

valorem on the value thereof free on board at the last port of shipment.

39. On all sugars above No. 13 Dutch standard in color, and on refined sugar of all kinds, grades or standards, $1\frac{1}{2}$ cents per lb, and 35 per cent. *ad valorem* on the value thereof free on board at the last port of shipment.
40. On all sugars not imported direct without transshipment from the country of growth and production, there shall be levied and collected an additional duty of $7\frac{1}{2}$ per cent. of the whole duty so otherwise payable thereon.

Provided that when any cargo of sugar for refining purposes is found to grade, to the extent of not over 15 per cent. of the whole, above No. 13 Dutch Standard in color, the whole of said cargo may be admitted to enter by polariscope test as above provided for refining purposes only.

41. Syrups, cane juice, refined syrup, sugar house syrup of sugar house molasses, syrup of sugar, syrup of molasses or sorghum, whether imported direct or not—a specific duty of 1 cent per lb. and 30 per cent. *ad valorem*.
42. Molasses, other, when imported direct without transshipment and from the country of growth and production—15 per cent. *ad valorem*.
43. Molasses when not so imported—20 per cent. *ad valorem*.

The value upon which the *ad valorem* duty shall be levied and collected upon all the above-named syrups and molasses shall be the value thereof free on board at the last port of shipment.

44. Provided that molasses, when imported for or received into any refinery or sugar factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon, an additional duty of 5 cents per Imperial gallon.

Provided that the change in the rates of duty on sugars and molasses shall apply only to importations arriving in Canada on and after the 31st day of March instant, and not to such articles warehoused prior to that date.

45. Sugar candy, brown or white, and confectionery, a specific duty of $1\frac{1}{2}$ cents per lb. and 35 per cent. *ad valorem*.

2. *Resolved*, That it is expedient to amend Schedule "B," being the list of goods which are entitled to entry free of duty when imported to Canada, by substituting the following provisions for the corresponding items now contained therein:—

1. Articles for the personal use of Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession.
2. Borax, in lump.