

Canada's
New Tariff.

(Continued from page 1)

For each degree or fraction of a degree of strength in excess of the 25 per cent of spirits as aforesaid, an additional duty of 2c per degree, until strength reaches 40 per cent of proof spirits, and in addition thereto 2c per cent ad valorem.

9.—Champagne and all other sparkling wines, in bottles containing each not more than a quart, but more than a pint, \$3 30 per dozen; containing not more than a pint each, but more than one-half pint, \$4 50 per dozen; containing one-half pint each or less, 52c per dozen; bottles containing more than one quart each shall pay, in addition to \$3 30 per dozen bottles, at the rate of \$1 65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in excess being of wine measure; in addition to the above specific duties spirits shall be an ad valorem duty of 20 per cent.

10.—But any liquors imported under the name of wine, and containing more than 40 per cent of spirits of the strength of proof, shall be rated for duty as unenumerated spirits.

ANIMALS, AND AGRICULTURAL, ANIMAL AND DAIRY PRODUCTS.

11.—Animals living, N. E. S., 20 per cent ad valorem.

12.—Live hogs, 15c per lb.

13.—Meats, N. E. S., when in barrels the barrel to be free, 2c per lb.

14.—Meats, fresh, N. E. S., 2c per lb.

15.—Canned meats and canned poultry and game, extracts of meats, and fluid beef, not medicated, and soups, 25 per cent ad valorem.

16.—Mutton and lamb, fresh, 35 per cent ad valorem.

17.—Poultry and game, N. O. P., 20 per cent ad valorem.

18.—Lard, lard compound, and similar substances, cottonseed, and animal stearine of all kinds, N. E. S., 2c per pound.

19.—Tallow and stearic acid, 20 per cent ad valorem.

20.—Lard, 10 per cent ad valorem.

21.—Candles, N. E. S., 25 per cent ad valorem.

22.—Paraffine wax candles, 20 per cent ad valorem.

23.—Soap, N. E. S., pearline and other soap powders, pumice, silver and mineral soaps, sapollo and like articles, 25 per cent ad valorem.

24.—Soap, common or laundry, 1 cent per pound.

25.—Castile soap, mottled or white, 2 cents per pound; powdered or sheet, 2c per lb.

26.—Gum, liquid, powdered or sheet, 2c per lb.

27.—Feathers, undressed, 20 per cent ad valorem.

28.—Feathers, N. E. S., 20 per cent ad valorem.

29.—Eggs, 3 cents per dozen.

30.—Butter, 4c per pound.

31.—Cheese, 3c per pound.

32.—Condensed milk (weight of the package to be included in the weight of the duty), 24c per pound.

33.—Condensed coffee, with milk foods, and similar preparations, 20 per cent ad valorem.

34.—Apples, including the duty on the barrel, 40c per barrel.

35.—Beans, 15c per bushel.

36.—Buckwheat, 10c per bushel.

37.—Peas, N. E. S., 10c per bushel.

38.—Potatoes, N. E. S., 10c per bushel.

39.—Rye, 10c per bushel.

40.—Rye flour, including the duty on the barrel, 50c per ton.

41.—Hay, 2c per ton.

42.—Vegetables, N. O. P., 25 per cent ad valorem.

43.—Barley, 20 per cent ad valorem.

44.—Dutiable breadstuff, grain, flour and meal of all kinds, when damaged by water in transit, 20 per cent ad valorem upon the appraised value, such appraised value to be ascertained as provided by sections 53, 74, 75, 76, 77, 78 and 79 of Customs Act.

45.—Buckwheat, meal or flour, 14c per pound.

46.—Cornmeal, including the duty on the barrel, 25c per barrel.

47.—Oats, 10c per bushel.

48.—Oatmeal, 20 per cent ad valorem.

49.—Rye, uncleaned, unhusked or padded, 14c per pound.

50.—Rye, cleaned, 15c per pound.

51.—Rye and rye, flour and rye, and rye, 25 per cent ad valorem.

52.—Rye, when imported by makers of rye starch, for use in their factories in making starch, 34c per pound.

53.—Wheat, 12c per bushel.

54.—Wheat flour, including the duty on the barrel, 60c per barrel.

55.—Biscuits, not sweetened, 25 per cent ad valorem.

56.—Biscuits, sweetened, 27½ per cent ad valorem.

57.—Macaroni and vermicelli, 25 per cent ad valorem.

58.—Starch, including farina, cornstarch, or flour, and all preparations having the qualities of starch, the weight of the package to be in all cases included in the weight for duty, 12c per pound.

59.—Seeds, garden, field and other seeds for agriculture, per other purposes, N. O. P., sunflower, canary, hemp and millet seed, when in bulk or large parcels, 10 per cent ad valorem; when put up in small papers or parcels, 25 per cent ad valorem.

