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CUSTOMS ACT

OF

1883

AND

CUSTOMS TARIFF

BEING A CONSOLIDATION OF

42 VICT., CAP. 15, 43 VICT., CAP. 13, 44 VICT., CAP.
10, 45 VICT., CAP. 6 AND 46 VICT., CAP. 13.

1879, 1880, 1881, 1882 AND 1883.

Published by the Customs Department for the information and use of Collectors
and other Officers of Customs.

J. JOHNSON,
Commissioner.



46 VICTORIA.

CHAP. 12.

An Act to amend and consolidate the Acts respecting the Customs.

[Assented to 25th May, 1883.]

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

Preamble.

1. This Act may be cited as "*The Customs Act, 1883.*" Short title.

2. This Act shall be construed as being passed in amendment and consolidation of the Act passed in the fortieth year of Her Majesty's reign (A.D. 1877), intituled: "*An Act to amend and consolidate the Act respecting the Customs,*" and of any Act amending the same. Amendment of 40 V., c. 10, and its amendments.

3. This Act shall come into force upon, from and after the day of the passing thereof, and upon from and after the said day the Acts and part of Acts mentioned in the Schedule hereto, and all Acts, enactments or provisions of law inconsistent with this Act, or making any provision for any matter provided for by this Act, are hereby repealed, and this Act is substituted for them; Provided always, that all Acts or enactments repealed by any of the said Acts shall remain repealed, and that all Orders in Council and regulations made under the Acts hereby repealed, or under any former Act relating to Customs, so far as the same have not been revoked, or are not inconsistent herewith, shall remain in force until revoked or altered by competent authority; and all things lawfully done, and all obligations incurred, bonds given, duties accrued and rights acquired under the said Acts, or any of them, shall remain valid and may be enforced, and all offences committed, penalties, forfeitures or liabilities incurred under them, or any of them, may be prosecuted, punished and enforced, and all proceedings and things lawfully commenced under them, or any of them, may be continued and completed under the said Acts, or under corresponding provisions of this Act, which

Repeal of former Acts and effect thereof.

Proviso: as to former acts repealed and orders in council under them.

As to things lawfully done, rights acquired, etc.

As to former provisions repealed by this Act.

shall not be construed as new law, but as a consolidation and continuation of the said repealed Acts, subject to the amendments and new provisions hereby made. Anything heretofore done, or any offence committed or liability incurred under any provisions of any of the said repealed Acts, which is repeated without material alteration in this Act, may be alleged or referred to as having been done, committed or incurred under the repealed Act in which such provision was made, or under this Act—and every such provision shall be construed as having had and as having the same effect, and from the same time, as under such repealed Act, and any reference in any former Act or document to any such provision in any of the said repealed Acts, may hereafter be construed as a reference to the corresponding provision of this Act.

Interpretation clause.

Port.
Collector.

Officer.
Vessel.

Vehicle.

Master.

Conductor.

Owner, etc.

Goods.

Warehouse.

Customs warehouse.

4. The following terms and expressions whenever used in this Act, or in any other laws relating to the Customs shall, unless it be otherwise specially provided, or there be something in the context repugnant to or inconsistent with such construction, be construed and interpreted as follows: the word "Port" means a place where vessels or vehicles may discharge or load cargo; the word "Collector" means the Collector of the Customs at the port or place intended in the sentence, or any person lawfully deputed, appointed, or authorized to do the duty of Collector thereat; the word "Officer" means an officer of the Customs; the word "Vessel" means any ship, vessel, or boat of any kind whatever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, unless the context be manifestly such as to distinguish one kind or class of vessel from another, and the word "Vessel" includes "Vehicle;" the word "Vehicle" means any cart, car, waggon, carriage, barrow, sleigh, or other conveyance of what kind soever, whether drawn or propelled by steam, by animals, by hand or other power, and includes the harness or tackle of the animals, and includes also the fittings, furnishings, and appurtenances of the vehicle; the word "Master" means the person having or taking charge of any vessel or vehicle; the word "Conductor" means the person in charge, or having the chief direction of any railway train; the words "Owner," "Importer," or "Exporter" mean the owners, importers or exporters, if there be more than one in any case, and include persons lawfully acting on their behalf; the word "Goods" means goods, wares and merchandise, or movable effects of any kind, including carriages, horses, cattle and other animals, except where these latter are manifestly not intended to be included by the said word; the word "Warehouse" means any place, whether house, shed, yard, dock, pond or other place in which goods imported may be lodged, kept and secured without payment of duty; "Customs Warehouse" includes sufferance warehouse, bonding warehouse and examining ware-

house; the word "Oath" includes declaration and affirmation. The use of the terms "seized and forfeited," "liable to forfeiture," or "subject to forfeiture," or other term which might of itself imply that some act subsequent to the commission of the offence is necessary to work the forfeiture, shall not be construed as rendering any such subsequent act necessary, but the forfeiture shall accrue at the time of and by the commission of the offence, in respect of which the penalty of forfeiture is imposed. All the terms and provisions of this Act or of any such law as aforesaid, shall receive such fair and liberal construction and interpretation as will best ensure the protection of the Revenue and the attainment of the purpose for which this Act or such law was made, according to its true intent, meaning and spirit.

Oath.
Terms "seized," "forfeited," etc.

General provisions.

5. The following provisions of this Act shall apply to all duties of Customs imposed by any Act of the Parliament of the Dominion of Canada, whether now in force, or passed in the present Session, or in any future Session of the said Parliament.

To what duties this Act applies.

6. On each and every non-enumerated article which bears a similitude, either in material, quality or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned.

Duties on non-enumerated articles resembling enumerated.

7. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty.

On articles resembling more than one enumerated.

8. On all articles manufactured from two or more materials, the duty shall be that charged on the article (if there be a difference of duty) which is charged with the highest duty.

Made of more than one material.

9. If an article be enumerated in the tariff under two or more names or descriptions, and there be a difference of duty, the highest duty provided shall be charged and collected thereon.

Enumerated under more than one name.

10. Spirits and strong waters, from whatever substance distilled or prepared, having the flavor of any kind of spirits or strong waters, subject to a higher duty than whiskey, shall be liable to the duty imposed on spirits or strong waters of which they have the flavor.

Spirits and strong waters.

11. Inasmuch as disputes may arise as to whether any or what duty is payable on particular goods, therefore when

Governor in Council may in doubtful

cases declare the duty, or that the goods are free.

Effect and proof of order.

there is no decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Governor in Council may declare the duty payable on the kind of goods in question, or that such goods are exempt from duty; and any Order in Council containing such declaration and fixing such duty (if any) and published in the *Canada Gazette*, shall, until otherwise ordered by Parliament, have the same force and effect as if such duty had been fixed and declared by law; and a copy of the said *Gazette* containing a copy of any such order shall be evidence thereof.

Currency as respects duties.

Weights and measures.

12. All duties, penalties or forfeitures imposed by any Act relating to the Customs, shall be payable in money being a legal tender, at such rate as that four dollars and eighty-six cents and two-thirds of a cent of such money, shall be of equal value with the British sovereign or pound sterling; and all such duties shall be paid and received according to the weights and measures established by Statute in that behalf:

What must appear in invoices of goods.

What currency to be used.

Value of such currency, how ascertained.

Proviso: when value depends on rate of exchange.

Further proviso.

2. All invoices of goods shall be made out in the currency of the country whence the goods are imported, and shall contain a true statement of the value of such goods; and in computing the value for duty of such currency, the rate thereof shall be such as has been ordered and proclaimed from time to time by the Governor in Council, who is hereby empowered to make such order; and the rate ordered shall be based upon the actual value of the standard coins or currency of such country as compared with the standard dollar of Canada in so far as such comparative values are known; and in all cases wherein the value of a currency has not been proclaimed, or where there is no fixed standard value, or wherein from any cause the value of such currency has become depreciated, then there shall be attached to the invoice of the goods imported the certificate of some Consul resident in such place or country, shewing the extent of such depreciation, or the true value of the currency in which such invoice is made out, then and there, as compared with the standard dollar of Canada: Provided however, that in cases where the value of a depreciated currency is dependent upon the rate of exchange on London, it shall be optional with the importer, with the consent of Collector of Customs, to compute the value for duty at the rate of exchange certified by the bank through which drawn, as current at the time and place when and whence the goods were exported to Canada: Provided further, that when the currency value is so determined at the time of entry, either by a Consul's certificate, or by the certificate of the bank as above provided, such rate or value, shall be final and not open to any re-adjustment by reason of the subsequent production of any

certificate not corresponding in rate or value with that adopted.

13. In all cases wherein the duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity.

Greater or less quantities.

14. The duties imposed by any Act relating to the Customs shall be held to be duties within the meaning of the Act of the Parliament of Canada, intituled "*An Act to provide for the better Auditing of the Public Accounts,*" and of any Act of the said Parliament amending the same, and shall, with all matters and things thereunto relating, be subject to the provisions of the said Act or Acts, and to the regulations and orders of the Governor in Council, made or to be made under the authority thereof, in so far as the same are not inconsistent with this Act; and all moneys arising from such duties, or from any penalties hereby imposed, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Receiver-General, and shall form part of the Consolidated Revenue Fund of Canada.

Duties to be within the purview of 41 V., c. 7, and orders under it.

15. The true amount of Customs Duties payable to Her Majesty with respect to any goods imported into Canada or exported therefrom, and the additional sum (if any) payable under section one hundred and two of this Act, shall, from and after the time when such duties should have been paid or accounted for, constitute a debt due and payable to Her Majesty, jointly and severally, from the owner of the goods at the time of the importation or exportation thereof, and from the importer or exporter thereof, as the case may be; and such debt may, at any time, be recovered with full costs of suit, in the Exchequer Court of Canada, or in any Provincial Court having jurisdiction in cases of debt to the amount claimed.

Duties and penalties (if any) under s. 102, to be a debt to Her Majesty, and how recoverable.

16. No goods shall be unladen from any vessel arriving at any port or place in Canada, from any place out of Canada, nor from any vessel having dutiable goods on board brought coastwise, nor shall bulk be broken within three leagues of the coast, until due entry has been made of such goods, and warrant granted for the unloading of the same; and no goods shall be so unladen (unless for the purpose of lightening the ship or vessel in crossing over a shoal or bar, or sand-bank) except between sunrise and sunset, and on some day not being a Sunday or statutory holiday, and at some hour and place at which an officer of the Customs is appointed to attend the unloading of goods, or at some place for which a sufferance has been granted by the Collector or other proper officer, for the unloading of such goods: and if,

Goods not to be unladen except after due entry.

Exception.

And at the hours and places appointed for the purpose.

Stowage of cargo not to be altered.

after the arrival of the vessel within three leagues of the coast, any alteration be made in the stowage of the cargo so as to facilitate the unlawful unloading of any part thereof, or if any part thereof be fraudulently staved, destroyed or thrown overboard, or any package be opened, it shall be deemed a breaking of bulk; and all goods unladen contrary to this Act shall be seized and forfeited; and if bulk be broken contrary to this Act, the master shall forfeit two hundred dollars, and the vessel may be detained until the said fine is paid, or satisfactory security is given for the payment thereof; and unless payment be made or security be given, within thirty days, such vessel may, at the expiration thereof, be sold to pay the said penalty.

Forfeiture for contravention and detention until security is given, etc.

Governor in Council may appoint places of entry.

17. The Governor in Council may, by regulation from time to time, appoint the ports and places of entry for the purposes of this Act, and may in like manner increase or diminish the number, or alter the position or limits thereof.

All goods imported must be brought in at a place of entry.

18. All goods imported into Canada, whether by sea, land, coastwise, or by inland navigation, whether dutiable or not, must be brought in at a port of entry where a Custom House is lawfully established.

As to goods exported.

19. All goods or merchandise exported by sea, land, or by inland navigation, must be reported at the nearest Custom House, or, if exported from any place where no Custom House is established, they must be reported within twenty-four hours of the time of such export, at the nearest Custom House, according to such regulations as may be established by the Governor in Council from time to time.

Forfeiture of goods carried past Custom House on importation, without payment.

20. If any goods are imported into Canada at any other place, than at some port or place of entry at which a Custom House is then lawfully established, or being brought into such port or place of entry by land or inland navigation, are carried past such Custom House, or removed from the place appointed for the examination of such goods by the Collector or other officer of the Customs at such port or place, before the same have been examined by the proper officer, and all duties thereon paid and a permit given accordingly, such goods shall be seized and forfeited; and each and every person concerned in such unlawful importation or removal shall be subject to a penalty equal to the value of such goods.

Further penalty.

Vessel forfeited in certain cases if worth less than \$800.

21. If any vessel with dutiable goods on board, enters any place other than a Port of Entry (unless, from stress of weather or other unavoidable cause), such goods (except those of an innocent owner) shall be seized and forfeited, together with the vessel in which the same were imported, —if such vessel is of less value than eight hundred dollars.

22. If any vessel worth more than eight hundred dollars, with dutiable goods on board, enters any place other than a Port of Entry (unless from stress of weather or other unavoidable cause) such goods (except those of an innocent owner) shall be seized and forfeited, and the vessel may be seized, and the master or person in charge thereof shall incur a penalty of eight hundred dollars, and the vessel may be detained until such penalty be paid or security given for the payment thereof; and unless payment be made or satisfactory security be given within thirty days, such vessel may, at the expiration thereof, be sold to pay the said penalty.

And if the vessel be worth more than \$800.

Sale of vessel.

23. If any goods are unlawfully imported by land, they shall be seized and forfeited, together with the vehicle in or by which such goods are so imported or removed, and the horses or other cattle employed in drawing such vehicle, or in importing or removing such goods.

As to goods unlawfully imported by land.

24. If any goods are unlawfully imported on any railway they shall, in like manner, be seized and forfeited, and the car in which such goods were so imported shall be seized and detached from the train and forfeited; and any conductor, baggage-master, or any officer or servant employed on any railway, and any officer or servant employed by any express company, who is privy to or aids or abets in such unlawful importation, shall, upon summary conviction thereof, be liable to a fine of not less than fifty dollars nor more than two hundred dollars, or to imprisonment for not less than three months nor more than twelve months, or to both fine and imprisonment within the said limits.

Forfeiture of goods and cars for unlawful importation by railway. Penalty on conductor, etc., in such case.

25. The master of every vessel coming from any port or place out of the Dominion of Canada, or coastwise, and entering any port in Canada, whether laden or in ballast, shall go without delay, when such vessel is anchored or moored, to the Custom House for the port or place of entry where he arrives, and there make a report in writing to the Collector or other proper officer, of the arrival and voyage of such vessel, stating her name, country and tonnage, the port of registry, the name of the master, the country of the owners, the number and names of the passengers (if any), the number of the crew, and whether she is laden or in ballast, and if laden, the marks and numbers of every package and parcel of goods on board, and where the same was laden, and the particulars of any goods stowed loose, and where and to whom consigned, and where any and what goods, if any, have been laden or unladen, or bulk has been broken, during the voyage, what part of the cargo and the number and names of the passengers which are intended to be landed at that port, and what and whom at any other port in Canada, and what part of the cargo (if any) is intended to be exported in the same vessel, and what

Report to be made by master of vessel arriving from sea or coastwise

Contents of such report.

surplus stores remain on board,—as far as any of such particulars can be known to him.

Vessels may be boarded when within 3 miles of anchorage and report demanded.

26. In the case of every vessel bound for any sea-port in Canada, from any port out of Canada, the Collector or proper officer of such Canadian port may cause such vessel to be boarded by an officer of Customs detailed by him for such service, at any place within three marine miles of the anchorage ground, and such officer may demand from the master or purser of such vessel a correct copy of the report inwards intended by him to be presented at the Custom House on arrival. Such boarding officer may remain on board the vessel until she anchors, and the copy of the report so received by him shall be deposited by him at the Custom House as the vessel's report inwards, for comparison with that to be presented by the master in person.

Officer may remain on board.

Duty of master of a vessel arriving by inland navigation.

27. The master or person in charge of any vessel, whether laden or in ballast, arriving by inland navigation in any port or place of entry in Canada, from any place beyond the limits of Canada, and having any goods therein (whether any duty be payable on such goods or not) shall go without delay, when such vessel is anchored or moored, directly to the Custom House for such port or place of entry, and make a report in writing (in such form as may be appointed for that purpose by competent authority) to the Collector or other proper officer, of the arrival of such vessel, stating in such report the marks and numbers of every package and parcel of goods in such vessel, or in the charge and custody of such person, from what place the same are respectively brought, and to what place and to whom consigned or belonging, as far as such particulars are known to him; and he shall then and there produce such goods to the Collector or other proper officer, and shall declare that no goods have been unladen from such vessel or have been put out of his possession, between the time of his coming within the limits of Canada and of his making his report and affidavit, and shall further answer all such questions concerning such vessel or goods as are demanded of him by such Collector or officer.

Report for entry.

Production of goods and declaration by master.

Production of bills of

28. The master shall at the time of making his report, if required by the officer of Customs, produce to him the bills of lading of the cargo, or true copies thereof, and shall make and subscribe an affidavit referring to his report and declaring that all the statements made in the report are true; and shall further answer all such questions concerning the vessel and cargo, and the crew, and the voyage, as shall be demanded of him by such officer, and shall, if required, make the substance of any such answer part of his report.

Answering questions, etc.

29. If any goods are unladen from any vessel before such report be made, or if the master fails to make such report, or makes an untrue report, or does not truly answer the questions demanded of him, as provided in the next preceding section, he shall forfeit the sum of four hundred dollars, and the vessel may be detained until the said fine be paid.

Penalty for contravention: requirements as to report.

30. Any goods not reported, found on board of any vessel or landed, shall be seized and forfeited, unless it appears that there was no fraudulent intention,—in which case the master shall be allowed to amend his report; but the necessary discharging of any goods for the purpose of lightening the vessel in order to pass any shoal, or otherwise for the safety of such vessel, shall not be deemed an unlawful landing or breaking of bulk.

Goods not reported liable to forfeiture.

Proviso.

31. If the contents of any package intended for importation into another port, or for exportation, be unknown to the master, the officer may open and examine it, and cause it for that purpose to be landed if he sees fit; and if any prohibited goods be found therein, all the goods in such package shall be seized and forfeited.

As to goods intended for another port.

32. In order to avoid injurious delay to steamers and other vessels under certain circumstances, the Governor in Council may make such regulations as may be considered advisable, for the appointment of sufferance wharves and warehouses, at which, goods arriving by vessels in transit to other ports or confined to certain days of departure, may be landed and afterward stored before entry—such vessels being duly reported to the Custom House, and having obtained the Collector's warrant for the purpose; provided such landing be effected between sunrise and sunset, on a day not being Sunday or a statutory holiday; and provided the goods on being so landed, are immediately stored in some such approved sufferance warehouse; and such goods shall be thereafter dealt with by the Customs as prescribed by law; but nothing in this section shall affect any contract, express, or implied, between the master or owner of any such vessel and the owner, shipper or consignee of any such goods as aforesaid, or the rights or liability of any party under such contract; and provided further, that the Governor in Council may make similar regulations for the appointment of sufferance warehouses, in which goods arriving by railway may be stored before entry,—such goods having been duly reported to the Collector or proper officer of Customs.

Governor in Council may make regulations for the appointment of sufferance wharves and warehouses.

Proviso.

Proviso: sufferance warehouses for goods by railway.

33. The conductor of every railway train carrying freight arriving at any port in Canada, from any foreign port, shall come directly, and before bulk is broken, to the Custom House at such port, and report all merchandise on

Report to be made by conductor on importation by railway.

board his train or in any particular car belonging to such train, stating the marks and numbers of every package and parcel of goods on board, and where the same was laden, and where and to whom consigned, and what part thereof, if any, is intended to pass *in transitu* through Canada to some port or place in the United States, or to be transhipped at some other port in Canada, to be exported to a port or place out of Canada; and if any goods are unladen before such report is made, except by written permission of the Collector, or proper officer of Customs, or if the conductor fails to make such report, or makes an untrue report, or does not truly answer any questions put to him respecting the same, he shall forfeit the sum of four hundred dollars.

Penalty for
contraven-
tion.

Entry to be
made by any
person bring-
ing goods
by land.

Report and
what it must
show.

Questions
concerning
goods, etc.,
to be an-
swered.

And entry
made.

Provision as
to fish and
certain ar-
ticles.

36 V., c. 55.

Or live stock
or perishable
goods.

