

Trade and Navigation.

EXPLANATORY NOTES.

IN GENERAL STATEMENT No 37 OF IMPORTS AND GOODS ENTERED FOR CONSUMPTION, The term "Entered for Consumption" is the technical term in use at the custom-house, and does not imply that the goods have been actually consumed in Canada, but that they have passed into the possession of the importer and that duty has been paid on that portion liable for duty.

The value of goods imported is governed by Section 58 of the Customs Act, which provides that the value of imported goods subject to ad valorem duty "shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at all the time when the same were exported direct to Canada."

IN GENERAL STATEMENT No. 38 OF EXPORTS, The term "The Produce of Canada" includes all imported articles which have been changed in form or enhanced in value by further manufacture in Canada, such as sugar refined in Canada from imported raw sugar, flour ground from imported wheat, and articles constructed or manufactured from imported materials.

"Goods not the Produce of Canada" shows the exports of foreign goods which had been previously imported.

The value of "Goods the Produce of Canada" is their value at the time of exportation at the ports of Canada whence shipped.

The value of "Goods not the Produce of Canada," is the actual cost of such goods.

The initials N.E.S. mean "not elsewhere specified."

do N.O.P. mean "not otherwise provided for."

The expression "Gallon" means an imperial gallon.

do "Ton" means two thousand pounds, and "Cwt." one hundred pounds.

do "Standard hundred," when applied to deals, means 2,750 feet board measure.

do "Ton," applied to square timber, means 40 cubic feet.

In the shipping tables the tonnage is given in net tons.