

The Canadian Tariff, 1894.

em; when in bottles, flasks or other packages, containing more than four ounces each, two dollars and twelve and one-half cents per gallon, and forty per cent. ad valorem.

(d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and twelve and one-half cents per gallon, and thirty per cent. ad valorem.

(e) Vermouth containing not more than thirty per cent. and ginger wine containing not more than twenty-six per cent. of proof spirits, seventy-five cents per gallon; if containing more than these percentages respectively of proof spirits, two dollars and twelve and one-half cents per gallon.

8. Wines of all kinds except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon; and for each degree of strength in excess of the twenty-six per cent. of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent. of proof spirits; and in addition thereto thirty per cent. ad valorem.

9. Champagne and all other sparkling wines, in bottles containing each not more than a quart but more than a pint, three dollars and thirty cents per dozen bottles; containing not more than a pint each but more than one-half pint, one dollar and sixty-five cents per dozen bottles; containing one-half pint each or less, eighty-two cents per dozen bottles; bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an ad valorem duty of thirty per cent.

10. But any liquors imported under the name of wine, and containing more than forty per cent of spirits of the strength of proof shall be rated for duty as unenumerated spirits.

ANIMALS, AND AGRICULTURAL AND ANIMAL PRODUCTS.

11. Animals, living, n.e.s., twenty per cent. ad valorem.

12. Live hogs, one and one-half cent per pound.

13. Meats, n.e.s., two cents per pound, when in barrel, the barrel to be free.

14. Meats, fresh, n.e.s., three cents per pound.

15. Canned meats and canned poultry and game, extracts of meats and fluid beef not medicated, and soups, twenty-five per cent. ad valorem.

16. Mutton and lamb, fresh, thirty-five per cent. ad valorem.

17. Poultry and game, n.o.p., twenty per cent. ad valorem.

18. Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s., two cents per pound.

19. Tallow and stearic acid, twenty per cent. ad valorem.

20. Beeswax, ten per cent. ad valorem.

21. Candles, n.e.s., twenty-five per cent. ad valorem.

22. Soap, n.e.s.; pearline and other soap powders, pumice, silver and mineral soaps, sapolio and like articles, thirty-five per cent. ad valorem.

23. Soap, common or laundry, not perfumed, one cent per pound.

24. Castile soap, mottled or white, two cents per pound.

25. Glue and mucilage, twenty-five per cent. ad valorem.

26. Feathers, undressed, twenty per cent. ad valorem.

27. Feathers, n.e.s., thirty per cent. ad valorem.

28. Eggs, five cents per dozen.

29. Butter, four cents per pound.

30. Cheese, three cents per pound.

31. Condensed milk, three cents per pound.

32. Condensed coffee, condensed coffee with milk, milk foods and all similar preparations, thirty per cent. ad valorem.

33. Apples, forty cents per barrel, including the duty on the barrel.

34. Beans, fifteen cents per bushel.

35. Buckwheat, ten cents per bushel.

36. Pease, ten cents per bushel.

37. Potatoes, fifteen cents per bushel.

38. Rye, ten cents per bushel.

39. Rye flour, fifty cents per barrel.

40. Hay, two dollars per ton.

41. Vegetables, when fresh, or dry salted, n.e.s., twenty-five per cent. ad valorem.

42. Barley, thirty per cent. ad valorem.

43. Indian corn, seven and one-half cents per bushel.

44. Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transitu, twenty per cent ad valorem upon the appraised value, such appraised value to be ascertained as provided by Sections 58, 70, 71, 72, 73, 74, 75, and 76 of the Customs Act.

45. Buckwheat meal or flour, one-fourth of one cent per pound.

46. Cornmeal, forty cents per barrel.

47. Oats, ten cents per bushel.

48. Oatmeal, twenty per cent. ad valorem.

49. Rice, uncleaned, unhulled or paddy, three-tenths one cent per pound but not to be less than thirty per cent. ad valorem.

50. Rice, cleaned, one and one-quarter cent per pound.

51. Rice and sago flour and sago, twenty-five per cent. ad valorem.

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52. Rice when imported by makers of rice starch for use in their factories making starch, three fourths of one cent per pound.

