of iron or steel N. O.
20 per cent.; general, 30
umber of articles of iron
fied in old tariff are not
tariff if falling under
em.
s of iron or steel N.

exceptions are iron and
in the rough, formerly
per cent., now 30 per

s, which were free, are
at 10 per cent. general
r and 5 per cent. pref.
of metal are classed with
They had been rated at

mining item in the free
articles are dropped and
le as "machinery," or as
of iron or steel," as the
coal washing machinery,
machinery, charcoal mak-
ore drying machinery,
machinery, ball and rock
g machinery, jigs, classi-
rs, blast furnace, water
ors and giants.
t froe of duty: Parts of
lamps and accessories
filling and testing such
urnaces for smelting cop-
el. Diameter of tubing
em has been increased
inches.
e slag trucks of a class
made in Canada replaced
t.
erating table for use in
made free.
for the manufacture of
, rope, linen, or for the
flax fibre is made free.
10 per cent. in all three
ided for machinery of a
not made in Canada, spe-
for carding, weaving or
oses.
g machinery for foring
for water is made free,
in Canada or not.
rucibles are added to the

formerly rated at 30 per
n bearings of machinery
rated: B. pref., free;
er cent.; general, 10 per

as been changed to read
for saws and for straw
tempered or ground, nor
nufactured than cut to
t indented edges."

AND MOLASSES.

rates on refined sugar are
s they were, but there is
on raw sugar of 12 cents
s under the general tariff
per 100 pounds under the
The rates are: Refined—
British preference, 72 cents
s for 88 degrees or under
ts for each additional de-
degrees; intermediate, 98
-3 cent for each additional
ral, $1.08 and 1 1-2 cents for
onal degree. Raw—New
ents per 100 pounds for 75
nder and 1 cent for each
75 degrees; intermediate,
1 1-3 cents for each addi-
ral, 52 cents and 1 1-2 for
nal degree.
the quantities of sugar im-
: Raw, 420,000,000 popnds;
00,000 pounds. On that
nadian refiner has over 90
the Canadian business.
on glucose and syrups are
s: New tariff: B. pref, 35
00 pounds; inter., 45 cents
nds; general 50 cents per
Old tariff: B. pref., 50
0 pounds; general, 75 cents
nds. The specific rate of
ound on "confectionery" is
the ad valorem rate of 35
eral is continued. The ad
e under the preference is
n 25 1-3 to 22 1-2 per cent.
he produce of any British
itled to the benefit of the
ferential tariff is con-
e free list, and it is pro-
it shall be imported di-
l from the country of pro-
from any British country.
es may test up to 56 de-
e polariscope. This is to
molasses from Barbados.
s molasses not the produce
h country entitled to the
he rates of duty have been
follows: Formerly molasses
nd over paid 1 3-4 cents per
r each degree below 40 and
n 35 an additional duty of
gallon. Molasses below 35
dutiable at 3-4 cents per

tariff provides that such
molasses not less than 30
e than 56 degrees shall pay
gallon general and 2 1-2
llon intermediate.

WOOLLEN AND OTHER
R MANUFACTURES.

on cotton fabrics have not
d to any appreciable ex-
are: Grey cotton, un-
O. P. 15: B. pref., 15 per
22½ per cent.; general, 25
White cotton, bleached N.
ref., 17½ per cent.; inter.,
t.; general, 25 per cent.;
d or colored N. P. O.: B.
cent.; inter., 30 per cent.;
1-6 per cent.
reduction of 1 2-3 per cent.
per cent. 15 per cent under
tial tariff on grey cottons,
increase from 16 2-3 per
per cent. under the pre-
white fabrics, a decrease of
under the general and an
1 2-3 per cent. under the
on printed, dyed or color-
N. O. P.
s are also made applicable
abrics of linen. It is con-
risable to have common
ton and linen as these ar-
so interwoven that it is
to distinguish between

inen fabrics were formerly
25 per cent. under the gen-
nd 16 2-3 per cent. under
tial tariff.
uck for belting or hose,
free, is made dutiable with
weighing over 8 ounces per
at the following rates,
f., 15 per cent.; inter., 17½
general, 20 per cent.
ck other than belting or
ormerly dutiable at 22½ per
the general tariff and 15
under the preferential
nder the new tariff
t ounces and lighter
ill be dutiable. cotton fa-
cotton embroideries which
at 25 per cent and valen-
chons and white cotton lace,
dutiable at 25 per cent are
one item and the following
sed thereon: B. P., 12½ p.
7½ p. c.; general, 20 p.c.
rential rate on all lines

and cotton clothing, corsets, handkerchiefs, fringes, cords, laces, N. O. P., braids, elastic, embroideries, N. O. P. Curtains and shams and nettings has been increased from 23½ to 25 per cent.

Silk in the gum or spun for manufacture of woven labels is free. On elastic web, which was dutiable under the old tariff at 20 per cent, but that is applicable only to such webbing for use in the manufacture of suspenders.

