TARIFF HAS BEEN CHANGED

Continued from page 2.

THE TARIFF SCHEDULE (A)

Ale, Beers, Wines and Liquors.

1. Ale, Beer and Porter, when imported in casks or otherwise than in bottle—16 cents per gallon. (Old same.)
2. Ale, Beer and Porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon)—24 cents per gallon. (Same.)
3. Cider, not clarified or refined—5 cents per gallon. (Same.)
4. Cider, clarified or refined, 10 cents per gallon. (Same.)
5. Lime Juice and Fruit Juices, fortified with or containing not more than 25 per cent. of proof spirits—60 cents per gallon; and when containing more than 25 per cent of proof spirits $2 per gallon (Same.)
6. Lime Juice and other Fruit Syrups and Fruit Jellies, n.o.p.—20 per cent. ad valorem. (Same.)
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 herein 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 15 per cent., under proof, but all such liquors shall be computed as of the strength of 15 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 at Potato Spirit or Potato Oil; Methyl Alcohol, Wood Alcohol, Wood Naphtha, Pyroxylic Spirit or any substance known as Wood Spirit or Methylic Spirits, Absinthe, Arrack or Palm Spirit, Brandy, including artificial Brandy and imitations of Brandy; Cordials and Liquors of all kinds, n.e.s.; Mescal, Pulque, Rum Shrub, Schiedam and other Schnapps, Tafia, Angostura and similar Alcoholic Bitters or beverages—$2.40 per gallon. (Old $2.25 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, or Medicines Wines (so-called), or Ethereal and Spirituous Fruit Essences, n.e.s.—$2.40 per gallon and 30 per cent. ad valorem. (Old $2.25 per gallon and 30 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—50 per cent. ad valorem. (Same.) When in bottles, flasks or other packages, containing more than four ounces each—$2.40 per gallon and 40 per cent. ad valorem. (Old $2.25 per gallon and 40 per cent. ad valorem.)

D. Nitrous Ether, Sweet Spirits of Nitre and Aromatic Spirits of Ammonia—$2.40 per gallon and 30 per cent. ad valorem. (Old $2.25 per gallon and 30 per cent. ad valorem.)

E. Vermouth, containing not more than 36 per cent., and Ginger Wine, containing not more than 26 per cent. of proof spirits—90 cents per gallon; if containing more than these respectively stated strengths of proof spirits—$2.40 per gallon. (Old duty at 30 per cent. proof spirits, 80 cents per gallon.)

F. Medicinal or Medicated Wines, containing not more than 40 per cent. of proof spirits—$1.50 per gallon.

8. Wines of all kinds, except sparkling wines, including Orange, Lemon, Strawberry, Raspberry, Elder and Currant Wines, containing 26 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)—25 cents per gal. (Old, 30 cents.) And for each degree or fraction of a degree of strength in excess of the 26 per cent. of spirits as aforesaid, an additional duty of 3c per degree, until the strength reaches 40 per cent. of proof spirits—30 per cent. ad valorem. (Same.)

9. Champagne and all other sparkling wines, in bottles containing each not more than a quart, but more than a pint—$3.20 per doz. (Same.) Containing not more than a pint each—$8.30 per doz. bottles; but more than one-half pint—$1.65 per doz. (Same.) Eighty-two cents per doz. (Same.) containing one-half pint each or less. (Same.) Bottles containing more than one quart each shall pay, in addition to $3.30 per dozen bottles, at the rate of $1.65 per gallon. (Same) 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 30 per cent.

10. But any liquors imported under the name wine, and containing more than 40 per cent. of spirits of the strength of proof, shall be rated for duty as unenumerated spirits.

Animals and Agricultural, Animal and Dairy Products.

