

owner must also make a similar declaration. The double declaration is now done away with, upon the ground that the act of the agent binds the importer, and that if the importer does not make the entry personally there is no necessity for requiring him to make the declaration. An order in Council has been passed providing that the written declaration prescribed in section 46 of the customs act, to be signed by the owner, importer or consignee of goods and distinctly referring to the invoice shall be dispensed with. An oath is prescribed to be taken by the consignee in Canada, or his agent or attorney, where the goods have been exported to Canada on consignment. A special form of declaration is prescribed for small importations of goods not exceeding \$25 in dutiable value. This must be written, printed or stamped and signed on invoices or pro forma invoices. Oaths are provided, to be taken by the importer or agent on the entry of goods at a lower rate of duty or free for manufacturing purposes, upon entering goods without the production of a duly certified invoice, and upon entering goods for export, ex-warehouse or in bond.

A declaration is prescribed to be made by the foreign owner or exporter of goods shipped to Canada on consignment before the collector or the Mayor or other chief municipal officer at the place in the United Kingdom or other place in her Majesty's possessions abroad, whence the goods are shipped, or before a notary public, and at any other place before any British or other consul, accredited by any established Government, and resident in the country whence the goods are exported to Canada. The person taking this oath must affirm among other things:—"If prior to their shipment to Canada the goods have not been sold to any person or firm or corporation in Canada, that the invoice contains a just and faithful valuation of such goods at their fair market value when sold for home consumption in the principal markets of the country whence the same are exported directly to Canada; that such fair market value is the price at which the goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever."

DRAWBACK OF DUTY PAID ON SPIRITS.

An amendment has been made to the regulations governing drawback of duty paid on spirits used in the manufacture of goods which are subsequently exported, as follows:—"On pharmaceutical preparations made by a person licensed under the Department of Inland Revenue, and where duty paid Canadian spirits have been used in their manufacture, under the supervision of an officer of excise, the refund may be based upon the spirits contained in such articles as determined by an analysis of a sample or samples thereof by the Department of Inland Revenue. This provision shall only apply to such preparations made prior to the date hereof."

CANADIAN TOBACCO.

The Department of Inland Revenue has, consequent upon the tremendous quantity of tobacco which has been harvested in the Counties of Kent and Essex this year, quite a considerable problem with which to grapple. Apart altogether from the quantity of tobacco grown in the Province of Quebec, in itself very large, it is estimated that the product of the past season in the two Western Ontario counties will amount to about 8,000,000 pounds. The Customs duty upon raw leaf tobacco is 10 cents per pound, and when it has been manufactured, an Inland Revenue tax of 25 cents per pound additional is imposed, or 35 cents altogether. When the manufacturer has got rid of the useless stems he has really paid 39 cents per pound to the Government for his tobacco. On the home-grown tobacco the Inland Revenue tax is but 5 cents

per pound, when manufactured. Thus, for every pound of Canadian leaf tobacco that takes the place of the American, the loss to the country is equal to, at the very least, 30 cents per pound. Of course it has still to be seen how far the Canadian product will supersede the American, but if there be any material displacement, the department will then have to consider to what extent the decreased revenue, which is bound to result, shall be made up.

TRADE OPENINGS IN DENMARK.

Denmark is pre-eminently an agricultural country; industries are, generally speaking, but little developed, and by proper and energetic efforts a good share of this valuable trade could be secured by the United States. Leather, and boots and shoes were imported to the value of \$1,700,000; tobacco, \$1,750,000; paper, \$720,000; tiles and brick, \$760,000; India rubber goods, \$480,000; lumber, \$4,800,000; but in all these items, our share is insignificant.

NEW AUSTRIAN PATENT LAW.

On January 1st next there will be enforced in Austria a new patent law, the main provisions of which will be of vast commercial importance to inventors. The law, as it now stands, compels a patentee to "work" his invention in Austria within one year from the date of the grant of the Austrian patent, and in many cases it has been impossible to comply with this requirement, consequently the patent rights in that country of many valuable inventions have been lost. According to the new law, a patentee will have three years' time given to him from the date of his patent in which to get his first machine to work, or to otherwise put his invention into practical use in that country.

MINING MACHINERY IN HOLLAND.

Up to the present time the Netherlands has imported all the coal needed in the country and for the navy from Great Britain, Germany, Belgium and France. It is now reported that large coal deposits have been discovered in the neighborhood of Lanacken, Province of Limburg, which are claimed to be extremely rich in a good quality of bituminous coal. Industries, especially iron and steel industries, are but little developed in Holland, and large quantities of all kinds of machinery are yearly imported, chiefly from Germany and Belgium. Our manufacturers should avail themselves of the opportunity now offered and try to gain a footing in the Dutch market.

AGRICULTURAL IMPLEMENTS IN ASIATIC TURKEY.

The demand for agricultural implements in Asiatic Turkey is increasing, especially in the districts of Beyrouth and Saloni. Most of these implements are imported from Great Britain, Germany and Austria. Scythes and sickles, for which there is a great demand, are almost entirely of Austrian origin, whilst plows, harrows and grain cleaning machines are imported from Great Britain and Germany. Threshing machines, mowers and reapers are seldom to be found, although some of them were recently introduced. The importation of scythes amounted in 1898 to 220 cases, each containing 100 pieces in sizes of 7, 7½, 8 and 9 hand, at an average price of \$14.40 per case f.o.b. Trieste. General terms are six months' credit, although quite a number of import merchants pay cash after receipt of the goods, for which payment, as a general rule, a discount of from 3 to 5 per cent. is allowed. Besides these agricultural implements there is a steady and growing demand in Asiatic Turkey for water pipes and tubes (chiefly from Belgium and Germany), cutlery, files and rasps, saws (Germany and England), locks and builders' hardware (Germany). A special demand exists for enameled kitchen utensils and stoves and ranges. Stoves are chiefly of German or French origin. There is no doubt that many Canadian-made goods would find a ready market in Asiatic Turkey if properly introduced.