

Reign, and intituled, "An Act respecting the Customs," or of either of the said Acts, or of any other Act or Law, as may be inconsistent with this section, is hereby repealed; but all provisions of the said sections and Acts, and of the Act passed in the year last aforesaid, intituled, "An Act imposing duties of Customs, 31 V., c. 7.
"with the Tariff of duties payable under it," which are now in force, and not inconsistent with those of this section, shall remain in force and apply to all *ad valorem* duties of Customs on goods imported into Canada, or on the packages in which they are contained, and to the calculation of the value thereof for duty.

11. All the duties of Customs imposed by this Act, or by the Act herein first above cited, as amended by the preceding sections of this Act, shall be and are hereby increased by the addition of five per cent. thereto, that is to say, by adding to the amount of the duty which would be payable on any article or goods under the said Act and the foregoing sections of this Act, five per cent. of such amount, such increase and addition being made as well to any *ad valorem* duty, as to any specific duty payable on such articles or goods. Five per cent. added to all duties of Customs, by whatever Act imposed.

12. The foregoing sections of this Act, and the alterations thereby made in the duties of Customs on any article or goods, shall be held to have come into force, and to have taken effect, on the eighth day of April, in the present year of Our Lord one thousand eight hundred and seventy, and to apply to and determine the duty payable on any article or goods imported into Canada, or taken out of warehouse for consumption therein, on or after the said day. When the foregoing Sections shall be held to come into force.

13. A drawback of the duties of Customs paid on Iron and Manufactures of Iron used in the building of Composite Ships and Vessels in Canada, and on Sheet Tin or Tin Plate used in packages for articles exported from Canada, shall be allowed, subject to Regulations to be made by the Treasury Board, and approved by the Governor in Council. Drawback on iron in composite ships.

14. Section six of the Act herein first above cited, shall be and is hereby repealed; and any or all of the following articles, that is to say:—Animals of all kinds, Green Fruit, Hay, Straw, Bran, Seeds of all kinds, Vegetables (including Potatoes and other Roots), Plants, Trees and Shrubs, Coal and Coke, Salt, Hops, Wheat, Peas and Beans, Barley, Rye, Oats, Indian Corn, Buckwheat and all other Grain, Flour of Wheat and Flour of Rye, Indian Meal and Oat Meal, and Flour or Meal of any other Grain, Butter, Cheese, Fish (salted or smoked), Lard, Tallow, Meats (fresh, salted or smoked), — may be imported into Canada free of duty or at a less rate of duty than is provided by the said Act as amended by this Act, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States of America free of duty, or at a rate of duty Duty on certain articles from United States may be taken off or diminished in a certain case.