Elastic webbing over 1¼ inches wide is made dutiable at B. P., 12½ per cent; intermediate, 17½ per cent; general, 20 per cent. Under the old tariff it was dutiable at 20 per cent, less 1-3 under the preferential tariff without qualification as to width.

The rate of 20 per cent under the general tariff on cotton waste for wiping machinery and on shoddy is reduced to 12½ per cent, and the preferential rate, 21¼.

Hemp or flax manufactures are classified with manufactures of cotton N. O. P. at B. P., 20 per cent; inter., 30 per cent; general 35 per cent. The preferential rate on such articles of cotton was 32 2-3 per cent. No change in general tariff rate.

Such articles of linen were formerly dutiable at 25 per cent, less 1-3 under the preference, but made by the seamstress were 23 1-3 per cent pref. and 35 per cent general.

Hemp, dressed, has been added to hemp "undressed" in free list.

Linen yarn for manufacture of damask is added to the free list.

Under the old tariff articles entering into cost of binder twine were entitled to free entry. It has been provided that right to free entry of such articles at the time of importation is confined to manufacturers who manufacture binder twine only. The manufacturers who make cordage as well as binder twine will get a refund of the duty paid on articles entering into the cost of binder twine.

Wool or worsted yarns for the manufacture of buttons have been transferred to the free list.

The following changes have been made on woollen goods: A new item has been created for flannels, plain not fancy; Italian linings of wools, Coburgs, lustres and Mohair and Alpaca fabrics, the rates for which are fixed at: B. pref., 22 1-2 per cent.; inter., 30 per cent; general, 35 per cent.

The preferential rate on such flannels was formerly 23 1-3 per cent. No change in the tariff rate. Flannels other than those specified will be dutiable as follows: B. pref., 30 per cent.; inter., 35 per cent.; general, 35 per cent.

The other articles, except flannels, mentioned in the item which are of a class not made in Canada, were rated at 30 per cent. preferential, and they are now reduced to 22 1-2 per cent.

Blankets of pure wool, will hereafter pay the following rates:

B. P. 22 1-2 p. c., inter. 30 p.c., general 35 p. c. Under the old tariff all blankets were 35 p. c.

General tariff and 23 1-2 p. c. under the preferential tariff. In future blankets other than pure wool, will pay 30 p. c. perferential, and 35 p. c. general.

The old rates gen. 35 p. c. and perferential 30 p c. are continued on all other fabrics of wool and on clothing. On knitted goods, or any material the preferential rate is reduced from 23 1-4 p. c. to 22 1-2 p. c. No change in general rate. Intermediate rate 30 p. c. The perferential rate on all carpets is increased from 23 1-3 p. c. to 25 p. c. No change in general rate.

Silk—The provision for the admission of silk fabrics for making neckwear at 10 p. c. is cancelled and the following rates are established for all silk fabrics and manufactures of silk viz.—

Fabrics B. P. 17 1-2 p. c., inter. 27 1-2 p. c., gen. 30 p c. Manufactures of silk B. P. 30 p. c., gen. 37 1-2 p. c. The rates on ribbons of all kinds and materials are practically unchanged.

NOVELS, OR WORKS OF FICTION.

The rate under the general and preferential tariffs have been increased on novels or works of fiction, unbound or paper bound, or in sheets, and on freight rates for railway and telegraph rates.

The new and old tariff are as follows:

New tariff rates—B. pref. 15 p. c., inter. 22 1-2 p. c., gen. 25 p. c.

Old tariff rates—B. pref. 13 1-3 p. c., gen. 20 p. c.

This item covers books, printed periodicals and pamphlets or parts thereof, N. O. P. The former rate was 10 p. c. under the preferential tariff. No change has been made in the general tariff rate but the perferential rate has been reduced to 5 p. c. A very important change has been made in connection with this item. Under the old tariff free entry was allowed of books not printed or reprinted in Canada and used as school text-books in universities. Item is extended to provide that books not printed or reprinted in Canada will be free if used as text-books in any school in Canada.

The rates of duty on photographs, chromos, chromotypes, artotypes transfers of all kinds, engravings or prints of proofs therefrom, or printed similar works of art, N. O. P. blueprints, building prints, building plans, maps and charts. N. O. P. have been increased from 20 p. c. to 25 p. c. under the general tariff and from 13 1-2 p. c. to 15 p. c. under the perferential tariff.

PRINTED MUSIC.

The preferential tariff rate on printed music has been reduced from 6 2-3 p. c. to 5 p. c. The general tariff rate remains at 10 p. c.

The preferential rate on albumenized and other papers and films, chemically prepared for photographers' use, has been reduced from 20 p. c. to 15 p. c. General tariff rate remains at 30 p. c. Intermediate tariff rate has been fixed at 25 p. c.

Cardboard, formerly dutiable at 35 p. c. under the general tariff and 23 1-3 p. c. under the preferential tariff is now rated along with strawboard, tarred paper, feltboard, sandpaper, glass or flint paper, and emery paper or emery cloth.

