

who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate and appraise the true and fair market value and wholesale price, (any invoice or affidavit thereto to the contrary notwithstanding), of the goods at the time of exportation, and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them, as the case may require.

No refund of duty for alleged inferiority of value, &c., except in certain cases.

Not if goods cannot be identified

Minister of Customs to decide.

Remission of or on duties on wines in certain cases.

11. No refund of duty paid shall be allowed, because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer, under permit of the Collector of Customs, nor because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same has been reported to the Collector of Customs within ten days of the date of entry, and the said goods have been examined by the said Collector or by an appraiser, or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination; and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed; and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

12. The whole or part of the duty of thirty per centum *ad valorem* imposed by this Act upon wines imported into Canada, may be remitted upon Proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in the said countries.