

Mr. RALSTON: Certainly.

Mr. CAHAN: The hon. gentleman knows that the jurisdiction which the tariff board exercises in this case is the jurisdiction, or is alleged to be the jurisdiction, which the old customs board exercised, and it is an entirely different jurisdiction from that which the tariff board usually exercises under the statute constituting it. If it is a case of rates, and if it came within the jurisdiction of the old board, then the decision of the tariff board is in fact the decision of the customs board, or rather it is the decision of the tariff board acting as a customs board, from which an appeal lies. Therefore, if my hon. friend will look at the circumstances under which this appeal was lodged, and if he will refer to the questions raised in the hearing now pending before the privy council, he will notice that this is an entirely different jurisdiction from the jurisdiction usually exercised by the tariff board as a tariff board. That case led to a decision by the tariff board with regard to its own jurisdiction which may be right or may be wrong. But this appeal having been lodged to the privy council, the minister as the head of his department certainly had no jurisdiction while that appeal is outstanding to order any return of the excess duty alleged to have been collected. If my hon. friend wishes to direct his criticisms to the proper place, certainly let him direct them to the privy council, and not to the minister who only within the last few weeks has entered into a new office presenting very many complicated details with which no man could familiarize himself in the short time during which these matters have been committed to his care.

Mr. RALSTON: I am sure that my hon. friend's tone in his last remarks was quite different from the tone in which he previously addressed this house. I sat down because he asked me to allow him one moment, and I listened to him courteously. I do not think there is any difference between the Secretary of State and those of us on this side of the house who are dealing with this matter so far as consideration for the Minister of National Revenue is concerned. The minister knows perfectly well that there is no desire to take advantage of him because he happens to be new in his department. The desire simply is to endeavour to get this information from the minister who is in charge of the department, assuming that he will get it from his officers, and I can assure him that we do not think he needs the assistance of the hon. Secretary of State.

Mr. Cahan.]

Mr. MACKENZIE (Vancouver): Better without it.

Mr. RALSTON: I just want to deal with what the Secretary of State said. I do not quite see the relevancy of his remarks as to the different jurisdiction of the tariff board. The jurisdiction of the tariff board is the jurisdiction exercised by the board of customs, and as I have pointed out it did not seem as if there was any appeal from the board of customs in connection with an appraisement under a ministerial order fixing the value for duty purposes.

Mr. CAHAN: As to whether the value fixed for duty is a rate or not, that is a very nice question.

Mr. RALSTON: All I am saying is that the evidence that there is not a scintilla of a nice question in this case is the fact that this government have studiously refrained from asking any of the responsible law officers about it. The Minister of Justice has not yet offered his opinion in regard to it. There is the appeal outstanding. I take issue very respectfully and very deferentially with the Secretary of State because of his great legal knowledge and capacity and experience, but I do take issue with him nevertheless when he suggests that the appeal in any way binds the department from acting on the decision which has been made by the tariff board making the appraisement after that time illegal.

Mr. CAHAN: My hon. friend will admit that nobody will be prejudiced by waiting.

Mr. RALSTON: Nobody except the importers and the people in this country who will be charged just that much higher duty in the meantime, and will find it just that much more difficult to get a refund. It means that the jute twine industry will be enjoying its protection just that much longer. The only people who are being hurt by waiting are the consumers on the one side; and on the other hand, the manufacturers in Canada are benefiting from the protection because of the delay. Outside of that the appeal might just as well stand for years. Why hear the appeal at all? Why not go on assessing the higher duties if it is perfectly all right, on the ground that the appeal is there and that some day we may come to it? My hon. friend knows, or we will guess, that that appeal will never be heard.

Mr. CAHAN: Will the hon. gentleman allow me a moment? I took an interest in the matter because for many months during the very serious illness of the late Minister of