

not be im-
mentioned,
destroyed.

ns, carboys,
els or pack-
r any other
barrels and
or earthen-
only placed
ich bottled
every pack-
sing goods
se provided
ad valorem
and held to
or duty, and
n duty as is
ontain, and
only, such
s of twenty
eir original
es described
ods exempt
a duty of
not herein-
ed with or
being the
packed for
and custom

Act, 1883.]

is to say,
seeds of all
ots), plants,
t, peas and
nd all other
al and oat-
cter, cheese,
h, salted or
ada free of
y this Act,
which may
that similar
ited States
at payable
orted into

should be
r coffee im-

ported from Canada than on tea or coffee imported from on tea
any other country, then the Governor in Council may impose tea imported
on tea or coffee imported into Canada from the said United from Canada
States an additional duty of Customs equal to the duty pay- than from
able in the United States on tea or coffee imported from elsewhere.
Canada: Provided, that tea or coffee imported into Canada
from any country other than the said United States, but
passing in bond through the United States, shall be taken
and rated as a direct importation from the country in which
the tea or coffee was purchased. Provido, if
passing in
bond through
United States.

8. An allowance may be made for deterioration by natural Allowance for
decay during the voyage of importation, upon perishable damage to
articles, such as green fruits and vegetables, imported into certain goods
Canada, but in assessing the same, and in estimating on voyage.
damage by breakage upon brittle goods, such as crockery,
china, glass and glassware, under the provisions of sections
fifty-three and fifty-four of "*The Customs Act, 1883*," such
allowance or damage shall only be made and allowed for the
amount of loss in excess of twenty-five per cent. of the whole
quantity damaged, and only in case claim is made therefor
and the loss or damage certified upon examination made by
the appraiser or proper officer of Customs, within three days
of the landing or arrival of such goods at the port of desti-
nation thereof; and provided the duty has been paid on the
full value thereof, a refund of such duty may be allowed and
paid on application to the Minister of Customs, in the pro-
portion and on fulfilment of the conditions above specified,
but not otherwise.

9. In determining the dutiable value of goods, except Cost of inland
when imported from Great Britain and Ireland, there shall transportation, &c., to
be added to the cost or the actual wholesale price or fair be deemed
market value, at the time of exportation, in the principal part of value.
markets of the country from whence the same has been im-
ported into Canada, the cost of inland transportation, ship-
ment 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, subject to such regu-
lations as may be made by the Governor in Council.

10. The Governor in Council shall, from time to time, Governor in
establish such regulations, not inconsistent with law, as Council may
may be required to secure a just, faithful and impartial make regula-
appraisal of all goods imported into Canada, and just and tions for
proper entries of the actual or fair market value thereof, and ensuring fair
of the weights, measures or other quantities thereof, as each valuation.
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 Duty of
appraisers.
the appraisers of Canada and every of them, and every person