

me nor suggested we had not done anything we should have done. The British authorities are entirely satisfied with the board."

The Minister of Justice said to-night, about half an hour ago, that there had not been any friction, if I too may use that word, between the law officers of the crown and the new tariff board, and that what Mr. Justice Sedgewick is reported in the press to have said was not what he did say. I have read the report and so have many hon. gentlemen in this house and most of the people of Canada; we have all read the remarks attributed to that gentleman, as reported in the next day's press, and I have never seen any correction. Certainly there is a feeling abroad that there has been friction with the tariff board, which was set up by this government last year as a tariff board that was to be different in every way from, and superior to, any other tariff body we have ever had in this country. There is a rumour, and this discussion to-night has confirmed it, judging by the remarks of the Secretary of State and the Minister of Justice. I am not criticizing at all the Minister of National Revenue, because I quite appreciate the fact that he has not been very long in the department, and many of the things criticized to-night happened before he assumed the administration of the department. But as minister of the department he must now bear the responsibility. Now, the tariff board set up under the chairmanship of Mr. Justice Sedgewick should not be interfered with by the law officers of the crown or by the Department of National Revenue or any officer of that department. We were told by the Prime Minister last year, and by other members of the government as well, that this board would be above reproach, and I believe that the setup of the board in its chairman was good—I will not go further than that. He should have a free hand to administer the affairs of the board and should not be interfered with. If there is to be friction between the Department of National Revenue or the law officers of the crown and the tariff board, then the board will be useless in functioning for the benefit of the people of this country, and the sooner this question is cleared up the better.

Mr. MATTHEWS: I hope my hon. friend will allow me to say that there has been no friction whatever at any time between the tariff board and the Department of National Revenue. I wish to emphasize that and to make it clear to the house that since I assumed office there has been no friction whatever between the Department of National Revenue and the tariff board. I consider Mr.

[Mr. Sanderson.]

Justice Sedgewick one of my best personal friends and our relations have been most harmonious in every respect.

Mr. SANDERSON: When the minister says that to his knowledge there has been no friction between the Department of National Revenue and the tariff board, is he speaking altogether of the time since he became minister of that department? Is he confining his remarks to that time?

Mr. MATTHEWS: How could I speak of the time before I took office?

Mr. SANDERSON: Surely the incoming minister has to assume the responsibilities of the office as it was left to him by the former minister. Is there nothing on record of any friction, if we want to continue to use that word, with the tariff board?

Mr. MATTHEWS: There is nothing on record, and so far as I know, my statement of my relations with the chairman of the tariff board and the board itself applies to my predecessor as well.

Mr. SANDERSON: It has been suggested by one of my colleagues that perhaps "disagreement" is better than "friction", and perhaps it is. Has there been any disagreement?

Mr. MATTHEWS: None whatever.

Mr. SANDERSON: I want to ask the minister another question. In his opinion, as the new Minister of National Revenue, are all the newspaper reports and rumours as to disagreement between the department and the tariff board absolutely incorrect?

Mr. MATTHEWS: The impression given by the statements in the press to which my hon. friend has alluded is entirely wrong.

Mr. SANDERSON: And absolutely without foundation?

Mr. MATTHEWS: Without foundation. On one occasion I tried to correct that in the press; I said something that I thought would create the proper impression, but certainly there has been no friction at all between the tariff board and the department.

Mr. VALLANCE: There is a condition that I would like to draw to the attention of the minister. First of all let me ask him a question: How long a time is an importer allowed from the date of importation of goods, to ask for a rebate of duty, for instance, if the goods are spoiled? Let me give a case. I have in my constituency a nursery which at the present time is importing bulbs from Holland.