The new tariff rates are as follows:

B. pref. 15 p. c., inter. 22 1-2 p. c., gen. 25 p. c.

Millboard which was formerly dutiable at 10 p. c., is also included in this item.

General tariff on paper sacks or bags, printed or not, has been increased from 25 p. c. to 27 1-2 p. c. The preferential rate, which was formerly 16 2-3 p. c., has been reduced to 15 p. c.

The old tariff rates on playing cards were, preferential tariff, four cents per pack; general tariff, six cents per pack.

The new tariff rates are as follows: Per pack, B. pref. 5 cents; inter., 7 cents; general, 8 cents.

In the interest of boot and shoe manufacturers, the duty on boot and shoe patterns manufactured of paper, which was 75 per cent, under the general tariff, and 23 1-3 per cent, under the preferential tariff, has been reduced as follows: B. pref., 10 per cent.; inter., 12½ per cent.; general, 15 per cent.

Under the old tariff, tubes and cones of paper to be used in winding yarn in cotton mills, were free of duty. They are continued free, but the item is extended so as to allow free entry of such cones for woollen mills and other textile industries that may use them.

Matrix paper adapted for use in printing, which was formerly dutiable at 25 per cent. is made entirely free.

On account of great difficulty in arriving at values, the duty on corks has been converted from advalorem to specific.

Oak felloes and spokes, in the rough, are made free, as also are staves, listed or jointed.

"D" shovel handles of wood, which are made in Canada in substantial quantities, are transferred from the free to the dutiable list, at following rates:

B pref., 10 per cent; inter, 12½ per cent.; general, 15 per cent.

Veneers of wood, not over 3-32 of an inch in thickness, new tariff B.

In addition to specifying, as in the old tariff, certain articles free for dyeing and tanning purposes, a blanket clause has been inserted to cover the free admission of all chemical compounds used in dye or tanning.

BLOOD ALBUMEN, EGG ALBUMEN AND EGG YOLK.

The new tariff rates on blood albumen, egg albumen and egg yolk are as follows:—

Pref., 5 per cent.; inter, 7 1-2 per cent.; general, 10 per cent. Blood albumen was free under the old tariff, vide item No. 484. Egg yolk was also free under item 515, but egg albumen was dutiable at twenty per cent. as unenumerated. Sulphate of alumina or alum cake, and alum bulk, ground or unground but not calcined, which were formerly free, are continued free under the British Perferential Tariff, but a ten per cent. rate is provided for the intermediate and general tariffs. Those articles are now manufactured in Canada.

As respects acid, acetic and pyroligneous, N. O. P., and vinegar, the old rates of 15 cents per gallon under the general tariff, and ten cents per gallon under the perferential tariff, have been maintained, but it is provided that the additional duty of ten cents per degree for each degree in excess of the strength of proof shall apply in all three tariffs.

No preference on this additional duty is allowed.

The intermediate rate is 12 1-2 cents per gallon.

The rates on nitric acid and all mixed or other acids, N. O. P., have been increased as follows:

B. Pref. 15 per cent. inter 20 per cent., general 22 1-2 per cent.

The old tariff rates were: Pref., 13 1-3 per cent.; general, 20 per cent.

Muriatic acid, which was formerly dutiable at 20 per cent., has been united with sulphuric acid, which was dutiable at 35 per cent., and a specific rate of duty is made applicable to them, viz.: Per one hundred pounds, B. pref., 17 1-2 cents; inter., 22 1-2 cents; general, 25 cents.

The general tariff rate on acid phosphate, N. O. P., which was 25 per cent., has been reduced to 20 per cent., and the pref. rate has been brought down from 16 2-3 per cent. to 12 1-2 per cent. The intermediate tariff rates has been fixed at 17 1-2 per cent.

MEDICINE AND PHARMACEUTICAL PREPARATIONS.

Under the old tariff medicines, dry and liquid, not containing alcohol were dutiable at 25 per cent. under general tariff and 16 2-3 per cent. under preferential tariff. Liquid medicines containing alcohol were dutiable at 50 per cent. ad valorem and the preferential tariff did not apply to them. It is now provided that all dry medicines will be dutiable as follows: B. pref., 20 per cent.; inter., 25 per cent.; gen., 25 per cent. All liquid medicines are to pay 50 per cent. in all three tariffs, and if they contain more than forty per cent. of proof spirits, they shall be rated at $2.40 per gallon and 30 per cent. ad valorem in all three tariffs. The general tariff rates on opium and its various forms are maintained, but it is provided that the same rates shall be applicable in both the preferential and intermediate tariffs. Heretofore usual preference of one-third in favor of Great Britain was allowed on such article. Sealing wax, which has been dutiable at 20 per cent. unenumerated, less one-third under the preferential tariff, is now rated with paraffine wax at the following rates: B. pref., 15 per cent.; inter., 22 1-2 per cent.; gen., 25 per cent. Wax, vegetable and mineral, N. O. P.: B. pref., 5 per cent.; inter., 7 1-2 per cent.; gen., 10 per cent. This is a new item It will cover among other waxes the following, which have hitherto been dutiable at 20 per cent as unenumerated, viz.: Carnauba, Ceerozine, Japan and ozokerite.

