

that it must insert this most unusual provision in a statute, then I say that at least there ought to be some provision to make it incumbent upon the person who is going to attack or appeal from the duty as fixed by the minister to give some notice of his appeal.

Mr. BENNETT: To do it within a certain time.

Mr. LAWSON: To do it within a certain time; to serve his allegations, his notice of appeal; to do something to protect those Canadian producers and manufacturers who must prima facie be prejudicially or injuriously affected. I ask the minister as the representative of the government to consider seriously the implications in the last clause of this section which automatically sets aside that which the government and the minister have determined by the mere failure of the tariff board to function.

Mr. ILSLEY: There are just two points to which I should like to direct attention. In the first place, I should like to say to the hon. member for St. Lawrence-St. George (Mr. Cahan) that this is not and cannot be an inquiry into the cost of production in the country of origin. There is no necessity for the government making any investigation as to the cost of production, say in Japan. That situation could not arise at all. The tariff board addresses itself to one question of fact only, whether the value fixed by the minister is necessary to prevent the importation of goods into Canada from prejudicially or injuriously affecting the interests of Canadian producers or manufacturers.

Mr. LAWSON: Surely the cost of production and the exchange rate must be factors in determining that?

Mr. ILSLEY: The cost of Canadian production, not the cost of foreign production.

Mr. LAWSON: Of necessity, both must be factors.

Mr. ILSLEY: I do not understand the observations of the hon. member for York South (Mr. Lawson). Where goods are coming in, it is the price at which they are quoted, not the cost at which they are produced, that concerns the Canadian manufacturer.

Mr. BENNETT: The price at which they are offered for sale.

Mr. ILSLEY: That is what the Canadian manufacturer is concerned with, not with the cost at which they are produced. It is a matter which can be determined quite speedily; it does not require any investigation in a foreign country. That is the first point. With regard

[Mr. Lawson.]

to the point brought out by the hon. member for South York, that the time is not sufficient, I think we must assume that a court such as the tariff board will act with some sense of responsibility and regard for propriety. The idea that they would permit an importer to prevent them from making the declaration until three months had gone by is something beyond the realm of possibility.

Mr. CAHAN: That is exactly what you are providing for.

Mr. ILSLEY: The provision of the three months' term is to impose an obligation upon the tariff board to act promptly so that the interested parties may not be tied up for an indefinite period and the government be subject to the accusation that they had put something in there that was not workable.

Mr. CAHAN: I suggest to the minister that if this section goes into effect there will be times when a sufficient number of appeals of this character will be before the board to make it impossible for that board to function with respect to all of them.

Mr. ILSLEY: There are not going to be many appeals because there are not going to be many fixed values.

Mr. EULER: If that takes place; if there is a delay beyond the three months and the valuation lapses, it will be a simple matter for the department to make another valuation which will be good for at least another three months.

Mr. CAHAN: Not with respect to that same item.

Mr. EULER: I do not see why not.

Mr. CAHAN: That could not be done and good faith still be preserved with the foreign country.

Mr. BENNETT: There is still the difficulty to which the hon. member for York South made some slight reference. The application should be made within a certain period of time, and this matter divides itself into two branches: First, the public revenue and, second, the conduct of business. For instance, if duties are paid on a rate which is subsequently found to be improper, it is obvious that refunds must be made and the question of revenue is affected. That is one side of the matter. The other side is the question of the convenience of the people concerned. In all our provisions about appeals from summary convictions we provide that the appeal must be made within fourteen days of the date of conviction or that certiorari must be taken within so many weeks or days. We