

Coal and kerosene, distilled, purified and refined, per gallon.....	0 10
Nap'ha, "	0 15
Benzole, "	0 15
Refined petroleum, per gallon.....	0 15
Products of petroleum, coal, shale and lignite, not otherwise specified, per gallon.....	0 10
Sugar, &c.: Candy—brown or white, refined sugar or sugar rendered by any process equal in quality thereto and manufactures of refined sugar, including succades and confectionary, per 100 lbs	3 00
White clayed sugar*, or sugar rendered by any process equal in quality to white clayed, not being refined nor equal in quality to refined, per 100 lbs	2 60
Yellow Muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow Muscovado or brown clayed, and not equal to white clayed, per 100 lbs	2 25
Brown Muscovado sugar, or sugar rendered by any process equal in quality to brown Mus- covado, and not equal to yellow Muscovado or brown clayed, per 100 lbs	1 90
Any other sugar not equal in quality to brown Muscovado, per 100 lbs	1 68
Cane juice, syrup of sugar or of sugar cane, syrup of molasses or of sorghum, melado, concentrated melado or concentrated mo- lasses, per 100 lbs	1 37
Molasses, if used for refining purposes, or for the manufacture of sugar, per 100 lbs	0 73
Molasses, if not so used, "	0 56
Coffee, green, per lb	0 08
" roasted or ground per lb	0 04
Chicory or other root or vegetable used as coffee, raw or green, per lb	0 03
Chicory, kiln-dried, roasted or ground, per lb..	0 04
Common soap, per 100 lbs	1 00
Starch, "	2 50
Cigars—Value not over \$10 per mille, per mille... " over \$10 and not over \$20, "	3 00 3 00
" over \$20 and not over \$40, "	5 00
" over \$40 "	6 00
Malt, per bushel	0 04
Butter, per lb	0 04
Cheese, "	0 04
Lard and tallow, per lb	0 03
Fish, salted or smoked, per lb	0 01
Flour of wheat or rye, per brl	0 25
Flour and meal of all other kinds, per brl	0 25
Indian corn and grain of all kinds except wheat, per bush	0 10
Meats, fresh, salted or smoked, per lb	0 01
Wines of all kinds, except sparkling wines, in- cluding ginger, orange, lemon, gooseberry, strawberry, raspberry, elder and currant wines, containing not over 28 degrees of proof spirits by Sykes' Hydrometer, in wood, p. gal.	0 10
Do do containing over 28 degrees and not more than 42 degrees of proof spirits by Sykes' Hydrometer, in wood, per gallon	0 25
Do do containing not more than 42) per doz. degrees of proof spirits by Sykes') Hydrometer, in bottles, per doz....) pints.	1 50 0 75
And an additional duty of 3 cents per gallon for every degree of strength beyond 42 degrees, whether in wood or in bottles; 4 quart or 8 pint to be held to contain a gallon.	
Do sparkling, of all kinds, in btl's, when accom- panied by a certificate of growth, in qrts., p. doz	3 00
Do do do do in pts. p. doz	1 50
And when not accompanied by a certificate of growth an additional duty of, in qrts., p. doz	1 00
do do do do in pts. p. doz	0 50
Bottles commonly called quart bottles to be held to contain a quart, and bottles com- monly called pint bottles to be held to con- tain a pint.	

3. That it is expedient to provide, that the following articles shall be subject to a duty of Customs of twenty-five per centum *ad valorem* that is say :

Goods Paying Twenty-five per centum Ad Valorem.
—Cassia, ground, cinnamon, do, ginger, do, mace, nutmegs, pepper, ground, perfumery, not otherwise specified, pimento, ground, playing cards, proprietary medicines, commonly called patent medicines, or any medicine or preparation of which the receipt is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill or label for the relief or cure of any disorder or ailment.

4 That it is expedient to provide, that sole leather and upper leather shall be subject to a duty of Customs of ten per centum *ad valorem*.

5. That it is expedient to provide, that the following articles shall be subject to the duties of Customs hereinafter mentioned, respectively; that is to say:

Goods Paying Ad Valorem and Specific Duty.—Tea, black, fifteen per centum *ad valorem*, and a specific duty of three cents and one half of a cent per lb. Tea, green, including Japan, fifteen per centum, *ad valorem*, and a specific duty of seven cents per lb. Tobacco manufactured, except cigars, five per centum, *ad valorem*, and specific duty of fifteen cents per lb.

6. That it is expedient to provide, that all articles not enumerated in any of the foregoing resolutions, and not declared to be free of duty by the following resolutions, shall be subject to a duty of Customs of fifteen per centum *ad valorem*.

7. That it is expedient to provide, that the following articles may be imported free of duty, subject to the provisions and conditions hereinafter mentioned, that is to say:

FREE GOODS.

Arts and Science.—Anatomical preparations, botany.

specimens of, cabinets of antiquities, coins, gems and medals; drawings, not in oil, gems, medals, mineralogy, specimens of models, natural history, specimens of, sculpture, specimens of.

