

matters relating to tariff; and to the fact that manufacturers in the United States have established combinations under such perfect organisation, that should any special industry arise in Canada the Canadian market is at once flooded with a corresponding article of American produce sold below value; the effect of such combination being equal to that which is produced by a Government bounty. }{

I have, &c.
(Signed) LORNE.

**TARIFF OF CUSTOMS OF THE DOMINION OF CANADA, AS IN FORCE
ON AND AFTER THE 15TH MARCH 1879.**

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 liquids, crates, 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 liquors 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 goods subject to specific duty only such packages shall be charged with a duty of customs of twenty per centum 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 centum 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.

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 purchased, 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 when 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 made, the collector of Customs or proper officer shall add the amount of such deduction and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods, wares, and merchandise imported into Canada shall be understood to be the ordinary wholesale price at which the same are sold for home consumption in the country where they are purchased without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market values.

Resolved, That it is expedient to provide that 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 oatmeal, 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 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 free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation when imported into Canada.

Resolved, That it is expedient to provide that if at any time any greater duty of customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in