

CANADA.

No. 10

COPY OF DESPATCH

FROM

THE GOVERNOR-GENERAL OF CANADA

RESPECTING THE

NEW CUSTOMS TARIFF.

(In continuation of [C.-2305.] April 1879.)

**Presented to both Houses of Parliament by Command of Her Majesty,
July 1879.**



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1879.

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C A N A D A.

GOVERNOR-GENERAL THE MARQUIS OF LORNE, K.G., to the RIGHT HON.
SIR MICHAEL HICKS BEACH, BART. (Received June 18, 1879.)

SIR, Citadel, Quebec, June 5, 1879.
I HAVE the honour of forwarding for the use of the Colonial Office 25 copies of the Canadian Customs Tariff in operation since the 15th March last.

I have, &c.
(Signed) LORNE.

The Right Hon. Sir M. E. Hicks Beach, Bart. &c.
&c. &c. &c.

Enclosure.

42 Victoria, Chap. 15.

An Act to alter the Duties of Customs and Excise. [*Assented to 15th May 1879.*]

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. So much of all Acts and parts or schedules of Acts and of all Orders in Council as imposes any duty of Customs upon goods (which word shall, for all the purposes of this Act, have the meaning assigned to it in the Act passed in fortieth year of Her Majesty's reign, and intituled "*An Act to amend and consolidate the Acts respecting the Customs*"), or exempts goods from Customs duty when imported into Canada, or is in anywise inconsistent with this Act, is hereby repealed; but any power conferred upon the Governor in Council by the Act last cited (fortieth Victoria, chapter ten) to transfer dutiable goods to the list of goods free of duty is not hereby abrogated or impaired; and in lieu and instead of all other duties of Customs upon goods imported into Canada, there shall be raised, levied, collected, and paid upon the goods enumerated in Schedule A. to this Act, or referred to as not enumerated therein but charged with duty, imported into Canada or taken out of warehouse for consumption therein, the several duties of Customs set forth and described in the said Schedule A., and set opposite to each respectively, or charged on them as not enumerated, subject to the provisions herein-after made.

2. The goods enumerated in Schedules B. and C. may, subject to the provisions and conditions therein mentioned, be imported into Canada or taken out of warehouse for consumption therein without payment of any duty of Customs thereon.

3. The goods enumerated in Schedule D. shall not be imported into Canada, under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.

4. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages manufactured of tin, iron, lead, zinc, glass, or any other material, and capable of holding liquids; crates, barrels, and other packages containing glass, china, crockery, or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines, or malt liquors 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, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per centum ad valorem, to be computed upon their original cost or 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 twenty per centum ad valorem; but all packages not herein-before specified, and not herein specially charged with or declared liable to duty under regulations, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

5. On all goods imported into Canada subject under this Act to ad valorem duty upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall, in all cases, be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon; and in cases where the amount of such drawback has been deducted

Preamble.

Repeal of enactments imposing duties of customs.

Saving certain power under 40 V., c. 10.

Duties in Schedule A. imposed.

Goods free of duty.

Prohibited goods.

Provisions respecting packages containing goods paying ad valorem duty.

As to packages containing goods paying specific duty only, or free goods in certain cases.

Other packages free.

As to goods on which a drawback has been allowed in country of manufacture.

No reduction of value by reason of drawback, &c.

Proviso.

Certain articles to be free of duty in Canada when free in United States.

Provision in case of higher duty in U.S. on tea or coffee imported from Canada than from elsewhere. Proviso, if passing in bond through U.S.

Allowance for natural deterioration or breakage on certain articles.

Amount limited.

Proviso for refund in certain cases.

Cost of inland transportation, &c. to be deemed part of value.

Governor in Council may make regulations for ensuring fair valuation.

Duty of appraisers.

from the value of such goods upon the face of the invoice under which entry is to be made, the Collector of Customs, or proper officer, shall add the amount of such deduction and collect and cause to be paid the lawful duty thereupon; and the fair market value of all goods imported into Canada shall be understood to be the ordinary wholesale price at which the same are sold for home consumption in the country where they are purchased or manufactured, without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market values.

6. Any or all of the following articles, that is to say, animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees, and shrubs, coal and coke, salt, hops, wheat, peas, and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, flour of wheat and flour of rye, Indian meal and oatmeal, and flour or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats (fresh, salted, or smoked), and lumber, may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon Proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such Proclamation when imported into Canada.

7. If at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States an additional duty of Customs equal to the duty payable in the United States on tea or coffee imported from Canada. Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond through the United States, shall be taken and rated as a direct importation from the country in which the tea or coffee was purchased.

8. An allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per cent. of the value thereof upon an examination to be made by an appraiser, or proper officer of Customs, at their first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per cent. of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid in the proportion and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

9. In determining the dutiable value of goods, except when imported from Great Britain and Ireland, there shall be added to the cost or the actual wholesale price or fair market value, at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment, and trans-shipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made, either *in transitu* or direct to Canada, subject to such regulations as may be made by the Governor in Council.

10. The Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful, and impartial appraisal of all goods imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures, or other quantities thereof, as each case may require; and such regulations, whether general or special, so made by the Governor in Council shall have the full force and authority of law; and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and fair market value and wholesale price (any invoice or affidavit thereto to the contrary notwithstanding) of the goods at the time of exportation, and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures, or other quantities, and the fair market value or wholesale price, of every of them, as the case may require.

11. No refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs, nor because of the omission in the invoice of any trade discount, or other matter or thing which might have the effect of reducing the value of such goods for duty, unless the same has been reported to the Collector of Customs within 10 days of the date of entry, and the said goods have been examined by the said Collector or by an appraiser, or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination; and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed; and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

No refund of duty for alleged inferiority of value, &c., except in certain cases.

Not if goods cannot be identified.

Minister of Customs to decide.

12. The whole or part of the duty of thirty per centum ad valorem imposed by this Act upon wines imported into Canada may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in the said countries.

Remission of or on duties on wines in certain cases.

13. In lieu of all Excise duties—except license fees—now or heretofore imposed on spirits, there shall be imposed, levied, and collected upon every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength of spirits, the manufacture of which had not been wholly completed, or upon which the duty had not been paid before the coming into force of this section, an Excise duty of one dollar.

Excise duties on spirits altered.

14. In lieu of all Excise duties—except license fees—now or heretofore imposed on malt, there shall be imposed, levied, and collected on every pound of malt made and weighed as removed from the kiln, and upon which the duty had not been paid before the coming into force of this section, an Excise duty of one cent.

And on malt.

15. Upon all stocks of malt liquor held by licensed brewers at the time of the coming into force of this section, a drawback may be paid on the malt contained in such stocks, equal to the duty paid thereon in excess of one cent. per pound, and the quantity of malt contained in such stocks of malt liquor, shall be determined under the existing departmental regulations for determining the quantity of malt contained in malt liquor.

Drawback on present stocks of malt liquor.

16. In lieu of all Excise duties—except license fees—now imposed on tobacco known as "common Canadian twist," otherwise called "tabac blanc en torquette," being the unpressed leaf rolled and twisted, and made wholly from raw tobacco, the growth of Canada, and upon raw leaf the growth of Canada, there shall be imposed, levied, and collected on every pound, or less quantity than a pound, an Excise duty of four cents.

Excise duty on certain kinds of tobacco altered.

