

951. The returns of values of imports and exports are those supplied in entries at the Customs, where imports must be entered for duty at their fair market value as for home consumption in the country of purchase. The recorded *values* of imports are determined by aggregating the total amounts as stated in the entries, free and for duty, of the goods imported into Canada. Such recorded values are arrived at in a similar way, in the case of exports, by aggregating the values as given in the entries of goods for exportation. The *quantities* of goods imported are ascertained as follows: (a) by examination of the invoices of such goods; (b) by examining a certain number of cases or packages in each importation; (c) in the case of wines and liquors, by gauging, and in the case of strong liquors, about the strength of proof or of greater strength, the recorded quantity is determined by the result as ascertained after testing by Syke's hydrometer; (d) by weighing or counting certain goods bearing specific duties. The country of origin of imports is the country of purchase or whence shipment was made to Canada; the country of destination is that to which shipment is made. Thus Canadian wheat purchased by New York dealers, shipped to and entered in bond at New York, and thence exported to Great Britain, would appear only as exported from Canada to the United States. The only Canadian port where transit trade is recorded is Montreal, such trade comprising chiefly goods received from the United States and transhipped to other countries by the St. Lawrence route. Transit trade is not included in the general trade, which comprises all other imports into and exports from Canada. The term "special trade" in Canada is applied to imports from Newfoundland which are exempt from duties leviable on similar goods from other countries.

The accuracy of the statistical results may at times be affected by fraudulent misdescription or undervaluation by importers, and by the adoption of "sight entries," which, under the Customs Act, may be passed when importers declare on oath that, for want of full information, they cannot make a perfect entry. In such circumstances the goods may be landed, examined, and (a sum being deposited sufficient, in the collector's opinion, to pay the duty) delivered to the importer. A time is fixed within which a perfect entry should be made, but when this time is elapsed the deposit is held as payment of the duty, and the provisional valuation, which may be only approximate, is not corrected. Statistics of exports may be affected in two ways: large quantities of goods are shipped at remote points where no officer is stationed, and the prescribed entry outwards is not unfrequently neglected, while, on the other hand, it may happen, by the mistake of officers or of carriers' agents, that exports already entered outwards at the inland port of shipment are recorded also at the point of exit from Canada.

952. The following tables give the value of the imports and exports and of the aggregate trade in each year since Confederation, also the excess of imports over exports, or otherwise, the value of the several branches of trade per head of population, and the amount of duty collected, for the same period.