Pearline and other soap powders, which were formerly dutiable at 20 per cent under the preferential tariff, and 30 per cent under the general tariff, have been amalgamated with "Soap N O P," and made dutiable as follows: B. pref., 22½ per cent; Inter., 32½ per cent; Gen., 35 per cent, in each case. The rate of duty on glue, mucilage, gelatine, adhesive paste and ising glass, as well as casine, has been increased under the general tariff from 25 per cent to 27½ per cent and under the preferential tariff from 16 2-3 per cent to 17½ per cent. The intermediate rate is fixed at 25 per cent.

The general tariff rate on perfumery has been increased from 30 per cent to 35 per cent and the British preference from 20 per cent to 25 per cent. Intermediate rate is fixed at 32½ per cent.

The rates on liquorice paste and liquorice in rolls and sticks N. O. P., have been changed from 13 1-3 per cent under the preferential tariff to 15 per cent, and from 20 per cent under the general tariff to 22½ per cent. The intermediate rate is fixed at 20 per cent. The addition of the letters "N. O. P." to the item makes sweetened liquorice dutiable at 35 per cent as confectionery.

Celluloid, xylonite or xyolite, in the rough, which were formerly free, have been made dutiable at 5 per cent under general and intermediate tariffs and continued free when from Great Britain.

As respects "paints," dry red lead, orange mineral and zinc white, formerly dutiable at 5 per cent under the old tariff, are continued dutiable at such rate under the general and intermediate tariffs, but are made free under British preferential tariff. The general tariff rates on dry white lead and white lead ground in oil are continued. The old general tariff rates of 30 per cent on dry white lead and 35 per cent on white lead ground in oil, are continued, as is also the preferential rate of 20 per cent on dry white lead, but the preferential rate on white lead ground in oil has been increased from 23 1-3 per cent to 25 per cent.

Ochres, ochrey earths and raw siennas, which were dutiable under the old tariff at 20 per cent. general and 13 1-3 per cent, preferential, are now made dutiable as follows: B. pref., 10 per cent.; inter., 12½ per cent.; general, 15 per cent. The same rates also apply to umber and burnt siennas where dutiable under the old tariff at 16 2-3 per cent. preferential and 25 per cent. general.

The general tariff rate on colors dry is increased from 20 per cent. to 22½ per cent., and the preferential rate from 13 1-3 per cent. to 15 per cent. Fire proofs, rough stuffs and fillers, dry and liquid, which were formerly dutiable at 25 per cent. under the general tariff and 16 2-3 per cent. under the preferential tariff, are made dutiable as follows:

For dry: B. pref., 15 per cent.; inter., 20 per cent.; general 22½ per cent.

For liquid: B. pref., 17½ per cent.; inter., 25 per cent.; general 27½ per cent.

Oxides and laundry blueing, which were formerly dutiable at 25 per cent. less 1-3, under the preference, are now rated as follows: B. pref., 15 per cent; inter., 20 per cent.; general, 22½ per cent.

Liquid paints, which were formerly rated at 25 per cent. less 1-3, are now classified as follows: B. pref., 17½ per cent.; inter., 25 per cent.; general 27½ per cent.

The increase in liquid paints is on account of the duty having been increased on dry white lead, and white lead in oils by the tariff legislation of 1905. At that time dry white lead was raised from 5 per cent. to 30 per cent. and white lead in oils from 25 per cent. to 35 per cent. The rates on paints and colors ground in spirits and all spirit varnishes and lacquers have been reduced as follows:

Per gallon: B. pref., 65 cents; inter., 90 cents; general, $1.

Old tariff rates were as follows:

Per gallon: B. pref., 75 cents; general, $1.12½.

This reduction is made because it is believed that the cost to produce such paints and varnishes will be lessened under the opcration of the tariff provisions re denatured alcohol for use in the arts and as motive power. Varnishes, lacquers, Japans, Japan driers, liquid driers and oil finish, N. O. P., the new tariff rates are as follows: Per gallon: B. pref., 15 cents and 15 per cent.; inter., 15 cents and 20 per cent.; gen., 15 cents and 22 1-2 per cent. The old tariff rates were: Per gallon: B. pref., 13 1-3 cents and 13 1-3 per cent.; gen., 20 cents and 20 per cent.

The preferential rate on Paris green is reduced from 6 2-3 per cent. to 5 per cent.

The general tariff rate has been increased from 20 per cent. to 27 1-2 per cent. and the preferential rate reduced from 16 2-3 per cent. to 15 per cent. on shoe blacking, shoemakers' ink, shoe, harness and leather dressing, and knife or other polish or composition, N. O. P.

There is an increase on writing ink as follows: New tariff rates: B. pref., 15 per cent.; inter., 22 1-2 per cent.; gen., 25 per cent. Old tariff rates, 13 1-3 per cent. and 20 per cent.

