

Mr. RALSTON: Why has it not been proceeded with?

Mr. MATTHEWS: That is not within the jurisdiction of this department; we are merely administrative.

Mr. RALSTON: Did the department launch the appeal?

Mr. MATTHEWS: No.

Mr. RALSTON: Who did?

Mr. MATTHEWS: The appeal was launched by interested parties, not by the department.

Mr. RALSTON: Who were the interested parties?

Mr. MATTHEWS: The interested parties were Doon Twines Limited, I think of Kitchener. The hon. member for North Waterloo (Mr. Euler) could tell the committee where they are situated.

Mr. EULER: I believe that Doon Twines Limited were the first firm to appeal against the decision of the tariff board. I fancy my hon. friend refers to an appeal on the part of the department against the decision of the tariff board. Was there an appeal by the department?

Mr. MATTHEWS: There was no appeal on the part of the department.

Mr. EULER: There is one question I should like to ask, not only with regard to this particular concern but with regard to other companies. These companies felt that dumping duty should not be applied on their importations from Great Britain. The law passed last session stated that the dumping duty provision should not apply under the empire agreements. I should like to know whether the department is accepting the ruling of the tariff board with regard to these matters and, if so, whether it has made refunds in accordance with that ruling.

Mr. MATTHEWS: It is quite evident that that cannot be done until the appeal is heard.

Mr. EULER: Then the department is making the appeal?

Mr. CASGRAIN: Who is making the appeal?

Mr. MATTHEWS: The department is not making an appeal.

Mr. EULER: The tariff board has made a decision. If the department accepts that decision, refunds will have to be made. If the department is not making those refunds, then it must be appealing against the decision of the tariff board. I should like to know

[Mr. Matthews.]

whether any such appeal has been made by the department and, if not, whether the department intends to make refunds according to the decision.

Mr. CASGRAIN: Call for Mr. Breadner.

Mr. MATTHEWS: I can only repeat that no appeal has been made by this department against the decision of the tariff board.

Mr. EULER: I have no desire to embarrass the minister, as I realize he has not been very long in his present position.

Mr. MACKENZIE (Vancouver): Ask the Minister of Finance.

Mr. EULER: I think we should know whether the department is accepting the decision of the tariff board. If it is, then of necessity it must make a refund of the duty improperly collected.

Mr. MATTHEWS: Not while the case is sub judice; not while an appeal is pending.

Mr. EULER: What appeal?

Mr. CASGRAIN: In what court has it been launched?

Mr. MATTHEWS: It is an appeal by Doon Twines Limited.

Mr. EULER: A decision has been given by the tariff board in the case of Doon Twines Limited.

Mr. GUTHRIE: That is correct, and an appeal was launched by that company to the president of the privy council. The appeal has not yet been heard. My recollection is that section 58 of the Customs Act provides that until an appeal is disposed of, a decision does not become operative.

Mr. EULER: And there is no refund until that time?

Mr. GUTHRIE: I do not know whether there is a refund, but I know that is the provision of the section.

Mr. STEWART (Edmonton): Did Doon Twines Limited succeed before the tariff board and obtain a reduction of duty?

Mr. GUTHRIE: They did not succeed; the decision was against them and they appealed. The act provides that any party interested may appeal and they appealed as an interested party.

Mr. RALSTON: What entry was it that was carried before the tariff board? Who was the importer?

Mr. MATTHEWS: It was made on the entry of an importer in Montreal.