11. Animals living, n.e.s.—20 per cent. ad valorem. (Same.)
12. Dogs—1½c per lb. (Same.)
13. Meats, n.e.s. (when in barrel, the barrel to be free)—2c per lb. (Same.)
14. Meats, fresh, n.e.s.—2c per lb. (Same.)
15. Canned Meats and Canned Poultry and Game, Extracts of Meats and Fluid Beef, not medicated, and Soups—25 per cent. ad valorem. (Same.)
16. Mutton and Lamb, fresh—35 per cent. ad valorem. (Same.)
17. Poultry and Game, n.o.p.—20 per cent. ad valorem. (Same.)
18. Lard, Lard Compound and similar substances, Cottolene and animal stearine of all kinds, n.e.s.—2c per lb. (Same.)
19. Tallow and Oleic Acid—20 per cent. ad valorem. (Same.)
20. Beeswax—10 per cent. ad valorem.
21. Candles, n.e.s.—25 per cent ad valorem.
22. Paraffine Wax Candles—30 per cent.
23. Soap, n.e.s., Pearline and other Soap Powders, Pumice, Silver and Mineral Soaps, in cakes and like articles—35 per cent. ad valorem. (Same.)
24. Soap, common or laundry—1c per lb. (Same.)
25. Castile Soap, mottled or white—2c per lb. (Same.)
26. Glue, liquid, powdered or sheet, and Mucilage, Gelatine and Isinglass—25 per cent. ad valorem. (Same.)
27. Feathers, undressed—20 per cent. ad valorem. (Same.)
28. Feathers, n.e.s.—30 per cent. ad valorem. (Same.)
29. Eggs—3c per doz. (Same.)
30. Butter—4c per lb. (Same.)
31. Cheese—3c per lb. (Same.)
32. Condensed milk (weight of the package to be included in the weight for the duty)—3¼c per lb. (Same.)
33. Condensed Coffee, with Milk, Milk Foods and all similar preparations—30 per cent. ad valorem. (Same.)
34. Apples (including the duty on barrel)—40c per barrel. (Same.)
35. Beans—15c per bushel. (Same.)
36. Buckwheat—10c per bushel. (Same.)
37. Peas, n.e.s.—10c per bushel. (Same.)
38. Potatoes, n.e.s.—15c per bushel. (Old 10c per bushel.)
39. Rye—10c per bushel. (Same.)
40. Rye Flour (including the duty on the barrel)—50c per barrel. (Same.)
41. Hay—$2 per ton (Same.)
42. Vegetables, n.o.p.—25 per cent. ad valorem. (Same.)
43. Barley—30 per cent. ad valorem. (Old 15c per bushel.)
44. Dutiable Breadstuffs, Grain and Flour and Meal of all kinds, when damaged by water in transit—20 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—20 per cent. (Same.)
45. Buckwheat, Meal or Flower—¼c per pound. (Same.)
46. Cornmeal, including the duty on the barrel—25c per bbl. (Old 40c per bbl.)
47. Oats—10 per bushel. (Same.)
48. Oatmeal—20 per cent. ad val. (Same.)
49. Rice, uncleaned, unhulled or paddy—¾c per lb. (Old 3-10c per pound, but not less than 30 per cent. ad valorem)
50. Rice, cleaned—1¼c per lb. (Same.)
51. Rice and Sago, Flour and Sago, and Tapioca—25 per cent. ad valorem. (Same.)
52. Rice, when imported by makers of rice starch for use in their factories in making starch—¾c per lb. (Same.)
53. Wheat—12c per bushel. (Old 15c per bushel.)
54. Wheat Flour, including the duty on the barrel—60c per bbl. (Old 75c per bbl.)
55. Biscuits, not sweetened—25 per cent. ad valorem. (Same.)
56. Biscuits, sweetened—27½ per cent. ad valorem. (Same.)
57. Macaroni and Vermicelli—25 per cent. ad valorem. (Same.)
58. Starch, including Farina, Cornstarch or Flour and all preparations having the qualities of starch, the weight of the package to be in all cases included in the weight for duty—1½c per lb. (Same.)
59. Seeds, viz.: Garden, Field and other seeds for agricultural or other purposes, n.o.p., Sunflower, Canary, Hemp and Millet Seed, when in bulk or in large parcels—10 per cent. ad valorem; when put up in small papers or parcels—25 per cent. ad valorem. (Same.)
60. Mustard, ground—25 per cent. ad valorem. (Same.)
61. Mustard Cake—15 per cent. ad valorem. (Same.)
62. Sweet Potatoes and Yams—10c per bushel. (Same.)
63. Tomatoes, fresh—20c per bushel and 10 per cent. ad valorem. (Same.)
64. Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, n.e.s., the weight of the cans or other packages to be included in the weight for duty—1½c per lb. (Same).
65. Pickles, Sauces and Catsups, including Soy—35 per cent. ad valorem. (Same).
66. Malt, upon entry for warehouse, subject to excise regulations—15c per bushel (Same).
