

that the various officers spent on, let us say, sales tax as against customs duties. No attempt has ever been made to do that. The only figures I have assembled have been of a general nature.

Mr. BELL (*Carleton*): I notice there has been a general, if not a very significant rise, over the five-year period. What explanation would there be of the rise from the first figure of 1.61 to the estimate for this year of 1.90?

Mr. SIM: One obvious answer is an increase in our business as evidenced by the revenue collected, which might be one criterion. But I prefer to rely on the number of entries as representing perhaps a truer estimate of the amount of work to be done by the department. In a general way, apart from the general increase in salaries and wages, that I think applies to everyone these days; and also there has been a considerable increase in our business.

Members will recall that 90 per cent of this vote is comprised of salaries so, inadvertently, having in mind what has been happening during the last four or five years, there has been an increased cost because of that.

Mr. BELL (*Carleton*): Generally in a business an increase in business would decrease the cost of collections rather than increase it.

Mr. SIM: Presumably, if we were collecting more money with the same staff that would be the case; but it has not always been possible to have the staff follow closely the rise and fall of business.

The CHAIRMAN: Gentlemen, I think it might be a good thing if perhaps Mr. Sim would file with us the replies to certain questions which were asked on Tuesday.

Mr. SIM: Yes. The member for Ottawa West asked that we table orders by the minister under section 38 of the Customs Act. I am pleased to do so now. I think we have a copy for the member and one for the clerk. These have to do with valuations for duty on paint brushes from the Chinese mainland, with cotton fabric from the same area, and with the duties on cotton sheets, cotton pillow cases, twill or drill, cotton sateen and denim. The last one has to do with unused goods. That was asked by the member for Ottawa West.

The same member asked for information as to the appeals which are now being heard by the tariff board. I have secured this information from the tariff board because it will be remembered it is an appeal body and we have no responsibility for its operations. I am advised by the board they have under consideration at the moment 91 appeals, 80 of which are appeals from decisions of the department, 2 are references by the department—I should revise my first figure; it is 80 and 9. Eighty appeals are awaiting hearing; 9 have been heard and no decision is yet rendered. There are 2 references by the department to the board.

Mr. BELL (*Carleton*): Are these appeals in customs matters solely?

Mr. SIM: And excise.

Mr. BELL (*Carleton*): Some of those are on excise?

Mr. SIM: Yes. The right of appeal is inherent in both acts.

Then the member for Brome-Missisquoi asked if we would furnish a little information about the way dumping duties are applied. With the consent of the chair we could include in the record this very short statement which gives the arithmetic of how dumping duty is assessed under two or three typical conditions.

Then, Mr. Chairman, it might be informative for the committee—although it has not been asked—if at this time we were to distribute an organizational chart so that you would have an idea of the ramifications of the department.