

*Customs Tariff*

Mr. ILSLEY: We levy the duties. I submit that is all the authority we require. I understand thoroughly the point of the right hon. gentleman, but really I do not think the language needs alteration.

Mr. CAHAN: Would it not be far better to make it clear? It certainly is not clear, and I do not see, when there is a clear difference of opinion and a simple change would make the meaning clear, why that change should not now be adopted. Parliament itself can delegate its authority, but it must delegate its authority to some particular person or persons, and the power so delegated can be exercised only by the person or persons to whom the power is delegated. If a collector of customs at some port undertook to collect a higher duty because of the countervailing duties, I would not hesitate for one moment to bring an action to compel a return of those duties. You could make it clear by making this imposition of duties mandatory. And it is mandatory if you designate a person or persons to carry out the mandate, but I cannot understand how the mandate can be effective unless the persons are designated who are to carry out the mandate and exercise the power.

Mr. BENNETT: There is another argument and it might as well be made because from another ground altogether this proviso is valueless as it reads. It says: "Provided that if any foreign country imposes." Then it adds the words, "shall be imposed." That means a future action. It does not contemplate what the present position is at all. If you want to be exact about it; if you want me to make an argument which I think, although one is diffident about saying this, could be enforced by a court, the position is simply this, that you have an existing condition, a present duty, and you contemplate a future duty and future action by us. We know what the duty is in the United States at this minute, and the proviso should read: "Provided that, if any foreign country has imposed or imposes a duty in excess," because we are dealing with a future condition. I do not think there is any question about this at all.

Mr. ILSLEY: This is hair-splitting to quite an extent.

Mr. BENNETT: No, not as regards tariffs. In any taxing statute the law is very severe.

Mr. ILSLEY: It is quite clear that we are not referring to action to be taken hereafter by a foreign country in imposing a duty.

[Mr. Cahan.]

Mr. BENNETT: I would say, quite the opposite.

Mr. ILSLEY: Well, suppose I am right, for the sake of argument.

Mr. BENNETT: Yes.

Mr. ILSLEY: The next step which follows is this, that the word "imposed" does not refer to the legislative act at all; it refers to the collection of duty. What it means is that if another country is collecting from us a duty on our goods greater than we are collecting from it, we are to collect that duty. That is what all of us take it to mean.

Mr. CAHAN: But you cannot collect unless the duty is previously imposed by legislative power.

Mr. ILSLEY: This imposes it.

Mr. BENNETT: Well, it is always gratifying to find my Liberal friends making arguments like that. I never expected to live long enough to hear the Minister of National Revenue make the argument he made just now. Just listen to what he says: Duties equivalent thereto shall be imposed. I put it to this committee: Do they know of any way by which a duty can be imposed in this country except by this parliament, either directly or by delegation? It is the duties that are to be imposed, and now I am told: That is all right; we will just write a letter to the collector down there; he will collect the taxes, and that is all there is about it. All I can say is that if a man who paid those taxes came to me, I think I could demonstrate to the court that he had paid them improperly and we could get the money back.

Mr. DUNNING: When doctors disagree of course a poor layman has great difficulty, but I remember my right hon. friend's great objection to countervailing duties, which he mentioned earlier, and I also remember that when he came into office in 1930 certain countervailing provisions were on the statute books. I know he did not like them a bit. I was quite astonished that if they were of no effect he should continue to administer them for five months, in the language here used, because the language used in 1930 was precisely the same as this. I know my right hon. friend wanted to get rid of the provisions, because he did so at the earliest opportunity at a special session of parliament. But I think the fact, that in spite of their not being popular with the government of the day, and that government desiring to get rid of them,