

testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Minister, changed, and the decision of the Commissioner with such approval shall be final.

6. By enacting that any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported to Canada, provided such goods or packages were entered for exportation, and branded or marked by a Collector or proper officer of Customs, and fully identified by the Collector or proper officer, at the port or place where they are so re-imported; and further, provided that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

7. By enacting that any person who sends or brings into Canada, or who, being in Canada, has in his possession any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show that the invoice which may be made from such bill-heading or blank is correct or authentic, shall be deemed guilty of a misdemeanor and liable to a penalty of five hundred dollars or to imprisonment to a term not exceeding twelve months, or both, in the discretion of the court, and the goods which may be entered under any invoice made from any such bill-heading or blank shall be forfeited.

8. By striking out from the Schedule "A" to said Act the following headings, viz.:-

The words "Agricultural Implements, viz.:-" which immediately precede item 7 in said schedule.

The words "Books, etc.," which immediately precede item 33 in said schedule.

The words "Breadstuffs, viz.:-" which immediately precede item 52 in said schedule.

The word "Carriages" which immediately precedes item 83 in said schedule.

The words "Cotton, manufactures of, viz.:-" which immediately precede item 121 in said schedule.

The words "Fruits (dried) viz.:-" which immediately precede item 162 in said schedule.

The words "Fruit (green) viz.:-" which immediately precede item 165 in said schedule.

The words "Furs, viz.:-" which immediately precede item 174 in said schedule.

The words "Glass and manufactures of, viz.:-" which immediately precede item 181 in said schedule.

The words "Gunpowder and other explosives, viz.:-" which immediately precede item 193 in said schedule.

The words "Iron and manufactures of, viz.:-" which precede item 213 in said schedule.

The words "Pianofortes, viz.:-" which immediately precede item 344 in said schedule.

The words "Steel and manufactures of, viz.:-" which immediately precede item 403 in said schedule.

The words "Stone, viz.:-" which immediately precede item 414 in said schedule.

The words "Sugars, syrups and molasses," which immediately precede item 419 in said schedule.

The word "Tobacco," which immediately precedes item 438 in said schedule.

The words "Trees—fruit trees, viz.:-" which immediately precede item 441 in said schedule.

The words "Vegetables, viz.:-" which immediately precede item 455 in said schedule.

The words "Wools and woollens, viz.:-" which immediately precede item 473 in said schedule.

Resolved, That it is expedient to repeal the following items in Schedules "A," "B" and "C" to the Act 49 Victoria, chapter 33—Revised Statutes—intituled: "An Act respecting the Duties of Customs," viz.:-

Schedule "A" items numbered 2, 5, 6, 15, 17, 21, 22, 23, 40, 45, 47, 49, 58, 67, 81, 87, 98, 99, 100, 109, 110, 115, 117, 118, 119, 123, 134, 149, 153, 157, 166, 177, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 193, 205, 206, 208, 209, 258, 262, 264, 265, 268, 269, 271, 274, 277, 283, 286, 288, 294, 295, 297, 298, 301, 305, 311, 312, 323, 324, 325, 326, 327, 335, 336, 340, 341, 342, 358, 361, 363, 370, 372, 376, 379, 385, 387, 390, 391, 392, 393, 394, 395, 396, 397, 398, 402, 406, 412, 413, 415, 424, 425, 426, 427, 428, 429, 430, 432, 435, 437, 438, 443, 451, 452, 457, 459, 460, 461, 465, 467, 468, 473, 476, 481, 482.

Schedule "B" items numbered 489, 490.

Schedule "C" items numbered, 505, 506, 507, 508, 509, 512, 513, 515, 518, 522, 523, 524, 526, 527, 529, 538, 539, 542, 544, 545, 550, 553, 554, 555, 564, 566, 568, 570, 571, 576, 577,

580, 581, 586, 587, 591, 594, 597, 601, 603, 604, 605, 608, 612, 613, 616, 620, 624, 628, 630, 632, 637, 643, 658, 665, 674, 677, 681, 682, 684, 686, 688, 697, 698, 699, 700, 703, 709, 710, 711, 712, 714, 725, 726, 728, 734, 731, 738, 742, 743, 744, 745, 746, 751, 756, 760, 762, 763, 764, 765, 769, 774, 778, 782, 793, 796, 801, 803, 804, 809, 810, and to make other provisions in lieu thereof, by adding to such respective schedules, as follows:—

#### SCHEDULE "A."

1. Acid, acetic and pyroligneous, N.E.S., and vinegar, a specific duty of fifteen cents for each gallon of any strength not exceeding a strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of one cent. The strength of proof shall be held to be equal to 6 per cent. of absolute acid, and in all cases the strength shall be determined in such manner as may be established by the Governor in Council.
2. Acid, acetic and pyroligneous of any strength, when imported by dyers, calico printers or manufacturers of acetates or colors, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colors in their own factories, under such regulations as may be established by the Governor in Council, a duty of twenty-five cents per gallon and twenty per cent. *ad valorem*.
3. Acid phosphate, three cents per pound.
4. Precious stones, polished but not set or otherwise manufactured, and imitations thereof, ten per cent. *ad valorem*.
5. Animals, living, viz.:-Cattle, sheep and hogs, thirty per cent. *ad valorem*.
6. Artificial flowers, twenty-five per cent. *ad valorem*.
7. Feathers of all kinds, N.E.S., twenty-five per cent. *ad valorem*.
8. Axle grease, one cent per pound.
9. Barrels containing petroleum or its products or any mixtures of which petroleum forms a part when such contents is chargeable with a specific duty, forty cents each.
10. Surgical belts or trusses and suspensory bandages of all kinds, twenty-five per cent. *ad valorem*.
11. Blacking, shoe and shoemakers' ink, and shoe, harness and leather dressing, and harness soap, thirty per cent. *ad valorem*.
12. Advertising pamphlets, pictures and pictorial show cards, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and mantlemakers' fashion plates, and all chromos, chromotypes, oleographs, photographs and other cards, pictures or artistic work of similar kinds, produced by any process other than hand painting or drawing, whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other material, N.E.S., six cents per pound and twenty per cent. *ad valorem*.
13. Geographical, topographical and astronomical maps, charts and globes, N.E.S., twenty per cent. *ad valorem*.
14. Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada, twenty-five per cent. *ad valorem*.
15. Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and bill-heads, envelopes, receipts, cards and other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, N.E.S., thirty-five per cent. *ad valorem*.
16. Bookbinders' tools and implements, including ruling machines, and bookbinder's cloth, ten per cent. *ad valorem*.
17. Fancy work boxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper; dolls and toys of all kinds including sewing machines when of not more than two dollars in value, and toy whips; ornaments of alabaster, spar, terra-cotta or composition; and statuettes, beads and bead ornaments, N.E.S., thirty-five per cent. *ad valorem*.
18. Brass in strips for printers' rules, not finished, and brass in strips or sheets of less than four inches in width, fifteen per cent. *ad valorem*.
19. Braces or suspenders and parts thereof, thirty-five per cent. *ad valorem*.
20. Rice, uncleaned, unhusked or paddy, seventeen and a-half per cent. *ad valorem*.