34. The person in charge of any vehicle, arriving by land in any place in Canada, and containing goods, whether any duty be payable on such goods or not, and the person in charge of any vehicle so arriving, if the vehicle or its fittings, furnishings or appurtenances, or the animals drawing the same or their tackle, is or are liable to duty, and any person whosoever so arriving in Canada from any port or place out of Canada, on foot or otherwise, and having with him or in his charge or custody, any goods, whether such goods be dutiable or not, shall come to the nearest Custom House or to the station of the nearest officer of Customs, before unloading or in any manner disposing of the same, and make a report in writing to the Collector or proper officer of Customs, stating the contents of each and every package and parcel of goods, and the quantities and values of the same; and shall also then answer all questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances, and animals, and the tackle appertaining thereto, as the said Collector, or proper officer of Customs, may require of him, and shall then and there make due entry of the same, in accordance with the law in that behalf.

35. Fresh fish, coin or bullion may be landed without entry or warrant, as may also goods in any stranded or wrecked vessel; provided they be duly reported and entered as soon as possible after being safely deposited on shore, and that the landing be in presence of an officer of the Customs or Receiver of Wreck, or other person authorized to do the acts of such Receiver under "*The Wreck and Salvage Act, 1873,*" or any Act amending the same.

36. If a vessel having live stock or perishable articles on board arrives after business hours, the Collector or any officer at the port may permit the master to unlade the same before report; but report shall in such case be made as soon as may be after the next opening of the Customs office.

37. The Governor in Council may, by regulation, declare any trade or voyage on the seas, rivers, lakes or waters, within or adjacent to Canada, whether to or from any place within or without Canada, to be a coasting trade or a coasting voyage within the meaning of this Act, whether such seas, rivers, lakes or waters are or are not, geographically or for the purposes of other Acts or laws, inland waters; and all carrying by water which is not a carrying by sea or coastwise, shall be deemed to be a carrying by inland navigation; and the Governor in Council may, from time to time, with regard to any such coasting trade, dispense with such of the requirements of this Act as he deems it inexpedient to enforce in any case or class of cases, or make such further regulations as he may think expedient; and any goods carried coastwise, or laden, water-borne or unladen, contrary to such regulations or to any provision of this Act, not dispensed with by such regulations, shall be seized and forfeited.

Governor in Council may declare what shall be a coasting voyage.

What shall be inland navigation.

May relieve coasters in certain cases.

Penalty for contravention.

38. It shall not be lawful, unless otherwise authorized by the Governor in Council, to import any goods, wares or merchandise from any port or place out of Canada in any vessel which has not been duly registered and has not a certificate of such registry on board.

Importing vessel must be registered.

39. If any goods are unladen from any vessel or vehicle, or put out of the custody of the master or person in charge of the same, before report is made as required by this Act, or if such person or master fails to make such report, or to produce such goods, or makes an untrue report, or does not truly answer the questions demanded of him, he shall for each such offence forfeit the sum of four hundred dollars; and if any such goods are not so reported and produced, or if the marks and numbers or other description of any package do not agree with the report made, such goods or package shall be seized and forfeited, and the vessel or vehicle and the animals drawing the same shall be detained until such amount be paid.

Forfeiture of goods, etc., not reported, and penalty for untrue report.

Forfeiture of vessel or vehicle.

40. Every importer of any goods by sea or from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of any goods imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods, and land the same: and every importer of any goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen; or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof.

Within what time entries shall be made: it imported by sea, &c.

If by inland navigation or by land.

Bills of entry
inwards:
what to show.

41. The person entering any goods inwards shall deliver to the Collector or other proper officer, an invoice of such goods shewing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and a bill of the entry thereof, in such form as shall be appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer,—and, if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture.

Duplicate.
If importation
is by water.

Duties to be
paid down
unless goods
are ware-
housed.

42. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods entered inwards; and the Collector or other proper officer shall, immediately thereupon, grant his warrant for the unloading of such goods, and grant a permit for the conveyance of the same goods further into Canada, if so required by the importer.

Warrant and
permit.

In default of
entry, goods
may be taken
to warehouse
and sold if
duties are not
paid within
a certain
time.

43. In default of such entry and landing, or production of the goods, or payment of duty, the officer of Customs may convey the goods to a Customs Warehouse, or some secure place appointed by the Collector for such purpose, there to be kept at the risk and charge of the owner;—and if such goods be not duly entered within one month from the date of their being so conveyed to the Custom Warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied, first to the payment of duties and charges, and the overplus, if any, after discharging the vessel's lien, or other charges for transportation, shall be paid to the owner of the goods or to his lawful agent: Provided always, that in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home consumption, or the charges if offered for sale for exportation, such goods shall not be sold, but be destroyed.

Proviso: as
to goods not
worth the
charges on
them.

Forfeiture of
goods landed
without due
entry.

44. Any goods unladen or landed before due entry thereof and warrant for landing, shall be seized and forfeited, and any person concerned in landing or receiving or concealing goods so landed, shall, for each offence, forfeit four hundred dollars.

45. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel, there to be landed, then the duty shall not be paid nor the entry completed at the first port, but at the port where the goods are to be landed, and to which they shall be conveyed accordingly, under such regulations and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council may, from time to time, appoint.

Provision as to goods not intended to be landed at the first port.

Where the entry shall be completed.

46. The Collector may require from the importer (or from his agent) of any goods charged with duty, or conditionally exempted from duty, or exempt therefrom, before admitting the said goods to entry, such further proof as he deems necessary, by oath or declaration, production of invoice or invoices, or bills of lading or otherwise, that such goods are properly described and rated for duty, or come properly within the meaning of such exemptions.

Collector may require further proof of proper entry, etc.

47. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the Collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing.

Packages of which contents are unknown.

48. No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse (as hereinafter provided) shall be deemed valid, unless the particulars of the goods and packages in such entry or warrant correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, or other report (where any is required) by which the importation or entry thereof is authorized, nor unless the goods have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty or may be imported: and any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into Canada beyond the port or place of entry, by virtue of any entry or warrant not corresponding with the facts in all such respects, or not properly describing the goods, shall be deemed to be goods landed or taken without due entry thereof, and shall be seized and forfeited; and the Collector or proper officer, after the entry of any goods, may, on suspicion of fraud, open and examine any package of such goods, in presence of two or more credible witnesses, and if, upon examination, the same are found to agree with the entries, they shall be re-packed by such Collector or proper officer, at the public cost, but otherwise they shall be seized and forfeited.

Entry void unless goods correspond with report.

Goods not so corresponding to be forfeited.

Suspected packages may be opened.

Conditions.

Quantity and value required in entry.

49. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty; and the invoice thereof shall be produced to the Collector.

Surplus stores of vessels to be dutiable.

50. The surplus stores of vessels arriving in Canada shall be subject to the same duties and regulations as if imported as merchandise; but if the owner or master desires to warehouse the same for reshipment for the future use of the vessel, the Collector may permit him so to do.

Proviso.

Vessels entering the Gut of Annapolis.

51. Vessels entering the Gut of Annapolis may be reported and entered, and the duties on goods therein imported paid either at the Port of Digby or Annapolis.

Or the Great and Little Bras d'Or.

52. Vessels entering the Great Bras d'Or and Little Bras d'Or shall be reported and entered at such place as the Minister of Customs may, from time to time, direct.

Abatement of duties on goods imported and damaged.

53. If any goods imported by water, or partly by water and partly by land, on which duties (*ad valorem* or specific, or both,) are payable, receive damage during the voyage of importation between the actual departure of the vessel in which they are laden from the foreign port of exportation and the actual arrival of the goods at the port of destination in Canada, whereby such goods have become lessened in value, an abatement may be made in the manner hereinafter provided in the duty payable upon such goods, or in case duty has been paid thereon, a refund of a part of such duty may be made proportionate to the damage sustained: Provided the claim therefor is made in due form and properly substantiated at the first landing from such vessel of the said goods, and while they are in the custody of the Crown, or as soon after such first landing as they can be examined: Provided also, that such examination be completed and certified by the Collector of Customs, Customs Appraiser or other proper officer, whose duty it shall be to assess such damage within ten days of such landing.

Time for making claim limited.

Proviso.

If imported by railway or other land conveyance.

54. If any goods imported by railway, or by any other land vehicle, on which duties (*ad valorem* or specific, or both,) are payable, receive damage during the course of transportation, after they are laden on such railway or other vehicle, and before they arrive at the Canadian port of destination, whereby they become lessened in value, an abatement may be made in the manner hereinafter provided in the duty payable upon such goods, provided the claim for such abatement is made in due form within ten days of the arrival of such goods at the Canadian port of destination, and substantiated in the same manner as provided in the next preceding section.

Time for claim.

55. The Collector of Customs or Appraiser or other proper officer whose duty it may be to examine and assess the amount of damage sustained on voyage or in course of importation, shall do so with all possible despatch on being notified to that effect, and shall certify to the exact cause and extent of such damage with reference to the value of the goods in the principal markets of the country whence imported, and not according to the value in Canada.

Duty of Collector or Appraiser.

Certificate.

56. The Collector or Appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale thereof, nor shall he estimate nor shall any damage be allowed which may have originated from decay, dampness or other cause existing before the voyage commenced and which may have rendered the goods unfit to withstand the ordinary risks of the voyage of importation, nor shall he estimate nor shall any allowance be made for or duty refunded for rust on iron or steel or any manufacture thereof, except on polished Russia iron and Canada plates, and on such only to the extent of fifty per cent., nor shall any allowance be made for stains or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance.

What shall not be regarded as evidence of damage.

No allowance in certain cases.

57. Upon the Collector or Appraiser ascertaining the percentage of damage, such percentage shall be deducted from the original value thereof and duty shall then be levied and collected on such reduced value at an *ad valorem* rate which shall be equivalent to the rate of specific or specific and *ad valorem* duty which should have been collected upon such goods if they had not been so damaged.

Per centage of damage to be deducted for duty.

58. When any vessel is entered at the Custom House at any port in Canada, on board of which there are any goods on which any duty has been levied or collected or on which any duty has been deposited, and thereafter the said goods are lost or destroyed before the same are landed from such vessel, or from any vessel or craft employed to lighten such vessel, then, on proof being made on the oath of one or more credible witness or witnesses, before and to the satisfaction of the Collector or proper officer of the Customs at the place (who shall administer the oath), that such goods, or any part thereof (specifying the same) have been so lost or destroyed before the landing of the same, the duties on the whole or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent.

Return of duty on goods lost before landing: and on what conditions.

59. If any vessel having received damage puts into a port in Canada to which she is not bound, having dutiable

As to duty on goods in vessels unladen.

for the purpose of repairing damages.

goods on board, which it may be necessary to land for the purpose of repairing the vessel in order to enable her to proceed on her voyage, the Collector, upon application of the master or agent, may permit such goods to be unladen and deposited in a warehouse in the custody of the Collector; and the Collector shall cause to be taken an exact account of the packages and contents; and entry of the goods shall then be made by the master or agent as hereinbefore directed, and they shall remain in the custody of the Collector until the vessel is ready for sea, when, upon payment of storage and the reasonable charges of unloading and storing, the Collector shall deliver up the same to the master or agent to be exported or carried coastwise as the case may be, under the same security and regulations as if such goods had been imported in the usual manner, and without payment of duty. No person shall be entitled to the benefit of this section who shall have sold any of such goods, except such as it may have been necessary to sell to defray the expense of repairs and charges of the vessel, or as may have been authorized by the Collector of Customs; and if goods are sold for payment of repairs and charges they shall be subject to duty, and shall be warehoused, or the duties thereon paid by the purchaser.

Proviso: as to such goods if sold.

Goods wrecked or derelict.

60. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded, or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to.

Penalty for having such goods without reporting them.

61. If any person has in his possession, in port or on land, any goods, derelict, flotsam, jetsam or wreck, the same being dutiable, and does not give notice thereof to the nearest officer of Customs without unnecessary delay, or does not, on demand, pay the duties thereon or deliver the same to the proper officer, he shall forfeit two hundred dollars, in addition to all other liabilities and penalties incurred by him, and the goods shall be seized and forfeited; and if any person removes or alters in quantity or quality, any such goods, or unnecessarily opens or alters any package thereof, or abets any such act, before the goods are deposited in a warehouse under the custody of the Customs officers, he shall, in addition to all other liabilities and penalties incurred by him, forfeit two hundred dollars.

And for removing or altering them.

Sale if duty is not paid within 18 months.

62. If the duties on such goods are not paid within eighteen months from the time when the same were so delivered as aforesaid the same may be sold in like manner and for the same purposes as goods imported may in such default be sold; if they are sold for more than enough to pay the duty and charges thereon, the surplus shall be paid over to the person entitled to receive it.

63. All goods exempt from duty as being imported or taken out of warehouse for the use of Her Majesty's troops, or for any purpose for which such goods may be imported free of duty, shall, in case of the sale thereof after importation, become liable to and be charged with the duties payable on like goods on their importation for other purposes; and if such duties be not paid, such goods shall be forfeited and may be seized and dealt with accordingly.

Crown goods or goods exempted from duty to be liable thereto if sold.

64. In all cases where duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as may be appointed by regulation made by the Governor in Council; but when the original invoice of any goods is produced, and a declaration of the correctness thereof made as hereinafter provided, the tare according to such invoice shall be deducted from the gross weight of the goods instead of the allowances aforesaid; subject, however, to such further regulation as the Governor in Council may, from time to time, make.

Allowance for tare or draft to be regulated by O. C.

Proviso: if true tare is known.

65. The collector or any appraiser under this Act, may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods, and such samples shall be disposed of as the Minister of Customs may direct.

Collector, etc., may take samples.

66. The Governor in Council may appoint one or more Appraisers to be called Dominion Customs Appraisers, with jurisdiction at all ports and places in Canada; and may also appoint Customs Appraisers with jurisdiction at such ports and places in Canada as may be designated in the Order in Council in that behalf: and each such Appraiser shall, before acting as such, take and subscribe the following oath of office before any Collector or other person duly authorized to administer such oath:—

Appointment of appraisers: local or for all Canada.

To be sworn.

"I, A. B., having been appointed an appraiser of goods, wares and merchandise, and to act as such at the port of
 "*(or as the case may be)*, do solemnly swear *(or affirm)* that I will faithfully perform the duties of the said office without partiality, fear, favor or affection, and that I will appraise the value of all goods submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in this Dominion; and that I will use my best endeavors to prevent all fraud, subterfuge or evasion of the said laws, and more especially to detect, expose and frustrate all

Oath of office

“attempts to undervalue any goods, wares or merchandise
“on which any duty is chargeable. So help me God.”

A. B.,
Appraiser for
(*as the case may be*).

“Sworn before me, this _____ day of

“ _____ 18 _____”

(*as the case may be*).

Appraiser
may be sent
to any port to
appraise
goods.

67. If no appraiser is appointed in any port of entry, the Collector there shall act as appraiser, but without taking any special oath of office as such; and the Minister of Customs may, at any time, direct any appraiser to attend at any port or place for the purpose of valuing any goods, or of acting as appraiser there during any time, which such appraiser shall accordingly do without taking any new oath of office; and every appraiser shall be deemed an officer of the Customs.

Calculation
of value for
duty.

68. Where any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada.

What shall
be deemed
the fair mar-
ket value for
duty *ad
valorem*.

69. Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptance of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bonâ fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases hereinbefore referred to, shall be subject to such additions as to the Collector or appraiser of the port at which they are presented may appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section.

Proviso: as
to cash
articles.

Drawback in
country of
manufactures
to form part
of value.

70. Where a drawback of duties has been allowed by the Government of the country where the goods were manufactured, the amount of such drawback shall be taken and considered to be a part of the fair market value of such goods; and in cases where the amount of such drawback has been deducted from the value of such goods upon the face of the invoice under which entry is to be made, or is not shewn thereupon, the Collector of Customs, or proper officer, shall add the amount of such deduction or drawback and collect and cause to be paid the lawful duty thereon.

No deduction
from value
by reason of

71. No deduction of any kind shall be allowed from the value of any goods imported into Canada, because of any

drawback paid or to be paid thereon, or because of any drawback, special arrangement between the seller and purchaser having etc. 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 Proviso. herein shall be understood to apply to general fluctuations of market values.

72. No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of a package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made it shall be the duty of the Customs officer to see that the charge is fair and reasonable, and represents no more than the original cost thereof. As to deduction for value of packages.

73. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. None for packing, straw, cording, etc.

74. The Governor in Council may provide that in the cases and on the conditions to be mentioned in the order, goods *bonâ fide* exported to Canada from any country, but passing *in transitu* through another country, shall be valued for duty as if they were imported directly from such first mentioned country. As to goods passing through any country.

75. The standards or instruments by which the colors and grades of sugar are to be regulated, and the class to which sugars shall be held to belong, with reference to duty chargeable thereon, shall be selected and furnished from time to time to the Collectors of such ports of entry as may be necessary, by the Minister of Customs, in such manner as he may deem expedient; and the decision of the appraiser, or of the Collector of a port where there is no appraiser, as to the class to which any sugar belongs, and the duties to which it is subject, shall be final and conclusive, unless upon appeal to the Commissioner of Customs, within thirty days, such decision, be with the approval of the Minister, changed; the decision of the Commissioner with such approval shall then be final. Standards for qualities of sugar. Decision of appraiser valid, unless appealed from.

76. All cane juice, syrup of sugar or of sugar cane, melado, concentrated melado or concentrated molasses, entered as molasses, or under any other name than cane juice, syrup of Forfeiture for entry of syrups under wrong name.

sugar or of sugar cane, melado, concentrated melado, or concentrated molasses, shall be seized and forfeited.

Value of sugar for duty, how ascertained.

77. The value for duty on which any *ad valorem* duties on sugar, molasses, melado, syrup of sugar, or sugar cane, syrup of molasses or of sorghum, concentrated melado or concentrated molasses, and sugar candy, shall, unless otherwise provided, be calculated and taken, shall include the value of the packages containing the same, and the shipping and other charges on such articles; and the value for duty shall be the value of the goods "free on board," at the place or port whence last exported direct to Canada; and the Governor in Council shall have power to declare what charges shall be included in such value so defined.

Powers of Governor in Council as to conditions on which any article may be imported.

78. The Governor in Council shall have power to interpret, limit or extend the meaning of the conditions upon which it is provided in any Act imposing duties of Customs, that any article may be imported free of duty for special purposes, or for particular objects or interests; and to make regulations either for declaring or defining what cases shall come within the conditions of such Act, and to what objects or interests of an analogous nature, the same shall apply and extend, and to direct the payment or non-payment of duty in any such case, or the remission thereof by way of drawback if such duty has been paid.

Entries by bill of sight, how and in what cases made.

79. If the importer of any goods whereon a duty *ad valorem* is imposed, or the person authorized to make the declaration required with regard to such goods, makes and subscribes a declaration before the Collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, and takes the oath in such cases provided, then the Collector or officer may cause such goods to be landed on a bill of sight for the packages and parcels thereof, by the best description that can be given, and to be seen and examined by such person and at his expense, in the presence of the Collector or principal officer, or of such other officer of the Customs as shall be appointed by the said Collector or other proper officer, and to be delivered to such person, on his depositing in the hands of the Collector or officer a sum of money sufficient in the judgment of the Collector or officer to pay the duties thereon; and if the importer does not complete a perfect entry within the time appointed by the Collector, the money so deposited shall be taken and held to be the duty accruing on such goods, and shall be dealt with and accounted for accordingly.

Deposit of money for duty.

Provisions if perfect entry be not made as stipulated.

If importer swears that no invoice has been or can be received.

80. Such sight entry may be made as aforesaid and the goods may be delivered, if such importer or person as aforesaid makes oath or affirms that the invoice has not been and cannot be produced, and pays to the Collector or proper

officer aforesaid a sum of money sufficient in the judgment of such Collector or officer to pay the duties on such goods, and such sum shall then be held to be the amount of the said duties.

§1. Except only in cases where it is otherwise provided herein, or by regulation of the Governor in Council, no entry shall be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm and corporation from whom the said goods were purchased, has been produced to the Collector, and duly attested as required by this Act.

Entry not perfect without invoice, unless otherwise ordered by O. C.

§2. With the bill of entry of any goods, there shall be produced and delivered to and left with the Collector an invoice of the goods, as provided in the next preceding section, attested by the oath of the owner, and if the owner be not the person entering such goods, then verified by the oath of the importer or consignee, or (subject to the provision hereinafter made) other person who may lawfully make such entry and verify such invoice in the form or to the effect of the oath or oaths provided or to be provided by Order in Council in that behalf, which oath or oaths shall be written or printed, or partly written and partly printed on such invoice, or on the bill of entry (as the case may be), or shall be annexed thereto, and shall in either case distinctly refer to such invoice so that there can be no doubt as to its being the invoice to which such oath is intended to apply, and shall be subscribed by the party making it and certified by the signature of the person before whom it is made; and the bill of entry shall also contain a statement of the quantity and value for duty of the goods therein mentioned, and shall be signed by the person making the entry, and shall be verified in the form or to the effect of the oath provided or to be provided by Order in Council in that behalf.

