

## DUTIES OF CUSTOMS.

RESOLUTIONS ADOPTED IN COMMITTEE OF WAYS AND MEANS ON TUESDAY, 23RD APRIL, 1883.

1. Resolved, That it is expedient to repeal the Schedule of Duties of Customs annexed to the Act of the present Session, chapter seven, and to substitute other duties therefor.

2. Resolved That it is expedient to provide that the following articles shall be subject to the specific duties of Customs set opposite to them, respectively that is to say —

## GOODS PAYING SPECIFIC DUTIES.

		Duties	\$ cts
Animals, viz			
Horses	per head	15	00
Horned Cattle	"	10	00
Pigs	"	2	00
Sheep	"	1	00
Acid-Sulphuric	per lb.	0	04
Butter	"	0	04
Cigars. Value not over \$10 per mille	per mille.	3	00
Do over \$10 and not over \$20	"	4	00
Do over \$20 and not over \$40	"	5	00
Do. over \$40	"	6	00
Cheese	per lb	0	03
Coffee, green	"	0	03
Do roasted or ground	"	0	04
Chicory or other root or vegetable used as coffee raw or green	"	0	03
Do kilo-dried roasted or ground	"	0	04
Fish, salted or smoked	"	0	01
Lard and tallow	"	0	01
Meats, fresh, salted or smoked.	"	0	01
Malt	per bushel	0	40
Oil, viz			
Coal and kerosene, distilled purified and refined	per gallon	"	16
Naphtha, benzole and refined petroleum.	"	"	16
Products of petroleum, coal, shale and lignite, not otherwise specified	"	"	10
Crude petroleum.	"	"	06
Rapeseed common	per lb	"	01
Starch	"	"	02
Spirits and strong waters, viz.			
Brandy, gin, rum, whiskey, spirits of wine, alcohol, bitters containing spirit. Vermouth and other spirituous liquors of whatever strength, not otherwise specified, on every gallon of the strength of proof of Sykes hydrometer and so in proportion for any greater strength, and for every less quantity than a gallon.	per gallon	0	80
Cordials	"	1	20
Perfumed spirits	"	1	20
Tinctures	"	0	63

3. Resolved, That it is expedient to provide that the following articles shall be subject to the duties of Customs specific and *ad valorem*, set opposite to them respectively, that is to say —

## SUGAR AND MOLASSES.

Sugar — All sugar equal to, or above No. 9, Dutch Standard, twenty-five per centum *ad valorem* and a specific duty of one cent per lb.  
Below No. 9 Dutch Standard, twenty-five per centum *ad valorem*, and a specific duty of three-fourths of one cent per lb.  
Cane Juice, Syrup of Sugar or of Sugar Cane, Syrup of Molasses or of Sorghum, Melado, Concentrated Molado, or Concentrated Molasses, twenty-five per centum *ad valorem*, and a specific duty of five-eighths of one cent per lb.  
Sugar Candy, brown or white, and confectionery, twenty-five per centum *ad valorem*, and a specific duty of one cent per lb.

Molasses, if used for refining purposes \$ c.  
or for the manufacture of sugar per lb. do 0 73  
Molasses, if not so used, twenty-five per centum *ad valorem*.

4. Resolved, That it is expedient to provide that the following articles shall be subject to a duty of Customs of twenty-five per centum *ad valorem*, that is to say —

GOODS PAYING TWENTY-FIVE PER CENTUM *AD VALOREM*.

Cassia ground cinnamon do, ginger do, mace, nutmegs, pepper ground, perfumery not otherwise specified, perfumed and fancy soaps, pimento ground, playing cards, proprietary medicines, commonly called patent medicines, or any medicines or preparations of which the recipe is kept secret or the ingredients thereof are kept secret, recommended, by advertisement, bill or label for the relief or cure of any disorder or ailment.

