

Customs and Excise Act

countries, but it would not appear to me to be necessary to make the appointment permanent.

Mr. BUREAU: I explained just now that the duration of the board would be limited by the order in council.

Mr. MANION: I did not hear the minister explain that. I think the time should be very limited, because if we appoint a board to look into the various methods of taxation it should be for only a limited period of time, six months at the utmost. Certainly I do not see any reason to appoint a permanent board for this purpose. I have not heard of any country in the world attempting such a thing. We have the experience of various countries as to taxation, and we as well as they have made mistakes because the conditions of today have never been upon the world before. But I do not see any reason for appointing a board to go into matters of taxation, and then appoint as well a tariff board from the Finance department. If this method is to be adopted the minister should state the length of time for which these men will be appointed and when they will be expected to make their report.

Mr. BUREAU: It would be rather presumptuous for me to state the length of time. I do not know how long such a board will take to do its work. We want the work done thoroughly. The length of time will be regulated by the order in council.

Mr. MANION: My hon. friend has given the salaries by the year; therefore the board is apparently going to be in existence for some years at any rate. If it was to be a board, we will say, such as the travelling pensions board, or the pulpwood board, the appointment would be temporary. I do not think we pay the members of those boards by the year.

Mr. BUREAU: It may have to become a permanent board for all I know. It will depend on how matters develop. I may say \$10,000 here, but that does not mean that the board will continue for ten years. The members will be paid for the time that their services are required.

Mr. LADNER: The appointment of a new board means an additional expense to the country, whether considered provincially or federally. For many years past it has been noticeable that one government after another has continued to add to its employees, to its commissions and to its boards, until the expense is accumulating to an alarming extent.

[Mr. Manion.]

We are over-commissioned, and they say we are over-governed. In view of the obligations that face this country at the present time, no matter what the merit of this proposal may be, it seems to me that this experiment could be deferred until some other time. This is not the time for the government with one hand to create ten-thousand-dollar jobs while with the other they cut down the salaries of government employees in various portions of the country. The public do not understand the need for that. Since the time of confederation we have been raising our revenue, devising ways and means of taxation from our experience, with the help of highly paid officials in the department, who come in actual contact with the public and the business interests of the country, and with boards of trade and other public bodies, giving their best efforts to the study of this question. It seems to me that if, with the employees and the facilities which we have had in this country for so many years we have been able to reach this point without adding to our overhead, we could very well at this particular moment, in view of our financial position, defer until some later day this experimenting with new ideas, involving an increase of expenditure and ten-thousand-dollar jobs. As one member from the West, who has seen something of the work of commissions under provincial governments, and knows something of public opinion, especially as reflected in the press—may I say that one of our local papers, the Vancouver Sun, wrote a very forceful editorial on government by commission, aiming its advice at the present government, and I think that advice could very well be taken at the present moment—as one of the far-western members, without any feeling in the matter, and considering solely the merits of this proposal and the conditions which face the country, I think the government is taking a step here which will not commend itself to the public nor be to the advantage of the taxpayer.

Mr. CHURCH: This resolution is contrary to the expressed intention of the Acting Minister of Finance (Mr. Robb) when his resolutions were before the House about a month ago. At that time there was considerable discussion of the Business Profits War Tax Act and of the Income Tax Act, and of how the Income Tax Act came in conflict with the taxation of the provinces and municipalities. Furthermore, this proposal for an advisory board seems to conflict with the proposal of the Acting Minister of Finance for a conference on taxation be-