

### 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 Board makes inquiry into and reports upon any matter in relation to goods that, 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 that 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 in relation to the trade or commerce of Canada that 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.

The Board also hears and decides 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 the 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 Sect. 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.

### Section 12.—Dominion Trade and Industry Commission.†

The Dominion Trade and Industry Commission was constituted by Act of Parliament in 1935 (c. 59, 25-26 Geo. V). It consists of three Commissioners, one of whom is the Chief Commissioner and another the Assistant Chief Commissioner. The Act provides that, for the time being, the members of the Tariff Board (see Sect. 11) shall be the Commissioners, and the Chairman and Vice-Chairman of the Tariff Board shall be the Chief Commissioner and Assistant Chief Commissioner, respectively. The administration of the Act is vested in the Minister of Trade and Commerce.

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

† Revised by James R. MacGregor, Secretary, Dominion Trade and Industry Commission.