

although he himself never even took the trouble to find out whether an appeal lay or whether that letter was worth the paper it was written on. Will my hon. friend tell me that?

Mr. CAHAN: That is an absolutely unfair question.

Mr. JACOBS: Mr. Chairman, I do not wish to rush in where angels fear to tread, but it seems to me there is a misconception here. When the hon. member for Shelburne-Yarmouth (Mr. Ralston) refers to the privy council I understand he is referring to the governor general in council, in other words the cabinet, not to the judicial committee of the privy council. So the question is, has an appeal been taken to the cabinet?

Mr. CAHAN: It has, yes.

Mr. JACOBS: Then it is for the cabinet to decide whether they have jurisdiction or not; that is another matter for the authorities to deal with when they come to it.

Mr. CAHAN: Yes, that decision is pending.

Mr. JACOBS: The difference is between the judicial committee of the privy council, for which I have the greatest respect, and the governor general in council, for whom I also have some respect. But there is a difference. The question then is, can Doon Twines appeal to the cabinet or can they not. I suppose there will be a decision one way or the other by the cabinet. My hon. friend the Minister of National Revenue is a member of that body. So that Doon Twines will be appealing to the governor in council from the decision of the tariff board, that is all there is to it; and it is for the government to say whether they will grant that appeal or not. I think I know pretty well by now what the decision is going to be.

Mr. GUTHRIE: The question will then be decided whether there is an appeal. It is not such an easy question to decide. The wording of the clause cited by my hon. friend, on which he says there is no appeal in this case, is: "as to whether any or what rate of duty is payable." Dumping duty is defined in the interpretation clause as a rate of duty. It is not just as clear as my hon. friend would have us believe, that there is no appeal. I do not say it is clear either way; it is a very doubtful matter, but when the matter does come before the privy council the question whether or not there is an appeal will certainly be decided. If there is an

appeal the matter will be heard on its merits. If there is no appeal, that is the end of it.

Mr. RALSTON: Does my hon. friend suggest that the customs appraisers are going to keep on fixing value for duty purposes in accordance with the minister's order until the privy council—

Mr. GUTHRIE: Yes, and I do not think there will be any unreasonable delay. Sixty days are allowed and there have been about ninety.

Mr. RALSTON: Sixty days allowed for notice.

Mr. GUTHRIE: Yes, for the notice alone, and there have been about ninety.

Mr. RALSTON: But the notice does not hold things up. I do not see the section my hon. friend refers to which prevents the Minister of National Revenue from acting.

Mr. GUTHRIE: I do not think the minister could act until that appeal is decided.

Mr. RALSTON: Is it so that notwithstanding the fact that the tariff board has given a decision the minister will not act on it until some doubtful appeal to the privy council is decided?

Mr. GUTHRIE: If blame is to be attached to anyone, I think the privy council might have acted a little sooner; I grant that, but the facts are as I have stated.

Mr. RALSTON: Well, Mr. Chairman, that is one case. We have it that up to the moment the department has not asked any legal adviser as to whether the Doon Twines appeal is good or not.

Mr. JACOBS: They have asked the tariff board.

Mr. RALSTON: What is the use of the tariff board? Apparently the department are still imposing and insisting upon that fixed value for duty purposes on jute twine.

That was followed by another case, that of the Commercial Twine Company, I think they were the importers. That was brought before the tariff board and heard on January 9, 1934. Will the hon. minister tell me if he had any communication with the tariff board in regard to that case?

Mr. MATTHEWS: We had advice of their decision, and the same point was involved.

Mr. RALSTON: Then I ask the minister if he had any communication with the tariff board with regard to that case before the decision was made.