67. Extract of Malt (non-alcoholic), for medical and baking purposes—25 per cent. ad valorem. (Same.)
68. Hops—6c per lb. (Same).
69. Compressed Yeast, in bulk or mass of not less than 50 pounds—3c per lb. (Same), in packages weighing less than 50 pounds—6c per lb. (Same). The weight of the package in the latter case to be included in the weight for duty—6c per lb. (Same).
70. Yeast Cakes and Baking Powder, the weight of the packages to be included in the weight for duty—6c per lb. (Same).
71. Trees, viz.: Apple, Cherry, Peach, Pear, Plum and Quince, of all kinds and small Peach Trees, known as June Buds—3c each. (Same).
72. Grape Vines, Gooseberry, Raspberry, Currant and Rose Bushes; fruit plants, n.e.s., and Shade, Lawn and Ornamental Trees, Shrubs and Plants—20 per cent. ad valorem. (Same.)
73. Blackberries, Gooseberries, Raspberries, Strawberries, Cherries and Currants, n.e.s., the weight of the package to be included in the weight for duty—2c per lb. (Same).
74. Cranberries, Plums and Quinces—25 per cent. ad valorem. (Same).
75. Prunes, including Raisins, Dried Currants and California or Silver Prunes—1c per lb. (Same).
76. Apples, dried, desiccated or evaporated; Dates, Figs and other dried, desiccated or evaporated Fruits, n.e.s.—25 per cent. ad valorem. (Same).
77. Grapes—2c per lb. (New).
78. Oranges, Lemons and Limes, in boxes of capacity not exceeding two and one-half cubic feet—25 cents per box. (Same.) In one-half boxes, capacity not exceeding one and one-fourth cubic feet—13 cents per half box. (Same.) In quarter boxes and all other packages, per cubic foot holding capacity—10 cents per c.f. (Same.) In bulk, per 1000 Oranges, Lemons or Limes—$1.50. (Same.) In barrels, not exceeding in capacity that of the 196-lb. flour barrels—55 cents per bbl. (Same).
79. Peaches, n.o.p., the weight of the package to be included in the weight for duty—1 cent per lb. (Same.)
80. Fruits, in air-tight cans or other packages, the weight of the cans or other packages to be included in the weight for duty—2½ cents per lb. (same).
81. Fruits, preserved in brandy, or preserved in other spirits—$2 per gal. (Same.)
82. Preserved Ginger—30 per cent. (Same.)
83. Jellies, Jams and Preserves, n.e.s.—3¼ cents per lb. (same).
84. Honey, in the comb or otherwise, and imitations thereof—3 cents per lb. (Same.)
85. Tea and Extracts and Essences, n.e.s.—10 per cent. ad valorem. (Same.)
86. Coffee, roasted or ground, when not imported direct from the country of growth and production—2 cents per lb. and 10 per cent. ad valorem. (Same.)
87. Coffee, roasted or ground, and all imitations thereof and substitutes for, including Acorns, Nuts, n.o.p.—2 cents per lb. (Same.)
88. Extract of Coffee, n.e.s., or substitutes therefor of all kinds—3 cents per lb. (Same.)
89. Chicory, raw or green—3 cents per lb. (Same.)
90. Chicory, kiln-dried, roasted or ground—4 cents per lb. (Same.)
91. Cocoa, Shells and Nibs, Chocolate and other preparations of Cocoa, n.e.s.—20 per cent. ad valorem. (Same.)
92. Cocoa Paste, Chocolate Paste, Cocoas and Cocoa Butter, n.o.p.—5 cents per lb. (Same.)
93. Nuts, shelled, n.e.s.—5 cents per lb. (Same.)
94. Almonds, Walnuts, Brazil Nuts, Pecans and Shelled Peanuts, n.e.s.—3 cents per lb; and Nuts of all kinds, n.o.p.—2 cents per lb. (Same.)
95. Cocoanuts, n.e.s.—$1 per 100. (Same.)
96. Cocoanuts, when imported from the place of growth, by vessel, direct to a Canadian port—50 cents per 100. (Same.)
97. Cocoanut, desiccated, sweetened or not—3 cents per lb. (Same.)
98. Nutmegs and Mace—25 per cent. ad valorem. (Same.)
99. Spices, viz.: Ginger and Spices of all kinds, n.e.s., unground—12½ per cent. ad valorem. (Same.) Ground—25 per cent. ad valorem. (Same.)
100. Fine Salt, in bulk, and Coarse Salt, n.e.s.—5 cents per 100 lbs. (Same.)
101. Salt, n.e.s., in bags, barrels or other packages, the bags, barrels or other packages being the first coverings or inside packages, to bear the same duty as such packages or first coverings were imported empty—7½ cents per 100 lbs. (Same.)

