

to goods entitled to come in under the British preferential tariff. As I say, that was in November, 1932. My information is that notwithstanding that that new act had been passed, the minister in 1933 issued a further order altering the price upwards for duty purposes of jute twine. This was done after the previous act had been repealed and a new act had been passed which did not permit the fixing of value for duty purposes of goods coming under the British preferential tariff. In spite of that new act the minister issued a new order purporting to be under section 43 of the Customs Act. Although section 43 of the Customs Act contained no provision permitting the fixing of value for duty purposes of goods coming under the British preferential tariff, this new order was issued by the minister increasing prices, and so that it may be on the record I will read it:

Department of National Revenue, Canada
Ottawa, 20th May, 1933.

File No. 176762

Supplement to be attached to Appraisers' Bulletin No. 3783.

Note that it is a supplement to the appraiser's bulletin issued in 1931 under the old act, although the old act had been repealed and a new act had been passed, providing that the fixing of value for duty purposes was not to apply to British preference goods.

Jute Twines

It having become apparent that certain importers are circumventing the spirit and intention of Appraisers' Bulletin No. 3783, the Minister of National Revenue, under the authority of section 43 of the Customs Act and Order in Council P.C. 2874, dated the 30th day of November, 1931, has fixed the following minimum values for duty:

	Sterling per lb.	U.S. currency per lb.
Twines made from yarns sometimes known as 1 lea-48 lb. (to include all twines made from 43 lb. yarns and coarser)	4·1d	7·0c
Twines made from yarns sometimes known as 2 lea-24 lb. (to include all twines made from yarns finer than 43 lb. but not finer than 21 lb.)	5·3d	9·0c
Twines made from yarns sometimes known as 3 lea-16 lb. or 4 lea 12 lb. (to include all twines made from yarns finer than 21 lb.)	7d	11·8c

The provisions of section 6 of the Customs Tariff Act to apply, and importations of such twines shipped on consignment, without sale prior to shipment, so as to evade the payment of special duty, to be subject to the same special duty as if the goods had been sold prior to shipment.

[Mr. Ralston.]

Values in accordance with the foregoing are not to apply to importations bona fide purchased on or before this date and in transit to Canada within two weeks thereafter.

Sgd. E.B.R.

On May 20, 1933, Bulletin No. 176762 was issued containing exactly the same value for duty purposes, and signed by R. W. Breadner, commissioner of customs. As I understand the matter, about that time or soon after this firm imported jute twine into Canada and notwithstanding the fact that, under the British preference, under section 43, the goods did not come within the provision permitting the minister to fix a value for duty purposes, a value was placed on those goods, the value provided in the minister's order, after the act had been repealed, and the firm was compelled to pay that duty. Then I understand the firm appealed; they went to the tariff board and the board rendered a decision on November 4, 1933. This decision, which appears in the Canada Gazette, is as follows:

The tariff board sitting on appeals, on the 30th October, 1933, under the provisions of part II of the Tariff Board Act, ruled, on the same date, as hereunder:—

In the matter of appeal No. 19 by Thomas Bonar and Company (Canada) Limited, Montreal, respecting the value for duty purposes of jute twines, that the appeal must be allowed, on the ground that appraiser's bulletin No. 3783 of 3rd December, 1931, ceased to be in effect upon 23-24 George V, chapter VII coming into effect, and, that appraiser's bulletin (supplement A to 3783), dated May 20, 1933, was without jurisdiction and never had any force or effect.

Edgar Bournival,

Registrar of Appeals.

Ottawa, 31st October, 1933.

The minister, I understand, says that Doon Twines Limited appealed from that decision.

Mr. MATTHEWS: Yes.

Mr. RALSTON: When was that appeal made?

Mr. MATTHEWS: It was made shortly after the decision and well within the statutory limit of the time for an appeal.

Mr. RALSTON: Why has that appeal not been heard?

Mr. MATTHEWS: I cannot answer that.

Mr. RALSTON: Can the minister not give me an idea how long it has been before the privy council or how long the appeal has been launched?

Mr. MATTHEWS: I cannot give the date, but it is not long ago; it is some weeks ago.

Mr. RALSTON: Perhaps the Minister of Justice could tell us.