was to make the races of duty. As reported on page 3083 of Hansard he used the following words in reference to this board:

It has to determine what duty is necessary-

That is plain English. The sentence goes on to say:

-to enable an adjustment being made of the differences between the cost of goods which compete with Canadian goods, and the Canadian goods themselves.

That addition is qualifying only to the extent of restricting the rate of duty to what duty is necessary to maintain the protective principle in the tariff, which, as I have already said, is the real purpose of the establishment of this board. This board is to be created to maintain the protective principle in the tariff and to do so by telling the Prime Minister what duty is necessary to that end. It has as he says to determine what duty is necessary; that in a word is the meaning of paragraph (b) which we are at present discussing. To delegate such a power to any board is to take away from parliament its first and essential duty, namely, to say how the revenues are to be raised and what taxes are to be imposed upon the people. Undoubtedly when the tariff is changed my right hon. friend will say it is done for purposes of protection rather than for purposes of revenue; but whether protection is incidental or not, revenue is one of the things that is going to be affected. Moreover, as a consequence of every tariff which is proposed there will be a certain additional restriction upon trade, with the result that where any board and not parliament determines such matters, the people will thereby be deprived of some of their freedom in the matter of saying how and to what extent they shall be taxed.

Let me come back to what I said before, namely, that the bill would be very much improved if my right hon, friend would drop all these paragraphs and the details he has about price and cost, raw materials, production, efficiency and conditions of labour, price to consumers and other inquiries by the minister, and simply say:

In respect of goods produced in or imported into Canada the board shall, at the request of the minister, make inquiry as to any matter upon which the minister desires information.

Does the Prime Minister by all these details seek in any particular to go further than that?

Mr. BENNETT: One would think, listening to the speeches that have been made by hon. gentlemen opposite, this was some Machiavellian device for the purpose of imposing upon the Canadian people legislation that had never been heard or thought of before. The

truth is that this is a measure by which it is proposed that tariffs shall be based upon an appreciation of facts. Whether or not, as I have so often said, one's hopes are realized depends upon the personnel of the commission and the ability it discloses to deal with the problems submitted to it. The right hon. gentleman has suggested that we should strike out the paragraphs and subclauses in section 4, and say practically that the commission will ascertain such facts as the minister may wish to find. A few minutes ago his colleague the ex-Minister of Labour was asking us to add to the measure something more in the way of detail. Which one of these hon. gentlemen are we to take seriously—the ex-Minister of Labour and the hon. member for North Winnipeg, who supported his view, or the former Prime Minister who says: Let us be done with this, and let us put down in a few words what is required? There is a rule with respect to statutes and their preparation which I think finds force here. The draftsman of a statute endeavours very often to lay down a principle, proceeds to amplify it by details, and then seeks to make it clear that the details do not in any sense exhaust the principle. In this case it will be observed, as the right hon, gentleman has read, that:

In respect of goods produced in or imported into Canada the board shall, at the request of the minister, make inquiry as to-

—the factors mentioned in paragraphs (a), (b), (c), (d), (e), and (f), and report to the minister.

Mr. MACKENZIE KING: And shall make inquiry into any other matter.

Mr. BENNETT: I was dealing with subsection 1. I am coming to subsection 2 presently.

Mr. MACKENZIE KING: Subsection 2 is a part of section 4.

Mr. BENNETT: The first subsection is the one to which I have just directed attention. The board is to inquire into the price and cost of raw materials, the cost of working up the raw materials into the finished product. The very point which the hon. member for Kenora-Rainy River has stressed is also dealt with in paragraph, (c), the cost, efficiency and conditions of labour, includind health of employees in Canada and elsewhere. The board further shall make inquiry as to:

(d) the prices received by producers, manu-

facturers, wholesale dealers, retailers and other distributors in Canada and elsewhere;
(e) All conditions and factors which affect or enter into the cost of production and the price to the consumers in Canada;

[Mr. Mackenzie King.]