

The Canadian Tariff.

whether such trust, combination, association or agreement exists.

2. The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor-in-Council for the purposes of such enquiry.

3. If the judge reports that such trust, combination, association or agreement exists, and if it appears to the Governor-in-Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article, when imported, then the Governor-in-Council shall place such article on the free list, or to reduce the duty on it as to give to the public the benefit of reasonable competition in such article.

19. The following Acts are hereby repealed:—The Customs Tariff, 1894, being chapter thirty-three of the statutes of 1894; chapter twenty-three of the statutes of 1895, intituled An Act to amend the Customs Tariff, 1894; and chapter eight of the statutes of 1896, intituled An Act further to amend the Customs Tariff, 1894.

20. All Orders in Council and all departmental regulations inconsistent with any of the provisions of this Act are hereby repealed.

21. The foregoing provisions of this Act shall be held to have come into force on the twenty-third day of April, in the present year one thousand eight hundred and ninety-seven, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day: Provided, that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on or after the twenty-third day of April, one thousand eight hundred and ninety-seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty-second day of the said month, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

SCHEDULE A.

Goods Subject to Duties.

Ales, Beers, Wines and Liquors.

- 1 Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon 16c p gall
- 2 Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon 24c p gall
- 3 Cider, not clarified or refined, five cents per gallon 5c p gall
- 4 Cider, clarified or refined, ten cents per gallon.. 10c p gall
- 5 Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent. of proof spirits, two dollars per gallon \$2 p gall
- 6 Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent. ad valorem 20 p c
- 7 Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be a rate herein provided, but computed on a reduced

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quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—

- (a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and forty cents per gallon \$2.40 p gall
- (b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines (so called), or ethereal and spirituous fruit essences, n.e.s., two dollars and forty cents per gallon and thirty per cent. ad valorem \$2.40 p gall & 30 p c
- (c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, fifty per cent. ad valorem 50 p c
- When in bottles, flasks or other packages, containing more than four ounces each, two dollars and forty cents per gallon and forty per cent. ad valorem \$2.40 p gall & 30 p c
- (d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and forty cents per gallon and thirty per cent. ad valorem \$2.40 p gall & 30 p c
- (e) Vermouth, containing not more than thirty-six per cent., and ginger wine containing not more than twenty-six per cent. of proof spirits, ninety cents per gallon 90c p gall
- If containing more than these percentages respectively of proof spirits, two dollars and forty cents per gallon \$2.40 p gall
- (f) Medicinal or medicated wines, containing not more than forty per cent. of proof spirits, one dollar and fifty cents per gallon.. \$1.50 p gall
- 8 Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon; and for each degree or fraction of a degree of strength in excess of the twenty-six per cent. of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent. of proof spirits; and in addition thereto, thirty per cent ad valorem 30 p c
- 9 Champagne and all other sparkling wines in bottles containing each not more than a quart but more than a pint, three dollars and thirty cents per dozen bottles; containing not more than a pint each, but more than one-half pint, one dollar and sixty-five cents per dozen bottles; containing one-half pint each or less, eighty-two cents per dozen bottles; bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an ad valorem duty of thirty per cent \$3.30 p doz \$1.65 p doz \$2c p doz \$1.65 p gall 30 p c