

Council may impose on tea or coffee imported into Canada from the said United States an additional duty of customs, equal to the duty payable in the United States on tea or coffee imported from Canada: Provided that tea or coffee imported into Canada from any country other than the said United States but passing in bond through the United States shall be taken and rated as a direct importation from the country wherever the tea or coffee was purchased.

Resolved, That it is expedient to provide that an allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass, and glassware, provided such damage is found to exceed twenty-five per centum of the value thereof upon an examination to be made by an appraiser or proper officer of customs at the first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof a refund of such duty may be allowed and paid in the proportion and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

Resolved, That it is expedient to provide that in determining the suitable value of merchandize there shall be added to the cost or the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada the cost of inland transportation, shipment and trans-shipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either in transitu or direct to Canada.

Resolved, That it is expedient to provide that the Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandize imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weight, measures, or other quantities thereof, as each case may require, and such regulations, 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 of Canada and every of them, and every person who shall act as such appraiser, 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 thereto to the contrary notwithstanding, of the merchandize, 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 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 quantity 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 those named in the invoice and entry in question, then and in such 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 repeal all Acts and parts or Schedules of Acts, and all Orders in Council, imposing any duties of customs upon goods, wares, and merchandize, or providing for the exemption of goods, wares, and merchandize from customs duty, when imported into Canada, and to make the following provisions in lieu thereof:

Resolved, That it is expedient that the following articles shall be subject to the several rates of duty set opposite to each, respectively:—

Acid, sulphuric half a cent per pound	-	-	-	$\frac{1}{2}$ c. per lb.
Acetic, twelve cents per imperial gallon	-	-	-	12 cents.