

goods entered at the Canadian Customs, are not complete.

Inspector is *Mr. L. J. Milne* The salary of the post is paid from Ottawa. The other expenses of the office, very nominal, are charged to the Department of Customs through the books of the High Commissioner for Canada.

Passport Office — 15, Victoria Street.

This work is in charge of and he is assisted by

The Visas, Renewals, or Issue of Passports form the principal duties of this office. In addition, however, Mr. Spiers is custodian and issuing officer for Prepaid Customs Stamps (issued only to firms in the U.K. who sell by catalogue and ship large quantities of catalogues and advertising matter in bulk) and Excise Stamps (used on Tobacco and Playing Card packets, etc.).

Under a special arrangement the stamps are received from Ottawa by the High Commissioner for Canada, and by the Secretary are handed to Mr. Spiers. This is the only instance where Revenue is collected by the Office of the High Commissioner for Canada. The gross receipts from sale of Stamps are deposited periodically with the Bank of Montreal, London, to "Credit of Commissioner of Customs" and official returns made to Ottawa in support of funds so deposited.

The Revenue monthly is averaging -

| | | | |
|----------------|-----|-----|---------|
| Excise Stamps | ... | ... | \$1,500 |
| Customs Stamps | ... | ... | 200 |

The Custodian (Mr. Spiers) keeps records of stamps received and stamps sold. He takes off a monthly balance. The records of these stamp transactions do not appear in the books of the High Commissioner for Canada, and, therefore, there would appear to be no financial control by the Accountant or any other official. The present system of accounting (no checking) is very elementary.

Air Force Officer — 15, Victoria Street.

An Officer of the Canadian Air Force is at present attached to the High Commissioner for Canada. He carries out liaison duties with the Royal Air Force. He occupies a small office as above. Pay of the Officer is remitted from Ottawa direct, but expenses are drawn from the High Commissioner for Canada.