act on them and probably raise the tariff. But if it be found that the facts say that the tariff should be reduced, then the Prime Minister will use his discretion as to whether he should act on those facts or not. What is the use of going on with such a farce as that? If he is determined to continue to raise tariffs, why not proceed as he has been doing heretofore, by the method of trial and error? Let the Prime Minister try a rate. If he finds that he has made a mistake, let him try another. I think he can proceed much quicker and at much less expense and come just as near to the actual facts as he can by this method.

Mr. MACKENZIE KING: I should like to ask the Prime Minister whether there is any necessity at all for all these paragraphs, and, indeed, for the greater part of the entire section. I can understand that there is a reason for inserting them, which is to convey the idea that this board is going to do many things that will be of interest to, and in the nature of protection of all classes in the community, but which in fact it will never do, and never could do even were it desired it should. Is not the meaning of the section, stripped of all its verbiage, that the board may inquire into anything in respect to which the minister wishes to get information? That is the whole purpose of the section. You neither add to nor take away from the powers of the board by putting in all these paragraphs. Section 4 commences:

In respect of goods produced in or imported into Canada the board shall under the direction of the minister, make inquiry as to—

Then there appear paragraphs (a), (b), (c), (d), (e) and (f). It really does not matter what these paragraphs contain when one reads the next subsection, subsection 2, which states:

The board shall make inquiry into any other matter, upon which the minister desires information.

In other words, read together, paragraphs which constitute subsections one and two mean the board shall inquire into any matter that the minister wishes inquired into, and into any other matter on which he wants information. All that it is really necessary to say is:

The board shall make inquiry into any matter upon which the minister desires information.

That unquestionably is the form in which the section should appear. Certainly the minister ought to have a right to have a body to secure for him information on anything that relates to the tariff and on which he seeks information. I suggest to the Prime Minister it would be much better to have the section so drafted and to leave out all these misleading paragraphs as to what the board may inquire into. I say they are misleading because obviously the board never in the world will be able to do the kind of thing that is suggested in these paragraphs. Let me take the subsection which we are discussing at the moment:

(b) The cost of production in Canada and elsewhere, and what increases or decreases in rates of duty are required to equalize differences in the cost of production.

While with regard to maple syrup or edible gelatin, or one or two other items such as have been mentioned, a board might prepare a report, after spending a year or so in investigating, is it not a fact that as respects the great mass of commodities affected by tariffs they will never be able to consider them at all? All that can possibly be affected is that from time to time the minister will make references of particular subjects to the board and the board will report to him upon them. He would have that freedom by using the words I have quoted, and only those words. I do not see how any purpose, except a misleading one, is to be served by retaining all these paragraphs in the section.

The one subsection of the several set forth says that the board shall inquire in certain circumstances into what increases or decreases in rates of duty are required. That means that the board will be concerned with rates of duty. I contend that only the ministry and the House of Commons should decide on rates of duty. Duty is a form of taxation, and taxation is a matter that comes within the exclusive purview of parliament. I know my right hon. friend will say that the ministry assumes full responsibility when it makes a recommendation to parliament; but if .my right hon. friend will tell us what is in the back of his mind, he will tell us that at any time he proceeds to make a suggestion about a change in the rate of duty he is going to base it on the fact that he has had this particular board make a report and that his recommendation is along its lines. He will ask parliament to accept that rate of duty because the board which he has appointed for this purpose, upon which large sums of money are to be spent and which is to be given all the powers here enumerated in detail, has, after working for a year or more, come to the conclusion that the rate of duty should be changed in such and such a way. If he does that he will in reality be having tariffs made by some body other than the House of Commons. My right hon. friend let the cat cut of the bag the other day in one of his explanations; he actually stated that the board