

Prohibited goods.

3. The goods enumerated in Schedule D shall not be imported into Canada, under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.

Provisions respecting packages containing goods paying *ad valorem* duty.

4. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids—crates, barrels and other packages 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 purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per centum *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum *ad valorem*; but all packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

As to packages containing goods paying specific duty only, or free goods, in certain cases.

Other packages free.

[Section 5 repealed by transfer to the Customs Act, 1888.]

Certain articles to be free of duty in Canada, when free in United States.

6. Any or all of the following articles, that is to say, animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, flour of wheat and flour of rye, Indian meal and oatmeal, and flour or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats (fresh, salted or smoked), and lumber, may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon Proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same, under such Proclamation, when imported into Canada.

Provision in case of higher duty in U. S.

7. If at any time any greater duty of Customs should be payable in the United States of America on tea or coffee im-

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