5. Resolved, That it is expedient to provide that the following articles shall be subject to a duty of Customs of ten per centum *ad valorem*, that is to say —

GOODS PAYING TEN PER CENTUM *AD VALOREM*.

Sole and upper leather.

6. Resolved, That it is expedient that the following articles shall be subject to a Customs Duty of five per centum *ad valorem*, that is to say —

GOODS PAYING FIVE PER CENTUM *AD VALOREM*.

Books, periodicals and pamphlets, printed, not being foreign reprints of British copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada nor printed sheet music iron, viz bar rod hoop and sheet, Canada plates and tin plates,

nail and spike rod, round, square and flat, rolled plate and boiler plate, wire, type.

7. Resolved, That it is expedient that the following goods shall be subject to the duties of Customs, specific and *ad valorem*, set opposite to them, respectively, that is to say —

GOODS PAYING *AD VALOREM* AND SPECIFIC DUTY.

Alc. beer and porter ten per centum *ad valorem* and a specific duty of five cents per gallon in casks and seven cents per gallon in bottles (6 quart and 10 pint bottles to be held to contain a gallon), tea, black, fifteen per centum *ad valorem*, and a specific duty of three cents and one-half of a cent per lb., do green including Japan, fifteen per centum *ad valorem* and a specific duty of seven cents per lb., tobacco, manufactured, except cigars, and including snuff, five per centum *ad valorem*, and a specific duty of fifteen cents per lb. wines of all kinds including ginger, orange lemon gooseberry strawberry, raspberry elder and currant wines, twenty per centum *ad valorem*, and a specific duty of ten cents per gallon (6 quart and 10 pint bottles to be held to contain a gallon).

8. Resolved That it is expedient to provide that the following packages, that is to say — Bottles, jars, demijohns, brandy casks, barrels or packages in which spirituous liquors, wines and malt liquors are contained, and carboys containing sulphuric acid, and all articles not enumerated in any of the preceding resolutions, and not declared to be free of duty by the following resolutions shall be subject to a duty of Customs of fifteen per centum *ad valorem*.

9. Resolved, That it is expedient to provide that the following articles may be imported free of duty, subject to the provisions and conditions hereinafter mentioned, that is to say —

## FREE GOODS.

ARTS AND SCIENCES — Anatomical preparations, botanical specimens, cabinets of antiquities, coins, gems, and medals, drawings, not in oil, gems, medals, mineralogy, specimens of minerals, natural history, specimens of sculpture, specimens of.

WORKS OF ART, viz — Busts, natural size, not being casts nor produced by any more mechanical process, casts, as models for the use of schools of design, paintings, in oil, by artists of well-known merit, or copies of the old masters by such artists; statues of bronze, marble or alabaster, natural size.

DRUGS, LIXIFERS, OILS AND COLORS not elsewhere specified, viz — Acids of every description, except acetic and sulphuric acid and vinegar, alum, antimony, argol, bark when chiefly used in dyeing, barilla, berries when chiefly used in dyeing, borax, bleaching powders, brimstone in roll or flour. Colors and other articles, when imported by room paper makers and stainers, to be used in their trade only, viz — bichromate of potash blue black, British gum, Chinese blue, lakes scarlet and morone in pulp, Paris and permanent greens, satin and blue washed, white, sugar of lead, ultra marine, amber raw, cream of tartar in crystals, drugs when chiefly used in dyeing, indigo, kelp, kroylite, metallic oxides, dry ground or unground, washed or unwashed, not calcined; nitre, nits when chiefly used in dyeing, ochres, dry, ground or unground, washed or unwashed, not calcined, oils, cocoa nut, pine and palm in their natural state; phosphorus; red lead, dry; roots, medicinal, in their natural state, sal ammoniac, sal soda, salpêtre, soda ash, soda calcium, nitrate of soda, silicate of soda, sulphur in roll or flour, vitriol, blue; vegetables, when chiefly used for dyeing; white lead, dry; whitening or whitening, woods, when chiefly used in dyeing; zinc, white, dry.

