

TARIFF RESOLUTIONS.

THE following Resolutions were adopted in Committee of Whole House.

1. *Resolved*, That it is expedient to amend the Act 31 Vic., cap. 44, and the tariff of Duties and Customs contained in the Schedules annexed to the said Act.

2. *Resolved*, That it is expedient to repeal so much of Schedule A. annexed to the said Act, as imposes any specific Duty of Customs on Animals, viz.:—Horses, Horned Cattle, Swine and Sheep: which will become subject to a Custom Duty of ten per centum *ad valorem*, as hereinafter mentioned.

3. *Resolved*, That it is expedient to repeal so much of the said Schedule A as imposes any specific Duty of Customs on Cigars, or Spirits and Strong Waters, and to substitute for such duties the specific duties mentioned in the next following Resolution.

4. *Resolved*, That it is expedient to impose on the several Articles hereinafter mentioned the specific and *ad valorem* Duties of Customs set opposite to each respectively, viz.:

Cigars, per lb	45 cents.
Coal and Coke, per ton	50 "
Salt, except Salt Imported from the United Kingdom or any British Possessions, which shall be free of duty, per bushel of 56 lbs.	5 "
Hops, per lb.	5 "
Vinegar and Acetic Acid, per gallon	10 "
Licce, per lb	1 "
Wheat, per bushel.	4 "
Peas and Beans, and Barley, Rye, Oats, Indian Corn, Buckwheat, and all other Grain, except Wheat, per bushel	3 "
Flour of Wheat and Flour of Rye, per barrel of — lbs.	25 "
Indian Meal and Oatmeal, and flour or meal of any other grain except Wheat and Rye, per barrel	15 "

Spirits and Strong Waters, viz.:

Spirits and Strong Waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer, and so in proportion for any less strength than the strength of proof, and for every greater or less quantity than a gallon, viz.:

Brandy, Geneva, Alcohol, Rum, Gin, Tafia, Whiskey, and unenumerated articles of like kind, per gallon

Other spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid, viz.:

Rum, Shrub Cordials, Old Tom Gin, Schiedam Schnapps, Bitters, and unenumerated articles of like kind, per gallon

Cologne Water and Perfumed Spirits, not in flasks, per gallon

Cologne Water and Perfumed Spirits, when in flasks or bottles; thirty of such flasks or bottles not containing more than one gallon, for each flask or bottle.

Unenumerated spirits and Strong Waters

Spirits and Strong Waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines, Tinctures, Essences Extracts, or any other denomination, shall be nevertheless deemed "Spirits or Strong Waters," and subject to a duty as such.

Fruits, preserved in Brandy or other Spirits, per gallon

5. *Resolved*, That it is expedient to amend Schedule B, annexed to the said Act, by adding the following articles to the list of "GOODS PAYING TEN PER CENTUM AD VALOREM," &c., viz.:

Animals of all kinds, except such as shall be imported for the improvement of stock, which shall be admitted free of duty, under regulations to be made by the Treasury Board, and approved by the Governor in Council.

Fruits of all kinds, Hay, Straw, Bran, Seeds not classed as cereals, Grease and Grease Scraps, Vegetables, including potatoes and other roots, Trees and Shrubs.

6. *Resolved*, That it is expedient further to amend the said Schedule B by striking "Iron Wire" out of the list of "GOODS PAYING FIVE PER CENTUM AD VALOREM."

7. *Resolved*, That it is expedient further to amend the said Schedule B, by repealing so much thereof as imposes any Duty of Customs on Tobacco, or on Wines, or on Packages, and substituting the following in lieu thereof:

Tobacco and Snuff, 12½ per centum *ad valorem*, and 20 cents per pound.

Wines of all kinds, including Ginger Orange, Lemon, Gooseberry, Elder, and Currant Wines, 25 per centum *ad valorem*, and a specific duty of ten cents per gallon (4 quart and 10 pint bottles to be held to contain a gallon.)

8. *Resolved*, That it is expedient to amend Schedule C, annexed to the said Act, (being the list of Free Goods,) by substituting for the word "Salt," under the head "NATURAL PRODUCTS," the words "Salt," when imported from the United Kingdom or any British Possessions; and

By adding under the heading "MANUFACTURES AND PRODUCTS OF MANUFACTURES,"—Bookbinders' Mill-Boards and Binders' Cloth; Iron Wire, and Brass in strips; and Iron in Blooms, and Billets (not puddled); and

By striking out of the said Schedule under heading, "DRUGS, DYE STUFFS, OILS AND COLORS NOT ELSEWHERE SPECIFIED,"—the words, "Colors and other articles, when imported by room-paper makers and stainers, to be used in their trade only; viz.,"

9. *Resolved*, That it is expedient further to amend the said Schedule C, annexed to the said Act, by striking out of the said Schedule under the heading "MANUFACTURES AND PRODUCTS OF MANUFACTURES,"—Fire Engines,—Steam—when imported "by Municipal Corporations of Cities, Towns and Vil-

lages, for the use of such 'Municipalities,'—and "Machinery when used in the original construction of Mills or Factories,—not to include Steam Engines, Boilers, Water Wheels or Turbines,—"Gold and Silver Leaf,—"Emery Paper and Emery Cloth,—"Sand Paper and Sand Cloth,—"Esters Leaf,"—all which articles will be hereafter included among unenumerated goods under the said Act, and be charged with a Duty of Customs of fifteen per centum *ad valorem* under Schedule B.

