

provincial government's revenues and expenditures, since that that might be ready by Monday next; but that until Monday next it would not be practical to proceed even with the provincial finances. Therefore, as there remained a number of matters of considerable importance in connection with this whole confederation question, a number of matters of importance in the Black Books, we would save time while waiting to receive the information requested if we proceeded to discuss some of these other matters that are in the Black Books, that we have not as yet touched on....

No one wants anyone to begin at the first page of the first volume and plod all the way through to the last page of the second volume. I don't think any one of us or the country would be very much the wiser. So there is no purpose in our doing that, but rather we should take some of the matters that are in the Black Books....

Now in Volume 1, on page 2, there is a list of contents of chapter 3 — functions of certain federal boards, agencies, and offices, etc. I don't know that there would be any particular value to anyone to wade all the way through that, but there are, as I see it, six or seven of these matters that seem as though they might have some importance, which we might take up. I was thinking, for example, of the Canadian Broadcasting Corporation; another one, the Civil Service Commission; and another, the Foreign Exchange Control Board, and the National Film Board, the National Harbours Board, the National Research Council, and the Royal Canadian Mounted Police. I thought that we might take up these and go through them ... and then turn to some other matters. Now page 105 of the Black Book deals with the first matter.

The Canadian Broadcasting Corporation exists under an act of 1936. The Corporation has two principal jobs: "(1) To carry on a national broadcasting service within the Dominion of Canada; (2) to regulate and control all programs...."

....I don't know, sir, that there is anything else in that section that is worth reading. It is not a particularly important matter, probably we could move on to another one if no one has anything to say on it.

Mr. Higgins Why not go over to page 137 of the Black Book? It is a very important matter I think.

Mr. Smallwood What is it?

Mr. Higgins Excise taxes.

Mr. Smallwood Mr. Chairman, we had a meeting of the Steering Committee yesterday, as you know, and it was agreed that finance and taxes would be held over until we get this information.... We have a lot of things in these books that we can take up without going into a question of taxation. I suggest strongly that we drop the matter of taxation now. When it is dealt with let it all be dealt with at the one time.

Mr. Hollett May I rise to a point of order? Not exactly a point of order, but I don't entirely agree with the statement which my friend Mr. Smallwood has made about the agreement reached about financial matters not being discussed. I do agree if he will state this: that the discussion of federal revenues and expenditures would not be discussed, and also a discussion of the matter touching our proposed budget which might be brought in by the Ottawa delegation, but surely this matter which Mr. Higgins has just raised here with regard to customs and excise tariffs, I am sure that would not in any way, shape or form interfere with these two matters.

Mr. Smallwood Mr. Chairman, the matter of taxes is certainly covered in revenue. If we are to discuss taxes we have to discuss revenue. That is how revenue is got — through taxation.

Mr. Higgins No, Mr. Chairman, I disagree. We have to find out here what taxes, duties and excise taxes are, and to what things they apply. We don't go into the amounts, we certainly find out what they are and how much they are — not in quantity, but specific items. I think we should know that. We don't know what they are around here, because we have never had them. We have never had excise duties or excise taxes. We have had excise on a couple of things only. Now we have excise duties and excise taxes to consider, and I think we should know what they are.

Mr. Smallwood I agree with Mr. Higgins that we have got to know these things. The only question is, when is the time? It was agreed yesterday, with one man dissenting...

Mr. Higgins There was no disagreement, sir.

Mr. Smallwood It was generally agreed that until this information was obtained this matter would be left over. Now why take it up a bit at a time? Why not wait until all the question is before us and then have a thorough debate on the ques-