17. The foregoing sections to this Act shall be held to have come into force, and the duties mentioned therein and in the schedules to this Act shall be held to have been imposed and to have been substituted for those imposed by any Acts or parts of Acts theretofore in force, on and after the fifteenth day of March in the present year of our Lord one thousand eight hundred and seventy-nine, and to have been payable on all goods imported or taken out of warehouse for consumption upon or after the said day, or becoming subject to the duties of Excise on and after the same under the next preceding four sections.

From what time the foregoing provisions shall have effect.

18. The Acts now in force respecting the Customs and respecting Inland Revenue and Excise, and all regulations lawfully made or to be made under them respectively, shall apply to the duties imposed by this Act, except in so far only as they may be inconsistent with this Act; and all words and expressions used in this Act shall have the meaning assigned to them in the said Acts respectively; and the said Acts respecting the Customs and Inland Revenue and Excise shall continue to apply to any duties accrued under enactments hereby repealed which may not have been paid before the day last mentioned, and to all bonds, penalties, or forfeitures or proceedings relating to, or resulting from such non-payment, or the nonobservance of any enactment or provision of law respecting any such duties.

General Acts respecting Customs and Inland Revenue, to apply to duties under this Act. Saving obligations incurred as to former duties.

SCHEDULE A.

GOODS SUBJECT TO DUTIES.

Acid, sulphuric, half a cent per pound	-	-	-	-	½ c. per lb.
Acetic, twelve cents per imperial gallon	-	-	-	-	12 c. per imp. gal.

Muriatic and nitric, twenty per cent. ad valorem	- - - - -	20 per cent.
But carboys containing acids shall be subject to the same duty as if empty.		
Agricultural implements, not otherwise herein provided for, twenty-five per cent. ad valorem	- - - - -	25 per cent.
Ale, beer, and porter, when imported in bottles, (six quart or twelve pint bottles to be held to contain one imperial gallon), eighteen cents per imperial gallon	- - - - -	18c. per imp. gal.
Ale, beer, and porter, when imported in casks or otherwise than in bottles, ten cents per imperial gallon)	- - - - -	10c. per imp. gal.
Animals, living, of all kinds, not elsewhere specified, twenty per cent. ad valorem	- - - - -	20 per cent.
Artificial flowers, thirty per cent. ad valorem	- - - - -	30 per cent.
Babbit metal, ten per cent. ad valorem	- - - - -	10 per cent.
Billiard tables, without pockets, four feet six inches by nine feet, a specific duty of twenty-two dollars and fifty cents. each	- - - - -	\$22.50
On those of five feet by ten feet, a specific duty of twenty-five dollars each	- - - - -	\$25
On billiard tables, with pockets, five feet six inches by eleven feet, a specific duty of thirty-five dollars each	- - - - -	\$35
And on those of six feet by twelve feet, a specific duty of forty dollars each	- - - - -	\$40
And in addition thereto, ten per cent. ad valorem; each table to include twelve cues, and one set of four balls, with markers, cloths, and cases, but no pool balls	- - - - -	& 10 per cent.
Blacking, shoe, twenty-five per cent. ad valorem	- - - - -	25 per cent.
Books, printed, periodicals and pamphlets bound, or in sheets, not being foreign reprints of British copyright works, nor blank account books nor copybooks, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymnbooks, six cents per pound	- - - - -	6c. per lb.
British copyright works, reprints of, six cents per pound, and in addition thereto, twelve and a half per cent. ad valorem	- - - - -	6c. per lb. & 12½ per cent.
Bibles, prayer-books, psalm and hymn-books, five per cent. ad valorem	- - - - -	5 per cent.
Books, periodicals, and pamphlets imported through the Post Office, for every two ounces in weight or fraction thereof, one cent	- - - - -	1c. per 2 ozs.
Blank books, bound or in sheets, twenty-five per cent. ad valorem	- - - - -	25 per cent.
Printed, lithographed, or copper or steel plate bill-heads, cheques, receipts, drafts, posters, cards, commercial blank forms, labels of every description, advertising pictures, or pictorial show cards or bills, thirty per cent. ad valorem	- - - - -	30 per cent.
Advertising pamphlets, one dollar per hundred	- - - - -	\$1 per 100.
Maps and charts, twenty per cent. ad valorem	- - - - -	20 per cent.
Printed music, bound or in sheets, six cents per pound	- - - - -	6c. per lb.
Playing cards, thirty per cent. ad valorem	- - - - -	30 per cent.
Bookbinders' tools and implements, including ruling machines, and binders' cloth, fifteen per cent. ad valorem	- - - - -	15 per cent.
Brass, old and scrap, in bars, bolts, and sheets; in wire, round or flat; seamless drawn tubing and plain and fancy tubing, ten per cent. ad valorem	- - - - -	10 per cent.
Manufactures of brass, not elsewhere specified, thirty per cent. ad valorem	- - - - -	30 per cent.
Breadstuffs, viz.:		
Barley, fifteen cents per bushel	- - - - -	15c. per bush.
Buckwheat, ten cents per bushel	- - - - -	10c. "
Indian corn, seven and a half cents per bushel	- - - - -	7½c. "
Oats, ten cents per bushel	- - - - -	10c. "
Rice, one cent per pound	- - - - -	1c. per lb.
Rye, ten cents per bushel	- - - - -	10c. per bush.
Wheat, fifteen cents per bushel	- - - - -	15c. "
Pease, ten cents per bushel	- - - - -	10c. "
Beans, fifteen cents per bushel	- - - - -	15c. "
Buckwheat meal or flour, one fourth of one cent. per pound	- - - - -	¼c. per lb.
Cornmeal, forty cents per barrel	- - - - -	40c. per barrel.

