

C A N A D A.

GOVERNOR-GENERAL THE MARQUIS OF LORNE, K.G., to the RIGHT HON.
SIR MICHAEL HICKS BEACH, BART. (Received June 18, 1879.)

SIR, Citadel, Quebec, June 5, 1879.
I HAVE the honour of forwarding for the use of the Colonial Office 25 copies of the Canadian Customs Tariff in operation since the 15th March last.

I have, &c.
(Signed) LORNE.

The Right Hon. Sir M. E. Hicks Beach, Bart. &c.
&c. &c. &c.

Enclosure.

42 Victoria, Chap. 15.

An Act to alter the Duties of Customs and Excise. [*Assented to 15th May 1879.*]

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. So much of all Acts and parts or schedules of Acts and of all Orders in Council as imposes any duty of Customs upon goods (which word shall, for all the purposes of this Act, have the meaning assigned to it in the Act passed in fortieth year of Her Majesty's reign, and intituled "*An Act to amend and consolidate the Acts respecting the Customs*"), or exempts goods from Customs duty when imported into Canada, or is in anywise inconsistent with this Act, is hereby repealed; but any power conferred upon the Governor in Council by the Act last cited (fortieth Victoria, chapter ten) to transfer dutiable goods to the list of goods free of duty is not hereby abrogated or impaired; and in lieu and instead of all other duties of Customs upon goods imported into Canada, there shall be raised, levied, collected, and paid upon the goods enumerated in Schedule A. to this Act, or referred to as not enumerated therein but charged with duty, imported into Canada or taken out of warehouse for consumption therein, the several duties of Customs set forth and described in the said Schedule A., and set opposite to each respectively, or charged on them as not enumerated, subject to the provisions herein-after made.

2. The goods enumerated in Schedules B. and C. may, subject to the provisions and conditions therein mentioned, be imported into Canada or taken out of warehouse for consumption therein without payment of any duty of Customs thereon.

3. The goods enumerated in Schedule D. shall not be imported into Canada, under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.

4. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages manufactured of tin, iron, lead, zinc, glass, or any other material, and capable of holding liquids; crates, barrels, and other packages containing glass, china, crockery, or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines, or malt liquors are contained, and every package, being the first receptacle or covering, enclosing goods for purpose of sale, shall, in all cases not otherwise provided for in which they contain goods subject to an ad valorem duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per centum ad valorem, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum ad valorem; but all packages not herein-before specified, and not herein specially charged with or declared liable to duty under regulations, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

5. On all goods imported into Canada subject under this Act to ad valorem duty upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall, in all cases, be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon; and in cases where the amount of such drawback has been deducted

Preamble.

Repeal of enactments imposing duties of customs.

Saving certain power under 40 V., c. 10.

Duties in Schedule A. imposed.

Goods free of duty.

Prohibited goods.

Provisions respecting packages containing goods paying ad valorem duty.

As to packages containing goods paying specific duty only, or free goods in certain cases.

Other packages free.

As to goods on which a drawback has been allowed in country of manufacture.