The rate of duty on linseed oil, which was formerly dutiable at 25 per cent. under the general tariff and 16 2-3 per cent. under the preferential tariff, has been converted into a specific duty as follows:

Per one hundred pounds: B. pref., 80 cents; Inter., $1.10; General, $1,20.

Buyers and the users of it, joined with the manufacturers in asking for a specific duty.

Peppermint oil, which was formerly dutiable as "essential oil" at ten per cent under the general tariff and 6 2-3 per cent under the preferential tariff, has been made dutiable as follows:

B. pref., 15 per cent; Inter., 17½ per cent; General, 20 per cent. The old general tariff rate of 10 per cent on essential oils, N. O. P., is maintained, but the preferential rate has been reduced from 6 2-3 per cent.

China wood oil, which was formerly dutiable at 20 per cent, has been made free.

Gasoline or naphtha, which was dutiable at 2½ cents per gallon, is made free of duty. This will be of great benefit to fisherman and farmers who use gasoline as motive power.

Oleo-stearine, which was formerly free under tariff item 561, is made dutiable under the head of "Animal Stearine," viz., item 13 of the new tariff, as follows: Per pound: B. pref., 1½ cents; Inter., 1¾ cents; General, 2 cts.

EARTH, EARTHENWARE AND STONEWARE.

Under the old tariff firebricks for manufacturing purposes were free, but it was found that such bricks were improperly used for building purposes, and it was considered advisable to place the following small duties thereon: B. pref., 5 per cent; Inter, 7½ per cent; General, 10 per cent.

The general tariff rate on building bricks and manufactures of clay has been increased from 20 per cent to 22½ per cent, but the preferential rate has been reduced from 13 1-3 per cent to 12½ per cent. These are articles which can come from Great Britain.

The preferential rate on sewer pipes is increased from 23 1-3 per cent to 25 per cent. The general tariff rate of 35 per cent. is continued.

On baths, bath tubs, sinks and similar articles, the general tariff rate is increased from 20 per cent. to 35 per cent., the British preferential rate rate being continued at 20 per cent. The rate of duty on cement bags, in which cement is imported, is reduced from 25 per cent. to 20 per cent. The British preferential tariff is placed at 15 per cent.

Curling stones were formerly free of duty, but handles therefor were dutiable. It is now provided that stones with handles therefor will be free under the British preferential tariff, and dutiable at ten per cent. under the general tariff.

The preferential tariff rate on marble and granite, dressed and manufactures therefor, has been increased from 23 1-3 per cent. to 30 per cent. The general tariff rate has been continued at 35 per cent.

The following rates: 17½ per cent. pref., 22½ per cent. inter., 25 per cent. general, have been provided for glass in sheets and bent plate glass N. O. P.

This new item will ensure uniformity in rating. Under the old tariff items it was impossible to secure uniformity in rating without samples being submitted to the department in respect of each importation.

The rates on common and colorless window glass are continued at 7½ per cent. under the preferential tariff and 15 per cent. under the general tariff. The intermediate rate is fixed at 12½ per cent.

NEW TARIFF RATES ON GLASS BOTTLES, ETC.

The new tariff rates on glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimney, glass shades or globes, cut, pressed or moulded crystal or glass tableware, decorated or not; glass tableware and manufactures of glass, N. O. P., are as follows: B. pref., 20 per cent.; inter, 30 per cent.; general, 32 1-2 per cent. The old tariff rates were: B. pref., 20 per cent.; general, 30 per cent. It should be particularly noted in this connection that the clause "manufactures of glass, N. O. P.," is added to the item. Under the old tariff "manufactures of glass, N. O. P.," were dutiable at 13 1-2 per cent. under the preferential tariff and at 20 per cent. under the general tariff, vide item No. 209.

Glass bulbs for electric lights, which were formerly dutiable at ten per cent., vide item 295, will fall under this item.

A specific duty per head, as follows, has been provided for horses over one year old valued at $50 or less: British preferential tariff, $10 per head; intermediate tariff, $12.50 per head; general tariff, $12.50 per head. The object is to shut out a poor class of horses. All horses were dutiable under the old tariff at 20 per cent. ad valorem, less 1-3 preferential, except horses for the improvement of stock, which were free, and are continued free.

There is an increase on animals, living, as follows: New tariff: B. pref., 15 per cent.; inter. 22 1-2 per cent.; general, 25 per cent. Old tariff: B. pref., 13 1-3 per cent.; general, 20 per cent.

There is an increase on canned meats and extracts of meat. New tariff: B. pref., 17 1-2 per cent.; inter., 25 per cent.; general, 27 1-2 per cent. Old tariff: B. pref., 16 2-3 per cent; general, 27 per cent.