Invoice to be attested on oath, and by whom.

Form of oath.

Contents and attestation of bill of entry.

§3. If there be more than one owner, importer, or consignee of any goods, any one of them cognizant of the facts may take the oath required by this Act; and such oath shall be sufficient unless the goods have not been obtained by purchase in the ordinary way, and some owner resident out of Canada is the manufacturer or producer of the goods, or concerned in the manufacture or production thereof,—in which case the oath of such non-resident owner (or one of them, if there be more than one), cognizant of the facts shall be requisite to the due attestation of the invoice.

As to cases where there may be more than one owner of the goods.

§4. The invoice of any goods produced and delivered to the Collector with the bill of entry thereof, must, if required by the Collector, be attested by the oath of the owner or one of the owners of such goods, and must be verified also by

Invoice to be attested by one owner of the goods, and by importer or consignee.

And by non-resident owner, etc.

the oath of the importer, or consignee, or other person who may, under this Act, lawfully make entry of such goods and verify such invoice, if the owner or one of the owners is not the person entering such goods—and must also, if required by the Collector, be attested by the oath of the non-resident owner being the manufacturer or producer of such goods, in the case mentioned in the next preceding section, although one of the owners be the person entering the goods and verifying the invoice on oath.

Provision in case of death, etc., of owner, etc.

85. If the owner, importer, or consignee of any goods be dead, or a bankrupt, or insolvent, or if for any cause his personal estate be administered by another person, then his executor, curator, administrator or assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath and make any entry which such owner, importer, or consignee might otherwise have taken or made.

No evidence contradictory to invoice to be received except on part of the Crown.

86. No evidence of the value of any goods imported into Canada, or taken out of warehouse for consumption therein, at the place whence and the time when they are to be deemed to have been exported to Canada, contradictory to or at variance with the value stated in the invoice produced to the Collector, with the additions (if any) made to such value by the bill of entry, shall be received in any court in Canada.

Before whom attestations of papers for entry may be made.

87. Any oath required under the provisions of this Act connected with the entry of goods may be made in Canada before the Collector, sub-collector, surveyor or chief clerk at the port where the goods are entered, or if the person making such oath is not resident there, then before the Collector or proper officer of some other port; and when such oath is required to be made out of the limits of Canada, it may be made at any place within the United Kingdom, or at any place in Her Majesty's possessions abroad, before the collector or before the mayor or other chief municipal officer of the place where the goods are shipped, or before a Notary Public, and at any other place before a British Consul, or if there be no British Consul, then before a Foreign Consul at such place.

Certain departmental officers and other persons authorized by Governor may administer oaths required by this Act.

88. The Commissioner of Customs or other person acting as Deputy Head of the Department, and all officers holding under Order in Council, the rank of chief clerk of the Inside Service in the said Department, and all duly appointed Inspectors of Customs Ports, shall, by virtue of their office, have full authority to administer all oaths and receive all affirmations and declarations required or authorized by this Act, and the Governor in Council may, from time to time, by regulation, appoint or designate such other and additional persons, officers or functionaries, as he sees fit, by name, or by their name of office, and in Canada or out of it, as those

before whom such oaths may be validly taken, and may, by any Order in Council, relax or dispense with the provisions of this Act touching such oaths, in or with regard to goods imported by land or inland navigation, or to any other class of cases to be designated in such regulation.

89. No person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath connected with the entry, unless there be attached to the bill of entry therein referred to, a declaration by the owner, consignee or importer of the said goods, or his attorney and agent duly appointed to transact business with the Collector, pursuant to the provisions in that behalf of this Act, to the same effect as the oath, distinctly referring to the invoice presented with such bill of entry, and signed by such owner, importer or consignee, or by his attorney and agent appointed as aforesaid, either in presence of the agent making the entry, who shall attest the signature, or of some Justice of the Peace or Notary Public, who shall attest the same.

No person but the owner, etc., to take the oath: unless a certain declaration be attached to bill of entry.

90. Such declaration shall be kept by the Collector; and if there be any wilfully false statement in such declaration, the goods shall be liable to seizure and forfeiture in the same manner and with the same effect as if such false statement were contained in the oath, and the person making such false statement shall be subject to the same penalties, forfeitures and criminal punishments as if he had himself taken the oath and had made such false statement therein; but such written declaration may be dispensed with under the order of the Governor in Council, where it may be deemed advisable, in the interests of commerce, to dispense therewith.

Declaration to be kept by collector: penalty for false statement in it.

91. The Governor in Council may prescribe the forms of oaths required under this Act; such forms may, from time to time, be repealed or amended; and the forms of oaths authorized by statute or by the Governor in Council at the time of the passing of this Act shall continue to be the authorized forms until altered or dispensed with by the Governor in Council.

Governor in Council may prescribe and alter the forms of oaths under this Act.

92. If any person makes, or sends, or brings into Canada, or causes or authorizes the making, sending or bringing into Canada, of any invoice or paper, used or intended to be used as an invoice for Customs purposes, wherein any goods are entered or charged at a less price or value than that actually charged, or intended to be charged for them, no price or sum of money shall be recoverable by such person, his assigns or representatives, for the price or on account of the purchase of such goods or any part of them, or on any bill of exchange, note or other security (unless in the hands of an innocent

No person making or authorizing any false invoice shall recover any part of the price of the goods.

holder for value without notice), made, given or executed for the price of or on account of the purchase of such goods or any part of such price.

Evidence of fraud in invoice or other paper.

93. The production or proof of the existence of any other invoice, account, document or paper made or sent by any person, or by his authority, wherein goods or any of them are charged or entered at or mentioned as bearing a greater price than that set upon them in any such invoice as in the next preceding section mentioned shall be *prima facie* evidence that such invoice was intended to be fraudulently used for Customs purposes ; but such intention, or the actual fraudulent use of such invoice, may be proved by any other legal evidence.

Penalty on importer presenting such false invoice.

94. Any importer of goods into Canada, or any person on his behalf, who shall present or cause to be presented, with intent to make entry thereunder, any false or fraudulent invoice, such as described in the two next preceding sections shall be subject to a penalty equal in amount to the value of the goods represented in such invoice, and the goods shall also be seized and forfeited.

Collector to retain and file invoices.

95. The Collectors of Customs at all ports in Canada, shall retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively—of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers,—and such copies or extracts so duly certified by the Collector or other proper officer and bearing the stamp of the Custom House at which they are filed, shall be considered and received as authentic ; and the Collector shall be entitled to demand for each certificate a fee of fifty cents before delivering the same ; but in no case shall an invoice be shown to or a copy thereof given to any person other than the said importer, or an officer of Customs, except upon the order or subpoena of a proper court.

Certified copies to be evidence.

Fee.

Proviso.

Power of appraiser or collector to examine parties on oath, etc.

96. Any Appraiser, or any Collector acting as such, or the persons to be selected as hereinafter mentioned, to examine and appraise any goods, if the importer, owner, consignee or agent is dissatisfied with the first appraisement, may call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such Appraiser or Collector deems material in ascertaining the true value of any goods imported, and may require the production on oath of any letters, accounts, invoices or other papers or account books in his possession relating to the same.

Penalty for refusing to

97. If any person called, as provided in the next preceding section, neglects or refuses to attend, or declines to

answer, or refuses to answer in writing (if required) to any interrogatories, or to subscribe his name to his deposition or answer, or to produce any such papers or account books, as provided by the next preceding section. when required so to do, he shall thereby incur a penalty of fifty dollars; and if such person is the owner, importer or consignee of the goods in question, the appraisement which the Appraiser or Collector acting as such shall make thereof, shall be final and conclusive.

98. If any person wilfully swears falsely in any such examination, and he is the owner, importer or consignee of the goods in question, they shall be seized and forfeited; and all depositions or testimony in writing taken under either of the two next preceding sections shall be filed in the office of the Collector at the place where the same are made or taken—there to remain for future use or reference.

99. If the importer, owner, consignee or agent, having complied with the requirements of this Act, is dissatisfied with the appraisement made, as aforesaid, of any such goods, he may forthwith give notice in writing to the Collector, of such dissatisfaction, on the receipt of which notice the Collector shall select two discreet and experienced persons, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and all invoices entries and other papers connected with the appraisement, and all evidence taken by or before the appraiser, or Collector of Customs acting as such, and by or before the said persons, shall be transmitted without delay to the Commissioner of Customs, who, after due examination of the same, shall decide and determine the proper rate and amount of duty to be collected and paid; and his decision shall be final and conclusive, and the duty shall be levied and collected accordingly.

100. The said persons appointed to appraise shall each be entitled to the sum of five dollars—to be paid by the party dissatisfied with the first appraisement, if the value ascertained by the second appraisement is equal to or greater than that ascertained by such first appraisement or if the value ascertained by such second appraisement exceeds by ten per cent., or more, the value of the goods for duty, as it would appear by the invoice and bill of entry thereof: otherwise the same shall be paid by the Collector out of any public moneys in his hands, and charged in his accounts.

101. Any person chosen to make an appraisement required under this Act, who, after due notice of such choice has been given to him in writing, declines or neglects to make such appraisement, shall, for so refusing or neglecting

attend or answer.

Penalty for wilfully false answers.

Depositions to be filed.

Importer, etc., dissatisfied may appeal in certain cases.

Revision of appraisement.

Report to Commissioner of Customs: his decision to be final.

Remuneration of persons called in, and by whom to be paid.

Penalty for refusing to act.

without good and sufficient cause, incur a penalty of forty dollars and costs.

Additional
duty in cases
of under-
valuation.

102. If in any case the true value for duty of any goods, as finally determined under this Act or as determined in any action or proceeding to recover unpaid duties, exceeds by twenty per centum, or more, the value for duty as it would appear by the bill of entry thereof, then in addition to the duty payable on such goods, when properly valued, there shall be levied and collected upon the same a sum equal to one-half of the duty so payable; and in case the owner or importer refuses or neglects to pay the said duty and additional sum, the goods may be seized and forfeited.

Collector
may take
goods on pay-
ing value in
the invoice
and ten per
cent. in
addition.

103. The Collector may, when he deems it expedient for the protection of the revenue and the fair trader, subject always to any regulations to be made by the Governor in Council in that behalf, detain and cause to be properly secured, and may at any time, within fifteen days, declare his option to take, and may take for the Crown, any whole package or packages, or separate and distinct parcel or parcels, or the whole of the goods mentioned in any bill of entry, and may pay, when thereunto requested, to the owner or person entering the same, and out of any public moneys in the hands of such Collector, the sum at which such goods, packages or parcels are respectively valued for duty in the bill of entry, and ten per cent. thereon, and also the fair freight and charges thereon to the port of entry, and may take a receipt for such sum and addition when paid.

How goods
taken shall
be dealt
with.

104. The goods taken as provided in the next preceding section, shall (whether payment be requested by the owner or person entering the same, or not) belong to the Crown from the time they are so taken as aforesaid, and shall be sold or otherwise dealt with in such manner as shall be provided by any regulation in that behalf, or as the Minister of Customs shall direct; and the net proceeds of the sale of any such goods shall be applied first to the repayment to the Consolidated Revenue Fund of the sum so paid to the owner or person entering such goods, and the remainder to or towards the payment of the lawful duty on the same.

Bonus to
collector, ap-
praiser, etc.,
for his
diligence.

105. If the net proceeds of any such sale exceeds the amount paid as aforesaid for the goods, and the amount of duty legally accruing thereon, then any part of the surplus, not exceeding fifty per centum of such surplus, may under any regulation or order of the Governor in Council be paid to the Collector, Appraiser or other officer concerned in the taking thereof, as a reward for his diligence.

Collector to
cause one

106. The Collector shall cause at least one package in every invoice or entry and at least one package in ten if

there be more than ten in any invoice or entry, and so many more as he or any appraiser deems it expedient to examine for the protection of the revenue, to be sent to the examining warehouse, and there to be opened, examined and appraised, the packages to be so opened being designated by the Collector.

package in-
ten to be
opened.

107. If any goods are found in any package which are not mentioned in the invoice or entry, such goods shall be seized and absolutely forfeited.

Forfeiture if
fraud dis-
covered.

108. If any goods are found which do not correspond with the goods described in the invoice or entry, or if the description in the invoice or entry has been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any entry any goods have been undervalued for such purpose as aforesaid, such goods shall be seized and forfeited.

Forfeiture of
goods for
non-corres-
pondence
with invoice,
etc.

109. If the oath made with regard to any entry is wilfully false in any particular—all the packages and goods included or pretended to be included, or which ought to have been included in such entry, shall be forfeited.

Or for false
oath respect-
ing them.

110. All the packages mentioned in any one entry, although some of such packages may have been delivered to the importer or any one on his behalf, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the examining warehouse shall have been duly examined and approved,—and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the examining warehouse shall have been examined and passed as aforesaid.

Provision as
to packages
delivered to
importer
before exami-
nation.

Bonds to be
given.

111. Any package delivered without examination, or the goods, if lawfully unpacked, shall if required by the Collector of Customs be returned to the Custom House within such time as may be mentioned in the bond, under the forfeiture of the penalty of such bond: Provided, that the Collector shall use due diligence in causing such examination to be made, and may, if he sees no objection, permit the remaining packages to be opened and unpacked as soon as those sent to the warehouse have been examined and approved.

Return of
packages and
provision for
avoiding
delay.

Proviso.

112 The bond mentioned in the two next preceding sections may be a general bond covering the entries to be made by the importer for a period of twelve months from its date, and the penal sum shall be equal to the value of the largest importation made by the importer in question at any one time during the twelve months next immediately pre-

Nature and
amount of
bond.

ceding ; or if such importer has made no importations by which, in the opinion of the Collector such penal sum can be properly fixed, the Collector shall fix the amount thereof at such sum as he deems equitable.

Onus of proof of due entry on whom to lie.

113. The burden of proof that the proper duties payable with respect to any goods have been paid, and that all the requirements of this Act with regard to the entry of any goods, have been complied with and fulfilled, shall, in all cases, lie upon the party whose duty it was to comply with and fulfil the same.

Duty paid goods to be branded or marked under regulations.

114. The Governor in Council may, by regulation, direct that after any goods have been entered at the Custom House, and before the same are discharged by the officers and delivered into the custody of the importer or his agent, such goods shall be marked or stamped in such a manner or form as may be directed by such regulation for the security of the revenue, and by such officer as may be directed or appointed for that purpose.

Permit certifying that duties have been paid to be granted on request of owner.

115. When any person has occasion to remove from any port of entry to any other port or place, any goods duly entered, and on which the duties imposed by law have been paid, the Collector or principal officer of the Customs at such port on the requisition in writing of such person, within thirty days after the entry of such goods, specifying the particular goods to be removed, and the packages in which such goods are contained with their marks and numbers, shall give a permit or certificate in writing, signed by him, bearing date of the day it is made, and containing the like particulars, and certifying that such goods have been duly entered at such port and the duties paid thereon, and stating the port or place at which the same were paid, and the port or place to which it is intended to convey them, and the mode of conveyance, and the period within which they are intended to be so conveyed.

Particulars in permit.

Warehousing Ports.

116. The warehousing ports already established and such ports of entry as the Governor in Council may, from time to time, appoint, shall be warehousing ports.

Goods may be entered for exportation or warehoused without payment of duty, subject to regulations.

117. The importer of any goods into Canada may enter the same for exportation, on giving security by his own bond with one sufficient surety, for the exportation of the same goods, or may warehouse the same on giving such security by his own bond for the payment of the amount of all duties on such goods, and the performance of all the requirements of this Act with regard to the same at such ports or places as aforesaid, and in such warehouses, and subject to such rules and regulations, as may be, from time to time, appointed by the Governor in Council in that behalf, the penalty of

the said bond to be double the amount of the duty to which such goods are subject.

118. During the regular warehouse hours, and subject to such regulations as the Collector or proper officer of Customs at any warehousing port sees fit to adopt, the owner of any warehoused goods may sort, pack, re-pack or make any lawful arrangements respecting the goods warehoused, in order to the preservation or legal disposal thereof, and may take therefrom moderate samples, without present payment of duty or entry.

Owner may sort or re-pack goods and take samples.

119. The owner of any warehoused goods may remove the goods under the authority of the Collector or proper officer from any warehousing port to any other warehousing port in Canada, or from one warehouse to another in the same port, under good and sufficient bonds to the satisfaction of such officer.

And remove them under bond.

120. Upon entry of goods at any frontier port or Custom House, under the authority and with the sanction of the Collector or proper officer of Customs at such port or Custom House, and under bonds to his satisfaction, and subject to such regulations as may be made in that behalf by the Governor in Council, the importer may pass the goods on to any port in any other part of Canada.

And pass them on to another warehousing port in bond, etc.

121. No transfer of the property in goods warehoused shall be valid for the purposes of this Act unless the transfer be in writing signed by the importer or his duly authorized agent, or be made by process of law, and unless such transfer be produced to the Collector or other proper officer of the proper port and be recorded by him in a book to be kept for that purpose in the Custom House. No such transfer of less than a whole package shall be valid, and no more than three transfers of the same goods shall be allowed before entry thereof for duty or for exportation.

Requirements as to transfer of goods in bond.

Proviso: for whole packages, etc.

122. Upon any such transfer of goods in warehouse being legally effected as before provided, the proper officer may admit new security to be given by the bond of the new owner of the goods, and may cancel the bond given by the original bonder of such goods, or may exonerate him to the extent of the new security so given; and the new owner of any such goods shall then be deemed to be the importer thereof for the purposes of this Act.

Effect of legal transfer.

123. All warehoused goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof; and, in default thereof, the Collector or proper officer may sell such goods for the payment, first of the duties, and

Goods to be finally cleared within three years.

Payment of charges.

secondly of the warehouse rent and other charges; and the surplus, if any, shall be paid to the owner or his lawful agent; and the Collector or proper officer may charge or authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf.

Importer may be allowed to abandon packages without payment of duty.

124. The Collector may, if he sees no reason to refuse such permission, permit an importer to abandon to the Crown any whole package or packages of warehoused goods, without being liable to pay any duty on the same; and the same shall then be sold and the proceeds shall belong to the Crown: Provided, that if such goods cannot be sold for a sum sufficient to pay the duties and charges, such goods shall not be sold but shall be destroyed.

Proviso.

How bonds for goods in warehouse be disposed of.

125. The Governor in Council may, by regulation, dispense with or provide for the cancelling of bonds for the payment of duties on goods actually deposited in a Customs warehouse, on such terms and conditions and in such cases as he thinks proper.

Proviso: conditions to be observed.

126. It shall not be lawful for any person to make, or any officer of Customs to accept, any bond, note or other document for the purpose of avoiding or deferring the actual payment of duties legally accruing on goods imported into Canada, nor to arrange for deferring payment of such duties in any way, unless such goods are entered for warehouse and duly deposited therein according to the laws and regulations governing the warehousing of such goods.

Penalty on collector allowing payment to be avoided or deferred.

127. Any Collector or other officer of Customs who shall allow the payment of duties of Customs to be avoided or deferred for any cause or consideration whatever, except by regular entry for warehouse, shall be and become liable to forfeit a sum equal to the full value of such goods, and in addition thereto the amount of duty accruing thereon, which shall be recoverable from him or his sureties, or either of them, in the Exchequer Court or any court of competent jurisdiction in Canada; and any goods on which payment of duty may have been so avoided or deferred, shall be liable to seizure and be dealt with as goods unlawfully imported into Canada.

Liability of goods.

Goods taken out of warehouse for exportation and re-landed etc., to be forfeited.

128. If any goods entered to be warehoused are not duly carried into and deposited in the warehouse, or, having been so deposited are afterwards taken out of the warehouse, without lawful permit, or, having been entered and cleared for exportation from the warehouse are not duly carried and shipped, or otherwise conveyed out of Canada, or are afterwards re-landed, sold, used or brought into Canada, without the lawful permission of the proper officer of the Customs, such goods shall be seized and forfeited.

129. All goods taken out of warehouse shall be subject to the duties to which they would be subject if then imported into Canada, and not to any other. Duty on warehoused goods.

130. The importer of any cattle or swine may slaughter and cure and pack the same (or if such cattle or swine are imported in the carcass, may cure and pack the same) in bond; and the importer of any wheat, maize or other grain, may grind and pack the same in bond, providing such slaughtering, curing, grinding and packing be done and conducted under such regulations and restrictions as the Governor in Council may, from time to time, make for that purpose; but the said regulations shall not extend to the substitution of other beef, pork, flour or meal for the produce of such imported cattle or swine, wheat, maize or other grain. Cattle and swine may be slaughtered and grain ground in bond under regulations. Extent of regulations.

131. The importer or owner of any sugar, molasses or other material from which refined sugar can be produced, may refine the same in bond, provided such refining be done and conducted under such regulations and restrictions as the Governor in Council may, from time to time, make for that purpose. Sugar may be refined in bond under regulations.

