

	P. C.
Oysters, in cans, Fresh, from Countries other than U.S.	17½
“ Preserved, from Countries other than U.S.	17½
“ Fresh, from U.S.	Free
“ Fresh, in cans, from U.S.	Free
“ Shelled, in bulk, from U.S.	Free
Oxides—Metallic, dry, ground or unground, washed or unwashed, not calcined.	Free

P

PACKAGES.

The value of all Bottles, Flasks, Jars, Demijohns, Carboys, Casks, Hogsheds, Pipes, Barrels, and all other Vessels or Packages manufactured by Tin, Iron, Lead, Zinc, Glass or any other material, and capable of holding Liquids; Crates containing Glass, China, Crockery or Earthenware, and all Packages in which Goods are commonly placed for home consumption, including Cases in which Bottled Spirits, Wines or Malt Liquors are contained, and every Package, being the first receptacle or covering enclosing Goods for purposes of sale, shall in all cases in which they contain Goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such Goods for duty, and when they contain Goods subject to specific duty only, such Packages shall be charged with a duty of Customs of 17½ per cent *ad valorem*, to be computed upon their original cost or value, and all Goods not enumerated in this said Act or any other Act, as charged with any duty of Customs, and not declared free of duty by some unrepealed Act or provision—shall be charged with a duty of Customs of 17½ per cent. *ad valorem*, when imported into Canada or taken out of warehouse for consumption therein; but all Packages not hereinbefore specified, and not specially charged with duty by any unrepealed Act, and being the usual and ordinary Packages in which Goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty.

22nd February, 1877.