

principal markets, and value of goods for duty purposes in any case or class of cases, shall, when approved by the minister, be final and conclusive except as otherwise provided in this act.

The legislation before us as drafted does not make any change in that law except that it substitutes the tariff board for the board of customs. You will note, Mr. Speaker, that it is not a final decision. I am not saying that it should not be. I think I would be satisfied if such a tariff board did give a final decision, but its decision is not final until approved by the Minister of National Revenue. Let, therefore, those of us who were perturbed because of the onslaught that was made on the Combines Investigation Act, and at the idea of something novel being done, and at the thought of the rights of the people being taken away, put our minds at rest. There is nothing novel being done. This simply substitutes the tariff board for the board of customs. The good people of this country are not going to lose thereby if a proper tariff board is appointed.

As to the salaries of the board being \$12,000 for the chairman and \$10,000 for each of the other two members, and their appointment being for a ten year period, I believe that the individual judgment of the members of this house will bear me out when I say that you cannot get good men who understand these things, men in whom you have confidence and who will give their time to such important matters as come before the National Revenue department, unless you pay for them. I say now, and it is just as true as I am standing here, that this country has lost money in large amounts because it has not been able to get proper services in its National Revenue department, and I am not reflecting on a single person in the department to-day when I say that. But, oh, how money could be saved to this country by proper business judgment being applied to the collection of revenue! That is one of the things which this country sooner or later will find out. If you offer a position on the board at a salary of \$8,000 to a man for two or three or four years, he will say, "I would have no abiding place and therefore I cannot afford to give up the position I have or the prospect I have of getting some better position." The reason why we seek to have these amounts put in the bill is in order that we may get competent men who understand this business, and who I hope in all things will be impartial in the interests of the country. That is the object of the salaries and the ten year term. Those who would rather

have it partisan, let them have it so. I can understand them because I have listened to that argument before, but as for me I say that it would be much in the interests of the country if we could get a board of three men such as this bill proposes, and have those men give their time unreservedly in the service of this country to better its finances.

Mr. MACKENZIE KING: Will my hon. friend the Minister of National Revenue permit me just another question in reference to the customs board? I do not think he met the point I had in mind and which I stated this afternoon. My point was this, that as the law now stands there is, so I understand, an appeal from the customs board to the governor in council. That appeal is taken away by this bill, or at any rate it does not appear in the bill. I think I did full justice to the right hon. the Prime Minister this afternoon in saying that I understood from his remarks on the resolution he had left that matter open and that there would be opportunity, I assumed, to discuss it in committee. If in committee that appeal is provided for, my objection will be met in most part, but if it is not provided for, may I point out the position in which we on this side of the house are placed should we come into office at any time within the next ten years? So long as hon. gentlemen opposite are in office an appeal from the board of customs to the governor in council means that they have it in their own hands to give their version of the judgment or decision that has been given, and they will undoubtedly do so in accordance with the point of view which they hold. But should a Liberal administration come into office, it would find itself in this position: It would have to accept the position of the board or court which hon. gentlemen opposite have appointed, and there would be no appeal from that court to the governor in council for the final word.

Mr. BENNETT: It is not the governor in council, but the minister.

Mr. RYCKMAN: My right hon. friend has asked me a question. My answer is this: In no respect does this bill, as I have read it, alter the Customs Act, chapter 42 of the revised statutes of 1927, except to substitute a tariff board for the board of customs.

Hon. J. L. RALSTON (Shelburne-Yarmouth): I do not propose at this late hour to take very much of the time of the house, but there is one feature in connection with this bill which has been discussed, and which is referred to in the amendment which has been moved, on which I have such strong