

The Leading Wholesale Trade of Toronto.

THOMSON and BURNS,

IMPORTERS OF

Shelf & Heavy Hardware,

Crockery, China, Glassware,

AND DEALERS IN

Canadian and American Manufactures

OF

**HARDWARE AND AGRICULTURAL
IMPLEMENTS,**

10 & 12 Front Street West, Toronto.

GRAY, RENNIE & CO
25 Front Street West, Toronto.1874 **MAY.** 1874

Are showing
THE LATEST NOVELTIES IN
SCARFS, BOWS and TIES.
SHIRTS and COLLARS.
CORSETS and SKIRTS.
BUCKLES, SLIDES, and general SMALL WARES.

GRAY, RENNIE & Co.,

are after parties who may attempt these frauds, and will expose them. This artificial butter should be so branded by law, which would remove all danger of deception.

A GENTLEMAN writing from Dalhousie, N. B., to a friend in St. John, says: "Times on the North Shore are very dull, and the prospects do not look bright for the coming season. I look for tight times among our traders generally—the business is overdone—our public works here will be closed this season and when closed I cannot see what is to keep up the present staff of traders. I would advise the suppliers to be careful."

BRITISH capitalists, among whom are Sir James Anderson and Lyon Playfair, the new Postmaster-General, have subscribed the capital of the "Cape Breton Company," the design of which is to develop the mines and other resources of the island of Cape Breton. They intend to build a railway connecting Louisburg, the harbour of which is open during winter, with the coal fields, and is among the works entertained to extend this railway to the Strait of Canso, there to connect with the Intercolonial line.

Mrs. JOANNA or Julia Davis *nee* Cutler, of St. Anns Market, Montreal, assigned the other day amid the consternation of her neighbours, owing six thousand nine hundred and forty-seven dollars, in sums of \$100 to \$2,200, to some twenty creditors, whom she requests to meet as composedly as they can, at the Court House on Monday next. While these good-sized figures represent her debts, her assets are by no means so pretentious. Her stock being, as may be guessed, a perishable article, does not count for much. Her book debts are not likely to be very exactly recorded or to be good for thou-

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MACNAB & MARSH,

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SHELF AND HEAVY**HARDWARE,**

British, French, German, American and Canadian manufacture.

Agents for the unrivalled Chester Emery; also, Foundry Facings.

5 FRONT STREET, TORONTO.

JOHN MACNAB. T. HERBERT MARSH

P. G. CLOSE & CO.,**WHOLESALE****GROCERS,****TORONTO.**

59, 61 and 63 Front St. East,

sands, and it seems probable that her creditors in Baltimore, Boston, Quebec and elsewhere will have an entry to make to the debit of profit and loss, and to the credit of fish-stall experience.

MESSRS. YOUNG, KENNEY, & CORNING, ship-owners of Yarmouth, Nova Scotia, referred to last week, have failed. Their liabilities are about \$280,000, assets nominally about \$245,000. The real cause of their failure has not yet transpired, and there is a good deal of sympathy felt for them. The house was established some eight years ago, W. Young being the monied man. They did a large West India business besides their shipping interest, and the former was most disastrous. No doubt they will make some arrangement with their creditors and go on again, as it would seem too bad to permit a house with such energy and ability to be wound up. Mr. Kenney was a director in the Exchange Bank, of Yarmouth, and the fact that the house did their business with that Bank caused some uneasiness, but it has abated.

THE AMENDED TARIFF.

In consequence of the amended proposals brought down by the Finance Minister on April 30th, and since adopted, we present a new statement, showing the tariff as finally amended, which will be found convenient for reference:

Tobacco and snuff, formerly paying 10 cents per lb. excise, will now pay 20 cents. Customs duty changed from 5 per cent. *ad valorem* and 15 cents specific duty per lb., to 12½ per cent. and 25 cents per lb. Tobacco, unmanufactured, remains on the free list, as before.

Common Canada twist tobacco, otherwise called *tobac blanc en torquette*, being the unpressed leaf rolled and twisted, and made wholly from raw tobacco, the growth of Canada, formerly paying 5c per lb. excise, will now pay 10c.

Cigars, imported, will now pay 70 cents per lb. instead of 45 cents, as formerly; while the

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1874. **MARCH.** 1874.**THOMAS WALLS & Co.****SPRING STOCK NOW COMPLETE**

IN EVERY DEPARTMENT,

STAPLES, WOOLLENS, HABERDASHERY

To our old patrons we would say that we never before have had so handsome and complete a stock for their inspection. To those with whom we have had no previous dealings, we extend a hearty invitation to call and examine what we have to offer them.

TERMS LIBERAL.

THOMAS WALLS & CO.**38 YONGE STREET.****DOBBIE & CARRIE****9 FRONT STREET WEST.****SPRING STOCK COMPLETE**

Large Variety,

First rate Value,

Close Prices,

Inspection invited.

DOBBIE & CARRIE.

excise duty on those made at home is raised from 30 cents per lb. to 40 cents.

On distilled spirits, per proof gallon, there will now be collected 75 cents excise and \$1 customs duty, instead of 63 cents and 80 cents respectively, as before.

The excise duties of one per cent per lb. on malt and 3½ cents per gallon on beer remain unaltered.

"Cordials," "perfumed spirits," "tinctures," "sweetened spirits," &c., when manufactured at home, are supposed to have already paid excise duty on the spirits of which they are in part composed. When imported they will pay \$1.50 per gallon instead of \$1.20 as formerly. Unenumerated spirits and strong waters, also fruits preserved in brandy or other spirits, all come under the duty of \$1.50 per gallon. A great many patent medicines, variously called "biters," "extracts," &c., are in the eye of the law deemed to be "spirits or strong waters," and pay duty as such.

On wines of all kinds the former duty was 25 per cent *ad valorem*, and 10 cents per gallon in addition. In the new tariff the *ad valorem* duty is abandoned, and the various wines are to pay as follows:

Wines of all kinds, including ginger, orange, lemon, gooseberry, strawberry, raspberry, elder and currant wines, a specific duty of 30 cents per gallon (five quarts and ten pint bottles to be held to contain a gallon) on all wines containing less than 20 degrees of alcohol and not worth more than 40 cents per gallon.

On all other wines, except sparkling, 60 cents per gallon, when imported in wood, and if imported in bottle, \$1.50 per dozen of quart bottles, five whereof contain a gallon, and so in proportion.

On all sparkling wines, \$3 per dozen of quart bottles, five whereof contain a gallon; being at the rate of \$1.25 per gallon, and so in proportion.

For some years previous to the session of 1872, tea paid a duty of 15 per cent. *ad valorem*, with an additional specific duty of 3½ cents per lb. on black tea, and 7 cents on green; while coffee paid 3 cents per pound on green and 4 cents on roasted or ground. That session these duties were repealed, and for now two years tea