

Mr. MATTHEWS: No.

Mr. RALSTON: Was he represented?

Mr. GUTHRIE: Perhaps I can answer that question. There was a communication arising, I think, through certain statements reported to have been made by Judge Sedgewick complaining that no one had appeared before him on behalf of the department, and that he had not had the advice of the law officers of the crown. This was reported in the newspapers as a complaint, and I asked my deputy minister to communicate with Judge Sedgewick and ascertain just what his language implied, because I did not know that I was to be considered the adviser of an independent body such as the tariff board. My deputy minister did communicate with Judge Sedgewick and he said he had made no reference whatever to the law officers of the crown; the newspapers had published that statement but there was no authority for it. But Judge Sedgewick did say that he had not had the benefit of the view of counsel on behalf of the Department of National Revenue, and it was suggested, I think by my deputy minister, that if the Department of National Revenue desired to be represented we would place at their disposal Mr. Varcoe of the Department of Justice, and I think Mr. Varcoe subsequently did appear to represent the Department of National Revenue upon some of these applications.

Mr. RALSTON: Then I take it that what the Minister of Justice has just said applies to this case of the Commercial Twine Company, that Mr. Varcoe did appear as representing the Department of National Revenue. Is that correct?

Mr. GUTHRIE: He did appear in one case subsequent to that intimation from Judge Sedgewick, but I cannot recall the particular case.

Mr. RALSTON: I want to be clear about this, because I thought the minister did have somebody representing him in the Commercial Twine Company case.

Mr. MATTHEWS: I am advised not.

Mr. RALSTON: That case was heard on January 9, 1934. It was in respect, so I am informed, of an entry made on November 7, 1933, and an amended entry made on November 13, 1933. There again, as I understand it, the amended entry was demanded by the department on the ground that the minister had made an order in May, 1933, six months after section 43 had been repealed,

[Mr. Ralston.]

fixing a special value for duty purposes. The board, notwithstanding the outstanding appeal to the privy council, made a decision. They did not seem to regard that appeal very seriously; they did not wait, as the Department of National Revenue did, because the Doon Twine Company happened to appeal. They rendered their decision on January 20, as follows:

In the matter of entry No. 29165A, bearing date of November 13, 1933, in respect of an entry for home consumption of goods exported to Canada direct from Great Britain via Montreal, imported by the Commercial Twine Company, Limited.

Upon the application of the Commercial Twine Company, Limited, made the ninth day of January, 1934, at a hearing called for the purpose of considering the application, in the presence of L. A. Wilmot, representing the Commercial Twine Company, Limited—

My hon. friend is right; no one appeared for the department.

—no one appearing for the Department of National Revenue, although duly notified—

Notice that.

—and, it appearing to the tariff board that the goods described in said entry number 29165A have been allowed entry at an erroneous valuation and that the provisions of the Customs Act requiring the appraisal of the said goods at the true and fair market value thereof have not been complied with in that the appraiser or collector erroneously acted under the provisions of section 43 of The Customs Act, which section does not apply to goods entitled to entry under the British preferential tariff, the goods described in the said entry number 29165A being goods entitled to entry under the British preferential tariff.—

1. The board hereby appraises and values the said goods, being 10 bales jute twist wholly or in part of vegetable fibre generally used for packaging, not containing silk or wool, at the invoice value thereof in currency of invoice namely, £29.9.10, the value for duty of the same in dollars being \$129, and the rate of duty being 20 per cent ad valorem less 10 per cent, and the board declares that the total customs duty properly payable upon the said importation was and is \$23.22, and that the duty paid value of the said goods is \$152.22.

2. And the board hereby directs an amended entry giving effect to the appraisal and valuation hereinbefore set forth and that the Department of National Revenue do forthwith refund to the Commercial Twine Company, Limited, the sum of \$16.57, being the difference between \$39.79, and amount of customs duty paid in respect of said entry number 29165A, and \$23.29, the amount of customs duty properly payable in respect of the goods covered by the said entry.

By order of the Tariff Board,

Edgar Bournival,

Registrar of Appeals.

Certified a true copy.

Edgar Bournival,

Registrar of Appeals.