Ottawa, Dec. 21, 1914.

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Sir,-

I beg to say that consequent upon the receipt of your letter of the let instant, relative to the case of the Indian, Jones who was charged duty by the Custom Officer at Massett on an engine which he purchased while in Alarka, I beg to say that this Department wrote to the Commissioner of Customs and requested him to kindly arrange to have the amount collected from somes as any on the engine, refunded to him. A reply has been received in which it is stated that under the law as it stands, there is no provision by which the free entry into Canada of this engine could be permitted. The Commissioner of Customs state that the engine is properly dutiable, but that the rate of duty paid have been 201% instead of 30% as collected by the Officer at Massett, and that the latter is being so informed, and is being asked to have a refund claim prepared and submitted to the Department of Customs for the difference between the duty paid at 30% and what should have been paid at 271%. When the Commissioner of Customs is again heard from in this matter, you will be advised.

Your opedient servant,