10. *Resolved*, That it is expedient further to amend the said Schedule C, annexed to the said Act by striking out of the same, under the heading "NATURAL PRODUCTS," the following articles, viz.—"Coal and Coke, Flour, Wheat and Rye; Grain of all kinds; Grease and Grease Scraps; Hay, Hops, Indian Corn, Indian Meal, Roots, Shrubs, Trees, and Vegetables, culinary,—all of which articles will become subject to the duties specially mentioned in the preceding Resolutions.

11. *Resolved*, That it is expedient to repeal Section Eight of the said Act, (respecting packages,) and to substitute for it the following Section:

"8. The value for duty of goods, on which an *ad valorem* Duty of Customs is imposed, imported into Canada by sea, shall be the actual value of such goods on ship-board at the last place of their shipment to Canada; and the value of such goods for duty if imported from the United States by land or inland navigation, shall be the actual value of such goods at the place at which they are purchased for importation into Canada, and whence they are directly conveyed, without change of package, to Canada; and such value shall be ascertained by adding to the value of such goods at the place of growth, production, or manufacture, the cost of transportation, whether by land or water, and of shipment and transshipment, with all expenses included, from the place of growth, production or manufacture, to the vessel in which the shipment thereof is made to Canada, or to the place where the goods are purchased in the United States, and whence they are directly conveyed to Canada as aforesaid,—and including also the value of any box, case, sack, package, or covering of any kind in which such goods are contained, and all export duties on such goods, and all costs and charges incurred in placing such goods on shipboard, or in the vessel, car, or carriage, in which they are conveyed to Canada."

12. *Resolved*, That it is expedient to increase all the Duties of Customs imposed by the said Act, as amended by the preceding Resolutions, by five per cent.—that is to say, by adding to the amount of the duty which would be payable on any such articles under the said Act and the preceding Resolutions, five per cent. of such amount, such increase and addition being made as well to any *ad valorem* duty as to any specific duty payable on such articles.

13. *Resolved*, That it is expedient to amend the Act respecting the Inland Revenue, 31 Vic. c. 8, by repealing sub-sections six, seven and eight of Section 81 (imposing Duties of Excise on Manufactured Tobacco), and substituting the following in their place as sub-sections six, seven and eight of the said Section 81:

"6. On Cavendish Tobacco, and Snuff, and on Manufactured Tobacco of all kinds, except Cigars and common Canada Twist, on every pound, or less quantity than a pound, 16 cents."

"7. On common Canada Twist, otherwise called *Tabac blanc et torquette*, being the unpressed leaf rolled and twisted, and made wholly from raw Tobacco, the growth of Canada, for every pound, or less quantity than a pound, 10 cents."

"8. On Cigars, for every pound, or less quantity than a pound, 20 cents."

14. *Resolved*, That it is expedient to provide that the foregoing Resolutions and the alterations thereby made in the Duties of Customs and Excise therein mentioned shall take effect upon and after the eighth day of April instant.

ASSIGNEES APPOINTED.

NAME OF INSOLVENT.	RESIDENCE.	NAME OF ASSIGNEE.
Coggin, P. W.	Huntingdon	Jas. P. Sexton.
Capron, Walter	Brantford	A. W. Smith.
Corkin, August	Brantford	A. W. Smith.
Camron, Hugh	Toronto	Jas. Watson.
Gordon, Wm. & Co.	Brockville	D. McFarlane.
Holmes, James	Windsor	G. Newton.
Larocque, Joseph	Plantagenet	Chas. De Me.
Lay, A. F.	Waterloo	H. B. Martin.
Mertel, Joseph	Quebec	G. F. Gibson.
Mondou Simon	Montreal	T. Paurageau.
Miller, Chas. D. & Co.	Montreal	A. B. Stewart.
McManus, Julia A.	Quebec	Wm. Walker.
Paulin, Jas. & Co.	Woodstock	Jas. McWhiter.
Plecker, Thos.	Brantford	A. W. Smith.
Robinson, James, Jr.	Ordrich	John Holden.
Tremblay & Hanson	Montreal	D. J. Craig.

APPLICATIONS FOR DISCHARGE.

NAME.	RESIDENCE.	DATE.
Craig, H. A.	Merricksville	May 16
Limton, Thos. F. L. & Co.	St. Thomas	" 17
Murray, Alex.	Burlford	" 20
Parsonage, J. D.	Fredericburg	" 13
Russell, James	Barrie	" 18
Waterson, Wm.	Toronto	" 7

WRITS OF ATTACHMENT ISSUED.

DEBTOR'S NAME AND RESIDENCE.	PLAINTIFF'S NAME.	DATE.
Dougherty, J. E., Pembroke	Baldwin, C. H.	April 4
Hangerford, L. L., Co. of Kent	Robinson, Robert F.	" 4
Ellott, John F., Brantford	Bycraft, Wm.	" 7

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