

are fixing a period of time after which the appeal is discharged. The minister says that he has made up his mind that he will not make many fixed valuations, but in these uncertain economic conditions he cannot tell when he may be almost driven to do this. We sometimes have the habit of thinking that these things affect only one country when, in fact, they affect every country in the world.

As an illustration, let me mention Czechoslovakia. Our exports to that country have been practically nothing. The late government had under consideration whether or not the agreement with that country should be permitted to continue. We buy substantial quantities of goods from Czechoslovakia, but we ship practically nothing. If one takes the trouble to look inside the pair of gloves he is wearing to see where they are made, he will most likely find "made in Czechoslovakia." This applies to other countries on this continent, such as the United States. A substantial portion of a certain class of footwear is imported from Czechoslovakia. It will be remembered that the great Batá who met his death in an aeroplane accident, established a factory near London and created a great deal of difficulty. His old firm shipped substantial quantities of goods into this country. That, in my judgment, is one of the reasons why we should fix the time within which appeal should be taken.

Then there is the other side of the matter which I once more urge upon the minister. I wonder what any member of this committee would think if he were told that when a conviction had been made by a court, in the event of an appeal being taken, instead of the appeal lapsing by non-prosecution or by effluxion of time, resulting in the original conviction standing, although a minister of the crown had exercised his discretion honestly and to the best of his ability, it is no longer his discretion that stands but the appeal, which becomes effective by effluxion of time. I venture to say that in all our statute laws in the British empire you will not find anything like it. I have read a great many of them from necessity—I do not say that I have read them all—and certainly, if you propounded that proposition in connection with an ordinary matter, one would think it unbelievable.

Let us take a case. The minister deals with an importation that comes from Czechoslovakia, an importation of rubber boots and shoes, tennis shoes, and he finds that the ad valorem duty is so insignificant, and his officials advise him, that it is desirable and necessary to place a fixed value upon these

shoes. He does so; he places a fixed value which, for the sake of argument, we will say is fifty cents; that sounds very easy. The invoice price, as a matter of fact, was only twenty cents. The importer here at once takes an appeal to the tariff board. The tariff board is very busy; it does the best it can; it hears a part of the evidence and is unable to arrive at a conclusion; rushed with business it does not observe very closely what the time was, so that the three months go by from the date the appeal was taken, and on the day after the passing of the three months the twenty cents becomes the operative price at which these goods are to be valued for duty purposes. The minister had declared that Canadian industry was prejudicially affected because any value as low as twenty cents was unfair and prejudicial to Canadian manufacturers, and therefore he fixed a value of fifty cents. Now, instead of the result of the lapsing of the appeal being a valuation of fifty cents, the invoice price from Czechoslovakia of twenty cents will stand as the value. The minister has exercised honest discretion and yet he finds himself overruled in that way. I do not think you will find anything of that sort in the history of appeals. If, for instance, an appeal in the supreme court is not prosecuted it is dismissed for lack of prosecution; the appeal is dismissed automatically. In this case, by the mere effluxion of time, after the short period of three months, the appeal stands; it is not dismissed but allowed. The appeal is allowed and the original valuation of twenty cents stands.

I ask the minister in all seriousness to consider the point. I have done my duty as far as I see it in directing attention to the matter as clearly as I can, and I submit that he should not make a departure and establish in the statutes of the country a precedent which I at any rate have not heretofore seen. There may be cases—I do not say there are not, but I have not seen any—in which non-prosecution results in the allowing of an appeal. I think there should be an amendment in that sense.

I direct attention, only as a matter of form, to the desirability of having the language uniform throughout the section. In one case reference is made to the appeal and in another instance reference is made to the application. It might be well to refer to it in uniform terms. One of the rules which draftsmen have laid down is sound, because sometimes it is necessary to see that a word is given the same meaning throughout an entire section. At the end of the section reference is made to "three months from the date of any such application," and in another case reference is