

CHAPTER IV.

TRADE AND COMMERCE.

280. The legal weights and measures of Canada are the Imperial yard, Imperial pound avoirdupois, Imperial gallon (of 277·27384 cubic inches) and the Imperial bushel. The Imperial gallon is equal to 4·54174 litres, while the wine gallon, used in the United States, is equal to 3·785 litres. Weights and measures.

281. By Act of 42nd Vic. (1879), c. 16, it was provided: That in contracts for sale and delivery of any of the undermentioned articles, the bushel should be determined by weighing, unless a bushel by measure be specially agreed upon, the weight equivalent to a bushel being as follows:— Measures by weight determined.

Wheat	60 lbs.	Castor beans.....	40 lbs.
Indian corn	56 "	Potatoes.....	60 "
Rye.....	56 "	Turnips.....	60 "
Pease.....	60 "	Carrots	60 "
Barley.....	48 "	Parsnips.....	60 "
Malt.....	36 "	Beets.....	60 "
Oats.....	34 "	Onions.....	60 "
Beans.....	60 "	Bituminous coal.....	70 "
Flaxseed.....	50 "	Clover seed.....	60 "
Hemp.....	44 "	Timothy.....	48 "
Blue grass seed.....	14 "	Buckwheat.....	48 "

And by the same Act the British hundredweight of 112 pounds, and the ton of 2,240 pounds, were abolished, and the hundredweight was declared to be 100 pounds and the ton 2,000 pounds avoirdupois, thus assimilating the weights of Canada and the United States.

282. Customs valuation upon goods imported subject to duties is made at the fair market value thereof, value of packages included, when sold for home consumption in the principal markets of the country whence they were exported. The values of goods subject to export duty, if any, are to be their actual cost, or the value which they truly have at the port and time of exportation. Customs valuations.