MANUFACTURES — Anchors, axes, pot, pearl and soda; bread and biscuit from Great Britain and the B. N. A. Provinces; belting, cloth, book binders' tools and implements, brim mauls for gold beaters, bursters, candle wick, cotton, cement, marie unground, cement, hydraulic, church bells, clothing, donations of for charitable institutions, communion plate; cocoa paste, from Great Britain and the B. N. A. Provinces, coin and bullion, except United States silver coin, cotton netting or India rubber shoes, cotton waste, cotton wool, drain tiles, duck for belting and hose, emery paper and emery cloth, electrotype blocks for printing purposes, farming implements and utensils when imported by agricultural societies for the encouragement of agriculture, felt for hats and boots, fire brick, fire engines, steam, when imported by the municipal corporations of cities, towns and villages for the use of such municipalities, fish hooks, nets and seines, lines and twines, flax waste, glass paper and glass cloth, gold beaters' skins, gold leaf; hoop skirt manufacture, the following articles for, crinoline thread for covering crinoline wire, clasps of tin, and brass, slides, spangles and slotted tapes, and flat or round wire uncovered; junk, linen machine thread, lithographic stones; lumber, plank and sawed, of mahogany, rosewood, walnut, cherry and chestnut, and pitch pine, machine silk twist, machinery when used in the original construction of mills or factories, not to include steam engines, boilers, water wheels, or turbines; nails, composition; nails, sheathing; oakum, oil cake, philosophical instruments and apparatus, including globes, when imported by, and for the use of colleges and schools, scientific or literary societies, platters, leaf, printing ink, printing presses except portable hand printing presses, prunella, plush for hatters' use, rage, sand paper and sand cloth; ships' binnacle lamps, blocks and patent bumper blocks, hunting, cables, iron chain, over one-half of an inch, shackled or swivelled, or not, compasses, dead eyes, dead lights, deck plugs, iron knees, iron masts or parts of pumps and pump gear, iron riders, shackles, sheaves, signal lamps, steering apparatus, travelling trucks, wedges, wire-rigging and the following articles when used for ships or vessels, only, viz — hemp and grass cables, cordage, sail cloth or canvas from No. 1 to No. 6, black and white tar, straw, suet leaf spikes, composition, straw plaits, Tuscan and

grass, lany, stereotyped blocks for printing purposes, trencals; twists, ell, iron hats, boots and shoes; veneering of wood or ivory, weaving or tram silk for making elastic webbing, do. cotton do.; wire cloth of brass and copper, woollen netting for India rubber shoes.

MISCELLANEOUS — Bars, rod, sheet and scrap, cast iron for steamboats, forged in the rough; do and m-ls, do; copper in pig, bars, rods bolts and sheets, and sheathing iron of the descriptions following scrap galvanized or pig, puddled in bars, blooms and billets, bolts and spikes, galvanized, locomotive engine frames, axles, cranks, hoop iron or steel for tires of wheels, bent and welded, locomotive crank axle piston rods, guide and slide bars, crank pins, connecting rods, lead in sheet or pig; litharge; railroad bars and frogs, wrought iron or steel chairs, wrought iron or steel fish plates, and car axles, shafts for mills and steamboats, in the rough, spelter in blocks, sheets or pig steel, wrought or cast in bars and rods; steel plates cut to any form; tin, in bar, blocks, pig or granulated; tubes and piping of brass, copper or iron drawn, type metal, in blocks or pigs, wire, of brass or copper, round or flat; yellow metal, in bolts, bars, and for sheathing; zinc in sheets, blocks, and pigs.

