

and 12 per cent added to the present 30 per cent makes a duty of 42 per cent which is now imposed. There should be no misunderstanding about that. Now we come to the other item about which he says he has had applications. If the application is acceded to, the proposal will be to change the rate of discount. Why could not the same power be exercised in the one instance as in the other?—because in the one instance they ship over goods at wholesale prices and then put in a traders' or dealers' discount, the discount they allow to large dealers in their own country, or large wholesale buyers. This discount varies with various factories. The suggestion has been made that this should not be allowed. The effect, of course, would be the same as the effect which has been attained by the use of the regulation referred to.

My submission is this, that if anything of this sort was contemplated, instead of doing it by an indirect method by which the public would not be advised that tariffs were being increased, the government should have faced it like men and increased the tariffs and put them on the statute books of the country rather than do it by that indirect method. I am making that point in all sincerity, because the people of this country have the right to know about these things. Now, in the closing hours of this parliament they see in newspapers coming from the border cities and scattered all over Canada that this method is to be taken to effectuate the same purpose as was attained with respect to furniture. Why was not the tariff on furniture dealt with boldly and bravely and squarely and fairly and honestly in this house, instead of utilizing the Commissioner of Customs for the purpose of increasing by 40 per cent the value for duty on that commodity? That is the question I am putting to the hon. gentleman.

Mr. EULER: I am afraid my hon. friend is waxing indignant about something that does not exist. As far as furniture is concerned, that happened to be a matter of emergency because there were great stocks of furniture which the manufacturers in the United States were attempting to dump into this country. The very same action would follow, so far as the customs department is concerned, if the same conditions obtained in any other line of manufacture.

Mr. BENNETT: Quite so.

Mr. EULER: I am sure my hon. friend does not question the propriety of the department doing that.

[Mr. Bennett.]

Mr. BENNETT: It is the way in which it was done.

Mr. EULER: It is the legal way. My hon. friend knows this, that if goods are coming into this country at a less value than they legally ought to for the purposes of duty, it immediately becomes the duty of the minister, if you like—and I will take responsibility for that—to give instructions that new appraisals be made. That is exactly what was done. My hon. friend may think that on a new appraisal an added appraisal of 40 per cent is too high. That is a matter of opinion. If it is shown to be too high, those who have had to pay those duties will get their refunds, and that is all there is to it.

I should like to add just one further word in regard to the responsibility of the minister. My hon. friend says the minister does not know his business. Perhaps he does not know it quite so well as the hon. leader of the opposition, but he is doing his best. I may say this to him, and he knows it is true because he has had a little experience himself as a minister: no minister in this or any other government could function if he tried to attend to all the little details in his department. I will give him an example. The hon. gentleman was a member of the committee which investigated the customs department four years ago. He was one of those who said—I think I am doing him no injustice when I say this, and he will correct me if I am wrong—that whereas the minister is supposed to pass on all seizures, some five hundred or six hundred of which occur every month, the minister should not do that but should leave it to his deputy.

Mr. BENNETT: No, that was not the way it was put. However, go on and I will deal with it later.

Mr. EULER: Yet under the law the minister, as my hon. friend from Lincoln knows, is supposed to sign every decision on the seizures.

Mr. CHAPLIN: It was impossible.

Mr. EULER: Of course it was impossible, and this particular minister in charge of the customs department divested himself of that authority and gave it to the Commissioner of Customs, which is exactly what the committee desired.

Mr. CHAPLIN: I did that myself.

Mr. EULER: And yet it is well known that the minister has to take responsibility under the law.