

The New Tariff.

Following gives the Canadian excise taxes, and custom duties in full, showing the changes, which have been made from the old tariff, in the new Liberal measure:

EXCISE DUTIES.

That it is expedient to amend section 180 of chapter 81 of the Act 49 Victoria (the Inland Revenue Act), as amended by section 1 of chapter 25 of the Act 53-59 Victoria by repealing such section and substituting in lieu thereof as follows:—"There shall be imposed, levied and collected on all spirits distilled the following duties of excise, which shall be paid to the collector of an inland revenue as herein provided, that is to say:

(a) when the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain—on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any less quantity than a gallon, \$1.90.

(b) When manufactured exclusively from malted barley, taken to the distillery in bond and on which no duty of customs or excise has been paid, or when manufactured from raw or unmalted grain, used in combinations, in such proportions as the Department of Inland Revenue prescribes with malted barley taken to the distillery in bond and on which no duty of customs or of excise has been paid—on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength and for any less quantity than a gallon, \$1.92.

(c) When manufactured exclusively from molasses, syrup, sugar or other saccharine matter, taken to the distillery in bond, and on which no duty of custom has been paid—on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, one dollar and ninety three cents.

Also to repeal so much of the Inland Revenue Act and amending acts as determine the excise duty on vinegar, and to provide that the excise duties thereon and upon acetic acid, shall be as follows:—

Vinegar—Manufactured in whole or in part from spirits in bonds. 4 cents per proof gallon.

Acetic acid, produced by the destructive distillation of wood, 4 cents per proof gallon.

Provided, that the Governor General-in-council may establish regulations exempting acetic acid from excise duty in whole or in part, when used in the mechanical arts.

That it is expedient that a license fee of \$9 be collected in each fiscal year from every manufacturer of acetic acid.

Also, to amend the said act and the acts in amendment thereof as to provide that the excise duty to be levied upon cigarettes shall be as follows:

On cigarettes, whether the product of foreign or domestic leaf tobacco, weighing not more than three pounds per thousand, \$3 per thousand. Old rate \$1.50 per thousand.

On cigarettes, whether the product of foreign or domestic leaf tobacco, weighing more than three pounds per thousand, \$3 per thousand. Old rate \$3 per thousand.

And that in addition to the excise duty at present levied on manufactured tobacco, cigars, and as herein determined in respect of cigarettes there shall be levied and collected the following excise duties, that is to say: (a) On all foreign raw leaf tobacco, unstemmed, taken out of warehouse for manufacture in any cigar or tobacco manufactory, 14 cents per pound.

That it is further expedient to so amend the Inland Revenue Act, and the acts in amendment thereof, as to empower the Governor-General-in-council to make regulations for the manufacture of tobacco, cigars and cigarettes from foreign and domestic leaf tobacco in combination, in such proportions as may be deemed proper, and to impose duties thereon, having regard as nearly as possible to the proportions of foreign and domestic leaf used, such duties not to exceed the excise duties now imposed on tobacco, cigars and cigarettes.

The excise duties hereby fixed and determined shall come into force and effect on and after the 23rd day of April, 1897.

DUTIES ON LIQUORS.

1. Ale, beer or porter, when imported in casks or otherwise than in bottles, 16c per gallon. Unchanged.

2. Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon). Unchanged.

3. Cider, not clarified or refined, 5 cents per gallon. Unchanged.

4. Cider, clarified or refined, 10 cents per gallon. Unchanged.

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. Unchanged.

6. Lime juice and other fruit syrups and fruit juices, n.o.p., 20 per cent. Unchanged.

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 as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or methylated spirits, absinthine arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, cordials and liquors of all kinds, n.e.s., mescal pique, rum shrub, schiedam and other schnapps, tafia, angostura and similar alcoholic bitters or beverages, \$2.40 per gallon. Old duty, \$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 medicinal wines (so called) or ethereal and spirituous fruit essence, n.e.s., \$2.40 per gallon and 30 per cent. Old duty, \$2.25 per gallon and 30 per cent.

(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne, and lavender water, hair, tooth and skin whishes and other toilet preparations containing spirits of any kind, when in bottles or flasks, containing not more than four ounces each, 50 per cent; when in bottles, flasks or other packages, containing more than four ounces each, \$2.40 per gallon, and 40 per cent. Old duty, \$2.25 per gallon and 40 per cent.

(d) Nitrous ether, sweet spirits, or nitre and aromatic spirits of ammonia, \$2.40 per gallon and 30 per cent. Old duty, \$2.25 and 30 per cent.

(e) Vermouth containing not more than 85 per cent and ginger wine containing not more than 25 per cent of proof spirits, 90 cents per gallon; old duty, 80 cents; if containing more than these percentages respectively of proof spirits, \$2.40 per gallon. Old duty, \$2.25 per gallon.

(f) Medicinal or medicated wines containing not more than 40 per cent of proof spirits, \$1.50 per gallon.

(g) Wines of all kinds except sparkling wines, including orange, lemon, strawberry, raspberry elder and currant wines, containing twenty-six 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). 25c per gallon, and for each degree or fraction of a degree of strength in excess of the twenty-six per cent of spirits as aforesaid, an additional duty of three cents, 30p. deg. until the strength reaches forty per cent of proof spirits, and in addition thereto 30 per cent. Unchanged.

(h) Champagne and other sparkling wines in bottles containing each not more than a quart, but more than a pint, \$3.30 per dozen bottles; containing not more than a pint each but more than one half pint, \$1.65 per dozen; containing one-half pint each or less, 82 cents per dozen; 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. 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. Unchanged.

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

AGRICULTURAL PRODUCTS.

11. Animals, living, n. e. s., 20 per cent. Unchanged.

12. Live hogs 1 1/2c per lb. Unchanged.

13. Meats, n. e. s., (when in barrel the barrel to be free), 2 cents per lb. Unchanged.

14. Meats, fresh, n. e. s., 3 cents per lb. Unchanged.

15. Canned meats, and canned poultry and game, extracts of meats and fluid beef not medicated, and soups, 25 per cent. ad valorem. Unchanged.

16. Mutton and lamb, fresh, 35 per cent. ad valorem. Unchanged.

17. Poultry and game, n.o.p., 20 per cent. ad valorem. Unchanged.

18. Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s., 2 cents per pound. Unchanged.

19. Tallow and stearic acid, 20 per cent. ad valorem. Unchanged.

20. Beeswax, 10 per cent. ad valorem. Unchanged.

21. Candles, n.e.s., 25 per cent. ad valorem. Unchanged.

22. Paraffine wax candles, 30 per cent. ad valorem. New item.

23. Soap, n.o.s., Pearline and other soap, powders, pumice, silver and mineral soaps, sapolio and like articles, 35 per cent ad valorem. Unchanged.

24. Soap, common or laundry, 1 cent per pound. Unchanged.

25. Castile soap, mottled or white, 2 cents per pound. Unchanged.

26. Glue, liquid, powdered or sheet, and mucilage, gelatine and isinglass, 25 per cent. ad valorem. Unchanged.