location of railways. He intimated that possibly the Railway Bill may not pass, and, as we all know, it has been up to the Senate and back here on numerous occasions. The Government have one view on certain clauses and the majority of Parliament have another view. Now—

Mr. A. K. MACLEAN: We have power, anyway, under legislation already passed, to take over and transfer to the Bureau of Statistics the Statistical Branch of the Railway Department. Some of the clauses of the Railway Bill as originally drafted provided for the continuance of the statistical work of the Railway Department, but that was amended later, and the Bill as it now stands is, I think, satisfactory to all concerned.

Mr. CAHILL: In the event of its not going through Parliament this year, will the Statistical Branch be taken over by the bureau?

Mr. A. K. MACLEAN: Yes.

Canada Year Book, \$13,500.

Mr. McKENZIE: Is this Canada Year Book a product of the Statistical Department?

Mr. A. K. MACLEAN: Yes.

Mr. McKENZIE: Why is it not all in one item?

Mr. A. K. MACLEAN: It gives to the House a little more detail of the expenditure of the Bureau. By having this appropriation assigned directly to the Canada Year Book, the committee will readily see just what it costs to get out that publication, and perhaps it is better to have it that way. The item has been inserted in that way for a long time.

Mr. COPP: Does this item cover the exact cost of the Canada Year Book?

Mr. A. K. MACLEAN: In 1918-19, up to February 28, that is, eleven months, the expenditure was \$12,058.13; so this appropriation barely covers the cost.

Mr. McKENZIE: Is that the only blue book that is published by the Statistical Department?

Mr. A. K. MACLEAN: No; there are a number. Trade and Commerce Reports, Trade Statistical Reports, Agricultural Reports, Customs Statistics, will all be prepared and issued by the Bureau of Statistics hereafter, except one report of the customs showing the imports. Several other departments have their statistical work now

performed by this Bureau. It is hoped that ultimately all statistical work will issue from this one department.

Mr. McKENZIE: It would be very much better, particularly for the information of members of Parliament, if all the statistical information of the different departments were found in one book.

Mr. A. K. MACLEAN: The Canada Year Book now contains figures referable to all departmental activities. The statistics of the Bureau will in the future be on a much more elaborate and useful scale than at present. But it takes a little time to get ready for that. I quite agree with my hon. friend that the greater compilation of statistics we have under one cover the better, particularly for the use of members of Parliament.

Mr. J. H. SINCLAIR: Some practical work could be done by this Bureau in connection with the proposed new methods of taxation. So far as I know it gives very little attention to questions of that kind. We want, for instance, to know how much the different provinces are levying for income tax and how that compares with the income tax levied by the Dominion. There is a proposition to levy a tax upon unimproved lands. Does this Bureau give any attention to these questions so as to give information?

Mr. A. K. MACLEAN: Does the hon. member mean, to give a comparative statement as to the different income-tax laws of the provinces?

Mr. J. H. SINCLAIR: Yes.

Mr. A. K. MACLEAN: I do not think it does.

Mr. J. H. SINCLAIR: That would be a practical thing for it to do. It would give us some information on the question.

Mr. A. K. MACLEAN: It would be very desirable for the Canada Year Book to contain a summary of all the taxation laws of the several provinces and of the Dominion.

Mr. J. H. SINCLAIR: As regards taxation of land values, if we knew the assessed value of all the land in the various provinces, under the ordinary municipal assessments and how much of that was city or town property, so that we would be able to tell how the taxation of land value affected the farmer, that would be practical information that we would find very useful, when these new methods of taxation are proposed. At present we have no source of