

NEW TARIFF A POWERFUL TRADE INSTRUMENT

Continued from page 5.

As school text books in universities. The item is extended to provide that books not printed or reprinted in Canada shall be free if used as text books in any school in Canada.

The rates of duty on photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, or calomina, transfers of all kinds, engravings or prints of proofs thereof, or similar works of art, N. O. P., blueprints, building prints, building plans, maps and charts, N. O. P., have been increased from 20 per cent. to 25 per cent. under the general tariff and from 13 1/2 per cent. to 15 per cent. under the preferential tariff.

The preferential tariff rate on printed music has been reduced from 6 2/3 per cent. to 5 per cent. The general tariff rate remains at 10 per cent.

The preferential rate on albumen and other papers and films, chemically prepared for photographers' use, has been reduced from 20 per cent. to 15 per cent. General tariff rate remains at 30 per cent. Intermediate tariff rate has been fixed at 25 per cent.

Cardboard, formerly dutiable at 35 per cent. under the general tariff and 25 per cent. under the preferential tariff, is now rated along with strawboard, tarred paper, feltboard, sandpaper, glass or flint paper and emery paper, or emery cloth. The new tariff rates are as follows: British preference, 15 per cent.; intermediate, 21 1/2 per cent.; general, 20 per cent.

Milboard, which was formerly dutiable at 30 per cent., is also included in this item.

The general tariff rate on paper sacks or bags, printed or not, has been increased from 25 per cent. to 27 1/2 per cent. The preferential rate, which was formerly 16 2/3 per cent., has been reduced to 15 per cent.

Medicine and pharmaceutical preparations—Under the old tariff medicine, dry and liquid, not containing alcohol, were dutiable at 25 per cent. under general tariff, and 15 and 23 per cent. under preferential tariff. Liquid medicines containing alcohol were dutiable at 50 per cent. ad valorem and the preferential tariff did not apply to them.

It is now provided that all dry medicines will be dutiable as follows: B. Pref., 20 per cent.; intermediate, 25 per cent.; general, 25 per cent. All liquid medicines are to pay 50 per cent. in all three tariffs and if they contain more than forty per cent. of proof spirits, they shall be rated at 50 per cent. and 30 per cent. ad valorem in all three tariffs.

The general 4 tariff rates on opium in the various forms are maintained, and it is provided that the same rates shall be applicable in both the preferential and intermediate tariffs. Herebefore the usual preference of one-third in favor of Great Britain was allowed on such articles.

Sealing wax, which has been dutiable at 20 per cent. as unmanufactured, less one-third under the preferential tariff, is now rated as follows: B. pref., 15 per cent.; intermediate, 21 1/2 per cent.; general, 20 per cent.

As respects mineral N. O. P., B. P., 2 per cent.; intermediate, 7 1/2 per cent.; general, 10 per cent. This is a new item. It will cover among other waxes, the following: Carnauba, Japan, and ozokerite.

Caroline and other soap powders, which were formerly dutiable at 30 per cent. under the general tariff and 20 per cent. under the preferential tariff, are now made dutiable as follows: B. pref., 22 1/2 per cent.; intermediate, 25 per cent.; general, 35 per cent. in each case.

The rate of duty on glass, including, but not limited to, window glass, as well as cut glass, has been increased under the general tariff from 25 per cent. to 27 1/2 per cent. and under the preferential tariff from 15 per cent. to 17 1/2 per cent. The intermediate rate is fixed at 23 per cent.

The general tariff rate on petroleum has been increased from 30 per cent. to 35 per cent. and the British preference from 20 per cent. to 25 per cent. Intermediate rate is fixed at 32 1/2 per cent.

The rates on liquors, wine and liqueurs in casks and bottles N. O. P., have been changed from 13 1/2 per cent. under the preferential tariff to 15 per cent. and from 20 per cent. under the general tariff to 22 1/2 per cent. The intermediate rate is fixed at 18 1/2 per cent. The addition of the 15 per cent. N. O. P. to the item makes sweetened liqueurs dutiable at 35 per cent. as unmanufactured.

Cellobion, xylonite or xylonite, in the rough which was formerly free, have been made dutiable at 5 per cent. under general and intermediate tariffs and continued free when from Great Britain.

