

drawback paid
between the
such goods, or
because of any
are purchased
which a special
nothing here-
t values.

of the follow-
t, hay, straw,
other roots),
as and beans,
our of wheat
of any other
neats (fresh,
e of duty, or
ation of the
to his satis-
the United
able on the

any greater
a on tea or
any other
e imported
oms equal
toms squar
from
any other
the United
e country

ce may be
shable and
les, crock-
and to ex-
tioa to be
nding, or
ly for the
y of such
duty has
allowed
ve speci-

the duti-
in, there
value at
whence
eration,
the place
the ves-

Council
with law,
t of all
proper
weights,
h regu-

lations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers, or of the Collector of customs, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate and appraise the true and fair market value and wholesale price, any invoice or affidavit there-to to the contrary notwithstanding, of the merchandise at the time of exportation, and in the principal markets of the country whence the same has been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every one of them as the case may require.

Resolved, That it is expedient to provide that no refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quality of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs, nor because of the omission in the invoice of any trade discount or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same shall have been reported to the Collector of Customs within ten days of the date of entry, and the said goods shall have been examined by the said Collector, or by an appraiser or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination, and if such Collector or proper officer reports that the goods in question cannot be identified as these named in the invoice and entry in question, then and in case no refund of the duty or any part thereof shall in any case be allowed, and all applications for refund of duty in such cases shall be submitted with the evidence and all particulars for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

Resolved, That it is expedient to provide, that the whole or part of the duty of thirty per cent. *ad valorem* imposed by this Act upon wines imported into Canada, may be dispensed with upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in said countries.

10. *Resolved*, That it is expedient to repeal all Acts and parts or schedules of Acts, and all orders in Council imposing any duties of Customs upon goods, wares and merchandise, or providing for the exemption of goods, wares and merchandise from Customs duty, when imported into Canada, and to make the following provisions in lieu thereof:—

A		P. C.		P. C.
Acid—Acetic and Vinegar 12 cts			one Imperial gal.....18 cts per	
per Imp gal			Imperial gallon.	
" Sulphuric per lb act per lb			Ale, Beer and Porter, imported	
" Muriatic & Nitric...ad val	20		in casks or otherwise than in	
" Oxalic.....	Free		bottles.....40 cts. per Imp gal	
Carboys containing Acids,			Alcohol.....\$1.32 per Imp gal	
same rate of duty as empty	30		Alkanet Root.....	Free
Advertising pamphlets. \$1 pr 100			Aloes.....	Free
Acetate of Lime.....	20		Amber, manufactured.....	20
Aerated waters.....	20		Almonds.....	20
Agricultural Implements not			Acum.....	Free
otherwise provided for.....	25		Aluminum.....	Free
Agaric.....	Free		Ambergis.....	Free
Agates, unmanufactured.....	Free		Ammonia crude.....	Free
Ale, Beer and Porter, imported in			Analine Dyes.....	Free
bottles, 6 quart and 12 pint			Aniline Salts.....	Free
bottles to be held to contain			Animals, living, of all kinds, viz:	