

The New Canadian Tariff

Confirmed July 23rd, 1894

A TRUE COPY FROM THE OFFICIAL TEXT

CHAP. 33.

An Act to consolidate and amend the Acts respecting the Duties of Customs.

[Assented to 23rd July, 1894.]

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as The Customs Tariff, 1894.
2. In this Act, and in any other Act relating to Customs, unless the context otherwise requires,—
 - (a) The initials "n.e.s." represent and have the meaning of the words "not elsewhere specified";
 - (b) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for";
 - (c) The expression "gallon" means an imperial gallon;
 - (d) The expression "ton" means two thousand pounds avoirdupois;
 - (e) The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature;
 - (f) The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Studds' Standard Gauge;
 - (g) The expression "in diameter," when applied to tubing, means the actual inside diameter;
 - (h) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;
 - (i) The expression "plate" when applied to metals, means a sheet or plate more than three-sixteenths of an inch in thickness;
3. The expressions mentioned in section two of The Customs Act, as amended by section two of The Customs Amendment Act, 1888, whenever they occur herein, or in any act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said sections two; and any power conferred upon the Governor in Council by The Customs Act to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby abrogated or impaired.
4. Subject to the provisions of this Act and to the requirements of The Customs Act, Chapter thirty-two of the Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, the several rates of duties of Customs set forth and described in the said Schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.
5. Subject to the same provisions and to the further conditions contained in Schedule B to this Act, all goods enumerated in the said Schedule B may be imported into Canada or may be taken out of warehouse for consumption therein, without the payment of any duties of Customs thereon.
6. The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act, is prohibited; and any such goods if imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.
7. The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.
8. Eggs may be imported into Canada free of duty, or at a less duty than is provided for by this Act, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that eggs from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on eggs under such proclamation when imported into Canada.

9. Whenever it appears to the satisfaction of the Governor in Council that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada, in reduction or repeal of the duties now in force in the said countries, he may, by proclamation, order the whole or part of the duty of thirty per cent. ad valorem hereby imposed upon wines imported into Canada to be remitted as respects importations from the said countries, or from that one of the said countries by the Government of which such change in its tariff of duties has been made as aforesaid.

10. Shingles and pulp wood, or either of them, may be imported into Canada free of duty, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that shingles and pulp wood, or either of them, from Canada may be imported into the United States free of duty.

11. Any or all of the following things, that is to say: green or ripe apples, beans, buckwheat, pease, potatoes, rye, rye-flour, hay, and vegetables specified in item 41 in schedule A to this Act, shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country imposes no duty on the like product or products imported into it from Canada.

12. Barley and Indian corn shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country whence either or both these products are imported admits both these products free of duty imported into it from Canada.

13. If any country imposes a duty upon the articles enumerated in items 734 to 745, both inclusive, in schedule B to this Act, or upon any of such articles, when imported into such country from Canada, the Governor in Council may, by proclamation published in the Canada Gazette, declare the following export duties, or any of them, chargeable upon logs exported from Canada to such country, that is to say: on pine, Douglas fir, spruce, fir balsam, cedar, elm and hemlock logs, an export duty not exceeding three dollars per thousand feet, board measure; and in case of the export of any of the above-mentioned logs in shorter lengths than nine feet, then a rate per cord may be levied in the same way, not greater than the equivalent of the above-mentioned rate per thousand feet, board measure; and such export duty shall be chargeable accordingly, after the publication of such proclamation: Provided, that the Governor in Council may by proclamation, published in like manner, from time to time remove and re-impose such export duty.

14. Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada; provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs and are fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, that the property in such goods or packages has continued in the person by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

15. On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a drawback of ninety per cent. of the duty paid.

16. The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcass or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs laws; Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

17. Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the Controller of Customs; and the instru-