

Tax Structure Committee

being given, but a final decision has not yet been taken.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, may I ask a supplementary question. In view of the fact that this question was raised by some of us before the recent conferences were held, may I ask the minister whether this aspect of the matter was discussed at any of those recent conferences between the federal government and the provincial governments?

Mr. Favreau: No, Mr. Speaker. One of the reasons the government has under consideration the question which has just been raised is precisely because it has been raised in this parliament, particularly by the hon. member for Winnipeg North Centre. There was no formal discussion in this respect at the conferences.

Mr. T. C. Douglas (Burnaby-Coquitlam): I have a supplementary question for the Minister of Justice, Mr. Speaker. Would he consider sending this matter to a parliamentary committee in order that hon. members might have an opportunity of hearing expert opinion on this very important matter of the constitutional amending formula which is being proposed?

Mr. Favreau: Mr. Speaker, I will accept that question as notice, and as a suggestion which I will make it a duty to consider with my colleagues.

Mr. H. A. Olson (Medicine Hat): Mr. Speaker, I should like to ask the Minister of Justice a supplementary question. He has said they have had no discussion and have arrived at no decision as to how we are going to proceed to adopt a constitution for Canada. I should like to ask him whether there is any way of adopting a constitution for Canada, other than by bringing it to this parliament and having it accepted by this and the other house?

Mr. Favreau: Mr. Speaker, of course Canada already has a constitution. Whether subsequent to full repatriation, primarily of the right to amend the constitution, there will be placed before this parliament a bill to give formal sanction to the B.N.A. Act as the Canadian constitution, is a very interesting and important matter to consider. That was not part of the agenda of the federal-provincial conferences, because the exclusive matter for discussion on that agenda was the devising of and arriving at a formula which in future, once it has been enacted as the last law in this connection by the United King-

dom parliament, will allow this parliament in future to amend the Canadian constitution. That is the reason the subject to which the hon. member has referred was not on the agenda of the conference of attorneys general.

Mr. Olson: I have another supplementary question, Mr. Speaker. Will the minister then explain where this constitution is going to be domiciled if it is not brought to this parliament after the United Kingdom parliament has passed an act releasing it?

Mr. Favreau: Mr. Speaker, we are getting into a discussion on constitutional law. The principal factor in domiciling a constitution is the ability of the parliament of Canada to dispose of or amend in any way its own constitution. The title of the draft act suggested both by the previous government and by this government is "An act to amend in Canada the constitution of Canada."

DOMINION-PROVINCIAL CONFERENCE**ANNOUNCEMENT OF ESTABLISHMENT OF TAX STRUCTURE COMMITTEE**

Hon. Walter L. Gordon (Minister of Finance): Mr. Speaker, it is my privilege to announce another major achievement of the federal-provincial conference that concluded this morning. Unanimous approval was given to the establishment of a tax structure committee and to the terms of reference under which it will function. Agreement was also reached on the nature of the studies the committee will undertake and on the manner in which it will conduct its work.

The purpose of the tax structure committee, as its terms of reference reveal, is to conduct a complete and fundamental re-examination of federal-provincial fiscal arrangements. This is an undertaking of major significance in the history of federal-provincial relations. Not since the Rowell-Sirois commission has such a thoroughgoing analysis been undertaken. It is our hope and expectation, and in this we are joined by the provincial governments, that the committee will find better ways of effecting a balance between the requirements and the resources of Canada's 11 governments. It will also be the committee's task to ensure that the fiscal partnership which results can be used effectively in the achievement of Canada's economic goals, namely the full employment of our people and the full use of their rich resources.

Hon. members will welcome, I am sure, this major step in federal-provincial fiscal relations. For the first time the federal gov-