

Q. The approval of the minister is given by signing a printed form at the bottom of the report, which is already signed by the deputy minister, approving of that report?—A. Yes.

Q. And this procedure is followed in all seizures, from the largest to the smallest—that is, in all customs seizures?—A. Yes.

By Hon. Mr. Stevens:

Q. Or the minister may change it?—A. Yes.

By Hon. Mr. Boivin:

Q. Of course, the minister in signing the report takes the responsibility for it?—A. Yes.

Q. The procedure is somewhat different in connection with excise seizures?—A. Yes.

Q. Would you prefer to tell us about this, or would you rather that this be left to Mr. Taylor?—A. I would prefer to have Mr. Taylor deal with that; he is more familiar with it than I am.

Q. While he is acting as assistant deputy minister, he is also chief of the excise branch?—A. Yes sir.

Q. In connection with seizures made for undervaluation, are they submitted to, or do they go through any other chain of procedure than that just outlined by you?—A. The same procedure.

Q. In a general way what happens to goods placed under seizure? In other words, under how many different methods may seized goods be disposed of, or may seizures be decided under the law; customs seizures, just a general idea, depending as I understand it upon the merits of the case and the evidence adduced in reply to the notice?—A. It is very difficult to say.

Q. Perhaps you do not exactly understand the question. I am not asking for any specific case. In other words, putting the responsibility upon the minister as a last resort, in the decisions rendered by the minister, what are his rights under the law? Is it correct to say, for instance, that the minister can, if he so desires, confiscate the goods and have them sold—that is, in the absence of defence or if the defence is not considered to be valid by the minister and the other officials who pass upon it.—A. If they are subject to forfeiture under the law. I might just say here, sir, that since July 1925, or since the last session of Parliament, the powers of the minister in that regard have been changed in respect of goods, smuggled goods, of the value of \$200 or over, where the goods are forfeited without power of remission.

By Hon. Mr. Stevens:

Q. Is that the amendment to section 219?—A. Sections 206 and 219.

By Hon. Mr. Boivin:

Q. As I understand it, when sections 206 and 219 were adopted by the Dominion Parliament, a circular of instructions was issued. Is that right?—A. I have it here.

Q. Issued by the department. Will you file that as an exhibit?—A. I will. (*Exhibit No. 2.*)

Hon. Mr. BENNETT: I would suggest that perhaps Mr. Farrow has an office consolidation of the Customs and Excise Act.

The WITNESS: I have it here.

By Hon. Mr. Bennett:

Q. Could you supply each member of the committee with a copy of that? A. I would be very pleased to. I think the amendments are included in the

[Mr. R. R. Farrow.]