

to Canada pays a duty of \$367.50, whereas the dealer in Canada, when he purchases several cars in one shipment, is not required to pay duty upon that five per cent. If he imports a car sold retail for \$1,000 in the United States, he will bring that car into this country at a discount of probably twenty-five per cent. That is, those cars would be valued at \$750, and he is not charged any extra five per cent, so that he pays \$262.50 customs duty as compared with the \$367.50 paid by the individual, I do not think that is right. The same thing I am told applies to the sales tax and to our excise tax. The individual would pay in sales tax and excise tax a total of \$141.75, while the dealer would pay on the same car \$101.25. I think the law as administered is working out very unfairly and I do not think this practice is in accordance with the act.

Mr. ROBB: I imagine my hon. friend has given a correct view of the trade conditions, but I imagine also that the price which the Canadian dealers pay is the same price as the United States dealer would pay, and the price charged a Canadian for one car is the price paid in the United States by the man who buys one car.

Mr. COOTE: It may be what he is paying for it, but is that the fair price for home consumption?

Mr. ROBB: Anybody buying a like quantity in that country would be entitled to the same rate.

Mr. COOTE: With regard to the power of the department, I understood the minister to say that there was a section in the act which allowed for an appeal in case a man thought he had been overcharged in connection with an automobile or anything else. I understand it is the practice of the department to issue an appraiser's bulletin, showing the value of all makes of cars, and showing the valuation which would be placed on second-hand cars and cars which had been used. Surely that is an arbitrary power, and that is done under a bulletin issued by the department. It would not be any use to make an appeal if a man thought he was overcharged when they charged him according to the value fixed in a bulletin issued by the department.

Amendment agreed to.

On resolution 2:

The CHAIRMAN: Does the committee wish me to read all these items?

Some hon. MEMBERS: No.

Mr. STEVENS: If the minister would take those items in the schedule one by one that [Mr. Coote.]

would be sufficient. I do not ask that the minister read all the items now.

Mr. ROBB: My hon. friend can take up any one of them he wishes.

Mr. STEVENS: Would the minister give to us the existing rate of duty in each case as we come to it. I wish to discuss one or two of them.

Mr. ROBB: What items does my hon. friend wish to discuss?

Mr. STEVENS: Would the hon. gentleman give me the existing duty in items 101a and 101aa.

Customs tariff—101a. Shaddocks or grape fruits, n.o.p., per hundred pounds: British preferential tariff, 50 cents; intermediate tariff, \$1.00; general tariff, \$1.00.

Item agreed to.

Customs tariff—101aa. Shaddocks or grape fruit, when imported from the place of growth, by ship, direct to a Canadian port, per one hundred pounds: British preferential tariff, free; intermediate tariff, 50 cents; general tariff, \$1.00.

Mr. ROBB: There is a change in the second, putting it on the free list if it comes into a Canadian port, but there is no change in the other.

Item agreed to.

Customs tariff—453e. Engines to be used exclusively in the propulsion of boats bona fide owned by individual fishermen for their own use in the fisheries, under regulations prescribed by the Minister of Customs and Excise: British preferential tariff, 10 per cent; intermediate tariff, 12½ per cent; general tariff, 15 per cent.

Mr. STEVENS: This is a very substantial reduction, I understand.

Mr. ROBB: The present rates run along in order. They are: British preference, 15 per cent; intermediate, 25 per cent; and general, 27½ per cent. We propose to reduce them to 10 per cent, 12½ per cent and 15 per cent respectively. The estimated reduction will be about \$15,000. There was imported for consumption, of engines, internal and combustion, during the fiscal year ending 31st March, 1924, \$225,521. It was estimated that not more than one-half of these imports would be entitled to entry under this item.

Mr. STEVENS: I have seen some correspondence in regard to this matter. There are, I think, three different concerns in Vancouver—and I know this affects others in Victoria, New Westminster and eastern Canada, but I am speaking more particularly of the Pacific coast—that have been manufacturing these engines for some time. I have in mind two concerns that have been established for some twenty-five years,