53. Wheat, fifteen cents per bushel.

54. Wheat flour, seventy-five cents per barrel.

55. Biscuits of all kinds, twenty-five per cent. ad valorem.

56. Macaroni and vermicelli, twenty-five per cent. ad valorem.

57. Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, one and one-half cent per pound; the weight of the package to be in all cases included in the weight for duty.

58. Seeds, viz.,—Garden, field and other seeds for agricultural or other purposes, n.o.p., when in bulk or in large parcels, ten per cent. ad valorem; when put up in small papers or parcels, twenty-five per cent. ad valorem.

59. Mustard, ground, twenty-five per cent. ad valorem.

60. Mustard cake, fifteen per cent. ad valorem.

61. Sweet potatoes and yams, ten cents per bushel.

62. Tomatoes, fresh, twenty cents per bushel and ten per cent. ad valorem.

63. Tomatoes, and other vegetables, including corn and baked beans in cans or other packages, n.e.s., one and one-half cent per pound; the weight of the cans or other packages to be included in the weight for duty.

64. Pickles, sauces and catsups, including soy, thirty-five per cent. ad valorem.

65. Malt, fifteen cents per bushel, upon entry for warehouse, subject to excise regulations.

66. Extract of malt (non-alcoholic), for medicinal purposes, twenty-five per cent. ad valorem.

67. Hops, six cents per pound.

68. Compressed yeast, in bulk or mass of not less than fifty pounds, three cents per pound; in packages weighing less than fifty pounds, six cents per pound, the weight of the package in the latter case to be included in the weight for duty.

69. Yeast cakes and baking powders, six cents per pound, the weight of the package to be included in the weight for duty.

70. Trees, viz., apple, cherry, peach, pear, plum, and quince of all kinds, three cents each.

71. Grape vines and gooseberry, raspberry, currant and rose bushes; also fruit plants, n.e.s., and shade, lawn and ornamental trees, shrubs, and plants, twenty per cent. ad valorem.

72. Blackberries, gooseberries, raspberries, strawberries, cherries, and currants, n.e.s., two cents per pound, the weight of the package to be included in the weight for duty.

73. Cranberries, plums and quinces, twenty-five per cent. ad valorem.

74. Prunes, one cent per pound, including raisins and dried currants.

75. Apples, dried, desiccated or evaporated; dates, figs, and other dried, desiccated or evaporated fruits, n.e.s., twenty-five per cent. ad valorem.

76. Grapes, two cents per pound.

77. Oranges, lemons and limes in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; in cases and all other packages, ten cents per cubic foot holding capacity; in bulk, one dollar and fifty cents per one thousand oranges, lemons, or limes; in barrels not exceeding in capacity that of the one hundred and ninety-six pounds flour barrel, fifty-five cents per barrel.

78. Peaches, n.o.p., one cent per pound, the weight of the package to be included in the weight for duty.

79. Fruits in air-tight cans or other packages, two cents per pound, the weight on which duty shall be payable to include the weight of the cans or other packages.

80. Fruits preserved in brandy, or preserved in other spirits, one dollar and ninety cents per gallon.

81. Preserved ginger, thirty per cent. ad valorem.

82. Jellies, jams and preserves, n.e.s., three cents per pound.

83. Honey, in the comb or otherwise, and imitations and adulterations thereof, three cents per pound.

84. Tea and green coffee, n.e.s., ten per cent. ad valorem.

85. Coffee, roasted or ground, when not imported directly from the country of growth and production, two cents per pound and ten per cent. ad valorem.

86. Coffee, roasted or ground, and all imitations of and substitutes for, two cents per pound.

87. Extract of coffee, n.e.s., or substitutes therefor of all kinds, three cents per pound.

88. Chicory, raw or green, three cents per pound.

89. Chicory, kiln-dried, roasted or ground, four cents per pound.

90. Cocoa shells and nibs, chocolate and other preparations of cocoa, n.e.s., twenty per cent. ad valorem.

91. Cocoa paste, chocolate paste, cocos and cocoa butter, four cents per pound.

92. Nuts, shelled, n.e.s., five cents per pound.

93. Almonds, walnuts, Brazil nuts, pecans and shelled pea-nuts, n.e.s., three cents per pound; and nuts of all kinds, n.o.p., two cents per pound.