

## The Canadian Tariff, 1894.

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ments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision such decision is, with the approval of the Controller, changed; and the decision of the Commissioner with such approval shall be final.

13. In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Controller of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

19. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty shall be paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labor and material used or expended in Canada in completing the manufacture thereof or putting up or labelling the same.

20. All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.

21. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels, and all other vessels or packages, manufactured, of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids,—and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors or other liquids are contained,—and every package being the first receptacle or covering inclosing 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 a specific duty only, such packages shall be charged with a duty of customs of twenty per cent. ad valorem, to be computed upon their original fair market 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 cent. ad valorem, provided the contents thereof are not of such a nature that the destruction of the package becomes necessary in order to release the goods,—and all other packages containing free goods and being the first receptacles or inner coverings inclosing goods for the purpose of sale, and which are not the usual and ordinary outside packages in which such goods as they contain are packed for exportation, shall be dutiable at the same rate as if imported empty; 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, according to the general usage and custom of trade, shall be free of duty: Provided further, that all special packages or coverings unlike those in which such goods as they contain are usually packed for home consumption, and all such packages or coverings as are apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rates of duty as they would be subject to if imported empty or separate from their contents.

22. Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

23. With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes, at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of Customs at the port of entry:—  
I (name of importer) the undersigned, importer of the (names of

the goods or articles) mentioned in this entry, do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situated at (name of the place, county and province), and that no portion of the same will be used for any other purpose or disposed of until so manufactured.

24. The following Acts are hereby repealed:—Chapter thirty-three of the Revised Statutes, intitled An Act respecting the duties of Customs; chapter thirty-nine of the Statutes of 1887, intitled An Act to amend the Act respecting the duties of Customs; chapter fifteen of the Statutes of 1888, intitled An Act to amend chapter thirty-three of the Revised Statutes of Canada, respecting the duties of Customs; chapter twenty of the Statutes of 1890, intitled An Act to amend the Acts respecting the duties of Customs; chapter twenty-one of the statutes of 1890, intitled An Act to amend the Act of the present session, intitled An Act to amend the Acts respecting the duties of Customs; chapter forty-five of the Statutes of 1891, intitled An Act to amend the Acts respecting the duties of Customs; chapter twenty-one of the Statutes of 1892, intitled An Act further to amend the Acts respecting the duties of Customs; and chapter sixteen of the Statutes of 1893, intitled An Act further to amend the Acts respecting the duties of Customs.

25. All Orders in Council and all departmental regulations inconsistent with any of the provisions of this Act are hereby repealed.

26. The foregoing provisions of this Act shall be held to have come into force on the twenty-seventh day of March, in the present year one thousand eight hundred and ninety-four, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day: Provided, that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on or after the 27th day of March, 1894, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of Customs introduced in the House of Commons on the said 27th day of March, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

## SCHEDULE A.

## GOODS SUBJECT TO DUTIES.

1. Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon.
2. Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon.
3. Cider, not clarified or refined, five cents per gallon.
4. Cider, clarified or refined, ten cents per gallon.
5. Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent of proof spirits, two dollars per gallon.
6. Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent. ad valorem.
7. Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate here provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—

(a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, paraoxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and twelve and one-half cents per gallon.

(b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, n.e.s., two dollars and twelve and one-half cents per gallon, and thirty per cent. ad valorem.

(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne, and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, fifty per cent. ad valorem.