As respects "mineral dry red lead, orange mineral and zinc white, formerly dutiable at 5 per cent. under the old tariff, are continued dutiable at such rate under the general and intermediate tariffs, but now made free under British preferential tariff. The general tariff rates on dry white lead and white lead ground in oil are continued. The old general tariff rates were 30 per cent. on dry white lead and 35 per cent. on white lead ground in oil, and continued as is also the preferential rate of 20 per cent. on dry white lead, but the preferential rate on white lead ground in oil has been increased from 23 1/2 per cent. to 25 per cent.

Oxides, celery, cerths and raw sinensis, which were dutiable under the old tariff at 30 per cent. general and 13 1/2 per cent. preferential, are now made dutiable as follows: B. pref., 10 per cent.; intermediate, 12 1/2 per cent.; general, 15 per cent. The same rates also apply to amber and burnt sinensis which were dutiable under the old tariff at 10 2/3 per cent. preferential and 25 per cent. general.

The general tariff rate on colors, dry, is increased from 20 per cent. to 22 1/2 per cent. and the preferential rate from 13 1/2 per cent. to 15 per cent. Fireproof, rough stuffs and filters, dry and liquid, which were formerly dutiable at 25 per cent. under the general tariff and 16 2/3 per cent. under the preferential tariff, are made dutiable as follows: For dry, B. pref., 15 per cent.; intermediate, 20 per cent.; general, 22 1/2 per cent. For liquid, B. pref., 17 1/2 per cent.; intermediate, 22 per cent.; general, 27 1/2 per cent.

Oxides and laundry bluing, which were formerly dutiable at 25 per cent. less 13, under the preference are now rated as follows: B. pref., 15 per cent.; intermediate, 20 per cent.; general, 22 1/2 per cent. Liquid paints, which were formerly rated at 25 per cent. less 13, are now classified as follows: B. pref., 17 1/2 per cent.; intermediate, 22 per cent.; general, 27 1/2 per cent.

The increase on fluid paints is on account of the duty having been increased on dry white lead, and white lead ground in oil by the tariff legislation of 1905. At that time dry white lead was raised from 5 per cent. to 20 per cent. and white lead in oil from 25 per cent. to 35 per cent. The rates on paints in all colors ground in spirits and all spirit varnishes and lacquers have been reduced as follows: Per gallon, B. pref., 5 per cent.; intermediate, 8 per cent.; general, 11 per cent. Old tariff rates were as follows: Per gallon, B. pref., 7 1/2 per cent.; general, 11 1/2 per cent. This reduction is made because it is believed that the poet

produce such paints and varnishes will be lessened under the operation of the tariff provisions re denatured alcohol under the operation of the tariff provisions denatured alcohol for use in the arts and as motive power, varnishes, lacquers, Japanese driers, liquid friers and oil finish liquid friers and oil finish, N. O. P., The old tariff rates are as follows: Per gallon, B. pref., 15 cents; intermediate, 15 cents; general, 15 cents; B. pref., 15 per cent.; intermediate, 15 per cent.; general, 20 cents; and B. pref., 13 1/2 per cent.; general, 20 cents; and B. pref., 13 1/2 per cent.; general, 20 per cent. The preferential rate on paint, reduced from 6 2/3 per cent. to 5 per cent. The general tariff rate has been increased from 25 per cent. to 27 1/2 per cent. and the preferential rate reduced from 16 2/3 per cent. to 15 per cent. on shoe blacking, shoemakers' ink, shoe, harness and leather dressing, and knite or other polish or composition, N. O. P.

There is an increase on writing ink as follows: New tariff rates, B. pref., 15 per cent.; intermediate, 22 1/2 per cent.; general, 25 per cent. Old tariff rates, 13 1/2 per cent. The rate of duty on linseed oil, which was formerly dutiable at 25 per cent. under the general tariff and 16 2/3 per cent. under the preferential tariff, has been converted into a specific duty as follows: Per 100 pounds, B. pref., 80 cents; intermediate, 81.50 cents; general, 83.50 cents.

Peppermint oil, which was formerly dutiable at 20 per cent. under the general tariff and 15 per cent. under the preferential tariff, has been made dutiable as follows: B. pref., 15 per cent.; intermediate, 17 1/2 per cent.; general, 20 per cent. The old general tariff rate of ten per cent. on essential oils, N. O. P., is maintained, but the preferential rate has been reduced from 6 2/3 to 5 per cent.

