

paid for the goods, and is, therefore, a fraudulent invoice, the presentation of which, if its fraudulent character were established, would cause the forfeiture of all the goods. Inasmuch, however, as the whole system of appraisement is, within the terms of the Act itself, simply to protect "the fair trader from fraud by under-valuation," it is perfectly clear that it was never intended to go behind an honest invoice to ascertain the value of goods.

*Minister*

Although, looking at the Act in all its clauses, we arrive at this conclusion, and although it is evident that the Acting Collector of Customs, Mr. Campbell, took the same view, there is no doubt that a different principle has governed the conduct of the Custom House Officials at this port. For this reason, it is to be hoped that the law will be so amended as to remove from it all ambiguity. To impose a penalty upon a merchant for no other reason than that he had been fortunate enough to buy his goods at a low price, to make his doing so, and presenting the actual invoice of prices paid for them, "a fraudulent under-valuation" to be punished by heavy penalties, is surely most extraordinary legislation. The distinction between cash invoices, and invoices according to the custom of the trade for credit, is one, the reasonableness of which may be apparent enough. It is a protection to weaker against stronger houses, and it encourages trade by preventing monopoly. But to say that the ordinary business energy which watches the market, and secures purchases on the best terms, is to be thus punished, is to lay down a doctrine that ought not for one moment to remain embodied in the legislation of the country.