

called for alteration. Under the present tariff, while the classification of goods was simpler, the actual work about customs entries was more complicated than before. It would be desirable if the system could be simplified by the means proposed or by any other means.

Mr. D. Morrice, jr., of D Morrice & Co., speaking from the Canadian manufacturers' standpoint, said that if the Department did not intend to keep any record of the goods entered at Montreal, the trade should object. It was necessary to know, in his opinion, what volume of foreign competition there was to meet at certain distributing points, and, if the point of entry could not be traced, it would be impossible to do this.

Mr. R. R. Stevenson, of Stevenson, Blackader & Co., took precisely the same stand. It was necessary to know what quantity of foreign material was being turned over at particular points, and, if the Government did not intend to give this information, they should certainly be requested to do so.

Mr. Frederick Wyld, of The Wyld-Darling Co., Limited, Toronto, said that if the objects of the changes mentioned were to improve the system now in vogue, no objections would be raised to it.

But there were several things which had to be kept in mind. In the matter of triplicate invoices, for instance, there would be no objection to that provided sufficient time were given for the notification of European houses. If it was intended to apply the rule to shipments now on the way, Canadian importers would have extra work in making another copy of the invoices.

Then, in the matter of a permanent board at Ottawa, this would work well if experts were appointed. There would be no use in choosing politicians who had no expert knowledge of the dry goods trade or any other branch of trade. The same argument would apply to the appointment of an officer to visit the United States. If he was a competent business man, journeying there for purely business purposes, no objection could be raised, but it was desirable in these matters to avoid choosing party hacks.

While a uniform system of values was a good thing, care must be taken not to commit the mistake of enforcing uniformity of prices. If a large importer, as many did, got goods in large quantities at a certain rate, it was not fair to put him in the same category as an importer who bought a few pieces and, therefore, paid a higher rate for the same goods.

Mr. Brophy, of Brophy, Cains & Co., discussing the proposed changes in the Custom regulations, remarked that as he understood them they had both their good and bad points. At first he was given to understand that there was to be no detailed record kept of the volume and classification of the imports at Montreal and other ports. He now understood that this was not correct, but that the detailed information would be available at Ottawa. Of course, it was far easier for the trade, under the present system, to get the information they wanted from the Customs house here than to write to Ottawa for it, but that was not a very important objection.

One strong point in favor of the centralization of the work at Ottawa was that the Department would have a copy of every invoice from all the different ports of entry on which an entry was passed, and it could easily be ascertained if the same class of goods were being entered at a lower rate of assessment at

one port than another. This would be a step in the direction of equality of appraising, which the trade tried to secure some years ago by urging the appointment of qualified traveling appraisers.

"The filing of duplicate invoices," said Mr. Brophy, "is a matter that may cause some trouble. For instance, there are houses that we deal with which have to make special extensions under the Canadian Customs law, and, if they have to make copies, it means so much extra work that someone will have to pay for. If the Customs people would accept a copy drawn up by the importer in cases of this sort the trouble would be avoided, and I may point out that, in the case of English goods, this is quite permissible. Under the British Trade Marks Act, payment on any goods on which a false declaration has been made cannot be collected. Sellers, therefore, if they are dealing with scaly customers, under this Act run a chance of not securing payment for their goods. In one case in London, Eng., that I know, a leading retail draper, who had bought what he supposed to be linen goods, found that they were cotton. He refused to pay for them, sold the goods, and turned the proceeds over to charity as an example to the dishonest seller. If there was some such provision in the Canadian law, it would be a strong check upon false declarations at our Customs houses. Dishonest importers would then be running a chance if they dealt with unscrupulous customers of not obtaining payment for their merchandise."

Mr. James D. Allan, of A. A. Allan & Co., Toronto, remarked that it was extremely difficult to reduce the business of appraising to a satisfactory basis. At present it often meant that a man who was well posted in pig iron had to estimate values on silk, and it was impossible in a country with such a variety of imports as Canada to have men as Customs appraisers who would be experts in all the different lines imported. In the matter of furs, for example, there was no person with any real expert knowledge, although the appraisers seem to have good common sense.

A reconstituted board therefore at Ottawa, such as was proposed, might call in expert knowledge and therefore evolve a satisfactory way of reaching fair conclusions. Mr. Allan said he was in favor of all measures which would tend to remove any unnecessary obstacles which hamper importers. He believed that the vast majority of traders in the country were doing business honestly, and while these should be as little hampered as possible, it was also advisable to withdraw any mistaken leniency in dealing with importers who did offend.

As regards the issue of statistics from Ottawa, he thought the plan proposed was a good one. It was a matter which could be best worked from a central point and in the value of such statistics speed and publication was everything.

#### **SPLENDID PLACE TO SEND SURPLUS STOCK.**

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