

I am going to point out what I mean as to the necessity of something being done. I am going to point to the multiplicity of rulings and the confusion that to-day exists in connection, for example, with the stamps on cheques—the spectacle that the House has seen of ministers in charge of portfolios not knowing what their own laws mean. I do not blame them. We have some thirty-five different rulings as to when stamps are and are not to be put on cheques. There is a very useful field at once for an advisory board—to try to see that the incidence of that particular taxation is understood by everybody, and that the law is made so that a man of ordinary intelligence can understand what is meant, and certainly so that a cabinet minister making the law can understand what it means.

We have the same position in connection with the sales tax. Why, during the present session of the House it is within the immediate recollection of every gentleman present that the hon. minister presenting the budget could not answer a simple question as to what the regulation read to him in connection with the sales tax meant. He said it would need an expert in lumber to understand it, and he was right. It is perfectly ridiculous to have our taxation laws in such shape. We need an advisory board. The government needs one badly, and I would like to help the government in getting some information.

Of course, an awful lot depends upon how the advisory board is chosen. The government has within its immediate control now men in the service who are pretty well posted on the collection of taxes, the machinery for taxation, and the like. They would be useful; at least, I think they would be useful if they were given an opportunity to go ahead and deal with the thing apart from political considerations, not wondering whether this particular class of the community would object, or whether that particular class would be pleased. If that were done we might get some simplification of these different laws. But we shall not accomplish very much if the appointments to this board are of a purely political nature. If a lot of outsiders, possibly erstwhile politicians, such as we had to investigate ocean rates, are called in, it will mean the expenditure of a lot of money without any good being accomplished.

I point out to the government that they are now creating another board which will mean getting rid of further sums of money. If they are wise they will not make use of the board for any such purpose. I point out

[Sir Henry Drayton.]

to them that they were eleven millions behind last year and that expenses are creeping up. And while the expenditures are growing the revenue is falling. Therefore I suggest to the government, with great humility, that there should be a recognition even though tardy, of the rights of the taxpayers here, and that this shall not be made an expensive board. I hope it is not going to be a travelling board. I hope this board will not be utilized as an excuse for junketing trips here there and everywhere. It ought to be an administrative board, and its work ought to be done in its office very largely. At present we have the grain board, running around the country and taking evidence, with expensive counsel, and other employees. As a result of that we shall have a big bill to pay but we shall not get any practical results. I submit to the government that it should be made clear what this board is going to cost. My hon. friend now proposes to amalgamate the income tax and the business war profits tax machinery with the Customs department. That may be a good thing, and then again it may be a very bad thing. If he pursues the course adopted by the former administration in connection with customs and excise, if he cuts out a department, if he prevents duplication of service, this policy is going to be a good thing. If, however, he does what was professed to be done in connection with the elimination of the navy it will be something very different;—there was no elimination in that case so far as the staff was concerned. The so-called elimination did not effect the reduction of one minister, it brought about practically no reduction of the expenditure upon office staff. It is true that some action was taken with respect to the navy and we are now down to three trawlers, but so far as the office expenditure is concerned there has been no saving at all.

Mr. GRAHAM: There is only one deputy now and formerly there were two.

Sir HENRY DRAYTON: Is my hon. friend right in that? There were two.

Mr. GRAHAM: There is only one deputy now.

Sir HENRY DRAYTON: Then I am wrong in so far as the deputy is concerned. When did that change take effect? I know that at one time Mr. Desbarats was taken over and made another deputy.

Mr. GRAHAM: No, Mr. Desbarats was made controller of the department and acting deputy minister until the retirement of General Fiset took effect. Since that time Mr.