

of Customs, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate and appraise the true and fair market value and wholesale price, and invoice or affidavit thereto to the contrary notwithstanding, of the merchandise, at the time of exportation and in the principal markets of the country whence the same has been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them, as the case may require.

*Resolved*, That it is expedient to provide that 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; nor 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 shall have been reported to the Collector of Customs within ten days of the date of entry; and the said goods shall 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, then in such case no refund of the duty or any part thereof shall in any case be allowed, and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

### THE SCALE OF DUTIES.

|   | New<br>Tariff   | Old<br>Tariff.       |
|---|-----------------|----------------------|
| Acids, sulphuric, per lb.....   | $\frac{1}{2}$ c | $\frac{1}{2}$ c      |
| " Acetic, per Imp. gl.....  | 12c             | 12c                  |
| " Muriatic and nitric, <i>ad val.</i> .....   | 20 p c          | free                 |
| " Oxalic.....   | free            | free                 |
| But carboys containing acids shall be subject to the same duty as<br>as if empty.   |                 |                      |
| Agaric.....   | free            | free                 |
| Agricultural implements not otherwise specified, <i>ad val.</i> .....   | 25 p c          | 17 $\frac{1}{2}$ p c |
| Agates, unmanufactured.....   | free            | ....                 |
| Alkanet root and Aloes and Aluminium.....   | free            | 17 $\frac{1}{2}$ p c |
| Alum.....   | free            | free                 |
| Ambergris and Ambergum.....   | free            | 17 $\frac{1}{2}$ p c |
| Ammonia crude and Ammonia.....  | free            | 17 $\frac{1}{2}$ p c |
| Aniline, dyes, oils, salts.....   | free            | free                 |
| Ale, beer and porter, in bottles, per Imperial gallon.....  | 18 cts          | 18 p c               |
| Do, when imported in casks, per Imperial gallon.....  | 10 cts          | 18 cts               |
| Anchors.....  | free            | free                 |
| Animals for improvement of stock.....   | free            | free                 |
| Animals brought into Canada temporarily, and for a period of not<br>exceeding three months, for the purpose of exhibition or com-<br>petition for prizes if re-exported within time specified in bond.. | free            | free                 |
| Animals, living, not elsewhere specified.....   | 20 p c          | 10 p c               |
| Annatto, liquid or solid and annatto seed.....  | free            | free                 |
| Antimony.....   | free            | free                 |
| Apparel, wearing, and other personal and household effects, not<br>merchandise, of British subjects dying abroad but previously<br>domiciled in Canada.....   | free            | free                 |
| Aquafortis.....   | 20 p c          | 17 $\frac{1}{2}$ p c |