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majority I have come to the conclusion that the moneys had been quite properly taken. I do not administer the act myself, as I have said; it is administered by several hundred or perhaps several thousand customs officers along the border, who act as agents for the board. Some of them may be arbitrary; that is perhaps inevitable in a situation of this kind.

Mr. Diefenbaker: I was not speaking of the border officials, but of the senior officials of the board.

Mr. Abbott: I think this is a sound provision if you have a foreign exchange control law. I agree with my hon. friend that there should be equal administration of the law, but my experience has been that if a man makes out a case of innocence or inadvertence the money is returned. There may be exceptions to that, but as I say I have seen a great many of these cases over the last two or three years.

Mr. Macdonnell (Greenwood): I am not going to come to the defence of anyone who breaks the law, but I hope we will all remind ourselves of what a fantastic situation it is that our citizens have to be subjected to this sort of treatment at the hands of scores of people, probably not all of whom treat them with that delicate kindness which I am sure the minister would display. I can only hope that he is as distressed as he should be over the situation and that we can count on him to do his best to get rid of it.

Mr. McLure: I want to ask the minister a question; it has to do with the exchange of money, but I do not know whether it comes under his department. A friend phoned me today and said he was in the unfortunate position of having had a friend in New York pass to the great beyond and will him \$25,000 plus a Rolls-Royce, together with other things. He wanted to know about the money coming into Canada, what taxes he would have to pay on it, and so on. Would that come under this department?

Mr. Abbott: I suppose it would, indirectly. We shall be delighted to see the \$25,000 in United States money brought up here. That would be a legacy and would not be subject to any tax in Canada, as far as I am aware. The recipient would be a very lucky man.

Item agreed to.

Administration of various acts and costs of special functions—

92. Expenses of the tariff board, \$109,080.

Mr. Macdonnell (Greenwood): I take it that our very able tariff commissioner is likely to be going to Torquay, and I wonder if the minister would say a few words on the Geneva situation, followed by Annecy and now Torquay, unless he tells me that is a matter for the Minister of Trade and Commerce. should like to know what policy our representatives at Torquay are going to be asked to carry out, because after all that is a matter of very great importance and I think it desirable that we be informed to the greatest possible extent. The hon, member for York West has been pointing out the extent to which we seem to be deliberately making ourselves dependent upon the United States. However pleasant that may be while they have a tremendous boom going on over there, occasionally we must remind ourselves that to a certain extent we are competing with them, and that there are other parts of the world as well. Will the minister say something about that?

Mr. Abbott: I do not know that I can add very much to what I said in my budget speech. I do not want to offend anyone, but may I point out again that the discussion on the estimates usually does not relate to the estimates as such. We deal with matters which are discussed on the budget, and we deal with questions of general policy.

Broadly speaking, in reply to my hon. friend, we are going to Torquay in the same spirit that we went to Geneva and Annecy. We hope it may be possible by mutual concessions to arrive at a lowering of tariff barriers. That is our policy. If I were one of the delegation that is the policy I would try to follow. We are not giving anything away; everything has to be on a reciprocal basis. As has been stated consistently for as long as I have been in the government, our policy is to press for the lowering of trade barriers by reciprocal agreement.

That is pretty general, but I should hope I would not be expected to enter upon a discussion of tariff matters on my estimates. I am sorry to say that I have only another twenty minutes at my disposal. I realize that I shall not be able to finish my estimates, and in a moment I am going to ask that the main estimates stand in order to deal with the flood relief items in the supplementaries.

Item agreed to.

Administration of various acts and costs of special functions—

93. Expenses of the Royal Canadian Mint and the assay office, Vancouver, B.C., and to authorize commitments against future years in the amount of \$200,000, \$864,835.

Mr. Adamson: What happens to the overages at the mint? What does the mint charge now for refining gold?

Mr. Abbott: The amount of overages last year was \$57,607.58, and it goes into the consolidated revenue fund.