

12. That any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

13. That with respect to goods imported for manufacturing purposes that are admissible under schedule "A" hereto appended for any specific purposes, at a lower rate of duty than would otherwise be chargeable, or exempt from duty under schedule "B" hereto appended, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry :—

I, (name of importer), the undersigned, importer of the (names of the goods or articles) mentioned in this entry, do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situated at (name of the place, county and province), and that no portion of the same will be used for any other purpose or disposed of until so manufactured.

14. Resolved, That it is expedient to provide that nothing contained in the foregoing provisions shall affect the "French Treaty Act, 1894," or Chapter three of Fifty-eight-Fifty-nine Victoria, being "An Act respecting Commercial Treaties affecting Canada."

15. That when the customs tariff of any country admits the products of Canada on terms which, on the whole, are as favourable to Canada as the terms of the Reciprocal Tariff herein referred to, are to the countries to which it may apply, articles which are the growth, produce or manufacture of such country, when imported direct therefrom, may then be imported direct into Canada, or taken out of warehouse for consumption therein at the reduced rates of duty provided in the Reciprocal Tariff set forth in Schedule "D."

(a) That any question that may arise as to the countries entitled to the benefits of the Reciprocal Tariff, shall be decided by the Controller of Customs, subject to the authority of the Governor in Council.

(b) That the Controller of Customs may make such regulations as are necessary for carrying out the intention of the two preceding sections.

16. That whenever it shall appear to the satisfaction of the Governor in Council that as respects any article of commerce there exists any trusts, combination, association, or agreement of any kind among the manufacturers of such article, or the dealers therein, or any portion of them, to enhance the price of such article or in any other way to unduly promote the advantage of such manufacturers or dealers at the expense of the consumers, and that such disadvantage to the consumers is facilitated by the customs duty imposed on a like article, when imported, then the Governor in Council shall place such article on the free list, or so reduce the duty on it, as to give to the public the benefit of reasonable competition in such article.

Mr. FIELDING.

17. Resolved, That it is expedient to cancel all Orders in Council until all departmental regulations contrary to or inconsistent with any of the provisions of the foregoing resolutions or of the schedule thereto.

18. Resolved, That it is expedient to provide that the foregoing resolutions and the alterations thereby made in the rate of duties of customs payable on goods imported into Canada shall take effect on and after the 23rd day of April instant.

19. Resolved, That it is expedient to cancel Chapter nine of Fifty-seven-Fifty-eight Victoria, being "An Act to provide for the payment of bounties on Iron and Steel manufactured from Canadian Ore," and all regulations thereunder made by Order of the Governor in Council.

20. That it is expedient to provide that the Governor in Council may authorize the payment of the following bounties on steel ingots, puddled iron bars and pig iron made in Canada, that is to say :—

On steel ingots manufactured from ingredients of which not less than fifty per cent of the weight thereof consists of pig iron made in Canada, a bounty of three dollars per ton ;

On puddled iron bars manufactured from pig iron made in Canada, a bounty of three dollars per ton ;

On pig iron manufactured from ore, a bounty of three dollars per ton on the proportion produced from Canadian ore, and two dollars per ton on the proportion produced from foreign ore ;

21. That it is expedient to provide that the Governor in Council may make regulations in relation to the bounties hereinbefore mentioned in order to carry out the intention of these resolutions ;

22. That it is expedient to provide that the said bounties shall only be applicable to steel ingots, puddled iron bars and pig iron made in Canada prior to the twenty-third day of April, 1902 ;

23. That it is expedient to provide that the foregoing bounties shall be payable only on iron and steel for consumption in Canada, and that the Governor in Council may at any time by proclamation impose export duties on such iron and steel, if the same shall be exported from Canada; such duties to be not greater than the amount of the bounty payable on such iron and steel.

INLAND REVENUE.

24. Resolved, That it is expedient to amend section 130 of Chapter 34 of the Act 49 Victoria ("The Inland Revenue Act"), as amended by section 1 of Chapter 25 of the Act 58-59 Victoria, by repealing such section and substituting in lieu thereof as follows :—

There shall be imposed, levied and collected on all spirits distilled the following duties of excise, which shall be paid to the collector of Inland Revenue as herein provided, that is to say :

(a) When the material used in the manufacture thereof consists of not less than ninety per cent, by weight, of raw or unmalted grain—on every gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any less quantity than a gallon, one dollar and ninety cents ;

(b) When manufactured exclusively from malted barley, taken to the distillery in bond, and on which no duty of customs or excise has been paid, or when manufactured from raw or unmalted grain, used in combinations, in such proportions as the Department of Inland Revenue prescribe, with malted barley taken to