

ployed. The ratio or proportion which the two standards are to bear to one another is decided to be that twelve wine gallons shall be equal to ten imperial gallons. This proportion is not absolutely correct. Taking the weight of one wine gallon of distilled water, measured at 62° F., and a pressure of 30 inches, to be 8·331111 pounds, that of 12 gallons will be 99·97332 lbs, being ·02668 lbs short of the weight of 10 gals. imperial, measured at a like temperature and pressure. The new system will be applied in the collection of Excise and Customs duties. This is legalized in the 15th section of the Act, wherein it is stated that such duties as are now charged on the wine gallon shall be charged on the imperial gallon in proportion to the greater capacity of that measure, "that is to say, the duties shall be charged and collected in the proportion of six cents on the imperial gallon for five cents now charged and collected on the wine gallon." It will be seen that this ratio is based on the proportionate capacity of the two gallons, as determined by the Act, and is consequently in error.<sup>1</sup> The difference in the amount of Excise duty on spirit, over that at present collected, will be about 3 cents on every hundred gallons of spirit of a strength of 165 degrees on Sykes' scale.

The standard of capacity for dry measure has been altered, and the imperial bushel, containing eight imperial gallons, takes the place of the Winchester measure; one and thirty-one thousands of the latter equal one bushel of the standard measure. A table of the weights of one imperial bushel of various commodities is appended, and may be usefully transcribed. It is to be understood that the weight of these articles rather than the measure is, in commercial transactions, to be regarded :—

Wheat.....	60 pounds.	Flax Seed .....	50 pounds.
Indian Corn.....	56 do.	Hemp Seed .....	44 do.
Rye.....	56 do.	Blue Grass Seed.....	14 do.
Peas.....	60 do.	Castor Beans.....	40 do.
Barley .....	48 do.	Salt .....	56 do.
Oats.....	32 do.	Dried Apples.....	22 do.
Beans.....	60 do.	Dried Peaches .....	33 do.
Clover Seed .....	60 do.	Malt .....	36 do.
Timothy Seed.....	48 do.	Potatoes, Turnips,... }	60 do.
Buckwheat.....	48 do.	Beets, and such like. }	

The verification of weights and measures is provided for by reference to standards, of which three primary sets are to be made. From these, secondary sets, for the use of inspectors, are to be furnished to the department.