

Fire engines, 35 per cent ad valorem. Old rate 35 per cent.

Locomotives for railways, 35 per cent ad valorem. Old rate \$30 per ton; \$2,000 each; 30 per cent.

Steam engines, boilers and machinery, composed wholly or in part of iron or steel, not elsewhere specified, 27½ per cent ad valorem. Old rate 30 per cent.

Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, barrows, cultivators, seed drills and horse rakes, 20 per cent ad valorem. Old rate, 35 per cent.

Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills, and parts thereof in any stage of manufacture, 30 per cent ad valorem. Old rate 35 per cent.

Sewing machine or parts thereof, 30 per cent ad valorem. Old rate, \$3 each and 20 per cent.

Pumps of all kinds, not elsewhere stated, and wind mills, 30 per cent ad valorem. Old rate, pump, 35 per cent; wind mills, 30 per cent.

Types for printing 20 per cent ad valorem. Old rate the same.

Type metal, 10 per cent ad valorem. Old rate the same.

Bookbinders' tools and implements, including ruling machines, 10 per cent ad valorem. Old rate the same.

Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters, such as are used in printing and book-binding establishments, and lithographic presses, 10 per cent ad valorem. Old rate the same.

Plates, engraved on wood and on steel or other metal and transfers taken from the same, 20 per cent ad valorem. Old rate the same.

Stereotypes, electrotypes celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, or other purposes, n.e.s., and matrices or copper shells for the same, 2 cents per square inch. Old rate the same.

Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid, 2 cent per square inch; and matrices or copper shells for the cuts, 2 cents per square inch. Old rate the same.

Bird cages, 35 per cent ad valorem. Old rate the same.

Barbed wire fencing of iron or steel, 2 cent per pound. Old rate 1½ cent per pound.

Buckthorn and strip fencing of iron or steel, one-half of 1 cent per pound. Old rate 1½ cents per pound.

Machine card clothing, 25 per cent ad valorem. Old rate the same.

Pins manufactured from wire of any metal, 30 per cent ad valorem. Old rate the same.

Wire cloth of brass, copper and tin, 20 per cent. Old rate the same.

Wire covered with cotton, linen, silk or other material, 30 per cent ad valorem. Old rate 35 per cent.

Wire of brass or copper, 10 per cent ad valorem. Old rate 15 per cent.

Wire of iron or steel, 11 to 14 gauge inclusive, 15 per cent ad valorem. Old rate 25 per cent.

Wire of all kinds, n.e.s., 25 per cent ad valorem. Old rate the same.

Wire rope of iron or steel, not otherwise provided for, 25 per cent ad valorem. Old rate the same.

Firearms, 20 per cent ad valorem. Old rate the same.

Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured, 27½ per cent. Old rate 30 per cent.

Corset clasps, spoon clasps or buckles, blanks, buckles, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back bones

or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped or in coils, 5 cents per pound and 20 per cent ad valorem. Old rate, 5 cents per pound and 30 per cent.

Gas, coal oil and electric light fixtures or parts thereof, 27½ per cent. Old rate 30 per cent.

Gas meters, 35 per cent. Old rate the same.

Bells of any description, except for churches, and gongs, 25 per cent ad valorem. Old rate 30 per cent.

Brass and copper nails, rivets and burrs, and manufactures of brass or copper not otherwise specified, 25 per cent. Old rate copper 30 per cent; rest 35 per cent.

Zinc, manufacture of not elsewhere specified, 25 per cent ad valorem. Old rate the same.

Babbitt metal, 10 per cent. Old rate the same.

Phosphor bronze, in blocks, bars, sheets and wire, 10 per cent. Old rate the same.

Lead bars, blocks and sheets, 60 cents per hundred pounds. Old rate the same.

Lead, old scrap and pig, 40 cents per hundred pounds. Old rate the same.

Lead, manufactures of, n.e.s., 30 per cent ad valorem. Old rate the same.

Lead pipe, shot, etc., 1½ cents per pound. Old rate, pipe, 30 per cent; shot, 1½ cents per pound.

Cans and packages made of tin or other material, containing fish of any kind, admitted free of duty under any existing law or treaty, not exceeding one quart in contents, 1½ cents on each can or package, and when exceeding one quart, an additional duty of 1½ cents for each additional quart or fractional part thereof. Old rate the same.

Stamped tinware, japanned ware, galvanized iron ware, and all manufactures of tin, 25 per cent ad valorem. Old rate, 35 per cent.