Fish.

102. Mackerel—1 cent per lb. (Same.)
103. Herrings, pickled or salted—½ cent per lb. (Same.)
104. Salmon, fresh, n.e.s.—½ cent per lb. (Old duty free.)
105. Salmon, pickled or salted—1 cent per lb. (Same.)
106. All other Fish, pickled or salted, in barrels—1 cent per lb. (Same.)
107. Foreign caught Fish, imported otherwise than in barrels or half-barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this act—50 cents per 100 lbs. (Same.)
108. Fish, smoked and boneless—1 cent per lb. (Same.)
109. Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than five inches long, four inches wide and three and a half inches deep, per whole box—5c per box. (Same.) (b) In half boxes, measuring not more than four inches long, three inches wide and one and five-eighths deep, per half box—2½c per half box. (Same). (c) In quarter boxes, measuring not more than two inches and three-quarters long, three and a half inches wide and one and a quarter deep, per quarter box—2c per quarter box. (Same).
110. Anchovies and Sardines, when imported in any other form—30 per cent. ad valorem. (Same).
111. Fish, preserved in oil, except Anchovies and Sardines—30 per cent. ad valorem (Same).
112. Fresh or Dried Fish, n.e.s., imported in barrels or half barrels—1c per lb.
113. Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for in this act—25 per cent. ad valorem. (Same).
114. Oysters, shelled, in bulk—10c per gallon. (Same).
115. Oysters, shelled, including the cans, in cans not over one pint—3c per can (Same).
116. Oysters, shelled, in cans over one pint and not over one quart, including the cans—5c per can. (Same).
117. Oysters, shelled, in cans exceeding one quart in capacity, an additional duty of 5c for each quart or fraction of a quart of capacity over a quart, including the cans. (Same).
118. Oysters in the shell—25 per cent. ad valorem. (Same).
119. Packages containing oysters or other fish, n.o.p.—25 per cent. ad valorem. (Same).
120. Oils, Spermaceti, Whale and other fish oils and all other articles the produce of the fisheries not specially provided for—20 per cent. ad valorem. (Same).

Books and Paper.

121. Albumized and other papers and films chemically prepared for photographers' use—30 per cent. ad valorem.
122. Books, printed, Periodicals and Pamphlets, n.e.s., including books printed in two languages, one of which is English or French, free; rates for railways bound in book or pamphlet form, telegraph rates bound in book or pamphlet form, but not to include blank account books, nor copy-books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm books—20 per cent. ad valorem. (Old duty 6c per lb.)
123. Advertising Pamphlets, Pictorial Show Cards, Illustrated Advertising, Periodicals, Illustrated Price Lists, Advertising Calendars and Almanacs, Circulars, Tailors' and Mantle Makers' Fashion Plates, and all Chromos, Chromotypes, Oleographs, Artistic work of like kind produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not printed or stamped on paper, cardboard or other material, n.o.p.; Labels for Fruits, Vegetables, Meat, Fish, Confectionery and other goods, Shipping, Price or other tags or tickets, also Tickets, Posters, Advertising Bills and Folders, whether lithographed or Printed, or partly printed, n.e.s.—30 per cent. ad valorem. (Old duty 6c per lb and 20 per cent.)
124. Bank Notes, Bonds, Bills of Exchange, Cheques, Promissory Notes, Drafts and all similar work unsigned, and Cards or other Commercial Blank Forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.—35 per cent. ad valorem.
125. Printed Music, bound or in sheets—25 per cent. ad valorem. (Old duty 10c per lb.)
126. Palettings, Prints, Engravings, Drawings, Buildings Plans, Blue Prints, Photographs, Pictures, and Maps and Charts, n.e.p.—20 per cent. ad valorem. (Same).
127. Newspapers or Supplemental Editions or parts thereof, partly printed and intended to be completed and published in Canada—20 per cent. ad valorem. (Old duty 25 per cent.)
128. Union Collar Cloth Paper, in rolls or sheets, not glossed, or finished—15 per cent. ad valorem.
129. Union Collar Cloth Paper, in rolls or sheets, glossed or finished—20 per cent. ad valorem.
130. Mill Board, not Strawboard—10 per cent. ad valorem. (Same).
131. Strawboard, in sheets or rolls; Tarred Paper, Felt, or Strawboard—25 per cent. ad valorem. (Old duty 30c per 100 lbs.)
132. Paper Sacks or Bags of all kinds, printed or not—25 per cent. ad valorem. (Same).
133. Playing Cards—6c per pack. (Same).
134. Paper Hangings or Wall Papers, Borders or Bordering, and Window Blinds of paper of all kinds, n.e.s.—35 per cent. ad valorem. (Old duty 1½c per roll and 25 per cent.)
135. Printing Paper and Paper of all kinds, n.e.s.—25 per cent. ad valorem. (Same).
136. Ruled and Border and Coated Papers, Papeteries, Boxed Papers, Pads not printed, Papier Mache Ware, n.o.p.; Envelopes, and all manufactures of paper, n.e.s.—35 per cent. ad valorem. (Same).