Oatmeal, one-half cent per pound	-	-	-	-	½c. per lb.
Rye flour, fifty cents per barrel	-	-	-	-	50c. per barrel.
Wheat flour, fifty cents per barrel	-	-	-	-	50c. per barrel.
Rice and sago flour, two cents per pound	-	-	-	-	2c. per lb.
Brick, for building, twenty per cent. ad valorem	-	-	-	-	20 per cent.
Brooms and brushes, twenty-five per cent. ad valorem	-	-	-	-	25 per cent.
Butter, four cents per pound	-	-	-	-	4c. per lb.
Buttons of all kinds, twenty-five per cent. ad valorem	-	-	-	-	25 per cent.
Candles, tallow, two cents per pound	-	-	-	-	2c. „
Candles, paraffine wax, five cents per pound	-	-	-	-	5c. „
All other candles, including sperm, twenty-five per cent. ad valorem	-	-	-	-	25 per cent.
Carriages, waggons, railway cars and carriages, sleighs, wheelbarrows, and other like articles, thirty per cent. ad valorem	-	-	-	-	30 per cent.
Cement, raw, or in stone from the quarry, one dollar per ton of thirteen cubic feet (<i>see Stone</i>)	-	-	-	-	\$1 per ton.
Cement, burnt and unground, seven and a half cents per one hundred pounds	-	-	-	-	7½c. per 100 lbs.
Cement, hydraulic, or waterlime, ground, including barrels, forty cents per barrel	-	-	-	-	40c. per barrel.
Cement, in bulk or in bags, nine cents per bushel	-	-	-	-	9c. per bushel.
Cement, Portland or Roman, twenty per cent. ad valorem	-	-	-	-	20 per cent.
Cheese, three cents per pound	-	-	-	-	3c. per lb.
Chicory, raw or green, three cents per pound	-	-	-	-	3c. „
Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, four cents per pound	-	-	-	-	4c. per lb.
China and porcelain ware, twenty per cent. ad valorem	-	-	-	-	20 per cent.
Clocks and parts thereof, thirty-five per cent. ad valorem	-	-	-	-	35 per cent.
Coal, anthracite and bituminous, fifty cents per ton of two thousand pounds	-	-	-	-	50c. per ton.
Coal tar and coal pitch, ten per cent. ad valorem	-	-	-	-	10 per cent.
Cocoa nuts, one dollar per one hundred	-	-	-	-	\$1 per 100.
Cocoa paste and chocolate, not sweetened, twenty per cent. ad valorem	-	-	-	-	20 per cent.
Cocoa paste and other preparations of cocoa containing sugar, one cent per pound and twenty-five per cent. ad valorem	-	-	-	-	1c. per lb. & 25 per cent.
Coffee, green, two cents per pound	-	-	-	-	2c. per lb.
Coffee, roasted or ground, and all imitations of and substitutes for, three cents per pound	-	-	-	-	3c. per lb.
Coke, fifty cents per ton of two thousand pounds	-	-	-	-	50c. per ton.
Copper, old and scrap, in pigs, bars, rods, bolts, ingots, sheets, and sheathing, not planished or coated; copper wire, round or flat, and copper seamless drawn tubing, ten per cent. ad valorem	-	-	-	-	10 per cent.
Copper rivets and burrs, and all manufactures of copper not elsewhere specified, thirty per cent. ad valorem	-	-	-	-	30 per cent.
Cordage for ships' purposes, ten per cent. ad valorem	-	-	-	-	10 per cent.
Cordage, all other, twenty per cent. ad valorem	-	-	-	-	20 per cent.
Corks, and other manufactures of cork-wood or cork-bark, twenty per cent. ad valorem	-	-	-	-	20 per cent.
Cotton, Manufactures of, viz. :					
Grey or unbleached and bleached cottons, sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed, one cent per square yard, and fifteen per cent. ad valorem	-	-	-	-	1c. per sq. yard. and 15 per cent.
All cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cotton or Canton flannels, ducks and drills, dyed or coloured, checked and striped shirtings, cottonades, pantaloon stuffs and goods of like description, two cents per square yard, and fifteen per cent. ad valorem	-	-	-	-	2c. per sq. yard. and 15 per cent.
All cotton wadding, batting, batts and warps, carpet warps, knitting yarn, hosiery yarn, and other cotton yarns under number forty, not bleached, dyed, or coloured, two cents per pound, and fifteen per cent. ad valorem	-	-	-	-	2c. per lb. and 15 per cent.
And if bleached, dyed, or coloured, three cents per pound, and fifteen per cent. ad valorem	-	-	-	-	3c. per lb. and 15 per cent.

Cotton warp, on beams, one cent. per yard, and fifteen per cent. ad valorem	1c. per yard, and 15 per cent.
Cotton seamless bags, two cents per pound, and fifteen per cent. ad valorem	2c. per lb. and 15 per cent.
Cotton shirts and drawers woven or made on frames, and all cotton hosiery, thirty per cent. ad valorem	30 per cent.
Cotton sewing thread, on spools, twenty per cent. ad valorem	20 per cent.
Cotton sewing thread, in hanks, twelve and a half per cent. ad valorem	12½ per cent.
Cotton duck, or canvas of hemp or flax, and sail twine, when to be used for boats' and ships' sails, five per cent. ad valorem	5 per cent.
All clothing made of cotton, or of which cotton is the component part of chief value, including corsets, thirty per cent. ad valorem	30 per cent.
All manufactures of cotton not elsewhere specified, twenty per cent. ad valorem	20 per cent.
Drain-tile, and drain pipes and sewer pipes, glazed or unglazed, twenty per cent. ad valorem	20 per cent.
Earthenware and stoneware, brown or coloured, and Rockingham ware, twenty-five per cent. ad valorem	25 per cent.
Earthenware, white granite or ironstone ware, and "C.C.," or cream-coloured ware, thirty per cent. ad valorem	30 per cent.
Electro-plated ware. (See Plated ware.)	
Essences, viz.: Of apple, pear, pine-apple, raspberry, strawberry, and other fruits, and vanilla, one dollar and ninety cents per imperial gallon, and twenty per cent. ad valorem	\$1.90 per imp. gallon, and 20 per cent.
Essential oils for manufacturing purposes, twenty per cent. ad valorem	20 per cent.
Excelsior for upholsterers' use, twenty per cent. ad valorem	20 per cent.
Feathers, ostrich and vulture, undressed, fifteen per cent. ad valorem, and dressed, twenty-five per cent. ad valorem	15 per cent. } 25 per cent. }
Fire-brick or tiles for lining stoves and furnaces, twenty per cent. ad valorem	20 per cent.
Fish, fresh, salted, or smoked, except fish free of duty, as provided by the Treaty of Washington, one cent per pound	1c. per lb.
Flax, fibre, scutched, one cent per pound	1c. per lb.
" hackled, two cents per pound	2c. per lb.
Flax, tow of, scutched or green, one-half cent per lb.	½c. per lb.
Flax seed, ten cents per bushel	10c. per bushel.
Fruit, dried, viz.: Apples, two cents per lb.	2c. per lb.
Currants, dates, figs, plums, prunes, raisins, and all other not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.
Fruit, green, viz.:	
Apples, forty cents per barrel	40c. per barrel.
Blackberries, gooseberries, raspberries, and strawberries, two cents per quart	2c. per quart.
Cherries and currants, one cent per quart	1c. per quart.
Cranberries, plums, and quinces, thirty cents per bushel	30c. per bushel.
Grapes, one cent per pound	1c. per lb.
Peaches, forty cents per bushel	40c. per bushel.
Oranges and lemons, twenty per cent. ad valorem	20 per cent.
Fruits in air-tight cans, including cans, three cents per pound, if sweetened, and two cents per pound, if not sweetened	3c. per lb. and 2c. per lb.
Fruits preserved in brandy or other spirits, one dollar and ninety cents per imperial gallon	\$1.90 per imp. gall.
Furs, viz.:	
Fur skins dressed, fifteen per cent. ad valorem	15 per cent.
Caps, hats, muffs, tippets, capes, coats, cloaks, and other manufactures of fur, twenty-five per cent. ad valorem	25 per cent.
Furniture, house, cabinet or office, finished or in parts, including hair and spring mattresses, show cases, caskets, and coffins, of any material, thirty-five per cent. ad valorem	35 per cent.
Gas, coal oil or kerosene fixtures, or parts thereof, thirty per cent. ad valorem	30 per cent.

Glass and Manufactures of, viz. :

