

DESCRIPTION OF GOODS.	CANADIAN DUTIES.	UNITED STATES DUTIES.
Wheat	15 cents per bush.	20 cents per bush.
Barley	15 " "	10 " "
Rye	10 " "	10 " "
Oats	10 " "	10 " "
Corn,	7½ " "	10 " "
Flax Seed	10 " "	20 " "
Buckwheat	10 " "	10 per cent.
Peas (U. S. for seed, 20c.)	10 " "	20 " "
Beans " ")	15 " "	20 " "
Agricultural Seeds, in bulk)	15 per cent.	20 " "
" " in packets.. . . .	25 " "	20 " "
Hemp and Rape Seed.	1 cent per lb.	¼ cent per lb.
Apples,	40 cents per bbl.	10 per cent.
Peaches	40 " "	10 " "
Potatoes	10 " "	15 cents per bush.
Tomatoes	10 " "	10 per cent.
Vegetables	20 per cent.	10 " "
Hay	20 " "	\$2 per ton.
Beef and Pork.	1 cent per lb.	1 cent per lb.
Bacon, Hams, &c.	2 cents per lb.	2 cents per lb.
Butter	4 " "	4 " "
Cheese.	3 " "	4 " "
Lard,	2 " "	2 " "
Tallow	1 " "	1 " "
Eggs,	Free	Free.
Hides, uncured	Free	Free.
Furs, undressed,	Free	Free.
Sheep Skins, in wool,	Free	30 per cent.
Poultry, undressed,	Free	10 " "
Wool, Merino } Value of 30c. Free		
" Combing, } and under.. 3 cents per lb.		10c. per lb. and 11%
" " above 30c.. 3 " "		12c. per lb. and 12%
Animals, all kinds, alive	20 per cent.	20 per cent.
Killt in bulk,	8c. per 100 lbs.	8c. per 100 lbs.
Killt in barrels, etc.	12c. " "	12 " "
Trees and Plants.	20 per cent.	20 per cent.
Hardwood,	Free	Free.
Skins,	Free	Free.
Furniture (not cabinet),	20 per cent.	\$1 to \$2 per M.
Arm Implements	35 per cent.	35 per cent.
Danures	Free	Free.
Leaving Apparel.	Free	Free.
Settlers' Effects	Free	Free.
Animals for improv'm't of Stock	Free	Free.

Free Goods require to be entered at Customs as well as Dutiable Goods. Goods or Merchandise shipped to the United States, if of the value of \$1.00 or more, require a certified Consular Invoice. Consular Certificate is always required to pass Breeding Stock; and by the new U. S. regulations emigrants' or settlers' effects—unless where there is no Consular Agent—in which case owner's affidavit before a J. P. will be sufficient. Shipments via U. S. for Manitoba and British Columbia do not require a Consular Certificate.

* Includes Household Goods, Farm Implements and Wagons, and Horses in use by the settler prior to and at time of moving.

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