

upon wines imported into Canada to be remitted as respects importations from the said countries, or from that one of the said countries by the Government of which such change in its tariff of duties has been made as aforesaid.

5. 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 into Canada, provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs, and are fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, 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.

6. That all medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be irrespective of cost, valued for duty and duty paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labor and material used or expended in Canada in completing the manufacture thereof or of putting up or labelling the same.

7. That all medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.

8. That 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 are made by the Governor in Council, there may be allowed a drawback of ninety per cent of the duty paid.

9. That any person who, without lawful excuse, the proof of which shall be on the person accused, 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, is guilty of a misdemeanor and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

10. That the export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs laws; Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

11. That regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they shall belong with reference to the duty chargeable thereon shall be made by the Controller of Customs; and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and 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 Controller, changed; and the decision of the Commissioner with such approval shall be final.

12. That in the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Controller of Customs may direct; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

13. That subject to the foregoing provisions and to the requirements of the "Customs Act," (Chapter 32 of the Revised Statutes, as amended) there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated in Schedule A hereto appended,—the several rates of duties of Customs set forth and described in the said Schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or when taken out of warehouse for consumption therein:

(2.) That subject to the same provisions and to the further conditions contained in Schedule B hereto appended, all goods enumerated

in the said Schedule B may be imported into Canada or may be taken into warehouse for consumption therein, without the payment of any duties of Customs thereon:

(3.) That the importation into Canada of any goods enumerated, described or referred to in Schedule C hereto appended, is prohibited, and that any such goods if imported shall thereby become forfeited to the Crown and shall be destroyed, and that any person importing any such prohibited goods or causing or permitting the same to be imported shall in each case incur a penalty of two hundred dollars.

2. Resolved, That it is expedient to cancel all Orders in Council and all Departmental regulations contrary to or inconsistent with any of the provisions of the foregoing resolutions or of the Schedule thereto.

3. Resolved, That it is expedient to provide that the foregoing resolutions and the alterations thereby made in the rate of duties of Customs payable on goods imported into Canada shall take effect on and after the 27th day of March instant.

SCHEDULE "A."

Ales, Beers, Wines and Liquors.

Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon. (See old item No. 123.)

Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon. (See old item No. 124.)

Cider, not clarified or refined, five cents per Imperial gallon. (See old item No. 125.)

Cider, clarified or refined, ten cents per imperial gallon.

Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent of proof spirits, two dollars per gallon.

Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent *ad valorem*.

Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate of the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent under proof, but all such liquors shall be computed as of the strength of fifteen per cent under proof, as follows:—

(a) Ethyl alcohol, or the substance commonly known as alcohol hydrated oxide of ethyl or spirits of wine; gin of all kinds n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, Schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and twelve and one-half cents per gallon.

(b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, n.e.s., two dollars and twelve and one-half cents per gallon, and thirty per cent *ad valorem*.

(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne, and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than four ounces each, fifty per cent *ad valorem*; when in bottles, flasks or other packages, weighing more than four ounces each, two dollars and twelve and one-half cents per gallon, and forty per cent *ad valorem*.

(d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and twelve and one-half cents per gallon, and thirty per cent *ad valorem*.

(e) Vermouth and ginger wine, containing not more than forty per cent of proof spirits, seventy-five cents; if containing more than forty per cent of proof spirits, two dollars and twelve and one-half cents per gallon.

Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon, and for each degree of strength in excess of the twenty-six per cent of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent of proof spirits; and in addition thereto, thirty per cent *ad valorem*.

Champagne and all other sparkling wine, in bottles containing each not more than a quart but more than a pint, three dollars and thirty cents per dozen bottles; containing not more than a pint each