

EXPLANATORY NOTE.

1. By subsection 2 of section 6 Excise duties and taxes are now disregarded for this purpose when the goods are subject to entry under any Tariff more favourable than the General Tariff.

Owing to unusual marketing conditions existing in some countries the actual home consumption selling price of certain goods subject to the general tariff on importation into Canada is not representative of the fair market value thereof and it is proper that the whole or part of the unusual internal taxes be disregarded in the application of special duty.