

The principle is that we will impose as a special duty the difference between the true value and the unfair value. But we put a limitation on that, as limitations are put upon all forms of taxation. Our information is that the average of dumping in Canada represents about 15 per cent of value. There are some cases in which the dumping may be more and some in which it may be less; but from the best information we can obtain we think that the dumping averages a cent price, an unfair price, an illegitimate price, to the extent of about 15 per cent. With the limitation that we are putting on, it is a special duty corresponding with what we believe to be the average amount of dumping. I may say there is also a special clause with regard to a possible evasion of the provision by the consignee of the goods. Under the first clause of the resolutions we empower the Minister of Customs or the collector of customs, or any other officer—my hon. friend the Minister of Customs suggests that I had better read the provision so that it may go on the 'Hansard' at once:—

That whenever it shall appear to the satisfaction of the Minister of Customs or to any officer of customs authorized to collect customs duties, that the export price or the actual selling price to the importer in Canada of any imported dutiable article, of a class or kind made or produced in Canada, is less than the fair market value thereof, as determined according to the basis of value for duty provided in the Customs Act in respect of imported goods subject to an ad valorem duty, such article shall, in addition to the duty otherwise established, be subject to a special duty of customs equal to the difference between such fair market value and said selling price; provided, however, that the special customs duty on any article shall not exceed one-half of the customs duty otherwise established in respect of the article, except in regard to the articles mentioned in items 224, 226, 228 and 231 of schedule A, the special duty of customs on which shall not exceed fifteen per cent ad valorem.

The special duty.

The expression 'export price' or 'selling price' herein shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

The foregoing provisions respecting a special duty of customs shall apply to imported round rolled wire rods not over three-eighths of an inch in diameter, notwithstanding that such rods are on the customs free list: provided, however, that the special duty of customs on such wire rods shall not exceed fifteen per cent ad valorem.