

61. When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and when the duty chargeable thereon is specific or specific and *ad valorem*, an average rate of *ad valorem* duty equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article.

64. The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, and in cases where the amount of such drawback has been deducted from the value of such goods, upon the face of the invoice, under which entry is to be made, or is not shown thereupon, the Collector of Customs or proper officer, shall add the amount of such deduction or drawback, and collect, and cause to be paid the lawful duty thereon.

67. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. 46 V., c. 12, s. 73.

74. Except as herein otherwise provided, if the importer, owner, consignee, or agent, having complied with the requirements of this Act, is dissatisfied with the appraisement made by the appraiser, hereinbefore mentioned, of any such goods, he may, within three days, give notice in writing to the collector of such dissatisfaction; on receipt of which notice the collector shall at once notify such importer, owner, consignee or agent, to select one disinterested and experienced person familiar with the character and value of the goods in question, and shall select a second person of similar knowledge, and notify such importer, owner, consignee or agent of such appointment:

The persons so selected, together with a third selected by the Minister of Customs from among the members of the Board of Customs, shall examine and appraise the goods in accordance with the provisions of this Act, and the decision of such persons, or of a majority of them if they are not unanimous, shall be reported to the collector and shall be final and conclusive, and the duty shall be levied and collected accordingly:

Such decision shall in no way apply to any case, except that submitted for the consideration of such appraisers

120. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing. 46 V., c. 12, s. 47.

122. If any goods are found in any package which are not mentioned in the invoice or entry, such goods shall be seized and forfeited. 46 V., c. 12, s. 107.

123. If any goods are found which do not correspond with the goods described in the invoice or entry, or if the description in the invoice or entry has been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any entry any goods have been undervalued for such purpose as aforesaid, such goods shall be seized and forfeited. 46 V., c. 12, s. 108.