

*Customs Act*

It is not my intention to go into lengthy detail on the many provisions of the Bill at this time. There will be ample opportunity to do this later.

Hon. Members have had copies of the Bill and related material made available to them and I am sure they will wish to give it individual study. As I mentioned earlier, many of the principles outlined have been considered previously.

I would like to comment briefly, however, on a few of the features of this Bill which demonstrate our particular emphasis on aspects of fairness, simplification and consultation. With respect to the question of fairness and equity, Mr. Speaker, I would draw Hon. Members' attention to Sections 59 to 72 of this Bill which deal with those individuals or companies who disagree with a departmental or tariff board decision and request a redetermination of the tariff classification or a reappraisal of the value for duty of the goods they have imported. In addition, where a departmental ruling is successfully challenged by a member of the public, he or she will be entitled to receive interest on the duties paid. Conversely, interest will be charged where the decision is in favour of the department.

● (1540)

Concerning the collection of taxes of duties owing, our Government has been clearly on record as opposed to the "presumption of guilt" approach in disputes between the Government and individuals. I am pleased to say that with the passage of the new Bill, individuals who disagree with a ruling will not be forced to pay the duty before the matter has been resolved. They will have the option of depositing security in lieu of payment or, if they wish, making payment with the guarantee that interest will be paid on any refunds to which they ultimately may become entitled. I think this is a fair solution to a problem which has been a bone of contention. I believe it is one which will be well received by importers.

Protection of civil rights is reflected in a number of the provisions of the Bill. For example, in proceedings under the new Act relating to the importation or exportation of goods, the burden of proof of such importation or exportation will now rest with the Government. Under current law, the burden rests with the importer or exporter, a condition which we consider unfair. I believe, Mr. Speaker, that these and other proposed changes to the Customs Act reflect the spirit of the Canadian *Charter of Rights and Freedoms* and human rights legislation. The new Bill also spells out clearly the procedures to be followed by Customs officers in inspecting mail items, as is required in the course of their duties. As you know, Customs officers must have authority to inspect items which they have reasonable grounds to believe may contain material subject to Customs regulation. Otherwise, they would not be able to enforce fully the provisions of the Customs Act or the many other federal statutes for which they have certain administrative responsibilities.

To protect the public, the Bill provides that mail items 30 grams or less may not be opened without the consent of the addressee or sender. To the public, a letter is correspondence

which can be mailed with a 34-cent stamp. Only mail items weighing 30 grams or less can be mailed for 34 cents—the average weight of such mail is around 20 grams.

In the course of their duties, Customs officers must administer and enforce parts of more than 60 federal statutes, many of which are designed to protect the social values of the nation or the health and well-being of individual Canadians. Customs officers have responsibilities ranging from checking certificates required by the Livestock Pedigree Act, to preliminary screening of travellers under the Immigration Act, through to stopping the importation of prohibited weapons under the Criminal Code. Laws such as the Food and Drugs Act, the Hazardous Products Act and the Cultural Property Export and Import Act and many others are administered in so far as they relate to the importation and exportation of goods by Canadians. This new Bill updates the provisions allowing Customs officials to search for, examine and seize goods, and thus confers on them the necessary authority to ensure compliance with these various important statutes. These officials are doing important work and they deserve to have a good framework in which to operate.

This new Bill has been radically simplified, Mr. Speaker, so that it may be more easily and clearly understood and acted upon by those who must comply with its provisions. The language used is simple and direct. The 290 sections of the current Act have been reduced substantially and the current 35 sections which deal with reporting requirements have been consolidated into just four sections. The current Customs Act contains numerous sections dealing with offences and penalties. In fact, only about half a dozen of these sections are actually being used now. The new Bill simplifies this area immensely and removes a number of sections which are covered by the Criminal Code.

I am confident that the business community which deals regularly with Customs matters will find this Bill clearer than its predecessor, more understandable and easier to comply with in all respects. Simplification paves the way for streamlining of operations. I believe the simplified approach embodied in this Bill is in line with this Government's commitment to the streamlining of government operations and to reducing, to the degree possible, the paperwork burden on those who must do business with the Government.

This Bill will provide the Department of National Revenue with the legislative flexibility to modify procedures to deal with changes in modern business, transportation and communications practices. In addition, Mr. Speaker, the new Bill makes specific provision that most regulations enacted pursuant to the Customs Act must be published a minimum of 60 days in advance of their coming into force. Exceptions will be regulations such as those dealing with the setting of fees, those which make no substantive change to an existing regulation. This will provide a final opportunity for those who may wish to comment on proposed regulations to do so. Further, Bill C-59 provides for ongoing parliamentary review of the operation of the Act and a comprehensive review of its operation within five years of its passage.