showing generosity from an agricultural point of view; but some consideration should be given to the other questions which have been raised by other hon, gentlemen. If the condition referred to is going to continue, will there be any medium by which there might be a levelling up, in the case of Canadian millers importing American wheat and grinding it in this way?

Mr. ROBB: Everybody knows that in the markets of the world wheat as a commodity is on a parity with gold.

Mr. GOULD: True enough, but in all past years American wheat has been on the average ten cents a bushel higher than Canadian wheat.

Mr. ROBB: I will not admit that there is that difference in the quality of the wheat.

Mr. GOULD: We know the lower quality of the American wheat, yet in the past it has been quoted at from ten to twenty cents a bushel higher than our good Canadian wheat. Now the price of American wheat has in every year up to 1924-25 been on the average ten cents a bushel higher, which made a disparity of twenty or thirty cents as compared with Canadian wheat. This creates a condition which may result in Canadian millers importing American wheat and grinding it in this country.

Mr. ROBB: If the Canadian miller imported American wheat and it came under the dumping clause he would have to pay the penalty.

Mr. GOULD: Have the dumping duties ever been applied to wheat coming in under these circumstances?

Mr. ROBB: Not to my knowledge. I should like to advise hon, gentlemen that when they have complaints, as some of them seem to have, as to the determination of the valuation, the Customs Act already provides for those complaints being brought to a proper tribunal. If the importer is dissatisfied with the appraisement the act provides that he may appeal. I will read the section in question so that it may appear on Hansard:

Except as in this act otherwise provided, if the importer, owner, consignee or agent, having complied with the requirements of this act, is dissatisfied with the appraisement of any such goods made by the appraiser hereinbefore mentioned he may, within three days, give notice in writing to the collector of such dissatisfaction, on the receipt of which notice the collector shall at once notify such importer, owner, consignee or agent to select one disinterested and experienced person familiar with the character and value of the goods in question, and the collector shall select [Mr. Gould.]

a second person with similar knowledge and notify such person, importer, owner, consignee or agent of such appointment.

And then they proceed to deal with the case.

Mr. MEIGHEN: The minister knows that clause would never apply to section 47(A). That clause could never apply except that the principle of valuation were declared by statute. But under section 47(A) all principle of valuation is swept away, and the minister is put in power—clear, despotic power—over everything. All he need do is to express his will on any principle at all. Consequently the appeal could not apply because the appellant would have nothing to go on. This government has swept away the protection of parliament and assumes the whole authority itself, all in the name of "responsible government".

Mr. WOODSWORTH: May I call attention to a case which, perhaps, illustrates one difficulty in determining what the fair market value of an article is. The matter itself is very small. There were some books advertised by the Haldeman-Junius Company, Girard, Kansas, a series of books ordinarily sold at ten cents but reduced for a certain fixed period to five cents per copy. A Canadian wrote away for a number of these books and found that he was charged a heavy duty. He wrote about the matter and received this explanation:

It would appear that these books are paper bound and are therefore subject to duty at the rate of 25 per cent ad valorem under tariff item 169. The books were invoiced to the purchaser in Canada at six cents each, and the collector raised the value to ten cents per book, in view of the enclosed advertisement from the Toronto Mail and Empire.

It would seem a rather arbitrary and farfetched interpretation to raise the value of these books from six to ten cents simply because they were being sold at a bargain for a limited period. I should like to ask whether this is a correct interpretation of the act according to the minister?

Mr. ROBB: My hon, friend had better make application to the customs people about that,

Mr. WOODSWORTH: I have read from the interpretation of the customs officials. This case would seem to me to illustrate the point at issue, that there is an absolutely arbitrary power given into the hands of the officials of the department when the price of books invoiced at six cents each can be arbitrarily raised to ten cents simply because it is claimed they are offered at a bargain.