

TARIFF INTERPRETATIONS.

A recent communication to this journal took strong objection to certain recent decisions of the Customs' authorities at Ottawa with respect to various dry goods, characterizing them as "unjust, strained, and particularly inconsistent." The writer did not say in what way or with what they were inconsistent, but asked us to state whether some different interpretations of the tariff had not been made at some previous time in respect of similar goods. We had not the information at the time, but have since obtained a number of February and March decisions referring to textiles. These it may be worth while to give, for the information of our readers, in the shape of a list, the second column of which gives the number of the tariff under which the item named is classed:—

Article.	Tariff item under which classed.	Rate of duty payable.
Cotton tape, printed for labels.....	41	15c. lb. & 25 p.c.
Lace collars.....	280	30 p.c.
Rubber lap rugs.....	134	35 p.c.
Window shade rollers, finished but without the shades.....	339	5c. sq. yd. & 15 p.c.
(Cloth shades dutiable separately.)		
Cotton plush, colored; not being velveteens or cotton velvets are dutiable under item	117	25 p.c.
Prussian binding	280	30 p.c.

With respect to hardware and stationery, a number of decisions have been given more recently by the Commissioner of Customs. We print the official list in full. Our Ottawa correspondent gives no information as to the basis of value upon which 20 per cent. is levied upon builders' plans; nor why, for example, Sunday School periodicals from the City of Brotherly Love are admitted free, while illustrated cards and tickets, equally for Sunday School use, are charged 6 cents per pound and 20 per cent. under the tariff.

DEPARTMENTAL DECISIONS FOR APRIL AND MAY.

Article.	Tariff item under which classed.	Rate of duty payable.
Cabinet makers' hardware, if made in whole or in part of iron or steel, should be classed under item No. 231 at 35 p. c., but if wholly devoid of iron or steel should be classed according to the material of which made.		
Chocolate drops.....	453	1½c. lb. & 35 p. c.
"Delineator," The, published by the Butterick Publishing Co.....	33	6c. lb. & 20 p. c.
Dukehart's Malt Extract.....	427	\$2p.I.G.&30p.c.
"Eau Dentifrice," perfumed spirits.....	428-29	
Egg cases, containing eggs, are dutiable, not being packages "for exportation only."		
Fish hooks with flies...	274	30 p. c.
File blanks.....	274	30 p. c.
Fruit syrups of all kinds, not containing alcohol.....	453	1½c. lb. & 35 p. c.
Fruit juice, not sweetened, nor containing alcohol.....	525	20 p. c.
Flower bulbs.....	525	20 p. c.
Illustrated Sunday School cards and tickets.....	33	6c. lb. & 20 p. c.
New York Fashion Bazar.....	33	6c. lb. & 20 p. c.
Oyster knives.....	232	30 p. c.
Parchment paper....	352	35 p. c.
Porous and hollow earthenware for fire proofing purposes, known as Terra Cotta Lumber, Brickwood, Cellular Pottery and Holdstein or Woodstone,		

intended for making buildings fire-proof. (See also memo. No. 136 B.).....

Rubber hat covers....	211	35 p. c.
Sweetened biscuits of all kinds.....	453	1½c. lb. & 35 p. c.
Tallow Stearine.....	456	1c. lb.
Valentine's Meat Juice, as extract of beef..	150	25 p. c.
Wax flowers.....	525	20 p. c.
Sunday School periodicals, published in Philadelphia, Pa., are free of duty:—"Young People," "Our Little Ones," "Young Reaper," "Sunlight," "Monthly Lesson Leaves," "Baptist Teacher," "Advanced Quarterly," "Intermediate Quarterly," "Senior Quarterly," "Primary Quarterly."		

DEPARTMENTAL DECISIONS FOR JUNE.