China wood oil, which was formerly dutiable at 20 per cent., has been made free. Gasoline or naphtha, which was dutiable at 2 1/2 cents per gallon, is made free of duty. This will be of great benefit to fishermen and farmers who use gasoline as motive power.

Oleostearin which was formerly free under the head of "Animal Stearin," viz. item 13 of the new tariff, as follows: Per pound, B. pref., 1 1/2 cents; intermediate, 1 3/4 cents; general, 2 cents. Under the old tariff firebricks for manufacturing purposes were free, but it was found that such bricks were being used for building purposes, and it was considered advisable to place the following small duties thereon: B. pref., 5 per cent.; intermediate, 7 1/2 per cent.; general, 10 per cent.

The general tariff rate on building brick and manufactures of clay has been increased from 20 per cent. to 22 1/2 per cent., but the preferential rate has been reduced from 13 1/2 per cent. to 12 1/2 per cent. These are articles which can come from Great Britain.

The preferential tariff rate on sewer pipes is increased from 23 1/2 per cent. to 25 per cent. The general tariff rate of 35 per cent. being continued. On bath, bath tubs, sinks and similar articles, the general tariff rate is increased from 20 per cent. to 25 per cent., the British preferential rate being continued at 20 per cent.

The rate of duty on cement bags in which cement is imported is reduced from 25 per cent. to 20 per cent. The British preferential tariff is placed at 15 per cent. Floor slabs have been transferred from the dutiable to the free list.

Curing stones were formerly free of duty, but handles therefor were dutiable. It is now provided that stones with handles therefor will be free under the British preferential tariff, and dutiable at ten per cent. under the general tariff.

The preferential tariff rate on marble and granite, dressed, and manufactures thereof, has been increased from 15 per cent. to 20 per cent. The general tariff rate being continued at 35 per cent. The following rates—17 1/2 per cent. B. pref., 22 1/2 per cent.; intermediate, 25 per cent.—have been provided for glass in sheets and bent plate glass, N. O. P. This new item will ensure uniformity in rating. Under the old tariff items it was impossible to secure uniformity in rating without samples being submitted to the department in respect of each importation.

The rates on common and colorless window glass are continued at 7 1/2 per cent. under the preferential tariff, and 18 per cent. under the general tariff. The intermediate rate is fixed at 12 1/2 per cent. The new tariff rates on glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass bladders, chimneys, glass shades or globes, cut glass or moulded crystal or glass tableware, decorated or not; blown glass tableware and manufactures of glass, N. O. P., are as follows: B. pref., 20 per cent.; intermediate, 30 per cent.; general, 32 1/2 per cent.

The old tariff rates were: B. pref., 20 per cent.; general, 30 per cent. It should be particularly noted in this connection that the clause "manufactures of glass, N. O. P." is added to the item. Under the old tariff "manufactures of glass, N. O. P." were dutiable at 13 1/2 per cent. under the preferential tariff, and at 20 per cent. under the general tariff, vide item No. 260.

Glass bulbs for electric lights, which were formerly dutiable at ten per cent., vide item 285, will fall under this item. The old tariff rates on playing cards were: Preferential tariff, four cents per pack; general tariff, six cents per pack. The new tariff rates are as follows: Per pack—B. pref., 5 cents; intermediate, 7 cents; general, 8 cents.

In the interval of boot and shoe manufactures, the duty on boot and shoe patterns manufactured of paper, which was formerly dutiable at ten per cent. and 23 1/2 per cent. under the preferential and general tariffs, has been reduced as follows: B. pref., 10 per cent.; intermediate, 12 1/2 per cent.; general, 15 per cent. Under the old tariff, if tubes and cones of paper to be used in winding yarns in cotton mills, were free of duty. They are continued free, but the item is extended so as to allow free entry of such tubes and cones for woolen mills and other textile industries that may use them.

Matrix paper, adapted for use in printing, which was formerly dutiable at 25 per cent., is made entirely free. On account of great difficulty in arriving at values, the duty on corks has been converted from ad valorem to specific. Oak tubs and spokes, in the rough, are made free, as also are staves, litch or jointed.