60.—Mustard, ground, 25 per cent ad valorem.

61.—Mustard, cake, 15 per cent ad valorem.

62.—Sweet potatoes and jams, 10c per bushel.

63.—Tomatoes, fresh, 20c per bushel and 10 per cent.

64.—Tomatoes and other vegetables.

including corn and baked beans, in cans or other packages, N. O. S., the weight of the cans or other packages to be included in the weight for duty, 15c per pound.

65.—Pickles, sauces, and catsups, including soy, 35 per cent ad valorem.

66.—Malt, upon entry for warehouse, subject to excise regulations, 15c per bushel.

67.—Extract of malt (non-alcoholic) for medicinal and baking purposes, 25 per cent ad valorem.

68.—Hops, 5c per pound.

69.—Compressed yeast in bulk or mass of not less than 50 pounds, 2c per pound; in packages weighing less than 50 pounds, 5c per pound. The weight of the packages, the latter case to be included in the weight for duty.

70.—Yeast cakes and baking powders, the weight of the packages, 6c per pound included in the weight, duty 6c per pound.

71.—Fruits, viz.: apples, cherries, peaches, pears, plums and quinces, of all kinds, and small peach trees known as June buds, 3c each.

72.—Grape vines, gooseberries, raspberries, currants and rose bushes; fruit plants, N. O. S., and shade, lawn and ornamental trees, shrubs and plants, 20 per cent ad valorem.

73.—Blackberries, gooseberries, raspberries, strawberries, cherries and quinces, N. O. S., the weight of the package to be included in the weight for duty, 2c per pound.

74.—Cranberries, plums and quinces, 25 per cent ad valorem.

75.—Fruits, including raisins, dried currants, and California or silver prunes, 1c per pound.

76.—Apples, dried, desiccated or evaporated, dates, figs and other dried, located or evaporated fruits, N. O. S., 25 per cent ad valorem.

77.—Oranges, 2c per pound.

78.—Oranges, lemons and limes, in boxes, of capacity not exceeding 2½ cubic feet, 25c per box. In one-half boxes, capacity not exceeding 1¼ cubic feet, 13c per half box. In cases and all other packages, per cubic foot holding capacity, 10c per foot. In bulk, per 1,000 oranges or lemons or limes, \$1 50 per ton.

79.—Peaches, N. O. P., the weight of the packages to be included in the weight for duty, 1c per pound.

80.—Fruits, in air-tight cans and other packages, the weight of the cans or other packages to be included in the weight for duty, 24c per pound.

81.—Fruits, preserved in brandy or other spirits, 32c per gallon.

82.—Preserved ginger, 20 per cent ad valorem.

83.—Jellies, jams and preserves, N. E. S., 35c per pound.

84.—Honey, the comb, or otherwise, and imitations thereof, 2c per pound.

85.—Tea and green coffee, N. E. S., 10 per cent ad valorem.

86.—Coffee, roasted or ground, when not imported direct from the country of growth and production, 3c per pound and 10 per cent ad valorem.

87.—Coffee, roasted or ground, and all imitations thereof, and substitutes for, including acorn nuts, N. O. P., 2c per pound.

88.—Extract of coffee, N. E. S., or substitutes thereof, of all kinds, 3c per pound.

89.—Chicory, raw or green, 3c per pound.

90.—Chicory, kiln dried, roasted or ground, 4c per pound.

91.—Cocoa, shells and nibs, chocolate and other preparations of cocoa, N. E. S., 20 per cent ad valorem.

92.—Cocoa paste, chocolate paste, cocoa and cocoa butter, N. O. P., 4c per pound.

93.—Nuts, shelled, N. E. S., 5c per pound.

94.—Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, N. E. S., 3c per pound, and nuts of all kinds, N. O. P., 2c per pound.

95.—Cocoanuts, N. E. S., \$1 per 100.

96.—Cocoanuts, when imported from the place of growth, by vessels direct to a Canadian port, 50c per 100.

97.—Cocoanuts, desiccated, sweetened or not, 5c per pound.

98.—Nutmegs and mace, 25 per cent ad valorem.

99.—Spices, viz.: ginger and spices of all kinds, N. E. S., unground, 12½ per cent ad valorem; ground, 25 per cent ad valorem.

100.—Fine salt in bulk and coarse salt, N. E. S., 5c per 100 pounds.

101.—Salt, N. E. S., in bags, barrels or other packages, the bags, barrels or other packages being the first coverings or inside packages, to bear the same duty as if such packages or first coverings were imported empty, 7½c per pound.

102.—Mackerel, 1c per pound.

103.—Herrings, pickled or salted, 1½c per pound.

