

**62.** The Governor in Council shall, from time to time, establish such regulations, not inconsistent with law, as are required to secure a just, faithful and impartial appraisal of all goods imported into Canada, and just and proper entries of the fair market value thereof, and of the weights, measures or other quantities thereof, as each case requires; and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law; and the appraisers of Canada and every one of them, and every person who acts as such appraiser, or the collector of Customs, as the case may be, shall, by all reasonable ways and means in his or their power, ascertain, estimate and appraise the true and fair market value (any invoice or affidavit thereto to the contrary notwithstanding), of the goods at the time of exportation and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures or other quantities, and the fair market value of every of them, as the case requires. 52 V., c. 14, s. 5.

Governor in Council may make regulations for ensuring fair valuation.

Duty of appraisers.

**63.** No refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the collector of Customs, or because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same has been reported to the collector of Customs within ten days of the date of entry, and the said goods have been examined by the said collector, or by an appraiser, or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination; and if such collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, no refund of the duty or any part thereof shall be allowed; and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for the decision of the Minister of Customs, who may order payment on finding the evidence sufficient and satisfactory. 42 V., c. 15, s. 11.

No refund of duty for alleged inferiority of value, &c., except in certain cases.

None if goods cannot be identified.

Minister of Customs to decide.

**64.** The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer or between any persons interested therein because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent or charge for use of any machine or goods of any description, which the seller or proprietor does or would usually charge

Value to include drawback in another country.