Acid Phosphate powder, for making baking powder; starch being usually one of the largest component parts, is subject to duty as such, except it can be shown that it contains no starch.	433 and Sec. 15 C. A.	2c. lb.
Bronze wire, as copper or brass.....	849	Free.
Building plans.....	344	20 p. c.
Clinical thermometers in hard rubber cases.	210	25 p. c.
French capers in vinegar, under items No. 364 and 365.		
Granulated silver, not further manufact'd.	603	Free.
Imitation leather gimp.	280	30 p. c.
Inside sliding window blinds.....	173	35 p. c.
Land plaster, ground.	373	10c. per 100 lbs.
Patent turpentine, a compound containing petroleum spirit....	327	7½c. per gal.
"Porcelain opaque" ware.....	145	35 p. c.
Rosin oil.....	525	20 p. c.
Rugs, lap or railway, wholly or part wool, as they come from the loom.....	509	7½c. lb. & 20 p. c.
The same cut to shape, bound, sewn or otherwise manufactured, as clothing.....	514	10c. lb. & 25 p. c.
Wire window screens..	173	35 p. c.

INSURANCE NOTES.

Ald. Grenier has been elected a director for Canada of the British Empire Life Insurance Company, of London, Eng.

The insurance on the Government buildings and new court house at Quebec has just been replaced. The amount is stated to be \$750,000, of which \$250,000 is on the court house. The total premium was \$8,125.

At a meeting of the Montreal Association of Stationary Engineers it was decided to hold their annual picnic and games on the exhibition grounds of that city about the middle of August, at which it is proposed to have a competition of steam fire engines, and a hose reel competition of the auxiliary fire brigades.

Some people may consider the cartoon clever which is used as an illustration by the Travelers' Insurance Co., of Hartford, but we think it in very bad taste. Leaving out of sight the question whether it is becoming in an old and strong concern like the Travellers' to adopt the system of decrying its competitors, it ought to have occurred to the authorities of that company that so long as it is soliciting business in a British colony, it is poor policy to jeer at the British Lion, and to describe it, in type and pencil, as their recent advertisement does. It will not help their business in Canada, and it does not deserve to.

"There has not been a fire in this city worthy the name since the night of 8th January, 1887, when the Church of the Ascension was destroyed." It is on this account that the *Hamilton Times* grows eloquent, congratulates the citizens and insurance companies, and bristles with facts and figures to show how high that good city stands as a fire protected municipality. For the past twelve months the fire loss barely exceeded \$6,600, the insurance on which amounted to \$20,000.

That form of bibulous folly which consists in drinking spirits at intervals all through the day in the East is spoken of as "pegging." It is the most pernicious of all forms of drinking, from the fact that stimulants taken without at the same time partaking of food, though only imbibed in small quantities at a time, have most deleterious effects on the internal organs. A man, says Dr. Harley, who habitually indulges in a single glass of sherry in the forenoon, a brandy-and-soda in the afternoon, and a glass of whisky-and-water in the course of the evening, does far more injury to his constitution than one who partakes of a larger quantity of alcoholic stimulants at meal-times.

At a meeting of the board of the Accident Insurance Co. of North America, Sir. Alexander T. Galt, vice-president, was elected president in the place of the late Hon. James Ferrier, deceased, and Mr. Edward Rawlings, vice-president and managing director.

The *Leamington Post* says:—"There seems to be something wrong with our fire engine; at least it makes a very poor attempt at throwing water anyway. It is useless to try to keep up the fire company with such an engine for one reason, and another and more noticeable one is that the business men, at least the majority of them, refuse to become members of the company or have anything to do with it." If the *Leamington* merchants have paid any attention to the recent news from Chesley, Ripley, Arthur, &c., they may be aroused to the danger of neglect in the matter of preparation to fight fire.

So extensive has become the European business of the Equitable Life Assurance Society that it necessitates a visit every year of one of the executive officers. The president, Mr. H. B. Hyde, left for England last week to look after his company's interests.

Our leaflet containing the Assessment Insurance Chart, as printed in these columns of 13th inst., is meeting with a large demand as a canvassing document.

It is understood that, owing to the approaching resignation by Mr. Sims of the management of the London and Lancashire Fire Insurance Company, that company is inviting applications from experienced insurance men for a manager to succeed him. It may be taken for granted, we think, that none but underwriters of skill and prudence need apply for such a position as will be vacated by Mr. Sims. He has been very successful we believe during the period of his management, and that success has not been owing to luck but to hard work and cautious supervision. It is a compliment to Mr. Sims that the company requests applications to be made through him.

We observe that Sir A. T. Galt has been re-elected president of the Guarantee Company of North America, of which Mr. Rawlings has so long been the managing director. At its board meeting the other day a dividend of three per cent. was declared out of the profits of the half-year.