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 Oct. 1, 1957

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, Ireland, New Zealand, Union of South Africa and the United Kingdom and Colonies. A preferential arrangement is also in force with respect to the Federation of Rhodesia and Nyasaland and preferences are accorded by Canada to India and Pakistan. Tariff relations between Canada and Ceylon, Ghana and the Federation of Malaya are governed by the Canada-United Kingdom agreement. These argeements and arrangements have been modified and supplemented by the GATT. Canada exchanges most-favoured-nation treatment with 34 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 provisionally into force on Jan. 1, 1948.

The GATT is a multilateral trade Agreement providing for scheduled tariff concessions and the exchange of most-favoured-nation treatment among the contracting parties and laying down rules and regulations to govern the conduct of international trade. Under the system of multilateral tariff negotiations initiated under the GATT, four general rounds of negotiations have taken place: at Geneva, Switzerland, in 1947; at Annecy, France, in 1949; at Torquay, England, in 1950-51; and again at Geneva in 1955. The tariff concessions Canada granted and received at the first 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 are discussed in the 1952-53 edition, pp. 996-997. The existing tariff concessions remain in force until Jan. 1, 1958, 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.

Tariff and Trade Arrangements with Commonwealth Countries as at Oct. 1, 1957

Country	Agreement	Principal Terms
AUSTRALIA	Trade Agreement signed July 8, 1931; in force Aug. 3, 1931. GATT effective Jan. 1, 1948.	Agreement includes schedules of tariff rates and exchange of British preferential rates on items not scheduled. May be term- inated on six months notice.
BRITISH WEST INDIES (BA RAMAS, BARBADOS, JAMAICA, LEEWARD AND WINDWARP ISLANDS, TRE NIDAD AND TOBAGO), BERMUDA, BRITISH GUIANA, AND BRITISH HONDURAS.	Trade Agreement signed July 6, 1925, in force Apr. 30, 1927; Canadian notice of termination of Nov. 23, 1938, was replaced by notice of Dec. 27, 1939, which continued the Agreement. The British West Indies (except Jamaica), Bermuda, British Guiana and British Honduras participate in GATT.	tariff preferences. Agreement may be terminated on six months notice.