

cents; bronze borders, 14 cents; embossed borders, 15 cents; all other paper hangings, 35 per cent. There are large increases here.

Paper sacks or bags, 30 per cent.; Union parlor cloth paper, 25 per cent.

Lead pencils, 35 per cent.; formerly 25.

Photographic dry plates, 9 cents per square foot; formerly 15 cents

Albumenized paper, 25 per cent.

Plumbago, 25 per cent.; formerly 10; plumbago, manufacturers', 30 per cent., formerly 25.

Printing presses and folding machines and paper cutters, 10 per cent.; lithograph presses, 10 per cent.

Red and yellow prussiate of potash, 10 per cent.

Sauces and catsups, in bottles, 40 cents per gallon; do. in bulk, 30 cents per gallon and 20 per cent.

Garden, field, and other seeds, when in bulk or large parcels, 15 per cent.; when in small papers, 25 per cent.

Sewing and embroidery silk and silk twist, 25 per cent.

German silver and nickel silver, rolled or in sheets, composition for filled gold watch cases, 10 per cent.

Slate pencils, 25 per cent., formerly 20.

Spirituuous and alcoholic liquors, alcohol, gin, rum, whiskey, \$1 75 per gallon; fusil oil or potato oil, \$2 per gallon. Methylated alcohol, including wood naphtha, aboyutha, imitations of brandy, cordials, ginger wine, rum shrub, etc., \$2 a gallon. Spirits and strong waters mixed with any ingredients or known as anodynes, elixirs, etc., \$2 a gallon and 30 per cent. There are increases here. Alcoholic perfumes, if in bottles 4 oz. or less, 50 per cent.; when in packages of over 4 oz., \$2 a gallon and 40 per cent.

Nitrous ether, \$2 gallon and 30 per cent. Vermuth containing 40 per cent. of spirits, 75 cents per gallon; if more than 40 per cent., \$2 per gallon.

Starch, including farina, not sweetened, 2c. per pound; when sweetened, 4c. per pound.

Stereotypes, electrotypes, and celluloids of advertisements and pamphlets, and matrices or copper shells, 2c. per square inch. Stereotypes and electrotypes of newspapers, colored, 3c. per square inch; matrices or copper shells of same, 2 cents per square inch.

Water limestone, or cement stone, \$1 per ton.

Curling stones, 25 per cent.

[Surely, surely, the Minister of Finance cannot be a curler!]

Molasses, not refined or filtered, testing 30 degrees and not over 55, when imported direct from the country of growth, 1½ cents per gallon, and when not so imported 4 cents per gallon; when testing over 55 degrees and imported direct, 6 cents per gallon; when not imported direct, 8 cents per gallon. The old duties were 15 per cent. ad val. on molasses imported direct, and 20 per cent. when not imported direct.

Syrups, one cent per pound and 30 per cent., provided, however, that molasses imported for sugar refinery, distillery, or brewery purposes shall pay 5 cents per gallon additional.

Telephone and telegraph instruments, cables, batteries, motors, globes, and insulators, 25 per cent.

Stamped tinware, trepanned ware, granite ware, 35 per cent.; other tinware, 25 per cent.

Files and rasps, 10 cents per dozen and 30 per cent.

Picks, mallets, hammers, one cent per pound and 25 per cent.

Scythe handles, \$1 per dozen.

Satchels, pocketbooks, purses, 35 per cent.

Plants, fruits, shade and other trees, 20 per cent.; formerly free.

Gooseberry bushes, 2 cents each; grape vines costing 10 cents and less, 3 cents each; raspberry and blackberry bushes, 1 cent each; rose bushes, 5 cents per plant; apple trees, 2 cents each; peach trees, 4 cents; pear trees, 4 cents; plum trees, 5 cents; cherry trees, 4 cents; quince trees, 3½ cents; seedling stock, for grafting, 10 per cent. All these were formerly free.

Cotton twine, 1 cent. per pound and 35 per cent.; binder twine, 25 per cent.

Umbrellas, parasols, etc., 35 per cent.; umbrellas, parasol, and sunshade handles, 20 per cent.

Walking sticks and canes, 25 per cent.

Watch cases, 25 per cent.

Whips of all kinds, 50 cents per dozen and

30 per cent., formerly 30 per cent.; copper and brass wire, 15 per cent.; wire covered, 35 per cent.

Fails, tubs, churns, brooms, and brushes, 35 per cent. Ready-made clothing, 10 cents per pound and 25 per cent.; carpets, 25 per cent.; Smyrna rugs, 30 per cent.; electric light carbons, \$2.50 per thousand.

Woollen manufactures, 10 cents per pound and 20 per cent.; plough plates and mould-boards, 12½ per cent.; wrought scrap-iron and steel, \$2 per ton.

Illuminating oils, composed of products of petroleum, coal shale, or lignite, 25 per cent.

Wrought iron or steel, sheet or plate cuttings, 30 per cent.

Lard, tried or rendered, 3 cents per pound, formerly 2 cents; lard, untried, 5 cents, formerly 1½ cents.

[Lard, the Department says, is to pay 3 cents per pound on weight of package, which is equivalent to 3½ cents per pound.]

THE FREE LIST.

The following are the additions to and changes made in the free list:—

Admiralty charts. Alum in bulk only, ground or unground. Antimony not ground, pulverized, or otherwise manufactured. Ashes, pot and pearl, in packages of not less than 25 pounds weight. Asphalt and bone pitch, crude only. Argol or argola, crude only.

Bismuth, metallic, in its natural state. Books, specially imported for the *bona fide* use of public free libraries, not more than 2 copies of any one book. Borax in bulk only. Brass in sheets or plates not less than four inches in width. Bullion gold and silver in bars, blocks, or ingots.

