minion. The amendments have been pressed for for several years, not only by the land companies and loan companies and the solicitors of such companies, but by settlers and persons interested in their welfare and advancement. The amendment of subsection 2 of section 33 of the Act is necessary if section 73 is to be amended as proposed, and advantage has been taken of the amendment of subsection 2 of section 33, to provide for another very necessary amendment, the entering in the day-book of maps and plans to be filled with the registrar under the provisions of the Railway, Irrigation and other Acts, but not registered. At present it is not considered that the registrar is acting contrary to the provisions of the subsection in question, as it now stands, in entering such maps and plans in the day-book, and as he has not another record book in which to enter them, it is now difficult to keep track and trace of them in his office.

Hon. Mr. McMULLEN, from the committee, reported the Bill without amendment.

The Bill was then read the third time and passed.

CUSTOMS ACT AMENDMENT BILL.

THIRD READING.

Hon. Mr. SCOTT moved the second reading of Bill (170) An Act to amend the Customs Act.

The motion was agreed to, and the Bill was read the second time.

The House resolved itself into a committee of the Whole on the Bill

(In the Committee.)

Hon. Mr. SCOTT—The explanation furnished me by the department is that the object of section 1 is to make the provisions of the customs laws in regard to customs 'duty' also applicable to 'special duty,'—applying to the collection of the special duty and to penalties, for evasion or non-payment of the same. Vide Customs Act, sections 6 and 7, re collection, and section 192, &c., re penalties. Under sections 2 and 3 the provision for collection of an additional sum is dropped on account of the new provision regarding special duty. In case of the undervaluation of dutiable goods not subject to special duty or otherwise, there are penalties provided under section 192, &c., of the Customs Act for evading any part of the duty properly payable.

Hon. Sir MACKENZIE BOWELL—This is harping back to the old law. The law previously imposed a duty upon an article composed of more than one material upon that which bore the highest duty under the tariff. That was repealed, and a very cumbersome clause was inserted in place of it, under which you had to consider the value of the component parts of the article, and that of which it contained the most. I pointed out at the time the great difficulty arising under the law. Now, I observe that they are going back, slightly modifying the clause, and I think that experience has taught them that the going back to the old law would be an improvement.

Hon. Mr. SCOTT—The explanation given me by the department as to section 4, re entry at not less than invoice value: This amendment is deemed necessary to aid in securing the entry of goods upon true invoices representing actual sales by the exporters. The object of clause four is to promote uniformity in regard to the valuation of imported goods, and to discourage litigation. This is a necessary power for the purpose of carrying out the provisions of the resolutions this year in respect to special customs duties.

Hon. Sir MACKENZIE BOWELL—I see a difficulty will arise out of this as well as under the old law. There is no doubt about that. The department in Ottawa in the past had the power of revising the decision of any official in the department, no matter what it was, in any part. There was a special power given for that purpose. The only point that strikes me in this that is new is to make it final and conclusive except as otherwise provided in this Act. That would mean it would not take anything from the right to put it into appeal. I think the amendment is a very good one.

The clause was adopted.

Hon. Mr. BAKER, from the committee, reported the Bill without amendment.

The Bill was read the third time and passed.