REPORTS AND NOTES OF CASES

Dominion of Canada.

EXCHEQUER COURT OF CANADA.

THE QUEEN *v.* CANADA SUGAR REFINING CO., LTD

Customs law—When importation of goods complete in Canada for purposes of duty.

An importation of goods by sea is complete under the provisions of sec. 150 of the Customs Act (R.S.C. ch. 32, as amended by 52 Vict., ch. 14, sec. 12) so soon as the ship in which they are carried comes within the limits of the first port in Canada at which she ought to report her cargo.

[OTTAWA, Sept. 14—BURBIDGE, J.

By sec. 4 of The Customs Tariff Act, 1894, (57, 58 Vict., ch. 33) it is enacted that there shall be levied, collected and paid upon all goods enumerated in Schedule "A" to that Act the several rates of duties of customs set forth and described in the said schedule when such goods are imported into Canada or taken out of the warehouse for consumption therein. And by sec. 5 it is provided that all goods enumerated in Schedule "B" of the Act may be imported into Canada, or taken out of warehouse for consumption therein without the payment of any duties of customs thereon. By item 392, Schedule "A," all sugar above number sixteen Dutch Standard in color, and all refined sugars, were subject to a duty of sixty-four one-hundredths of a cent per pound; and by item 708, Schedule "B," sugar not elsewhere specified not above number sixteen Dutch Standard in color was free of duty. By 58-59 Vict., ch. 23, assented to on the 22nd of July, 1895, item 708, Schedule "B," was repealed, and item 392, Schedule "A," was so amended as to make sugar above sixteen Dutch Standard in color and all refined sugars dutiable at the rate of one cent and fourteen-hundredths of a cent per pound, and sugar not elsewhere specified, and not above that standard, dutiable at the rate of one-half of a cent per pound. And it was declared that the Act should he held to have come into force on the third day of May, 1895, that being the date of the passing of the resolutions on which the Act was founded.

By sec. 150 of The Customs Act (R.S.C. c. 32), as amended by 52 Vict., ch. 14, sec. 12, it is provided that whenever on the levying of any duty or for any other purpose it becomes necessary to determine the precise time of the importation of any goods, such importation, if made by sea, coastwise or by inland navigation, in any decked vessel, shall be deemed to have been completed from the time the vessel in which such goods were imported came within the limits of the port at which they ought to be reported, and if made by land or by inland navigation in any undecked vessel, then from the time such goods were brought within the limits of Canada.

The defendants imported for the purposes of their business in Montreal a cargo of sugar from Antwerp, "not above No. 16 Dutch Standard in color," per