

THE CANADIAN GROCER

& GENERAL STOREKEEPER

PUBLISHED
WEEKLY
\$200 PER YEAR

Published in the interest of Grocers, Cannery, Produce and Provision Dealers
and General Storekeepers.

Vol. VI.

TORONTO, AUGUST 5, 1892.

No. 32

J. B. McLEAN, President. HUGH O. McLEAN, Sec.-Treas.

THE J. B. McLEAN PUBLISHING COMPANY,
FINE MAGAZINE PRINTERS
AND
TRADE JOURNAL PUBLISHERS.

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There is no class of contract more flexible than that entered into by manufacturers for the future delivery of goods at a specified price. Such an indenture does not bind more than it looses. Instead of being a closely-knit covenant it is a whole made up of a lot of loose parts, and any joint between these parts can easily be made to give way. There is only one proviso lacking to make a nullity of these contracts from the very beginning, and that one is "If the party to the first part does not change his mind." The reservations for possible fires, strikes, limitations of production and other contingencies, form so large a part in these agreements as virtually to cover all causes of non-fulfilment except avowed obstinacy. The anticipated and enumerated contingencies are so numerous as to leave wide ground for legal interpretation to include other causes not named or intended, but shown by legal construction to be comprehended, in the provisos set forth in the agreement. The party to the second part has little chance to escape liability for the goods, if the manufacturer chooses to deliver them. The ab-

rogating circumstances are all on the one side. The contract ensures the manufacturer a customer at a price, and if the manufacturer sees no prospect of getting a better price when delivery is due, he has no need to fall back on any of the reserves in the agreement to release himself from the engagement to deliver. The buyer will get his goods. The wide contingency "limitations of output" is convenient. If the output is shown to be inadequate to supplying both A and B, the manufacturer of course cannot fill contracts with both, and of course will not prefer A over B if the latter is under agreement to pay a larger price than A, though A may have signed a month before B. The crucial test of the strength of a future contract is the state of the market when the goods are to be delivered. There is a growing feeling among wholesalers that manufacturers ought to be a little bolder venturers than they are, and this may bring about a less uncertain type of contract in future delivery business. Provision should always be made for eventualities, but in such a way that the language cannot be strained into a cloak for bad faith or a complete change of mind due to an improvement in the market. British wholesale grocers have recently introduced into their contract with continental sellers a provision absolving the parties from liability for sugar which is delayed or lost owing to the blockading of the port at which or to which it is shipped, or owing to other hindrance occasioned by war. This proviso is as likely to be a source of protection to the seller as to the buyer. No other cause disturbs or injures trade as war does, and it is prudent for the sugar dealers to make provision for that most damaging emergency.

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It is time that some authority were established whose duty it should be to apply the level to customs appraisements upon the

same class of articles entered at different ports. There is no reason why the fiat of each local collector should be supreme, but the facts of experience afford abundant reason why local appraisements should be subject to revision by a board competent to decide controversies between collectors and importers. The anomaly of A being able to enter his goods at 10 per cent less than B does at another port is a sufficient reason for the establishment of some assimilating power. It is a fact that the difference in the duty paid on certain articles, by merchants at different ports, and yet in range of competition with each other, is enough to determine which of them shall get the trade in these articles. Not many years ago a favorite expedient of many city importers was to enter their goods at some port where the business was light, and where the appraiser was therefore not fully experienced in the work of assigning to classes, making distinctions between similar lines or in judging material. At the city ports, where the appraisers were dealing with cases involving delicate discrimination and the nice construction of tariff clauses, all goods usually paid full duty. If the tariff would be strained so as to admit of a classification that would require a higher duty than that intended, the importer might expect to have the benefit of the doubt put against him. Civil servants are usually very prone to favor their department. Grocers are not so much concerned in this lack of uniformity as some other classes of traders are, because the former handle lines upon which there is little chance for differences to arise, and on the bulk of their imported goods they have no duty to pay. It is also likely that a regulating authority will be set up whose office it will be to expel all such inconsistencies from the customs service. The Minister of Customs after a conference with a number of Montreal merchants, has adopted a plan for the establishment of a Customs board,