Carboys and demijohns, pressed bottles, flasks and phials of every description, telegraph and lightning-rod insulators, and fruit jars and glass balls, thirty per cent. ad valorem	30 per cent.
Lamp and gas-light shades, lamps and lamp-chimneys, globes for lanterns, lamps and gas-lights, thirty per cent. ad valorem	30 per cent.
Ornamented, figured, and enamelled stained glass, stained, tinted, painted, and vitrified glass, and stained glass windows; figured, enamelled, and obscured white glass; thirty per cent. ad valorem	30 per cent.
Common and colourless window glass, and coloured glass, not figured, painted, enamelled, or engraved, twenty per cent. ad valorem	20 per cent.
All other glass and manufactures of glass not herein otherwise provided for twenty per cent. ad valorem	20 per cent.
Gunpowder and other explosives, viz. :	
Gun, rifle, and sporting powder, in kegs, half-kegs, or quarter kegs, and other similar packages, five cents. per pound	5c. per lb.
Cannon and musket powder in kegs and barrels, four cents. per pound	4c. per lb.
Canister powder, in pound and half-pound tins, fifteen cents per pound	15c. per lb.
Blasting and mining powder, three cents per pound	3c. per lb.
Giant powder, dualin, dynamite, and other explosives in which nitro-glycerine is a constituent part, five cents per pound and twenty per cent. ad valorem.	5c. per lb. and 20 per cent.
Nitro-glycerine, ten cents per pound and twenty per cent. ad valorem.	10c. per lb. and 20 per cent.
Gutta-percha, manufactures of, twenty-five per cent. ad valorem	25 per cent.
Hair, curled, twenty per cent. ad valorem	20 per cent.
Hats, caps and bonnets, not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.
Hatters' plush of silk or cotton, ten per cent. ad valorem	10 per cent.
Honey, bees, in the comb or otherwise, three cents per pound	3c. per lb.
Hops, six cents per pound	6c. per lb.
India rubber, viz. : boots and shoes and other manufactures of, twenty-five per cent. ad valorem	25 per cent.
Iron and manufactures of, viz. :	
Pig, two dollars per ton	\$2 per ton.
Old and scrap, two dollars per ton	\$2 per ton.
In slabs, blooms, loops, or billets, puddled or not, and muck and puddled bars or billets, twelve and one half per cent. ad valorem	12½ per cent.
In bars, rolled, or hammered, including flats, rounds, and squares, nail and spike rods, and all other iron not otherwise provided for, seventeen and one half per cent. ad valorem	17½ per cent.
Rolled, round, wire rods in coils, under half an inch in diameter, ten per cent. ad valorem	10 per cent.
Iron rails or railway bars for railways or tramways, fifteen per cent. ad valorem	15 per cent.
Railway fish-plates, frogs, frog-points, chairs, and finger-bars, seventeen and a half per cent. ad valorem	17½ per cent.
Tin plates, ten per cent. ad valorem	10 per cent.
Band and hoop, sheet smoothed or polished, coated or galvanized and common or black, and boiler plate, number seventeen gauge or thinner, and Canada plates, twelve and one-half per cent. ad valorem	12½ per cent.
Iron and steel wire, galvanized or not, fifteen per cent. ad valorem	15 per cent.
Stoves and other castings, not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.
Gass, water and soil-pipes of cast-iron, twenty-five per cent ad valorem	25 per cent.
Car wheels and axles, twenty-five per cent. ad valorem	25 per cent.
Rolled beams, channels and angle and T iron, fifteen per cent. ad valorem	15 p. ct.

Iron bridges and structural iron-work, malleable iron castings and iron safes, and doors for safes and vaults, twenty-five per cent. ad valorem - - - - -	25 p. ct.
Mill irons and mill cranks, and wrought forgings for mills and locomotives, or parts thereof, weighing 25 pounds or more, twenty per cent. ad valorem - - - - -	20 per cent.
Locomotive engines and stationary fire or other steam engines and boilers, and on other machinery composed wholly or in part of iron, twenty-five per cent. ad valorem - - -	25 per cent.
Locomotive tires of steel or Bessemer steel in the rough, ten per cent. ad valorem - - - - -	10 per cent.
Drawn boiler tubing, ten per cent. ad valorem - - - - -	10 per cent.
Bedsteads and other iron furniture and ornamental iron-work and wire work, twenty-five per cent. ad valorem - - - - -	25 per cent.
Skates and locks of all kinds, 30 per cent. ad valorem - - -	30 per cent.
Tinned, glazed, or enamelled hollow ware of cast or wrought iron, twenty-five per cent. ad valorem - - - - -	25 per cent.
Hardware, viz.: builders, cabinet-makers, upholsterers, carriage makers, saddlers, and undertakers, including coffin trimmings of metal, thirty per cent. ad valorem - - - - -	30 per cent.
Bolts, washers, and rivets, thirty per cent. ad valorem - - -	30 per cent.
Tacks, brads, and sprigs, Hungarian and clout nails, thirty per cent. ad valorem - - - - -	30 per cent.
Horse-shoes and horse-shoe nails, thirty per cent ad valorem -	30 per cent.
Iron wire nails, called "points de Paris," thirty per cent. ad valorem - - - - -	30 per cent.
Iron and steel screws, commonly called "wood screws," thirty-five per cent. ad valorem - - - - -	35 per cent.
Scales, balances, and weighing beams, thirty per cent. ad valorem	30 per cent.
Chain cables over half an inch in diameter, whether shackled or swivelled or not, five per cent. ad valorem - - - - -	5 per cent.
Nails and spikes, cut, half a cent. per pound, and ten per cent. ad valorem - - - - -	$\frac{1}{2}$ c. per lb. and 10 per cent.
Nails and spikes wrought and pressed, whether galvanized or not, three-fourths of a cent. ad valorem - - - - -	$\frac{3}{4}$ c. per lb. and 10 per cent.
Composition, nails and spikes and sheathing nails, twenty per cent. ad valorem - - - - -	20 per cent.
Nuts, one cent per pound and ten per cent. ad valorem - - -	$\left\{ \begin{array}{l} 1c. \text{ per lb. and} \\ 10 \text{ per cent.} \end{array} \right.$
Sewing machines, whole, or heads or parts of heads of sewing machines, two dollars each, and in addition thereto twenty per cent. ad valorem - - - - -	$\left. \begin{array}{l} \$2 \text{ each and} \\ 20 \text{ per cent.} \end{array} \right\}$
Ink for writing, twenty-five per cent. ad valorem - - - - -	25 per cent.
Jewellery and manufactures of gold and silver, and watches twenty per cent. ad valorem - - - - -	20 per cent.
Jute, manufactures of, twenty per cent. ad valorem - - - - -	20 per cent.
Lard, tried or rendered, two cents per pound - - - - -	2c. per lb.
Lard, untried, one and a-half cents per pound - - - - -	1 $\frac{1}{2}$ c. per lb.
Lead, old and scrap, and in pigs, bars, blocks, and sheets, ten per cent. ad valorem - - - - -	10 per cent.
Lead pipe and lead shot, and on all manufactures of lead, not otherwise specified twenty-five per cent. ad valorem - - - - -	25 per cent.
Leather board, three cents per pound - - - - -	3c. per lb.
Boot and shoe counters made from leather board, half a cent per pair - - - - -	$\frac{1}{2}$ c. per pair.
Leather, sole, tanned, but rough or undressed, ten per cent. ad valorem - - - - -	10 per cent.
Morocco skins, tanned, but rough or undressed, ten per cent. ad valorem - - - - -	10 per cent.
Sole leather and belting leather, tanned, but not waxed, and all upper leather, and French kid, fifteen per cent. ad valorem - - -	15 per cent.
Leather as above, dressed and waxed, twenty per cent. ad valorem	20 per cent.
Japanned, patent, or enamelled leather, twenty per cent. ad valorem -	20 per cent.

