

A GRIEVOUS CUSTOM RULING.

CUSTOMS rulings from Ottawa are often very proper, but it cannot be truthfully said that this propriety can be always perceived. The necessity of paying customs duties is a nuisance at best, and any regulation which increases the weight of such a nuisance is certain to react upon those who favor these duties and desire to have them retained.

During the past few weeks the enforcement of a dead letter regulation has created considerable comment among importers. This is to the effect that when goods have been purchased in bond in New York and shipped into Canada, the Canadian importer must pay duty on the New York cost plus the United States duty. In such a case the United States purchaser never pays the duty usually collected by his country. He simply re-enters the goods for export and sends them out of the country without passing them on a customs entry. The Canadian importers of this class of goods are buying foreign goods in New York instead of in London, Paris or Berlin. They prefer New York when they want only small quantities or when they want goods in a hurry.

For example. Last winter a great demand sprang up for wool seal capes. These furs are usually bought in London and brought into Canada via New York. If this is the case, the duty is charged on the London price. The sudden demand cleaned up Canadian fur manufacturers' stocks, and as there was not time to import the skins from London and have them manufactured to catch the trade, cases of these furs were bought from New York fur importers who held them in bond, ready to sell to whoever should require them. Goods can be ordered by telegram from New York fur importers and laid down in Toronto inside of 72 hours. To cable to London for the same goods would not have them laid down inside of a fortnight.

Small importers also found it very beneficial to be able to visit the New York commission agents and buy dry goods, fancy goods and hardware in bond at a small advance on European prices. The expense of a trip to New York is very considerably less than one to European markets, and this saving more than paid the commission charged by the New York importers.

The customs authorities have issued a circular saying that the decision that the value of all goods bought in bond in New York shall be the New York price, plus the United States duty (which was never paid), is not a new decision, nor is it designed to hamper trade. It says the practice has been in vogue since 1883, and that in order to secure uniformity in the collection of duty at the various ports it has been deemed advisable to issue this circular.

It is strange that if the ruling was given in 1883 that it has never been enforced at

the larger ports. It was not until the 10th of June last that anything of it was heard in Toronto.

Some large wholesalers claim that the ruling is a good thing, for the small importers will have no chance against them. It should not, however, be the policy of the custom authorities to encourage one importer more than another. They should be absolutely impartial, and if they were such they would tax all importers 20 to 80 per cent. more for buying British goods in New York than if he bought them in London.

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NO CHANGE OF NAME.

The trade will be pleased to learn that the death of W. W. Copp will make no change in the old and well known firm of the Copp, Clark Co., Ltd, with the exception that the office of president, held by Mr. Copp since the formation of the company, will be taken by H. L. Thompson, that of secretary-treasurer by A. W. Thomas, and that of vice-president by W. Copp, son of the late president.

When asked if any change would be made in the name of the company, now that Mr. Copp and Mr. Clark were both deceased, the reply was emphatically, "No, we appreciate too well the value of a good name."