Cups or other prizes won in competition. Clays unground. Copper in sheets or plates of not less than 4 inches in width. Cotton yarns not coarser than No. 40, unbleached, bleached, or dyed for use in covering electric wires, also for the manufacture of cotton loom harness, and for use in the manufacture of Italian cloths, cotton worsted, or silk fabrics. Cotton yarn in cops only, made from single cotton yarns finer than No. 40, when used in their own factories by makers of Italian cloths, cashmeres, and cotton cloths for the selvages of these cloths, and for these purposes only. Corn (Indian) of the varieties known as Southern Dent corn, Mammoth Southern Sweet, Western Dent corn, and Golden Beauty, when imported to be sown for ensilage, and for no other purpose.

Fish-hooks, nets, seines, and fishing-lines and twines, but not to include sporting fishing tackle, or threads or twines commonly used for sewing or manufacturing purposes. Foot grease, the refuse of cotton-seed after the oil is pressed out, but not when treated with alkalis.

Gums, viz., amber, Arabic, Australian, copal, demar, kauric, mastic, sandarac, Senegal, shellac and white shellac in gum or flake for manufacturing purposes, and gum tragacanth, gum gedda, and gum Barbary.

Indigo, auxiliary, or zinc dust. Iron or steel rolled round wire rods under half an inch in diameter when imported by wire manufacturers for use in making wire in their factories.

Liquorice root, not ground.

Lumber and timber planks and boards of boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, Spanish cedar, oak, hickory, white-wood, African teak, block mart ebony, red cedar, redwood, satinwood, and white ash, when not otherwise manufactured than rough sawn and split, and hickory billets to be used in making axe, hatchet, hammer, and other tool handles, when specially imported for such use, and wood of persimmon and dogwood trees when imported in blocks for making shuttles, and hickory lumber sawn to shape for spokes of wheels, but not for other manufactures. Locust beans and locust bean meal for making horse and cattle food.

Mining machinery imported within three years after the passing of this Act which is at the time of its importation of a class or kind not made in Canada. Iceland moss and other mosses and sea weeds in the crude or natural state or only cleaned.

Paper waste, or clippings and waste of any kind except mineral waste.

Roses, Attar of, and oil of roses. Pipe-clay, unmanufactured. Rags of cotton, linen, jute, hemp, and woollen. Rattans and reeds in their natural state. Resin in packages of not less

than 100 pounds. Roots, medicinal, viz.,—aconiti, columba, ipecacuanha, sarsaparilla, squills, taraxacum, rhubarb, and valerian. Rubber, crude.

Soda ash, caustic soda in drums; silicate of soda in crystals only; bichromate of soda, nitrate of soda, of cubic nitre, sulphide of sodium, arseniate, binarseniate, chloride, and stonmate of soda for manufacturing purposes only. Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in making corset steels, clock springs, and shoe shanks, and flat wire of steel of No. 16 gauge or thinner, to be used in making crinoline, and corset wire when imported by makers of such articles for use in their own factories. Sulphate of copper, ultramarine blue, dry or in pulp, whitening or whitening gilders, and paris white. Seeds, viz., beet, carrot, turnips, and mangold, when imported by manufacturers.

Wool and hair of the alpaca goat and of other like animals, not further prepared than washed. Wire when imported by makers of toilet pins for use in their own factories only. Crucible cast steel wire when imported by makers of wire rope, pianos, cord clothing, and needles for making such articles in their own factories only. Ribs of brass, iron, or steel, runners, rings, caps, notches, ferrules, mounts, and sticks or canes in the rough.

Fruits, viz., bananas, plantains, pine apples, pomegranates, guavas, mangoes, and shaddocks, and blueberries and strawberries, wild only.

Camwood and sumach for dyeing and tanning purposes, when not further manufactured than mashed or ground. Blood albumen, tannic acid, tartar emetic, and grey tartar, when imported by makers of cotton and woollen goods for use in their factories only.

Manufactured articles of iron or steel which at the time of their importation are of a class or kind not made in Canada, when imported for use in building iron or steel ships or vessels.

Wire, of iron or steel, No. 13 and 14 gauge, flattened and corrugated, used on the wire grip machine for making boots and shoes, and leather belting, when imported by manufs. to be used for these purposes only in their own factories. Steel of No. 14 gauge and thinner, but not thinner than No. 30 gauge, when imported by makers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories.

Blanketing and lapping and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper makers for use in their own factories only.

Yarns made of wool or worsted when gapped, dyed, and finished, and imported by makers of braids, cords, tassels, and fringes to be used in making such articles only in their own factories.

Chlorate of potash in crystals when imported for manufacturing purposes only.

On imported Indian corn to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as may be made by the Governor-in-Council, there may be allowed a drawback of 90 per cent. of the duty paid.

Resolved, That it is expedient to provide that the foregoing resolutions and alterations thereby made in the duties of Customs on the articles therein mentioned shall take effect on and after the 28th day of March, 1890.

Correspondence.

PACKING CHARGES.

Editor MONETARY TIMES:

SIR,—Will you kindly give space for a reference to a grievance retailers have in the way of high charges for packing, packing-cases, crates, &c., sometimes charged by manufacturers and wholesale men in shipping goods to customers. Should not these packages be included in price of goods? Then the retailers would not require to grieve over paying such charges as they do for packages that are generally of no use afterwards, as they cannot be sold, and must either be burned or given away.

For instance, Messrs. ——— opened a parcel of goods the other day and the charge for packing was over 4 per cent. of invoice of goods. This kind of thing occurs often; 2 and 3 per cent. is a very frequent charge indeed. It is hardly ever calculated properly,