All other leather and skins, tanned, not elsewhere specified, twenty per cent. ad valorem	20 per cent.
Boots and shoes and other manufactures of leather, including gloves and mitts, and leather belting, twenty-five per cent. ad valorem	25 per cent.
Lithographic stones, not engraved, twenty per cent. ad valorem	20 per cent.
Malt, two cents per pound	2c. per lb.
Machine card clothing, twenty-five per cent. ad valorem	25 per cent.
Marble in blocks from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet or over, ten per cent. ad valorem	10 per cent.
Marble slabs sawn on not more than two sides, fifteen per cent. ad valorem	15 per cent.
Marble blocks and slabs, sawn on more than two sides, twenty per cent. ad valorem	20 per cent.
Finished marble and on all manufactures of marble, not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.
Meats, fresh, or salted, on actual weight as received in Canada except shoulders, sides, bacon and hams, one cent per pound	1c. per lb.
Shoulders, sides, bacon and hams, fresh salted, dried or smoked, two cents per pound	2c. per lb.
All other dried, or smoked meats, or meats preserved in any other way than salted or pickled, not otherwise specified, two cents per pound	2c. per lb.
Mustard seed, unground, fifteen per cent. ad valorem	15 per cent.
Mustard ground, twenty-five per cent. ad valorem	25 per cent.
Nuts of all kinds, except cocoa nuts, twenty per cent. ad valorem	20 per cent.
Ochres, dry, ground, or unground, washed or unwashed, not calcined, ten per cent. ad valorem	10 per cent.
Oils, coal and kerosene, distilled, purified or refined, naphtha, benzole, and petroleum, products of petroleum, coal, shale, and lignite, not elsewhere specified, seven cents and one-fifth of a cent per gallon	7½c. per imp. gal.
Carbolic or heavy oil used in making wooden block pavements, for treating wood for building and for railway ties, ten per cent. ad valorem	10 per cent.
Cod liver, medicated, twenty per cent. ad valorem	20 per cent.
Lard, twenty per cent. ad valorem	20 per cent.
Linseed or flax-seed, raw or boiled, twenty-five per cent. ad valorem	25 per cent.
Neatsfoot, twenty per cent. ad valorem	20 per cent.
Olive or salad, twenty per cent. ad valorem	20 per cent.
Sesame seed, twenty per cent. ad valorem	20 per cent.
Sperm, twenty per cent. ad valorem	20 per cent.
Oil cloth for floors, stamped, painted, or printed, thirty per cent. ad valorem	30 per cent.
Opium (drug) twenty per cent. ad valorem	20 per cent.
Opium, prepared for smoking, five dollars per pound	\$5 per lb.
Organs, cabinet, viz.:—On reed organs having not more than two sets of reeds, a specific duty of ten dollars each; having over two and not over four sets of reeds, fifteen dollars each; having over four and not over six sets of reeds, twenty dollars each; having over six sets of reeds, thirty dollars each; and in addition thereto, ten per cent. ad valorem on the fair market value thereof	\$10 \$15 \$20 \$30 and 10 per cent.
Organs, pipe organs, and sets or parts of sets of reeds for cabinet organs, twenty-five per cent. ad valorem	25 per cent.
Paintings, drawings, engravings, and prints, twenty per cent. ad valorem	20 per cent.
Paints and colours, ground in oil or any other liquid, twenty-five per cent. ad valorem	25 per cent.
Paints and colors not elsewhere specified, twenty per cent. ad valorem	20 per cent.
White and red lead, dry, also dry white zinc and bismuth, five per cent. ad valorem	5 per cent.
Paper-hangings, or wall paper, thirty per cent. ad valorem	30 per cent.
Paper, calendered, twenty-two and one-half per cent. ad valorem	22½ per cent.

Paper of all kinds, not elsewhere specified, twenty per cent. ad valorem - - - - -	20 per cent.
Envelopes, and all manufactures of paper not otherwise specified, twenty-five per cent. ad valorem - - - - -	25 per cent.
Union collar cloth paper, in sheets, not shapen, ten per cent. ad valorem - - - - -	10 per cent.
Mill board not straw board, ten per cent. ad valorem - - - - -	10 per cent.
Paper collars, cuffs, and shirt fronts, twenty-five per cent. ad valorem - - - - -	25 per cent.
Pencils, lead, in wood or otherwise, twenty-five per cent, ad valorem -	25 per cent.
Perfumery, including toilet preparations, viz. :—	
Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations used for the hair, mouth, or skin, thirty per cent. ad valorem - - - - -	30 per cent.
Phosphor bronze, in blocks, bars, sheets, and wire, ten per cent. ad valorem - - - - -	10 per cent.
Pianofortes, viz. :—	
All square pianofortes, whether round cornered or not, not over seven octaves, twenty-five dollars each; on all other square pianofortes, thirty dollars each; on upright pianofortes, thirty dollars each; on concert, semi-concert, or parlour grand pianofortes, fifty dollars each; and in addition thereto, ten per cent. ad valorem. - - - - -	\$25 \$30 \$30 \$50 and 10 per cent.
Parts of pianos, twenty-five per cent. ad valorem - - - - -	25 per cent.
Pitch (coal) and coal tar, ten per cent ad valorem - - - - -	10 per cent.
Plants, viz., fruit, shade, lawn, and ornamental trees, shrubs, and plants, twenty per cent. ad valorem - - - - -	20 per cent.
Plaster of Paris, or gypsum, ground, twenty per cent. ad valorem -	20 per cent.
Plaster of Paris, calcined or manufactured, fifteen cents per one hundred pounds, or forty-five cents per barrel of not over three hundred pounds	15 c. per 100 lb.
Plated ware electro-plated, and gilt of all kinds, thirty per cent. ad valorem - - - - -	30 per cent.
Plates engraved on wood and on steel or other metal, twenty per cent. ad valorem - - - - -	20 per cent.
Playing cards, thirty per cent. ad valorem - - - - -	30 per cent.
Plumbago, ten per cent. ad valorem, and all manufactures of plumbago not elsewhere specified, twenty per cent. ad valorem - - - - -	10 per cent. 20 per cent.
Pomades, French or flower odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. ad valorem - - - - -	15 per cent.
Printing presses of all kinds, fifteen per cent. ad valorem - - - - -	15 per cent.
Proprietary medicines, commonly called patent medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill, or label for the relief of any disorder or ailment, in liquid form, fifty per cent. ad valorem; and all other, twenty-five per cent. ad valorem - - - - -	50 per cent. 25 per cent.
Prunella, and cotton and woollen netting, for boots, shoes, and gloves, ten per cent. ad valorem - - - - -	10 per cent.
Pumice stone, ground or powdered, twenty per cent. ad valorem -	20 per cent.
Putty, twenty-five per cent. ad valorem - - - - -	25 per cent.
Quills, twenty per cent. ad valorem - - - - -	20 per cent.
Quinine, sulphate of, twenty per cent. ad valorem - - - - -	20 per cent.
Sails for boats and ships, also tents and awnings, twenty-five per cent. ad valorem - - - - -	25 per cent.
Salt (except salt imported from the United Kingdom or any British possession, or imported for the use of the Sea or Gulf Fisheries, which shall be free of duty) in bulk, eight cents per one hundred pounds; in bags, barrels, and other packages, twelve cents per one hundred pounds - - - - -	8 c. per 100. 12 c. per 100.
Saltpetre, twenty per cent. ad valorem - - - - -	20 per cent.
Sand paper, glass and emery paper, twenty per cent. ad valorem -	20 per cent.

