

if they are not down I shall have to press for them. I will not say I shall adopt the method of obstruction, but I want the information before we go on.

Mr. STEWART (Leeds): I assure my hon. friend that he will have every opportunity, and we will leave one or two items open if necessary to enable him to discuss anything he thinks proper with respect to his province.

GOVERNMENT EMPLOYEES COMPENSATION

APPLICATION OF PROVINCIAL COMPENSATION ACTS TO ALL GOVERNMENT EMPLOYEES

Hon. R. J. MANION (Minister of Railways and Canals) moved the third reading of Bill No. 37, to amend the Government Employees Compensation Act.

Motion agreed to, and bill read the third time and passed.

CUSTOMS ACT AMENDMENT

Hon. C. H. CAHAN (Secretary of State) (for the Minister of National Revenue, Mr. Ryckman), moved that the house go into committee to consider the following proposed resolution:

That it is expedient to amend the Customs Act in respect to discounts or deductions to be allowed in estimating the value for duty; to provide for power to examine witnesses on oath, and to pay their reasonable travelling expenses; and for the imposition of penalties and prevention of smuggling operations.

He said: The bill which will be introduced upon the passage of this resolution deals with departmental amendments for the purpose of carrying out efficiently the terms of the present Customs Act. The resolution in its first two lines would seem to signify some serious amendment in respect of deductions to be allowed in estimating the value of duty, but in fact it simply deals with a difficulty which has arisen in the preparation of invoices submitted by importers which have been prepared by merchants and salesmen in foreign countries. A difficulty has arisen in the department and a slight change is requested.

Mr. EULER: Would the hon. minister tell the house just what sections of the act are to be amended?

Mr. CAHAN: The section of the act which is to be amended is section 3 of chapter 2 of the statutes of 1930, second session. That section will be amended by the insertion of

the words "and deducted" in a certain part of the section, which will make it more clear and facilitate the administration of the act. The amendment does not deal with any principle or policy, but with a difficulty which has arisen in its administration by the department.

The other amendments suggested are almost exclusively amendments which were previously suggested during the regime of the former Minister of National Revenue (Mr. Euler). The hon. gentleman had a bill drawn up by the department dealing with certain difficulties which had arisen, but owing to the time which elapsed before the prorogation of parliament, I am informed by the departmental officers that no opportunity was afforded for its introduction. The present minister has adopted it almost word for word, with the addition of one or two suggestions. One suggestion is that certain affidavits may now be taken by trade commissioners abroad as well as by other persons authorized to administer oaths in affidavits for use in this country.

Another amendment which my hon. friend had prepared provides that the assistant commissioner of customs may exercise certain powers of the minister as well as of the commissioner of customs. Owing to a vast increase in the business of the department during recent years, of which no one is better informed than is my hon. friend, it has been deemed wise that in certain matters the assistant commissioner of customs may act when the commissioner of customs is otherwise engaged.

Another suggestion deals with inquiries to be held by officers of the department. That suggestion is new to this parliament, but I understand it was previously made by the hon. gentleman in connection with the draft bill of 1930.

I am sure I could explain these matters to better advantage after the bill is introduced. As I understand it, no question of principle or policy is involved, the amendments being suggestions were made by departmental officers and had, in large measure, been accepted by the former Minister of National Revenue. They have been accepted almost word for word by the present minister for whom, owing to his temporary absence on account of illness, I am acting to-day.

Mr. EULER: Has the bill been printed?

Mr. CAHAN: The bill has been printed and is ready to be introduced. I have a draft copy before me.

Hon. FERNAND RINFRET (St. James): Mr. Speaker, before this resolution carries I would like to draw the attention of the