

(ii) for any cause not avoidable by him, arising out of the shipment of goods from Canada for exhibition purposes or on consignment for sale; and for the purposes of this section, a transaction between an importer that is a corporation directly or indirectly controlled by the exporter and another person carrying on business or other activities outside Canada may be deemed a transaction between such person and the exporter, and any amount payable to the importer under or in respect of the transaction may be deemed as being payable to the exporter;”

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