

THE METROPOLITAN MUTUAL BENEFIT SOCIETY,
215 St. James Street, Montreal.

CUSTOMS TARIFF.

As in force from 10th March, 1880.

1.—*Resolved*, That it is expedient to provide that the value of all Bottles, Flasks, Jars, Demijohns, Carboys, Casks, Hogsheads, Pipes, Barrels, and all other Vessels or Packages manufactured of Tin, Iron, Lead, Zinc, Glass, or any other material, and capable of holding Liquid; Grates, barrels and other Packages containing Glass, China, Crockery or Earthenware, and all Packages in which goods are commonly placed for home consumption, including Cases in which Bottled Spirits, Wines or Malt Liqueurs are contained, and every package, being the first receptacle or covering, enclosing goods for purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain good subject to specific duty only, such Packages shall be charged with a duty of Customs of twenty per cent *ad valorem*, to be computed upon their original cost or value; and all or any of the above Packages described as capable of holding Liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent *ad valorem*; but all Packages not hereinbefore specified, and not specially charged with duty by any unrepealed enactment, and being the usual and ordinary Packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

2.—*Resolved*, That it is expedient to provide that on all goods imported into Canada, subject under this Act or any other Act to *ad valorem* duty, upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon; and in cases where the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry is to be

L. I. BOIVIN & CO., COMMISSION MERCHANTS AND GENERAL AGENTS,
227 Commissioners Street, Montreal.

CARRIER, LAINE & CO., MACHINISTS & FOUNDERS,
LEVIS, P. Q.