

plies which under the Customs Act are supposed to come in free. It would seem to be a violation of the intent of the law that a dumping duty should be imposed upon these fishermen's goods which are coming in free.

Mr. BENNETT: What does that refer to—to the goods that came from Japan?

Mr. BROWN: The particular complaint is, I think, with respect to goods coming from Norway, judging from the tenor of the letter. They are certain ropes, nets and fishermen's supplies.

Mr. BENNETT: Those are from Japan.

Mr. BROWN: Another complaint is in regard to repair parts for implements. It will be recalled that some time ago we had a complaint against the Department of National Revenue with respect to the way in which repair parts were being taxed. We did secure from the minister the insertion in the Customs Act of a schedule fixing the duties on repair parts for implements at the same percentage as had formerly been levied before the tariff was revised in 1930. Under item 409q, Nos. (i), (ii), (iii) and (iv), the duties on repair parts are 10, 7½, 6, 15, 17½ per cent. These were the duties that prevailed not only on repair parts but on the implements themselves before the duty was raised to 25 per cent in the fall of 1930. There is one other implement, however, regarding which it seems that the Department of Customs has given a different ruling, and that is under section 409—farm tractor parts for repairs. I am given to understand that the department has ruled that these repair parts are subject to various rates of duty. It will be remembered that farm tractors to the value of \$1,400 come in free, and under the ruling of bulletin 3383, file 128273, one would expect that the repairs for tractors would also come in free. But according to the statement made these repair parts have been taxed as follows: bolts, nuts, washers, rivets, 25 per cent and 75 cents per hundred; lock washers, 35 per cent; screws, copper or brass, n.o.p., 35 and 30 per cent; tractor gaskets, 20 per cent; cork gaskets, 32 per cent; asbestos, 25 per cent; paper, 35 per cent.

There seems to have been some confusion as to what constitutes a repair part. I do not see why there should have been any misunderstanding on that point. A repair part might be even a bolt or it might be connected with some other part but in either case the article would constitute a complete repair part. File No. 128273, dated November 12, 1927, reads:

[Mr. Brown.]

Declares that any article which constitutes a part of a part providing it requires no further fabrication and is not adapted for any other use is entitled to entry as a complete part.

I would like the responsible minister to look into this matter and see that these repair parts are admitted under the terms that seem to have been the clear intent as set forth in the law and that the departmental officials will not be allowed to override the clear intent of the law and impose higher duties on these parts.

Right Hon. R. B. BENNETT (Prime Minister): The very clear statement of the difficulties that the hon. gentleman has in mind will enable the responsible minister to make an adequate reply when the house is again moved into committee of supply. In order that the hon. gentleman's rights may be preserved, whatever may be the case, if an opportunity is desired he may go forward with any amendment he may wish to make or deal with the matter as he pleases when the responsible minister is present. I will bring it to the attention of that minister at once.

Motion agreed to and the house went into committee of supply, Mr. Morand in the chair.

DEPARTMENT OF LABOUR

Annuities Act, \$85,000.

Mr. RALSTON: Is there under consideration any change in annuity rates or the maximum annuity which may be obtained by one person?

Hon. W. A. GORDON (Minister of Labour): It will be recalled that the maximum annuity was reduced from \$5,000 to \$1,200 a year or two ago. It is an arguable question whether it was sound ever to have raised it from the original amount to \$5,000. However, that was done. The maximum is now \$1,200; the rate is four per cent, and I am inclined to the view that the course of wisdom would be to keep the maximum at \$1,200 with the present rate of four per cent. The success that has been attained by the government in the sale of annuities in the last year is very remarkable. I do not say this in any way commending the government or our department for their activities, but when you find that people of modest means have subscribed during the last fiscal year more than \$13,250,000 to annuities that will take care of them in their old age, the plan of government annuities as at present conceived and carried on cannot be too highly commended.