

jections which were made from this side of the house to some of the clauses of Bill No. 51, if we are going to have a marketing bill my conviction is that wheat should be included in that bill.

Mr. LAPOINTE: I desire to urge the same thing. I am opposed to the bill, but if it is going to go on the statute books I think that wheat should be included as well as other farm products.

Motion agreed to.

EXCISE ACT AMENDMENT

NON-CONCURRENCE IN SENATE AMENDMENTS

Hon. R. C. MATTHEWS (Minister of National Revenue) moved:

That a message be sent to the Senate to acquaint Their Honours that this house disagrees with their amendments to Bill No. 89, an act to amend and consolidate the Excise Act, for the following reason, namely:

That the said amendments do not fully assure protection to the revenues of the crown. And that the clerk of the house do carry the said message to the Senate.

He said: In making this motion, I would like to say that in my opinion the effect of the amendment made by the Senate would be to give to the owner, and not only to the owner but also to anyone who holds a mortgage, charge or lien upon a vehicle or thing seized as forfeit to the crown for a breach of this act the statutory right to have the forfeiture set aside in his favour. It may appear to be a hardship that an owner or lien holder should lose his property or his interest in a seized vehicle because the vehicle has been put to an illegal use by somebody else, but it has been found from long experience that in the enforcement of revenue laws and laws for the protection of public property it is necessary to have some such principle recognized. It is recognized in other acts of this parliament, for example, the Customs Act, the Fisheries Act, the Fisheries Protection Act, and the Opium and Narcotic Drugs Act. It is also, I am informed, the law in Great Britain and in most, if not all, of our own provinces. The remedy for hard cases is administrative remission which can always be arranged when it appears to be in the public interest. It is felt that the principle embodied in the proposed amendment should not be accepted by this house. It would be giving notice to all concerned that a vehicle owned by somebody else or subject to a lien can be used for illegal purposes with complete impunity.

Hon. CHARLES STEWART (West Edmonton): Mr. Speaker, despite all that the min-

ister has said, if the vehicle of an innocent party happens to be used by a third party and a seizure is made of the vehicle the only way in which the owner can recover his property is through the leniency of the departmental officials themselves or by an action in the exchequer court, and my hon. friend the minister knows full well that the exchequer court sits very seldom in the outlying provinces. All that this amendment which has been made by the Senate does is to ensure that action may be taken in a superior court—

Mr. BENNETT: It is much more than that.

Mr. STEWART (Edmonton): Let me put it this way, that action may be taken in the courts of the province in which the seizure is made.

Mr. BENNETT: That is not the matter about which the difficulty arises at all.

Mr. STEWART (West Edmonton): Surely some protection should be given to an absolutely innocent party. From the statement of the minister himself, I gather that no attention is being paid to that matter.

Mr. BENNETT: Oh, yes.

Mr. STEWART (West Edmonton): I fail to discover it. I have a case in mind which happened in Saskatchewan. Before going away a father left explicit directions that his automobile should not be used by his son. In some way the son secured a key to the car and took it out. Along with some of his friends or with those who happened to go with him, a bottle of liquor was found in the car by the mounted police. This happened four years ago and up to date the father has not been able to recover possession of his car which is still in the hands of the department through the agency of the mounted police. Moreover, before he can take action in the exchequer court he must deposit \$400. That court sits in the western provinces when there is business for it; there has been no sitting and there is not likely to be a sitting. All this has been permissible under the provisions of the Excise Act. While I am in sympathy with every facility being given to the officers of the department to take action, nevertheless there are cases of extreme hardship about which something could be done. As far as I am concerned, I do not see anything sinister in the proposal of the Senate to remedy this evil. It is an evil and it is most unfair. Surely the crown does not want to take undue advantage of a private citizen, and that is what is happening under the provisions of