp taxes, bank taxes and all the rest of it. Surely this board will have every power in connection with the field of taxation, that the advisory board of Sir Thomas White had. Could my hon. friend point out any difference?

Mr. BUREAU: Yes. I will tell my hon. friend why I voted against that board. When the question came before the House, if I remember correctly the question came, up as suggested by an hon. member from this side of the House—and my hon. friend from Fort William (Mr. Manion) will remember the circumstance—"Who are you going to appoint on the board? Your political friends?" The answer was, "They shall be given a fair chance and more than a fair chance." That is quite different from the answer I give, "If you produce men of ability, let them come forward." I objected at the time the former board was appointed, because I thought it was a party question.

Sir HENRY DRAYTON: The minister is very disingenuous. Is there any distinction, except in name, between the tariff board now proposed and the tariff board proposed by Sir Thomas White, with this exception: that the former tariff board was to advise upon the one question which was our only measure of taxation, but as the field of taxation has been now increased, this tariff board covers more ground,—is there any other difference?

Mr. GOOD: Why call it a tariff board?

Mr. BUREAU: I do not call it a tariff board.

Sir HENRY DRAYTON: Then call it a taxation board—any name you like; the name does not make the slightest difference as to what their duties are. My hon. friend gives me the assurance about politics. I am afraid nothing in the world would ever convince my hon. friend that a mere Tory or a promising Progressive ever knew anything which would entitle either one of them to an appointment.

Mr. BUREAU: That is not based on facts as regards my past conduct. Whenever I have had a chance to favour a Liberal on even chances, I have done it and I will do it again—conditions being even.

Sir HENRY DRAYTON: That is like the fact and we know it. I do not blame my hon. friend. He was not himself when a moment ago he was giving voice to the "paper" sentiments he did. He tells us now what the real truth is.

Mr. BUREAU: Conditions being even, I said.

Sir HENRY DRAYTON: He would get the best of it all.

Mr. BUREAU: No, he would not; he would not get more than a fair chance.

Mr. BOYS: Will the minister promise us one out of three?

Mr. BUREAU: Not even that.

Sir HENRY DRAYTON: That would never do. How much of the appropriation is for salaries and how much is the whole appropriation to be?

Mr. BUREAU: I cannot tell offhand. The salary of the chairman will not be over \$10,000, and the salaries of the members will not be over \$7,500. I think the whole appropriation for the board for the eight or nine months after it is appointed—because July will be well gone and we might be here in August—will be \$28,000—I am speaking subject to correction.

Mr. HOEY: Is it the intention of the government to hold a joint conference with the provinces this year to study the whole subject of taxation, and if so, at what time do they propose to hold that conference?

Mr. BUREAU: I do not know that this would bring up that question.

Mr. HOEY: I do not think it does, but I should like to have the information.