

Section 41 reads:

Whenever goods are imported into Canada under such circumstances or conditions as render it difficult to determine the value thereof for duty because

- (a) such goods are not sold for use or consumption in the country of production; or
- (b) a lease of such goods or the right of using the same but not the right of property therein is sold or given; or
- (c) such goods have a royalty imposed thereon, the royalty is uncertain, or is not from other causes a reliable means of estimating the value of the goods; or
- (d) such goods are usually or exclusively sold by or to agents or by subscription; or
- (e) such goods are sold or imported in or under any other unusual or peculiar manner or conditions;

the Minister may determine the value for duty of such goods, and the value so determined shall, until otherwise provided, be the value upon which the duty on such goods shall be computed and levied.

2. The Minister shall be the sole judge as to the existence of all or any of the causes or reasons aforesaid.

In view of the various provisions for valuation and dumping, it is submitted that the question should now be considered ~~from~~ ^{as} one of administrative flexibility. The powers for valuation are fairly broad, the difficulty being to impose a satisfactory dumping section. Personally, it is my opinion that the Government would be on sound ground, and there would be