"D" sized handles of wood, which are made in Canada in substantial quantities, are transferred from the free to the dutiable list, at following rates: B. pref., 10 per cent.; intermediate, 12 1/2 per cent.; general, 15 per cent. Under the old tariff, if tubes and cones of paper to be used in winding yarns in cotton mills, were free of duty. They are continued free, but the item is extended so as to allow free entry of such tubes and cones for woolen mills and other textile industries that may use them.

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egg albumen and egg yolk are as follows: B. pref., 5 per cent.; intermediate, 7 1/2 per cent.; general, 10 per cent. Blood albumen was free under the old tariff, vide item No. 484. Egg yolk was also free under item 515, but egg albumen was dutiable at twenty per cent. as unmanufactured.

Sulphate of alumina or alum cake, and alum in bulk, ground or unground but not calcined, which were formerly free, are continued free under the British preferential tariff, but a ten per cent. general tariff is provided for the intermediate and general tariffs. These articles are now manufactured in Canada.

As respects acids, acetic and pyromucous, N. O. P., and vinegar, the old rates of 15 cents per gallon under the general tariff, and ten cents per gallon under the preferential tariff, have been maintained. The additional duty of two cents per degree for each degree in excess of the strength of proof shall apply in all three tariffs. No 22 1/2 per cent. on this additional duty is allowed. The intermediate rate is 12 1/2 cents per gallon.

The rate on nitric acid and all mixed or diluted acids, N. O. P., have been increased as follows: B. pref., 15 per cent.; intermediate, 20 per cent.; general, 22 1/2 per cent. The old tariff rates were: Pref., 13 1/2 per cent.; general, 20 per cent.

Muriatic acid, which was formerly dutiable at 20 per cent., has been united with sulphuric acid, which was dutiable at 25 per cent., and a specific rate of duty is made applicable to them, viz: Per 100 pounds—B. pref., 17 1/2 cents; intermediate, 22 1/2 cents; general, 25 cents. The general tariff rate on acid phosphate, N. O. P., which was 25 per cent., has been reduced to 20 per cent., and the preferential rate has been brought down to 12 1/2 per cent. The intermediate tariff rate has been fixed at 17 1/2 per cent.

The rate of duty per head, as follows, has been provided for horses over one year old valued at \$50 or less: British preferential tariff, \$10 per head; intermediate tariff, \$12.50 per head. The object is to shut out a poor class of horses. All horses were dutiable under the old tariff at 20 per cent. ad valorem less 1 1/3 per cent. export credit horses for the improvement of stock, which were free, and are continued free.

There is an increase on animals, hives, as follows: New tariff rates, B. pref., 15 per cent.; intermediate, 22 1/2 per cent.; general, 25 per cent. Old tariff—British preference, 13 1/2 per cent.; general, 20 per cent.

There is an increase on canned meats and extracts of meat: New tariff—British preference, 17 1/2 per cent.; intermediate, 25 per cent.; general, 27 1/2 per cent. Old tariff—British preference, 16 2/3 per cent.; general, 25 per cent.

Meats, N. O. P. The barrels in which such meats were packed were free under the old tariff, but are made dutiable under the new "manufactures of wood," at 25 per cent. ad valorem general; 22 1/2 per cent. intermediate and 17 1/2 per cent. preferential.

The proviso as to the weight of a barrel of pork for duty purposes is new, and provides that such barrel shall weigh 200 pounds. The old tariff provided that a barrel should weigh less than 200 pounds and be practically unchanged.

Old tariff—British preference, 93 and 94, respecting cocoa shells and nibs, cocoa and chocolate, and preparations of, have been remodelled and the rates of duty on cocoa shells, nibs, cocoa and chocolate, are as follows: New tariff—British preference, 7 1/2 per cent.; intermediate, 10 per cent.; general, 10 per cent. Old tariff—British preference, 13 1/2 per cent.; general, 20 per cent.

Cocoa paste or liquor, and chocolate paste or liquor, not sweetened, in blocks or cakes, N. O. P., are as follows: New tariff—British preference, 2 1/2 cents per pound; intermediate, 3 cents per pound; general, 3 cents per pound. Old tariff—British preference, 2 1/2 cents per pound; general, 4 cents per pound.

