

Goods the product or manufacture of any foreign country imported into Canada in vessels admitted to registration under the laws of such foreign country may, if such foreign country imposes higher duties of Customs upon goods imported into such country in vessels registered in Canada than upon the like goods when imported in vessels of such country, be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in Schedule A to this Act, and in the case of goods not dutiable to a rate of duty, not exceeding, in either case, twenty per centum ad valorem.

Sub-section three of this section gives the Governor in Council power to apply the surtax to any or all goods.

Chapter 63 - Export Act - provides by Section 2 that:

The Governor in Council may, if any country now or hereafter imposes a duty upon the articles enumerated in Schedule A to this Act, or any of them, when imported into such country from Canada, by proclamation published in the Canada Gazette, declare an export duty chargeable upon logs and pulpwood exported from Canada to such country, that is to say: - on pine, Douglas fir, spruce, fir balsam, cedar and hemlock logs and pulpwood, or any of them, an export duty not exceeding three dollars per thousand feet, board measure: Provided that in case of the export of such logs or pulpwood in shorter lengths than nine feet, a rate per cord may be levied in the same manner not greater than the equivalent of the rate of three dollars per thousand feet, board measure.

The Schedule referred to includes logs, timbers, shingles, boards, certain partly manufactured woods, etc. It should, however, be borne in mind that by order in council of August 14th, 1923 (P.C. 1563) it was provided: