The attached text of Order-in-Council 1964-856 of 11 June 1964 and National Revenue Memorandum D-46-17 of 15 June 1964 have been transmitted to the secretariat by the Canadian mission as supplementing the information set forth in document COT/31.
AT THE GOVERNMENT HOUSE AT OTTAWA
THURSDAY, the 11th day of JUNE, 1964

PRESENT:

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL:

Whereas sub-section (7) of section 40A of the Customs Act provides that, notwithstanding anything in the Customs Act, the Governor in Council may, upon being satisfied on a report from the Minister of National Revenue that goods of any kind not entitled to entry under the British Preferential Tariff or any lower tariff are being imported into Canada under such conditions as prejudicially or injuriously to affect the interests of Canadian producers or manufacturers, authorize the Minister to prescribe the manner in which the value for duty of any class or kind of such goods shall be determined and the value so determined shall be deemed to be the fair market value of such goods;

And whereas cotton trousers, slacks and shorts of Macao origin classified under tariff item 523a, being goods of a kind not entitled to entry under the British Preferential Tariff or any lower tariff, are being imported into Canada in such increased quantities and at such low values for duties as prejudicially or injuriously to affect the interests of Canadian producers or manufacturers of cotton trousers, slacks and shorts.

Therefore, His Excellency the Governor General in Council, on the recommendation of the Acting Minister of National Revenue, pursuant to sub-section (7) of section 40A of the Customs Act, is pleased hereby to authorize the Minister of National Revenue to prescribe the manner in which the value for duty of such cotton trousers, slacks and shorts of Macao origin classified under tariff item 523a as may be imported into Canada between the date of this Order and 15 August 1964, both dates inclusive, shall be determined, the value so determined to be deemed to be the fair market value thereof, notwithstanding any other provision of the Customs Act.

CERTIFIED TO BE A TRUE COPY

CLERK OF THE PRIVY COUNCIL
Value for Duty of Cotton Trousers, Slacks and Shorts of Macao Origin

Pursuant to section 40A(7)(c) of the Customs Act, and under the authority granted by Order in Council P.C. 1964-856 dated 11 June 1964 the Acting Minister of National Revenue prescribed the values for duty of all cotton trousers, slacks and shorts of Macao origin classified under tariff item 523a shall be determined by advancing the declared fair market value or selling price, whichever is the higher, by 150 per cent. Such value or selling price shall be exclusive of all charges thereon after shipment from the country of export. The provisions of section 6 of the Customs Tariff apply.

In the case of cotton trousers, slacks and shorts shipped on consignment without sale prior to shipment, the declared fair market value shall be advanced by 150 per cent. The goods shall be subject to the same special duty as if they had been sold prior to shipment.

This prescription becomes effective 15 June 1964, and shall not apply to goods bona fide in transit to Canada on or before 14 June 1964. Unless otherwise ordered, this prescription shall not apply after 15 August 1964.

Dated at Ottawa this twelfth day of June 1964.

David Sim
Deputy Minister of National Revenue,
Customs and Excise