Works of Art viz.—Busts, natural size, not being casts nor produced by any mere mechanical process; casts, as models for use of schools of design; paintings in oil, by artists of well known merit, or copies of the masters by such artists; statues of bronze, marble or alabaster, natural size.

Drugs, Chemicals, Dye Stuff, Oils and Colors not including Chemical Preparations or Chemical Compounds, for Dyeing or otherwise, not elsewhere specified.—Acids of every description, except acetic and vinegar, alum, antimony, argol, bark, when chiefly used in dyeing, barilla, berries, when chiefly used in dyeing, borax, bleaching powders, brimstone in roll or flour. Colors and other articles, when imported by room-paper makers and stainers, to be used in their trade only, viz.: Bi-chromate of potash, blue black, British gum, Chinese blue, lakes, scarlet and marone in pulp, Paris and permanent greens, satin and fine washed white, sugar of lead, ultra marine, umber, raw cream of tartar in crystals, drugs, when chiefly used in dyeing, essential oils, indigo, kelp, kryolite, medicines for hospitale, metallic oxides, dry, ground or unground, washed or unwashed, not calcined, nitre, nuts when chiefly used in dreing, ochres, dry, ground or unground, washed or unwashed, not calcined oils, cocca nut, pine and palm in their natural state, phosphorus, red lead, dry, roots, medicinal, in their natural state, sal ammoniac, sal soda, saltpetre, soda ash, soda caustic, soda, nitrate of soda, silicate of sulphur in roll or flour, vitriol, blue, vegetables, when chiefly used in dyeing, white lead, dry, whitening or whisenening woods, when chiefly used in dyeing, zinc, white, dry

Manufactures and Products of Manufactures—

Anchors, ashes, pot, pearl and soda; bread and biscuits from Great Britain and the B. N. A. Provinces, bolts, iron, cloth; books, periodicals and pamphlets, printed and not being foreign reprints of British copyright works; nor blank account books, nor copy books nor books to be written or drawn upon, nor reprints of books printed in Canada, nor printed sheet music; bookbinders' tools and implements, brim moulds for goldbeaters, burrstones, candle wick, cotton; cement, manure, fine unground; cement, hydraulic do; church bells, clothing, donations of, for charitable institutions; communion plate, cocoa paste, from Great Britain and the R. N. A. Provinces; coin and bullion, excise and United States silver coin; cotton netting for India rubber shoes, cotton waste, cotton wool, drain tiles, duck for belting and hose, emery paper and emery cloth, electrotype blocks, for printing purposes; farming implements and utensils when imported by agricultural societies for the encouragement of agriculture; felt for hats and boots, felt hat bodies, fire brick, fire engines, steam, when imported by the Municipal Corporations of cities, towns and villages, for the use of such municipalities; fish bones, nets and seines, linens and wines; flax waste, glass paper and glass cloths; gold beaver skin, gold leaf, hoop skirt manufacture; the following wares, for, crinoline thread for covering crinolines, wire, glass, tin and brass, slides, spangles and slotted paste, of flax or of round wire uncovered, junk, linen machine thread, lithographic stones, lumber, plank and sawed, mahogany, rosewood, walrus nut, cherry and chestnut; machine silk twist, machinery when used in the original construction of mills or factories, not to include steam engines, boilers, water wheels or turbines; nails, philosophical instruments and apparatus, including globes, when imported by and for the use of colleges and schools, scientific or literary societies; plasters leaf, printing ink, printing presses, except portable hand printing presses; prunella, rags, sand paper and sand cloth, ships' binocular lamps, blocks and patent bushes for blocks, bunting, cables, iron chain, over three-quarters of an inch shackled or swivelled, or not, compasses, dead eye, iron lights, dock plugs, knees, iron, masts or parts of iron, pumps and pump-gear, riders, iron shackles, sheaves, signal lamps, steering apparatus, travelling trunks, wedges and wire-rigging. And the following articles, when used for ships or vessels only, viz.:—Cables, hemp and grass, cordage, sail cloth or canvas, from No. 1 to No. 6, varnish black and bright; silver leaf, spikes, composition; straw plaits, tuscan anvil, grass, fancy; stereotype blocks for printing purposes; treenails, twists, silk, for hats, boots and shoes; veneering of wood or ivory, weaving or tram silk, for making elastic webbing, weaving or tram cotton, for making elastic webbing wire cloth of brass and copper, woolen netting for India rubber shoes.

Metals.—**Brass:** Bar, rod, sheet and scrap; crank for steamboats, forged in the rough, do and mills of do; copper in pig, bars, rods, bolts and sheets, and sheathing. **Iron** of the descriptions following: Bar, rod, hoop, sheet, scrap, galvanized or pig, bars, puddled; bolts and spikes, galvanized; boiler plate, Canada plates and tinued plates, nail and spike round, square and flat, rolled plate, wire, locomotive engine frames, axles, cranks, hoop iron or steel for tires, wheels, bent and welded, crank axles, piston rod guide and slide bars, crank pins and connecting rod lead in sheet or pig, litharge, railroad bars, wrought iron, chairs, wrought iron fish plates and car-axles in blocks, sheets and mills and steamboats, in the rough; spelter in blocks, sheets and rods, and wrought or cast in bars and rods, do plates or cast, pig, steel, and cast in moulds, tin, in bar, blocks, pig or granulated, tubes and pipes of brass, copper or iron, drawn; type metal in blocks or pigs, wire, of brass, copper or iron, round or flat yellow metal, in bolts, bars, and for sheathing, zinc sheets and blocks and pigs.

