Payment of Customs Refunds in cash objected to.—The attention of the Council being directed to the system of paying refunds of over-paid duties in cash, which placed it in the power of dishonest clerks to retain such amounts, the Minister was asked to order that all refunds be paid by cheque, or that notice of such refund be sent to the firm to whom it is due. It appeared however, that there were difficulties in the way of the general adoption of such a practice, but the Council's views were met by the Collector, who, after discussion, agreed that a notice of all refunds should be mailed to the importer to whom they belonged, and this arrangement was communicated to the members of the Board by the following circular:-

## MONTREAL BOARD OF TRADE.

Montreal, November 27th, 1888.

Circular to Importers, Members of the Board.

The Council having brought to the notice of the Customs authorities the expediency of making a change in the manner in which refunds of duty were paid to clerks and agents without notice to or check by the Importers, has negotiated with the Collector the following system of procedure, which will entirely obviate all difficulty.

1. The Collector will mail printed notices to Importers in all cases of amendment of Entry when a refund is to be made.

2. Importers are invited to instruct their employees to make three copies of all Entries (instead of two as at present); the Customs Cashier will stamp the third copy, and this copy the Importer should require his clerk to return to him as a receipt for money paid.

3. In case of an amended Entry involving a refund, the Importer should cause four copies to be made (instead of three as at present), the fourth copy will be stamped by the Customs Cashier, and should be brought back by the Importer's

clerk as evidence of money received.

The Collector desired the Council to recommend to Importers the careful check-

ing of Entries before they are permitted to be presented at the Custom House.

He desires also to have it impressed on Importers that goods from the United States, must, in accordance with the law and the practice followed with Imports from Europe, have each package marked and numbered, and the contents of each package designated in invoice according to its number; failure to do so will involve detention and expense to the Importer, as each and every package must be opened and examined where it is omitted.

The Council commends the foregoing to the Members of the Board of Trade.

By order,

GEO. HADRILL,

Secretary.

The readiness shown by the Custom's authorities to meet the Council's wishes in this matter, received due acknowledgment from it.