

into the country, and the minister of Customs collects these duties.

The law provides that the master of every vessel entering any port in Canada shall proceed, without delay, to the customs house for the port, and there make a report in writing of the arrival of such vessel, giving full particulars of everything on board. In like manner no vessel can leave port without a clearance from the collector of customs. The collector of customs collects the duty on the goods thus imported, and deposits it in a duly authorized bank to the credit of the minister of Finance, where it forms part of the Consolidated Revenue Fund of Canada.

The collectors are assisted by a staff of officials varying in number with the size and importance of the port. There are sub-collectors, appraisers, preventive officers, examining officers, landing waiters and gaugers, besides the necessary number of clerks. Their duty is to ensure an honest collection of the revenue.

There is a Board of Customs which sits at Ottawa, under the chairmanship of the commissioner (who is the deputy head of the department). It is the duty of this board to interpret difficult points in connection with the tariff, and also to hear and decide appeals from the decisions of collectors and appraisers. The minister of Customs has the power under the act to make refunds of duties overpaid, or paid in mistake, at his discretion, but he has no authority to remit duties payable by law. Such remission can only be made by the governor in council, upon the recommendation of the Treasury Board.

The bonding system at present existing between the United States and Canada appears to have had its origin and early growth in reciprocal arrangements between the two countries providing for the passing and repassing of the frontier by traders and Indians of both countries. The completion of the canal system of Canada in 1845, and the opening of the Grand Trunk Railway to Portland in 1853, demonstrated to both peoples that the shortest, cheapest and most convenient transport routes could only be secured by using both countries. On December 4, 1856, the Canadian