

purchased, has been produced to the collector, and duly attested as required by this Act."

It is only a change of the reading.

On section 82,

Mr. BOWELL. We have left out the form of oaths, and simply retain that portion of the old law which gave power to the Governor in Council to amend and substitute any new affirmation that may be required in order to carry out the law.

On section 86,

Mr. MITCHELL. This seems to me an extraordinary clause, it reads as follows:—

"No evidence of the value of any goods imported into Canada, or taken out of warehouses for consumption therein, at the place whence and the time when they are to be deemed to have been exported to Canada, contradictory to or at variance with the value stated in the invoice produced to the Collector, with the additions (if any) made to such value by the Bill of entry, shall be received in any court in Canada, on the part of any party except the Crown."

It appears to me that if the matter goes to court, evidence should be received on both sides. I suppose this clause is from the old Act, nevertheless it is of an extraordinary character.

Mr. BOWELL. It is from the old law exactly. It makes the invoice the evidence of the value of the goods.

Mr. MITCHELL. It is a very extraordinary provision to be in any law. If a case was taken into court by the Crown, evidence as to the value of the goods shall be given simply at the option of the Crown.

Mr. BOWELL. The meaning of the clause is very clear. It prevents the giving of evidence of the value of goods at the time of exportation other than that which is contained in the invoice, except on the part of the Crown. That would be quite consistent with the law as it existed prior to the change in 1851, which prevented the possibility of reducing the face of the invoice for duty; but as we have amended that law by allowing deductions to be made from the face of the invoice in case of reduction in the value of the article at the time of exportation, there is no reason why evidence should not be produced to show that fact as well as evidence on the part of the Crown that the goods have risen in value. I quite agree with the remarks of the hon. member for Northumberland, and will consider his suggestion.

Mr. VALIN. Trouble has arisen in Quebec in regard to appraisers. There is one officer there who has been there for many years, and is efficient. But there is now an officer who does not understand the value of goods. Much complaint arises from that fact. The Government should see to it that they have proper appraisers appointed at the Port of Quebec.

Mr. BURPEE (St. John). If the goods remain in warehouse, and the value of the goods should rise, it is not exactly fair to keep the value the same as when warehoused.

Mr. BOWELL. If the hon. member for St. John will look at the clause, he will see that it does not propose to change the value of the goods for duty when in warehouse, the clause reads that:

"No evidence of the value of any goods, at the time they are exported to Canada, though they may be warehoused, shall be considered when he makes the entry on which he has to pay duty."

However, the law provided that if an article was purchased six months before it is exported from any country, and if its value should go up, the value for duty should be considered as the value at the time of exportation. The clause is quite consistent with the old law; but as that law has been amended, it strikes me that the objection taken by the hon. member for Northumberland is a good one.

On section 89,

Mr. BOWELL. This is a change to meet the difficulty we have found when importers of goods, who desire to have them improperly entered, handing certificates over to brokers who know nothing of the transaction. Those brokers would make the necessary affidavits or affirmations, as the case may be, and there was no provision in the law to reach cases when such entries had been improperly made. This clause will meet, to a very great extent, the cases to which I have referred.

On section 90,

Mr. BOWELL. This carries out more clearly the points to which I have referred:

"Such declaration—"

This is the declaration made for entry.

"Shall be kept by the collector, &c. And if there be any—"

This is added:

"Wilfully false statement in such declaration."

The next five or six lines are new.

"The goods shall be liable to seizure and forfeiture in the same manner and with the same effect as if such false statement were contained in the oath, and in the person making such false statement shall be subject to the same penalties, forfeitures and criminal punishments as if he had himself taken the oath and had made such false statement therein; but such written declaration may be dispensed with under the order of the Governor in Council, where it may be deemed advisable, in the interests of commerce, to dispense therewith."

The House will see the object of making this addition to the clause, which is to provide for the very case to which I have called the attention of the Committee: that where a merchant deliberately makes and signs a false certificate, and hands it to an agent or broker, on which the entry is made, he shall be deemed as guilty as if he made the entry himself and had taken the obligations. I will give an illustration: A short time ago an importation of what purported to be vinegar from Germany was entered at the Custom House at Montreal, the importer signed a certificate as to the correctness of the invoice, the broker made the necessary affidavit, and the entry was made. On examination, however, we found that some 400 of these demijohns contained spirits, about £5 above proof. We consulted the law officers of the Crown, and found that it was doubtful whether we had power to punish the importers for signing a false certificate; and in this event we now make the importer just as guilty as if he had gone to the Custom House himself and made the declaration.

On section 91,

Mr. BOWELL. We simply give to the Governor in Council power to prescribe the forms of oath at various times. The same power was contained in the late law; but, as I explained a few moments ago, we have omitted the obligations from the Act, and given the general power to the Governor in Council to adopt any form of declaration.

On section 93,

Mr. BOWELL. The only addition is the word "any" added in the second line, and "the next preceding section" in the thirteenth line.

On section 95,

Mr. BOWELL. The last four lines are new. The Committee will see, I think, the justice and propriety of making this addition. It is often complained that some officers in the Customs exhibit the invoices of one merchant to another; and in order to prevent this—although there is a general order against it, there was no law—we have therefore added these words:

"But in no case shall an invoice be shown to or a copy thereof given to any person other than the said importer, or an officer of Customs, except upon the order or subpoena of a proper court."