132. Duties shall be payable in all cases on the quantity and value of goods in the warehouse, as ascertained and stated on first entry, or as originally warehoused. Amount of duties; how ascertained.

133. The unshipping, carrying and landing of all goods, and the taking of the same to and from a Customs warehouse or proper place after landing, shall be done in such manner, and at such places, as shall be appointed by the Collector or proper officer of Customs. Unshipping and landing goods.

134. Unless otherwise provided by the Governor in Council, warehouse rent and expenses of safe-keeping in warehouse, and all expenses connected with the unshipping, carrying and landing of goods and the taking of the same to and from a Customs warehouse or proper place after landing shall be borne by the importer; if any such goods be removed from the place so appointed without leave of such Collector or proper officer, they shall be seized and forfeited. Warehouse rent, etc. by whom payable. Penalty for unlawful removal.

135. The Governor in Council may, from time to time, make regulations for the ex-warehousing of goods, either for consumption, removal, exportation or ship's stores, in any quantity not less than a whole package as originally warehoused, unless the said goods be in bulk, and then in quantities not less than one ton in weight, except when a less weight may be the balance remaining of the original entry thereof for warehouse. As to quantity of goods to be taken out of warehouse at one time.

Goods entered for warehousing to be deemed warehoused for certain purposes.

136. If after any goods have been duly entered, or landed to be warehoused, or entered and examined to be re-warehoused, and before the same have been actually deposited in the warehouse, the importer further enters the same or any part for home use or for exportation as from the warehouse, the goods so entered shall be considered as warehoused or re-warehoused, as the case may be, although not actually deposited in the warehouse, and may be delivered and taken for home use or for exportation.

Bond to be given for exportation of goods from warehouse—conditions.

137. Upon the entry outwards of any goods to be exported from the Customs' warehouse, either by sea or by land, or inland navigation, as the case may be, the person entering the same shall give security by bond in double the duties of importation on such goods, and with a sufficient surety, to be approved by the Collector or proper officer, that the same shall, when the entry aforesaid is by sea, be actually exported, and when the entry aforesaid is by land or inland navigation, shall be landed or delivered at the place for which they are entered outwards, or shall in either case be otherwise accounted for to the satisfaction of the Collector or proper officer, and that such proof or certificate that such goods have been so exported, landed or delivered, or otherwise legally disposed of, as the case may be, as shall be required by any regulation of the Governor in Council, shall be produced to the Collector or proper officer within a period to be appointed in such bond; and if any such goods are not so exported or are fraudulently re-landed in or brought into Canada, in contravention of this Act and of the said bond, they shall be seized and forfeited, together with any vessel, boat or vehicle in which they are so re-landed or imported.

Forfeiture for contravention of conditions.

Upon what evidence bond may be cancelled.

138. If within the period appointed by the said bond, there be produced to the proper Collector or officer of Customs, the written certificate of some principal officer of Customs or colonial revenue at the place to which the goods were exported, or if such place be a foreign country, of any British or Foreign Consul or vice-Consul, resident there, stating that the goods were actually landed and left at some place (naming it) out of Canada, as provided by the said bond, such bond shall be cancelled: in case it be proved to the satisfaction of the proper Collector or officer of Customs, that the said goods have been lost, such bond may be cancelled.

Penalty on others than owner entering goods outwards.

139. Any person making any entry outwards of goods from warehouse for exportation not being the owner or duly authorized by the owner thereof or the master of the vessel by which they are to be shipped, shall, for each offence, forfeit two hundred dollars.

140. Warehoused goods may be delivered as ships' stores for any vessel of the burden of fifty tons or upwards, bound on a voyage to a port out of Canada, the probable duration of which voyage out and home will not be less than thirty days, —also for any vessel bound for and engaged in the deep sea fishing, proof being first made by affidavit of the master or owner, to the satisfaction of the proper officer, that the stores are necessary and intended for the purposes aforesaid: Provided, that the Minister of Customs may define and limit the kind, quantity and class of goods which may be so delivered as ships' stores. Should such stores or any part thereof be related, sold or disposed of in Canada without due entry and payment of duty, such stores shall be seized and forfeited and the vessel for which the same were delivered from warehouse shall be seized and forfeited.

As to warehoused goods taken as ship's stores.

Forfeiture for re-landing, etc., without payment of duty.

141. The master of every vessel bound outwards from any port in Canada to any port or place out of Canada, or on any voyage to any place within or without the limits of Canada, coastwise or by inland navigation, shall deliver to the Collector or other proper officer an entry outwards under his hand, of the destination of such vessel, stating her name, country and tonnage, the port of registry, the name of the master, the country of the owners, and the number of the crew; and before any goods or ballast are taken on board such vessel the master shall show that all goods imported in her, except such as were reported for exportation in the same vessel, have been duly entered, except that the proper officer may issue a stiffening order that such goods or ballast as may be specified therein may be laden before the former cargo is discharged. And before such vessel departs, the master shall bring and deliver to the Collector or other proper officer, a content in writing under his hand, of the goods laden, and the names of the respective shippers and consignees of the goods, with the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content as far as any of such particulars can be known to him.

Entry of vessel outwards.

Particulars of entry.

Proof that goods imported have been discharged.

Content to be delivered.

Particulars and declaration.

142. The master of every vessel, whether in ballast or laden, shall, before departure, come before the Collector or other proper officer, and answer all such questions concerning the vessel, and the cargo, if any, and the crew, and the voyage, as may be demanded of him by such officer, and, if required, shall make his answers or any of them part of the declaration made under his hand, as aforesaid; and thereupon the Collector or other proper officer, if such vessel is laden, shall make out and give to the master a certificate of the clearance of such vessel for her intended voyage with merchandise or a certificate of her clearance in ballast, as the case may be; and if there be merchandise on board, and the vessel is bound to any port in Canada, such clearance

Questions to be answered.

Clearance to be granted.

Content required in certain cases.

shall state whether any and which of the goods are the produce of Canada, and if the goods are such as are liable to duties, whether the duties thereon have been paid; and in such case the master shall hand the clearance to the Collector at the next port in Canada at which he arrives, immediately on his arrival.

Penalty for leaving without a clearance or not answering questions.

143. If any vessel departs from any port or place in Canada, without a clearance, or if the master delivers a false content, or does not truly answer the questions demanded of him, or if, having received a clearance, such vessel adds to her cargo, or takes another vessel in tow, or performs any work without having mentioned in the report outwards the intention so to do, the master shall forfeit the sum of four hundred dollars; and the vessel shall be detained in any port in Canada until the said penalty be paid.

Detention of vessel

Dispensation as to coasting vessels.

144. The Governor in Council may, by regulation, dispense with any of the requirements of the two last preceding sections which he deems it inexpedient to enforce, with regard to vessels engaged in the coasting trade or inland navigation.

Entries of goods to be given to collector and what they shall contain.

145. Before a clearance is granted to any vessel bound to a port or place out of Canada, the owners, shippers or consignors of the cargo on board such vessel shall deliver to the Collector or proper officer of Customs, entries of such parts of the cargo as are shipped by them respectively, and shall verify the same by oath; and such entries shall specify the kinds and quantities of the articles shipped by them respectively, and the value of the total quantity of each kind of articles, and whether the said goods are of Canadian or of foreign production or manufacture; and such oath shall state that such entry contains a full, just and true account of all articles laden on board of such vessel by such owners, shippers, or consignors respectively; and that the values of such articles are truly stated according to their actual cost, or the value which they truly bear at the port and time of exportation; and in case the goods so shipped or any part thereof be liable by law to any export duty, the amount of such duty shall be stated in such entry; and no such entry shall be valid, and no clearance shall be granted to such vessel until such duty is paid to the Collector or proper officer of Customs.

Oath of owner, etc.

Values.

Export duty to be paid.

Entry of goods outwards by railway or other land conveyance.

146. The owners, shippers, or consignors of any goods consigned to a port or place out of Canada, to be transported by railway or other land conveyance, shall enter the same for exportation at the Custom House nearest to the place of lading; and such entry shall specify the kinds and quantities of the articles laden by them respectively, and the proper name and description of the railway over which such goods

are to be transported, or of any other conveyance to be used for the same purpose; and shall verify the same by oath, and such oath shall be of the same form and tenor as that required from owners, shippers or consignors of goods to be transported by sea; and if any of such goods are liable by law to any export duty, such duty shall be clearly stated upon such entry, and no railway car or other vehicle upon which such goods are laden shall be permitted to leave the limits of the port at which such entry should have been made until such duty is paid to the Collector or proper officer of Customs, and if any such car or vehicle be taken out of the limits of such port, contrary to the provision of this section, the company or person so taking the same shall be liable to a penalty of not more than four hundred dollars.

Form and contents.

Export duty.

Penalty for sending goods without such entry.

147. The owner, shipper, or consignor of any goods who shall refuse or neglect to make report and entry of the articles shipped or laden by them respectively, as required by the two last preceding sections, shall incur a penalty not exceeding two hundred dollars for each such offence.

Penalty for non-entry.

148. The Governor in Council may, by regulations to be, from time to time, made in that behalf, require such further information with regard to the description, quantity, quality and value of goods exported from Canada, or removed from one port to another in Canada, to be given to the proper officer of the Customs, in the entry of such goods outwards or otherwise, as he deems requisite for statistical purposes, whether such goods be exported or removed by sea, land or inland navigation.

Governor in Council may require statistical information as to exports.

149. No entry outwards nor any shipping warrant or warrant for taking goods from warehouse for exportation shall be deemed valid, unless the particulars of the goods and packages shall correspond with the particulars in the entry inwards, nor unless they shall have been properly described in the entry outwards, by the character, denomination and circumstances under which they were originally charged with duty; and any goods laden or taken out of the warehouse by an entry outwards or shipping warrant not so corresponding or not properly describing them, shall be seized and forfeited.

Entry outwards of imported goods must correspond with entry inwards.

150. If the owner of any goods be resident more than ten miles from the office of the Collector at the port of shipment, he may appoint an agent to make his entry outwards and clear and ship his goods,—but the name of the agent and the residence of the owner shall be subjoined to the name in the entry and shipping warrant; and the agent shall make the declaration on the entry which is required of the owner, and shall answer the questions that shall be put

Entry outwards by agent in certain cases.

to him ; any trading corporation or company may appoint an agent for the like purpose.

Report in-
wards or out-
wards may be
made by
purser of
steamers.

153. The report for entry, inwards and outwards, required by this Act, may, in the case of any steam vessel carrying a purser, be made by such purser with the like effect in all respects, and subject to the like penalty on the purser and the like forfeiture of the goods in case of any untrue report, as if the report were made by the master ;—and the word “master,” for the purposes of this section, shall be construed as including the purser of any steam vessel ; but nothing herein contained shall preclude the Collector or proper officer of Customs from calling upon the master of any steam vessel, to answer all such questions concerning the vessel, passengers, cargo and crew, as might be lawfully demanded of him, if the report had been made by him, or to exempt the master from the penalties imposed by this Act for failure to answer any such question, or for answering untruly, or to prevent the master from making such report if he shall see fit so to do.

Proviso :
masters may
be called to
answer
questions.

Collector
may grant
bill of health.

154. Whenever the Collector of Customs at any port is satisfied that in such port as well as in the adjacent city or town and its vicinity, there does not exist an extraordinary, infectious, contagious or epidemic disease, which could be transmitted by the vessel, her crew, or cargo, he may grant to any vessel requiring a bill of health, a certificate, under his hand and seal, attesting the fact aforesaid, for which he shall be entitled to ask and receive a fee of one dollar.

Penalty and
forfeiture for
smuggling
goods,—
using false
invoices, etc.

155. If any person, with intent to defraud the revenue of Canada, smuggles or clandestinely introduces into Canada any goods subject to duty, or makes out or passes or attempts to pass through the Custom House any false, forged or fraudulent invoice, or in any way attempts to defraud the revenue by evading the payment of the duty, or of any part of the duty on any goods, such goods shall be seized and forfeited ; and every such person, his aiders and abettors shall, in addition to any other penalty or forfeiture to which he and they may be subject for such offence, be deemed guilty of a misdemeanor, and on conviction shall be liable to a penalty of not less than fifty dollars and not more than two hundred dollars, or to imprisonment for a term not less than one month nor more than one year, or to both fine and imprisonment within the said limits, in the discretion of the court before whom the conviction is had.

Misdemeanor.
Fine and im-
prisonment.

Forfeiture
and penalty
for offering
for sale goods
pretended to
be smuggled.

156. If any person offers for sale any goods under pretence that the same are prohibited, or have been unshipped and run on shore, or brought in, by land or otherwise, without payment of duties, then and in such case all such goods (although not liable to any duties nor prohibited) shall

be seized and forfeited, and every person offering the same for sale shall forfeit treble the value of such goods, or the penalty of two hundred dollars, at the election of the prosecutor, which penalty shall be recoverable in a summary way, before any one or more Justices of the Peace; and in default of payment on conviction, the party so offending shall be committed to any of Her Majesty's gaols for a period not exceeding sixty days.

Imprisonment for non-payment.

155. If any person knowingly harbors, keeps, conceals, purchases, sells or exchanges any goods illegally imported into Canada, (whether such goods are dutiable or not), or whereon the duties lawfully payable have not been paid, such person shall, for such offence, forfeit treble the value of the said goods, as well as the goods themselves.

Penalty for harboring smuggled goods.

156. If any two or more persons in company are found together, and they or any of them have any goods liable to forfeiture under this Act, every such person having knowledge of the fact, shall be guilty of a misdemeanor, and punishable accordingly.

Persons smuggling goods in company.

157. Any person who, by any means, procures or hires or induces any person or persons to be concerned in the landing or unshipping, or carrying or conveying any goods which are prohibited to be imported, or for the landing of which permission has not been granted by the Collector or proper officer of Customs, shall, for every person so procured or hired or induced, forfeit the sum of one hundred dollars.

Penalty for procuring persons to assist in smuggling.

158. If any warehoused goods are concealed in or unlawfully removed from any Customs warehouse in Canada, such goods shall be seized and forfeited; and any person concealing or unlawfully removing any such goods, or aiding or abetting such concealing or removal, shall incur the penalties imposed on persons illegally importing or smuggling goods into Canada; and on discovery of such concealment or removal, all goods belonging to the importer or owner of the concealed or removed goods, then remaining in the same or any other warehouse, shall be placed under detention until the duty payable on the goods so concealed or removed, and all penalties incurred by him shall have been paid; and if such duties and penalties are not paid within one month after the discovery of the concealment or removal of such goods, the goods so detained shall be dealt with in the same manner as goods unlawfully imported or smuggled into Canada.

Penalty on persons committing certain offences as to warehoused goods.

159. If the importer or owner of any warehoused goods, or any person in his employ, by any contrivance, opens the warehouse in which the goods are, or gains access to the goods except in the presence of or with the express permis-

Penalty for fraudulent access to warehouse.

sion of the proper officer of the Customs, such importer or owner shall, for every such offence, forfeit the sum of one hundred dollars.

Or to goods
in any bonded
car, etc.

160. If any person by any contrivance gains access to bonded goods in a railway car, or to goods in a railway car upon which goods the Customs duties have not been paid, or delivers such bonded or other goods without the express permission of the proper officer of Customs, such person shall for every such offence be liable to be imprisoned for any period not less than one month nor more than one year.

Penalty for
altering or
defacing
marks.

161. Any person wilfully altering, defacing or obliterating any mark, placed by any officer of Customs, on any package of warehoused goods, or goods in transit, shall, for every such offence, forfeit the sum of five hundred dollars.

Vessels used
in conveying
forfeited
goods to be
forfeited.

Penalty for
assisting in
landing, etc.,
such goods.

162. All vessels with the guns, tackle, apparel and furniture thereof, vehicles, harness, tackle, horses and cattle made use of in the importation or unshipping or landing or removal of any goods liable to forfeiture under this Act, shall be seized and forfeited; and every person assisting or otherwise concerned in importing, unshipping, landing or removal, or in the harboring of such goods, or into whose hands or possession the same knowingly come, shall forfeit treble the value of such goods, or the penalty of two hundred dollars at the election of the party suing for the same: and the averment in any information or libel exhibited for the recovery of such penalty, that such party has elected to sue for the sum mentioned in the information or libel, shall be sufficient proof of such election, without any other evidence of the fact.

Vessels found
hovering
within cer-
tain limits
may be
boarded and
examined.

Or brought
into port for
persisting.

Penalty for
not obeying
officer
boarding.

163. If any vessel is found hovering (in British waters) within one league of the coasts or shores of Canada, any officer of Customs may go on board and enter into such vessel, and stay on board such vessel, while she remains within the limits of Canada or within one league thereof; and if any such vessel is bound elsewhere, and so continues hovering for the space of twenty-four hours after the master has been required to depart by such officer of Customs, such officer may bring the vessel into port, and examine her cargo, and if any goods prohibited to be imported into Canada are on board, then such vessel with her apparel, rigging, tackle, furniture, stores and cargo, shall be seized and forfeited; and if the master or person in charge refuses to comply with the lawful directions of such officer, or does not truly answer such questions as are put to him, respecting such ship or vessel or her cargo, he shall forfeit and pay the sum of four hundred dollars.

Penalty on
persons found

164. Every person proved to have been on board any vessel or boat liable to forfeiture for having been found

within one league of the coasts or shores of Canada, having on board or attached thereto, or conveying or having conveyed anything subjecting such vessel or boat to forfeiture, or who shall be proved to have been on board any vessel or boat from which any part of the cargo shall have been thrown overboard or destroyed, or in which any goods shall have been unlawfully brought into Canada, shall forfeit one hundred dollars, provided such person shall have been knowingly concerned in such acts.

on board
smuggling
vessels.

165. Officers of Customs may board any vessel at any time or place and stay on board until all the goods intended to be unladen shall have been delivered; they shall have free access to every part of the vessel, with power to fasten down hatchways, the fore-castle excepted, and to mark and secure any goods on board; and if any place, box or chest be locked, and the keys withheld, the officer may open the same. If any goods be found concealed on board they shall be seized and forfeited, and if any mark, lock or seal upon any goods on board, be wilfully altered, opened or broken, before the delivery of the goods, or if any goods be secretly conveyed away, or if hatchways fastened down by the officer be opened by the master, or with his assent, the master shall forfeit four hundred dollars, and the vessel may be detained until the said fine be paid, or satisfactory security be given for the payment thereof.

Officers may
board vessels
and have free
access to
every part.

Penalty if
concealed
goods are
found, and
detention of
vessel.

166. The Collector or other proper officer of the Customs may station officers on board any ship while within the limits of a port, and the master shall provide every such officer with suitable accommodation and food, under a penalty of two hundred dollars.

Or may be
stationed on
board.

167. If any person at any time forges or counterfeits any mark or brand to resemble any mark or brand provided or used for the purposes of this Act, or forges or counterfeits the impression of any such mark or brand, or sells or exposes to sale, or has in his custody or possession, any goods with a counterfeit mark or brand, knowing the same to be counterfeit, or uses or affixes any such mark or brand to any other goods required to be stamped as aforesaid, other than those to which the same was originally affixed, such goods so falsely marked or branded shall be seized and forfeited, and every such offender, and his aiders, abettors or assistants, shall, for every such offence, forfeit and pay the sum of two hundred dollars, which penalty shall be recoverable in a summary way, before any two Justices of the Peace in Canada; and in default of payment the party so offending shall be committed to any of Her Majesty's gaols in Canada, for a period not less than two months and not exceeding twelve months.

Penalty for
forging marks
or selling
goods with
counterfeit
marks.

Imprisonment
in default of
payment.

Penalty for counterfeiting or using counterfeit papers, etc.

168. If any person counterfeits or falsifies, or uses when so counterfeited or falsified, any paper or document required under this Act, or for any purpose therein mentioned, whether written, printed or otherwise, or by any false statement, procures such document, or forges or counterfeits any certificate relating to any oath, or declaration, or affirmation hereby required or authorized, knowing the same to be so forged or counterfeited, such person shall be guilty of a misdemeanor, and being thereof convicted, shall be liable to be punished accordingly.

False oaths, etc., to be perjury.

169. If any wilfully false oath, affirmation or declaration be made in any case where, by this Act, an oath, affirmation or declaration is required or authorized, the party making the same shall be guilty of wilful and corrupt perjury, and liable to the punishment provided for that offence.

Penalty for not truly answering lawful questions.

170. If any person required by this Act or by any other law to answer questions put to him by any officer of the Customs, refuses to answer or does not truly answer such questions, the person so refusing or not truly answering such questions, shall, over and above any other penalty or punishment to which he becomes subject, forfeit the sum of four hundred dollars.

Certain officers to be deemed employed for prevention of smuggling.