Meats, N. O. P.—The bareris in which such meats were contained were free under the old tariff, but are made dutiable under the new as "manufactures of wood" at 25 per cent. ad valorem general; 22 1-2 per cent. inter., and 17 1-2 per cent. British preferential. The proviso as to the weight of a barrel of pork for duty purposes is new. Two hundred pounds is the standard, but instances have been found where less quantity was sold as a barrel. The rate on the meats is practically unchanged. Old tariff items 93 and 94 respecting cocoa shells and nibs, cocoa and chocolate, and preparations of, have been remodelled, and the rates of duty considerably changed as follows: Cocoa shells and nibs—New tariff: B. pref., 7 1-2 per cent.; inter., 10 per cent; general, 10 per cent. Old tariff: B. pref., 13 1-3 per cent.; general, 20 per cent.

Cocoa paste or liquor, and chocolate paste or liquor, not sweetened, in blocks or cakes, and cocoa butter.

New tariff: B. pref., 2½ cents per lb.; inter., 3 cents per lb.; general, 3 cents per lb.

Old tariff: B. pref., 2 2-3 cents per lb; general, 4 cents per lb.

Cocoa paste or liquor, and chocolate paste or liquor, sweetened, in blocks or cakes, not less than two pounds in weight: New tariff: B. pref., 2¾ cts. per lb; inter., 3½ cts per lb. Old tariff: B. pref., 2 2-3 per lb; general, 4 cents per lb.

Preparations of cocoa or chocolate in powder form: New tariff: B. pref., 15 p. c.; inter., 20 p. c.; general, 20 p. c. Old tariff: 13 1-3 p. c.; general, 20 p. c.

Preparations of cocoa or chocolate N. O. P.: New tariff: B. pref., 25 p. c.; inter., 32½ p. c.; general, 35 p. c. Old tariff: B. pref., 13 1-3 p.c.; general, 20 p. c.

Milk chocolates, which were formerly dutiable at 20 p. c. general and 13 1-3 per cent pref. will fall under the last item.

The rates on chicory, kiln-dried, roasted or ground, are reduced as follows: New tariff: B. pref., 2c. per lb; inter., 2½c. per lb; general, 3 cts. per lb. Old tariff, item 92: 2 2-3 per lb; general, 4c per lb.

Spices, unground: New tariff, B. pref., 10 p. c.; inter., 12½ p. c.; general, 12½ p. c. Old tariff, item 101: 8 1-3 p. c.; general, 12½ p. c.

Ground: New tariff, 7½ p. c. or 3c. per lb.; inter., 10 p. c., or 3 per lb; general, 10 p. c., and 3c. per lb. Old tariff, item 101: 16 2-3 p. c.; general, 25 p. c.

The specific is intended to strike at adulterations.

Nutmegs and maces: These articles were formerly dutiable at 35 per cent. general and 16 2-3 per cent preferential, ground or unground. In the new tariff different rates have been provided for the two conditions, as follows:

Ground: B. pref., 20 per cent.; inter., 27½ per cent.; general, 30 per cent.

Unground: B. pref., 12½ per cent.; inter., 17½ per cent.; general, 20 per cent.

Mustard, ground — New tariff: B. pref., 17½ per cent.; inter., 25 per cent.; general, 25 per cent.

Old tariff, item 62: B. pref., 16 2-3 per cent.; general, 25 per cent.

On hops, the rate has been increased under the general tariff.

New tariff: B. pref., 4c. per lb.; inter., 6c. per lb.; general, 7c. per lb.

Old tariff, item 70: B. pref., 4c. per lb.; general, 6c. per lb.

Rice flour and sago flour, which were formerly dutiable under item 53 of the old tariff, namely: pref., 16 2-3 per cent.; general, 25 per cent., are now classed with starch and preparations having the qualities of starch, at the following rates:

B. pref., 1c. per lb.; inter., 1½c. per lb.; general 1½c. per lb.

The starch item is also made applicable to tapioca flour, which was rated at 20 per cent. less 1-3 before.

There has been a change in the salt duties, providing for different rates on coarse salt in bulk and coarse salt in packages. Formerly such salt, whether in bulk or packages, bore the same rate, namely: 5c. per hundred lbs. The new tariff preserves that rate for bulk coarse salt and a rate of 7½c. per hundred lbs. on coarse salt in packages. There is also a change in duty on salt packages. Formerly the rates were:

Barrels, 25 per cent.; cotton bags, 35 per cent.; jute bags, 20 per cent. New rate is 25 per cent. All salt from Great Britain is continued free, including packages; also all salt for use of sea or gulf fisheries.

The rates on milk foods are reduced as follows: New tariff: B. pref., 17 1-2 per cent.; inter., 22 1-2 per cent.; general, 25 per cent. Old tariff: B. pref., 20 per cent.; general, 30 per cent.

Two rates, one for bulk and the other for packages, of prepared cereal foods have been provided as follows: In bulk: B. pref., 15 per cent.; inter., 17 1-2 per cent.; general, 20 per cent. In small packages: B. pref., 17 1-2 per cent.; inter., 22 1-2 per cent; general, 25 per cent. The old tariff rates in bulk or packages were: B. pref., 13 1-2 per cent.; general, 20 per cent.