104.—Salmon, fresh, N. E. S., 15c per pound.

105.—Salmon, pickled or salted, 1c per pound.

106.—All other fish, pickled or salted, in barrels, 1c per pound.

107.—Foreign caught fish, imported otherwise than in barrels, or half barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this act, 50c per 100 pounds.

108.—Fish, smoked and boneless, 1c per pound.

109.—Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, three and a half inches high, per whole box, 5c per box; (b) in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, per box, 2½c per box; (c) in quarter boxes, measuring not more than four inches and three-quarters long, three and a half inches wide, and a quarter inches deep, per quarter, 2c per quarter box.

110.—Anchovies and sardines, when imported in any other form, 30 per cent ad valorem.

111.—Fish, preserved in oil, except anchovies and sardines, 30 per cent ad valorem.

112.—Fresh or dried fish, N. E. S., imported in barrels or half barrels, 1c per pound.

113.—Salmon and all other fish, prepared or preserved, including oysters, not specially enumerated or provided for in this act, 25 per cent ad valorem.

114.—Oysters, shelled, in bulk, 10c per gallon.

115.—Oysters, shelled, in cans one pint and not over one quart, 3c per can, including cans.

116.—Oysters, shelled, in cans over one pint and not over one quart, 5c per can, including cans.

117.—Oysters, shelled, in cans exceeding one quart capacity, an additional duty of 5c for each quart or fraction thereof, a quart capacity or over a quart, including the cans, 5c per quart.

118.—Oysters in the shell, 25 per cent ad valorem.

119.—Packages containing oysters or other fish, N. O. P., 25 per cent ad valorem.

120.—Oils, spermaceti, whale and other fish oils, and all other articles, the product of the fisheries, not specially provided for, 20 per cent ad valorem.

BOOKS AND PAPERS.

121.—Albumenized and other papers and films chemically prepared for photographers' use, 30 per cent ad valorem.

122.—Books, printed periodicals and pamphlets, N. E. S., including

including corn and baked beans, in cans or other packages, N. O. S., the weight of the cans or other packages to be included in the weight for duty, 15c per pound.

65.—Pickles, sauces, and catsups, including soy, 35 per cent ad valorem.

66.—Malt, upon entry for warehouse, subject to excise regulations, 15c per bushel.

67.—Extract of malt (non-alcoholic) for medicinal and baking purposes, 25 per cent ad valorem.

68.—Hops, 5c per pound.

69.—Compressed yeast in bulk or mass of not less than 50 pounds, 2c per pound; in packages weighing less than 50 pounds, 5c per pound. The weight of the packages, the latter case to be included in the weight for duty.

70.—Yeast cakes and baking powders, the weight of the packages, 6c per pound included in the weight, duty 6c per pound.

71.—Fruits, viz.: apples, cherries, peaches, pears, plums and quinces, of all kinds, and small peach trees known as June buds, 3c each.

72.—Grape vines, gooseberries, raspberries, currants and rose bushes; fruit plants, N. O. S., and shade, lawn and ornamental trees, shrubs and plants, 20 per cent ad valorem.

73.—Blackberries, gooseberries, raspberries, strawberries, cherries and quinces, N. O. S., the weight of the package to be included in the weight for duty, 2c per pound.

74.—Cranberries, plums and quinces, 25 per cent ad valorem.

75.—Fruits, including raisins, dried currants, and California or silver prunes, 1c per pound.

76.—Apples, dried, desiccated or evaporated, dates, figs and other dried, located or evaporated fruits, N. O. S., 25 per cent ad valorem.

77.—Oranges, 2c per pound.

78.—Oranges, lemons and limes, in boxes, of capacity not exceeding 2½ cubic feet, 25c per box. In one-half boxes, capacity not exceeding 1¼ cubic feet, 13c per half box. In cases and all other packages, per cubic foot holding capacity, 10c per foot. In bulk, per 1,000 oranges or lemons or limes, \$1 50 per ton.

79.—Peaches, N. O. P., the weight of the packages to be included in the weight for duty, 1c per pound.

80.—Fruits, in air-tight cans and other packages, the weight of the cans or other packages to be included in the weight for duty, 24c per pound.

81.—Fruits, preserved in brandy or other spirits, 32c per gallon.

82.—Preserved ginger, 20 per cent ad valorem.

83.—Jellies, jams and preserves, N. E. S., 35c per pound.

84.—Honey, the comb, or otherwise, and imitations thereof, 2c per pound.

85.—Tea and green coffee, N. E. S., 10 per cent ad valorem.

86.—Coffee, roasted or ground, when not imported direct from the country of growth and production, 3c per pound and 10 per cent ad valorem.

87.—Coffee, roasted or ground, and all imitations thereof, and substitutes for, including acorn nuts, N. O. P., 2c per pound.