Enamelled iron or steel ware, including granite or agate ware, 30 per cent ad valorem. Old rate, 35 per cent.

Telephones and telegraph instruments, telegraph, telephone and electric light cables, electric and galvanic batteries, electric motors and apparatus, not elsewhere specified, 25 per cent. Old rate, 25 per cent.

Gold, silver and jewellery, composition metal for the manufacture of filled gold watch cases, 10 per cent ad valorem. Old rate the same.

Britannia metal and German and nickel silver manufactures of, not plated, 25 per cent. Old rate the same.

Nickel anodes, 10 per cent. Old rate the same.

Gold and silver leaf, and Dutch or Schlag metal leaf, 25 per cent. Old rate, 30 per cent.

Manufactures of gold and silver and all other articles not elsewhere specified, commercially known as jewellery, new, 25 per cent. Old rate 20 per cent.

Sterling silver tableware and plated ware, all other electric plated or gilt, or all kinds, whether plated wholly or in part, 30 per cent. Old rate, 30 per cent.

Plated cutlery, namely, knives, plated wholly or in part, 35 per cent. Old rate, 30 cents dozen and 20 per cent.

Precious stones polished, but not set or otherwise manufactured and imitations thereof, 10 per cent. Old rate the same.

Clocks, 25 per cent. Old rate, 35 per cent.

Tower clocks, 30 per cent. Old rate, 35 per cent.

Watches, 25 per cent. Old rate the same.

Watch actions or movements, 10 per cent ad valorem. Old rate the same.

Watch cases, 35 per cent. Old rate the same.

Cases for jewels and watches, cases for silver and plated ware, and for cutlery and other like articles, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper, dolls and toys of all kinds, including

sewing machines, when not more than \$2 in value, ornaments in alabaster, spar, amber, terracotta or composition, and statuettes and head ornaments, new 35 per cent; old 10 cents each and 30 per cent.

MINERALS.

Asbestos in any form other than crude, and all manufactures thereof, 25 per cent; old the same.

Coal, bituminous, 60 cents per ton of 2,000 pounds; old 60 cents per ton.

Coal dust, 20 per cent; old the same.

Plumbago, 10 per cent; plumbago, all manufactures of, n.e.s., 25 per cent.

Electric arc light carbons or carbon points, not exceeding 12 inches in length, \$2.50 per thousand, and in proportion for greater or lesser lengths.

(Concluded next week.)

A Warning Note.

A circular has been issued by the department of customs notifying collectors of the receipt of information that in consequence of the depressed condition of trade in foreign countries, attempts are being made to place upon the Canadian market various lines of goods, notably hardware, at prices which are much below the original face market value of such goods. It is further stated that such goods are as a rule consigned by the vendors in the United States to themselves in Canada, and that the conditions of sale require the delivery of the goods on the basis of freight and duty being paid by the foreign vendor. Collectors are therefore directed to take every precaution to discover any such attempted evasion of the requirements of the customs law, and in any case where the circumstances appear to warrant it, the goods should be detained and the invoices forwarded to the department at Ottawa for examination.

The Proposed Insolvency Bill.

The insolvency bill was introduced at Ottawa on Tuesday. It is a very voluminous measure. The full text of the bill has not been received yet, though drafts of the proposed measure were forwarded to the local board of trade some time ago. There is considerable difference of opinion as to the effect the new law will have, if it comes into operation.

S. A. D. Bertrand, the official assignee, considers that the bill will not really lessen the cost of insolvency proceedings. Under the present method a debtor can voluntarily assign to whomsoever he chooses outside of the official assignees; under the proposed new bill he will be bound to assign to the official receiver, which will increase the cost over the old system. But on the other hand, the fact that the designing debtor can be made to assign before having disposed of his estate to his own advantage, is a factor that in its beneficial effect will probably balance the proposed extra expense. Some discrimination should have been made in the administration of the act in a sparsely settled or a very populous country. As it is, it will react very heavily against us in the west, where estates as a rule are small and of a lesser value, the same expense having to be gone through for both the large and the small estate.

Mr. Wilson introduced a bill at Ottawa to amend the weights and measures act as affecting the weights of vegetables. At the present time the statute fixes the standard of a bushel of potatoes, turnips, parsnips, beets, carrots and onions at sixty pounds to the bushel. As regards parsnips, beets, carrots and onions, Mr. Wilson's bill proposes to reduce the standard bushel to fifty pounds, which is about the average weight. Potatoes and turnips will remain at the present weight of sixty pounds to the bushel.