is an unjustifiable interference with the liberty of the subject. I can understand some reason for it in the case of dealers in cigars, but why an ordinary private individual who has a box of cigars in his own house for domestic consumption shall be liable to a heavy penalty if he does not destroy the box, is something I cannot understand.

Hon. Mr. KAULBACH—There is, no doubt, some good reason for it, but many of us would be found liable to the penalty. Although I have used up a good many boxes of cigars I do not think I ever destroyed any of them—in fact, they are used generally for domestic purposes. Unless the Government have some good reason for requiring this to be done I think it should be confined to dealers in cigars, and not extended to consumers.

Hon. Mr. ALMON—I have no doubt that one of the reasons why this amendment is called for is that people who live where a great many cabbages are grown make the cabbage leaves into cigars, and put them into the boxes.

Hon. Mr. KAULBACH—My hon. friend would hardly know the difference between a good cigar and a cabbage leaf cigar.

Hon. Mr. DICKEY—I do not see any necessity for having the boxes destroyed, because we know that every box of cigars is sure to end in smoke.

Hon. Mr. ABBOTT—The reason why the box is required to be destroyed is that the stamp on it, which indicates the payment of duty, is not always destroyed, and the box may be filled with fresh cigars from time to time, and one box made to pay duty for a great many cigars. The question arises. whether the tobacco itself shall be hereafter made to bear the stamp; this question is under consideration, and it is possible that the ingenuity of those who deal in cigars, in evading the law, may lead to the enactment of some such provision.

Hon. Mr. KAULBACH—I thought that the stamp was put on the boxes in such a way that the boxes could not be opened without destroying the stamp.

Hon. Mr. DEVER—Boys are in the habit of collecting these boxes and selling them to manufacturers of cigars, and in that way the law is broken.

40½

Hon. Mr. POWER—I fail to see how that can be done, because every box of cigars must have an internal revenue stamp placed on it in such a way that the box cannot be opened without destroying the stamp. I do not see how the revenue can be defrauded.

Hon. Mr. ABBOTT—I understand that the ingenuity of people interested in the trade has gone so far as to enable them to open the box without destroying the stamp, or to fix the box in such a way that you would not know it had been opened. The Department have encountered the difficulty, and the only way they see out of it is to have the boxes destroyed.

The clause was adopted.

Hon. Mr. DRUMMOND, from the committee, reported the Bill without amendment.

Hon. Mr. ABBOTT moved that the Bill be read a third time presently.

Hon. Mr. HAYTHORNE—I should like to have a little further explanation from the leader of the House as to a portion of that 9th clause. It seems to me that it is one of the most tyrannical clauses that I have ever heard of being introduced into any Legislature, if I am right in supposing that any private individual, in whose house some empty cigar boxes have been found, renders himself liable, on the information of any evil-disposed person who knew of their existence there, to the heavy penalties imposed by the Excise law. If that be so, no term than we can apply to it is sufficiently strong to express our disapproval of the punishment that may be inflicted on honest and unintentional offenders.

Hon. Mr. ABBOTT—I find it very difficult to answer my hon. friend. I do not know that there is any legislation that comes before this House in which a case of extreme hardship might not be imagined. Unfortunately, it is one of the necessities, apparently, of Government, that we should have those excise duties, and it is no use having them unless we can enforce the collection of them. One device for evading them is using the same box several times to avoid the payment of stamps. The Department can find no way of getting over the difficulty except this.