Mr. MATTHEWS: Three months.

Mr. VALLANCE: I have in my office a file in which there are two letters from an official of the department giving the time as three days. This is an importation of bulbs from Holland. The nearest customs office is in the city of Moose Jaw; the goods are destined for the town of Luseland and it is impossible for any firm in that community, importing goods of a perishable nature such as bulbs, to inspect them and get word back to the customs office in that length of time. The importer to whom I refer has asked the department for a refund of duty and so far he has been denied it. I got the file just the other day and I intend taking the matter up with the department. If the time limit is three days, as suggested by one of the officials of the department, it should be extended a little longer to give such importers an opportunity to have their customs duty refunded.

Mr. MATTHEWS: When I said "three months", I was referring to goods returned as not being according to order. If my hon. friend will come to my department, I shall give the matter personal attention.

Mr. VALLANCE: I appreciate that, but I want to draw the attention of the committee to the fact that in my opinion and, I believe, in that of the house, a period of three days is not long enough to allow an importer to make an appeal.

Mr. MATTHEWS: That is a matter on which I cannot give an opinion at present, but if the hon. member will come to my department, he will receive courteous and prompt attention.

Mr. VALLANCE: I appreciate what the minister says, but the regulation states "three days." If I go to the department with a case in point indicating that a period of three days is not long enough for lodging an appeal, will the regulation be changed to give importers six or ten days instead of three?

Mr. MATTHEWS: When my hon. friend comes to the department, he will receive the same generous treatment that is accorded to anyone who comes.

Mr. GERSHAW: I would like to draw to the attention of the minister a situation which obtains in southern Alberta and perhaps in other places. Close to the international boundary line there are a number of farmers, small ranchers and so forth in rather poor circumstances. It just happens

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that there are no stores close to them on the Canadian side and naturally they deal with nearby stores on the United States side. It also happens that the roads are bad and the customs offices are often twelve or fifteen miles apart. That means a long trip for those people in order to report any of their purchases. Occasionally an inspector will come along, march into their homes, inspect their pantries, go down into their cellars and hunt around their premises. Perhaps he may find a tin can or something bearing a United States label, and in that case the unfortunate homesteader is in real trouble and up against a great deal of expense. I understand it is an offence to issue a false invoice, and I have wondered whether the department would in such cases allow a farmer to mail the invoice to the customs office and pay his duty in that way. If he did not have the invoice and smuggled extra goods, of course he would be liable. But is there no regulation by which that man can pay his customs duty by mail by forwarding an invoice, or is there any way by which he can avoid making long trips to report to the customs office?

Mr. MATTHEWS: I think not.

A little while ago, Mr. BOTHWELL: before all this discussion on jute twine began, I asked the minister certain questions about signs at the boundary line; I am speaking particularly of the prairies. Following the remarks made by the last speaker, I think it might be well to bring this matter to the minister's attention. The main highway out there, one of the graded highways running out of Saskatchewan and going south right through into the United States, in fact one of the best highways we have, is No. 4 highway, Saskatchewan. A gentleman in that district went across the line on business and came back with certain goods. He looked and inquired for a customs office, but he could not find out where it was, and he saw no signs on the road. He went out of the country not knowing he had to report; he reported at the United States customs office just across the line and inquired there on his way back where he would find a customs office on the Canadian side. He could not find out there, and he came into Canada again. In his letter he tells me that in addition to having to pay duty, sales tax and so forth on the goods he had purchased, he was also assessed \$50 as a penalty for not reporting going both ways, although he informs me there is not a sign anywhere that he could see directing this to be done or