Natural Products.—Bristles, broom corn, bulb caoutchouc, unmanufactured; clays, coal and coke, cork wood, cork wood bark, diamonds unset; earth eggs, emery, fibre, Mexican; fibre, vegetable, for manufacturing purposes; fibrilla, flax, undressed; flint, clay, firewood, fish, fresh, not to include oysters, lobsters in tins or kegs, furs, undressed; gravels, greases, grease scrap, gutta serena, unmanufactured; ivory.

sum, not ground nor calcined; hair, human, goat, angola, tibet, horse, hog and mohair, unmanufactured; hay, hemp, undressed; hides, hops, horses, india rubber, unmanufactured; lemons, oranges and citrons or the rind of such when imported in brine for the purpose of being candied, manilla grass, manures, marble in blocks unwrought, or sawn on two sides only, and slabs from such blocks, having at least two edges unwrought; moss for upholstery purposes, ores of metals of all kinds, osiers, pelts, pipe clay, pitch, plants, plaster of Paris not ground nor calcined, precious stones, unset; ratan for chair makers, rice, roots, rosin, salt, sand sea grass, seeds for agricultural, horticultural or manufacturing purposes only, and not to include cereals; shrubs, skins undressed, slate, stone, unwrought; tails, undressed; tanners' bark, tampico white and black, tar, taseels, tobacco unmanufactured, wood, waxes, resins, turpentine, other than spirits of; vegetables, culinary; vegetable fibres, whale oil, in the casks from ship-bords and in the position in which it was first landed; wheat, willow for basket makers, wood of all kinds, wholly unmanufactured; wool.

Special Exemptions from Duty—Apparelwearing of British subjects dying abroad but domiciled in Canada; articles by and for the use of the Governor General, do for the public uses of the Dominion, do for the use of foreign consuls; arms and clothing for Indian nations; Army and Navy, for use of—arms, bagatelle tables, billiard tables, clothing, do plain for officers, musical instruments for bands, stores, furniture under regulations by order in Council—coffee, sugar, tea, officers' mess under regulations by order in Council—china ware, cigars, glass ware malt liquors, plated ware, silver ware, spirits, table linen, wine; settlers' effects of every description, in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.

Under Regulations and Restrictions to be Prescribed by the Minister of Customs.—Carriages of travellers and carriages laden with merchandise, and not to include circus troops nor hawkers; locomotives and railway passenger, baggage and freight cars, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States; menageries, horses, cattle, carriages and harnesses of.

8. That it is expedient to provide that the following articles, when the growth and produce of any British or North American Provinces, may be imported free of duty, that is to say:—

Grain, flour and breadstuffs of all kinds, animals of all kinds, fresh, smoked and salted meats, seeds, green and dried fruits, fish of all kinds, products of fish and of all other creatures living in water, poultry, butter, cheese, lard, tallow, timber and lumber of all kinds, round, hewed, sawed, but not otherwise manufactured in whole or in part, fish oil, gypsum ground or unground.

9. That it is expedient to provide that all or any of the articles mentioned in the next preceding resolution, when the growth and produce of the United States of America, may be imported into Canada free of duty, upon proclamation by the Governor in Council, whenever satisfactory arrangements can be made with the United States for the importation of the like articles free of duty from Canada into the United States.

10. That it is expedient to provide that the following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz. :—

Books, drawings, paintings and prints of an immoral or indecent character, coin, base and counterfeit.

11. That it is expedient to provide that the substitution of the several duties mentioned in the preceding resolutions for those now in force, shall take effect immediately.

THE SUGAR DUTIES.

(From the Hamilton Daily *Spectator* of Saturday,
March 23, 1867.)

THE recent change in the mode of assessing duties upon sugar, adopted during the last session of Parliament, gives great interest to proceedings which have recently taken place in England, and on the continent of Europe, on the subject of the sugar duties. Mr. Galt in introducing his tariff resolutions, announced his intention of assimilating the duties here to those obtaining in the Mother Country; and, as the resolutions were introduced, this idea was strictly carried out. Unfortunately, however, among the interests arrayed against the tariff was that of the sugar refineries in Montreal, and in obedience to pressure from that quarter, changes were made—affording, as we shall show presently, a very undue protection to the refineries to the injury of the direct importing trade, the interests of the consumers of sugar being a more important interest, and to the injury of the Canadian consumer who actually debarr'd from purchasing the wholesome raw sugars of superior grade, manufactured in the sugar producing countries.

A most important convention has recently been entered into between Great Britain, France, Holland, and Belgium, upon the subject of these duties, and on the subject of the drawback allowed to refineries in the exportation of refined sugars. According to the statement of the Chancellor of the Exchequer, in moving the necessary resolutions in the House of