

TARIFF OF CUSTOMS

OF THE

DOMINION OF CANADA.

In presenting the revised Tariff, which came into force on March 15th, 1879, we append the statement of the former scale of duties, in order that the nature of the changes may be more readily comprehended. In submitting the Tariff, the Finance Minister introduced the following resolutions which form part of the Protective policy:—

Resolved, That it is expedient to provide that the value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass, or any other, material, and capable of holding liquids; crates, barrels and other packages containing glass, china crockery, or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors, are contained, and every package, being the first receptacle or covering enclosing goods for purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty, such packages shall be charged with a duty of customs of twenty per centum *ad valorem* to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum *ad valorem*; but all packages not hereinbefore specified, and not specially charged with duty by any unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

Resolved, That it is expedient to provide that on all goods imported into Canada, subject under this Act or any other Act to *ad valorem* duty, upon which a drawback of duties has been allowed by the Government of the country where the same were purchased, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon, and in cases when the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry is to be made, the Collector of Customs or proper officer shall add the amount of such deduction and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods, wares and merchandise imported into Canada, shall be understood to be the