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#### CUSTOMS RULINGS.

THE Customs Department have issued a memorandum to collectors of customs throughout Canada which states that in view of the necessity of forwarding to the department samples of various goods for examination by the Dominion analyst, in cases where collectors are in doubt as to the proper rating of the same for duty, and in order to avoid correspondence and delay in such examination, they are advised that the following rules should be observed as to quantities to be sent to ensure a satisfactory analysis being made:—

Butter, lard, oils and fats	1 lb.
Malt liquors	1 quart.
Wine and distilled liquors	1 pint.
Medical tinctures, &c.	An 8 oz bot.
Drugs and spices	1/2 pound.
Syrups and sugar	1/2 pound.
Paints and varnish	1 pint.
Fertilizers	1 pound.

By an Order in Council passed May 16th, it is ordered that olive oil imported into Canada for use in the canning of fish known as sardines, by those engaged in the business of canning such fish, for such use only in their own factories, and

under such regulations and restrictions as may be made or imposed by the Controller of Customs, may, until otherwise ordered or provided, be admitted free of customs duty.

By an Order in Council passed on the same date, it is ordered that steel for the manufacture of hammers, augers and auger bits, when imported by the manufacturers of such articles for use in their own factories only, be admitted free of customs duty until the end of the next Session of Parliament. In all cases where free entry is claimed under this order the importer shall be required to make oath that such steel is especially imported for the manufacture by him of hammers, augers and auger bits (as the case may be), in his own factory, and that no portion of it will be used for any other purpose or disposed of until so manufactured.

It having been brought to the attention of the Customs Department, that many Canadian vessels are sent to foreign ports for the purpose of being repaired, and that on their return to Canadian ports, the collection of duty on the cost of the repairs so made is often evaded. Collectors are reminded that all such expenditures on Canadian vessels in foreign ports, are liable to duty at the first port entered by such vessels after being so repaired, and the duty is to be levied, not only on the cost of materials used, but also on the value of the foreign labor employed.

The exceptions to this rule are, when a Canadian vessel, on an outward voyage, through stress of weather, loses spars or sails, or is otherwise damaged so that she must be refitted to enable her to return to Canada; or when a vessel is wrecked and sold on a foreign shore, and having been repaired and made seaworthy, is returned to the Dominion and registered *de novo*.

Masters of Canadian vessels which have received repairs in a foreign port must, when handing their inward report to the Canadian Customs, embody therein or attach thereto a sworn declaration, setting forth the nature and cost of such repairs, and the cause which rendered the same necessary (and when and where it arose) producing at the same time the vouchers for such cost. The non-reporting of such repairs will expose the vessel to seizure under the terms of the Customs Act.

In view of the provisions of Order in Council passed on 12th November, 1879, which was rescinded by Order in Council of 15th May, 1880, as amended by Order in Council of 15th November, 1883, authorizing the payment of drawback on ship's materials, which provided that such drawback may be granted and paid by the Minister of Customs to the builder of any ship or vessel built and registered in Canada under such regulations as to him may appear necessary, Collectors are advised that the Controller of Customs has thought it necessary and proper to make the following regulations:—

The claimant for drawback, who must also be the builder of the ship or vessel, shall be required to make a declaration stating that he is the builder thereof, and claimant for drawback on materials used in the construction of the vessel in question, giving full particulars as to where it was built and registered; and the Registrar's certificate must be thereto attached. He must also further declare that the said vessel is entirely new, and a description of its construction must be given.

There shall also be furnished by the applicant a certificate from the Registrar of Shipping showing that the vessel is entirely new and registered at his office.

All applications for payment of drawback shall be placed