conditions of sale of the exported goods differ from those for like goods sold for home consumption, appropriate adjustments are made. However, dutiable values may be higher but not lower than f.o.b. prices to Canadian importers. Adjustments for differences in conditions of sale are very important because of the large volume of Canadian imports, particularly from the United States, that result from intra-company and similar shipments.

Although seldom used, some Canadian valuation provisions resemble escape clauses from tariff concessions. If imported goods "prejudicially or injuriously" affect the interests of Canadian producers, even though sold at "fair market value," the Minister of National Revenue may determine the value of such goods for duty purposes.[69] Furthermore, if, because of end-of-season sales, the market price of any manufactured good in the country of export declines to a level that the Minister does not regard as "normal," he determines dutiable value on the basis of average prices during a previous period. Similarly, if the same circumstances apply to any fresh fruit or vegetable of a class or kind produced in Canada, the Minister determines valuation on the basis of average export prices to Canada during the previous three years.

The possibility of dutiable values established by the Minister of National Revenue creates uncertainty because they can be arbitrary, and at very high levels. Style fabrics, dresses, and other garments are goods that have received higher valuations under these provisions. Such revaluations have also applied to strawberries, peas, potatoes, and cut flowers. In 1962, the valuation of potatoes received international consideration when the United States successfully protested to the GATT.[70]

Canadian valuation not only affects *ad valorem* import duties but, as discussed in the next section, determines whether and to what extent antidumping duties are levied. Consequently, for purposes of this antidumping legislation, dutiable

[69] This provision does not apply to goods entitled to entry under the British preferential tariff.

[70] See GATT, *Basic Instruments and Selected Documents,* 11th Supplement (Geneva: March, 1963), pp. 55 and 88–94. Potatoes were again revalued during the summer of 1966. See GATT document L/2682, August 5, 1966.