

as that in the power house of the Toronto Railway Company; and if not there why should he be placed in any other similar position?

"The exception in favor of farm steam machinery, so far as threshing machinery is concerned," says The Reporter, "makes one doubt the bona fides of the whole petition, for if there is one description of steam plant which falls into the hands of unskilled men more than another it is these engines, with the result that accidents from them more frequently result—ten to one in proportion to numbers in use—than any other of the various plants in use, as statistic would readily prove."

In this matter, too, The Reporter seems to be uninformed. There are quite a number of farmers in the Legislatures no better informed than our contemporary, and who would, therefore, vote against the proposed amendment upon the ground that it would in some way infringe upon their business; but without doubt no objection would be raised by the promoters of the amendment should the farmers desire to be included in the operation of it. A steam engine on a forty-acre farm is not as dangerous as one in the heart of a crowded town.

### THE CANADIAN TARIFF.

In our issue of April 6th we gave an entire reproduction of the new Canadian tariff as reported to the Dominion House of Commons by Finance Minister Foster on March 27. Since then, on April 13, Mr. Foster has made other changes and amendments as follows:—

Resolved, that it is expedient to repeal so much of the Inland Revenue act and amending acts as determines the excise duties to be levied upon malt and vinegar and to provide that on and after March 25 excise duties thereon shall be as follows: Malt, one and one-half cent per pound; vinegar, eight cents per proof gallon.

"That the value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels and all other vessels or packages manufactured of tin, iron, lead, zinc, glass or any other material and capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering enclosing goods for purpose of sale, shall in all cases not otherwise provided for in which they contain goods subject to an ad valorem duty on a specific and ad valorem duty be taken and held to be a part of the fair market value of such goods for duty and shall be charged with the same rate of ad valorem duty as is to be levied and collected on the goods they contain, and when they contain goods subject to a specific duty only such packages shall be charged with the duty of custom of 20 per cent. ad valorem, to be computed upon their original fair market value, and all or any of the above packages described as capable of holding liquids when containing goods exempt from duty under this act shall be charged with a duty of 20 per centum ad valorem, provided the contents thereof are not of such a nature that the destruction of the packages becomes necessary in order to release the goods and all other packages containing free goods, and being in the first receptacles or inner coverings enclosing goods for the purpose of sale shall be dutiable at the same rate as if imported empty, but all packages not herein before specified and not herein specially charged will be declared liable to duty under regulations and being the usual ordinary packages in which goods are packed for exportation according to the general usage and custom of trade shall be free of duty. Provided, further, that all special packages or coverings unlike those in which such goods as they contain are usually packed for some consumption and all such packages and coverings as are apparently designed for use other than that in the importation of the goods they contain, shall be subject to the same rates of duty as they would be if imported empty or separate from their contents.

Resolved, that the following articles shall be free of duty: Brass cups, being rough blanks, for the manufacture of paper shells for cartridges when imported by manufacturers of brass and paper shells and cartridges, for use in their own factories.

Brass, iron or steel rolled round wire rods over half an inch in diameter, and rolled copper rods, one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories.

Calcareous tufa, when imported for use in the manufacture of indurated fibre ware, or sulphite fibre, and for no other purpose.

Crucible sheet steel, eleven to sixteen gauge,  $2\frac{1}{2}$  to 18 inches wide, when imported by manufacturers of mower and reaper knives for the manufacture of such knives in their own factories.

Copper rollers for use in calico printing, when imported by calico printers for use in their factories, for the printing of calicoes, and for no other purpose, (such rollers not being manufactured in Canada.)

Elastic rubber thread for the manufacture of elastic webbing, when imported by the manufacturers of elastic rubber webbing, to be used for that purpose only in their own factories.

Felloes of hickorywood, rough sawn to shape only, or rough sawn and bent to shape, not planed smooth, or otherwise manufactured, when imported by manufacturers of carriages and cart wheels, to be used in manufacture of such articles in their own factories only.

Fish skins and fish offal, when imported by manufacturers of glue, for use in their own factories.

Grease rough, the refuse of animal fat, for the manufacture of soaps and oils only.

Gum chicle, or sappato gum, in a crude state.

Hatters' bands (tip cards), bindings, tips and sides, hat sweats and linings, both tips and sides, when imported by hat and cap manufacturers, only for use in their manufactories for the manufacture of hats and caps.

Hemp paper, made on four-cylinder machines, and calendered to between six and eight inch thickness for the manufacture of shot shells, primers for the manufacture of shot shells, cartridges and cartridges, and felt board sized and hydraulic pressed and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by the manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such time as the said articles are manufactured in Canada, provided always that the said articles when imported, shall be entered only at such port or ports, as may be named by the Comptroller of Customs, and at no other place, samples of such articles to be furnished to the collector of said port or ports by the Customs Department for the guidance of officer when accepting free entries of such materials.

Molasses, second process, or molasses derived from the manufacture of molasses; sugar testing by polariscope less than thirty-five degrees when imported by manufacturers of blacking for use in their own factories in the manufacture of blacking conditional that the importers shall in addition to making oath at the time of entry, that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be once mixed in a proper tank made for the purpose, with at least one-fifth of the quantity thereof of cod or other oil whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and protection of the revenue, and that until such mixing is done and duly certified in the face of the entry thereof by such customs officer, the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.

Horse hair, not further manufactured than simply cleaned or dyed, imported for use in the manufacture of horsehair cloths.

Mohair cloths or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively, the conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry.

Oleo stearine and degrass, when imported by manufacturers of leather for use in the manufacture of leather in their factories.

Platinum and black oxide of copper for use in the manufacture of chlorate.

Potash chlorate if not further prepared than ground and free from admixture with any other substance.

Rolled iron tubes not welded, under  $1\frac{1}{2}$  inch in diameter, angle iron nine and 10 gauge, not over  $1\frac{1}{2}$  inch wide, iron tubing, lacquered or brass covered, not over  $1\frac{1}{2}$  inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads to be used for these purposes only in their factories until such time as any of the said articles are manufactured in Canada.

Sawdust of the following woods: Amaranth, cocobora, boxwood, cherry, chestnut, walnut, gunwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, hickory, whitewood, African teak, black heart ebony, lignum vitae, redwood, satinwood, white ash, persimmon, dogwood, red cedar and oak.

Square reeds and rawhide centres, textile leather or rubber heads, thumbs and tips of steel, iron or nickle caps, for whip ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories.

Steel for the manufacture of hammers, augers and auger bits when imported for the manufacture of such articles for use in their own factories only.

Steel of Nos. 24 and 17 gauge, in sheets 63 inches long and from 18 to 32 inches wide for the manufacture of tubular bow sockets, when imported by the manufacturers of such articles for use in their own factories only.

Steel strip and flat steel wire, when imported into Canada by the manufacturers of buckthorns, plain, strip fencing and safety barbed wire fencing for use in their own factories in the manufacture thereof.

Steel wire, Bessemer, soft drawn spring, of No. 10, 12 and 13 gauge