Seeds, viz., flower, garden, field, and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent. ad valorem; when put up in small papers or parcels, twenty-five per cent. ad valorem - - - - -	15 per cent.
Seed, mustard, unground, fifteen per cent. ad valorem; ground, twenty-five per cent. ad valorem - - - - -	25 per cent. 15 per cent.
Shingles, twenty per cent. ad valorem - - - - -	25 per cent.
Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery and all appurtenances, ten per cent. ad valorem - - - - -	20 per cent.
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, fifteen per cent. ad valorem - - - - -	10 per cent.
Sewing silk and silk twist, twenty-five per cent. ad valorem - - - - -	15 per cent.
Silk velvets, and all manufactures of silk or of which silk is the component part of chief value, not elsewhere specified, except church vestments, thirty per cent. ad valorem - - - - -	25 per cent.
Silver, rolled and German silver, in sheets, ten per cent. ad valorem - - - - -	30 per cent.
Slate, for roofing, twenty per cent. ad valorem - - - - -	10 per cent.
Slate slabs, square or in special shapes, twenty per cent. ad valorem - - - - -	20 per cent.
Slate mantels, thirty per cent. ad valorem - - - - -	20 per cent.
School and writing slates, twenty-five per cent. ad valorem - - - - -	30 per cent.
Soap, common brown and yellow, not perfumed, one cent per pound - - - - -	25 per cent.
Soap, Castile and white, two cents per pound - - - - -	1 cent. per lb.
Soap, perfumed or toilet, thirty per cent. ad valorem - - - - -	2 cents per lb.
Spelter, in blocks or pigs, ten per cent. ad valorem - - - - -	30 per cent.
Spices, viz.:	10 per cent.
Ginger and spices of all kinds (except nutmegs and mace), unground, twenty per cent. ad valorem, ground, twenty-five per cent. ad valorem - - - - -	20 per cent. 25 per cent.
Nutmegs and mace, twenty-five per cent. ad valorem - - - - -	25 per cent.
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, two cents. per pound - - - - -	2 cents. per lb.
Spirits and strong waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer, for every Imperial gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, viz.: Geneva, gin, rum, whiskey, and unenumerated articles of like kinds, one dollar and thirty-two and one-half cents per imperial gallon; brandy, one dollar and forty-five cents per imperial gallon - - - - -	\$1.32½ imp. gal.
"Old Tom" Gin, one dollar and thirty-two and one-half cents per imperial gallon, in bulk - - - - -	\$1.45 imp. gal.
Spirits sweetened and mixed, so that the degree of strength cannot be ascertained as aforesaid, viz.: Rum-shrub, cordials, Schiedam schnapps, tafia, bitters, and unenumerated articles of like kinds, one dollar and ninety cents per imperial gallon - - - - -	\$1.32½ imp. gal.
On spirits and strong waters not elsewhere specified, one dollar and ninety cents per imperial gallon - - - - -	\$1.90 imp. gal.
Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomination of proprietary medicines, tinctures, essences, extracts, or any other denomination not elsewhere specified, shall be, nevertheless, deemed spirits or strong waters, and subject to duty as such, one dollar and ninety cents per imperial gallon - - - - -	\$1.90 imp. gal.
Cologne water and perfumed spirits, in bottles or flasks not weighing more than four ounces each, forty per cent. ad valorem - - - - -	40 per cent.
Cologne water and perfumed spirits in bottles, flasks, or other packages weighing more than four ounces each, one dollar and ninety cents per imperial gallon, and thirty per cent. ad valorem - - - - -	\$1.90 imp. gal. and 30 per cent.

Wines of all kinds, except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder, and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, by Sykes' hydrometer, imported in wood or in bottles (six quart or twelve pint bottles to be held to contain an imperial gallon), twenty-five cents per imperial gallon, and for each degree of strength in excess of twenty-six per cent. of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent. of proof spirits; and in addition thereto, thirty per cent. ad valorem - - - - -	25c. per imp. gal. and 3c. per imp. gal. for each degree from 26 up to 40 and 30 per cent.
Champagne, and all other sparkling wines in bottles, containing each not more than a quart and more than one pint, three dollars per dozen bottles; containing not more than a pint each and more than one half-pint, one dollar and fifty cents per dozen bottles; containing one half-pint each or less, seventy-five cents per dozen bottles. Bottles containing more than one quart each shall pay in addition to three dollars per dozen bottles, at the rate of one dollar and fifty cents per imperial gallon on the quantity in excess of one quart per bottle; in addition to the above specific duty there shall be an ad valorem duty of thirty per cent. - - - - -	\$3 per dozen. \$1.50 per dozen. 75c. per dozen. \$1.50 per gal. for all over 1 quart per bottle, and 30 per cent.
But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof by Sykes' hydrometer, shall be rated for duty as unenumerated spirits.	
Stationery of all kinds, not elsewhere specified, twenty per cent. ad valorem - - - - -	20 per cent.
Steel and manufactures of, viz.: On and after the first day of January 1881, steel in ingots, bars, sheets and coils, and railway bars or rails and fish plates, ten per cent. ad valorem - - - - -	10 per cent.
Shovels, spades, hoes, hay, manure and potatoe forks, rakes and rake teeth, carpenters, coopers, cabinet-makers, and all other mechanics' tools, including files, edge tools of every description, axes, scythes, and saws of all kinds, thirty per cent ad valorem	30 per cent.
Firearms; viz.: muskets, rifles, pistols, and shot guns, cutlery, and on all manufactures of steel and of iron and steel, not elsewhere specified, twenty per cent. ad valorem - - - - -	20 per cent.
Knife blades or knife blanks, in the rough, unhandled, for use by electro-platers, ten per cent. ad valorem - - - - -	10 per cent.
Stereotypes and electrotypes of standard books, ten per cent. ad valorem - - - - -	10 per cent.
Stereotypes and electrotypes for commercial blanks and advertisements, twenty per cent. ad valorem - - - - -	20 per cent.
Stone, viz.: rough freestone, sandstone, and all other building stone except marble, one dollar per ton of thirteen cubic feet - - - - -	\$1 per ton.
Water lime stone or cement stone, one dollar per ton (<i>see</i> cement)	\$1 per ton.
Grindstones, in the rough, one dollar and fifty cents per ton - - - - -	\$1.50 per ton.
Dressed freestone, and all other building stone, except marble, and all manufactures of stone or granite, twenty per cent. ad valorem - - - - -	20 per cent.
Sugars, Syrups, and Molasses:	
Sugar above number 14, Dutch standard in colour, one cent per lb. and thirty-five per cent. ad valorem - - - - -	1c. per lb. 35 per cent.
Sugar equal to number 9, and not above number 14, Dutch standard, three-fourths of a cent per pound, and thirty per cent. ad valorem - - - - -	$\frac{3}{4}$ c. per lb. 30 per cent.
Sugar below number 9, Dutch standard, half a cent per pound, and thirty per cent. ad valorem - - - - -	$\frac{1}{2}$ c. per lb. and 30 per cent.
Provided that the ad valorem duty shall be levied and collected on sugar and melado when imported direct from the country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheads or other packages, or other charges and expenses prior to shipment, anything contained in section 34 of the Act	