Cocoa paste or liquor, and chocolate paste or liquor, sweetened, in blocks or cakes, N. O. P., are as follows: New tariff—British preference, 2 1/2 cents per pound; intermediate, 3 1/2 cents per pound; general, 4 cents per pound. Old tariff—British preference, 2 1/2 cents per pound; general, 4 cents per pound.

Preparations of cocoa or chocolate in powder form, N. O. P.—British preference, 15 per cent.; intermediate, 20 per cent.; general, 20 per cent. Old tariff—British preference, 13 1/2 per cent.; general, 20 per cent.

Preparations of cocoa or chocolate N. O. P.: New tariff—British preference, 25 per cent.; intermediate, 22 1/2 per cent.; general, 20 per cent. Old tariff—British preference, 13 1/2 per cent.; general, 20 per cent.

Milk chocolate, which were formerly dutiable at 20 per cent. general and 13 1/2 per cent. preferential, will fall under the last item.

The rates on cherry, kiln-dried, roasted or ground, are as follows: New tariff—British preference, 2 cents per pound; intermediate, 2 1/2 cents per pound; general, 3 cents per pound. Old tariff—British preference, 2 1/2 cents per pound; general, 4 cents per pound.

Spices, unground: New tariff—British preference, 10 per cent.; intermediate, 12 1/2 per cent.; general, 12 1/2 per cent. Old tariff, item 101—British preference, 8 1/3 per cent.; general, 12 1/2 per cent. Old tariff, item 102—British preference, 3 cents per pound preferential, 10 per cent. and 3 cents per pound intermediate, 10 per cent. and 3 cents per pound general.

Old tariff, item 101—British preference, 16 2/3 per cent.; general, 25 per cent. The specific is intended to strike at adulterations.

Nutmegs and mace: These articles were formerly dutiable at 25 per cent. general and 16 2/3 per cent. preferential, ground or unground.

In the new tariff different rates are provided for the two conditions as follows: Ground—British preference, 20 per cent.; intermediate, 27 1/2 per cent.; general, 30 per cent. Unground—British preference, 12 1/2 per cent.; intermediate, 17 1/2 per cent.; general, 20 per cent.

Mustard, ground: New tariff—British preference, 17 1/2 per cent.; intermediate, 25 per cent.; general, 27 1/2 per cent. Old tariff, item 62—British preference, 16 2/3 per cent.; general, 25 per cent. On hops, the rate has been increased under the general tariff from 12 1/2 per cent. to 15 per cent.; intermediate, 4 cents per pound; general, 6 cents per pound. Old tariff, item 70—British preference, 10 per cent.; general, 6 cents per pound. Rice flour and sago flour, which were formerly dutiable at 15 per cent. B. pref., 16 2/3 per cent.; general, 25 per cent. are now classified with starch and preparations having the qualities of starch. The new tariff rates are as follows: Per lb.—B. pref., 1 1/2 cents; intermediate, 1 1/2 cents; general, 1 1/2 cents per lb. The starch item is also made applicable to tapioca flour which was rated at 20 per cent. less 1 1/3 before.

There has been a change in the salt

duties, providing for different rates on coarse salt in bulk and coarse salt in packages. Formerly such salt, whether in bulk or packages, bore the same rate, namely, 5 cents per hundred lbs. The new tariff preserves that rate for bulk coarse salt and a rate of 7 1/2 cents per hundred lbs. in coarse salt in packages. There is also a charge in duty on salt packages. Formerly the rates were: B. pref., 25 per cent.; general, 35 per cent. The new rate is 25 per cent. All salt from Great Britain is continued free, including pack-ages; also all salt for use of sea or gulf fisheries.

The rates on milk foods are reduced as follows: New tariff—B. pref., 17 1/2 per cent.; intermediate, 22 1/2 per cent.; general, 25 per cent. Old tariff—Pref., 20 per cent.; general, 30 per cent. Two rates, one for bulk and the other for packages of prepared cereal foods, have been provided. In bulk—B. pref., 15 per cent.; intermediate, 17 1/2 per cent.; general, 22 1/2 per cent. In packages—B. pref., 15 per cent.; intermediate, 17 1/2 per cent.; general, 20 per cent.

