

Foreword

The object of this pamphlet is to encourage mine-rescue work in Canada by setting forth what is being done in this country and elsewhere, by the establishment of mine-rescue equipment stations, to lessen the number of fatalities due to mine fires and explosions.

Mine-rescue apparatus imported by mining companies is not admitted into Canada free of duty. In answer to an inquiry on this point made by the Commission of Conservation, the Commissioner of Customs, under date of Sept. 6, 1912, states, in part, as follows:

"I am to state that life saving apparatus is admitted free when specially imported by societies to encourage the saving of human life, *vide* tariff item 689. But importations of mine-rescue apparatus by mining companies are dutiable as a rule, according to material. On this basis of rating the probable duty applicable would be 20 per cent. under the British Preferential Tariff and 30 per cent. under the General Tariff items 352 and 454. After duty has been paid on such apparatus imported by mining companies, it is the rule to apply to Council for authority to grant refund, provided the Department is furnished with particulars of the importations, including port number of entry and place and date of entry."

In reply to a further inquiry as to the number and amount of refunds of duty on such apparatus imported during the three fiscal years ending March 31, 1912, the Assistant Commissioner of Customs stated that no refunds had been made in 1910, that, in 1911, two refunds had been made totalling \$267, while, in 1912, twenty-six refunds, aggregating \$4,313.14, had been made.

Since mine-rescue apparatus is not made in Canada and therefore has to be imported, it is important that mine managers should know that the duty exacted on such importations will be refunded, provided an application in proper form be made.

The writer wishes to thank the Provincial Departments of Mines and the mine operators of the different provinces for the descriptions and photographs of mine-rescue equipment at the coal mines, which are reproduced herein.

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