

## Section 16.—Advisory Board on Tariff and Taxation.

The Advisory Board on Tariff and Taxation was created under the terms of P.C. 530 of Apr. 7, 1926, for the purpose of advising the Minister of Finance in regard to tariff, taxation and other related matters.

The duties of the Board are to inquire into and hear representations on all matters pertaining to the tariff and other forms of taxation, as may be directed by the Minister of Finance, and to advise the Minister in regard thereto. The Board is under the jurisdiction of the Minister of Finance and holds meetings whenever this appears to be necessary or desirable, and also whenever required by the Minister of Finance. It is authorized to avail itself of the assistance of the officials of the various Departments, while the Minister of Finance, on the recommendation of the Chairman of the Board, may engage competent persons possessing special knowledge to assist the Board in its investigations.

The Tariff Advisory Board does not take the initiative in tariff investigations nor does it receive applications directly from persons interested in tariff investigations, but deals only with applications referred to it by the Minister of Finance. When such application is referred, a date of public hearing is chosen and notification given through the press and also by mail to those on the Board's mailing list. The applicant may present his case in person or by document or may be represented by counsel; briefs in rebuttal may also be presented and examination and cross-examination follow. The evidence presented is then examined and analysed, and a second and sometimes a third public hearing takes place.

In dealing with any applicant, the Board considers not merely the request of the applicant, but the effect which the granting of that request would have upon related industries and the general tariff structure of the country. Attention is also given to the specific wording of the tariff item, the division or grouping of existing items, the construction of new items and the logical and scientific arrangement of the group or schedule. In dealing with the applications which have come before it, the Board has enjoyed the co-operation of such representative organizations as the Canadian Council of Agriculture, the Canadian Manufacturers' Association, the Consumers' League of Canada and the Canadian Retail Merchants' Association, as well as the press. It has also received assistance from the trade commissioners and consuls of other countries.

Up to the end of 1929 the Board received 156 references from the Minister, and held 194 public hearings.

All hearings take place in the board room in the West Block of the Parliament Buildings, Ottawa.