

United States, or by transit from any other country through the United States, whether by sea or otherwise, at a rate of one-tenth of one per cent. on the invoice value thereof."

Hon. Mr. CAMPBELL said the amendment would do away with the objection raised by the honorable member for Ottawa, but it would not meet the objection raised by the honorable member from Montreal.

Hon. Mr. PELLETIER said he did not deny it was the intention of the bill to enable the Commission to make all goods that arrived at Quebec liable to those duties.

Hon. Mr. FERRIER could understand how goods that came down through the canals to that port should be subject to those dues as they came into the harbor, but he could not see why the goods brought in by rail, having nothing to do with the harbor, should have to pay them.

Hon. Mr. PENNY said it seemed to him somebody had to pay the expenses of the harbor, and if the people of Quebec chose to do it in this way they had a perfect right to do so.

Hon. Mr. PELLETIER said the change would make a difference of \$1,600 only in the revenue of the harbor.

The clause was adopted.

On the 6th clause,

Hon. Mr. MILLER moved an amendment providing that the by-laws of the Commission shall be subject to the approval of the Governor in Council.

The amendment was accepted and the clause, as amended, was agreed to.

After some slight debate the bill was reported with amendments, which were ordered to be taken into consideration at the next sitting of the House.

ORDNANCE AND ADMIRALTY LANDS.

Hon. Mr. SCOTT moved the second reading of the bill respecting certain ordnance and admiralty lands in the provinces of Ontario and Quebec. He said when the ordnance lands were transferred to Canada, a few years ago, the first schedule vested in the Minister of War, such properties as were thought proper for military purposes. Subsequently they were handed over to the Canadian Government, but no legislation took place on the subject. The lands included in the second schedule were vested in the Crown for the Government of Canada. This Act proposed that instead of the ordnance lands being vested in the Secretary of State for War, they should be vested in Her Majesty for the use and purposes of Canada.

Hon. Mr. CAMPBELL enquired whether this bill affected the lands in the neighbor-

hood of Kingston, in the vicinity of Fort Henry?

Hon. Mr. SCOTT—Yes.

Hon. Mr. CAMPBELL said he happened to know that persons had been in occupation of small pieces of this land for many years, and had made improvements on them, not of much value to other persons, but of considerable importance to those who made them. He hoped those lands would not be sold by auction without some settlement being made for the improvements.

Hon. Mr. SCOTT said in the transfer of ordnance lands, although no provision was made to protect parties who might be in occupation, the Government had always given due consideration to every substantial claim that was made out.

Hon. Mr. CAMPBELL said the provision in this bill was compulsory, that the Government shall sell by auction.

Hon. Mr. SCOTT said these lands were entirely different from the ordinary Crown lands of the country. They were to be applied to the keeping up of the military defence of the country, and there was such a limitation attached to ordnance lands that the generous policy adopted towards the ordinary lands of the country could not be followed in this case. His own experience had been, however, that whenever a case was made out of a person holding occupation by authority his rights were duly considered.

The bill was read a second time.

THE FINANCIAL YEAR.

Hon. Mr. SCOTT moved the second reading of the bill to amend the Act 31st Victoria, chapter five, intituled: "An Act respecting the collection and management of the revenue and auditing Public Accounts and the liability of public accountants." He said the object of this bill was to make a change in the fiscal year. The time proposed in the bill for the closing of the fiscal year was the 31st of March, but he intended, when the House went into committee, to extend the period one month later, so that the financial year would close on the 30th of April. The necessity for this change was owing to this fact: honorable gentlemen were aware the practice had been to keep the public accounts open for three months at least, the balances being carried over until the 1st of October; consequently the public accounts could not really be made up until November, and before they were audited and printed there was the greatest difficulty in getting them ready for the meeting of Parliament. Very many mistakes arose in consequence of the accounts being made up so hastily. It was,