

The House then resolved itself again into Committee of Ways and Means.

*(In the Committee)*

The following Resolutions were adopted:—

1. Resolved, That it is expedient to amend the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, as amended by chapter thirteen of the Acts of 1930, by repealing section six thereof and by substituting the following therefor:—

“6. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, or is less than the fair market value or value for duty thereof as determined under the provisions of Section thirty-six of the Customs Act, or is less than the fair market value thereof as fixed by the Governor in Council under the provisions of Section thirty-seven of the Customs Act, or is less than the value for duty thereof as determined by the Minister under the provisions of paragraphs (a) and (e) of Section forty-one of the Customs Act, or is less than the fair market value thereof as fixed by the Minister under the provisions of Section forty-three of the Customs Act, there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special or dumping duty, equal to the difference between the said selling price of the article for export and the said fair market value thereof or value for duty thereof; and such special or dumping duty shall be levied, collected and paid on such article although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifty per cent ad valorem in any case; and the following goods shall be exempt from such special duty, viz:—

Goods of a class subject to duty under the Excise Act.

Provided, notwithstanding, that on importations from Australia under The Australian Trade Agreement Act, 1925, the said special duty shall not exceed fifteen per cent ad valorem in any case.

Notwithstanding anything in this Act contained the levying and collection heretofore of special or dumping duty in cases where the fair market value of goods was determined by the Minister, acting or purporting to act under the provisions of Section forty-seven A of the Customs Act, as enacted by Section three of chapter eighteen of the Statutes of 1922 (Section forty-three of the Customs Act, R.S., 1927), is hereby ratified and confirmed.”

“2. Excise duties or Excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff, or any tariff more favourable than the General Tariff.”

“3. Customs duties of the United Kingdom shall be disregarded in estimating the market value of wines for the purposes of special duty when the same are entitled to entry under the Intermediate Tariff or any tariff more favourable than the General Tariff and are bottled in bond in the United Kingdom and imported direct therefrom.”