Chemicals and Drugs.

137. Acid, Acetic Acid and Pyroligneous, n.e.s., and Vinegar—A specific duty of 15c per gallon for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of 2c. The strength of proof shall be held to be equal to 6 per cent. of absolute acid, and in all cases the strength shall be determined in such a manner as is established by the Governor in Council. (Same.)
138. Acid, Acetic Crude and Pyroligneous Crude, of any strength not exceeding 30 per cent—25 per cent. ad valorem. (Same.)
139. Acid, Muriatic and Nitric, and all mixed or other acids, n.e.s.—20 per cent. ad valorem. (Same.)
140. Acid, Sulphuric—25 per cent. ad valorem. (Old duty 4-10 of a cent per lb.)
141. Acid Phosphate, n.o.p.—25 per cent. ad valorem. (Old duty 2c per lb.)
142. Sulphuric Ether and Chloroform—25 per cent. ad valorem.
143. All Medicinal, Chemical and Pharmaceutical Preparations, when compounded of more than one substance, including Patent and Proprietary Preparations, Tinctures, Pills, Powders, Troches, Lozenges, Syrups, Cordials, Bitters, Anodynes, Tonics, Plasters, Liniments, Salves, Ointments, Pastes, Drops, Waters, Essences and Oils, n.o.p., provided that drugs, pill mass and preparations, not including pills or medicines in pill form, not exceeding in capacity that of the 196-lb. flour barrels—55 cents per bbl. (same).
79. Peaches, n.o.p., the weight of the package to be included in the weight for duty—1 cent per lb. (Same.)
80. Fruits, in air-tight cans or other packages, the weight of the cans or other packages to be included in the weight for duty—2½ cents per lb. (same).
81. Fruits, preserved in brandy, or preserved in other spirits—$2 per gal. (Same.)
82. Preserved Ginger—30 per cent. (Same.)
83. Jellies, Jams and Preserves, n.e.s.—3¼ cents per lb. (same).
84. Honey, in the comb or otherwise, and imitations thereof—3 cents per lb. (Same.)
85. Tea and Extracts and Essences, n.e.s.—10 per cent. ad valorem. (Same.)
86. Coffee, roasted or ground, when not imported direct from the country of growth and production—2 cents per lb. and 10 per cent. ad valorem. (Same.)
87. Coffee, roasted or ground, and all imitations thereof and substitutes for, including Acorns, Nuts, n.o.p.—2 cents per lb. (Same.)
88. Extract of Coffee, n.e.s., or substitutes therefor of all kinds—3 cents per lb. (Same.)
89. Chicory, raw or green—3 cents per lb. (Same.)
90. Chicory, kiln-dried, roasted or ground—4 cents per lb. (Same.)
91. Cocoa, Shells and Nibs, Chocolate and other preparations of Cocoa, n.e.s.—20 per cent. ad valorem. (Same.)
92. Cocoa Paste, Chocolate Paste, Cocoas and Cocoa Butter, n.o.p.—5 cents per lb. (Same.)
93. Nuts, shelled, n.e.s.—5 cents per lb. (Same.)
94. Almonds, Walnuts, Brazil Nuts, Pecans and Shelled Peanuts, n.e.s.—3 cents per lb; and Nuts of all kinds, n.o.p.—2 cents per lb. (Same.)
95. Cocoanuts, n.e.s.—$1 per 100. (Same.)
96. Cocoanuts, when imported from the place of growth, by vessel, direct to a Canadian port—50 cents per 100. (Same.)
97. Cocoanut, desiccated, sweetened or not—3 cents per lb. (Same.)
98. Nutmegs and Mace—25 per cent. ad valorem. (Same.)
99. Spices, viz.: Ginger and Spices of all kinds, n.e.s., unground—12½ per cent. ad valorem. (Same.) Ground—25 per cent. ad valorem. (Same.)
100. Fine Salt, in bulk, and Coarse Salt, n.e.s.—5 cents per 100 lbs. (Same.)
101. Salt, n.e.s., in bags, barrels or other packages, the bags, barrels or other packages being the first coverings or inside packages, to bear the same duty as such packages or first coverings were imported empty—7½ cents per 100 lbs. (Same.)

Fish.

