

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 and commerce of Canada that the Governor in Council sees fit to refer to the Board for inquiry and report. Usually the references take one of two forms: authority for review of sections of the Customs Tariff relating to an entire industry, or for investigation in respect of specified commodities. Under a provision of the Act reports are tabled in Parliament.

Under the provisions of the Customs Act and the Excise Tax Act, the Tariff Board is authorized to act as a tribunal to hear appeals from rulings of the Department of National Revenue in respect of matters of administration including those of excise taxes, tariff classification, value for duty, and drawback of customs duties. Declarations of the Board on appeals, based on findings of fact, have statutory force and effect with provision for appeal to the Exchequer Court of Canada in the case of decisions under the Customs Act. Tariff references and appeals receive public hearings at which interested parties submit oral statements and written briefs relating to matters under consideration.

Subsection 2.—Tariff Relations with Other Countries

General Agreement on Tariffs and Trade.—Canada is one of 23 countries which became contracting parties to the General Agreement on Tariffs and Trade, negotiated at Geneva, Switzerland, in 1947. The original contracting parties were Australia, Belgium, Brazil, Burma, Canada, Ceylon, Chile, China, Cuba, Czechoslovakia, France, India, Lebanon, Luxembourg, The Netherlands, New Zealand, Norway, Pakistan, Southern Rhodesia, Syria, the Union of South Africa, the United Kingdom and the United States. Ten additional countries applied for accession to the agreement and negotiated with the original members at Ancey, France, in 1949. (See pp. 968-969.)

Pending formal ratification of the General Agreement, the 23 above-mentioned countries put it into provisional application early in 1948. Under this arrangement, they agreed to exchange certain specified tariff concessions, to give one another most-favoured-nation treatment in matters of trade, tariffs, and internal taxation, and to observe certain commercial provisions so far as these are not inconsistent with existing legislation.

The General Agreement on Tariffs and Trade was the result of international negotiations, begun during the War of 1939-45 and continued at London, Geneva, Havana and Ancey, over periods of many months, during the years 1946-49.

In December, 1945, the United States published a set of principles, entitled "Proposals for Expansion of World Trade and Employment". The United Kingdom expressed its agreement "on all important points in these proposals", accepted them as a basis for international discussion and undertook to use its best endeavours to bring such discussions to a successful conclusion. These proposals formed the basis of international discussions at London during October and November, 1946, by a Preparatory Committee, consisting of representatives of Australia, Belgium, Luxembourg, Brazil, Canada, Chile, China, Cuba, Czechoslovakia, France, India, Lebanon, The Netherlands, New Zealand, Norway, the Union of South Africa, the United Kingdom and the United States. As a result of this work, a draft charter for an International Trade Organization was completed at London and published by the United Nations in October, 1946.