The rates have been increased on the following agricultural products: Beans, per bushel—Old tariff, B. pref., 10c; general, 15c. New tariff—B. pref., 15c; intermediate, 20c; general, 25c. Peas, per bushel—Old tariff, 6 2/3c, 10c. New tariff—10c, 12 1/2c, 15c. Buckwheat, per bushel—Old tariff, 8 2/3c, 10c. New tariff—10c, 12 1/2c, 15c.

New tariff—10c, 12 1/2c, 15c. Buckwheat meal or flour, per 100 lbs.—Old tariff, 14 2/3c. New tariff—15c, 45c, 50c. Pot, pearl, rolled, roasted or ground barley—Old tariff, 13 1/2 per cent.; general, 20 per cent. New tariff—20 per cent., 27 1/2 per cent., 30 per cent.

Barley, N. O. P.—Old tariff, 20 per cent., 30 per cent. per bushel, 12 1/2c per bushel, 15c per bushel. Oatmeal—Old tariff, 13 1/2 per cent., 20 per cent. New tariff—40c per 100 lbs., 50c per 100 lbs., 60c per 100 lbs.

These are the rates, general and preferential, which were applicable to rolled oats by the tariff of 1903. Oatmeal and rolled oats are now classed together.

Vegetables, N. O. P.—Old tariff, 16 2/3 per cent., 25 per cent. New tariff—15 per cent., 27 1/2 per cent., 30 per cent. Tomatoes, fresh—Old tariff, 13 1/2c per 100 lbs., 20c per bushel and 10 per cent.

New tariff—50c per 100 pounds; 65c per 100 pounds; 75c per 100 pounds. Bitter melon was dutiable under the old tariff at one-half cent per lb., general, and one-third cent preferential, has been made dutiable by free in all countries, and the duties on cleaned rice have been reduced accordingly as follows:

New tariff rates—5 cents per 100 lbs., 65 cents per 100 lbs., 75 cents per 100 lbs. Old tariff rates—8 1/3 cents per 100 lbs., \$1.25 per 100 lbs. The duty collected on uncleaned rice last year was \$74,240, and on cleaned rice, \$169,517.

The duty on macaroni and vermicelli, which was 25 per cent. less one-third preferential, which was made applicable to specific, thus: B. preference, 75 cents per 100 lbs.; intermediate, 81 per 100 lbs.; general, 81 2/3 per 100 lbs.

The duty on this change is that it has been found very difficult to follow values of such European products. Similar action, for the same reason, has been taken regarding dates and figs, which were dutiable at 25 per cent. general, and 14 2/3 per cent. preferential. The new specific rates are: B. pref., 30 cents per 100 lbs.; intermediate, 35 cents per 100 lbs.; general, 35 cents per 100 lbs.

Palm, which were formerly free, and ferns, rubber plants, gladioli, canna, dahlias, and nasturtium, which were dutiable at 20 per cent., are provided for at B. pref., 15 per cent.; intermediate, 21 1/2 per cent.; general, 25 per cent. Old tariff—20 per cent. pot grown lilacs and dormant roots, N. O. P., which were formerly dutiable at 20 per cent., are made free for all countries on account of difficulty in following values, specific duties as follows have been placed on pears, apricots and nectarines, which were formerly dutiable at 20 per cent. Such specific rates are: B. pref., 35 cents per 100 lbs.; intermediate, 45 cents per 100 lbs.; general, 50 cents per 100 lbs.

Old tariff, item 21—pot grown lilacs and dormant roots, N. O. P., which were formerly dutiable at 20 per cent., are made free for all countries, on account of difficulty in following values, specific duties as follows have been placed on pears, apricots and nectarines, which were formerly dutiable at 20 per cent. Such specific rates are: B. pref., 35 cents per 100 lbs.; intermediate, 45 cents per 100 lbs.; general, 50 cents per 100 lbs.

Similar action and for the same reason, have been taken in regard to melons, the specific rates being: B. pref., 2c each; intermediate, 2 1/2c each; general 3c each. They were formerly dutiable at 25 per cent.

Oranges, lemons and limes are transferred to the free list along with shallots or grape fruit, which have been continued free.

