

cases declare the duty, or that the goods are free.

Effect and proof of order.

there is no decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Governor in Council may declare the duty payable on the kind of goods in question, or that such goods are exempt from duty; and any Order in Council containing such declaration and fixing such duty (if any) and published in the *Canada Gazette*, shall, until otherwise ordered by Parliament, have the same force and effect as if such duty had been fixed and declared by law; and a copy of the said *Gazette* containing a copy of any such order shall be evidence thereof.

Currency as respects duties.

Weights and measures.

**12.** All duties, penalties or forfeitures imposed by any Act relating to the Customs, shall be payable in money being a legal tender, at such rate as that four dollars and eighty-six cents and two-thirds of a cent of such money, shall be of equal value with the British sovereign or pound sterling; and all such duties shall be paid and received according to the weights and measures established by Statute in that behalf:

What must appear in invoices of goods.

What currency to be used.

Value of such currency, how ascertained.

Proviso: when value depends on rate of exchange.

Further proviso.

**2.** All invoices of goods shall be made out in the currency of the country whence the goods are imported, and shall contain a true statement of the value of such goods; and in computing the value for duty of such currency, the rate thereof shall be such as has been ordered and proclaimed from time to time by the Governor in Council, who is hereby empowered to make such order; and the rate ordered shall be based upon the actual value of the standard coins or currency of such country as compared with the standard dollar of Canada in so far as such comparative values are known; and in all cases wherein the value of a currency has not been proclaimed, or where there is no fixed standard value, or wherein from any cause the value of such currency has become depreciated, then there shall be attached to the invoice of the goods imported the certificate of some Consul resident in such place or country, shewing 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 in cases where 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 Collector of Customs, to compute the value for duty at the rate of exchange certified by the bank through which drawn, as current at the time and place when and whence the goods were exported to Canada: Provided further, 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 above provided, such rate or value, shall be final and not open to any re-adjustment by reason of the subsequent production of any