

entirely innocent of any complicity in the affair, has yet to shoulder some share of the odium attached to having goods seized for want of being entered.

Shippers enclosing packages should always make a memorandum on the bottom of their own invoice of any such enclosures. Such a memorandum will save a great deal of worry, annoyance and probably loss, as it enables the importer to tell at a glance what goods are in each package. As we said before, although American exporters have been warned time and again about the danger of such absurd ways of shipping goods but few of them pay any regard to it.

The Canadian customs' authorities recognizing the fact that the fault rests mainly with the shippers, have decided in future to enforce the law which enables them to seize all goods not mentioned in the invoice, or any goods that are improperly invoiced for the purpose of evading the payment of the full amount of duty.

This we imagine, is about the most thorough and practical way of bringing such people to their senses, and we are satisfied that when any of these gentlemen once get a package seized and confiscated, they will for ever after that event have a thorough recollection that Canada is a separate country, and has customs' laws which have to be complied with.

If this lesson can be thoroughly learned, by the loss of a fifty or one hundred dollar package of goods, it will probably be cheap enough at the price, and certainly the Canadian importer will have no cause for complaint, seeing that he will be benefitted by its application, and that the consignor will have to foot the bill.

The customs' officials will now be doubly on the alert to detect enclosures, and "such like," and no doubt they will be happy to initiate American exporters at the rate of fifty or one hundred dollars per head into the mysteries of Canadian customs' laws.

We think, however, that prudence should dictate a strict adherence to the customs' laws of this country, and thus at once make it easier for the importer to whom they sell the goods, and safer for themselves.

In order that there should be no misapprehension upon this subject, we give below the full text of the circular referred to, and would merely add, that in all

such matters "a word to the wise is sufficient."

#### CUSTOMS DEPARTMENT,

Ottawa, 6th October, 1882.

Sir,

In consequence of the very frequent discovery of enclosures, which are not noted in the invoice or entry, in packages sent for examination, I am desired by the Minister of Customs to furnish you with the following copy of the fiftieth section of the Customs' Act relating thereto, with instructions to distribute the same generally to all the principal importers of goods at your port, not only for their own information, but that they may communicate the same to their correspondents in foreign countries and in Great Britain, with a view to the future prevention of this most dangerous practice:—

"40 Victoria, chap. 10, sec. 50:

"The Collector shall cause at least one package in every invoice, and at least one package in ten, if there be more than ten in any invoice, and so many as he or any appraiser deems it expedient to examine for the protection of the revenue, to be sent to the warehouse, and there to be opened, examined and appraised,—the packages to be so opened being designated by the Collector; and if any package is found to contain *any goods not mentioned in the invoice, such goods shall be ABSOLUTELY FORFEITED*, and if any goods are found which do not correspond with the description thereof in the invoice, and such omission or non-correspondence appears to have been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any invoice or entry any goods have been undervalued with such intent as aforesaid, or if the oath made with regard to any such invoice or entry is wilfully false in any particular—then, in any of the cases aforesaid, all the packages and goods included or pretended to be included, or which ought to have been included in such invoice or entry, shall be forfeited."

By this it will be seen that the mere fact of an enclosure being found, which was not mentioned in the invoice under which the package under examination was entered, the goods so enclosed are *absolutely forfeited*, and no room is left for the consideration of extenuating circumstances.

I am, Sir

Your obedient servant,

J. JOHNSON,

Commissioner.

#### Selected Matter.

##### "A GOOD FELLOW," AS A GROCER.

Mr. Joseph Brown was as well acquainted and had as many friends, as friends are usually reckoned, in the village in which he lived as any other man in the place. So familiar was he with the townspeople, or rather they with him, that he was commonly known as "Jo Brown." No man was better natured than he, and his assistance was always asked, and never in vain, in any undertaking from a church festival to a Fourth of July celebration which might occur in his little city. If any one was in trouble, Jo would help them in some way, and for doing good deeds to the poor his name was, no doubt, often recorded by that guardian angel which is said to watch over the destinies of each individual.

In fact, Jo was a "good fellow" in the eyes of all the people, and everybody wished him well. So, when he purchased the stock of a retiring grocer and started in business for himself, his friends predicted an unusually successful career for him. He was such a good fellow and had so many acquaintances that he was certain to have a "big trade" from the very start. Jo, no doubt, had about the same opinion of his success, for he was promised trade enough to turn the head of a much less sanguine man than himself; and if goodness in this world is to be rewarded he thought he stood a pretty good chance. He had injured no man as far as he knew, and he might have been of benefit to many, he had cast his bread upon the waters, and now he thought the time had come for the prophetic part to be fulfilled.

And so, with bright visions of coming wealth, poor Jo opened his grocery. We use the adjective poor on purpose; for the revelations which came to him in the course of time were a severe shock to his faith in human nature, for a half-dozen *dead beats* in a town is sufficient almost to bring every man, woman, and child under a cloud of suspicion. But to return to our story. Sure enough, Jo had a big trade from the very first morning he opened. It seemed as though every inhabitant in the surrounding country was among his customers. Men would come in with a hearty "Hello Joe, glad to see you in business," though he had little recollection of seeing their faces before. But of course it must be all right, so their orders would be duly taken.