

time of its exportation, or is less than the fair market value, or value for duty thereof, as determined or fixed under the provisions of the Customs Act, R.S.C., 1927, c. 42 (see also sections 36, 37, paragraphs "a" and "e" of 41, and section 43, Statutes of 1930, c. 2).

It is provided that the special duty shall not exceed 50 p.c. *ad valorem* in any case and that goods of a class subject to duty under the Excise Act shall be exempt.

It is provided, however, that on importations from Australia under The Australian Trade Agreement Act, 1925, special duty shall not exceed 15 p.c. *ad valorem* in any case.

Provision is also made for levying of additional special or dumping duty not exceeding 50 p.c. when it appears that any person owning or controlling or interested in a business in Canada and also in any other country, or carrying on a business in any other country and owning, controlling or interested in a business operating in Canada is enabled thereby to import goods for further manufacture, or assembling, or for resale and disposes of such imported goods, whether in the form as imported or as further processed, assembled or manufactured, at prices below the duty paid value thereof as entered at Customs plus, if any, the cost of processing, assembling or further manufacture in Canada. The Minister may declare that goods of such class or kind were and are an importation subject to additional special or dumping duty not exceeding 50 p.c.

The Governor in Council is given power to prohibit the importation of any goods exported directly or indirectly from any country not a contracting party to the Treaty of Versailles executed at Paris, France, on the 28th June, 1919.

In the event of producers of goods, other than agricultural products, increasing prices in consequence of the imposition of any duty under the provisions of the Customs Tariff the Governor in Council is given the power to reduce or remove such duty.

Drawbacks.—Drawbacks of 99 p.c. of duties paid on imported materials are allowed by the customs laws and regulations in cases where articles manufactured from such materials are afterwards exported.

Surtax.—In 1903, the Customs Tariff Act of 1897 was amended to provide for a surtax of one-third of the duty on goods the product of any foreign country which treats imports from Canada less favourably than those from other countries. This surtax was at once applied against certain German goods, but was removed on Mar. 1, 1910, when Canada obtained the conventional rates of the German tariff on a specified list of goods. Under the Customs Tariff Act of 1914, the rate of surtax is left to be fixed in each case by the Governor in Council, but is not to exceed 20 p.c. *ad valorem*.

Under an arrangement made by the Minister of Trade and Commerce with the British Foreign Office, Canadian manufacturers, exporters and others interested in trade matters may secure information and advice from British commercial diplomatic officers and British consuls in all countries in which Canada is not represented by her own Commercial Intelligence Service.

Empire Tariff Preferences on Canadian Goods.¹—*Great Britain*—Soon after the inauguration of the British preferential tariff by Canada, there com-

¹ Revised by Wm. Gilchrist, Chief, Foreign Tariffs Division, Department of Trade and Commerce. A pamphlet "Empire Tariff Preferences on Canadian Goods" recently issued by the Foreign Tariffs Division of the Commercial Intelligence Service gives more detailed information on this subject.