

manufactured without deduction of any kind because of any drawback paid or to be paid thereon or because of any special arrangement between the seller and purchaser, having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market values.

3. *Resolved*, That it is expedient to provide that any or all of the following articles, that is to say:—Animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees, and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, flour of wheat and flour of rye, Indian meal and oatmeal, and all other grain, flour of wheat grain, butter, cheese, fish (salted or smoked), lard, tallow, meats (fresh, salted, or smoked) and lumber may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon proclamation of the Governor in Council which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation, when imported into Canada.

4. *Resolved*, That it is expedient to provide that if at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in 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 other country than the 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.

5. *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 fruit and vegetables, crockery, china, glass and glassware, provided that such damage is found to exceed twenty-five per cent, of the value thereof, upon an examination to be made by an appraiser or proper officer of Customs, at the first landing, or amount of loss in excess of twenty-five per cent, of the whole quality 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.

6. *Resolved*, That it is expedient to provide that in determining the dutiable value of merchandize, except when imported from Great Britain, there shall be added to the cost 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 transit or direct to Canada.

7. *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 merchandise imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures or other quantities thereof, as each case may require, and such regu-