40 Victoria, chap. 10. to the contrary notwithstanding; the said section nevertheless remaining in force as to regulations to be made under it, in cases where the sugar or melado is not imported direct from the country of growth or production.	
Syrups, cane juice, refined syrup, sugar-house syrup, syrup of sugar, syrup of molasses, or sorghum, five-eighths of a cent per pound and thirty per cent. ad valorem	} $\frac{5}{8}$ c. per lb. and 30 per cent.
Melado, concentrated melado, concentrated cane juice, concentrated molasses, concentrated beet root juice, and concrete, three-eighths of one cent. per pound, and thirty per cent. ad valorem	} $\frac{3}{8}$ c. per lb. and 30 per cent.
Molasses, if used for refining, clarifying, or rectifying purposes, or for the manufacture of sugar, when imported direct from the country of growth and production, twenty-five per cent. ad valorem	25 per cent.
And for the same purposes when not imported direct from the country of growth and production, thirty per cent. ad valorem	30 per cent.
Molasses, when not so used, when imported direct from the country of growth and production, fifteen per cent. ad valorem	15 per cent.
And when not imported direct from the country of growth and production, twenty per cent. ad valorem	20 per cent.
Sugar candy, brown or white, and confectionery, one cent per pound and thirty-five per cent. ad valorem	} 1c. per lb. and 35 per cent.
Glucose or grape sugar, to be classed and rated for duty as sugar according to grade by Dutch standard in colour.	
Glucose syrup, half of one cent per pound and thirty-five per cent. ad valorem	$\frac{1}{2}$ c. per lb. and 35 per cent.
Tallow, one cent per pound	1c. per lb.
Tea, viz., black tea two cents per pound, and ten per cent. ad valorem	} 2c. per lb. and 10 per cent.
Green and Japan tea three cents per pound, and ten per cent. ad valorem	} 3c. per lb. and 10 per cent.
Tin, in blocks, pigs, bars, plates and sheets, ten per cent. ad valorem	10 per cent.
Tinware, stamped and japanned ware, and all manufactures of tin not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.
Tobacco, manufactured tobacco and snuff, twenty-five cents per pound, and in addition thereto, twelve and a half per cent. ad valorem	} 25c. per lb. and 12 $\frac{1}{2}$ per cent.
Cigars and cigarettes, fifty cents per pound, and twenty per cent. ad valorem	} 50c. per lb. and 20 per cent.
Turpentine, spirits of, twenty per cent. ad valorem	20 per cent.
Trunks, satchels, valises, and carpet bags, twenty-five per cent. ad valorem	25 per cent.
Twines, manufactured of flax and not otherwise specified, twenty-five per cent. ad valorem	25 per cent.
Type, for printing, twenty per cent. ad valorem	20 per cent.
Type metal, ten per cent. ad valorem	10 per cent.
Varnish, not elsewhere specified, twenty cents per imperial gallon, and twenty per cent. ad valorem	} 20c. per imp. gal. and 20 per cent.
Vegetables, viz.:	
Potatoes, ten cents per bushel	10c. per bushel.
Tomatoes, thirty cents per bushel	30c. per bushel.
And all other vegetables, twenty per cent. ad valorem	20 per cent.
Vinegar, twelve cents per imperial gallon	12c. per imp. gal.
Watches, watch movements, and watch cases, twenty per cent. ad valorem	20 per cent.
Wire of brass and copper, ten per cent. ad valorem	10 per cent.
Wire cloth of brass and copper, twenty per cent. ad valorem	20 per cent.
Wood and manufactures of, and wooden ware, viz.:	
Pails, tubs, churns, brooms, brushes, and other manufactures of wood not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.

Hubs, spokes, felloes, and parts of wheels, rough-hewn or sawn only, twenty per cent. ad valorem - - - - -	20 per cent.
Lumber and timber not elsewhere specified, twenty per cent. ad valorem - - - - -	20 per cent.
Wool and Woollens, viz. :	
Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animals, viz. : shawls, blankets, and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, cloakings, felt cloth of every description not elsewhere specified, horse-collar cloth, yarn, knitting yarn, fingering yarn, worsted yarn, under number 30, knitted goods, viz. : shirts, drawers, and hosiery of every description, seven and a half cents per pound, and in addition thereto, twenty per cent. ad valorem - - -	7½c. per lb. and 20 per cent.
Clothing ready made, and wearing apparel of every description, including cloth caps, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, ten cents per pound, and in addition thereto twenty-five per cent ad valorem - - -	10c. per lb. and 25 per cent.
All manufactures, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, not herein otherwise provided for, twenty per cent. ad valorem - - -	20 per cent.
Treble ingrain, three-ply and two-ply carpets composed wholly of wool, ten cents per square yard, and in addition thereto twenty per cent. ad valorem - - - - -	10c. per sq. yd. and 20 per cent.
Two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the alpaca, goat or other like animals, five cents per square yard, and in addition thereto twenty per cent. ad valorem - - - - -	
Felt for boots and shoes, when imported by the manufacturers for use in their factories, fifteen per cent. ad valorem - - -	15 per cent.
Felt for glove linings and endless felt for paper makers, when imported by the manufacturers for use in their factories, ten per cent. ad valorem - - - - -	10 per cent.
Whips, twenty-five per cent. ad valorem - - - - -	25 per cent.
Wire, of brass and copper, ten per cent. ad valorem - - - - -	10 per cent.
Wire cloth, of brass and copper, twenty per cent. ad valorem - - -	20 per cent.
Zinc, in pigs, blocks, and sheets, ten per cent. ad valorem - - -	10 per cent.
Seamless drawn tubing, ten per cent. ad valorem - - - - -	10 per cent.
Manufactures of zinc, not elsewhere specified, twenty-five per cent. ad valorem - - - - -	25 per cent.

All goods not enumerated in this Act as charged with any duty of Customs and not declared free of duty by this Act, shall be charged with a duty of twenty per cent. ad valorem, when imported into Canada, or taken out of warehouse for consumption therein.

SCHEDULE.

FREE GOODS.

Agaric.	and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. (But a bond shall be first given in accordance with regulations to be prescribed by the Minister 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.)
Agates, unmanufactured.	
Alkanet root.	
Aloes.	
Aluminium.	
Alum.	
Ambergris.	
Ammonia, crude.	
Aniline dyes.	
Aniline oil, crude.	
Aniline salts.	
Animals brought into Canada temporarily,	

- Animals for the improvement of stock under regulations to be made by the Treasury Board and approved by the Governor in Council.
- Annato, liquid or solid.
- Annato, seed.
- Anchors.
- Antimony.
- Ashes, pot, pearl, and soda.
- Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada.
- Argol, dust.
- Argols, crude.
- Arsenic.
- Arseniate of aniline.
- Articles for the use of the Governor-General.
- Articles for the use of foreign Consuls-General.
- Articles imported by and for the use of the Dominion Government, or any of the Departments thereof, or for the Senate or House of Commons.
- Army and Navy and Canadian Militia, for the use of, viz. :—
- Arms.
 - Clothing.
 - Musical instruments for bands.
 - Military stores and munitions of war.
- Bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.
- Bamboos, unmanufactured.
- Barrels of Canadian manufacture exported filled with domestic petroleum and returned empty, under such regulations as the Minister of Customs may prescribe.
- Barilla.
- Barytes, unmanufactured.
- Bells for churches.
- Berries for dyeing, or used for composing dyes.
- Bolting cloths.
- Bones, crude and not manufactured, burned, calcined, ground, or steamed.
- Bone dust and bone ash for manufacture of phosphates and fertilizers.
- Borax.
- Botany, specimens of.
- Bristles.
- Brimstone, crude, or in roll or flour.
- Brim moulds for gold beaters.
- Bromine.
- Broom corn.
- Buchu leaves.
- Bullion, gold and silver.
- Burgundy pitch.
- Burr-stones in blocks, rough or unmanufactured, and not bound up into mill-stones.
- Carriages of travellers and carriages laden with merchandise, and not to include circus troops nor hawkers, under regulations to be prescribed by the Minister of Customs.
- Cabinets of coins, medals, and other collections of antiquities.
- Casts, as models for the use of schools of design.
- Cornelian, unmanufactured.
- Canvas for manufacture of floor oil-cloth, not less than forty-five inches wide and not pressed nor calendered.
- Caoutchouc, unmanufactured.
- Cat-gut strings or gut cord for musical instruments.
- Cat-gut or whip-gut, unmanufactured.
- Chalk and cliff-stone, unmanufactured.
- Chamomile flowers.
- Chloride of lime.
- Citrons, and rinds of, in brine for candying.
- Clays.
- Clothing, donations of, for charitable purposes.
- Cobalt, ore of.
- Cochineal.
- Cocoa, bean, shell, and nibs.
- Coins, gold and silver, except United States silver coin.
- Communion plate, and plated ware for use in churches.
- Coir and coir yarn.
- Colcothar, dry oxide of iron.
- Conium cicuta, or hemlock seed and leaf.
- Cotton waste and cotton wool.
- Cork-wood or cork-bark, unmanufactured.
- Colours, viz. :—Bichromate of potash, blue black, Chinese blue, Castile lakes, scarlet and marone in pulp, Paris green, Prussian blue, satin and fine-washed white, ultramarine, umber raw.
- Cream of tartar, in crystals.
- Diamonds, unset, including black diamonds for borers.
- Diamond dust or bort.
- Dragons' blood.
- Duck for belting and hose.
- Dyeing or tanning articles in a crude state, used in dyeing or tanning, not elsewhere specified.
- Eggs.
- Emery.
- Entomology, specimens of.
- Esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.
- Extract of logwood.
- Felt, adhesive, for sheathing vessels.
- Fire clay.
- Fibre, Mexican.
- Fibre, vegetable, for manufacturing purposes.
- Fibrilla.
- Fish-bait.
- Fish-oil and fish of all kinds, the produce of the fisheries of the United States (except fish of the inland lakes and of

