

## CUSTOMS DEPARTMENT,

OTTAWA, 31st December, 1879.

To the Honorable MACKENZIE BOWELL,  
Minister of Customs.

SIR,—In laying before you the Annual Report and Returns of the Trade and Navigation of Canada for the fiscal year ended 30th June last, it becomes my duty to explain certain alterations which have been found necessary in the arrangement of the principal tables. In former reports the imports were classified according to the respective rates of duty in the tariff, and under former tariffs this plan was found very convenient and satisfactory; but since the changes made by the Act of 14th March last, it was found impossible to continue that system without confusing complications. The last named tariff, as you are aware, imposes many different rates of duty on the same lines of goods, and to adhere to the old plan would necessitate the separation of those lines, and require them to be shown in as many different places as there are rates of duty.

The obvious remedy for this, was to compile the tables alphabetically throughout, adopting the general commercial names of the goods as the alphabetical rule. Thus, under the head of "cottons" will be found all the lines of which cotton is the material, and under "woolens" all woolen goods of every kind, and the same with glass, iron, steel, &c., &c. The amount of duty in the outside column cannot be calculated at any special rate, as the quantity and value given frequently includes goods at several different rates of duty. This disadvantage, however, only applies to this year's report, and is caused by the necessity of giving the full year's imports, including those entered under the old tariff as well as the new. In the current year the full classification will be given, and each rate of duty will be clearly distinguished.

In this connection I may be permitted to observe that the continued extension of the classification not only entails much additional labor upon the statistical branch of this Department, but also upon the clerks in the respective ports, and is causing the volume itself to assume unwieldy proportions. There appears, however, no remedy for this, as the commercial community is always and increasingly anxious for the most minute particulars of each branch of trade which it is possible to furnish. It will probably be necessary in future to divide the book into two volumes.

Owing to the fact that there are only three and one-half months of the operation of the present tariff included in these statistics, it is impossible to give any accurate idea of the extent to which the revenue collected during the year is affected thereby. This difficulty is increased by the largely augmented importations which took place in the latter part of February and the first half of March, and the almost complete depletion of the warehouses in anticipation of the increased scale of duties. It is