

another for business, seek to do so in a friendly spirit and above board, and do not want to be stabbed in the back by unfair competition, that this is a matter affecting all trades, because of the principle involved and the precedents likely to be established; that the Government have enacted certain laws for the protection of the revenue and the proper punishment of all such frauds—so that those who commit these frauds do so with their eyes wide open as to the risks they run; that this association—representing 4,399 members, engaged in the various trades and industries of the country—knowing well the conditions and difficulties of business desire most emphatically to say that in their opinion no compromises should be made, but that the decision of all such cases should be left to the courts of justice, thus affording all parties an opportunity of being publicly heard.”

The resolution was unanimously carried.

**CANADA'S TARIFF PREFERENCE FOR BRITAIN AND THE BRITISH MERCHANDISE MARKS ACT.**

A recent interpretation of the British Merchandise Marks Act makes it possible that German, French and other foreign goods destined for Canada may be passed in transit through British ports and made to appear as of British origin and therefore entitled to Canada's tariff preference. It is clearly the duty of Canadian Customs officers to maintain a close watch for violations of the Customs Act that might be perpetrated in the manner indicated.

The interpretation alluded to is contained in the recent report of the British Commissioners of Customs in which they say:

The Select Committee of the House of Commons appointed to inquire into the effects and operation of the Merchandise Marks acts, stated in their report to the House, dated July 27, 1897, "The committee are of the opinion that it is unnecessary and uncalled for by the act to detain goods and insist upon a qualification, because they are marked with English words of description, if intended for sale in this country, or with words in the language of that to which they are consigned, unless such words are calculated to deceive the purchasers in regard to the country of origin." That English manufacturers should describe their goods in the language of the country to which they are exported for sale has for many years been strongly insisted upon by consuls and vice-consuls as a means of stimulating trade in British goods in foreign countries, and the committee's conclusion is obviously only an application of this principle to the converse case of foreign traders who manufacture for an English speaking market. We have, therefore, with your Lordships' concurrence, laid down a rule to the effect that trade descriptions in the English language applied to foreign goods imported into the United Kingdom are not to be regarded as indirect indications that the goods are of British or Irish origin, unless the officers have good ground for considering that such trade descriptions are specially designed to convey, and do in fact convey, an impression of British or Irish origin for the goods. The adoption of this ruling will, we believe, go far to remove many of the objections that have been taken to the Merchandise Marks acts as interfering unduly with freedom of importation. The Select Committee further recommend that goods in transit should be exempted from the operation of the Merchandise Marks acts. To give full effect to this recommendation an alteration of the law would be required. But, acting in the spirit of the recommendation, we have, with your Lordships' concurrence, adopted the principle that no examination of goods in transit is to be made specially for the purpose of scrutinizing marks. Accordingly we now take notice of marks on such goods only if we meet with them in the

course of examination of the goods for revenue purposes; and as we are revising our transit regulations with a view to reducing to a minimum the opening and examination of packages in transit, the occasions on which in future marks will come under observation will be rare. As further recommended by the committee, steps are being taken to ascertain what precautions may be necessary to prevent the customs authorities in India and the Colonies from being misled as to the origin of goods that have passed through the United Kingdom in transit.

**TAX EXEMPTIONS IN TORONTO.**

Following is a complete statement showing the amount of the exemptions for 1899 upon land, buildings and machinery in the city of Toronto as completed by the Assessment Department. As compared with the conditions of 1897, there has been a slight decrease in the amount of Church property exemptions and a decided increase in the amount of city property exemptions.

The exemptions on Church properties for 1899 amount to \$4,896,099, distributed as follows:—

Exemption.	Value of land.	Value of buildings.	Total.
Methodist .....	\$302,384	\$827,545	\$1,129,929
English .....	366,217	711,850	1,078,067
Presbyterian .....	225,567	701,750	927,317
Roman Catholic .....	153,390	562,200	715,590
Baptist .....	79,315	314,390	393,705
Congregational .....	40,551	185,200	225,751
Salvation Army .....	24,878	51,672	76,550
Other denominations .....	\$2,561	266,629	349,190
<b>Total .....</b>	<b>\$1,274,863</b>	<b>\$3,621,236</b>	<b>\$4,896,099</b>

The exemptions of schools and colleges for 1899 amount to a total of \$5,677,377, as follows:—

Exemption.	Value of land.	Value of buildings.	Total.
Schools (Pub.) .....	\$271,711	\$831,150	\$1,102,861
Schools (Sep.) .....	\$2,889	195,575	278,464
Colleges and other educational institutions .....	2,128,721	2,167,331	4,296,052
<b>Total .....</b>	<b>\$2,483,321</b>	<b>\$3,194,056</b>	<b>\$5,677,377</b>

The total exemptions for the year 1899 are classified as follows:—

Exemption.	Value of land.	Value of buildings.	Total.
Churches, etc. ....	\$1,274,863	\$3,621,236	\$4,896,099
Schools, colleges, etc. ....	2,483,321	3,194,056	5,677,377
City property .....	2,403,561	3,696,410	6,189,971
Ontario Government property .....	1,571,347	2,324,800	3,896,147
Dominion Government property .....	555,220	658,300	1,213,520
County of York property .....	40,000	40,000	80,000
Miscellaneous .....	456,129	208,430	664,559
Machinery (under by-laws) .....	.....	.....	1,644,370
<b>Total exemptions .....</b>	<b>\$8,874,441</b>	<b>\$13,743,232</b>	<b>\$24,262,043</b>

The total exemptions for 1897, over and above income exemptions of \$2,455,500, amounted to \$24,168,486; making the net increase in the exemptions over what they were two years ago, \$93,557. The exemptions on real property and machinery during 1897 were distributed as follows:—

Exemption.	Value of land.	Value of buildings.	Total.
Churches, etc. ....	\$1,431,681	\$3,624,088	\$5,055,769
Schools, etc. ....	2,684,443	3,005,465	5,689,908
Ontario Government .....	1,701,250	2,085,450	3,786,700
Dominion Government .....	566,667	684,650	1,251,317
City property .....	2,268,869	2,269,050	4,537,919
Charitable institutions .....	378,450	893,600	1,272,050
Cemeteries .....	360,888	19,100	379,988
County Courthouse .....	41,200	40,000	81,200
Miscellaneous .....	45,275	68,350	113,625
Machinery, plant, etc., exempt under by-laws .....	.....	.....	2,000,000
<b>Total .....</b>	<b>\$9,478,703</b>	<b>\$12,689,783</b>	<b>\$24,168,486</b>