

Not what value for duty purposes.

—and there is no previous decision upon the question by any competent tribunal, binding throughout Canada, the board of customs—

Which is now the tariff board.

—may declare the rate of duty payable on the class of goods in question, or that such goods are exempt from duty, subject in each case to an appeal within sixty days from date of such declaration, by any person interested, to the governor in council; and any such declaration of the board of customs when approved by the minister after the expiration of sixty days from the date thereof, or any such declaration when made by any order in council upon appeal, shall have force and effect as if the same had been sanctioned by statute.

I presume the minister has looked at the section by this time. I ask him quite frankly, and not as a lawyer: has he the slightest idea that there is an appeal to the privy council from the decision of the tariff board in this Bonar case?

Mr. MATTHEWS: I am informed that there is an appeal.

Mr. RALSTON: I mean that in law there is ground for appeal.

Mr. MATTHEWS: I am not a lawyer.

Mr. RALSTON: Is my hon. friend informed that there is? If so will he tell me who informs him? What law officer of his or of the government informs him that that appeal which is alleged to have been launched by Doon Twines is any good?

Mr. MATTHEWS: I cannot answer as to whether the appeal is any good.

Mr. RALSTON: I am asking if any law officers have advised him that any appeal lies from the tariff board in that case.

Mr. CAHAN: Mr. Chairman, it seems to me that the hon. member is assuming a very equivocal position. If an appeal is launched to the privy council then it certainly is not for the department to determine whether or not that appeal is valid. It is a question for the privy council to decide, whether on the advice of the law officers of the crown or of itself, as to whether that appeal is valid. If an appeal is made, and that appeal is valid, then sixty days must elapse in which that refund could not legally be made. It is for the privy council to decide the question whether it has jurisdiction or not.

Mr. RALSTON: Does my hon. friend really argue seriously that an appeal court is to decide whether there is an appeal to it?

[Mr. Ralston.]

Mr. CAHAN: Certainly. I know of no appeal court that has not to decide time and time again whether an appeal to it is properly launched.

Mr. RALSTON: Suppose some decision were made by the tariff board or some other body and an appeal were launched to the privy council as to whether or not they had jurisdiction under the statute, so long as notice is given to the privy council then everyone would have to stand still until privy council decide?

Mr. CASGRAIN: Stalling for years.

Mr. RALSTON: Surely my hon. friend does not mean it.

Mr. CAHAN: If an appeal has been asserted, I certainly do. Any suggestion to the contrary seems to me to be frivolous.

Mr. RALSTON: I am not going to argue with my hon. friend, who is a much more experienced lawyer than I am. But I put it as a simple proposition that if someone takes a notion to give notice of the launching of an appeal to the privy council on something which is not within the statute at all—

Mr. CAHAN: Who is to say? Are we to take the opinion of the hon. gentleman?

Mr. RALSTON: No, I suggest a method.

Mr. CAHAN: The hon. gentleman is basing his whole argument on his individual opinion as to whether or not the appeal is within the statute.

Mr. RALSTON: I am basing my argument on the fact that this government seems to have taken particular care not to ask the law officers of the crown. I would think that would be the source to which they would go, and the fact that they have not done so plainly shows they know perfectly well that there is no appeal.

Mr. CAHAN: When the appeal comes up they probably will.

Mr. RALSTON: I assure my hon. friend that the appeal will never come up. I will come to the next case to show that. It is simply a case of bluffing and stalling.

Mr. CAHAN: My hon. friend is carried away by his own imagination.

Mr. RALSTON: That will not get me off the track. I am talking about one simple situation; I want to know why the department stood stock still because Doon Twines wrote a letter to the privy council and said: "We want to appeal from that decision",