

MUTUAL LIFE ASSOCIATION OF CANADA.

HEAD OFFICE, . . . HAMILTON, ONT.

President, JAS. TURNER, Esq. Vice-President, A. T. WOOD, Esq., M. P.
Actuary and Manager, WM. POWIS,

Deposited at Ottawa for benefit of Policy-Holders: \$52,788.00.

THE ONLY PURELY MUTUAL CANADIAN LIFE COMPANY.

IRA CORNWALL, Jr., Manager for Maritime Provinces.

23½ Prince Wm. Street, (cor. Market Square,) St. John, N. B.

Commercial Decisions.

Owing to pressure of other matter we are forced to hold over our usual instalment of Commercial Decisions. The following remarks apply to those in our last issue.

1st. Question of liability of a retiring member of a firm.

The answer of Ed. *Journal of Commerce* applies equally to the Dominion.

2d. Referring to rights of an agent.

The answer given also applies here. The contract's would be the only ground for an action.

3d. Question as to liability of deceased partners estate.

Canadian ruling same as given by *Journal of Commerce*.

4th. Referring to post dated check.

Answer given applies equally here, excepting we think it undoubtedly should be presented for acceptance although the Bank usages may not require it. The reference to this matter in our December number is in accord with this.

5th. Referring to wharfage and lumber.

Decision undoubtedly applies here.

6th. Necessity of protesting a draft.

Reply correct and according to Canadian law it is absolutely necessary to protest it.

7th. Neglect of proper weighing, etc.

Law would decide against the person so receiving goods in a case of this kind unless good cause could be shown for the neglect.

8th. Borrowing money on Storage Receipts.

We agree with opinion of Editor of *Journal of Commerce*.

CUSTOMS DEPARTMENT,
Ottawa, Feb., 6th, 1875.

AUTHORIZED discount on American Invoices until further notice, 12 per cent.

J. JOHNSON,
Commissioner of Customs.

Oil Matters.

Dealers and importers of coal oils will do well to note the following facts and govern themselves accordingly. A dispatch from Ottawa states

"A large quantity of American oil was seized on Saturday by the Collector of Inland Revenue here. It seems that the oil should be tested to 110 degrees of heat without exploding, and that large quantities of American oil exploding at 86 degrees of heat, have been introduced in the Dominion, enabling the Yankee traders to undersell the Canadian producers."

A few days after this the Inland Revenue Department found it necessary to issue the following circular:

Whereas it has been represented that large importations of Coal Oils are continually taking place at various ports in the Dominion, samples of which will not stand the fire test required by the Inland Revenue Act, 1868, and amendments thereto; also that large importations of certain products of Petroleum, such as Gasoline, Benzine, and Benzole are being made, such articles being very explosive and dangerous at a very low temperature.

His Excellency, on the recommendation of the Honorable the Minister of Customs, and under the provisions of the 17th section of the Act passed in the session of the Parliament of Canada, held in the 31st year of Her Majesty's reign, chaptered 50 and intitled: "An Act to increase the Excise duty on spirits, to impose an excise duty on refined petroleum, and to provide for the inspection thereof," has been pleased to order, and it is hereby ordered, that with a view to the better regulation of the foreign Petroleum trade, and the security of the lives and property of Her Majesty's subjects, the following regulations be and they are hereby adopted and established, that is to say:

1. From and after the date hereof, the officers appointed gauge and test spirituous liquors, wines, &c., at the respective ports of Toronto and Hamilton in Ontario; the Port of Quebec in Quebec; the Port of Saint John, in New Brunswick; and the Port of Halifax in Nova Scotia, shall be and they are hereby appointed Inspectors of Refined Petroleum at those Ports respectively; and that the respec-

tive Collectors of Customs and Sub-collectors of Customs, at all other ports and out-ports in Canada, shall be and they are hereby appointed Inspectors of imported Refined Petroleum at their respective ports and out-ports, with power to employ in the actual process of testing such oils any officer or officers under their respective surveys whom they shall consider competent for that purpose.

2. That the instrument to be used for testing all imported refined petroleum shall be the "Coal Oil Pyrometer," made by Chas. Potter, Toronto, Ontario, and all such petroleum as will not stand the fire test of 105 degrees, as required by said Pyrometer, as required by section 2 of chapter 15 of 24 Victoria, when used according to the instructions accompanying the same, shall be dealt with as may be ordered by the Minister of Customs in each case.

3. That every package of imported Refined Petroleum, inspected as before provided, shall be legibly marked or stamped in such manner as the Minister of Customs may direct.

4. That no imported refined Petroleum, which will not stand the said test, whether designated as "Coal Oil," "Naphtha," "Benzine," "Benzole," "Paraffine" or other oil or fluid, distilled, manufactured or produced by any process or treatment whatever, shall be admitted to entry for consumption or Warehouse in Canada, unless the importer shall have produced a license from a collector or other proper officer of Inland Revenue, authorizing him to import and keep the same on hand.



Public Notice.

PATTERNS and Samples of Goods for sale, to be so put up as to be open to inspection, and not to exceed 8oz. in weight, and to be prepared by Postage Stamps at the rate of 10 cents each, can be forwarded to the United States. But such transmission must be of genuine Trade Samples or Patterns, and have no value apart from their use as such; therefore goods sent for sale, or in execution of an order, or any articles sent by one private individual to another which are not actually patterns or samples, are inadmissible. A similar regulation is in operation in the United States for the transmission of patterns and samples for delivery in Canada.

J. HOWE, P. M.

P. O., St. John, Feb'y 15, 1875.