102. Mackerel—1 cent per lb. (Same.)
103. Herrings, pickled or salted—½ cent per lb. (Same.)
104. Salmon, fresh, n.e.s.—½ cent per lb. (Old duty free.)
105. Salmon, pickled or salted—1 cent per lb. (Same.)
106. All other Fish, pickled or salted, in barrels—1 cent per lb. (Same.)
107. Foreign caught Fish, imported otherwise than in barrels or half-barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this act—50 cents per 100 lbs. (Same.)
108. Fish, smoked and boneless—1 cent per lb. (Same.)
109. Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than five inches long, four inches wide and three and a half inches deep, per whole box—5c per box. (Same.) (b) In half boxes, measuring not more than four inches long, three inches wide and one and five-eighths deep, per half box—2½c per half box. (Same). (c) In quarter boxes, measuring not more than two inches and three-quarters long, three and a half inches wide and one and a quarter deep, per quarter box—2c per quarter box. (Same).
110. Anchovies and Sardines, when imported in any other form—30 per cent. ad valorem. (Same).
111. Fish, preserved in oil, except Anchovies and Sardines—30 per cent. ad valorem (Same).
112. Fresh or Dried Fish, n.e.s., imported in barrels or half barrels—1c per lb.
113. Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for in this act—25 per cent. ad valorem. (Same).
114. Oysters, shelled, in bulk—10c per gallon. (Same).
115. Oysters, shelled, including the cans, in cans not over one pint—3c per can (Same).
116. Oysters, shelled, in cans over one pint and not over one quart, including the cans—5c per can. (Same).
117. Oysters, shelled, in cans exceeding one quart in capacity, an additional duty of 5c for each quart or fraction of a quart of capacity over a quart, including the cans. (Same).
118. Oysters in the shell—25 per cent. ad valorem. (Same).
119. Packages containing oysters or other fish, n.o.p.—25 per cent. ad valorem. (Same).
120. Oils, Sparmaceti, Whale and other fish oils and all other articles the produce of the fisheries not specially provided for—20 per cent. ad valorem. (Same).

Books and Paper.

121. Albumized and other papers and films chemically prepared for photographers' use—30 per cent. ad valorem.
122. Books, printed, Periodicals and Pamphlets, n.e.s., including books printed in two languages, one of which is English or French, free; rates for railways bound in book or pamphlet form, telegraph rates bound in book or pamphlet form, but not to include blank account books, nor copy-books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm books—20 per cent. ad valorem. (Old duty 6c per lb.)
123. Advertising Pamphlets, Pictorial Show Cards, Illustrated Advertising, Periodicals, Illustrated Price Lists, Advertising Calendars and Almanacs, Circulars, Tailors' and Mantle Makers' Fashion Plates, and all Chromos, Chromotypes, Oleographs, Artistic work of like kind produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not printed or stamped on paper, cardboard or other material, n.o.p.; Labels for Fruits, Vegetables, Meat, Fish, Confectionery and other goods, Shipping, Price or other tags or tickets, also Tickets, Posters, Advertising Bills and Folders, whether lithographed or Printed, or partly printed, n.e.s.—30 per cent. ad valorem. (Old duty 6c per lb and 20 per cent.)
124. Bank Notes, Bonds, Bills of Exchange, Cheques, Promissory Notes, Drafts and all similar work unsigned, and Cards or other Commercial Blank Forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.—35 per cent. ad valorem.
125. Printed Music, bound or in sheets—25 per cent. ad valorem. (Old duty 10c per lb.)
126. Palettings, Prints, Engravings, Drawings, Buildings Plans, Blue Prints, Photographs, Pictures, and Maps and Charts, n.e.p.—20 per cent. ad valorem. (Same).
127. Newspapers or Supplemental Editions or parts thereof, partly printed and intended to be completed and published in Canada—20 per cent. ad valorem. (Old duty 25 per cent.)
128. Union Collar Cloth Paper, in rolls or sheets, not glossed, or finished—15 per cent. ad valorem.
129. Union Collar Cloth Paper, in rolls or sheets, glossed or finished—20 per cent. ad valorem.
130. Mill Board, not Strawboard—10 per cent. ad valorem. (Same).
131. Strawboard, in sheets or rolls; Tarred Paper, Felt, or Strawboard—25 per cent. ad valorem. (Old duty 30c per 100 lbs.)
132. Paper Sacks or Bags of all kinds, printed or not—25 per cent. ad valorem. (Same).
133. Playing Cards—6c per pack. (Same).
134. Paper Hangings or Wall Papers, Borders or Bordering, and Window Blinds of paper of all kinds, n.e.s.—35 per cent. ad valorem. (Old duty 1½c per roll and 25 per cent.)
135. Printing Paper and Paper of all kinds, n.e.s.—25 per cent. ad valorem. (Same).
136. Ruled and Border and Coated Papers, Papeteries, Boxed Papers, Pads not printed, Papier Mache Ware, n.o.p.; Envelopes, and all manufactures of paper, n.e.s.—35 per cent. ad valorem. (Same).