AGRICULTURAL PRODUCTS.

The rates have been increased on the following agricultural products:

Beans, per bushel—Old tariff: B. pref., 10c.; general, 15c. New tariff: B. pref., 15c.; inter., 22 1-2c.; general, 25c.

Peas, per bushel—Old tariff: B. pref., 6 2-3c.; general, 10c. New tariff: B. pref, 10c.; inter., 12 1-2c.; general, 15c.

Buckwheat, per bushel—Old tariff: B. pref., 6 2-3c.; general, 10c. New tariff: B. pref., 10c.; inter., 12 1-2c.; general, 15c.

Buckwheat meal or flour, per 100 lbs.—Old tariff: B. pref., 14 2-3c.; general, 25c. New tariff: B. pref., 35c.; inter., 45c.; general, 50c.

Pot, pearl, rolled, roasted or ground barley—Old tariff: B. pref., 13 1-3 per cent.; general, 20 per cent. New tariff B. pref., 20 per cent.; inter., 27 1-2 per cent.; general, 30 per cent.

Barley, N. O. P.—Old tariff: B. pref., 20 per cent.; general, 30 per cent. New tariff: B. pref., 10c. per bush.; inter., 12 1-2c. per bush.; general, 15c. per bush.

Oatmeal—Old tariff: B. pref., 13 1-3 per cent.; general, 20 per cent. New tariff: B. pref., 40c. per 100 lbs.; inter., 50c. per hundred lbs.; general, 60c. per 100 lbs.

These are the rates, general and preferential, which are made applicable to rolled oats by the tariff of 1905. Oatmeal and rolled oats are now classed together.

Vegetables N. O. P.—Old tariff: B. pref., 16 2-3 per cent.; general, 25 per cent. New tariff: B. pref., 15 per cent.; inter., 27½ per cent.; general 30 per cent.

Tomatoes, fresh—Old tariff: B. pref., 13 1-3c. per bush. and 6 2-3 per cent.; general, 20c. per bush. and 10 per cent. New tariff: B. pref., 50c. per 100 lbs.; inter., 65c. per 100 lbs.; general, 75c. per 100 lbs.

Paddy or uncleaned rice, which was dutiable under the old tariff at ½c. per lb. general and 1-3c. preferential, has been made entirely free, from all countries, and the duties on cleaned rice have been reduced accordingly as follows:

New tariff rates: B. pref., 50c. per 100 lbs.; inter., 65c. per 100 lbs.; general, 75c. per 100 lbs.

Old tariff rates: B. pref., 83 1-3c. per 100 lbs.; general, $1.25 per hundred.

The duty collected on uncleaned rice last year was $74,290, and on cleaned rice $169,517.

The duty on macaroni and vermicelli, which was 25 per cent less 1-3 pref. has been converted into a specific thus: B. pref., 75c. per 100 lbs.; inter., $1 per 100 lbs.; general, $1.25 per 100 lbs.

The reason for this change is that it has been found very difficult to follow values of such European products.

Similar action, for the same reason, has been taken as regards dates and figs, which were dutiable at 25 per cent. general and 14 2-3 per cent. pref. The new specific rates are:

B. pref., 50c. per 100 lbs.; inter. 70c. per 100 lbs.; general, 50c. per 100 lbs.

Florist stock—Palms, which were formerly free, and ferns, rubber plants, gladiolas, cannas, dahlias, and paeonias, which were dutiable at 20 per cent., are provided for at: B. pref., 15 per cent.; inter., 22 1-2 per cent.; general, 25 per cent.

Azaleas, rhododendrons, pot grown lilacs and dormant roots, N. O. P., which were formerly dutiable at 20 per cent., are made free in all tariffs.

For departmental reasons, on account of difficulty in following values, specific duties as follows have been placed on pears, apricots and nectarines, which were dutiable at 20 per cent. Such specifics are: B. pref., 35 cents per 100 lbs.; inter., 45 cents per 100 lbs.; general, 50 cents per 100 lbs.

These rates also apply to plums and quinces, which were formerly dutiable at 25 per cent.

Similar action and for the same reason, namely, difficulty in arriving at values, have been taken in regard to melons, the specific rates being: B. preference, 2c. each; inter., 2 1-2c. each; general, 3c. each. They were formerly dutiable at 25 per cent.

Oranges, lemons and limes are transferred to the free list along with shaddocks, or grape fruit, which have been free.

The duty collected on oranges, lemons and limes last year amounted to $187,807.

TARIFF RATES ON FISH.

The tariff rates on fish have been changed so that fresh salmon, formerly ½c. per lb., is now 1c.; pickled salmon remains at 1c. per lb; other fresh fish not in barrels is increased from ½c. to 1c. per lb., and smoked or boneless fish, remains at 1c. per lb. On anchovies and sardines there is practically no change of duty, although the rates are now fixed according to weight, instead of size of box. On fish preserved in oil, the general tariff is increased from 30 to 35 per cent; on canned salmon, etc., the duty is increased from 25 per cent to 30 per cent; and on "other articles the price of the fisheries," the general duty is increased from 20 per cent to 25 per cent.