88.—Extract of coffee, N. E. S., or substitutes thereof, of all kinds, 3c per pound.

89.—Chicory, raw or green, 3c per pound.

90.—Chicory, kiln dried, roasted or ground, 4c per pound.

91.—Cocoa, shells and nibs, chocolate and other preparations of cocoa, N. E. S., 20 per cent ad valorem.

92.—Cocoa paste, chocolate paste, cocoa and cocoa butter, N. O. P., 4c per pound.

93.—Nuts, shelled, N. E. S., 5c per pound.

94.—Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, N. E. S., 3c per pound, and nuts of all kinds, N. O. P., 2c per pound.

95.—Cocoanuts, N. E. S., \$1 per 100.

96.—Cocoanuts, when imported from the place of growth, by vessels direct to a Canadian port, 50c per 100.

97.—Cocoanuts, desiccated, sweetened or not, 5c per pound.

98.—Nutmegs and mace, 25 per cent ad valorem.

99.—Spices, viz.: ginger and spices of all kinds, N. E. S., unground, 12½ per cent ad valorem; ground, 25 per cent ad valorem.

100.—Fine salt in bulk and coarse salt, N. E. S., 5c per 100 pounds.

101.—Salt, N. E. S., in bags, barrels or other packages, the bags, barrels or other packages being the first coverings or inside packages, to bear the same duty as if such packages or first coverings were imported empty, 7½c per pound.

102.—Mackerel, 1c per pound.

103.—Herrings, pickled or salted, 1½c per pound.

104.—Salmon, fresh, N. E. S., 15c per pound.

105.—Salmon, pickled or salted, 1c per pound.

106.—All other fish, pickled or salted, in barrels, 1c per pound.

107.—Foreign caught fish, imported otherwise than in barrels, or half barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this act, 50c per 100 pounds.

108.—Fish, smoked and boneless, 1c per pound.

109.—Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, three and a half inches high, per whole box, 5c per box; (b) in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, per box, 2½c per box; (c) in quarter boxes, measuring not more than four inches and three-quarters long, three and a half inches wide, and a quarter inches deep, per quarter, 2c per quarter box.

110.—Anchovies and sardines, when imported in any other form, 30 per cent ad valorem.

111.—Fish, preserved in oil, except anchovies and sardines, 30 per cent ad valorem.

112.—Fresh or dried fish, N. E. S., imported in barrels or half barrels, 1c per pound.

113.—Salmon and all other fish, prepared or preserved, including oysters, not specially enumerated or provided for in this act, 25 per cent ad valorem.

114.—Oysters, shelled, in bulk, 10c per gallon.

115.—Oysters, shelled, in cans one pint and not over one quart, 3c per can, including cans.

116.—Oysters, shelled, in cans over one pint and not over one quart, 5c per can, including cans.

117.—Oysters, shelled, in cans exceeding one quart capacity, an additional duty of 5c for each quart or fraction thereof, a quart capacity or over a quart, including the cans, 5c per quart.

118.—Oysters in the shell, 25 per cent ad valorem.

119.—Packages containing oysters or other fish, N. O. P., 25 per cent ad valorem.

120.—Oils, spermaceti, whale and other fish oils, and all other articles, the product of the fisheries, not specially provided for, 20 per cent ad valorem.

BOOKS AND PAPERS.

121.—Albumenized and other papers and films chemically prepared for photographers' use, 30 per cent ad valorem.

122.—Books, printed periodicals and pamphlets, N. E. S., including

is English or French, freight rates for railways bound in book or pamphlet form, telegraph rates bound in book or pamphlet form, but not to include blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm-books, or hymn-books, 20 per cent ad valorem.

123.—Advertising pamphlets, pictorial show cards, illustrated advertising periodicals, illustrated price lists, advertising calendars and almanacs, circulars, catalogues and nautical makers' fashion plates, and all chromos, chromotypes, oleographs, or artistic works of like kind produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not, printed or stamped on paper, cardboard or other material, N. O. P., labels for fruits, vegetables, meat, fish, confections and other goods, shipping, price or other tags or tickets, also tickets, posters, advertising bills and folders, whether lithographed or printed or partly printed, N. E. S., 35 per cent ad valorem.

124.—Banknotes, bonds, bills of exchange, cheques, drafts, promissory notes, drafts, and all similar work unsigned, and cards or other commercial blank forms, printed or lithographed, or printed from steel or copper or other plates, and other printed matter, N. E. S., 35 per cent ad valorem.

125.—Printed music, bound or in sheets, 35 per cent ad valorem.

126.—Paintings, prints, engravings, drawings, building plans, blue prints, photographs, pictures and maps and charts, N. E. S., 20 per cent ad valorem.