mind. If he would put in words such as I have suggested I am perfectly confident it would meet the wishes of a large number of members of this house who would not like to see a person misled by any statement that appears in our customs act.

Mr. ROSS (Moose Jaw): We have heard a good deal about this item from people speaking for merchants throughout Canada. With the people of Canada as a whole this item is, I believe, probably the most popular part of the budget, and I think the Minister of Finance should be highly commended for having included it in the trade treaty and in the budget. After all, we are not legislating here as a parliament merely for a few merchants in Canada; we are endeavouring to legislate for the people of Canada as a whole. If the people of Canada do not want to buy goods in the United States they will not buy them there, but if they go over and do want to buy goods there they should have the opportunity to do 50.

In connection with the liquor question, the provision with respect to liquor going into the United States is this, I believe. Anyone entering the United States can take one quart of liquor free of duty and up to \$100 worth provided he pays the excise duty on that quantity. As regards liquor brought into this country, we are limiting it to one quart. It is quite reasonable to suppose that any legislature sitting to-day might within the next week or two change its law in regard to liquor and allow the entry of liquor from other countries into that province, and I do not see why we should in our customs act prohibit people from bringing it in. They know the law in their own province and they must abide by it.

There is one other matter with regard to the \$100 provision. Some have suggested that invoices should be provided for the customs department for everything that is brought back. That is not always convenient to tourists. They pick up little knicknacks, curios, here and there, and often the person who sells them has no form of invoice or bill; the goods are sold for cash to the tourist. When these people come back across the line our customs officials, I submit, should be as lenient as possible, provided the tourist is not trying to bring in more than \$100 worth of goods. After all, the customs officials at the border are there to serve the people of the country. I must say that in any experience I have had going across the line I have found them very courteous as a general rule. But sometimes they are not so, and I suggest to the minister that it would be a good idea at this time to send out a circular letter to officials at all border points in Canada, urging

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that tourists coming into this country from the United States or Canadian tourists returning be shown every courtesy. The officials should not be too officious but should try to help tourists in every way possible, either our own people coming back or visitors from the United States. There are a great many more tourists coming to Canada from the United States than there are Canadians visiting that country, and the American tourists spend more here than Canadians do over there.

Mr. WILTON: With regard to this one quart of whisky, it seems to me that there is a lot of unnecessary worry. Canadians are generally supposed to be sensible people, and if any Canadian wants to buy a quart of Yankee whisky when he can get good Canadian whisky there is something wrong with him. As regards the statement of the hon. member for Winnipeg North Centre, that so many people would have no money to take advantage of the concession, that problem is up to the government. It is for them to provide work so that Canadians will have money.

Mr. STEVENS: I would make one suggestion to the minister-he is seemingly in good humour and I will stretch it and make it two. In this item we are allowing tourists to bring in goods valued at \$100 "included in the baggage accompanying" the tourist; and such goods, according to the language of the item, must have been acquired by the tourist either for personal or for household uses. Then in the proviso we refer particularly to liquor and tobacco, and these items are specifically limited. I suggest to the minister that a man might go over and buy fifty shirts, and I assume he could bring them in; they would be in his baggage. Under the tariff act, it is provided in section 16 that the minister may make regulations such as are deemed necessary for the carrying out of the provisions of that section and for the enforcement thereof. I suggest to the minister therefore that the latter part of the proviso might be dropped altogether and be dealt with in regulations that could be passed for the administration of this item. By regulation it is competent for the minister to say that a man shall not bring in fifty or one hundred or ninety shirts but only ten; it is proper for him to say that the returning tourist shall not bring in more than one quart of liquor or more than fifty cigars or more than one hundred cigarettes. I suggest that it would be far better to do this by regulation than to put it in the statute. The reason I asked the minister a question regarding other importers of liquor