
 QUEEN (THE) v. GRINNELL.

[E.C.] 1887

*Customs duties—Article imported in parts—Rate of duty—Scrap brass—46
Vic. c. 12, s. 153—Subsequent legislation, effect of—Statutory declaration.*

June 11.

[S.C.] 1888

Dec. 14.

G., manufacturer of an "Automatic Sprinkler," a patented brass device composed of several parts, was desirous of importing the same into Canada, with the intention of putting the parts together there and putting the completed articles on the market. He interviewed the appraiser of hardware at Montreal, explained to him the device and its use, and was told that it should pay duty as a manufacture of brass. He imported a number of sprinklers in parts, paying duty on the several parts instead of on the completed article, although they required but trifling work and expense to be made ready for the market. The Customs officials thereupon caused the same to be seized, and an information to be laid against him for smuggling, evasion of payment of duties, undervaluation, and knowingly keeping and selling goods illegally imported, under secs. 153 and 155 of the Customs Act of 1883.

Held, (per Gwynne, J. in the Exchequer Court) that the entry of the sprinklers for duty, in pieces, was an evasion of the Customs Act of 1883, and that they should have been entered at the price of the

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patented invention in the United States where they were manufactured, that being their proper market value for duty when imported into Canada.

Held, (reversing the judgment of the Exchequer Court) (1), that there was no importation of sprinklers as completed articles by G., and the act not imposing a duty on parts of a manufactured article, the information should be dismissed.

(2) That the subsequent passage of an act (48-49 Vic., c. 61, s. 11 sub-sec. 2, reenacted by R. S. C. c. 32, s. 61 sub-sec. 2), imposing a duty on the component parts of a manufactured article was an implied legislative declaration that such did not previously exist. See Can. S. C. R., vol. XVI., p. 119.