ister of Customs, with heartfelt sympathy for those guilty of wrongdoing, says it is not wise to give their names to the public. I admit that I would rather shield five who did wrong than see an innocent man improperly charged with wrongdoing. But the case is different when a man has been for months and years bringing goods into the country and systematically misrepresenting the value of those goods until his defalcations to the Customs Department amount to a large sum of money.

I have here items that run from a few dollars each up to tens of thousands. In one case—in Montreal, I understand, though the place is not given—the amount is $25,-112, one single fine upon one single firm. This is a pretty heavy item, and, though the largest it is only one. The number of them you can judge from the fact that a mere list giving one to each line fills fifty pages of foolscap. These are the infractions of the customs law that have taken place in the last three years under this administration. Reasons are given for these seizures which I may, in part, briefly recount. Some of these reasons are trivial, while others are serious. The first is 'using goods for other purposes than those for which imported.' The second is 'Violation of bonding regulations,' third, 'Smuggling,' and fourth, 'Under valuation.' These are the principal causes that have led to seizure. There are others such as 'receiving goods before they were passed through the custom.' Now this last is a very trivial fault, for, in nine cases out of ten it will be found that it is the transportation company and not the merchant that is in error. Transportation companies sometimes deliver the wrong goods; I have known them to do it. For instance, a merchant has five shipments waiting for him in a bonded warehouse. He passes one shipment through the customs and directs the railway authorities to deliver. But a mistake is made, and a shipment which was not passed is sent and the one that is passed is kept in the warehouse. The inspector comes in, finds the package is not correct and seizes it. In such a case, if there was wrongdoing on the part of anybody, it was on the part of the transportation company. There must be a clear line of demarcation drawn between these different kinds of seizures; some are trivial in effect, while others are serious. But, where a systematic attempt has been made day after day, week after week and month after month to falsify invoices and defraud the customs, the infraction of the law is a very serious one; the guilty party should be punished and his name should not be withheld from the public, but should be given out as that of one guilty of a very serious offence against the country. This would only be an Act of

justice to protect the honest men that are in business.

Another feature of this case to which I wish to draw special attention is the amount of money that goes to the men who give the information and make the seizures. I have totalled up roughly—I do not say with complete accuracy—the amounts in these fifty pages and find that the general seizures, those made in any part of the country and the principal part in point of value of all the seizures, amount to about $150,000. Out of that, the men who made the seizures apparently have obtained $21,037 and the men who gave the information have received $15,077. I presume that this is in addition to the salaries mentioned by the hon. gentleman in the statement to which I have referred. In order to be sure that I do not misrepresent the hon. gentleman, I will read his words as reported in 'Hansard,' page 9819. He said:

> Yes, except the chief inspector who, for convenience, is located at the customs in Toronto. Now, as to the increase of $10,000; of this $6,700 is on account of a staff of inspectors of ports. There is one chief inspector, 14 inspectors and 2 assistant inspectors. The salaries of these officers amount to $39,400, and their estimated travelling expenses to $13,000. Some changes have taken place, that will increase the expenditure by $6,750 on account of this staff.

So, fourteen inspectors and one chief inspector receive in salaries $39,400. I presume that they are the ones who make the seizures and give the information—in fact, there can be little doubt that the man who gives the information and the man who makes the seizure are often the same. But whether that be so or not, I want to point out that the money they receive from fines is a much larger amount than that of their so-called salaries. The return I have mentioned shows that a very large amount of this money goes to the informer—in some cases one-half of the whole amount seized goes to the man who gives the information and the man who makes the seizure. I will read a few instances to show how quickly these men can make money in the Customs Department. On page 16 one seizure is mentioned, a seizure for undervaluation, in which the fine imposed was $1,544.72. It appears that the man who made the seizure received $309.50 and the man who gave the information $309.49, or a total of $619 for making a seizure of $1,500. The seizure probably took the man a few hours, both getting the information and making the seizure and he is rewarded with about 40 per cent of the amount of the seizure made. If you look over this report, you will find that the average amount paid to the person seizing and the person giving the information is 25 to 50 per cent.