

reported to the board of general appraisers on duty at the port of New York. Reports made to this board are accompanied whenever practicable by samples of merchandise in regard to which there has been question.

One of the duties of the board of general appraisers is to make an abstract of the decisions of appraisers with as full description as possible giving the full rate of duty, etc., and said abstract is issued from time to time—at least once in each week for the information of Customs' officers and the public.

The following is a decision given by the American Board of General Appraisers, at New York :

J. L. & D. S. Riker, against the action of the Collector of Customs at New York as to the rate and amount of duties properly collectible on certain merchandise, imported Jan. 22nd, 1895. Opinion by General Appraiser Lunt :

We find that Messrs. J. L. & D. S. Riker imported into the Port of New York certain so-called "crystal carbonate," upon which duty was assessed at one-fourth of one cent per pound, the rate provided for soda ash, in paragraph 67, Act of 1894. The importers claim it to be dutiable at one-eighth of one cent per pound, as sal soda, provided for in paragraph 67.

(2) That there is a chemical salt sometimes called soda crystal and washing soda, which is known commercially as sal soda, and another commercially known as soda ash.

(3) That the substance under consideration is not commercially known by either of those designations, but is designated as crystal carbonate, and is an alkaline chemical salt. That while the chemical composition of crystal carbonate is the same as that of sal soda, its chemical constitution differs. A comparative statement of an analysis of sal soda, crystal carbonate and soda ash approximately indicates the differences :

	Sal Soda.	Crystal Carbonate.	Soda Ash.
Carbonate of soda.....	34.25	81.88	100 (pure)
Hydrate of soda.....	0.10	0.13	Commerc'y
Sulphate of soda.....	2.54	0.81	it contains a
Chlor. of sodium.....	0.28	0.08	perc't'ge of
Water.....	.62.84	17.10	chlorides,
			[etc., anhydrous.

Inasmuch as these salts have distinct commercial designations, and there is a special provision in paragraph 50 for products or preparations known as alkalis, * * * and chemical compounds and salts, we cannot classify this article by assimilation to either sal soda or soda ash, but hold it dutiable at 25 per cent. ad valorem, under paragraph 60.

The merchandise in question is produced by the United Alkali Company, at Gaskell and Deacon Works, Widnes, Lancashire, England.

The protest is overruled.

We give the comment of the Montreal *Witness* of date April 11th, and, interesting in connection with the petition:

CUSTOMS REFORM.

This year's council of the Board of Trade of Montreal seems to be much less subservient to the government of the day at Ottawa than any council ever before elected by the Board. Councils in the past have always been extremely considerate in regard to the government, and have always been careful to promote and never to embarrass its policy on any question. The extreme humility of the Board and its council toward the government was shown at the time the government was pursuing the importing interests of the whole Dominion with malignity by means of the black mailing customs system worked by the special detective agents of the government. It will be remembered how these insolent Jacks in office, armed by the government of the day, defied ordinary law processes and authorities, entered warehouses and at the muzzle of revolvers compelled merchants to expose to them their books, accounts, invoices, etc. It will be remembered how they fished through all these for evidences of fraud against the importers and how, when their suspicions were at all justified, they levied fines which were enforced by the customs department of the government, a large proportion of the fines going to the agents. There was hardly an importing firm in Montreal which did not go in fear of an unjustifiable visit from these blasters of the credit of merchants' for it was quite possible that mere errors in entry or mere suspicions on the part of these agents, who got a share of the spoil in the case of each victim would subject the most innocent to a credit-managing investigation or demand for investigation on the part of their special agents. The Minister of Customs, the chief of these special agents, who was responsible for their methods, actions and powers, was Sir Mackenzie Bowell, the present premier of the Dominion. Session after session Sir Mackenzie strengthened the hands of the department and of the special agents against the merchants by means of little bits of legislation which his experience showed to be necessary to perfect his bad system, and so entrenched were they behind the law that the Minister of Customs, his department and his special agents became a terror to the whole importing trade of the Dominion. There sprang up, too, at that time lawyers who would undertake to secure a quiet settlement for victims for so many thousands of dollars, which according to these lawyers, were for distribution among the ministers. Secrecy was a part of the system of trying and convicting the accused, and even the amounts they were fined were not always made known. Everyone remembers the injustice and iniquity of the whole system and what a storm it raised. Just previous to the general elections Sir Mackenzie Bowell came to Montreal to allay the wrath of the people, and at a meeting held in the council room of the Board of Trade he promised alleviating reforms in the system. After the elections were over and the danger past these promises were ignored and the reforms were never granted. Now we see the council of the Board of Trade has prepared a petition praying for reforms in the customs system by which disputes as to valuations shall not be settled arbitrarily by the government or the collectors, but by a board of appraisers, with appeal to the Court of Exchequer. We hope that the present council will act with less