Mr. BENNETT: No. They simply say that if the cost of production in Jugoslavia is \$20 whereas in Canada it is \$24, a certain rate of duty is required to equalize the \$20 with the \$24.

Mr. RALSTON: All of which does not require a judge.

Mr. BENNETT: But a judge is required to ascertain the facts concerning costs of production in Jugoslavia and in Canada.

Mr. RALSTON: That is not a function.

Mr. BENNETT: Yes, it is a function.

Mr. LAPOINTE: Well, it is worse than we thought.

Mr. MACKENZIE KING: I understand my right hon. friend is willing to proceed with some of the other bills in the early part of the evening, before reverting to the one now under consideration.

Mr. BENNETT: At eight o'clock I shall move that the committee rise so that until nine o'clock the house may proceed with some of the other bills.

At six o'clock the committee took recess.

After Recess

The committee resumed at eight o'clock. Progress reported.

ANNUITIES ACT AMENDMENT

Right Hon. R. B. BENNETT (Minister of Finance) moved that the house go into committee on Bill No. 90, to amend the Government Annuities Act.

He said: I may say, Mr. Speaker, that the select committee had the privilege of hearing the superintendent of annuities. There were some questions hon. members were anxious to have answered, and the bill has been reported without amendment. My advice is that there was no division in committee.

Motion agreed to and the house went into committee, Mr. Cowan (Port Arthur), in the chair.

Bill reported, read the third time and passed.

BUSINESS OF THE HOUSE

Right Hon. R. B. BENNETT (Prime Minister): I do not intend proceeding in committee of ways and means until after nine o'clock, so if the house would permit we might take up supply of the Department of National Revenue and get some of those items out of

the way in the meantime. There are two or three items under the Department of Finance of which we might dispose also until the appointed hour. Therefore I move that Mr. Speaker do now leave the chair for the house to resolve itself into committee of supply.

SUPPLY

NATIONAL REVENUE

The house in committee of supply, Mr Cowan (Port Arthur) in the chair.

National Revenue: salaries, \$821,310; contingencies, \$40,000.

Mr. RINFRET: I notice an increase of 23 clerks in the department. Perhaps the minister would explain how that happens.

Hon. E. B. RYCKMAN (Minister of National Revenue): In 1930-31 there were 405 employees, and the salaries amounted to \$777,480, with contingencies of \$60,000, making a total of \$837,480. As my hon, friend has said, for this year the salaries amount to \$820,310 for 428 employees, showing an increase of 23. That increase is made up as follows: In the office of the general executive assistant there is one chief clerk and one stenographer, grade 2. In the laboratory there is one laboratory helper. These services are necessary because of the removal of the laboratory located in the Connaught building and the one on Lyon street to new and larger quarters. The laboratory help is necessary to this branch. In the records branch there are two additional clerks. There is a total in salaries of \$2,100, the reason being that the work has increased to such an extent as to have necessitated these positions. In the statistical branch there is an increase of two clerks, grade 3. These positions have been created in order that a sufficient number of trained officers may be on duty at all times. The statistical branch is the training ground for positions in the checking branch, and owing to so many removals to that branch the efficiency of the statistical section has been some what impaired. New clerks require considerable training before they are able to carry on efficiency. In the translation division there is one extra clerk, grade 4. This position has been provided for an employee who replaces the senior translator when that official is absent. He translates circulars and memoranda and supervises the work of the other stenographers in the branch. In the estimates department there is one clerk, grade 2, this position being due to increased work. In the appraiser's section there are two customs reviewing appraisers, two clerks,