The duty collected on oranges, lemons and limes last year amounted to \$187,800. Other fresh fruit not in barrels is changed so that fresh salmon, formerly one-half cent per pound, is now one cent; pickled salmon remains at one cent per pound. Other fresh fish not in barrels is one cent, and smoked or boneless fish remains at one cent per pound.

On anchovies and sardines there is practically no change of duty, although the rates are now fixed according to weight, instead of size of box.

On fish preserved in oil the general tariff is increased from 30 to 35 per cent. On canned salmon, etc., the duty is increased from 25 per cent. to 30 per cent., and on "other articles the product of the fisheries" the general duty is increased from 20 per cent. to 25 per cent. Live fish and fish eggs for propagating purposes, have been placed on the free list. There has been a change in the nature and rate of duty on bituminous slack coal. The old tariff provided that such coal should pass through a half inch screen was dutiable at 20 per cent. ad valorem, but not to exceed three cents per ton of 2,000 pounds and by regulation of the department it was provided that slack which continued coarser than would pass through a three-quarter inch screen would be dutiable at 20 per cent. of the weight of 20 per cent. ad valorem and 20 per cent. of weight at 35 cents per ton, as bituminous coal. In actual practice the duty paid upon slack coal has been increased from 10 cents per ton to 20 cents per ton, for administrative purposes it has been deemed advisable to have straight specific duties which have been established at the following rates: Per ton of 2,000 lbs.—British preference, 10 cents; intermediate, 12 cents; general, 14 cents.

There is no material change in the duty on bituminous coal. The rate of duty has been increased from 25 per cent. to 30 per cent. under the general tariff and from 20 per cent. to 25 per cent. under the preferential tariff on photographs, graphophones, gramophones and finished parts thereof, including electrical piano and organ players.

A new item of importance has been added to the free list, as follows: "Material of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted into the United States under regulations prescribed by the minister of customs."

The general tariff rate of duty on hats and caps has been increased from 30 per cent. to 35 per cent. and at the same time the preferential tariff rate has been reduced from 23 1/2 per cent. to 20 per cent. In the case of 20 per cent. ad valorem, this straight to 15 per cent. straight. This should result in a diversion of trade to Great Britain. The importations under this item were quite heavy last year. They amounted to \$1,500,000, of which about one-half came from Great Britain. The old rates on sole leather in whole sides are continued, viz: 35 per cent. under the general tariff and 10 per cent. under the preferential tariff, but a new rate has been provided for sole leather not in whole sides, as follows: British preference, 12 1/2 per cent.; general, 17 1/2 per cent. Rubber, cotton and Balata belting were dutiable under the old tariff as follows: British preference, 16 2/3 per cent.; general, 25 per cent. Rubber belting—British preference, 16 2/3 per cent.; general, 25 per cent. Cotton belting—British preference, 13 1/2 per cent.; general, 20 per cent. Balata belting—British preference, 13 1/2 per cent.; general, 20 per cent. There is no material change in the rates on belting of leather. The duty on boots and shoes is as follows: British preference, 17 1/2 per cent.; intermediate, 22 1/2 per cent.; general, 25 per cent. The old tariff rates were: British preference, 16 2/3 per cent.; general, 25 per cent. It will be observed that there is no material change.

The preferential tariff rate on manufacturers of leather, raw hide, leather board and leatheroid is reduced from 16 2/3 per cent. to 15 per cent.; general tariff rate of 25 per cent. is continued. The duty on whips has been reduced as follows: New tariff rates: British preference, 20 per cent.; intermediate, 27 1/2 per cent.; general, 30 per cent. Old tariff rates—British preference, 23 1/2 per cent.; general, 35 per cent. As respects rubber goods the following changes have been made: India rubber boots and shoes—Preferential rate reduced from 16 2/3 per cent. to 15 per cent.; general tariff rate maintained at 25 per cent. Rubber cement and all manufactures of, India rubber and gutta percha, N. O. P., direct or receipt of price for the Doan Kidney Pills Co., Toronto.

WE ARE PREPARED FOR THE BIG RUSH HERE TODAY

We would like to impress it upon your minds that last Saturday's crush was something out of the ordinary; therefore it would be wise, for all those who can, to do their shopping at our store during the early part of the day, so as to avoid another crush.

THE SAME CUT PRICES will be had until the end of THIS GIANTIC SALE.