

the present act, Senator Kinley, provided for. Shall this carry?

Hon. Senators: Carried.

The Chairman: And then section 14, the date of coming into force. Carried?

Hon. Senators: Carried.

The Chairman: Shall the title carry?

Hon. Senators: Carried.

The Chairman: Shall I report the bill without amendment?

Carried.

The Chairman: Thank you, Mr. Minister.

Hon. Mr. Basford: Thank you very much, Mr. Chairman and honourable senators.

Whereupon the committee concluded its consideration of the bill and proceeded to the next order of business.

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Ottawa, Wednesday, October 16, 1968

The Standing Committee on Banking and Commerce, to which was referred Bill S-10, an Act to amend the Customs Act, gave consideration to the bill.

Senator Salter A. Hayden (*Chairman*) in the Chair.

Upon motion, it was *resolved* that a verbatim report be made of the proceedings and to recommend that 800 copies in English and 300 copies in French be printed.

We have before us for consideration *now* Bill S-10, an act to amend the Customs Act.

The witnesses are: Mr. A. R. Hind, Assistant Deputy Minister, Customs; Mr. J. G. Howell, Assistant Deputy Minister, Operations; Mr. Andre Senecal, Director, Port Administration; and Mr. Robert Fraser, Customs Appraiser.

Senator Hastings, you gave an explanation of this bill in the Senate. Is there anything you would like to add?

Senator Hastings: No, Mr. Chairman, I have nothing to add, except to state that the purpose of the bill is to up-date and improve the procedures of the Customs, and to give legislative authority, as recommended by the

Public Accounts Committee in the other place and as concurred in by the Auditor General.

I do have an amendment to propose, as we proceed.

The Chairman: Are you going to carry the ball on this, Mr. Howell?

Mr. J. G. Howell, Assistant Deputy Minister, Operations, Department of National Revenue: I will, Mr. Chairman.

The Chairman: If there is a general statement that you would like to make first, this is the time for it.

Mr. Howell: Mr. Chairman, I have no general statement prepared, but I may say that the amendments contained in this bill, S-10, were largely brought about by procedures which the department adopted to enhance its operations and which, ultimately, the Auditor General felt should be covered by legislation.

Practically all the matters were discussed in the Public Accounts Committee of the Commons, where it was recommended that the practice be followed which we were following, but that our act be amended and brought up-to-date. This is the reason for this particular bill, S-10, at the present time.

Shall I deal with the sections, Mr. Chairman?

The Chairman: Yes, we will start with section 1, if you will give an explanation. Then you can introduce your amendment at the appropriate time, Senator Hastings.

Mr. Howell: In section 1 we have left out the last paragraph of section 23(2), where we were required to destroy goods which could not be sold for duties and taxes and other purposes. It was always the feeling of the department that this was a waste of good property and that we should, if we could, sell the goods by public auction to get the duty and taxes out of it. This was fully agreed to, and the bill has been amended to provide that we do not have to destroy and we can sell by public auction or public tender.

The Chairman: Still dealing with section 1, is this the section concerning which you have an amendment, Senator Hastings?

Senator Hastings: I would like to know why we say in section 1 "duly entered within one month". This is the only place in the act where the term is measured in months rather than days. All the others are days—thirty,