

that an official inspection has been made, by seeing certain marks on the barrel, this inspection will give certain character and value to the goods, not only in this country but in foreign countries to which they may be exported, and the public will be glad to avail themselves of it. There is a good deal of force in the remarks made by the hon. member for Halifax (Mr. Borden). I do not wish to press the point. The hon. Minister has stated that care will be taken to educate the people as to the marks that will designate an official inspection. That is no doubt true here, but the exporters of fish to other countries may take longer to learn that an inferior article may go out branded No. 1, and thereby injury may be done to our trade in foreign countries. It was under these circumstances that the member for Halifax suggested that the clause should be made a little wider in its scope.

The MINISTER OF INLAND REVENUE. That, I am afraid, will be tantamount to compulsory inspection. If we say that merchandise shall not be exported unless it bears certain marks of inspection, that is practically establishing compulsory inspection, which the ex-Minister of Inland Revenue found so objectionable. I think this is the best measure we can adopt at present.

Mr. BORDEN (Halifax). My remarks were not made so much with respect to placing signs Nos 1, 2 and 3 on packages as with regard to the easy manner in which the law could be evaded. Probably if "Canadian inspection" without the "V. R." were placed on a barrel, or the "V. R." without "Canadian inspection" no conviction could be obtained. I, therefore, suggested that the clause should be amended so as to make it wider and afford the protection desired.

The MINISTER OF INLAND REVENUE. We expect that all merchants engaged in the trade will look at the marks, and will soon learn to distinguish those which are official. I confess it there are many difficulties surrounding the question, but it is admitted on all sides, I believe, that this is a step in the right direction.

On section 3,

The MINISTER OF INLAND REVENUE. I move that this section be struck out, as it refers to compulsory inspection. I may be accused of taking people by surprise if I press it, and I do not think it would be quite fair to go on with it at the present stage of the session. There is no doubt that the inspection of potash and pearl ash is one of those scientific operations which can only be carried on satisfactorily by persons with some knowledge of chemistry. For instance, the first quality must contain 75 per cent of pure alkali, and the second quality 55 per cent, and so forth,

and it would be very difficult for an inexperienced person to calculate the exact amount of alkali contained in it.

Section 3 withdrawn.

On section 4,

The MINISTER OF INLAND REVENUE. The first line of section 21 of the general inspection law says that every person who "with fraudulent intent" does a number of things therein enumerated as forbidden shall be subject to a penalty. I move to strike out the words "with fraudulent intent," because it would appear that in every one of these forbidden Acts there is necessarily a fraudulent intention, but it is necessary, if we are to protect the revenue, that we should not be compelled to prove it. It is very difficult to protect the revenue and to protect the public, and these difficulties are greatly increased by leaving in the words "fraudulent intent."

Mr. DAVIN. That is calculated to work harshly in regard to persons who might be perfectly innocent. A child might obliterate one of these inspection marks, or a servant girl might use a package without obliterating the inspection mark, and so be subject to this penalty.

The MINISTER OF INLAND REVENUE. There is certainly something in that suggestion, but unless in the case of a child any person who would do any one of those acts forbidden by the statute would undoubtedly do it fraudulently.

Mr. DAVIN. If you leave out the words "with a fraudulent intention" section (d) would read, that every person who uses for any purpose any old package bearing inspection marks would incur a penalty for \$40. The thing seems ridiculous.

The MINISTER OF INLAND REVENUE. It is a fraud that is perpetrated continually in the tobacco trade.

Mr. DAVIN. Yes, when it is a fraud.

The MINISTER OF INLAND REVENUE. They take an inspected package and put things in it when they are not inspected, and if we are to protect the revenue such an amendment as this would help us.

Mr. DAVIN. You cannot make a crime out of a perfectly innocent act. There must be a fraudulent intent.

The MINISTER OF INLAND REVENUE. If there is any very strong reason to the contrary I would not press it, but I ask my hon. friend (Mr. Davin) to remember the great difficulty we have to contend with. In the case of illicit distillation we would never be able to convict if we had to enter into the intention of the party. It is enough in that case to find the illicit still.

Mr. DAVIN. The onus is on the accused to prove that he did not do it fraudulently, and not on the Government.