and statements to prove the correctness of the invoice. These affidavits and statements were absolutely refused by the Customs authorities, who told him they did not want any explanation from him. My friend did not choose to ask for an appraisement, knowing that he had no chance under the law to establish his case before the appraisers, as any two rivals in the trade, at Toronto, might be chosen, who would value those goods at any figure they pleased. He took the other course, of consulting a legal gentleman, who instituted legal proceedings. The next proceeding of the authorities at Toronto, was to call in a man to appraise those goods, to get him to value them in a quite informal way-informal transactions between Government and individuals seem to be of frequent occurrence-and that opinion as to their value the Customs authorities accepted. When it became clear that my friend mount fight, that he was going to prosecute his claim for restitution of the goods to the furthest point, the Customs authorities agreed to give up the goods on the receipt from him of the same sort of affidavit they had before refused to accept. A short time after, an invoice of similar goods was entered at the same port, and, whatever was the reason, whether the officials did not care to make any trouble this time, or not, I cannot say, but they were so thoroughly satisfied of the honesty of the importer in question that they sent word down to the Grand Trunk warehouse to deliver these goods, without examination, on the word of my friend. It matters not whether the authorities were satisfied of his honesty, or were afraid of raising a disturbance, the practical result was the same. It proved that these goods should have been passed through the Customs in the first instance, instead of being detained on mere suspicion, and without listening to any explanation, thus putting my friend to serious inconvenience, and almost preventing his obtaining a store and settling in the town. The Customs authorities have, of course, the power in law to appoint appraisers, but have no right to do so except under the terms of the Act, and not in the peculiar manner adopted by them. It would appear that the rival merchants chosen to examine these goods made statements to the Government organ in Toronto, that the goods were a poor lot indeed, that they had not been over valued but undervalued, and that the importer was only a crockery pedler. I suppose this information came from the crockery merchants appointed, because it could not have come from the Customs department; but in any case, the injustice done my friend by that unfair criticism flowed directly from the peculiar course taken by the Customs authorities. I do not intend to throw the blame of all this entirely on the Customs authorities at that port. I have no doubt they were acting under directions of the Customs department here, and it is to obtain the important facts in this case, as well as in others, that I ask for the information called for by my motion. I need not go into any further instances. I will simply summarise the drift of my argument: that the Customs department of this country has extraordinary powers under the law; that these powers are exercised by the employees of the department, who are not persons directly responsible to this House; that these powers virtually confer upon those employees the power of taxation, which is a power that should belong only to this House; that while the administration of these laws was managed by an Administration which only looked for a revenue from the Customs, the operation of these laws did not call for any special comment; but when the administration came into the hands of a Government who looked upon the operation of the Act as a means of protection, the operation became oppressive. Certain importers were favored at the expense of others; new importers were hardly treated as compared with old established importers, Mr. CASEY.

as will enable the House to understand the whole case The hon gentleman added that he would trust the hon. Minister to bring down the full papers, and he was bound to say that in every case of which he had been personally cognizant of the hon. gentleman's action, he has shown himself personally inclined to interpret the law in a liberal and proper spirit,

Mr. JONES suggested that the motion should be amended so as to cover cases in which goods had been sold and invoices allowed to be amended.

Mr. BOWELL said the Government had no possible objection to bringing down all the papers, but he suggested that the motion should be amended by adding the words "cases in which application was made for appraisement and the result of such appraisement." There were many cases brought before the department where applications were made for appraisement after the goods had been seized for undervaluation, and it was in the power of the Minister of that department to say whether that should be conceded or not. The hon, member had no doubt, in his mind's eye, a case similar to the one which he (Mr. Bowell) had referred.

It being six o'clock, the Speaker left the Chair.

AFTER RECESS.

It is not my intention to enter into Mr. BOWELL. any full discussion of the extraordinary powers to which the hon. gentleman (Mr. Casey) referred as given to the collectors and other officers of the Customs Department. have simply to remark that that hon, gentleman is equally responsible with any other member of the House, during the late Administration, for the law now on the Statutebook, and for the powers which, to use his own language, give the "right of taxation" to appraisers, irresponsible in their character. Any hon, gentleman who will take the trouble to look at the law, will not come to the conclusion that appraisers have any such powers as they are accused of exercising. Their powers are very simple: to ascertain as correctly as possible the fair market value of any article imported in the principal markets of the countries in which they were bought; and if they find the invoices lower than that fair market value, it becomes their duty, under the law, to compel the importer to raise the prices given in the invoice for duty. This is the duty imposed by the law, which resembles all the Customs laws that have come under my notice. The powers used in the neighboring Republic, in carrying out the Customs law, are much greater than those exercised in Canada; and I venture the assertion that very few offenders against the law on the other side the line escape so easily as offenders on our side. The duy of the Board of Appraisers is not what is supposed by the member for West Elgin (Mr. Casey). They have not any more power under the law than any other clerk in the department. When an appropriation was asked in the House, for the establishment of a Board of Appraisers, to secure uniformity of valuation in all parts of the Dominion, and prevent the entry of goods at less than their value, it met with the general approval of the House, there being, if I recollect right, not a discenting voice. Honest merchants who had suffered from the dishonest undervaluation of imports by rivals, were gratified at the proposal to appoint as appraisers gentlemen who had been in trade, and were acquainted with the value of the different articles imported. The only point to which I shall now refer is, the manner in which they have performed the very onerous and responsible duties imposed upon them. Their particular duty has been to ascertain the exact price of every variety of goods in the different countries whence they are imported into the Dominion; and when difficulties have arisen at the different ports as to the precise value of the goods, they have been referred to this Board at Ottawa. The appraisers compare and these evils have caused me to ask for such information the prices with the list of prices they have obtained, upon