

ordinary wholesale price at which the same are sold for home consumption in the country where they are purchased without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuation of market values.

Resolved, That it is expedient to provide that any or all of the following articles, that is to say, animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees, and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat and all other grain, flour of wheat and flour of rye, Indian meal and oat meal, and flour or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats, (fresh salted or smoked), and lumber, may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon Proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction, that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such Proclamation when imported into Canada.

Resolved, That it is expedient to provide that if at any time any greater duty of customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States any additional duty of customs, equal to the duty payable in the United States on tea or coffee imported from Canada: Provided that tea or coffee imported into Canada from any country other than the said United States, shall be taken and rated as a direct importation from the country wherever the tea or coffee was purchased.

Resolved, That it is expedient to provide that an allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per centum of the value thereof upon an examination to be made by an appraiser, or proper officer of customs, at the first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof a refund of such duty may be allowed and paid in the proportion, and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

Resolved, That it is expedient to provide that in determining the suitable value of merchandize, except when imported from Great Britain, there shall be added to the cost or the actual wholesale price or fair market value at the time of exportation in the principal market of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and trans-shipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made, either *in transitu* or direct to Canada.

Resolved, That it is expedient to provide that the Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods, wares and merchandize imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weight, measures or other quantities thereof, as each case may require, and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada, and every of them, and every person who shall act as such appraiser, or of the Collector

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