

10. So much of sections one hundred and twenty-five and two hundred and forty-eight of "*The Consolidated Inland Revenue Act, 1883*," and of any Act or Acts amending the same as determines the Excise duties per gallon to be levied upon the articles hereinafter mentioned, respectively, is hereby repealed:—And the Excise duties on the said articles respectively, shall hereafter be as follows:—

Amendments as to duties of Excise on spirits.

1. Upon spirits, as described in sub-section (a) of the above first cited section, one dollar and thirty cents, instead of one dollar;

2. Upon spirits, as described in sub-section (b) of the said section, one dollar and thirty-two cents, instead of one dollar and two cents;

3. Upon spirits, as described in sub-section (c) of the said section, one dollar and thirty-three cents, instead of one dollar and three cents;

4. Upon all tobacco as described in the first four paragraphs of the said section two hundred and forty-eight;— On every pound twenty cents;—Except that cigarettes, or cut tobacco, when put up in packages each containing one-twentieth of a pound or less, shall be charged with a duty of thirty-five cents per pound; and damp or moist snuff, when containing over forty per cent. of moisture, when put up in packages of less than five pounds each, fourteen cents per pound actual weight;—And so much of section fourteen of the Act of the present Session, intituled: "*An Act to amend the Consolidated Inland Revenue Act, 1883*," as imposes or relates to any duty on damp or moist snuff, is hereby repealed.

And on tobacco manufacturers.

Repeal of part of Act of this Session.

5. Upon manufactured tobacco, as described in the last paragraph of section two hundred and forty-eight, there shall be levied and paid a duty of five cents on every pound;

Further provision.

11. Section nine of the Act forty-second Victoria, chaptered fifteen, intituled: "*An Act to alter the Duties of Customs and Excise*," is hereby repealed, and the following provisions are substituted therefor:—

Section 9 of 42 V., c. 15, repealed.

9. In determining the dutiable value of goods, except when imported from Great Britain and Ireland, there shall be added to the cost, or the actual wholesale price, or fair market value, at the time of exportation, in the principal markets of the country from whence the same have been imported into Canada, the cost of inland transportation, shipment and transhipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either *in transitu* or direct to Canada, subject to such regulations as may be made by the Governor in Council; Provided, that in case of any dispute respecting the proper amount of such inland transportation charges, the Minister of Customs may determine the same, and his decision shall be final in that respect:—

New provision as to valuation for duty.

Proviso: in case of dispute.