171. Every officer and person employed under the authority of any Act relating to the collection of the revenue, or under the direction of any officer in the Customs Department, or being an officer of the said Department, shall be deemed and taken to be duly employed for the prevention of smuggling; and in any suit or information, the averment that such party was so duly employed shall be sufficient proof thereof.

Powers and duty of such officers.

172. Any such officer or person as mentioned in the next preceding section, and any Sheriff or Justice of the Peace, or person residing more than ten miles from the residence of any officer of Customs and thereunto authorized by any Collector of Customs or Justice of the Peace, may, upon information, or upon reasonable grounds of suspicion, detain, open and examine any package suspected to contain prohibited property or smuggled goods, or goods respecting which there has been any violation of any of the requirements of this Act, and may go on board of and enter into any vessel or vehicle of any description whatsoever, and may stop and detain the same, whether arriving from places beyond or within the limits of Canada, and may rummage and search all parts thereof, for such goods;—and if any such goods are found in any such vessel or vehicle, the officer or person so employed may seize and secure such vessel or vehicle, together with all the sails, rigging, tackle, apparel, horses, harness, and all other appurtenances which,

Searching and detaining vessels and vehicles.

at the time of such seizure, belong to or are attached to such vessel or vehicle, with all goods and other things laden therein or thereon, and the same shall be seized and forfeited.

173. Any officer or person in the discharge of the duty of seizing goods, vessels, vehicles, or property liable to forfeiture under this Act, may call in such lawful aid and assistance in the Queen's name, as may be necessary for securing and protecting such seized goods, vessels, vehicles or property; and if no such prohibited, forfeited or smuggled goods are found, such officer or person, having had reasonable cause to suspect that prohibited, forfeited or smuggled goods would be found therein, shall not be liable to any prosecution or action at law for any such search, detention or stoppage.

Power to call for aid.

Reasonable suspicion to justify them.

174. Every master or person in charge of any vessel, and every driver or person conducting or having charge of any vehicle or conveyance, refusing to stop when required to do so by an officer of Customs or person employed as such, in the Queen's name, and any person being present at any such seizure or stoppage, and being called upon in the Queen's name by such officer or person to aid and assist him in a lawful way and refusing so to do, shall forfeit and pay the sum of two hundred dollars, which penalty shall be summarily recovered before any two Justices of the Peace in Canada, or before any Judge or Magistrate having the powers of two Justices of the Peace; and in default of payment the offender shall be committed to any gaol in Canada, for a period not exceeding six months.

Penalty for refusing to stop.

Or to assist.

Recovery of penalty.

175. Any officer of Customs having first made oath before a Justice of the Peace that he has reasonable cause to suspect that goods liable to forfeiture are in any particular building, or in any yard or other place, open or enclosed, may, with such assistance as may be necessary, enter therein at any time between sunrise and sunset, but if the doors are fastened, then admission shall be first demanded, and the purpose for which entry is required declared, when, if admission shall not be given, he may forcibly enter; and when in either case entry shall be made, the officer shall search the premises, and seize all goods subject to forfeiture; these acts may be done by an officer of Customs without oath or the assistance of a Justice of the Peace, in places where no Justice resides, or where no Justice can be found within five miles at the time of search.

Power to enter buildings, etc., in the daytime.

Without application to a Justice of the Peace in certain cases.

176. If any building be upon the boundary line between Canada and any foreign country, and there is reason to believe that dutiable goods are deposited or have been placed therein, or carried through or into the same, without payment of duties and in violation of law, and if the Collector or proper officer of Customs makes oath before any

As to building on or near the boundary line of Canada.

Justice of the Peace that he has reason to believe as aforesaid, such Collector or officer shall have the right to search such building and the premises belonging thereto, so far as the same may be within the limits of Canada, and if any such goods be found therein, the same shall be seized and forfeited; and any merchant or the person who shall have been guilty of a violation of the provisions of this section shall be punishable by a fine of not less than two hundred dollars nor more than one thousand dollars.

Penalty, con-
travention of
this section.

Writ of assist-
ance. Its
extent and
effect.

Duration of
writ.

177. Upon application by or on behalf of the Attorney-General of Canada to the Exchequer Court of Canada, or any judge thereof in chambers, such court or judge shall grant a writ of assistance for such officer or officers of Customs as may be named in the application. Such writ shall have force and effect over the whole of Canada, unless upon the application of the Attorney-General it be limited to some part or parts thereof. Such writ shall remain in force so long as any person named therein remains an officer of the Customs, whether in the same capacity or not, or until such writ is revoked by the Minister of Customs.

Existing
writs to re-
main in force.

178. Every writ of assistance granted before the coming into force of this Act, under the authority of the Acts hereby repealed shall remain in force, notwithstanding such repeal, as if such Acts had not been repealed.

Powers given
for effective
searching by
day or night.

179. Under the authority of a writ of assistance any Officer of the Customs, or any person employed for that purpose with the concurrence of the Governor in Council, expressed either by special order or appointment or by general regulation, may enter at any time in the day or night into any building or other place within the jurisdiction of the Court granting such writ, and may search for and seize and secure any goods liable to forfeiture under this Act, and in case of necessity, may break open any doors and any chests or other packages for that purpose.

Power to
search the
person for
smuggled
goods.

180. Any officer of Customs, or person by him authorized thereunto, may search any person on board any vessel or boat within any port in Canada, or in any vessel, boat or vehicle entering Canada by land or inland navigation, or any person who may have landed or got out of such vessel, boat or vehicle, or who may have come into Canada from a foreign country in any manner or way, provided the officer or person so searching has reasonable cause to suppose that the person searched may have goods subject to entry at the Customs, or prohibited goods, secreted about his person; and whoever obstructs or offers resistance to such search, or assists in so doing, shall thereby incur a forfeiture of one hundred dollars; and any person who may be on board of or may have landed from or got out

Penalty for
resistance.

of such vessel, boat or vehicle, or who may have entered Canada from a foreign country in any manner or way, may be questioned by such officer, as to whether he has any such goods about his person, and if he denies having any such goods, or does not produce such as he may have, and any such goods are found upon him on being searched, the goods shall be seized and forfeited, and he shall forfeit treble the value thereof: Provided, that before any person can be searched, as aforesaid, such person may require the officer to take him or her before some Police Magistrate, Justice of the Peace, or before the Collector or chief officer of the Customs at the place, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise he shall direct such person to be searched; and if a female, she shall not be searched by any but a female; and any such magistrate or Justice of the Peace or Collector of Customs may, if there be no female appointed for such purpose, employ and authorize a suitable female person to act in any particular case or cases.

Questions to be answered.

Penalty for false answer.

Proviso: as to search of person.

Females.

§81. Any officer required to take any person before a Police Magistrate, Justice of the Peace or chief officer of Customs as aforesaid, shall do so with all reasonable dispatch; and if any officer requires any person to be searched without reasonable cause, such officer shall forfeit and pay any sum not exceeding forty dollars.

Penalty for searching without cause.

§82. If any goods or property or vehicle, subject or liable to forfeiture under this Act, or any other law relating to the Customs, are stopped or taken by any police or peace officer or any person duly authorized, such goods and property and vehicles shall be taken to the Custom House next to the place where the same were stopped or taken, and there delivered to the proper officer authorized to receive the same, within forty-eight hours after the same were stopped and taken.

To what place goods, etc., seized shall be taken.

§83. If any such goods, or property or vehicles are stopped or taken by such police or peace officer, on suspicion that the same have been feloniously stolen, such officer shall carry the same to the police office to which the offender is taken, there to remain until and in order to be produced at the trial of the said offender; and in such case the officer shall give notice in writing to the Collector or principal officer of Her Majesty's Customs, at the port nearest to the place where such goods have been detained, of his having so detained the said goods, with the particulars of the same; and immediately after the trial, all such goods shall be conveyed to and deposited in the Custom House or other place appointed as aforesaid, and proceedings relative to the same shall be had according to law.

How smuggled goods stopped on suspicion of being stolen shall be dealt with.

Penalty on police officer not obeying section 183.

184. In case any police or peace officer, having detained such goods, neglects to convey the same to the Custom House, or to give notice of having stopped the same as before prescribed, such officer shall forfeit the sum of one hundred dollars; and such penalty shall be recoverable in a summary way before any one or more Justices of the Peace, or any Police Magistrate, and in default of payment the party so offending shall be committed to any of Her Majesty's gaols for a period not exceeding thirty days.

Taking away seized goods without authority to be felony.

185. If any person whatever, whether pretending to be the owner or not, either secretly or openly, and whether with or without force or violence, takes or carries away any goods, vessel, vehicle or other thing which have been seized or detained on suspicion, as forfeited under this Act, before the same have been declared by competent authority to have been seized without due cause, and without the permission of the officer or person having seized the same, or of some competent authority, such person shall be deemed to have stolen such goods, being the property of Her Majesty, and to be guilty of felony, and shall be liable to punishment accordingly.

Punishment of persons assaulting or obstructing officers, etc.

186. If any person, under any pretence, either by actual assault, force or violence, or by threats of such assault, force or violence, in any way resists, opposes, molests or obstructs any officer of Customs, or any person acting in his aid or assistance, in the discharge of his or their duty, under the authority of this Act, or any other law in force in Canada, relating to Customs, trade or navigation, or wilfully or maliciously shoots at or attempts to destroy or damage any vessel belonging to Her Majesty, or in the service of the Dominion of Canada, or maims or wounds any officer of the Army, Navy, Marine or Customs, or any person acting in his aid or assistance, while duly employed for the prevention of smuggling, and in execution of his or their duty—or if, any person is found with any goods liable to seizure or forfeiture, under this Act or any other law relating to Customs, trade or navigation, and carrying offensive arms or weapons, or in any way disguised, or staves, breaks or in any way destroys any such goods, before or after the actual seizure thereof, or scuttles, sinks or cuts adrift any vessel, or destroys or injures any vehicle or animal, before or after the seizure, or wilfully and maliciously destroys or injures, by fire or otherwise, any Custom House, or any building whatsoever in which seized, forfeited or bonded goods are deposited or kept, such person being convicted thereof, shall be adjudged guilty of felony, and shall be punishable accordingly.

Firing at Her Majesty's vessels.

Wounding persons in Her Majesty's service.

Or having goods liable to seizure and being armed or disguised.

Or destroying vessels or goods or any Custom House, etc.

Such offences to be felony.

Penalty on officers of Customs conniving at

187. If any officer of the Customs, or any person who, with the concurrence of the Minister of Customs, is employed for the prevention of smuggling, makes any collusive seizure,

or delivers up, or makes any agreement to deliver up or not to seize any vessel, boat, carriage, goods or thing liable to forfeiture under this Act, or takes or accepts a promise of any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty. such officer or other person shall be guilty of a misdemeanor, and, on conviction, forfeit for every such offence the sum of five hundred dollars, and be imprisoned for a period not less than three months nor more than two years, and be rendered incapable of serving Her Majesty in any office whatever; and every person who gives or offers, or promises to give, or procure to be given, any bribe, recompense or reward to, or makes any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to conceal or connive at any act whereby the provisions of this Act, or any law relating to the Customs, trade or navigation, might be evaded, shall be guilty of a misdemeanor, and shall, on conviction, forfeit for every such offence the sum of five hundred dollars, and be imprisoned for a period not less than three months nor more than two years.

any evasion of the revenue laws.

Or persons bribing or tempting them so to connive.

188. All penalties and forfeitures incurred under this Act or any other law relating to the Customs or to trade or navigation may, in addition to any other remedy provided by this Act or by law, be prosecuted, sued for and recovered with full costs of suit, in the Exchequer Court of Canada or in any superior court, having jurisdiction in that Province in Canada where the cause of prosecution arises, or wherein the defendant is served with process; and if the amount of any such penalty or forfeiture does not exceed two hundred dollars, the same may, in the Provinces of Ontario, Quebec, New Brunswick, Nova Scotia, British Columbia, Manitoba and Prince Edward Island, respectively, also be prosecuted, sued for and recovered in any County Court or Circuit Court having jurisdiction in the place where the cause of prosecution arises, or where the defendant is served with process.

In what Courts penalties and forfeitures shall be recoverable..

And if not exceeding \$200.

189. All penalties and forfeitures imposed by this Act or by any other Act relating to the Customs or to trade or navigation, shall, unless other provisions be made for the recovery thereof, be sued for, prosecuted and recovered with costs by Her Majesty's Attorney-General of Canada, or in the name or names of the Commissioner of Customs, or some officer or officers of the Customs, or other person or persons thereunto authorized by the Governor in Council, either expressly or by general regulation or order, and by no other party.

In whose name prosecutions may be brought.

190. All penalties and forfeitures imposed by this Act or by any other law relating to the Customs or to trade or navigation, may, in the Province of Quebec, be sued for, prose-

How such suits or proceedings may be brought in

the Province
of Quebec.

cuted and recovered with full costs of the suit by the same proceeding as any other moneys due to the Crown, and all suits or prosecutions for the recovery thereof, shall, in that Province, be heard and determined in like manner as other suits or prosecutions in the same Court for moneys due to the Crown, except that in the Circuit Court the same shall be heard and determined in a summary manner; but nothing in this section shall affect any provisions of this Act, except such only as relate to the form of proceeding and of trial in such suits or prosecutions as aforesaid.

Procedure in
such suits or
prosecutions,
in the several
courts.

191. Any prosecution or suit in the Exchequer Court of Canada, or in any Superior Court or Circuit Court of a Province for the recovery of any penalty or forfeiture imposed by this Act or by any other law relating to the Customs or to trade or navigation may be commenced, prosecuted and proceeded with in accordance with any rules of practice, general or special, established by the court for Crown suits in revenue matters, or in accordance with the usual practice and procedure of the court in civil cases, in so far as such practice and procedure may be applicable, and wherever not applicable, then in accordance with the directions of the court or a judge in chambers. The venue in any such prosecution or suit may be laid in any county in the Province notwithstanding that the cause of prosecution or suit did not arise in such county.

As to the
venue.

Arrest of
defendant
about to leave
the Province
where the suit
is brought.

192. Any judge of the court in which any prosecution or suit is brought for the recovery of any penalty or forfeiture as aforesaid, may, upon being satisfied by affidavit that there is reason to believe that the defendant will leave the Province without satisfying such penalty or forfeiture, issue a warrant under his hand and seal for the arrest and detention of the defendant in the common gaol of the county, district or place until he has given security (before and to the satisfaction of such judge or some other judge of the same court) for the payment of such penalty with costs, in case judgment be given against him.

What shall be
sufficient
averment in
such cases.

193. In any declaration, information, statement of claim or proceeding in any such prosecution or suit, it shall be sufficient to state the penalty or forfeiture incurred, and the Act or section under which it is alleged to have been incurred, without further particulars; and the averment that the person seizing was and is an officer of the Customs shall be sufficient evidence of the fact alleged unless it be contradicted by some superior officer of the Customs.

Those who
sue for the
Crown to re-
cover full
costs of suit;

194. In every prosecution, information, suit or proceeding brought under this Act for any penalty or forfeiture, or upon any bond given under it, or in any matter relating to the Customs or to trade or navigation, Her Majesty, or those

who sue for such penalty or forfeiture, or upon such bond, shall, if they recover the same, be entitled also to recover full costs of suit; and all such penalties and costs, if not paid, may be levied on the goods and chattels, lands and tenements of the defendant, in the same manner as sums recovered by judgment of the court in which the prosecution is brought, may be levied by execution, or payment thereof may be enforced by *capias ad satisfaciendum* against the person of the defendant under the same conditions and in like manner.

Penalties and costs, how levied.

195. If in any case the Attorney-General is satisfied that the penalty or forfeiture was incurred without intended fraud, he may enter a *nolle prosequi* on such terms as he may see fit, and which shall be binding on all parties: the entry of such *nolle prosequi* shall be reported to the Minister of Customs with the reasons therefor.

Nolle prosequi by Attorney General.

196. In any prosecution, suit or other proceeding for the recovery of any penalty or forfeiture as aforesaid, or for an offence against this Act or any other law relating to the Customs, or to trade or navigation, the averment that the cause of prosecution or suit arose, or that such offence was committed within the limits of any district, county, port or place, shall be sufficient without proof of such limits, unless the contrary is proved.

Averment as to place at which any act was done.

197. If any prosecution or suit is brought for any penalty or forfeiture under this Act or any other law relating to the Customs or to trade or navigation, and any question arises whether the duties have been paid on any goods, whether the same have been lawfully imported, or lawfully laden or exported, or whether any other thing hath been done by which such penalty or forfeiture would be avoided, — the burden of proof shall lie on the owner or claimant of the goods, and not on the party bringing such prosecution or suit.

Onus of proof that duties have been paid to be on the owner or claimant.

198. All vessels, vehicles, goods and other things seized as forfeited under this Act or any other law relating to Customs, or to trade or navigation, shall be placed in the custody of the nearest Collector, and secured by him, or if seized by any officer in charge of a revenue vessel, shall be retained on board thereof until her arrival in port, and shall be deemed and taken to be condemned, without suit, information or proceedings of any kind, and may be sold, unless the person from whom they were seized, or the owner thereof or some person on his behalf, within one month from the day of seizure do give notice in writing to the seizing officer or other chief officer of the Customs at the nearest port, that he claims or intends to claim the same; and the burden of proof that such notice was duly given in any case shall always lie upon the person claiming.

Things seized as forfeited to be deemed condemned, if not claimed within a certain time.

Notice of claim.

Want of notice not to stay proceedings.

199. Notwithstanding that no such notice has been given, proceedings for the condemnation of the things seized may be commenced and prosecuted to judgment.

Notice of proceedings to be posted up, and where.

200. So soon as proceedings have been commenced in any court, for the condemnation of anything seized, notice thereof shall be posted up in the office of the clerk, registrar or prothonotary of the court, and also in the office of the Collector at the port at which the thing has been seized as aforesaid; and if it be a vessel shall also be posted on a mast thereof, or on some other conspicuous place on board.

As to claims made after proceedings have been commenced.

201. Any person desiring to claim any thing seized after proceedings for condemnation thereof have been commenced must file such claim in the office of the clerk, registrar or prothonotary of the court: such claim must state the name, residence and occupation or calling of the person making it, and must be accompanied by an affidavit of the claimant or his agent having a knowledge of the facts, setting forth the nature of the claimant's title to the thing seized.

Bond for payment of costs required.

202. Before any claim can be filed the claimant shall give security to the satisfaction of the court or a judge thereof by bond in a penalty of not less than two hundred dollars, or by a deposit of money not less than that sum, for the payment of the costs of the proceedings for condemnation.

Judgment by default for want of claim or bond.

203. If within one month after the last posting of the notice, under section two hundred, no claim to the thing seized be duly made, and security for costs given in accordance with the provisions of this Act and of the practice of the court, judgment by default for the condemnation of the thing seized may, with the leave of the court or a judge thereof, be entered.

Delivery of things seized to owner on deposit of a sum equal to value and costs.

204. Any Collector of Customs may, as may also any court or judge having competent jurisdiction to try and determine the seizure, with the consent of the Collector at the place where the things seized are, order the delivery thereof to the owner, on the deposit with the Collector in money of a sum at least equal to the full duty paid value (to be determined by the Collector) of the things seized and the estimated costs of the proceedings in the case; and any sum or sums of money so deposited shall be immediately deposited in some bank appointed for that purpose by competent authority, to the credit of the Receiver-General of Canada, there to remain until forfeited in due course of law or released by order of the Minister of Customs; and in case such seized articles are condemned, the money deposited shall be forfeited.

Cattle or perishable

205 If the thing seized be an animal or a perishable article, the Collector at whose port the same is, may sell the

same so as to avoid the expense of keeping it or to prevent its becoming deteriorated in value. The proceeds of such sale shall be deposited in some chartered bank to the credit of the Receiver-General of Canada, and shall abide the judgment of the Court with respect to the condemnation of the thing seized, in case proceedings for condemnation be taken in Court, or shall become the property of Her Majesty, in case the thing seized becomes condemned without proceedings in Court; Provided always, that the Collector shall deliver up such animal or perishable article to the claimant thereof, upon such claimant depositing with him a sum of money sufficient in the opinion of the Collector to represent the duty paid value of the thing claimed, and the costs of any proceedings to be taken in Court for the condemnation of the thing seized. The money so deposited shall be paid into some chartered bank to the credit of the Receiver-General of Canada, and shall be dealt with in the same manner as above provided for in the case of the proceeds of a sale of such thing.

articles may be sold as if condemned. Provision in such case.

Proviso: for delivery of articles seized on sufficient security being given.

As to deposit of money.

