

Act, but these instructions to the officers are not. That is a circular, and I would also like to add that at the same time warning notices on cardboard and later on on metal were prepared and put up at border points in Canada, on ferry boats, international bridges and everywhere else, to warn the people.

Hon. Mr. BOIVIN: You have filed a copy of these instructions. I suppose there is no objection to that.

Hon. Mr. BENNETT: Oh no. The clerk had better mark that chain of responsibility Exhibit, 1, and the circular as Exhibit, 2. There is no necessity of marking the office consolidation, because that is a statute. If the witness can supply each member of the committee with a copy of that it will be a great convenience.

By Hon Mr. Boivin:

Before this last amendment to the law and at present in connection with goods of a value of under \$200, to go back to my question, seizure can be disposed of by a forfeiture of the goods, by the imposition of a penalty of the duty paid value. Sometimes that is done?—A. Yes sir.

Q. Sometimes a penalty equal to double duty?—A. Yes.

Q. And sometimes single duty—that is to say, duty and sales tax?—is accepted by the minister, depending always of course upon the defence. When I say by the minister, I mean of course by the officials also who prepare the decision. Is that right?—A. You are speaking of at the present time or back a year?

Q. I am speaking of the general custom which has existed in the department say for the last ten years.—A. Yes, releases on payment of duty sometimes.

Q. Sometimes on payment of duty; sometimes on payment of double duty; sometimes on payment of duty paid value; sometimes goods are confiscated, and so on?—A. Yes, sir.

Q. Sometimes confiscated and destroyed?—A. Yes sir.

By Hon. Mr. Bennett:

Q. Sometimes prosecutions?—A. No prosecutions, in my memory, until the last amendment to the Act.

By Hon. Mr. Boivin:

Q. And no prosecutions since the Act except in cases where the value of the goods was over \$200, in your memory, offhand?—A. Since the Act?

Q. Yes. Have any prosecutions been taken for the importation of goods under \$200 in value since this new amendment to the Act?—A. I think so. Mr. Blair will bear me out in that, perhaps. In cases of cigarettes, I think sometimes where the value is very small, we sometimes prosecute.

By Hon. Mr. Stevens:

Q. How many prosecutions under section 219 as amended in 1925?—A. It is not possible for me to say, but I would think six or seven. Mr. Blair could tell you better, perhaps.

Q. Under the amended Act?—A. Under the amended Act.

By Hon. Mr. Boivin:

Q. You could give the exact information by referring to the files?—A. Absolutely.

Q. Would you be willing, Mr. Farrow, to refer to the files and give us that information when you are again called as a witness?—A. Yes, but I just want to say one thing in connection with that, that if the members of the committee