

Customs tariff—424. Fire engines and other fire extinguishing machines and complete parts thereof: British preferential tariff, 10 per cent; intermediate tariff, 30 per cent; general tariff, 35 per cent.

Mr. RHODES: I have an amendment to move:

Fire engines and other fire extinguishing machines and chassis for same, complete parts of the foregoing, n.o.p.

It is largely a question of wording.

Mr. RALSTON: Is there any other item that covers fire engines at all?

Mr. RHODES: No.

Mr. RALSTON: To what does the n.o.p. in the amendment refer? Where might it be otherwise provided?

Mr. RHODES: I am advised by the commissioner of tariffs that the words n.o.p. have been inserted for the purpose of ensuring that we do not inadvertently raise the rate upon parts that may already come in under other items of the tariff.

Mr. RALSTON: The n.o.p. would apply to the whole item?

Mr. RHODES: Yes.

Mr. COOTE: What is meant by complete parts?

Mr. RHODES: I am advised by the technical officers that the term, which has been in use for many years, means that the part itself shall be a complete entity and adaptable as a part to the machine for which it is intended to be used and shall not be a part which might be utilized in the construction of some other machine or attached to some other piece of machinery for some other purpose.

Mr. COOTE: There might be two parts to a certain gear on a machine. I do not see how anyone outside the department could tell whether the department would regard the piece being imported as a complete or an incomplete part.

Mr. RHODES: I would not dare attempt to enter into a detailed definition of what constitutes a complete part, but it is a question of administration and the construction which the department shall place upon the words "complete parts." It has been administered for fifty years and involves hundreds of items, but the explanation I originally gave is the one passed on to me by the officials. It is the only explanation I can give. It is merely designed to ensure that the part shall be for the purpose intended, namely, to be used in connection with the particular type of machine

and not to come in, under the guise of a part for that particular machine, to be used for other purposes.

Mr. COOTE: Would a bearing for a wheel on a fire fighting machine be a complete part or not? Occasionally we have complaints from people throughout the country in regard to what they consider are arbitrary rulings of the customs department and they cannot fit them in with the Customs Act as they read it. I thought we might get an explanation from the minister as to precisely what is meant.

Mr. RHODES: I am afraid I cannot give any additional information.

Mr. YOUNG: I understand that the interpretation heretofore given to "complete part" was a part ready to be put on and needing no further processing. The department, however, has lately put on a new interpretation, thereby shutting out parts that should continue to come in under the lower rates.

Mr. RHODES: My attention has not been directed to any change in the method of administration by the department. They administer as many as a hundred items a day, dealing with parts, but so far as I am aware there has been no change in the method of administration.

Mr. YOUNG: The member for Lisgar is not in his place, but he has in his possession at the present time a complaint that a wheel is denied entrance to the country because a certain gear which ordinarily would be attached is not on it. It would appear to me that the wheel is a complete part.

Mr. RHODES: That may be true, but it does not follow that it is a new method of interpretation. I have no doubt that the decision in the individual case is in conformity with the practice of the department running over a period of years. But if my hon. friend has any instance in mind, and if he will be good enough to let me have particulars, I will see that inquiry is made to confirm my belief that the method of administration has not been changed.

Mr. GERSHAW: Can the minister give any further definition of the word machinery; does it just apply to moving parts, or would it include such things as filters and evaporators and diffusers and apparatus of that kind which might be used in a factory?

Mr. RHODES: My information is that the customs now and always have interpreted the word machinery to mean something having moving parts, not something fixed.

Item agreed to.