

As to sugar.

or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance,—nor shall any allowance be made for damage to sugar or any other saccharine product on which the duty is to be computed according to the polariscopic test ; but the Minister of Customs may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test. 51 V., c. 14, s. 10.

Percentage of damage to be deducted for duty.

53. When the collector or appraiser has ascertained the percentage of damage, such percentage shall be deducted from the original value of the goods, and duty shall then be levied and collected on such reduced value at an *ad valorem* rate, which shall be equivalent to the rate of specific or specific and *ad valorem* duty which should have been collected upon such goods if they had not been so damaged. 46 V., c. 12, s. 57.

Return of duty on goods lost before landed.

On what condition.

54. Whenever any vessel has reported at the Custom house at any port in Canada, on board of which there are any goods on which any duty has been levied or collected, or on which any duty has been deposited, and thereafter the said goods are lost or destroyed before the same are landed from such vessel, or from any vessel or craft employed to lighten such vessel,—then, on proof being made on the oath of one or more credible witness or witnesses, before and to the satisfaction of the collector or proper officer of the Customs at the place, who shall administer the oath, that such goods, or any part thereof, specifying the same, have been so lost or destroyed before the landing of the same, the duties on the whole or the part thereof so proved to be lost or destroyed shall, if the same have been paid or deposited, be returned to the owner or his agent. 51 V., c. 14, s. 11.

Allowance for damage to certain goods on voyage.

55. An allowance may be made for deterioration by natural decay during the voyage of importation, upon perishable articles, such as green fruits and vegetables, imported into Canada ; but in assessing the same, and in estimating the damage by breakage upon brittle goods, such as crockery, china, glass and glassware, under the provisions