

There are also other subjects which are ripe for investigation by impartial but responsible committees of Parliament. Without attempting to be exhaustive I could mention several topics in respect of which committees of the Senate might undertake investigations for the purpose of giving opportunity for direct public representations with a view to the formulation of recommendations of policy for the assistance of the Government and Parliament.

One of the questions which one frequently hears discussed to-day is that of post-war immigration. This is a very live question, but, under the stress and strain of working out our immediate wartime problems, it yet remains to be given any consideration by Parliament. In the Senate, we have a standing Committee on Immigration and Labour. I submit that a very useful purpose would be served if there were imposed upon this or some other special committee of the Senate the duty of inquiring into our immigration laws and making recommendations concerning the future policy of Canada with regard to them.

The revision and modernization of our election laws is another problem which requires study. It is true that the Senate is not the elective branch of Parliament but, surely, much good could be done and much progress made by an open and impartial investigation by a Senate committee of the federal election machinery. Time after time, one hears suggestions that we should have in this country an electoral system incorporating the use of the single transferable ballot. Only a short time ago another suggestion was made to me proposing the perpetuation of our system of National Registration for the purpose of providing a current, up-to-date register of persons entitled to vote in each electoral district. If this could be done, it might avoid the heavy expense of frequent enumerations and compilations of voters' lists and, at the same time, preserve for many other purposes the advantages of this standing census of our adult population. These suggestions come from the roots of our national thinking, but there is no parliamentary forum in which they can be given free expression. Consequently, nothing is done about them and there develops a stagnation which could be avoided.

There is still another matter which, I venture to suggest, might usefully be made the subject of inquiry and study by a committee of the Senate. It is one which, I fear, would necessarily be very extensive and protracted as to the time involved. I refer to the suggestion frequently made for an intelligent inquiry into and review of the machinery and administration of the Income War Tax Act and, if we are to keep it on our statute books, the Excess Profits Tax Act. The Income War Tax Act was first enacted in 1917. At that time, it was regarded as emergency legislation and was designed to subsist only for the then war period. Since then, like Topsy, it has just "grewed." There has never been any full review or revision of the Act, but in almost every session since 1917, it has been patched and added to until, to-day, it is one of the most complex and difficult of interpretation and application of any of our laws. In a recent issue of the Canadian Bar Review is a reprint of an address delivered

before the last convention of the Canadian Bar Association relating to the confusion and uncertainties arising from the administration of these two Acts as they are now framed. As an example of what the speaker there had in mind, he told his audience that in the Income War Tax and Excess Profits Tax Acts, the Minister of National Revenue, in one form or another, is vested one hundred times with a discretionary authority to determine the rights and liabilities of the taxpayer. I need not go into all of the objections which can be raised to the mechanics of income tax assessment and collection as provided under these two statutes, but to indicate that there is a demand for the kind of inquiry I am suggesting, permit me to quote briefly from the address of the learned King's Counsel who addressed himself to the Canadian Bar Association on this important subject. He says: ". . . The Act should be re-framed at the earliest opportunity to eliminate such discretionary authority, except, of course, in respect of forms and minor administrative matters. The provisions of the Act should be based upon accepted principles of income tax law. The rights of the taxpayer should be protected by an independent Board of Tax Commissioners or Tribunal standing between the Crown and the taxpayer. This Board or Tribunal should hear appeals from the assessments of the administrative officials rather than having the appeal go, in the first instance, to the Minister (as it now does) which means that the officials who prepared the assessment pass upon the appeal".

I trust that you will not interpret the suggestions which I have been making as indicating a view on my part that our system of representative government is falling into decay and is not measuring up to its job. On the contrary, I have wanted to impress you with the fact that the great advantage of our present system of parliamentary democracy is that it works. The proposals to which I have ventured to give utterance are designed to the end only that the system be utilized to fuller measure in the national interest. Our two Houses of Parliament pulling together, the one complementing the work of the other, undoubtedly can solve the future problems of this vigorous and promising country of which we are citizens.

Just before I close, let me tell you of an instance which took place during the last session in which the House of Commons and the Senate did complement the work of each other. The House of Commons passed a bill dealing with taking the votes of service personnel at general elections. Probably intent on the main purpose, they overlooked a clause which would have struck at one of the foundations of our democratic system—that of universal suffrage. It might have disfranchised a great number of Canadian citizens merely because they are descended from the races with which we are now at war. The point was noticed in the Senate where the bill was amended and sent back to the House of Commons. In the meantime, public opinion was aroused through the discussions which took place in the Upper Chamber and in the press. The House of Commons, dealing with the bill again, produced a still more liberal and satisfactory amendment than the one which the Senate had adopted.