

time or of space. Unfortunately it seems impossible to convince captains of this, and many wrecks have resulted from their ignorance of these well known aberrations.

"You may have noticed in the public press during the past year many vigorous attacks on the lighthouse system of Canada. To read them one would think that all our lights and fog alarms were obsolete. If you make allowance for the immense extent of sea coast that we have to cover, for the youth of the country, and for the fact that all our aids to navigation are absolutely free to shipping, you will admit that Canada has accomplished a wonderful work, and one that should receive praise instead of censure, when I tell you that since Confederation the number of our lighthouses has increased from 227 to nearly 900, and of steam fog alarms from 2 to 64. This large number of aids to navigation, besides thousands of buoys and other minor aids that have not been mentioned, are maintained at an annual expenditure of about \$500,000. It is true that many of our lights are not strictly modern first-class lights, but all of them are good, serviceable lights under ordinary conditions of weather, and our fog alarms are as modern and powerful as any in existence. We have the testimony of one Commander-in-Chief of the North American station after another of the efficiency of our system, and many of the recent attacks on it have been inspired by a few shippers having selfish ends in view. If our lights are not perfect, we are improving them and adding to their number every year, and are also establishing new fog alarm stations, but even in their present condition they are ample to secure safety to a carefully and intelligently navigated ship. What we in Canada require more than improvements in aids to navigation, is education of the sailors and pilots frequenting our waters in modern methods of navigation."

Customs Duty on Foreign Built Ships.

The recent judgment of Justice Burbidge in the Exchequer Court upon the petition of right presented by the Algoma Central Ry. Co. asking for the return of \$3,500 paid under protest to the Collector of Customs at Sault Ste. Marie, Ont., on the occasion of the registration there of the steamboat Minnie M., brings into prominence a serious defect in the Customs Tariff Act of 1897. The Minnie M. was built of wood at Detroit, Mich., in 1884, and at the time of her purchase by the A.C.R., was registered at the port of Mackinac, Mich. In order to make her available for the coasting trade in Canada a British register was necessary, and while this could have been obtained without question by making a trip to St. John's, Nfld., the owners applied to the Collector of Customs at Sault Ste. Marie, Ont., who is authorized by the Imperial Acts operative in Canada to give registration papers. The official, as a representative of the Dominion Government, demanded \$3,500 as the amount of duty to which the Minnie M. was liable as a foreign built vessel, which was paid under protest, and proceedings taken to have the same returned on the ground that the vessel was not liable to duty.

The question at issue was the right of the Government to impose a duty upon the Minnie M. The judgment sets forth that there is no repugnancy between a statute imposing a duty on foreign built ships on application for registry in Canada and the Imperial Acts operating in Canada, but shows that "where a tax or charge is imposed, express language is said to be indispensable; and the intention to impose a charge on the subject must be shown by clear and unambiguous language." The question then before the Court resolved itself into whether or not the duty on foreign built ships had been explicitly imposed by the

Customs Tariff Act of 1897. Item 409 in schedule A of the Act, under which the Collector of Customs at Sault Ste. Marie assessed the duty on the Minnie M. at \$3,500, does not contain any words authorizing the levying of such a duty, and though a provision to impose a duty would be out of place in a schedule, yet if it were there the courts would have to give effect to it. The 4th section of the Act is the section imposing duties, as it provides that "there shall be levied and collected" duties as set forth in the schedule upon all "goods enumerated" or "referred to as unenumerated," when "such goods are imported into Canada or taken out of warehouse for consumption therein." A ship does not come within the definition of goods as given in section 3 of the Act; "neither can a ship with propriety be said to be imported; and it would be absurd to refer to it as taken out of warehouse for consumption in Canada." Therefore, while "it was the intention of Parliament to impose the duties mentioned in the schedule, no authority but Parliament could supply the omission and make the Act effective for its purpose." The Court, therefore, ordered the \$3,500 paid under protest to be returned to the Algoma Central Ry. Co., leaving the foreign built ship Minnie M. on the register.

The intention of the Government to promote shipbuilding in Canada by imposing a duty upon foreign built vessels being brought in for registry, has been defeated by a defect in the Act which Parliament alone can rectify. In the interests of Canadian shipbuilding the Customs Tariff Act of 1897 should be so amended at the next session of Parliament as to effectively impose the duty upon foreign built boats, which it was intended should have been imposed in 1897. The law cannot be made retroactive, but a special enactment can be carried through so as to come in force by the opening of navigation with a view of preventing the transfer to Canadian ports of a number of old and practically obsolete U.S. vessels on the same terms as the Minnie M., and the consequent diminution of the demand for the building of large, new vessels at our shipyards.

Notices to Mariners.

The Department of Marine, Ottawa, has issued the following notices:

No. 110. Dec. 7.—Quebec — St. Emelie back range light, sector increased.

