

claimed, or whenever there is no fixed standard value, or whenever from any cause the value of such currency has become depreciated, there shall be attached to the invoice of the goods imported the certificate of some consul resident in such place or country, showing the extent of such depreciation, or the true value of the currency in which such invoice is made out, then and there, as compared with the standard dollar of Canada: Provided, however, that whenever the value of a depreciated currency is dependent upon the rate of exchange on London it shall be optional with the importer, with the consent of the collector of Customs, to compute the value for duty at the rate of exchange certified by the bank through which the same is drawn, as current at the time and place when and whence the goods were exported to Canada: Provided also, that when the currency value is so determined at the time of entry, either by a consul's certificate, or by the certificate of the bank as hereinbefore provided, such rate or value shall be final, and not open to any re-adjustment by reason of the subsequent production of any certificate not corresponding in rate or value with that adopted. 46 V., c. 12, s. 12, *part*.

Value of such currency, how ascertained.

Proviso: when value depends on rate of exchange.

Further proviso.

11. Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity. 46 V., c. 12, s. 13.

Greater or less quantities.

12. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. 51 V., c. 14, s. 6.

Allowance for tare or draft to be regulated by O. C.

13. On each and every non-enumerated article which bears a similitude, either in material or quality, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned. 46 V., c. 12, s. 6.

Duties on non-enumerated articles resembling enumerated.

14. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty. 46 V., c. 12, s. 7.

On articles resembling more than one enumerated.

15. On all articles manufactured from two or more materials, the duty shall be that charged on the article, if there is a difference of duty, which is charged with the highest duty. 46 V., c. 12, s. 8.

Made of more than one material.