

A CUSTOMS BOARD.

THE sub-committee of the Montreal Board of Trade appointed to deal with the subject of tariff decisions has drawn up a form of petition, asking the Governor-in-Council to appoint a Board of Experts to secure uniformity in the application of the tariff.

This is a definite move in favor of a uniform tariff, which THE DRY GOODS REVIEW has been agitating for over a year and a half, and which means more to the internal commerce of this country than a great many reforms which make more stir. It means that business men at one port of entry will be certain that they are paying the same rates as those who enter at other ports.

The business men in Montreal and elsewhere were for some time apathetic on the subject, and contented themselves with occasional mutterings against unequal and contradictory rulings from the department. Now, however, the Board of Trade at Montreal is awakening to the importance of the reform, and the petition drawn up is to be sent to the other commercial bodies of the Dominion for joint signature. Montreal and Toronto, as the largest importing centres of Canada, may justly take the lead in this agitation, but the trade everywhere are directly concerned in removing the present inequalities.

Controller Wallace has since his appointment done his best by the system of checking to remedy the grievance of the trade, but no expedient can be so satisfactory as a permanent court which will at once enforce uniformity and act as expert judges on disputes between the importers and the authorities.

For years back the growing unpopularity of the tariff as a revenue-raising institution may be traced to the anomalies allowed to exist in its administration. The best merchants in Canada have had reason to feel disgust and annoyance at the way the Customs law was enforced. In fact, to some minds the suspicion was natural that there were officials in the department who wanted to make the tariff as oppressive and obnoxious as possible.

A court of appeal would relieve this strain, and merchants everywhere should see that the Montreal petition is largely signed, and that the reform so often advocated in these columns is dealt with at the present session of Parliament. The question is not so intricate that it cannot be promptly and adequately dealt with this year.

The following is a copy of the suggestions that head a petition which the Montreal Board of Trade is now circulating for signature, as above mentioned:

To the Honorable the House of Commons of the Dominion of Canada, in Parliament assembled:

The petition of the undersigned merchants, importers and manufacturers of the city of Montreal,

Humbly Sheweth. That your petitioners suffer from want of uniformity in the application of the tariff, and from the circumstance that there is no satisfactory recourse or remedy in matters of dispute as to classification for duty, value for duty, or in cases where Customs officials inflict injustice upon importers by erroneous and arbitrary rulings;

That your petitioners believe that these grievances could be removed by the establishment by Parliament of a Board of Experts, with power to deal with all questions and disputes between Collectors of Customs and importers, as to rates of duty or classification, and as to value for duty; also, to act as a Board of Reference in matters of seizures, to the end that the technical facts of a case may be established prior to publicity, and with a view to avoiding practical injustice through error or

precipitate action of irresponsible employes in the Customs service;

That your petitioners suggest, with respect to the establishment of such a Board of Experts:

That it shall consist of five members, being one for each of the principal branches of trade, as follows: (1) Dry goods; (2) hardware, oils, paints, etc.; (3) drugs, chemicals, fancy goods, stationery and jewelry; (4) groceries, provisions and fruits; (5) leather and shoe-findings;

That appointments be made on the basis of competence for the office;

That sufficient remuneration be given to secure men technically competent and with business experience, so that the Board would enjoy the confidence of merchants;

That the Board be empowered to administer oaths and subpoena witnesses;

That the Board's decisions be published periodically and sent to Collectors of Customs and Boards of Trade throughout the Dominion, which would promote uniformity as to classification and value for duty; and

That both the Government and importers should have the right of appeal from the Board's decision to the Exchequer Court;

That such a Board of Experts has for some years been in operation in the United States, where it appears to have well fulfilled its purpose of insuring to the Government the full Customs revenue intended by the Customs Act, of securing uniformity in valuation for duty, and of affording satisfaction to importers;

Wherefore your petitioners do pray your honorable House to enact legislation for the establishment of a Board of Customs Experts, as hereinbefore suggested, and so relieve them and importers generally from the serious disabilities now suffered by reason of lack of uniformity in the administration of the tariff;

And your petitioners, as in duty bound, will ever pray

THE SHIRT INDUSTRY.

THE manufacture of shirts is an important branch of our textile industries, and Montreal is the great centre of this trade in Canada, the largest shirt manufacturing concerns being situated there. Among them are Messrs. Tooke Bros., A. H. Sims & Co., Skelton Bros., Standard Shirt Company, M. L. Schloman, Montreal Shirt Co., R. C. Wilkins, and some others whose names we cannot at the moment recall.

The two former are the pioneer houses in the trade, having an existence going back over twenty years; while Messrs. Skelton Bros. are not much younger. According to the census returns, there is almost \$1,500,000 invested in the shirt business, with an output of over \$2,500,000, while over \$600,000 is annually expended in wages. Of these sums Montreal contributes the major share, for these firms combined must represent a capital well over the half-million point. A visit to these establishments is a revelation on the subject of the subdivision of labor. Nearly all have their own laundry attached, where they can wash over 60 dozen shirts a week each and 400 dozen collars, these laundries being kept going on all the year round on the manufactured goods turned out. It is calculated that the Montreal establishments can cut 4,000 dozen shirts a week, and from 8,000 to 12,000 dozen collars. Their daily ironing represents probably 600 dozen shirts and 2,000 dozen collars, one of them having ironed as many as 1,000 dozen collars in a single day. Most of them manufacture the shirts completely on the premises, that is, they don't adopt the pernicious system of sweating out their work, and they are capable of turning out 400 to 600 dozen shirts per day in this department of their work. These