

consumption in the principal markets of the country whence exported directly to Canada without any discount or deduction for cash, or on account of any drawback or bounty or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof or for any special consideration whatever.

"That no different invoice of the goods mentioned in said invoice has been or will be furnished to anyone, and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any other manner whatsoever other than as shown in the said invoice."

A comparison of these two forms will show the improvement now effected. The new certificate gives a succinct statement of the law in regard to the value of duty, and the value of the certificate as therefor enhanced. The clause referring to secret arrangements or rebates affecting the price is worthy of careful attention. It was phrased with the object of providing as far as certificate can against evasion of the special duty.

This certificate is to be written, printed or stamped on all invoices of imported goods, including invoices of goods for entry under the British preferential tariff.

The special form of certificate under such preferential tariff which has heretofore been furnished is continued, and is to be furnished in future on invoices in addition to the above certificate.

The German surtax certificates are also to be provided hereafter as in the past.

Changes necessitated by the dumping clause have also been made in the form of oaths to be taken by importers when making entry of goods, and also in the form of declaration required to be made by foreign officers of goods shipped to Canada on consignment without sale by exporter prior to shipment.

With regard to the oaths, the principal and indeed only important change is the addition of a clause as to arrangements or understandings affecting the purchase price, but which are not disclosed on the invoice. This clause is practically the same as that in the certificate form "M" quoted above.

The regulations including the new forms of oaths and certificate are to take effect on October 1. Recognizing, however, that it takes time to disseminate information among exporters in foreign countries in such matters, and that it may, therefore, be some considerable time before the regulations can be complied with entirely, Collectors of Customs are being instructed that they may for a temporary period after October 1, but not later than December 31, accept entries on invoices bearing the old certificate "J," instead of the new form "M." Duplicate invoices, however, are required to be delivered with bills of entry after October 1, in all cases, but to enable importers to comply with the regulations in this respect collectors may permit them to make an additional copy of the original certified invoice, such copy to be compared and initialed as a true copy by the Customs Officer.

The department has also matured plans for assuring full information as to foreign market values. In this connection, officers have been and are being, assigned to make investigations in other countries.

CAPTAINS OF INDUSTRY.

The following items of information, which are classified under the title "Captains of Industry," relate to matters that are of special interest to every advertiser in these pages, and to every concern in Canada interested in any manufacturing industry whatever, this interest extending to supply houses also.

If a new manufacturing enterprise of any kind is being started, or an electric lighting plant instituted, or an electric railroad, or a telephone, or a telegraph line is being constructed; or a saw mill, a woolen, cotton, or knitting mill; or if any industrial establishment has been destroyed by fire with a probability of its being rebuilt, our friends should understand that possibly there may be something in the event for them. Do you catch on to the idea?

The starting of any such concern means a demand for some sort of machines, machinery, or supplies, such as steam engines and boilers, shafting, pulleys, belting, lubricants, machinery supplies, wood or iron working machinery, ventilating and drying apparatus; pumps, valves, packing, dynamos, motors, wire, arc and incandescent lamps, and an infinite variety of electrical supplies, chemicals, acids, alkalis, etc. It is well worth the while of every reader of the Canadian Manufacturer to closely inspect all items under the head of Captains of Industry.

The United Cigar Stores, Limited, Toronto, have been incorporated with a capital of \$25,000, to manufacture cigars, tobaccos, etc. The provisional directors include R. Callum, A. Lang and F. Gerow, Toronto.

The Western Cordage Co., London, Ont., have been incorporated with a capital of \$300,000, to manufacture binder twine, yarn, cordage, etc. The provisional directors include D. J. Cowan, T. H. Purdom and Alex. Stuart, London.

The Canada Rolling Stock Co., Toronto, have been incorporated with a capital of \$250,000, to manufacture locomotives and cars. The provisional directors include N. Curry, N. A. Rhodes and Hon. Thos. R. Black, Amherst, N.S.

The Trussed Concrete Steel Co., Detroit, Mich., have been licensed to manufacture concrete steel in Ontario with a capital of \$40,000. A. R. Bartlet, Windsor, Ont., is their attorney.

The Godson Contracting Co., Toronto, have been incorporated with a capital of \$100,000, to carry on the business of constructors and contractors, etc. The provisional directors include M. Godson, F. W. Godson and A. F. Godson, Toronto.

The Robertson Mfg. Co., Buffalo, N.Y., manufacturers of rapid cut power saws, Hero emery grinders, gas and gasoline stationary and marine engines, hardware specialties, etc., are establishing a branch of their works at Bridgeburg, Ont., for the better accommodation of their fast growing Canadian trade.

What has heretofore been known as the Cramp Steel Co., with extensive works at Collingwood, Ont., have been reorganized under the name of the Northern Iron & Steel Co., of which Major J. A. Currie is president and Duncan Donald, secretary, with head office in Toronto. It is stated that the works will go into active operation at an early day.

The Campbell Milling Co., Toronto Junction, Ont., have acquired the Queen City Mills and will increase their capacity to 1,000 barrels per day; and will also commence the manufacture of cereals, etc.

Mr. E. Borland, Tillsonburg, Ont., manager of the Stratford Carriage Co., Stratford, Ont., has completed arrangements for the erection of the company's new carriage factory at that place. It will be of brick, three stories high. The main building will be 125x65 feet and the wing 62x52 feet. There will also be boiler room, blacksmith shop and drying kiln. The

factory will be fitted with the most modern equipment and will be ready to commence operations in December.

A by-law has been passed at Lanark, Ont., granting \$2,100 for the construction of a new bridge over the River Clyde.

The Windsor Boiler Works will erect a cement block building at Windsor, Ont.

The Hamilton Silicate Brick Co., Hamilton, Ont., have been incorporated with a capital of \$40,000, to manufacture brick, plaster, etc. The provisional directors include W. F. Robertson, F. L. Hooper and H. D. Petrie, Hamilton.

Messrs. Brown Bros.' stationery factory, Toronto, was destroyed by fire August 21. Loss about \$75,000.

Messrs. W. Moore & Sons, Meaford, Ont., are installing a water power plant near that town.

The ratepayers of Meaford, Ont., have voted favorably on a bylaw granting a loan of \$20,000 to the Meaford Wheelbarrow Co. for the purpose of enlarging their plant. The company will employ about 100 men.

Contracts have been awarded for the Byron Bridge as follows:—Concrete work, Patterson, Ellis & Whelan & Co., St. Mary's, Ont., \$8,140; steel superstructure, Hamilton, Ont., Bridge Co., \$7,880; cutting, grading and gravelling, Wm. Weir, Byron, Ont., \$1,800.

The Department of Public Works have let contracts for the enlargement of the Dairy School at Kingston, Ont., to McKelvey & Birch of that city for \$6,900, and to enlarge the Registry offices at North Bay, Ont., to W. A. Martyn for \$2,000.

The Department of Railways and Canals, Ottawa, have awarded the contract to J. C. Johnstone, Cornwall, Ont., for the machine shop, 92x47 feet, to be erected at the foot of the Cornwall canal, for the purpose of repairing and replacing any of the machinery of the locks, etc.

The Government diamond drill has been taken to Loon Lake, in the township of McTavish, near Port Arthur, Ont., where it will be used by Wiley & Co., to prospect an iron ore property. Discoveries of very large deposits of good hematite ore have been made in that neighborhood, and active exploration work is being carried on.

The Diamond Glass Co., with works at Montreal and Toronto, will establish a glass factory at Hamilton, Ont.

When writing to advertisers kindly mention THE CANADIAN MANUFACTURER.