206. If notice of intent to claim has been given and the value of the goods or thing seized does not exceed one hundred dollars, and the prosecutor chooses to proceed under this section, he shall forthwith cause the goods to be valued by a competent appraiser, and if such appraiser certifies them to be under the said value, a summary information in writing may be exhibited in the name of the Collector at or nearest to the place of seizure, or in the name of any officer authorized thereto by the Minister of Customs, before two Justices of the Peace, charging the articles seized as forfeited under some particular Act and section thereof to be therein referred to, and praying condemnation thereof; and the justices shall thereupon issue a general notice for all persons claiming interest in the seizure to appear at a certain time and place there to claim the articles seized, and answer the information, otherwise such articles will be condemned; and a copy of the notice shall, at least eight days before the time of appearance, be served upon the person from whose possession the things were taken, or shall be left at or affixed to the building or vessel in which they were seized, if any, and if there remaining, or at two public places nearest the place of seizure: if any person appears to answer the information, the justices shall hear and determine the matter in a summary manner and acquit or condemn the articles, but if no person appears, judgment of condemnation shall be given; and the justices on condemnation shall issue a warrant to the Collector to sell the goods; and such two justices shall be deemed a court, and each of them to be a judge thereof for the purposes of this Act.

Provision, if notice of claim has been given, and value is not over \$100.

Proceeding before Justices of Peace.

Notice to parties.

Hearing if case is defended, etc.

Justices to be a court.

207. All prosecutions or suits for the recovery of any of the penalties or forfeitures imposed by this Act, or any other

Limitation of time for

bringing suits for penalties, etc. law relating to the Customs, may be commenced at any time within three years after the cause of prosecution or suit arose, but not afterwards; and the vessels, vehicles, goods or things forfeited shall be liable to forfeiture during the same period.

Appeal from convictions before Justices of Peace.

208. An appeal shall lie from a conviction by any Magistrate, Judge, Justice or Justices of the Peace under this Act, in the manner provided by law from convictions in cases of summary conviction, in that Province in which the conviction was had, on the appellant furnishing security by bond or recognizance with two sureties to the satisfaction of such Magistrate, Judge, Justice or Justices of the Peace, to abide the event of such appeal.

And from other courts.

209. And an appeal shall also lie from the Exchequer Court of Canada, the superior, County, and Circuit Courts respectively, in cases where the amount of the penalty or forfeiture is such that if a judgment for a like amount were given in any civil case, an appeal would lie; and such appeal shall be allowed and prosecuted on like conditions, and subject to like provisions as other appeals from the same court, in matters of like amount.

If brought by the Crown.

210. If the appeal be brought by Her Majesty's Attorney General, or a Collector or officer of the Customs, it shall not be necessary for him to give any security on such appeal.

Restoration of goods, etc., not prevented by appeal if security be given.

211. In any case in which proceedings have been instituted in any Court against any vessel, vehicle, goods or thing, for the recovery of any penalty or forfeiture under this Act or any law relating to the Customs, trade or navigation, the execution of any decision or judgment for restoring the thing to the claimant thereof, shall not be suspended by reason of any appeal from such decision or judgment, provided the claimant gives sufficient security, to be approved of by the court, or a judge thereof, to render and deliver the thing in question or the full value thereof, to the appellant, in case the decision or judgment so appealed from be reversed.

Sales to be by public auction.

212. All sales of goods forfeited or otherwise liable to be sold under this Act shall be by public auction, and after a reasonable public notice, and subject to such further regulations as may be made by the Governor in Council; but in any case, the Minister of Customs may order vessels, goods, vehicles or things forfeited to be disposed of as he may see fit, instead of being sold by public auction.

Exception.

Appropriation and distribution of

213. The proceeds, after deducting expenses, shall, unless it be otherwise provided, belong to Her Majesty for the public uses of the Dominion; but the net proceeds or any

portion thereof, may be divided between and paid to the Collector or chief officer of the Customs at the port or place where the seizure was made, and the officer or officers by whom the seizure was made or the information given which led to the seizure, and any person who has given information or otherwise aided in effecting the condemnation of the thing seized, in such proportions as the Governor in Council may in any case or class of cases direct and appoint; but nothing herein contained shall be construed to limit or affect any power vested in the Governor in Council or the Minister of Customs to make and ordain any other plan or system for the distribution of such net proceeds, or with regard to the remission of penalties or forfeitures imposed by this Act or any other law.

penalties and forfeitures.

Powers of Governor in Council and of Minister of Customs not affected.

214. When any goods have been seized or detained under any of the provisions of this Act, or of any law relating to the Customs, the importer or exporter thereof, and the owner or claimant thereof, shall immediately, upon being required so to do by the Collector or other proper officer of Customs of the port where the seizure or detention took place, produce and hand over all invoices, bills, accounts and statements of the goods so seized or detained, and of all other goods imported into Canada by him at any time within three years next preceding such seizure or detention; and shall also produce for the inspection of such Collector or other officer, and allow him to make copies of, or extracts from, all books of account, ledgers, day-books, cash books, letter books, invoice books, or other books wherein any entry or memorandum appears respecting the purchase, importation, cost, value or payment of the goods so seized or detained, and of all other goods as aforesaid.

Duty of the importer or exporter of any goods seized or detained for breach of Customs laws, to furnish certain books, papers, etc.

215. If any person required under the next preceding section to produce and hand over invoices, bills, accounts and statements, or to produce for inspection books of accounts, ledgers, day-books, cash books, letter books, invoice books, and other books, or to allow copies or extracts to be made therefrom, neglects or refuses so to do, he shall incur a penalty of not less than two hundred dollars, nor more than one thousand dollars.

Penalty for not furnishing such books and papers.

216. If in any prosecution, information or suit respecting any seizure made under this Act, or any law relating to the Customs, decision or judgment be given for the claimant, and if the judge or court before whom the cause has been tried or brought, certifies that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment, or other suit or prosecution on account of such seizure; and if any action, indictment, or other suit or prosecution be brought against any person on

Costs and damages for seizure set aside, to be limited on certificate of probable cause.

account of his making or being concerned in the making of such seizure, the plaintiff, if probable cause is certified as aforesaid, shall not be entitled to more than twenty cents damages nor to any costs, nor shall the defendant in such prosecution in such case be fined more than ten cents.

How goods claimed to be exempt from duty must be described in the entry.

217. Goods claimed to be exempt from duty under any Act relating to duties of Customs, shall, in the entry thereof, be described and set forth in the words by which they are described to be free in the Act or Schedule; and goods not answering such description shall be seized and forfeited, or if the Collector deems it expedient, he may detain the goods and report the case for the action of the Commissioner of Customs and the decision of the Minister of Customs, as provided in this Act.

Seizure or detention to be reported to Commissioner of Customs.

218. When any vessel, vehicle, goods or thing has been seized or detained under any of the provisions of this Act or of any law relating to the Customs, or when it is alleged that any penalty or forfeiture has been incurred under the provisions of this Act or of any law relating to the Customs, the Collector or the proper officer shall forthwith report the circumstances of the case to the Commissioner of Customs.

Commissioner to call upon owner or claimant of thing seized for statement under affidavit.

219. The Commissioner may thereupon notify the owner or claimant of the thing seized or detained, or his agent, or the person alleged to have incurred the penalty or forfeiture, or his agent, of the reasons for the seizure, detention, penalty or forfeiture, and call upon him to furnish within thirty days from the date of the notice, such evidence in the matter as he may desire to furnish. Such evidence may be by affidavit or affirmation, made before any Justice of the Peace, any Collector of Customs, any Commissioner for taking affidavits in any court, or any notary public.

Commissioners to report opinion to Minister.

220. After the expiration of the said thirty days, or sooner if the person so called upon to furnish evidence so desires, the Commissioner may consider and weigh the circumstances of the case, and report his opinion and recommendation thereon to the Minister of Customs.

Minister's decision in the matter to be binding on claimant accepting it.

221. The Minister may thereupon give his decision in the matter, respecting the seizure, detention, penalty or forfeiture, and the terms (if any) upon which the thing seized or detained may be released or the penalty or forfeiture remitted; and if the owner or claimant of the thing seized or detained, or the person alleged to have incurred the penalty signifies in writing, by himself or his agent, his acceptance of the decision, he shall be bound thereby, and the terms thereof may be enforced and carried out, and in any action, suit or proceeding to recover any money claimed by virtue of such decision the person accepting the same shall not be at

liberty to set up that the thing seized was not liable to seizure or detention, or that he had not incurred any penalty or forfeiture.

222. But if the said owner or claimant or person, or his agent, within twenty days after having been notified of the decision, gives to the Minister of Customs notice in writing that such decision will not be accepted, or if such twenty days elapse without such decision being accepted, proceedings for the condemnation of the thing seized or for the enforcement of the penalty or forfeiture, may be taken without delay.

Provision if claimant refuses to accept the decision.

223. If the said decision be accepted as by this Act provided, and if the terms thereof be not forthwith complied with, the Minister of Customs may elect either to enforce the terms of the decision or to take proceedings for the condemnation of the thing seized, or for the enforcement of the penalty or forfeiture.

If decision be accepted, but terms not complied with.

224. If a term of the decision be that the thing seized or detained be released upon payment of a sum of money, and if such money be not paid forthwith after acceptance of the decision, and if the Minister elects to enforce the decision, such thing may be sold and the net proceeds applied towards payment of such sum, the balance (if any) to be handed over to the person entitled thereto. If such net proceeds be not sufficient to pay such sum the person accepting the decision shall be liable to pay the amount of the deficiency, and the same may be recovered from him as a debt due to Her Majesty.

If the decision requires payment of a sum of money which is not paid.

225. If after acceptance of the decision the person required thereby to pay any sum of money as a penalty or forfeiture, does not forthwith pay the same, the amount thereof may be recovered from him as a debt due to Her Majesty.

If a penalty be not paid.

226. No action, suit or proceeding shall be commenced, no writ shall be sued out against, nor a copy of any process served upon any officer of the Customs or person employed for the prevention of smuggling as aforesaid, or upon any officer of Customs for any thing done in the exercise of his office, until one month after notice in writing has been delivered to him, or left at his usual place of abode, by the attorney or agent of the party who intends to sue out such writ or process, in which notice shall be clearly and explicitly contained the cause of the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the attorney or agent; and no evidence of any cause of such action shall be produced except of such as is contained in such notice, and no verdict or judgment shall be given for the plaintiff, unless he proves

What notice of action for things done under this Act shall be given.

What evidence only may be produced on the trial.

on the trial, that such notice was given; and in default of such proof, the defendant shall receive a verdict, or judgment and costs.

Defendant may tender amends and plead tender in bar.

Costs to defendant if successful.

Payment into Court.

Action must be brought within a certain time.

If probable cause be certified on record, damages and costs to be limited.

Governor in Council may make regulations for—

Slaughtering cattle, and grinding grain in bond.

Marking duty paid goods; and as to tare.

227. Any such officer or person against whom any action, suit or proceeding is brought on account of anything done in the exercise of his office, may, within one month after such notice, tender amends to the party complaining, or his agent, and plead such tender in bar to the action, together with other pleas; and if the Court or jury (as the case may be), find the amends sufficient, judgment or verdict shall be given for the defendant; and in such case, or in case the plaintiff becomes non-suited, or discontinues his action, or judgment is given for the defendant upon demurrer or otherwise, then such defendant shall be entitled to full costs of defence; the defendant, by leave of the Court in which the action is brought, may, at any time before issue joined, pay money into Court as in other actions.

228. Every such action, suit or proceeding must be brought within three months after the cause thereof, and laid and tried in the place or district where the facts were committed; and the defendant may plead the general issue, and give the special matter in evidence; and if the plaintiff becomes non-suited or discontinues the action, or if upon a demurrer or otherwise, judgment is given against the plaintiff, the defendant shall recover full costs of defence.

229. If in any such action, suit or proceeding, the Court or Judge before whom the action is tried certifies upon the record that the defendant in such action acted upon probable cause, then the plaintiff in such action shall not be entitled to more than twenty cents damages nor to any costs of suit, nor in case of a seizure shall the person who made the seizure be liable to any civil or criminal suit or proceeding on account thereof.

230. In addition to the purposes and matters hereinbefore or hereinafter mentioned, the Governor in Council may from time to time, and in the manner hereinafter provided, make regulations for or relating to the following purposes and matters:

1. For the warehousing and bonding of such cattle and swine as may be slaughtered and cured in bond, and of such wheat, maize and other grain as may be ground and packed in bond, and of such sugar as may be refined in bond;

2. For the branding and marking of all duty-paid goods and goods entered for exportation, and for regulating and declaring what allowances shall be made for tare on the gross weight of goods;

3. For declaring what shall be coasting trade, or inland navigation, respectively, and how the same shall be regulated in any case or classes of cases, and for relaxing or dispensing with any of the requirements of this Act, as to vessels engaged in such trade, on any conditions which he may see fit to impose; Coasting trade and inland navigation.
4. For appointing places and ports of entry, and warehousing and bonding ports, and respecting goods and vessels passing the canals, and respecting the horses, vehicles and personal baggage of travellers coming into Canada or returning thereto, or passing through any portion thereof; Ports of entry.
Passing through Canada.
5. For regulating or restricting the importation of spirits, wine and malt liquors, or other goods requiring to be weighed, gauged or tested for strength or quantity, and limiting or prescribing the kind and capacity of packages in which the same may be imported, and the conveyances by which, and the ports or places at which the same may be landed and entered; Regulating or restricting importation of spirits, etc.
6. For exempting from duty any flour or meal or other produce of any wheat or grain grown in and taken out of Canada into the United States to be ground, and brought back into Canada within two days after such wheat or grain has been so taken out to be ground, or any boards, planks or scantling the produce of any logs or timber grown in and taken out of Canada into the United States to be sawn, and brought back into Canada within seven days after such logs or timber were so taken out to be sawn; Exempting produce of grain or timber grown in Canada, &c. from duty in certain cases.
7. For regulating the quantity to be so taken out or brought in at any one time by any party, and the mode in which the claim to exemption shall be established and proved; Respecting claims to such exemption.
8. For authorizing the appointment of warehouses, and regulating the security which shall be taken from warehouse keepers, the forms and conditions subject to which goods are to be warehoused, the mode of keeping goods in warehouse, and of removing such goods therefrom, and the amount of warehouse rent or license fees; Warehousing
Forms, rents, &c.
9. For extending either by general regulation or by special order, the time for clearing warehoused goods, and for the transport of goods in bond from one port or place to another; Extending time for clearing warehoused goods.
10. For regulating the form in which transfers of goods in warehouse or bond from one party to another shall be entered; Transfers in bond.
11. For exempting goods from duty as being the growth, produce or manufacture of Newfoundland, if such exemp- Exemption of goods from

Newfound- tion be provided for by any Act relating to Customs, and for
land. regulating the mode of proving such exemption ;

Transferring 12. For transferring to the list of goods which may be
certain mate- imported into Canada free of duty, any or all articles
rials for Can- (whether natural products or products of manufactures)
adian manu- used as materials in Canadian manufactures; and any such
factures to materials transferred to the free list by such Order in
the free list, Council, shall be free of duty of Customs for the time
or granting therein appointed for that purpose: and for granting a
drawback drawback of the whole or part of the duty paid on articles
thereon. which may have been used in Canadian manufactures; or
for granting a certain specific sum in lieu of any such
drawback ;

Distribution of 13. For appointing the manner in which the proceeds of
penalties. penalties and forfeitures shall be distributed ;

Taking bond 14. For authorizing the taking of such bonds and security
for security of as he deems advisable for the performance of any condition
performance on which any remission or part remission of duty, indul-
of conditions gence or permission is granted to any party, or any other
of remission, condition made with such party, in any matter relating to
&c. the Customs or to trade or navigation; and such bonds,
and all bonds taken with the sanction of the Minister of
Such bonds to Customs expressed either by general regulation or by
be valid. special order, shall be valid in law, and upon breach of any
of the conditions thereof, may be sued and proceeded upon
in like manner as any other bond entered into under this
Act or any other law relating to the Customs ;

General regula- 15. For any other purpose for which by this Act, or any
tions in other law relating to the Customs or to trade and naviga-
cases where tion, the Governor in Council is empowered to make orders
he may make or regulations: it being hereby declared competent for him
special. (if he deems it expedient) to make general regulations in
any matter in which he may make a special order, and any
such general regulation shall apply to each particular case
within the extent and meaning thereof, as fully and effec-
tually as if the same referred directly to each particular case
within the intent and meaning thereof, and the officers,
functionaries and parties had been specially named therein.

Recital of 231. And whereas it frequently happens that goods are
cases. conveyed directly through the Canadian canals or other-
wise by land or inland navigation, from one part of the
frontier line between the Dominion of Canada and the
United States to another, without any intention of unlading
such goods in Canada, and that travellers in like manner,
pass through a portion of Canada, or come into it with their
carriages, horses or other cattle drawing the same, and
personal baggage, with the intention of forthwith returning

to the United States, or having gone to the United States from Canada, return to it with such articles, and though the bringing of such goods and other articles into Canada is strictly an importation thereof, it may nevertheless be inexpedient that duties should be levied thereon: with regard to all such cases as aforesaid, the Governor in Council may, from time to time and as occasion may require, make such regulations as to him seem meet, and may direct under what circumstances such duty shall be or shall not be paid, and on what conditions it shall be remitted or returned, and may cause such bonds or other security to be given, or such precautions to be taken at the expense of the importer (whether by placing officers of the Customs on board any such vessel or carriage or otherwise) as to him seem meet; and on the refusal of the importer to comply with the regulations to be so made, the duty on the goods so imported shall forthwith become payable; and all and every animal, vehicle or goods of any kind, brought into Canada by any traveller, exempted from duty under such regulations or otherwise, shall, if sold or offered for sale in Canada, provided the duties thereon have not been previously paid, be held to have been illegally imported, and shall be seized and forfeited, together with the harness or tackle employed therewith or in the conveyance thereof.

Regulations as to passing of goods through Canadian Canals, &c.

Forfeiture for contravention.

232. In any regulation made by the Governor in Council, under this Act, any oath, or declaration may be prescribed and required which the Governor in Council deems necessary to protect the revenue against fraud, and any person or officer may be authorized to administer the same; and by any such regulation, a declaration may be substituted for an oath in any case where an oath is required by this Act.

Oath or declaration may be required by regulations.

233. The Governor in Council may, by proclamation or Order in Council, at any time, and from time to time, prohibit the exportation or the carrying coastwise or by inland navigation, of the following goods:—arms, ammunition and gunpowder, military and naval stores, and any articles which the Governor in Council shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions or any sort of victual which may be used as food by man; and if any goods so prohibited be exported, carried coastwise, or by inland navigation, or waterborne or laden in any railway carriage or other vehicle, for the purpose of being so exported or carried, they shall be seized and forfeited.

Governor in Council may prohibit the exportation, etc., of certain goods.

234. The Governor in Council may grant yearly Coasting Licenses to British vessels navigating the inland waters of Canada above Montreal, and may direct that a fee of fifty cents shall be payable for each such license, and that the

Fees on vessels having no coasting license on entering certain ports.

master or person in charge of any vessel navigating the said waters, and not having a Coasting License, shall, on entering any port in the Dominion with such vessel, pay a fee of fifty cents if such vessel is not over fifty tons burthen, and of one dollar if she is more than fifty tons burthen, to the Collector on each entry, and a like fee of fifty cents, or one dollar, (according to the burthen of the vessel) on each clearance of such vessel at any port; and such fees shall be payable accordingly before such vessel shall be entered or cleared: **Provido.** Provided, that the Governor in Council may reduce or re-adjust such fees, but may not increase them; and provided **Provido.** also, that vessels merely passing through any of the Canadian canals, without breaking bulk, shall not be liable to such fees.

Penalties and forfeitures for contravention of regulations.

235. All goods shipped or unshipped, imported or exported, carried or conveyed, contrary to any regulation made by the Governor in Council, and all goods or vehicles and all vessels under the value of four hundred dollars, with regard to which the requirements of any such regulations have not been complied with, shall be seized and forfeited, and if such vessel be of or over the value of four hundred dollars, the master thereof shall, by such non-compliance, incur a penalty of four hundred dollars, and the vessel may be detained until the said penalty is paid, or satisfactory security is given for the payment thereof; and any such forfeitures and penalties shall be recoverable and may be enforced in the same manner, before the same court and tribunal, as if incurred by the contravention of any direct provision of this Act.

Recovery thereof.

Publication of regulations.

236. All general regulations made by the Governor in Council under this Act, shall have effect from and after the day on which the same have been published in the *Canada Gazette*, or from and after such later day as may be appointed for the purpose in such regulations, and during such time as shall be therein expressed, or if no time be expressed for that purpose, then until the same are revoked or altered; and all such regulations may be revoked, varied or altered by any subsequent regulation: and a copy of the *Canada Gazette* containing any such regulation shall be evidence of such regulation to all intents and purposes whatsoever.