- the rivers falling into them, and fish preserved in oil).
- Fish-hooks, nets and seines, and lines and twines, for the use of the fisheries, but not to include sporting fishing tackle or hooks with flies or trawling spoons.
- Fur skins, of all kinds not dressed in any manner.
- Flint, flints, and ground flint stones.
- Foliar digitalis.
- Fossils.
- Fuller's earth.
- Gentian root.
- Ginseng root.
- Goldbeaters' moulds and goldbeaters' skins.
- Grease and grease scrap, for manufacture of soap.
- Gravels.
- Guano and other animal and vegetable manures.
- Gums, amber, Arabic, Australian, British, copal, damar, mastic, sandarac, shellac, and tragacanth.
- Gunny cloth and gunny bags.
- Gut, and worm gut, manufactured or unmanufactured, for whip and other cord.
- Gutta-percha, crude.
- Gypsum, crude (sulphate of lime).
- Hair, angola, buffalo and bison, camel, goat, hog, horse, and human, cleaned or uncleaned, but not curled or otherwise manufactured.
- Hatters' furs, not on the skin.
- Hemlock bark.
- Hemp, undressed.
- Hides, raw, whether dry, salted, or pickled.
- Hoofs, horns, and horntips.
- Hyoseyamus, or henbane leaf.
- Ice.
- India-rubber, unmanufactured.
- Indian hemp (crude drug).
- Indigo.
- Iris, orris root.
- Istle or tampico fiber.
- Ivory and ivory nuts, unmanufactured.
- Ivory veneers, sawn only, not planed nor polished.
- Iron masts for ships, or parts of.
- Jalap, root.
- Junk, old.
- Jute-butts.
- Jute.
- Kelp.
- Kryolite.
- Lac, dye, crude, seed, button, stick, and shell.
- Lava, unmanufactured.
- Leeches.
- Licorice root.
- Litharge.
- Litmus and all lichens, prepared and not prepared.
- Lemons and rinds of, in brine, for candying.
- Logs, and round unmanufactured timber, not elsewhere provided for.
- Lumber and timber, plank and boards, sawn, of boxwood, cherry, walnut, chestnut, mahogany, pitch-pine, rosewood, sandalwood, Spanish cedar, oak, hickory, and whitewood, not shaped, planed, or otherwise manufactured.
- Locomotives and railway passenger baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.
- Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- Manilla grass.
- Medals of gold, silver, or copper.
- Meerschaum, crude or raw.
- Mineralogy, specimens of.
- Models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use.
- Moss, Iceland and other mosses, crude.
- Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned.
- Menageries, horses, cattle, carriages, and harnesses of, under regulations to be prescribed by the Minister of Customs.
- Machinery for worsted or cotton mills; of kinds which are not manufactured in Canada.
- Nitrate of soda, or cubic nitre.
- Nut-galls.
- Newspapers received by mail.
- Nickel.
- Oak-bark.
- Oakum.
- Oil-cake, cotton seed cake, palm nut cake and meal.
- Oils, cocoonut and palm, in their natural state.
- Oranges and rinds of, in brine, for candying.
- Ores of metals of all kinds.
- Osiers.
- Oxalic acid.
- Paintings, in oil, by artists of well-known merit, or copies of the old masters by such artists.
- Palm-leaf, unmanufactured.
- Pearl, mother of, not manufactured.
- Persis, or extract of archill and cudbear.
- Philosophical instruments and apparatus, including globes and pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies.
- Phosphorus.

- Pelts.
 Pipe-clay.
 Pitch (pine).
 Pumice and pumice stone.
 Plaits, straw, Tuscan and grass.
 Precipitate of copper, crude.
 Rags, of cotton, linen, jute, and hemp, paper waste or clippings, and waste of any kind, fit only for manufacture of paper.
 Rattans and reeds, unmanufactured.
 Rennet, raw or prepared.
 Resin.
 Rhubarb root.
 Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.
 Saffron and safflower, and extract of.
 Saffron-cake
 Sal ammoniac.
 Sal soda.
 Sand.
 Sea-weed, not elsewhere specified.
 Sea grass.
 Senna, in leaves.
 Silix, or crystallized quartz.
 Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way, silk cocoons and silk waste.
 Skins, undressed, dried, salted, or pickled.
 Soda ash.
 Soda, caustic.
 Soda, silicate of.
 Settlers' effects, viz. :—
 Wearing apparel, household furniture, professional books, implements and tools of trade, occupation, or employment, which the settler has had in actual use for at least six months before removal to Canada, not to include machinery or live stock, or articles imported for use in any manufacturing establishment, or for sale.
- Provided that any dutiable article entered as settlers' effects shall not be sold or otherwise disposed of without payment of duty until after two years' actual use in Canada.
 Until the first day of January 1881, steel in ingots, bars, sheets, and coils, railway bars or rails and fish-plates, shall be free of duty.
 Sulphur, in roll or flour.
 Tails, undressed.
 Tampico, white and black.
 Tanners' bark.
 Tar (pine).
 Terra-japonica.
 Teasels.
 Tobacco, unmanufactured, for Excise purposes, under conditions of Act 31 Vic, c. 51.
 Tortoise and other shells, unmanufactured.
 Travellers' baggage, under regulations to be prescribed by the Minister of Customs.
 Turmeric.
 Turpentine, raw or crude.
 Turtles.
 Tree-nails.
 Varnish, black and bright, for ships' use.
 Vitriol, blue.
 Veneers of wood and ivory, sawn only.
 Verdigris, or sub-acetate of copper, dry.
 Vegetable fibres, natural, not produced by any mechanical process.
 Whiting or whitening.
 Whalebone, unmanufactured.
 Whale-oil, in casks from on shipboard, and in the condition in which it was first landed.
 Willow for basket-makers.
 Wire rigging for ships and vessels.
 Wool, unmanufactured, hair of the alpaca, goat, and other like animals.
 Yellow metal, in bolts, bars, and for sheathing.

SCHEDULE C.

GOODS FREE IN THE CASES THEREIN MENTIONED.

The following articles when the natural products, or the manufactures of the Colony of Newfoundland, viz. :—

- Fish, fresh, dried, salted, or smoked.
- Fish-oil and all products of fish.
- Seal-oil.
- Animals of all kinds.

SCHEDULE D.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz. :—

- Books, printed papers, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
 - Coin, base or counterfeit.
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