

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. 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 on questions of fact are final and conclusive, with provision for appeal on questions of law to the Exchequer Court of Canada. 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 and Trade Arrangements with other Countries, as at June 1, 1953

Canada's tariff arrangements with other countries fall into three main categories: trade agreements with a number of Commonwealth countries; the General Agreement on Tariffs and Trade (GATT); and other agreements and arrangements.

The Commonwealth countries with which Canada has trade agreements are as follows: Australia, British West Indies, Ceylon, Ireland, New Zealand, Union of South Africa, and the United Kingdom and Colonies. These agreements have been modified and supplemented by the GATT. Preferential arrangements are also in force with respect to Southern Rhodesia, India and Pakistan.

Canada exchanges most-favoured-nation treatment with 24 countries under the General Agreement on Tariffs and Trade. The Protocol of Provisional Application of the General Agreement on Tariffs and Trade was signed by Canada on Oct. 30, 1947, and brought the Agreement into force on Jan. 1, 1948.

The GATT is a multilateral trade agreement and the most-favoured-nation rates of duty bound under it apply equally to all signatories. The Agreement consists of three parts: the general provisions related to the schedules of tariff concessions and the exchange of most-favoured-nation treatment; the provisions relating to a code of regulations for conducting international trade; and the administrative provisions of the Agreement.

Under the new system of multilateral tariff negotiations, initiated under the GATT, three conferences have taken place: at Geneva, Switzerland, in 1947; at Annecy, France, in 1949; and at Torquay, England, in 1950-51. The tariff concessions Canada granted and received at the Geneva Conference are described in the 1948-49 Year Book, pp. 875-877, and those negotiated at Annecy are discussed in the 1950 Year Book, pp. 968-970. The Torquay negotiations were discussed in the 1952-53 edition, pp. 996-997. The existing tariff concessions remain in force until Jan. 1, 1954, and thereafter, unless modified in accordance with the terms of the Agreement.

Canada already had most-favoured-nation trade agreements with a number of GATT members prior to the effective date of the General Agreement. These agreements with individual countries continue in force in conjunction with the General Agreement. As an exception, however, the Canada-U.S. Trade Agreement of 1938 is suspended for so long as both countries continue to be contracting parties to GATT.