Revocation.

Proof.

Certified copies to be evidence.

237. Any copy of an Order of the Governor in Council made in any special matter, and not being a general regulation, certified as a true copy by the Clerk or assistant Clerk of the Queen's Privy Council for Canada, shall be evidence of such Order to all intents and purposes whatsoever.

Oath to include affirmation in certain cases.

238. In every case where the person required to take any oath under any Act or regulation relating to the Customs, is one of the persons entitled by law to take a solemn affirma-

tion instead of an oath in civil cases, such person may instead of the oath hereby required make a solemn affirmation to the same effect; and every person before whom any oath is by any such Act or regulation, required or allowed to be taken, or solemn affirmation to be made, shall have full power to administer the same; and the wilfully making any false statement in any such oath, shall be perjury, and the wilfully making any false statement in such solemn affirmation shall be a misdemeanor punishable as perjury.

Punishment for false statement.

239. Whenever on the levying of any duty, or for any other purpose, it becomes necessary to determine the precise time of the importation or exportation of any goods, or of the arrival or departure of any vessel, such importation, if made by sea, coastwise or by inland navigation in any decked vessel, shall be deemed to have been completed from the time the vessel in which such goods were imported, came within the limits of the port at which they ought to be reported, and if made by land, or by inland navigation in any undecked vessel, then from the time such goods were brought within the limits of Canada; and the exportation of any goods shall be deemed to have been commenced from the time of the legal shipment of such goods for exportation, after due entry outwards, in any decked vessel, or from the time the goods were carried beyond the limits of Canada, if the exportation be by land or in any undecked vessel; and the time of the arrival of any vessel shall be deemed to be the time at which the report of such vessel was, is or ought to have been made, and the time of the departure of any vessel to be the time of the last clearance of such vessel on the voyage for which she departed.

Time of importation defined,

and of exportation;

of arrival or departure.

240. Although any duty of Customs has been overpaid, or although after any duty of Customs has been charged and paid, it appears or is judicially established that the same was charged under an erroneous construction of the law, no such overcharge shall be returned after the expiration of three years from the date of such payment, unless application for repayment has been previously made.

Over-paid duties not returnable after three years.

241. No refund of duty shall be allowed after the lapse of fourteen days from the time of entry, for any alleged misdescription of goods by the importer; and should any error of the kind be discovered by the importer while unpacking his goods, he shall immediately and without further interference with the goods, report the facts to the collector in order that the same may be verified.

No refund after 14 days.

As to error discovered while unpacking.

242. The Governor in Council may, under regulations to be made for that purpose, allow, on the exportation of goods which have been imported into Canada, and on which a duty of Customs has been paid, a drawback equal to the duty

Drawback on on duty—paid goods exported.

Regulations
as to such
cases.

so paid with such deduction therefrom as may be provided in such regulations :--and in cases to be mentioned in such regulations, and subject to such provisions as may be therein made, such drawback or a specific sum in lieu thereof, may be allowed on duty-paid goods manufactured or wrought in Canada into goods exported therefrom as aforesaid ; and the period within which such drawback may be allowed, after the time the duty was paid shall be limited in such regulations.

Bonds to be
to Her
Majesty's use,
and when to
be given.

243. All bonds and securities, of what kind and nature soever, authorized to be taken by any law relating to Customs, trade or navigation, shall be taken to and for the use and benefit of Her Majesty ; and such bonds shall be taken before the performance of any act or matter with regard to which the taking of any such bond or bonds is required.

Forms for
bonds and
papers.

244. All bonds, documents and papers necessary for the transaction of any business at the respective Custom Houses or places or ports of entry in Canada, shall be in such form as the Minister of Customs shall, from time to time, direct.

Certain cer-
tified docu-
ments to be
presumptive
evidence.

245. Certificates and copies of official papers, certified under the hand and seal of any of the principal officers of the Customs in the United Kingdom, or of any Collector of Colonial Revenue in any of the British Possessions in America or the West Indies, or other British Possessions, or of any British Consul or Vice Consul in a foreign country, and certificates and copies of official papers made pursuant to this Act or any Act in force in Canada relating to the Customs or Revenue, shall be received as presumptive evidence in reference to any matter contained in this Act or any Act relating to the Customs, or on the trial of any suit in reference to any such matter.

Persons
transacting
Customs busi-
ness for others
to produce
written
authority.

246. Whenever any person makes any application to an officer of the Customs to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf the application is made, and in default of the production of such authority, may refuse to transact such business ; and any act or thing done or performed by such agent, shall be binding upon the person by or on behalf of whom the same is done or performed, to all intents and purposes, as fully as if the act or thing had been done or performed by the principal.

Their acts to
bind their
principals.

Agent duly
authorized
may execute
bonds for his
principal.

247. Any attorney and agent duly thereunto authorized by a written instrument, which he shall deliver to and leave with the Collector, may, in his said quality, validly make any entry, or execute any bond or other instrument required by

this Act, and shall thereby bind his principal as effectually as if such principal had himself made such entry or executed such bond or other instrument, and may take the oath hereby required of a consignee or agent, if he be cognizant of the facts therein averred; and any instrument appointing such attorney and agent shall be valid if in the form prescribed by the Minister of Customs.

Form of appointment.

248. Any partner in an incorporated company, association or co-partnership of persons, or their attorney and agent authorized as aforesaid, may, under the name and style usually taken by such company, association or co-partnership, make any entry or execute any bond or other instrument required by this Act, without mentioning the name or names of any of the members or of the other members of the company or association or partnership, and such entry, bond or instrument shall nevertheless bind them as fully and effectually, and shall have the same effect in all respects as if the name of every such member or partner had been therein mentioned and he had signed the same, and (if it be a bond or other instrument under seal) as if he had thereunto affixed his seal and had delivered the same as his act and deed; and the seal thereunto affixed shall be held to be the seal of each and every such member or partner as aforesaid: and the provisions of this section shall apply to any instrument by which any company, association or partnership of persons appoint an attorney or agent to act for them under the next preceding section. The person who, under this section, makes any entry or executes any bond or instrument on behalf of any company, association or partnership, shall, under the name and style usually taken by them, write his own name with the word "by" or the words "by their Attorney," or words to the like effect, as the case may be, thereunto prefixed.

Any partner may execute bonds, etc., without mentioning the other members of the co-partnership.

As to seals.

Proviso: as to form of signature.

SCHEDULE.

ACTS REPEALED SUBJECT TO THE PROVISIONS MADE IN SECTION THREE OF THIS ACT.

1. The Act passed in the fortieth year of Her Majesty's reign, chaptered ten, and intituled "*An Act to amend and consolidate the Acts respecting the Customs.*"

2. The Act passed in the forty-fourth year of Her Majesty's reign, chaptered eleven, and intituled "*An Act to amend the Act fortieth Victoria, chapter ten, intituled 'An Act to amend and consolidate the Acts respecting the Customs.'*"

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Published by CUSTOMS DEPARTMENT for use of Collectors and Officers of Customs.

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CUSTOMS TARIFF

BEING A CONSOLIDATION OF

42 VICT., CAP. 15, 43 VICT., CAP. 18, 44 VICT., CAP.
10, 45 VICT., CAP. 6 AND 46 VICT., CAP. 13.

1879, 1880, 1881, 1882 AND 1883.

Published by the Customs Department for the information and use of Collectors
and other Officers of Customs.

J. JOHNSON,
Commissioner.



42 VICTORIA.

CHAP. 15.

An Act to alter the Duties of Customs and Excise.

[Assented to 15th May, 1879.]

Amended by 43 Vic., cap. 18, 44 Vic., cap. 10, 45 Vic., cap. 6. and 46 Vic., cap. 13.

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

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 the 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 (40 Victoria, cap. 10*) 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 hereinafter made. Repeal of enactments imposing duties of customs.

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

Duties in Schedule A imposed.

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. Goods free of duty.

* See also "Customs Act 1883."

Prohibited goods.

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.

Provisions respecting packages containing goods paying *ad valorem* duty.

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 or 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 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 hereinbefore 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

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

Other packages free.

[Section 5 repealed by transfer to the Customs Act 1883.]

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

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.

Provision in case of higher duty in U. S.

7. If at any time any greater duty of Customs should be payable in the United States of America on tea or coffee im-

ported 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.

on tea or coffee imported from Canada than from elsewhere.

Proviso, if passing in bond through United States

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.

Allowance for natural deterioration or breakage on certain articles.

Amount limited.

Proviso for refund in certain cases.

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.

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

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

Governor in Council may make regulations for ensuring fair valuation.

Duty of appraisers.

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.

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

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 ten 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 indentified 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.

Not if goods cannot be identified.

Minister of Customs to decide.

Remission of or on duties on wines in certain cases.

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 of 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.

CUSTOMS TARIFF

Being a consolidation of 42 Vic., cap. 15 ("An Act to alter the duties of Customs and Excise," in force from 15th March, 1879), 43 Vic., cap. 18, in force from 10th March, 1880, 44 Vic., cap. 10, in force from 26th February, 1881, 45 Vic., cap. 6, in force from 24th February, 1882, and 46 Vic., cap. 13, in force from 20th April, 1883.

SCHEDULE A.

GOODS SUBJECT TO DUTIES.

Acid, Sulphuric, half a cent per pound.....	½c. p. lb.
Acetic, fifteen cents per Imperial gallon.....	15c. p. I. g.
Muriatic and Nitric, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sulphuric and Nitric combined and all mixed acids, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
But Carboys and Demijohns containing acids, vinegar or other liquids shall be subject to the same duty as if empty.	
Agates, Sapphires, Emeralds, Garnets and Opals, polished, but not set or otherwise manufactured, ten per cent. <i>ad valorem</i>	10 p. ct.

AGRICULTURAL IMPLEMENTS:

Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs and parts of the same, harrows, scythes, horse and hand hay rakes, garden rakes of any material, grain seed drills, spades and shovels, hoes, hay, straw, manure, spading and mining forks and all similar articles and parts thereof, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th day of May, 1883.....	35 p. ct.
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. p. I. g.
Ale, beer and porter, when imported in casks or otherwise than in bottles, ten cents per Imperial gallon.....	10c. p. I. g.
Aniline dyes, not otherwise provided for, ten per cent. <i>ad valorem</i>	10 p. ct.
Animals, living, of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Artificial flowers and feathers, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Babbit metal, ten per cent. <i>ad valorem</i>	10 p. ct.
Bagatelle tables or Boards, with cues and balls, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Bags, containing fine salt, from all countries, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Belts and trusses of all kinds, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Bells of any description, except for churches, thirty per cent. <i>ad valorem</i>	30 p. ct.

Billiard tables, without pockets, four feet six inches by nine feet or under, a specific duty of twenty-two dollars and fifty cents each.....	\$22.50
On those of over four feet six inches by nine feet, a specific duty of twenty-five dollars each.....	\$25
On billiard tables with pockets, five feet six inches by eleven feet or under, a specific duty of thirty-five dollars each.....	\$35
And on all over five feet six inches by eleven feet, a specific duty of forty dollars each.....	\$40
And in addition thereto fifteen per cent. <i>ad valorem</i> ; each table to include twelve cues, and one set of four balls, with markers, cloths and cases, but no pool balls.....	and 15 p. ct.
Bird Cages of all kinds, thirty per cent. <i>ad valorem</i>	30 p. ct.
Blacking, shoe, and shoemakers' ink, harness and leather dressing, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Books, &c—	
Books, printed, periodicals and pamphlets, not elsewhere specified, not being foreign reprints of British copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn-books, fifteen per cent. <i>ad valorem</i>	15 p. ct.
British copyright works, reprints of, fifteen per cent. <i>ad valorem</i> , and in addition thereto 12 and a-half per cent. <i>ad valorem</i>	15 p. ct. } and 12½ p. ct.
Bibles, prayer-books, psalm and hymn-books, five per cent. <i>ad valorem</i>	5 p. ct.
Blank-books, viz: Account books, copy books, or books to be drawn or written upon, thirty per cent. <i>ad valorem</i>	30 p. ct.
Posters and advertising pictures or pictorial show cards or bills, illustrated advertising periodicals and tailors' and mantle-makers' fashion plates, six cents per lb. and twenty per cent. <i>ad valorem</i>	6 cts. per lb. & 20 p. ct.
Printed, lithographed, or copper, or steel plate bill-heads, cheques, envelopes, and miniature newspapers, receipts, drafts, cards, and other commercial blank forms, labels of every description, and other printed matter not elsewhere specified, thirty per cent. <i>ad valorem</i>	30 p. ct.
Advertising pamphlets, one dollar per hundred.....	\$1 p. 100
Maps and charts, twenty per cent. <i>ad valorem</i>	20 p. ct.
Printed music, bound or in sheets, ten cents per pound.	10 c. p. lb.
Playing cards, six cents per pack.....	6c. p. pk.
Valentines, Christmas and New Year's chromo or embossed cards, and all others not being business or advertising cards, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Bookbinders' tools and implements, including ruling machines and binders' cloth, ten per cent. <i>ad valorem</i>	10 p. ct.
Boot, shoe and stay laces of any material, thirty per cent. <i>ad valorem</i> .	30 p. ct.
Brass, in bar and bolts, seamless drawn tubing and plain and fancy tubing ten per cent. <i>ad valorem</i>	10 p. ct.
In strips for printers' rules, not finished, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Manufactures of brass, not elsewhere specified, thirty per cent. <i>ad valorem</i>	30 p. ct.
Braces or suspenders, thirty per cent. <i>ad valorem</i>	30 p. ct.

BREADSTUFFS, VIZ.:

Breadstuffs, grain and flour and meal of all kinds, when damaged by water *in transitu*, twenty per cent. *ad valorem* upon the

appraised value, such appraised value to be ascertained as provided by sections 44, 45 and 46, of the Act 40 Vic., cap. 10, intituled: "An Act to amend and consolidate the Acts respecting the Customs" as amended by the Act 44 Vic., cap. 11*	20 p. ct.
Barley, fifteen cents per bushel.....	15c. p. bsh.
Buckwheat, ten cents per bushel	10c. p. bsh.
Indian corn, seven and a-half cents per bushel	7½c. p. bsh.
Oats, ten cents per bushel.....	10c. p. bsh.
Rice, one cent per pound.....	1c. p. lb.
Rice, uncleaned, unhulled or paddy, when imported direct from the country of growth, seventeen and a-half per cent. <i>ad valorem</i>	17½ p. ct.
Rye, ten cents per bushel.....	10c. p. bsh.
Wheat, fifteen cents per bushel.....	15c. p. bsh.
Pease, ten cents per bushel.....	10c. p. bsh.
Beans, fifteen cents per bushel.....	15c. p. bsh.
Buckwheat meal or flour, one-fourth of one cent per pound.....	¼c. p. lb.
Cornmeal, forty cents per barrel.....	40c. p. brl.
Oatmeal, one-half cent per pound.....	½c. p. lb.
Rye flour, fifty cents per barrel	50c. p. brl.
Wheat flour, fifty cents per barrel.....	50c. p. brl.
Rice and sago flour, two cents per pound.....	2c. p. lb.
Brick, for building, twenty per cent. <i>ad valorem</i>	20 p. ct.
Britannia metal, manufactures of, not plated, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Brooms and brushes, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Butter, four cents per pound.....	4c. p. lb.
Buttons of all kinds, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Button covers, crozier, ten per cent. <i>ad valorem</i>	10 p. ct.
Candles, tallow, two cents per pound.....	2c. p. lb.
Candles, paraffine wax, five cents per pound.....	5c. p. lb.
All other candles, including sperm, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Cane or rattan, split or otherwise manufactured, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Cans or packages made of tin or other material, containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, one cent and a-half on each can or package; and when exceeding one quart, an additional duty of one cent and a-half for each additional quart or fractional part thereof.....	
Cases—Jewel and watch cases, and other like articles of any material thirty per cent. <i>ad valorem</i>	30 p. ct.
CARRIAGES:—	
Buggies of all kinds, farm waggons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, and all other carriages not otherwise enumerated, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th of May, 1883....	35 p. ct.
Railway cars, sleighs, cutters, wheelbarrows and hand carts, thirty per cent. <i>ad valorem</i>	30 p. ct.
Childrens' carriages of all kinds, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th of May, 1883	35 p. ct.

* These sections will be found in Section 96 to 102, inclusive, in "Customs Act, 1883."

Parts of carriages or of other manufactured articles shall be charged with the same rate of duty on a proportionate valuation, as that chargeable upon the finished article.	
Cement, raw, or in stone from the quarry, one dollar per ton of thirteen cubic feet (see stone).....	\$1 p. ton.
Cement, burnt and unground, seven and a-half cents per hundred pounds.....	7½c. p. 100 lbs.
Cement, hydraulic, or water lime, ground, including barrels, forty cents per barrel.....	40c. p. brl.
Cement, in bulk or in bags, nine cents per bushel... ..	9c. p. bsh.
Cement, Portland or Roman, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cheese, three cents per pound.....	3c. p. lb.
Chicory, raw or green, three cents per pound.....	3c. p. lb.
Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, four cents per pound.....	4c. p. lb.
China and porcelain ware, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Clocks, and parts thereof, except springs, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Clock springs, ten per cent. <i>ad valorem</i>	10 p. ct.
Clothing of any material, including horse clothing shaped, not otherwise provided for, thirty per cent. <i>ad valorem</i>	30 p. ct.
Coal, anthracite, fifty cents per ton of 2,000 pounds.....	50c. p. ton.
Coal, bituminous, sixty cents per ton of 2,000 pounds.....	60c. p. ton.
Coal dust, twenty per cent. <i>ad valorem</i>	20 p. ct.
Coal tar and coal pitch, ten per cent. <i>ad valorem</i>	10 p. ct.
Cocoa matting, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Cocoa nuts, one dollar per hundred.....	\$1 per 100
Cocoa nuts, when imported from the place of growth by vessel direct to a Canadian port, fifty cents per hundred.....	50c per hd.
Cocoa paste and chocolate, not sweetened, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cocoa paste and other preparations of cocoa containing sugar, one cent per pound and twenty-five per cent. <i>ad valorem</i>	1c.p.lb. & 25 p.c.
Coffee, green, from the United States, ten per cent. <i>ad valorem</i>	10 p. ct.
Coffee, roasted or ground, from the United States, 3c per pound and ten per cent. <i>ad valorem</i>	3c.p.lb. & 10 p.c.
Coffee, roasted or ground, and all imitations of and substitutes for, not elsewhere specified, three cents per pound.....	3c p. lb.
Coke, fifty cents per ton of 2,000 pounds.....	50c, per ton.
Combs, for dress and toilet, of all kinds, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Copper, old and scrap, in pigs, bars, rods, bolts, ingots and sheathing not planished or coated, and copper seamless drawn tubing, ten per cent. <i>ad valorem</i>	10 p. ct.
Copper rivets and burrs, and all manufactures of copper not elsewhere specified, thirty per cent. <i>ad valorem</i>	30 p. ct.
Cordage of all kinds, twenty per cent. <i>ad valorem</i>	20 p. ct.
Corks, and other manufactures of cork wood or cork bark, twenty per cent. <i>ad valorem</i>	20 p. ct.

COTTON, MANUFACTURES OF, VIZ.:

Bed comforters or quilts of cotton, twenty-seven and a-half per cent. <i>ad valorem</i>	27½ p. ct.
Grey or unbleached and bleached cotton, sheetings, drills, ducks, cotton or canton flannels, not stained, painted or printed, one cent per square yard, and fifteen per cent. <i>ad valorem</i>	1c. p. s. yd. and 15 p. ct.

