posts and poles, 20 per cent.; cattle under one year old, \$2 each; cattle over one year old, $27\frac{1}{2}$ per cent.; hogs and sheep, \$1.50 each; lambs, 75 cents each; horses, \$30 each; hams and bacon, 5 cents per pound; fresh meats and lard, 2 cents per pound; dressed poultry, 5 cents per pound; lead ore, $1\frac{1}{2}$ cents per pound upon the product of lead; iron ore, 75 cents per ton; brick, 25 per cent.; cement, 8 cents per cwt.; lime, 5 cents per cwt.; plaster of Paris, \$1 per ton; calcined plaster, \$1.25 per ton; stone and granite, rough, 12 cents per cubic foot; marble, rough, 50 cents per cubic foot; salt water fish, fresh, $\frac{3}{4}$ cent per pound.

In view of the fact of these abnormally high duties, it is not surprising that against Canada's export of grain, flour and breadstuffs of all kinds to the United States in 1903, valued at only \$1,014,432 her exports of grain alone to Great Britain in that year should amount to \$25,430,000.

If the United States desires to renew the old reciprocity arrangement based substantially upon the same lines that before prevailed—reciprocity in the natural products of the two countries, it can be had, but the United States must first ask for it; and if it is not asked for, and that in the near future, Canada will certainly institute a reciprocity of tariffs. Canada is a large consumer of American manufactured products, our imports of such in 1903 amounting in value to more than \$68,500,000 of dutiable goods the duty upon which averaged about 25 per cent. or more than \$17,000,000. Twice that amount, or 50 per cent. would be about \$34,000,000 which American manufacturers would have to pay to export the same value of products to Canada that they exported to Canada in 1903.

THE NEW ZEALAND PREFERENTIAL TARIFF.

Some details are available respecting the New Zealand Preferential Tariff which was recently adopted by the New Zealand House of Representatives. The articles which will receive preferential treatment and the new rates are as follows:

-	British rates.	Foreign rates.
Bicycles	20 p.c.	30 p.c.
Dicycle fittings	Free.	20 p.c.
Canvas	Free,	20 p.c.
Carriage timber (dressed) ner		20 p.c.
1,000 sup. ft	4s.	6s.
Carriages and Carts.	20 p.c.	
Cement, per barrel	2s.	30 p.c. 4s.
Cordage (except iron and steel)	20 p.c.	
Cordage, iron and steel	Free.	30 p.c.
Fancy goods	20 p.c.	20 p.c.
Fish, preserved, per lb	2d.	30 p.c. 3d.
GLASS AND GLASSWARE:	24.	ou.
Milk testing glasses	5 p.c.	$7\frac{1}{2}$ p.c
Infants' feeding bottles and seltzo-		
genes.	15 p.c.	$22\frac{1}{2}$ p.c.
Glass, crown, sheet, and common	- •	- 1
window, bent or not, per 100		
sup. ft	2s.	3s.
Dent Carriage glass (other then		
common window glass)	20 p.c.	30 p.c.
Plate glass, bevelled or silvered.	25 p.c.	37½ p.c.
Damps and lanterns; globes and	-	2 1
Culmilevs for lambs	20 p.c.	30 p.c.
Mirrors and looking-glasses fram-	. •	P • • • •
eu or uniramed.	25 p.c.	37½ p.c.
Other plate glass and glass pol-	•	2 F.O.
ished or colored; and all glass-		
ware n.e.i.*	20 p.c.	30 p.c.
*f70 4	£	- · P. C.

^{*}The free list includes empty bottles of plain glass, not cut or ground, except at the neck and stopper; jars with mouths up to 3 in. dia.; antique glass in sheets for ornamental window making; glass for making railway lanterns, engine lamps, and hand lamps; lenses for magic lanterns, microscopes, telescopes, and ships, sidelights; and glass roofing tiles.

	British rates.	Foreign rates.
Hardware	20 p.c.	30 p.c.
Iron pipes and fittings, including	-	•
main cocks	5 p.c.	7½ p.c.
Nails, per cwt	$2\overline{s}$.	- 3s.
Paperhangings	15 p.c.	22½ p.c.
Paper, wrapping, per cwt	5s	7s. 6d.
Pianos	20 p.c.	30 p.c.
Rails, for railways and tramways	Free.	20 p.c.

It is understood that the Act under which these duties are levied is now law, but the duties do not come into force immediately. The duties quoted are taken from the latest statistical returns for New Zealand, and the "Colonial Import Duties" of the British Board of Trade. The preferential tariff is not applicable to goods imported before March 31 next, provided it can be shown that they were ordered before November 16. All invoices for goods mentioned in the schedule imported after June 30 next must have on them a certificate that they are bona fide produce or manufacture of some part of the British Dominions. In the absence of such certificate the ordinary duty will be payable. While the certificate is not obligatory until after June 30, it would greatly assist the Customs' officers and importers if all invoices for goods ordered since November 16 contained certificates of origin.

Below is a statement showing the imports into New Zealand in 1902 of the goods coming under the provision of the new tariff:

	Total.	From Foreign Countries.	From United States.
Bicycles	£52,633	£16,643	£16,532
Bicycle fittings (dutiable)	40,477	6,979	5,049
Canvas	39,202	11,499	
*Carriage timber, dressed	15,525	3,968	11,499
Carriages	9,592	3,600	3,928
Carts	2,853		3,600
Cement	53,053	2,663 360	2,663
Cordage	14,117		1 000
" iron and steel	25,640	1,972	1,889
Fancy Goods		3,923	3,851
Fish, preserved	145,720	34,000	8,742
Glass (dutiable):	47,224	14,663	13,802
Mirrors and looking glasses	6 040	500	
Plate, bevelled, etc	6,342	736	151
Plate other kinds	5,335	989	
Plate, other kinds	9,348	347	• • • •
WindowGlassware (dutiable)	31,866	4,638	• • • •
Hardware (including 1.11	36,785	15,971●	5,986
Hardware (including hollow-			
ware and ironmongery)	277,721	57,799	46,470
Iron pipes and fittings	112,291	17,133	15,661
Nails	44,114	29,558	21,640
Paperhangings	33,327	5,318	798
Paper, wrapping	5,887	1,791	
rianos	84,841	51,868	895
Rails (railway and tramway)	62,735	25,633	21,793
	1 1 1 2 2 1 2		

£1,147,645 £312,051 £181,149
*Carriage and cart makers materials.

It will be seen from these figures that with but few exceptions the greater part of the imports is already derived from Great Britain and British possessions. Of the goods obtained from foreign countries, says Commercial Intelligence, by far the greater proportion is obtained from the United States. Germany's trade is practically confined to pianos (£50,973), fancy goods (£17,288), hardware (£10,103), glassware (£7,055) and nails (£2,263). It is not clear at present whether the preference on hardware is also extended to hollow ware and ironmongery, but the probabilities are that it is. In the above lines France supplied less than £1,000 worth of goods in 1902. The total value of the trade in these lines in foreign hands was £312,851, of which the United States had £184,949, Germany £91,586, and Belgium £20,412.