No. 111. Dec. 10.—Nova Scotia—1. Description of Brig rock buoy. 2. Brig rock and Egg island buoys maintained in winter. 3. Mahone bay, spar buoys placed.

No. 112. Dec. 11.—New Brunswick — Partridge island, change in characteristic of fog alarm.

No. 113. Dec. 13.—Nova Scotia—Grand Passage lighthouse. New Brunswick—Quaco buoys to be maintained in winter.

No. 114. Dec. 14.—Ontario — Midland range lights. These lights were put in operation for the first time Nov. 21, 1901.

No. 115. Dec. 19.—Nova Scotia—1. Canso harbor, hydrographic notes. 2. Gannet shoal buoy.

No. 116. Dec. 19.—British Columbia—1. Lawyer islands light. 2. Penphrase passage, uncharted rock reported. 3. Grassy point, beacon replaced in old position.

No. 117. Dec. 20.—Nova Scotia—Neil Cove, South Point buoy.

No. 118. Dec. 30.—British Columbia—1. Nanaimo, Gallows point, change in position of beacon light. 2. Nanaimo harbor, uncharted rock south of Protection island. 3. Dryad point light station, dwelling added. 4. Active pass, periodicity of fog alarm. 5. Carmanah, geographical position of lighthouse.

No. 1. Jan. 13, 1902.—British Columbia—

Victoria harbor, Brochy ledge description and color of beacon.

No. 2. Jan. 16.—New Brunswick.—2. Strait of Northumberland, Cape Tormentine, temporary range lights, fog signals, etc. 3. Strait of Northumberland, Jourmain island shoal, winter buoy. 4. Miramichi bay, Huckleberry gully, buoy. 5. Miramichi bay, Vin harbor buoys. Newfoundland.—6. Conception bay, western bay point, fog signal and harbor light.

No. 3. Jan. 18.—British Columbia.—7. Vancouver island, south-east coast, Sidney channel, Sidney spit beacon rebuilt. 8. Strait of Georgia, Fraser river, Sturgeon bank, beacon rebuilt.

No. 4. Jan. 20.—New Brunswick.—11. Passamaquoddy bay, St. Andrews, beacon destroyed. 12. Chignecto channel, Anderson hollow, lighthouse destroyed. 13. Nova Scotia. Northumberland strait, Cape George, position of lighthouse. Prince Edward Island. 14. Georgetown harbor, distance between range lights. 15. Gulf of St. Lawrence, Tracadie, back range light re-erected.

No. 5. Jan. 20.—British Columbia.—16. Juan de Fuca strait approach, currents. 17. Vancouver island, east coast, Sidney, buoys re-established.

Maritime Provinces and Newfoundland.

The repairs to the Plant str. Halifax are reported to have been completed at Wilmington, Del., and she will be placed in service again early in Feb.

New machinery is being placed by a St. John, N.B., firm, in the Canning, which is to be placed on the Minas Basin route in place of the steamer Beaver.

The Newfoundland and Boston Steamship Co. proposes to establish bi-weekly sailings from Boston, Mass., to St. Johns, Nfld., calling at Halifax, N.S. M. L. Daggett, of Boston, Mass., is president of the Co.

It is reported at Sydney, N.S., that the visit of Capt. Farquhar, of Halifax, to Great Britain, has for its object the securing of a steamer to inaugurate a fast freight and passenger service between Sydney and Halifax.

A large number of schooners are being built in Newfoundland for the fishing and coasting trade. At Placentia one has just been launched, four more are on the stocks at Peti Forte, and a similar number are being built at Paradise sound.

The number of vessels remaining on the register at the port of Halifax, N.S., Dec. 31, 1901, was 444, with a tonnage of 20,755. Of these 61 were steamers having a net tonnage of 4,684 tons. There were added during the year 10 vessels, with a tonnage of 410, and struck off 28 vessels with a tonnage of 1,277 tons.

B. Trefry, W. C. Balcom, R. Burns, E. F. Sweet, and M. H. Martin, of Hantsport, N.S., have been incorporated under the Dominion Companies' Act as "The schooner Lord of Avon Co. (Ltd.)," to carry on business as shipowners. The capital of the Co. is \$16,000, and the offices of the Co. are at Hantsport, N.S.

The Dominion Government has renewed the contract with the Pickford & Black Steamship Co. for a steamship service from Halifax to Jamaica. St. John, N.B., shippers asked that a line should be subsidized to that port also. The P. & B. S. Co. has chartered the str. Dahome to replace the Benedict on the service.

C. Shields, Vice-President and General Manager of the Dominion Coal Co., states that the Co. will start a ship repairing yard at Glace Bay, N.S., for the repair of the Co.'s steamers. The Provincial Government will be asked to do some dredging preparatory to