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## CUSTOMS DECISIONS.

Some important decisions have been arrived at by the Department of Customs regarding the duty to be paid on articles which are not mentioned in the tariff and regarding points as to which there have been differences of opinion. These decisions have been approved by the Controller of Customs, and have the force of law. The Board of Customs has made the following decisions: Artificial teeth, 20 per cent.; atlases 20 per cent.; Babcock's milk testers, 25 per cent.; brass, in strips, less than four inches wide, 30 per cent.; capsules, medicinal, empty or filled, 25 per cent.;

carpet sweepers, plated, 30 per cent.; carpet sweepers, net plated, 27½ per cent.; cyclometers, 20 per cent.; feather dusters, 25 per cent.; fittings for cast-iron pipe, cast-iron, \$10 per ton, but not less than 35 per cent.; fittings for wrought-iron pipe, malleable iron, 35 per cent.; fullers' earth, a toilet preparation, 30 per cent.; galvanized wrought iron tubing, more than two inches in diameter, 15 per cent.; glass signs, not framed, 25 per cent.; grenades, hand, 35 per cent.; Grinnell sprinklers, 35 per cent.; hose supporters, 32½ per cent.; onion sets, for planting, but not fit for table use, 20 per cent.; pulp stones, \$1.75 per ton; pumice bricks 20 per cent.; silk neckties 32½ per cent.; spectacles and eye-glass frames (complete), 30 per cent.; spectacle and eye-glass lenses (finished), 30 per cent.; tool handles, entirely of wood, 25 per cent.; tool handles, filled with any metal, 35 per cent.; typewriters, 27½ per cent.

The following are the departmental decisions that have also been given: Blankets, cotton, bleached or white, 25 per cent., blankets, cotton, dyed or coloured, 30 per cent.; books, n.e.s., printed in two languages, one of which is English or French, 6 cents per lb.; brass tubing, cased, 30 per cent.; cocoa butter 4 cents per lb.; button moulds, 20 per cent.; buttons, bone collar, 20 per cent.; cases for jewels, cutlery, etc., filled, 5 cents each and 30 per cent.; copper tubing, brazed, 30 per cent.; oyster knives, 30 per cent.; palette knives, 35 per cent.; phonograph cylinders, as parts of phonographs, 25 per cent.; pictures framed, on the frame, 30 per cent.; on the picture, 20 per cent.; pictorial show cards on the frame 30 per cent.; on the card, 6 cents per lb. and 20 per cent.; plaits, when composed wholly, or in part, of any other material than those named in item 633, duty 30 per cent.; putty knives, 35 per cent.; sheep dip, 20 per cent.; steels, butchers', 35 per cent.; steels, table, 30 per cent. Samples of tweeds, coatings, dress fabrics, and like manufactures, exceeding one-half yard in length, are not to be accepted as being of no commercial value. When fabrics one-half yard or less in length are imported, collectors must satisfy themselves that such are to be used solely as samples. In computing the duty on wine, fractions of a degree of strength, up to and including five-tenths, are to be dropped, while over five-tenths are to be counted as a whole degree of strength.

## TARIFF UNIFORMITY.

The Montreal Board of Trade, feeling the necessity of a uniform application of the tariff and for a Court of Appeal in case of disputes between collectors of customs and importers, have formulated a petition to be presented to the Government in the matter, the co-operation of other Boards of Trade and other commercial bodies throughout Canada being requested.

The petition to be addressed to the Governor-General-in-Council, is as follows:-

The Petition of the Undersigned Merchants, Importers and Manufacturers Humbly Sheweth,--That your Petitioners suffer from want of uniformity in the application of the Tariff, and from the circumstance that there is no satisfactory recourse or remedy in matters of dispute as to classification for duty, value for duty, or in cases where Customs