

to any specific quantity or to apply in the same proportion any fractional part of such

to the weight, tale, gauge or and draft upon the packages (Governor in Council. 46 V.

which bears a similitude, it may be applied, to any rate of duty shall be payable which it most resembles in any s. 6.

under two or more enumerated, the duty on such on the enumerated article V., c. 12, s. 7.

more materials, the duty shall of duty, which is charged

under two or more names or highest duty provided shall 9.

or substance distilled or pre- strong waters, subject to a duty imposed on spirits or V., c. 12, s. 10.

or landed or saved from any into Canada, shall be sub- the like kind imported are

next preceding section are en the same were delivered e same may be sold in like orted may, in such default, ough to pay the duty and to the person entitled to

amples of any goods impor- and what duties are payable of as the Minister of Cus-

essel, from any place out of ded, but it is intended to the same vessel there to be pleted at the first port, but e which they shall be con- ch such security or precau- s Act, as the Governor in 46.

place out of Canada shall, g vessel, make due entry ery importer of goods im- one hundred tons burthen al of the importing vessel, the same; and every im- ny undecked vessel, or in

## CUSTOMS TARIFF.

5

any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. 46 V., c. 12, s. 40.

35. The person entering any goods inwards shall deliver to the collector or other proper officer, an invoice of such goods showing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and a bill of entry thereof, in such form as is appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer, and if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen, and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture. 46 V., c. 12, s. 41.

36. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods, entered inwards; and the collector or other proper officer shall, immediately thereupon, grant his warrant for the unloading of such goods and grant a permit for the conveyance of such goods further into Canada, if so required by the importer. 46 V., c. 12, s. 42.

37. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty, and the invoice thereof shall be produced to the collector. 46 V., c. 12, s. 43.

41. No entry shall, except in cases in which it is otherwise provided herein, or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and in the case of consigned goods, verified by the oath of the consignee. 46 V., c. 12, s. 119.

52. The collector or appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale of the goods, nor shall he estimate nor shall any damage be allowed which has originated from decay, dampness or other cause existing before the voyage commenced and which has rendered the goods unfit to withstand the ordinary risks of the voyage of importation, nor shall he estimate nor shall any allowance be made for or duty refunded for rust on iron or steel or any manufacture thereof, except on polished Russia iron and Canada plates, and on such only to the extent of fifty per cent., nor shall any allowance be made for stains or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance, nor shall any allowance be made for damage to sugar or any other saccharine product on which the duty is to be computed according to the polariscope test; but the Minister of Customs may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test.

58. Whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. 46 V., c. 12, s. 68.