Live fish and fish eggs for propagating purposes have been placed on the free list.

DUTY ON COAL.

There has been a change in the nature and rate of duty on dituminous slack coal. The old tariff provided that such coal as would pass through a half inch screen was dutiable at 20 per cent advalorem, but not to exceed 13 cents per ton of 2,000 pounds, and by regulation of the department it was provided that slack which contained coal larger than would pass through a half-inch screen, but not larger than would pass through a three-quarter inch screen would be dutiable as follows: 8 per cent of the weight at 20 per cent ad valorem and 20 per cent of the weight at 53 cents per ton, as bituminous coal. In actual practice the duty paid upon slack coal has ranged from 10 cents to 21 cents per ton. For administrative purposes it has been deemed advisable to have straight specific duties which have been established at the following rates:

Per ton of 2,000 pounds: B. pref., 10c.; inter., 12c.; general 14c.

There is no material change in the duty on bituminous coal.

The rate of duty has been increased from 25 per cent. to 30 per cent. under the general tariff and from 16 2-3 per cent. to 20 per cent. under the preferential tariff on phonographs, graphophones, gramaphones and finished parts thereof, including cylinders and records therefore and mechanical piano and organ players.

A new item of importance has been added to the free list, as follows: "Material to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances in the United States, under regulations prescribed by the minister of customs."

The general tariff rate of duty on hats and caps has been increased from 30 per cent. to 35 per cent. and at the same time the preferential tariff rate has been reduced from 33 1-3 per cent. to 20 per cent. In this way the preference in favor of Great Britain is increased from 10 per cent. straight to 15 per cent. straight. This should result in a diversion of trade to Great Britain. The importations under this item were quite heavy last year. They amounted to $1,300,000, of which about one half came from Great Britain.

The old rates on sole leather in whole sides are continued, viz., 15 per cent. under the general tariff and 10 per cent. under the preferential tariff, but new rates have been provided for sole leather not in whole sides, as follows: B. pref., 12 1-2 per cent.; gen., 17 1-2 per cent. The rates on belting, other than leather, have been established as follows: B. pref., 20 per cent.; inter., 25 per cent; gen., 27 1-2 per cent.

Rubber, cotton and Balata belting were dutiable under the old tariff as follows: Rubber belting: B. pref, 16 2-3 per cent.; general, 25 per cent.. Cotton belting: B. pref., 13 1-2 per cent.; general, 20 per cent. Balata belting: B. pref., 12 1-3 per cent; gen., 20 per cent. There is no material change in the rates on belting of leather.

The duty on boots and shoes is as follows: B. pref., 17 1-2 per cent.; inter., 22 1-2 per cent.; gen., 25 per cent. The old tariff rates were: B. pref, 16 2-3 per cent; gen., 25 per cent. It will be observed that there is no material change.

The preferential tariff rates on manufactures of leather, raw hide, leather board and leather oil, is reduced from 16 2-3 per cent. to 15 per cent. The general tariff rate of 25 per cent. is continued. The duty on whips has been reduced as follows: New tariff rates: B. pref., 20 per cent.; inter., 27 1-2 per cent.; gen., 30 per cent. Old tariff rates: B. pref., 23 1-3 per cent; gen., 35 per cent.

RESPECTING RUBBER GOODS.

As respects rubber goods the following changes have been made: India rubber boots and shoes, preferential rate reduced from 16 2-3 per cent to 15 per cent; general tariff rate maintained at 25 per cent.

Rubber cement and all manufactures of india rubber and gutta percha, No O.P., general tariff rate increased from 25 per cent to 27½ per cent, and the preferential rate from 16 2-3 per cent to 15 per cent. As respects other articles of rubber there is no material change.

On satchels, reticules, card cases, purses, pocket books, fly books, and parts thereof, N. O. P., the general tariff rate has been increased from 30 per cent to 35 per cent, and the preferential rate from 20 per cent to 22½ per cent.

On beads and ornaments of alabaster, spar amber, terra cotta or composition, fans, dolls and toys of all kinds, statues, and statues of any material, there has been a reduction from 35 per cent to 30 per cent under the general tariff, and from 23½ per cent to 20 per cent under the preferential tariff.

On collars and cuffs of all kinds of materials, the general tariff rate has been increased from 35 per cent to 37½ per cent, and the preferential rate from 23½ per cent to 25 per cent.

On artificial flowers, the rates have been increased as follows: From 20 per cent to 30 per cent under the general tariff and from 16 2-3 per cent to 20 per cent under the preferential tariff.

Item 563 of the old tariff, which gave rise to a great deal of friction and lack of uniformity in tariff classification, has been changed in a way which it is believed will be satisfactory to the interests concerned. The old item read: "Plaits, plain, not to include braid or fancy trimings, composed of chip manila, cotton, mohair, straw, tuscan and grass." The new item reads: "Braids or plaits of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan or grass, suitable for making or