NATURAL PRODUCTS — Bristles, broom corn, bulbs, caoutchouc, unmanufactured; clays coal and coke, cocoa, bean and shell, cork wood, cork wood bark, diamonds, unset, earthen, eggs, emery, flour, wheat and rye fibre, Mexican; fibre vegetable, for manufacturing purposes, fibrilla flax, undressed, fireclay fire wood, fish, fresh, not in tins, oysters or lobsters in tins or kegs, fish bait, furs, undressed, grain of all kinds, gravels, grease and grease scrap, gutta percha, unmanufactured; gypsum, not ground nor calcined, hair—human, goat, Angola, Tibet, horse, hog and mohair, unmanufactured, hay, hemp, undressed, hides, hops, horns, Indian corn, Indian meal, India rubber, unmanufactured; Manilla grass, manures, marbles in blocks unwrought, or sawn on two sides only or slabs sawn from such blocks, having at least two edges unwrought, moss for upholstery purposes, ores of metals of all kinds, osiers, pelts, pipe clay, pitch, plants, plaster of Paris not ground nor calcined, precious stones, unset, resin for chair makers, roots, rosin, salt, sand, sea grass seeds for agricultural, horticultural or manufacturing purposes, shrubs, skins, undressed, slate stone, unwrought, tails, undressed, tanner's bark, tamper white and black, tar, tapers, tobacco unmanufactured, tow undressed, trunks, turpentine, other than spirits of, vegetables, culinary vegetable fibres, whole oil, in the cask from on ship-board and in the condition in which it was first landed, willow for basket makers, wood of all kinds, wholly unmanufactured; wool.

## SPECIAL EXEMPTIONS FROM DUTY.

Apparel, wearing, of British subjects dying abroad but domiciled in Canada, articles by and for the use of the Governor-General; articles for the public use of the Dominion; articles for the use of Foreign Consuls General; arms, clothing, musical instruments for band and military stores, for the use of the Army and Navy; Settlers' effects of every description, in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.

## UNDER REGULATIONS AND RESTRICTIONS TO BE FORWARDED BY THE MINISTER OF CUSTOMS.

Carriages of travellers and carriages laden with merchandise, and not to include circus troops, nor hawkers, locomotives and railway passengers, baggage and freight cars, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, menageries, horses, cattle, carriages and harnesses of, travellers' baggage.

10. Resolved, That it is expedient to provide, that the following goods when the growth and produce of any of the British North American Provinces, may be imported free of duty, viz — Animals of all kinds, fresh, smoked and salted meats, green and dried fruits, fish of all kinds, products of fish and of all other creatures living in water, poultry, butter, cheese, lard, tallow, timber and lumber of all kinds, round, hewed, sawed, but not otherwise manufactured in whole or in part, fish oil, gypsum, ground or unground.

11. Resolved, That it is expedient to provide that all or any of the articles mentioned in the next preceding resolution, when the growth and produce of the United States of America, may be imported into Canada free of duty, upon Proclamation by the Governor in Council, whenever satisfactory arrangements can be made with the United States for the importation of the like articles free of duty from Canada into the United States.

12. Resolved, That it is expedient to provide that the following articles shall be prohibited to be imported under a penalty of \$20, together with the forfeiture of the parcel or package of goods in which the same may be found, viz — Books, printed papers, drawings, paintings and prints of a dissension or seditious, or of an immoral or indecent character, coin, base or counterfeit.

13. Resolved, That it is expedient to provide, that the substitution of the several duties mentioned in the preceding resolutions for those now in force, shall take effect on and after the 23rd day of April, 1883.

14. Resolved, That it is expedient to provide that the following articles when exported from Canada, shall be subject to the export duties hereinafter mentioned, that is to say —

## EXPORT DUTIES.

Shingle bolts per cord of 123 cubic feet	\$ 1 00
Stave bolts, do	1 00
Pine and spruce logs, per M	2 00
Spruce logs, do	1 00

Resolutions adopted in Committee of Ways and Means on Tuesday, 23rd April, 1883.

1st. That it is expedient to impose an excise duty of three cents per gallon on all spirits manufactured in