

Tobacco and Manufactures of.

Cigars and cigarettes, the weight of the cigarettes to include the weight of the paper covering, three dollars per pound, and twenty-five per cent ad valorem.

Cut tobacco, fifty cents per pound, and twelve and one-half per cent ad valorem.

Manufactured tobacco, n.e.s., and snuff, forty-five cents per pound and twelve and one-half per cent ad valorem.

Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council, seven and one-half cents per bushel.

All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of twenty per cent ad valorem.

SCHEDULE "B."

FREE GOODS.

Articles for the use of the Governor General.

Articles when imported by and for the use of the army and navy, viz.: Arms, military or naval clothing, musical instruments for bands, military stores and munitions of war.

Articles imported by or for the use of the Dominion Government or any of the departments thereof, or by and for the Senate or House of Commons, including the following articles, when imported by the said Government or through any of the departments thereof for the use of the Canadian militia:—Military clothing, musical instruments for military bands, military stores and munitions of war.

Articles for the personal or official use of Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession.

Travellers' baggage, under regulations prescribed by the Controller of Customs.

Carriages for travellers and carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations prescribed by the Controller of Customs.

Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects or heirlooms left by bequest.

Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months' actual use in Canada; provided, also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-west Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council.

Animals brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for

prizes offered by any agricultural or other association; (but a bond shall be first given in accordance with regulations prescribed by the Controller of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond).

Horses, cattle, sheep, swine and dogs for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor in Council.

Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Controller of Customs.

Admiralty charts.

Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented.

Globes, geographical, topographical and astronomical; maps and charts for the use of schools for the blind; pictorial illustrations of insects or similar studies, when imported for the use of colleges and schools, scientific and literary societies; manuscripts, and insurance maps, and album insides of paper.

Philosophical instruments and apparatus—that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools, scientific societies, and public hospitals.

Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; and anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities and public museums.

Books, viz.:—Bibles, prayer-books, psalm and hymn, and books printed in any language other than the English or French languages.

Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind.

Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade.

Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university or incorporated college in Canada for the use of students thereof; books specially imported for the bona fide use of incorporated mechanics' institutes, public free libraries of any duly organized law associations or society for the use of its members, not more than two copies of each book, under regulations made by the Governor in Council.

Books, bound or unbound, which have been printed and manufactured more than twelve years.

Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound.

Paintings, in oil or watercolours, by artists of well known merit, or copies of the old masters by such artists; and paintings in oil or watercolours, the production of Canadian artists, under regulations to be made by the Controller of Customs.