

National Revenue I was acting minister, and although none of these matters are matters of decision by me I know of the question which the hon. gentleman is discussing. I have heard it discussed in the department and I have considered it myself. I think there is a very nice legal question involved.

Mr. MACKENZIE (Vancouver): Police court question.

Mr. CAHAN: It is a question so very substantial under the circumstances that ordinary police court discussion is out of place. I think it is only fair to allow the new minister ample time to have access to the documents and ascertain the facts which are not necessarily within his knowledge because of the very recent date on which he assumed office.

Mr. RALSTON: Surely the hon. Secretary of State did not expect the estimates of the National Revenue department to go through, after all there has been in the newspapers and all that everybody has known about this case, without the matter coming up.

Mr. CAHAN: No, but the hon. gentleman might give the minister time to look into the matter.

Mr. RALSTON: Certainly. The only time we asked the minister for documents he said that he would get them later, and that is perfectly satisfactory to me. It is his colleagues who have put him into estimates tonight. I have no doubt that he is personally glad that this matter has come up so that he can get all the documents and familiarize himself with them as much as he can in the time at his disposal. It was for that purpose that I got up in the first place, to outline the case as I saw it, so that the minister might have the opportunity, as I told him at the time, of getting his documents together and checking up the statements I was making so as to be able to give to the committee whatever explanation he thought he could give.

Now I want to refer to the third case. The third case is a case, not of jute twine, but of felt hats, which was just decided yesterday, I understand. Here again I shall have to ask the minister for information. Probably he has not got it now, but he can get it later. As I understand it, a ministerial order was made under section 43 fixing the value for duty purposes. Does the minister know whether that ministerial order was made after the act had been repealed?

Mr. MATTHEWS: I am informed it was made before.

Mr. RALSTON: Was there any amendment to that order?

Mr. MATTHEWS: I think not.

Mr. RALSTON: As I understand it, an order was made by the governor in council authorizing the minister to fix values for duty purposes. The minister fixed values for duty purposes before the act was repealed, and the customs officer continued to follow that order and to fix values after the repeal of the act which was the foundation for the minister's order. Is that the correct situation?

Mr. MATTHEWS: I am informed that that is substantially correct.

Mr. RALSTON: I understand that an appeal was launched. Was that launched by an importer, by a manufacturer or by the department?

Mr. MATTHEWS: It was launched by an importer.

Mr. RALSTON: I think the minister is wrong about that.

Mr. CAHAN: There was an appeal to the tariff board by an importer.

Mr. RALSTON: A decision was made originally by the customs appraiser. Then someone must have gone to the tariff board; who was that, an importer?

Mr. MATTHEWS: An importer.

Mr. RALSTON: He claiming that, since these goods were imported from Great Britain, the ministerial order did not apply under section 43 as amended in November, 1932; was that it?

Mr. MATTHEWS: Yes.

Mr. RALSTON: I notice in the Montreal Gazette of this morning that the tariff board has decided for the third time that the department was not justified in appraising British goods on the basis of the ministerial order fixing values for duty purposes. I understand that is the effect of the decision.

Mr. MATTHEWS: I have not seen an official copy of the decision of the tariff board.

Mr. RALSTON: I take the minister's statement just as he makes it. I have not seen the official decision; it is simply a report in the Montreal Gazette. Can the minister tell me if an appeal has been launched in the second case, that of the Commercial Twine Company, decided on January 20?

Mr. MATTHEWS: I do not know whether any appeal has been launched, but the same point is involved.