

coolie hire, consul's fee, interest, insurance, export duty, etc., etc., and then (3) a charge of 2 1/2 per cent on the whole amount for their trouble, calling this by its proper commercial term—commission. Now, the customs act distinctly says that the value for duty is to be the value of the goods when sold for home consumption in the principal markets of the country whence, and at the time when, the same are exported to Canada. As has been previously pointed out, this clause of the act was not formerly so interpreted as to include commission charges, and it will not easily bear such an interpretation when the facts are made clear. Suppose that, for ex-

consul's fees, insurance, export duty, etc., etc., which the consumer in the country of export is not called upon to pay. This is really the gist of the whole matter, for against the rating of the department, it may well be claimed that the commission in these instances is a charge which the consumer in the country of export does not have to pay, and therefore, should not be subject to customs duty.

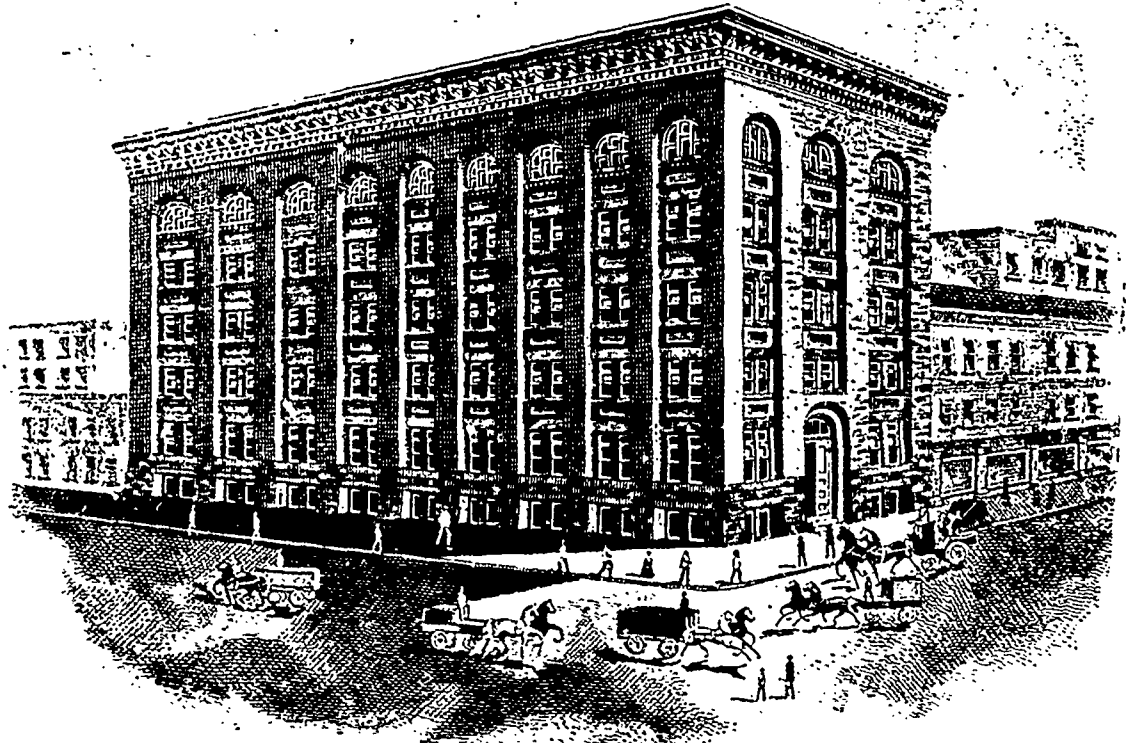
E. T. ROYCE.

172 Edmonton St., Winnipeg.
February 8th, 1900.

New Dry Goods Warehouse.

A good deal of space has been devoted in these columns of late to illustrations

thing but unbounded faith in the future of the country. Their old warehouse on the corner of McDermott avenue and Albert Streets is still one of the most imposing looking buildings in the city notwithstanding that it has been there for nearly eighteen years and is now overshadowed by several others in size. The new warehouse is one block further west on McDermott avenue, cornering on Arthur street. From the accompanying cut it will be seen to be a five storey brick building with stone basement. It is splendidly lighted throughout with rows of double windows on the east and north sides. The main entrance is from McDermott Avenue by massive and very handsome



R. J. Whitley & Co.'s New Warehouse, Winnipeg.

ample, instead of dealing through agents in Singapore, a member of a Winnipeg firm journeyed thither once a year to personally purchase his stock, as certain dry goods merchants are accustomed to do in their business, there would then be no charge for commission, although the expenses for travelling would more than cover it. As concerning the claim of the department that the importer should pay duty upon the full amount which the exporter receives for the goods, this appears indeed, to be something altogether new in customs law. In almost every case which comes before the customs authorities, the invoice bears charges which do not form part of the dutiable value, as, for instance, charges for outside cases, cartage, prepaid freight, charges for bills of lading, lighterage, postage, and telegrams,

and descriptions of various new wholesale warehouses which have been erected in Winnipeg during the past year and several of them have been shown to be handsome and commodious buildings. This week we have the pleasure of presenting a cut of the new wholesale dry goods warehouse of R. J. Whitley & Co., one of the oldest and best known jobbing concerns in the west. It is a safe thing to say that nowhere in Canada is there a finer or more completely up to date dry goods warehouse than this, and further it is safer to say that nowhere in Canada is there a concern that has worked harder for or better deserves it. R. J. Whitley & Co. have been in the wholesale business here since 1882, and previous to that had three years' experience in the city retail trade, and in all that time have never manifested any-

oak doors which lead into a vestibule and from there into the ground floor wareroom. To the right is Mr. Whitley's private office, to the left Mr. Elliott's office and further on the general business office. The remainder of this floor is devoted to stocks of fancy colored cottons, imported and Canadian cottons and woollen goods. This floor communicates also with the shipping and receiving rooms and through it with an extensive shipping platform at the rear end of the building.

The basement floor, which is finely lighted, contains the stock of heavy domestic goods, blankets, cottons, sheetings, etc., and is quite as attractive as any other department.

The second floor is devoted to stocks of imported woollens, British, German and French dress goods and silks, satins, velvets and house-furnishings,