

have the seizure annulled and the goods appraised; in which, I think, he was acting within the law. In the Toronto case, my hon. friend is misinformed. He says the collector detained these goods, while my friend says, they were not detained, but seized. The officials seized the goods on mere suspicion, and, in doing so, caused a great and unwarranted damage to the gentleman's business; and this is just one of those cases in which the officers of the department favor one party more than another. I am glad to hear that the appraisers here had nothing to do with the case—that everything was done strictly according to law, without any irregular interference by the appraisers. The hon. gentleman says he finds it hard to educate the local appraisers up to a knowledge of their duties. I think that is no doubt true, and that is one reason why I think it very dangerous to trust these local appraisers with the tremendous power they have. I think some legal process should be required before goods can be finally confiscated on the word of any appraiser. I think the onus should be thrown on the Government, to prove that the goods were not valued at their proper figure. I do not know why the importer, rather than any other member of the community, should be a suspected person. I must dispute the claim of the hon. gentleman to more vigilance than his predecessor, because there have been more seizures since he has been in the office. That is not a sign of vigilance; it may be a sign of vexatious interference; it may be a sign that the enormous duties imposed by these gentlemen have led, in many cases, to attempts to bring in goods under their value.

Mr. BOWELL. Would it be vexatious to attempt to stop that fraud?

Mr. CASEY. No; I do not say that at all. I say that some of these seizures may be due to factious interference, and others may have been fully warranted; but it may be that the temptation to commit fraud has been given by the hon. gentlemen themselves. The hon. gentleman said these appraisers had no power to impose taxation, because they had simply to fix a fair market value on the goods in a foreign market. That is the power to impose taxation, because the power to establish the price for duty implies the power to say how much duty shall be paid on the goods. I have not been directing my speech entirely to show that these powers are improper or undue. I have been chiefly desirous to show that special watchfulness should be exercised over men who possess such powers; but truly, if I am called upon to express an opinion as to the judiciousness of giving these powers, I must say that they are greater than should be conferred on any class of men such as the lower class of custom employees must be, however painstaking and zealous they may be. It reminds me of a story a friend of mine told me of an old negro whose children had been excluded from school, under some strained reading of the school law. The old negro complained: "It is lemancholly human nature should be entrusted with such supernatural powers as them;" and I think these are powers with which custom house officers should not be entrusted.

Mr. BURPEE (St. John). The hon. Minister of Customs said truly that the Act was passed by the late Government, and the complaint he made of the difficulty of carrying out that law, was just and proper; but, at the same time, he made two or three remarks, casting reflection on the manner in which the law was carried out under the late Administration, that were entirely unwarranted. He said that circulars were sent, at that time, to the collectors at various ports, calling their attention to the undervaluation of goods. That is true; but a circular, containing similar information, was sent by the hon. Minister. We sent the best price list we could get of the different values of goods in different

markets. We adhered to the principle that the value of the goods in those countries was the true value for duty. The hon. Minister spoke of the fair market value of the goods at the time they were shipped. I say that the section of the law referred to did not mention the time the goods were shipped. I know that when the fluctuation of prices took place in the several classes of goods, the department took the value at the time of shipment instead of the invoice, that might have been made out a month or two previous, because the goods had risen in value very much in the meantime. I said, last year, this was an improper construction of the Act, and I do not see in the section which refers to the importation of goods any authority for such a course. Sometimes goods come into one port purchased months previous, and are raised in value; others come in from other ports at the same date and are not raised in value. I have seen instances in which similar classes of goods were raised in value at one port for the imposition of duty, and not changed in other ports, though bought at the same time. With regard to the appointment of appraisers, the hon. Minister said that an appraiser appointed by the late Government, was so unfit for the duty that he had to dismiss him. I know of one case of the dismissal of an appraiser by the hon. Minister who was recommended to us as a most experienced man. The person who recommended him may have led us astray, but we never appointed a person who we knew was not qualified for the position. I know of several instances in which the Tariff has led to trouble in the Department through the mixed way of collecting duties, and I am quite satisfied that if the hon. Minister would get from the merchants generally of the country, their expression of opinion as to the administration of the law, and the collection of duties, he would find many instances of serious and just complaint. I only rise to say that the administration of the law, under the late Government, was carried out as effectually as the law required, and to call his attention to the fact that he misunderstands the sections with regard to the valuation of goods as contemplated by the late Government.

Mr. BOWELL. Do I understand the hon. gentleman to say that, in the administration of those sections to which he has referred, he always took the invoice price as presented for duty?

Mr. BURPEE. We always took the invoice price as a fair market value in the country from which the goods were imported.

Mr. BOWELL. At what period of time?

Mr. BURPEE. If the invoice was made out a month previous to importation, we took the invoice value as a fair market value in the market of purchase.

Mr. ANGLIN. We hear a great deal of grumbling, and, apparently, there are many causes for complaint in various parts of the country, and more particularly in St. John, where I reside, judging from the complaints I have heard from merchants of both parties, during the past year. People complain that the prices are very arbitrarily fixed, that the representations they make to the department are very little heeded. Just now I can call, in particular, to two cases, one with regard, I think, to iron tubing. A merchant in St. John assured me that he entered a quantity of tubing exactly at the cost price in the United States, and found he was met by a decision of the court of arbitrators, who really seemed to be rather a court of legislators, that that was not the proper price, and the value was made to agree with a price list which gave the retail and not the wholesale price.

Mr. BOWELL. That is incorrect.

Mr. ANGLIN. My impression is that the gentleman who gave me the statement, voted at the last election for