Chemicals and Drugs.

137. Acid, Acetic Acid and Pyroligneous, n.e.s., and Vinegar—A specific duty of 15c per gallon for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of 2c. The strength of proof shall be held to be equal to 6 per cent. of absolute acid, and in all cases the strength shall be determined in such a manner as is established by the Governor in Council. (Same.)
138. Acid, Acetic Crude and Pyroligneous Crude, of any strength not exceeding 30 per cent—25 per cent. ad valorem. (Same.)
139. Acid, Muriatic and Nitric, and all mixed or other acids, n.e.s.—20 per cent. ad valorem. (Same.)
140. Acid, Sulphuric—25 per cent. ad valorem. (Old duty 4-10 of a cent per lb.)
141. Acid Phosphate, n.o.p.—25 per cent. ad valorem. (Old duty 2c per lb.)
142. Sulphuric Ether and Chloroform—25 per cent. ad valorem.
143. All Medicinal, Chemical and Pharmaceutical Preparations, when compounded of more than one substance, including Patent and Proprietary Preparations, Tinctures, Pills, Powders, Troches, Lozenges, Syrups, Cordials, Bitters, Anodynes, Tonics, Plasters, Liniments, Salves, Ointments, Pastes, Drops, Waters, Essences and Oils, n.o.p., provided that drugs, pill mass and preparations, not including pills or medicines in pill form, not exceeding in capacity that of the 196-lb. flour barrels—55 cents per bbl. (same).
144. Pomades, French or flower odors, preserved in fat or oil, which do not stand the heat of distillation, when imported in tins of not less than 10 lbs. each—15 per cent. ad valorem. (Same.)
145. Perfumery, including Toilet Preparations (non-alcoholic), viz. Hair Oils, Tooth and other Powders and Washes, Pomatums, Pastes and all other perfumed preparations, n.e.s., not specially mentioned; Shaving Soap, 30 per cent. ad valorem. (Same.)
146. Liquorice Paste and Liquorice in rolls and sticks—20 per cent. ad valorem. (Old duty 5c per lb.)
147. Paraffine Wax—30 per cent. ad valorem. (Old duty 2c per lb.)
148. Antiseptic Surgical Dressings, such as Absorbent Cotton, Cotton Wool, Lint, Lamb's Wool, Tow, Jute, Gauzes and Oakum, prepared for use as surgical dressings, ready for immediate application, Trusses, Electric Belts, Pessaries and Suspensory Bandages of all kinds—20 per cent. ad valorem.
149. Cod Liver Oil—20 per cent. ad valorem. (Same.)

Opium.

150. Opium, crude, the outward ball or covering to be free of duty—$1 per lb. (Same.)
151. Opium, powdered—$1.35 per lb. (Same.)
152. Opium, prepared for smoking—$5 per lb. (Same.)

Colors, Paints, Oils, Varnishes.

153. Dry White and Red Lead, Orange Mineral and Zinc White—5 per cent. ad valorem. (Same.)
154. Ochres, Ochrey Earths, Raw Siennas and colors dry, n.e.s.—20 per cent. ad valorem. (Same.)
155. Ochres, Ochrey Earths, Raw Siennas and Fire Proofs, n.e.s., Laundry Bluing of all kinds, rough stuff and dry and liquid fillers and corrosive and boiling paints for ships' bottoms, ships' hulls, and ground and liquid paints, n.e.s.—25 per cent. ad valorem. (Same.)
156. Paints and Colors, ground in spirits, and all Spirit Varnishes and Lacquers—$1.12½ per gallon. (Same.)
157. Paris Green, dry—10 per cent. ad valorem. (Same.)
158. Ink for writing—20 per cent. ad valorem. (Same.)
159. Blacking, Shoe and Shoemakers' Ink, Shoe, Harness and Leather Dressing, Harness Soap and knife or other polish or composition, n.o.p.—25 per cent. ad valorem. (Same.)
160. Putty of all kinds—15 per cent. ad valorem. (Same.)
161. Turpentine, spirits of—5 per cent. ad valorem. (Same.)
162. British Gum, Dextrine, Sizing Cream and Enamel Sizing—10 per cent. ad valorem. (Same.)
163. Varnishes, Lacquers, Japan Driers, Liquid Driers and Oil Finish, n.e.s.—20c per gallon and 20 per cent. ad valorem. (Same.)
164. Linseed or Flaxseed Oil, raw or boiled, Lard Oil, Neatsfoot Oil and Sesame Seed Oil—20 per cent. ad valorem.
165. Illuminating Oil, composed wholly or in part of the products of Petroleum, or in part of Petroleum, Shale, Tar, Coal, Shale or Lignite, costing more than 25c per gallon—25 per cent. ad valorem. 30c per gallon—25 per cent. ad valorem. (Same.)
166. Lubricating Oils, composed wholly or in part of Petroleum, costing less than 25c per gallon—5c per gallon. (Old duty 6c per gallon.)
167. Crude Petroleum, Fuel and Gas Oils (other than Naphtha, Benzine or Gasoline), (when imported by manufacturers (other than oil refiners) for use in their own factories for fuel purposes, or for the manufacture of gas—2½ cents per gallon. (Old duty 3 cents per gallon.)
168. Oils, coal and kerosene distilled, purified or refined Naphtha, and Petroleum, and products of Petroleum, n.e.s.—5 cents per gallon. (Old duty 6 cents per gallon.)
169. Barrels containing Petroleum or its products, or any mixture of which Petroleum forms a part, or in which such contents are chargeable with a specific duty—20 cents each. (Same.)
170. Lubricating Oils, n.e.s., and Axle Grease—25 per cent. ad valorem. (Same.)
171. Olive Oil, n.e.s.—20 per cent. ad valorem. (Old duty 30 per cent.)
172. Essential Oils—10 per cent. ad valorem. (Old duty 30 per cent.)
173. Vaseline, and all similar preparations of Petrolatum, for toilet, medicinal or other purposes—35 per cent. ad valorem. (Same.)

