

## 14.—Race-Track Betting in Canada, by Provinces, fiscal year 1937.

Province.	Associations.	Days Racing.	Amounts Wagered.	Pari-Mutuel Receipts Retained.	Prize Money.
	No.	No.	\$	\$	\$
Nova Scotia.....	1	4	5,598	2,764	1,290
Quebec.....	4	56	1,964,207	189,446	141,400
Ontario.....	3	109	13,536,009	1,389,191	552,955
Manitoba.....	2	28	2,153,351	222,815	109,600
Saskatchewan.....	2	12	289,686	34,100	21,850
Alberta.....	6	37	942,640	112,886	61,350
British Columbia.....	4	56	3,384,296	330,037	166,995
<b>Totals.....</b>	<b>27</b>	<b>302</b>	<b>22,275,787</b>	<b>2,281,339</b>	<b>1,046,440</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 in relation to goods which, if brought into Canada or produced in Canada, are subject to or exempt from duties of customs or excise and on which the Minister of Finance desires information. 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); rabbit skins; brass, copper, and nickel-silver commodities; boiler tubes; skelp; hats and hoods; biscuits; cork boards, slabs, and planks; crude petroleum and its derivatives; artificial silk yarns, cotton yarns and fabrics; plastics of all kinds; steel wool; certain sporting goods, etc. In 1939 reports were made on the radio industry; animal and vegetable oils, fats, and greases; cigars; coke; worsted weaving yarn; cocoa-fibre mats and matting; starches and dextrines; automobiles and furniture.

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 of Appeals are published in the *Canada Gazette*.

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