

intention may be, a single right which belongs to the people's representatives with respect to how they are to be taxed, I do not care how small the amount of extra taxation may be that may be imposed. My right hon. friend knows he has power by order in council to amend the regulations in regard to these tariff matters in a way which will materially affect the welfare of some of the people, and that thereafter it is left to this court to give final interpretation to the orders in council so passed. Talk of principles! The whole principle of responsible government is at stake in a matter of that kind.

Mr. BENNETT: My right hon. friend has been told twice that is not so.

Mr. MACKENZIE KING: The fact that my right hon. friend says it is not so does not make it not so.

Mr. BENNETT: The statute says that it is not.

Mr. MACKENZIE KING: We shall see when we come to discuss the powers of the court.

Mr. BENNETT: Let my hon. friend proceed to do so.

Mr. MACKENZIE KING: The fact that my right hon. friend seeks to get around this whole contrivance of his by saying that ultimately the government will be the one that will say what shall be done, does not meet the question at all, because he knows the whole purpose for which he is creating this court is that it shall, amongst other things, say to the government—and this is in the bill itself—

—what increases or decreases in rates of duty are required to equalize differences in the cost of production.

He says that his policy is to remove all differences in the cost of production. He leaves it to this board to draw the inferences. Then he proceeds to enact legislation in accordance with the findings of his board. He knows that is so. He leaves to the board the determination of the costs. At the same time he admits that no board on earth can make any true finding on matters of costs as between countries.

Mr. BENNETT: He does not.

Mr. MACKENZIE KING: He admitted it the other day.

Mr. BENNETT: He said quite the opposite.

Mr. MACKENZIE KING: I challenge my hon. friend to read his own words.

Mr. BENNETT: I gave the statement of the case and all the facts in connection with the Delft Gelatin Works' application as an illustration.

Mr. MACKENZIE KING: My right hon. friend has a way of his own, as he did this afternoon, of saying opposite things are equally true. This is a case where he answered both ways. I point out to him that no body of men will be permitted to visit another country, go into the books of manufacturers and study conditions as they please. He admitted that was true.

Mr. BENNETT: I did not say that. I said in the very case to which reference was made, namely, edible gelatin, that the Delft manufacturers were making a complaint and the commission reported that from an examination of the books in the Netherlands they had ascertained the cost. I said quite the opposite of what my right hon. friend asserts. I said that if they made an application they must be prepared to accept as a principle that they must make known their costs before they can ask for a revision.

Mr. MACKENZIE KING: If that is my right hon. friend's view, he is much more innocent than I ever believed him to be. I do not think for one moment he believes any foreign country, whether France, Germany, the United States or even one of our own parts of the British Empire, will permit members of a board or their agents from this country to study the books of their industries, see how their industries are carried on, what their costs of production and the like are; and even if they did, it would be impossible for them to make by way of comparison any intelligent finding in the matter. The facts and considerations of which account would have to be taken are far too many and obscure.

Mr. RYCKMAN: The Department of National Revenue does that very thing now. We have men stationed in the countries of Europe whose business it is to go into the establishments of European manufacturers, go through their books, take their statements, verify them, and bring the information to us.

Mr. MACKENZIE KING: May I say that when I was in office I frequently heard our Minister of National Revenue speak of the very same thing my hon. friend is speaking of now, and his remarks were all to the effect of how utterly impossible it was for our agents to get any authentic information in other countries. My right hon. friend talks about edible gelatin. How much does edible gelatin