

Q. I do not want to go into too many details, but will you give the Committee some idea of the difference between a Customs seizure and an Excise seizure, just in two or three words, so that we may get it on the record and everybody will understand it?—A. A Customs seizure under the provisions of the Customs Act is dealt with by the Department, and the final decision rendered by the Minister. In Excise seizures, they are indictable offences, and they go before the Courts.

Q. If I understand it correctly—you will correct me if I am wrong, because I want to get this on the record—a Customs seizure is a seizure made in connection with goods imported into Canada without the payment of duty?—A. Yes.

Q. Without a report to the Customs and without payment of duty, if the goods are dutiable?—A. Well, the duty might be partially paid in some cases; there are questions of undervaluation. I mean without the payment of the proper duties.

Q. Excise seizures are seizures of what?—A. Stills, principally, illegal distillation, and tobacco. Mr. Taylor will tell you more about that than I can.

Q. Now as to the organization of the Department. As deputy head of the department, what are your duties?—A. My duties are to administer the affairs of the department, under the direction of the Minister, and with the assistance of the Executive Officers.

Q. Will you tell us, without giving the individual names, just by the title of the office, how many executive officers there are in the department?—A. I can submit a chart showing the organization of the department, as approved by the Civil Service Commission and Orders of the House.

Q. I think it would be a good idea to have that?—A. I can give you the names of the executive officers if you wish to know them, sir. (*Filed as exhibits 1, 1a, 1b and 1c.*)

The CHAIRMAN: Name them.

Hon. Mr. BOIVIN: I suppose the Minister would like to know something about his own Department.

*By Hon. Mr. Boivin:*

Q. Give us the titles of the executive officers?—A. The Minister, the Deputy Minister, Assistant Deputy Minister, General Executive Assistant, Chief Clerk of Refunds Branch, Chief Clerk of Correspondence, Dominion Appraiser, Chief Clerk of the Staff, Chief Clerk of Statistics, Departmental Solicitor, Chief Clerk of Excise Tax Branch, Chief Clerk of Drawbacks, Chief Accountant, Chief of Records, and Chief of the Supply Branch. Those are in the Department. Then there are in the Department also, although paid from outside appropriations, the Chief Inspector of Customs and Excise, and the Chief of the Customs and Excise Preventive Service.

*By Hon. Mr. Bennett:*

Q. I did not hear the name of the Commissioner of Taxation?—A. No. I did not give that. That work is so apart from mine that I had overlooked it. That is practically a department by itself.

*By Hon. Mr. Boivin:*

Q. I would like to ascertain, and I think the Committee would like to know, how many of the executive officers you have just mentioned have anything to do directly or indirectly, with the payment of Customs duties and the decisions rendered upon Customs seizures, that is, from the Minister down?—A. The Minister is final; then the Deputy Minister, that is, as far as Customs