Coal.

174. Coal, bituminous—60 cents per ton of 2000 lbs. (Old duty 60 per cent. ad val.)
175. Coal Dust, n.e.s., imported without admixture with larger coals than will pass between parallel bars of an inch apart—20 per cent. ad valorem. (Same.)
176. Building Brick, Paving Brick, Stove Linings and Fire Brick, n.e.s.—20 per cent. ad valorem. (Same.)
177. Earthenware and Stoneware, viz.: Demijohns, Churns or Crocks—30 per cent. ad valorem. (Same.)
178. Drain Tiles, not glazed—20 per cent. ad valorem.
179. Drain Pipes, Sewer Pipes, Chimney Linings or Vents, Chimney Tops and Inverted Blocks, glazed or unglazed, and Earthenware Tiles—35 per cent. ad val. (Same.)
180. China and Porcelain Ware, also Earthenware and Stoneware, brown or colored, and Rockingham Ware, White Granite or Ironstone ("C.C."), or Cream Colored Ware, decorated, printed or sponged, and all Earthenware, n.e.s.—30 per cent. ad val. (Same.)
181. Baths, Tubs, Wash Stands, of earthenware, stone, cement or clay, and all manufactures of cement or clay, n.o.p.—30 per cent. ad valorem.
182. Cement, Portland and Hydraulic, or Water Lime, in bags, barrels or casks—12½ cents per 100 lbs., the weight of the packages to be included in the weight for duty. (Old duty 40 cents per bbl.)
183. Plaster of Paris or Gypsum, ground, not calcined—15 per cent. ad val. (Same.)
184. Plaster of Paris, or Gypsum, calcined or manufactured, the weight of the packages to be included in the weight for duty—12½ cents per 100 lbs. (Old duty 40 cents per bbl. of 300 lbs.)
185. Lithographic Stones, not engraved—20 per cent. ad valorem. (Same.)
186. Grindstones, not mounted, and not less than 12 inches in diameter—20 per cent. ad valorem.
187. Flagstones, Granite, Rough Marble, Rough Freestone, Sandstone and all Building Stone, not hammered or chiselled, and blocks or slabs of Marble, sawn on not more than two sides—20 per cent. ad val.
188. Granite, Flagstones, Freestones and all other Building Stone, dressed, and Marble, sawn on more than two sides, n.o.p.—25 per cent. ad val.
189. Marble and Granite, finished and polished, and all manufactures of marble or granite, n.o.p.—35 per cent. ad val.
190. Manufactures of Stone, n.o.p.—30 per cent. ad valorem.
191. Roofing Slate—25 per cent. ad val.
192. Slate mantels and other manufactures of Slate, n.e.s.—30 per cent. ad val.
193. Slate Pencils and School Writing Slates—25 per cent. ad val.
194. Mosaic Flooring of any material—30 per cent. ad valorem.

Glass and Glassware.

195. Common and Colorless Window Glass and Plain Colored Opaque, stained or tinted, or Muffled Glass, in sheets—20 per cent. ad valorem.
196. Ornamental, Figured and Enamelled Colored Glass, vitrified or painted, chipped, figured, enamelled and obscured white Glass, Stained Glass Windows, and Mem