

action of irresponsible employees in the Customs service;

That your Petitioners suggest with respect to the establishment of such a Board of Experts:

- (a) That it shall consist of five members, being one for each of the principal branches of trade as follows:—(1) Dry Goods—(2) Hardware, Oils, Paints, etc.—(3) Drugs, Chemicals, Fancy Goods, Stationary and Jewellery—(4) Groceries, Provisions and Fruits—(5) Leather and Shoe findings;
- (b) That appointments be made on the basis of competence for the Office;
- (c) That sufficient remuneration be given to secure men technically competent and with business experience, so that the Board would enjoy the confidence of merchants;
- (d) That the Board be empowered to administer oaths and subpoena witnesses;
- (e) That the Board's decisions be published periodically and sent to collectors of Customs and Boards of Trade throughout the Dominion, which would promote uniformity as to classification and value for duty, and;
- (f) That both the Government and importers should have the right of appeal from the Board's decisions to the Exchequer Court;

That such a Board of Experts has for some years been in operation in the United States, where it appears to have well fulfilled its purpose of insuring to the Government the full customs revenue intended by the Customs Act, of securing uniformity in valuation for duty, and of affording satisfaction to importers;

Wherefore your Petitioners do pray your Excellency in Council to approve the enacting of legislation for the establishment of a Board of Customs Experts as hereinbefore suggested, and so relieve them and importers generally from the serious disabilities now suffered by reason of lack of uniformity in the administration of the Tariff.

And your Petitioners, as in duty bound, will ever pray.

The following will give an idea of the American system. Importers in the United States having a competent board and ready means of settling disputes as to values and rates of duty there exists no "friction" between Customs and Importer, "Customs grievances" and "Customs troubles" are unheard of uniformity prevails and everybody is satisfied:

The administration of the Tariff and Customs law in the United States is conducted upon a plan that insures the intended revenue to the Government, affords every satisfaction to the importers and secures uniformity to the greatest possible extent.

There are Collectors of Customs and Appraisers of Customs at the principal ports. All disputes as to classification or rate of duty as to value for duty and kindred matters pertaining to the Customs are dealt with by what are called General Appraisers.

The President of the United States with the advice and consent of the senate appoints nine general appraisers who receive a salary of seven thousand dollars (\$7,000.00) a year. Not more than five of this number can be appointed from the same political party—they shall not be engaged in any other business or employment and may be removed from office by the president for inefficiency, neglect of duty or malfeasance in office. This body or board of general appraisers answers for the United States. They are employed at such ports as the secretary of the treasury may from time to time prescribe, and besides the specific powers and duties accorded them by law, they exercise under the general direction of the Secretary of the Treasury such other supervision over appraisements and classification for duty as may be needful to secure lawful and uniform appraisements and classification at the several ports.

A board of three of these general appraisers are on duty (as a board) daily at the port of New York. At ports of entry where there is no ordinary appraiser, if the collector shall deem the appraisement of any imported merchandise too low he can order a re-appraisement which shall be made by one of the general appraisers, and in the case of the importer under the same circumstances, a written notice to the collector procures for him similar appraisement. If this appraisement is found unsatisfactory by either the collector or importer, the importation in question and re-appraisement thereof is placed before the board of three general appraisers on duty at New York or before the board of three general appraisers who may be designated by the Secretary of the Treasury for such duty.

The decisions of any collector of Customs can by following a certain simple form clearly stated be taken directly to a board of three general appraisers. The board of general appraisers of the United States have the authority of a court to all intents and purposes, can subpoena witnesses, etc., and are authorized to administer oaths.

The law of the United States further provides for carrying questions in dispute between the Government and importer to the regular courts of the United States, and in this case, the evidence and proceedings of the general appraisers or board of general appraisers form part of record.

There is a penalty provided of one hundred dollars (\$100.00) to which any one is liable who fails to appear, declines to answer or who swears falsely. All decisions of the general appraisers individually and of the board of general appraisers respecting values and rates of duty are preserved and filed, and are open to inspection under certain regulations prescribed by the Secretary of the Treasury. All decisions are reported to the Secretary of the Treasury and those of individual general appraisers are