

## 18.—Race Track Betting in Canada, by Provinces, fiscal year ended Mar. 31, 1936.

Province.	Number of Associations.	Number of Days Racing.	Amounts Wagered.	Pari-Mutuel Receipts Retained.	Prize Money.
			\$	\$	\$
Nova Scotia.....	1	4	5,792	3,359	1,500
Quebec.....	4	56	1,565,744	209,128	119,600
Ontario.....	9	113	13,319,756	1,311,793	528,800
Manitoba.....	2	28	2,025,655	209,833	99,500
Saskatchewan.....	2	12	285,982	45,013	21,750
Alberta.....	5	31	835,354	103,518	60,330
British Columbia.....	4	56	2,913,427	299,468	171,315
<b>Totals.....</b>	<b>27</b>	<b>300</b>	<b>20,951,710</b>	<b>2,182,112</b>	<b>1,002,795</b>

## Section 11.—The Tariff Board.\*

The Tariff Board was constituted by Act of Parliament in 1931 (c. 55, 21-22 Geo. V). It consists of three members, a Chairman, a Vice-Chairman and a member, and a Secretary, all appointed by the Governor in Council.

The constitution and duties of the Board are defined in two parts of the Act of 1931.

Under Part I, the Board makes inquiry into and reports upon any matter on which the Minister of Finance desires information, in relation to any goods which, if brought into Canada or produced in Canada, are subject to or exempt from duties of customs or excise. The investigation into any such matter may include inquiry as to the effect which an increase or decrease of the existing rate of duty upon a given commodity might have upon industry or trade, and the extent to which the consumer is protected from exploitation.

It is also the duty of the Board to inquire into any other matter or thing in relation to the trade or commerce of Canada which the Governor in Council sees fit to refer to the Board for inquiry and report.

The Act provides that reports shall be made to the Minister of Finance, and tabled in the House of Commons. The principal commodities reported on are: wool textiles; boots and shoes; jute yarns and twines; fruits and vegetables; hookless fasteners (zippers); wooden doors; silver-bearing articles (toiletware); dextrines; rabbit skins; brass, copper and nickel-silver commodities; boiler tubes; skelp; coco-mats and mattings; hats and hoods; biscuits; cork boards, slabs and planks; crude petroleum and its derivatives; automotive industry; artificial silk yarns, cotton yarns and fabrics. In the year 1937 reports were made on plastics of all kinds; furniture; steel wool; the automotive industry; certain sporting goods, etc.

Part II of the Act empowers the Board to hear and decide appeals from rulings made by the Department of National Revenue with respect to fair market value of goods for duty purposes, erroneous appraisals, and the rate of duty applicable to any class of goods. Under Order in Council the Board has authority and power, (1) to declare or find with respect to any importation whether any goods are "of a class or kind made or produced in Canada"; (2) to review the value for duty applied by the Customs to new or unused goods under provisions of Sec. 36 of the Customs Act and make its findings with regard thereto; (3) to determine and declare whether any and, if so, what drawback of Customs duty is payable under the provisions of Schedule B of the Customs Tariff. Findings of the Board on Appeals are published in the *Canada Gazette*.

\* Revised by James R. MacGregor, Secretary, Tariff Board.