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It is significant that a New York firm—that of Arnold, Constable, and Co.—has appointed a Canadian agent who will represent them in upholstery, rugs, and carpets. The firm import high-class goods of this description largely from Europe, besides selling domestic makes. Canadian orders presumably would be supplied from New York in bond so as to save the double duty, unless the Canadian officials persist in their recent action with a view to discouraging imports of European goods via American ports. —Textile Mercury.

DRAWBACK OF DUTY PAID ON IMPORTED GOODS.

CERTIFIED COPY of a Report of a Committee of the Honorable the Privy Council, approved by His Excellency the Governor General in Council, on the 2nd November, 1894, re Drawbacks on imported goods used in Canadian manufactured articles, and Exported.

That, under authority of Section 247 of Chapter 32 of the Revised Statutes of Canada, intituled: "The Customs Act," the following General Regulations governing drawbacks be adopted:—

The manufacturer of any article manufactured in Canada, wholly or in part from material of foreign growth, production or manufacture imported thereinto, upon which any duty of Customs has been paid on such importation, may, upon the exportation of such article so manufactured in Canada, unless otherwise provided, and on compliance with such other regulations and restrictions as are herein contained, and are now or may hereafter be made applicable to each or any specific case be entitled to a drawback of ninety-nine per cent. of the duty paid upon the material of foreign growth, production or manufacture, used and wrought into or attached to the article manufactured in Canada and exported therefrom, provided always that no claim or claims for drawback shall be paid or be payable, unless it or they aggregate the sum of twenty-five dollars, as made or presented at any one time; and provided further that the material so used as aforesaid shall have been entered at Customs and the duty paid thereon within three years of the date of the exportation of the Canadian manufactured article.

To be entitled to a drawback the manufacturer shall make due export entry of the article or articles so manufactured in Canada and deliver to the Collector of Customs at the port where such export entry is made one of the bills of lading thereof, or a copy of the bill of lading thereof, duly certified as such, and as issued for Canadian Customs purposes only by the Agent of the Carrier, and a statement showing the distinguishing marks and numbers of the package or packages covered by the entry and the bill of lading, the foreign destination thereof, the number or quantity of contents, the place of manufacture, and unless a specific sum has been authorized as drawback payable, the quantity of the duty paid material used in the manufacture of the article or articles so entered for export, and the amount of duty paid thereon, and shall furnish evidence satisfactory to the Controller of Customs as to when and where the duty was paid, and such further evidence of the bona fides of the importation and exportation as the Controller may under the circumstances of the case deem necessary; all of which he shall verify under oath in form as per schedule hereto attached.

Sections 1, 2, 3, and 4 of Chapter 11 of the Consolidated Orders in Council of Canada are hereby cancelled from and after the date upon which the foregoing Regulations go into effect, except in so far as regards claims accrued thereunder prior to such date.

FORM OF OATH.

I, _____ of _____, do solemnly
and truly swear that I am (1) _____ the proprietor of the