

67. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. 46 V., c. 12, s. 73.

None for packing, straw, cording, &c.

68. The Governor in Council may provide that in the cases and on the conditions to be mentioned in the Order in Council, goods *bonâ fide* exported to Canada from any country, but passing *in transitu* through another country, shall be valued for duty as if they were imported directly from such first mentioned country. 46 V., c. 12, s. 74.

As to goods passing through any country.

2. Goods that have entered for consumption or for warehouse, or that have been permitted to remain unclaimed, or that have been permitted to remain for any purpose, in any country intermediate between the country of export and Canada, shall not be considered as *in transitu* through such intermediate country, but shall be treated as goods imported from such intermediate country and be valued and rated for duty accordingly. 52 V., c. 14, s. 7.

69. The standards or instruments by which the colors and grades of sugar are to be regulated, and the classes to which sugars shall be held to belong, with reference to duty chargeable thereon, shall be selected and furnished, from time to time to the collectors of such ports of entry as are necessary, by the Minister of Customs, in such manner as he deems expedient; and the decision of the appraiser, or of the collector of a port where there is no appraiser, as to the class to which any sugar belongs, and the duties to which it is subject, shall be final and conclusive, unless upon appeal to the Commissioner of Customs, within thirty days, such decision is, with the approval of the Minister, changed; and the decision of the commissioner with such approval shall be final. 46 V., c. 12, s. 75.

Standards for qualities of sugar.

Decision of appraiser valid, unless appealed from.

70. If upon any entry, or in connection with any entry, it appears to any Dominion appraiser or to the Board of Customs that any goods have been erroneously appraised or allowed entry at an erroneous valuation by any appraiser or collector acting as such, or that any of the foregoing provisions of this Act respecting the value at which goods shall be entered for duty have not been complied with, such Dominion appraiser or such board may make a fresh appraisement or valuation, and may require an amended entry and payment of the additional duty, if any, on such goods, or a refund of a part of the duty paid, as the case requires, under the valuation or appraisement so made, subject, in case of dissatisfaction on the part of the importer, to all the provisions of the six sections of this Act next following. 52 V., c. 14, s. 8.

Appraisement may be reviewed.

Amended entry and its effect.