

148

*Coll - Duties - dumping*

C 53541

*Dumping Duty  
for  
Importability*

*W.L.*

Additional Customs Charges

In addition to the ordinary tariffs, imports into Canada are chargeable with three other taxes. The first of these is the Sales Tax, now at the rate of 6 per cent., which is not essentially protective, since it is also payable on home products. The second is the Special Excise Tax, amounting to 3 per cent., which despite its name, is payable only on imports. These two taxes, making a charge of 9 per cent., are levied upon the value of the imports plus the tariff which has been paid. Thus, if \$100 of imports are subject to a tariff of 30 per cent., these taxes will amount to 9 per cent. of \$130 or \$11.70.

The third of the special taxes is the Dumping Duty. Until recently, this duty had scarcely any effect upon United Kingdom trade, because it was most unusual for traders in this country to sell their goods in Canada at a price below that charged here. But, owing to the fact that the Canadian Government fix arbitrary and different values for the exchange of pounds into dollars when calculating prices in the United Kingdom and in Canada, this duty has become a heavy charge upon British imports into Canada. Under the ordinary regulations concerning this duty if an imported article is offered for sale

W.L. Mackenzie King Papers  
Memoranda & Notes

**PUBLIC ARCHIVES**  
**ARCHIVES PUBLIQUES**  
**CANADA**