

which they decide what the fair market value of the goods are, when instructions, through the Commissioner, are sent to the different collectors and appraisers. As to the case to which my honorable friend referred, particularly the crockery case, that of his friend, who considered himself aggrieved, I may say that with neither of the cases of detention of goods, whether in Montreal or Toronto, had the Board of Appraisers anything whatever to do, until the seizure had been made and the report submitted to the department in Ottawa, upon which they were asked to ascertain whether the invoices presented were correct, and whether there had been undervaluation. After the investigation instructions were given to the officers to act in accordance with the law in that particular case. In the Montreal case, when it was represented to me that the party was a stranger in the country, and, through ignorance of the law, had allowed the time to elapse, which gave us the right to claim the value of the goods, I stated that no advantage should be taken of him. Two experts were appointed, and they raised the value of the goods to such an extent that, under the law, we were compelled to impose the penalty of 50 per cent. of the duties, additional. When the papers come down, I am convinced that any gentleman who reads them will acquit the appraisers and collector at Montreal, and the Board in this city, of any intention to do wrong, and will say, on the contrary, that they did, under the law, precisely their duty and nothing more.

Mr. CASEY. I did not allude to that case, or find any fault with it whatever.

Mr. BOWELL. The hon. gentleman referred to it as that of a friend of his.

Mr. CASEY. It was a similar case; the same person, but another case.

Mr. BOWELL. I will come to that in a moment. He said there were two occasions on which this gentleman was interfered with and harassed in the importation of certain qualities of goods. The hon. gentleman acknowledged that, when this entry was made in Toronto, the invoice was not such as to enable the appraiser to judge of the quantity or the quality of the goods, that were detained. It was, if I may use the expression, a sort of lump invoice, so many crates at a certain rate. The appraiser at Toronto asked the opinion of those who were well acquainted with the prices of such articles, gentlemen who had been in the habit of buying from the same firms in England, and they told him that no doubt the price as given for the quantity represented in the memorandum was much below the market value, and upon that the appraiser detained the goods. He did not seize them, if my memory serves me right.

Mr. CASEY. Yes, they were seized.

Mr. BOWELL. He detained them anyway, and the matter was reported to the department in Ottawa. As soon as it was received there, the same mode of proceeding was gone through as in the other case, with the exception of the appraisement. They were instructed to ascertain, by personal inspection, the quality of the goods, and to decide whether the appraisers were really justified in retaining them, or whether the circumstances would justify the giving up of the goods. The department in that case took the only course open to it, that was to ascertain the quality of the goods and the prices at which they were entered, to see whether they were correct. My impression is, that after a full investigation, I ordered them to be given up at the prices at which they were entered. The hon. gentleman is altogether mistaken when he says that any extraordinary powers are given to any of the officers who, he says, are irresponsible. All officers are responsible to the department, including the Board of Appraisers, and the political head of the department is responsible for their action. I do not desire the hon.

gentleman, or the country, to understand that the Government desires to shirk the responsibility in any way of the actions of their officers; but if it be pointed out by merchants, or by any gentleman in this House, that these officers have gone beyond their duty, then it will be the duty of the department, and of the head of the department particularly, to see that they are removed. I may say that any gentleman who has had anything to do with the administration of the Customs must be aware that the appraisement of goods is a very difficult branch of the department. Appraisers have a difficult duty to perform, and I can appeal to my predecessor that when we are having constantly false invoices presented to us by various classes of dealers—I do not say the established merchants of the country—but when we find manufacturers in foreign countries sending their goods here at a much lower valuation than they sell them for in their own country, when they write to the department confessing their ignorance of the law, but expressing their determination to have their entries made upon certain prices, any one will see how great are the difficulties with which that department has to deal. The hon. gentleman says, it is the administration of the law; that, during the late Government, few faults were found in connection with this matter. If my recollection serves me right, for five years while I was sitting on that side of the House, upon every occasion when the Tariff was discussed, or any question came up involving the administration of the Customs law, the constant complaint was that the law was not enforced, that a system of undervaluation was constantly going on from one end of the country to the other. So convinced of that fact was the late Minister of Customs, that, year after year, and almost month after month, he was constantly sending out circulars to different ports, calling their attention to the fact that certain articles were being entered at an under-valuation, and that they must add to the invoice price 20, 30, and even as high as 50 per cent. I have in my hand a large number of those circulars that were being constantly sent out. Now, the only difference between the administration of the law by the late Government and the present Government is this: the late Minister constantly issued these circulars; the appraisers in the different ports in the country not having any one to whom they could apply to furnish them with the value of the goods, were not in the same position to carry out the law as they are at the present moment. Circulars would be issued probably, calling attention in some port to the fact that an article had been imported into different parts of the country at 25 or 50 per cent. less than its value, and to keep watch upon that particular article. I do not say the appraisers did not do their duty as far as they could do it; but the moment a circumstance of that kind is brought under the notice of the department now, the Board of Appraisers will at once set to work and ascertain the fair market value of that article in the different markets of whatever country it may be imported from, and the different appraisers and collectors throughout the Dominion are at once made acquainted with the fact. I think it is quite right it should be so, because it protects the honest merchant and the man who will not resort to trickery to defraud the revenue. I will mention one or two articles as an illustration. Scythes, for instance, were entered into this country at six dollars per dozen as the selling price, and the importer wrote to the Government to that effect. In the United States the price was eight dollars and a half per dozen. The importer objected to the extra two dollars and a half being added to the invoice price, because, said he the six dollars per dozen is the price in the United States, for export. It is no matter of the Government what price may be paid for the article in the United States, the merchant or manufacturer may give his goods if he pleases; but what the Government has to do is to see that the price for duty is the price at which he sells that article in the United States