All cotton denims, drillings, bedtickings, gingham, plaids, cotton or canton flannels, ducks and drills, dyed or colored, checked and striped shirtings, cottonades, Kentucky jeans, pantaloons stuffs, and goods of like description, two cents per square yard, and 15 per cent. <i>ad valorem</i>	2c. p. s. yd. and 15 p. ct.
White or dyed cotton jeans, coutilles, cambrics, silicias, casbans and printed calicos, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cottons over thirty-six inches wide, when imported by manufacturers of window shades for use in their factories, exclusively for the manufacture of oiled window shades, 15 per cent. <i>ad valorem</i>	15 p. ct.
All cotton wadding, batting, batts and warps, carpet-warps, knitting yarn, hosiery yarn and other cotton yarns under number forty, not bleached, dyed or colored, two cents per pound, and fifteen per cent. <i>ad valorem</i>	2c. p. lb. and 15 p. ct.
And if bleached, dyed or colored, three cents per pound, and fifteen per cent. <i>ad valorem</i>	3c. p. lb. and 15 p. ct.
Cotton warp, on beams, one cent per yard and fifteen per cent. <i>ad valorem</i>	1c. p. yd. and 15 p. ct.
Cotton seamless bags, two cents per pound and fifteen per cent. <i>ad valorem</i>	2c. per lb. and 15 p. ct.
Cotton shirts and drawers, woven or made on frames, and all cotton hosiery and knitted cloth, thirty per cent. <i>ad valorem</i>	30 p. ct.
Cotton sewing thread, on spools, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cotton sewing thread, in hanks, black and bleached, three and six cord, twelve and a-half per cent. <i>ad valorem</i>	12½ p. ct.
Canvas of hemp or flax, and sail twine, when to be used for boats' and ships' sails, five per cent. <i>ad valorem</i>	5 p. ct.
The importers of cotton duck, used for sails of ships, or fishing boats, or other vessels, shall be entitled to a drawback equal to the duty paid thereon, less five per cent. of the value of the article, on furnishing proof that the duck had been so used, under regulations to be made by the Minister of Customs.	
Crapes of all kinds, twenty per cent. <i>ad valorem</i>	20 p. ct.
All clothing made of cotton or other material not otherwise provided for, including corsets, lace collars, and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint, tar or other composition, and cotton bags made up by the use of the needle, not otherwise provided for, thirty per cent. <i>ad valorem</i>	30 p. ct.
Lampwicks, thirty per cent. <i>ad valorem</i>	30 p. ct.
Provided that printed or dyed cottons, except jeans, coutilles, cambrics, silicias and casbans, shall on and after the first day of January, 1884, be charged with a duty of twenty-seven and a-half per cent. <i>ad valorem</i>	27½ p. ct.
All manufactures of cotton not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Drain-tiles, not glazed, twenty per cent. <i>ad valorem</i>	20 p. ct.
Drain pipes and sewer pipes, glazed, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Earthenware and stoneware, brown or colored, and Rockingham ware, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Earthenware, white, granite, or iron-stone ware, and "C.C." or cream-colored ware, thirty per cent. <i>ad valorem</i>	30 p. ct.
Electro-plated ware. (See plated ware)	
Emery-wheels, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Essences, viz.; of apple, pear, pineapple, raspberry, strawberry, and other fruits, and vanilla, one dollar and ninety cents per Imperial gallon, and twenty per cent. <i>ad valorem</i>	\$1.90 p. Imp. gal. and 20 p. ct.
Essential oils for manufacturing purposes, twenty per cent. <i>ad valorem</i> ...	20 p. ct.
Excelsior for upholsters' use, twenty per cent. <i>ad valorem</i>	20 p. ct.

Feathers, ostrich and vulture, undressed, fifteen per cent. <i>ad valorem</i> ; } and dressed, twenty-five per cent. <i>ad valorem</i> }	15 p. ct. 25 p. ct.
Fire-brick and tiles, for lining stoves and furnaces, twenty per cent. <i>ad valorem</i>	20 p. ct.
Fireworks, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Fish, fresh, salted or smoked, except fish free of duty as provided by the Treaty of Washington, one cent per pound.....	1c. p. lb.
Fishing rods, thirty per cent. <i>ad valorem</i>	30 p. ct.
Fire-proof paint, dry, one-quarter of a cent per pound.....	¼c. p. lb.
Flax-fibre, scutched, one cent per pound.....	1c. p. lb.
Hackled, two cents per pound.....	2c. p. lb.
Flax, tow of, scutched or green, one-half cent per pound.....	½c. p. lb.
Flax seed, ten cents per bushel.....	10c. p. bush.
Flag stones, dressed, one dollar and fifty cents per ton.....	\$1.50 p. ton.
Fruit, dried, viz.; apples, two cents per pound.....	2c. p. lb.
Currants, dates, figs, plums, prunes, raisins, and all other dried fruits not otherwise specially charged with duty, twenty per cent. <i>ad valorem</i>	20 p. ct.

FRUIT, GREEN, VIZ.:

Apples, forty cents per barrel.....	40c. p. brl.
Blackberries, gooseberries, raspberries and strawberries, two cents per quart.....	2c. p. qt.
Cherries and currants, one cent per quart.....	1c. p. qt.
Cranberries, plums and quinces, thirty cents per bushel.....	30c. p. bush.
Grapes, two cents per pound.. ..	2c. p. lb.
Peaches, forty cents per bushel.....	40c. p. bush.
Oranges and lemons, twenty per cent. <i>ad valorem</i>	20 p. ct.
Fruits in air-tight cans or other packages, including the cans or other packages weighing not over one pound, three cents per can or package, and three cents additional per can or package for each pound or fraction of a pound over one pound in weight	3c. p. can. or pkg.
(the rate to include the duty on the cans or other packages, and the weight on which duty shall be payable to include the weight of the cans or other packages.)	
Fruits, preserved in brandy, or other spirits, one dollar and ninety cents per Imperial gallon.....	\$1.90 p. I. g.

FURS, VIZ.:

Fur skins, wholly or partially dressed, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Furniture of wood, iron or any other material, house, cabinet or office, finished or in parts, including hair and spring and other mattresses, bolsters and pillows, caskets and coffins of any material, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Bedsteads and other iron furniture, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Show cases two dollars each, and thirty-five per cent. <i>ad valorem</i>	\$2 each and 35 p. ct.
Gas, coal oil or kerosene fixtures, or parts thereof, thirty per cent. <i>ad valorem</i>	30 p. ct.
German and Nickel Silver, manufactures of, not plated, twenty-five per cent. <i>ad valorem</i>	25 p. ct.

GLASS AND MANUFACTURES OF, VIZ.:

Carboys and demijohns, bottles and decanters, flasks and phials of every description; telegraph and lightning-rod insulators; jars and glass balls, and cut, pressed or moulded table ware, thirty per cent. <i>ad valorem</i>	30 p. ct.
Lamp and gas-light shades, lamp and lamp chimneys, side lights and head lights, globes for lanterns, lamps and gas-lights, thirty per cent. <i>ad valorem</i>	30 p. ct.
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. <i>ad valorem</i>	30 p. ct.
Silvered plate, thirty per cent. <i>ad valorem</i>	30 p. ct.
Common and colorless window glass, thirty per cent. <i>ad valorem</i>	30 p. ct.
Imitation porcelain shades, and colored glass not figured, painted, enamelled or engraved, twenty per cent. <i>ad valorem</i>	20 p. ct.
All other glass and manufactures of glass not herein otherwise provided for, twenty per cent. <i>ad valorem</i>	20 p. ct.
Gloves and mitts, of cotton, leather, silk, woollen or any other material, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Gold and silver leaf, twenty-five per cent. <i>ad valorem</i>	25 p. ct.

GUNPOWDER AND OTHER EXPLOSIVES, VIZ.:

Gun, rifle and pistol cartridges, and cartridge cases of all kinds and materials, thirty per cent. <i>ad valorem</i>	30 p. ct.
Gun, rifle and sporting powder in kegs, half-kegs, or quarter-kegs and other similar packages, five cents per pound	5c. p. lb.
Cannon and musket powder in kegs and barrels, four cents per pound.....	4c. p. lb.
Canister powder, in pound and half-pound tins, fifteen cents per pound.....	15c. p. lb.
Blasting and mining powder, three cents per pound.....	3c. p. lb.
Giant powder, dualin, dynamite and other explosives in which nitro-glycerine is a constituent part, five cents per pound, and twenty per cent. <i>ad valorem</i>	5c. p. lb. and 20 p. ct.
Nitro-glycerine, ten cents per pound, and twenty per cent. <i>ad valorem</i>	10c. p. lb. and 20 p. ct.

[Provided that a drawback of one and a-half cents per pound may be allowed and paid on all blasting powder actually used by miners in the Province of British Columbia, during the three years next after the first day of April, 1880.]

Gutta-percha, manufactures of, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Hair-cloth, for furniture, thirty per cent. <i>ad valorem</i>	30 p. ct.
Hair, curled, twenty per cent. <i>ad valorem</i>	20 p. ct.
Hats, caps and bonnets, not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Honey, bees', in the comb or otherwise, three cents per pound.....	3c. p. lb.
Hops, six cents per pound.....	6c. p. lb.
India-rubber, viz.: boots and shoes, and other manufactures of, not otherwise provided for, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
India-rubber clothing, or clothing made water-proof with India-rubber, thirty five per cent. <i>ad valorem</i>	35 p. ct.

IRON AND MANUFACTURES OF, VIZ.:

(wire and iron to be measured by Stubb's standard gauge.)

Pig, two dollars per ton.....	\$2 p. ton
In slabs, blooms, loops or billets, puddled or not, and muck and puddled bars or billets, ten per cent. <i>ad valorem</i>	10 p. ct.
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. <i>ad valorem</i>	17½ p. ct.
Rolled round wire rods, in coils under half an inch in diameter, ten per cent. <i>ad valorem</i>	10 p. ct.
Iron rails or railway bars for railways or tramways, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Railway fish plates, frogs, frog-points, chairs and finger-bars, seventeen and a-half per cent. <i>ad valorem</i>	17½ p. ct.
Band and hcop, sheets, smoothed or polished, coated or galvanized and common or black, number seventeen gauge or thinner, boiler plate, and Canada plates, twelve and one-half per cent. <i>ad valorem</i>	12½ p. ct.
Iron and steel wire, galvanized or not, over fifteen gauge, and N.E.S., fifteen per cent. <i>ad valorem</i>	15 p. ct.
Stoves and other castings and forgings not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Gas, water and soil pipes of cast iron, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Car-wheels and axles, of iron or steel, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Rolled beams, channels and angle and T iron, steel or iron and steel, twelve and one-half per cent. <i>ad valorem</i>	12½ p. ct.
Iron bridges, and structural iron work, malleable iron castings and iron safes, and doors for safes and vaults, twenty-five per cent. <i>ad valorem</i>	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. <i>ad valorem</i>	20 p. ct.
Locomotive engines and stationery, fire, or other steam engines and boilers, and other machinery composed wholly or in part of iron, and N.E.S., twenty-five per cent. <i>ad valorem</i> ...	25 p. ct.
Locomotive tires of steel or Bessemer steel, in the rough, ten per cent. <i>ad valorem</i>	10 p. ct.
Wrought-iron tubing, plain, not threaded, coupled or otherwise manufactured, over two inches in diameter, fifteen per cent.	15 p. ct.
Wrought-iron tubing, plain, two inches in diameter, or under, coupled and threaded or not, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured, one and a-half inches in diameter and over, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Ornamental iron work and wire work, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Skates and locks of all kinds, thirty per cent. <i>ad valorem</i>	30 p. ct.
Tinned, glazed or enamelled hollow-ware, of cast or wrought iron, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Hardware, viz.: builders', cabinet makers', upholsterers', carriage makers' saddlers' and undertakers', including coffin trimmings of metal, thirty per cent. <i>ad valorem</i>	30 p. et.
Bolts, washers and rivets, of iron or steel, thirty per cent. <i>ad valorem</i>	30 p. ct.

Pumps, iron, pitcher-spout, cistern, well and force pumps, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Tacks, brads and sprigs, Hungarian and clout nails, thirty per cent. <i>ad valorem</i>	30 p. ct.
Horse-shoes and horse-shoe nails, thirty per cent. <i>ad valorem</i>	80 p. ct.
Iron wire nails, called "Pointes de Paris," thirty per cent. <i>ad valorem</i>	30 p. ct.
Iron and steel screws, commonly called "wood screws," thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Scales, balances and weighing beams, thirty per cent. <i>ad valorem</i>	30 p. ct.
Chain cables over nine-sixteenths of an inch in diameter, whether shackled or swiveled, or not, five per cent. <i>ad valorem</i>	5 p. ct.
Nails and spikes, cut, half a-cent per pound and ten per cent. <i>ad valorem</i>	$\frac{1}{2}$ c. p. lb. and 10 p. ct.
Nails and spikes, wrought and pressed, whether galvanized or not three-fourths of a cent per pound and ten per cent. <i>ad valorem</i>	$\frac{3}{4}$ c. p. lb. and 10 p. ct.
Composition nails and spikes and sheathing nails, twenty per cent. <i>ad valorem</i>	20 p. ct.
Nuts, of iron or steel, one cent per pound and ten per cent. <i>ad valorem</i>	1c. p. lb. and 10 p. ct.
Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and fanning mills and parts thereof, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th day of May, 1883.	35 p. ct.
Sewing machines, whole or heads, or part of hoods of sewing machines, two dollars each, and in addition thereto, twenty per cent. <i>ad valorem</i>	\$2 and 20 p. ct.

All articles rated as iron or manufactures of iron, shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise expressly provided.

Ink, for writing, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Jellies and Jams, five cents per pound.....	5c. p. lb.
Jewellery and manufactures of gold and silver, twenty per cent. <i>ad valorem</i>	20 p. ct.
Jute, carpeting or matting and mats, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Jute, manufactures of, N. E. S., twenty per cent. <i>ad valorem</i>	20 p. ct.
Laces, brads, fringes and other trimmings, twenty per cent. <i>ad valorem</i>	20 p. ct.
Lamp black and Ivory black, ten per cent. <i>ad valorem</i>	10 p. ct.
Lard, tried or rendered, two cents per pound.....	2 c. p. lb.
Lard, untried, one and a-half cents per pound.....	$1\frac{1}{2}$ c. p. lb.
Lead, old, scrap and pig, forty cents per one hundred pounds.....	40c. p. 100 lbs.
Lead, bars, blocks and sheets, sixty cents per hundred pounds.....	60c. p. 100 lbs.
Lead, nitrate and acetate of, five per cent. <i>ad valorem</i>	5 p. ct.
Lead pipe and lead shot, and all manufactures of lead not otherwise specified, thirty per cent. <i>ad valorem</i>	30 p. ct.
Leather Board, three cents per pound.....	3c. p. lb.
Boot and shoe counters, made from leather board, half a-cent per pair.....	$\frac{1}{2}$ c. p. pr.
Leather, sole, tanned but rough or undressed, ten per cent. <i>ad valorem</i>	10 p. ct.
Morocco skins, tanned, but rough or undressed, ten per cent. <i>ad valorem</i>	10 p. ct.

Sole and belting leather, and all upper leather, including kid, lamb, sheep, and calf, tanned or dressed, but not waxed or glazed, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Glove leathers, viz:—Buck, deer, and antelope, tanned or dressed, colored or not colored, ten per cent. <i>ad valorem</i>	10 p. ct.
Leather as above, dressed and waxed or glazed, twenty per cent. <i>ad valorem</i>	20 p. ct.
Japanned, patent or enamelled leather, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cordova leather, tanned from horse hide, and manufactures of, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
All other leather and skins, tanned, not otherwise specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Boots and shoes and other manufactures of leather, including gloves and mitts, and leather belting, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Liquorice root, paste extract of, for manufacturing purposes, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Stick extract or confection, one cent per pound and twenty per cent. <i>ad valorem</i>	1c. p. lb. and 20 p. ct.
Lithographic stones, not engraved, twenty per cent. <i>ad valorem</i>	20 p. ct.
Malt, fifteen cents per bushel, upon entry for warehouse, subject to Excise Regulations.....	15c. p. bush.
Malt, Extract of, for medicinal purposes, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Machine card clothing, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Magic Lanterns and optical instruments, including microscopes and telescopes, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Marble, in blocks from the quarry, in the rough, or sawn on two sides only and not specially shapen, containing less than fifteen cubic feet, ten per cent. <i>ad valorem</i>	10 p. ct.
Marble slabs, sawn on not more than two sides, ten per cent. <i>ad valorem</i>	10 p. ct.
Marble blocks and slabs, sawn on more than two sides, twenty per cent. <i>ad valorem</i>	20 p. ct.
Finished Marble, and all manufactures of marble not elsewhere specified, thirty per cent. <i>ad valorem</i>	30 p. ct.
Meats, fresh or salted, on actual weight as received in Canada, except shoulders, sides, bacon and hams, one cent per pound.....	1c. p. lb.
Shoulders, sides, bacon and hams, fresh, salted, dried or smoked, two cents per pound.....	2c. p. lb.
Poultry and game of all kinds, twenty per cent. <i>ad valorem</i>	20 p. ct.
All other dried or smoked meats, or meats preserved in any other way than salted or pickled, not otherwise specified, two cents per pound (if imported in cans, the rate to include the duty on the cans, and the weight on which duty shall be payable to include the weight of the cans).....	2c. p. lb.
Milk food, manufactured by Henri Nestle, Dr. Gibaut, and others, and all other similar preparations, thirty per cent. <i>ad valorem</i> ...	30 p. ct.
Musical instruments of all kinds, not otherwise provided for, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Mustard cake, twenty per cent. <i>ad valorem</i>	20 p. ct.
Mustard seed, unground, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Mustard, ground, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Nickel anodes, ten per cent. <i>ad valorem</i>	10 p. ct.
Nuts of all kinds, except cocoanuts, twenty per cent. <i>ad valorem</i>	20 p. ct.
Ochres, dry, ground or unground, washed or unwashed, not calcined, ten per cent. <i>ad valorem</i>	10 p. ct.

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 Imp. gallon.....	7½c. p. I. g:
Carbolic or heavy oil, for any use, ten per cent. <i>ad valorem</i>	10 p. ct.
Cod liver, medicated, twenty per cent. <i>ad valorem</i>	20 p. ct.
Lard, twenty per cent. <i>ad valorem</i>	20 p. ct.
Linseed or flaxseed, raw or boiled, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Lubricating oils, composed wholly or in part of petroleum, and costing thirty cents per Imperial gallon or over, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
The same costing less than thirty cents per Imperial gallon, seven and one-fifth cents per Imperial gallon.....	7½c. p. I. g.
All other lubricating oils, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Neatsfoot, twenty per cent. <i>ad valorem</i>	20 p. ct.
Olive or salad, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sesame seed, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sperm, twenty per cent. <i>ad valorem</i>	20 p. ct.
Oil-cloth in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, flocked or coated, thirty per cent. <i>ad valorem</i>	30 p. ct.
Opium (Drug), twenty per cent. <i>ad valorem</i>	20 p. ct.
Opium, prepared for smoking, five dollars per pound.....	\$5 p. 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, fifteen per centum <i>ad valorem</i> on the fair market value thereof.....	\$10 \$15 \$20 \$30
Organs, pipe organs, and sets or parts of sets of reeds for cabinet organs, twenty-five per cent. <i>ad valorem</i>	and 15 p. ct. 25 p. ct.
Paintings, drawings, engravings and prints, twenty per cent. <i>ad valorem</i>	20 p. ct.
Paints and colors, ground in oil or any other liquid, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Paints and colors, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
White and red lead, and orange mineral, dry, also white zinc, five per cent. <i>ad valorem</i>	5 p. ct.
White lead in pulp, not mixed with oil, five per cent. <i>ad valorem</i>	5 p. ct.
Paris green, dry, ten per cent. <i>ad valorem</i>	10 p. ct.
Paper-hangings or wall paper and glazed, plated, marbled, enamelled or embossed paper, in rolls or sheets and card-board similarly finished, thirty per cent. <i>ad valorem</i>	30 p. ct.
Paper, calendered, twenty-two and one-half per cent. <i>ad valorem</i>	22½ p. ct.
Paper, ruled, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Paper, of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Envelopes, and all manufactures of paper not otherwise specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Paper, union collar cloth, in sheets, not shapen, five per cent. <i>ad valorem</i>	5 p. ct.
Mill board, not straw board, ten per cent. <i>ad valorem</i>	10 p. ct.
Collars, cuffs and shirt fronts of paper, linen or cotton, thirty per cent. <i>ad valorem</i>	30 p. ct.
Paraffine Wax or Stearine, three cents per pound.....	3 c. per lb.
Pencils, lead, in wood or otherwise, twenty-five per cent. <i>ad valorem</i>	25 p. ct.

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. <i>ad valorem</i>	30 p. ct.
Phosphor bronze, in blocks, bars, sheets and wire, ten per cent. <i>ad valorem</i>	10 p. ct.

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 parlor grand pianofortes, fifty dollars each; and in addition thereto fifteen per cent. <i>ad valorem</i>	\$25 \$30 \$30 \$50 and 15 p. ct.
Parts of pianos, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Pitch (coal), and coal tar, ten per cent. <i>ad valorem</i>	10 p. ct.
Plants, viz. :—Fruit, shade, lawn and ornamental trees, shrubs and plants, twenty per cent. <i>ad valorem</i>	20 p. ct.
Plaster of Paris, or gypsum, ground, not calcined, ten cents per 100 pound.....	10 c. p. 100 lb.
Plaster of Paris, calcined or manufactured, 15 cents per 100 pounds, or 45 cents per barrel of not over 300 pounds.....	15 c. p. 100 lb.
Plated-ware, electro-plated and gilt of all kinds, including cutlery, plated wholly or in part, thirty per cent. <i>ad valorem</i>	30 p. ct.
Plates engraved on wood, and on steel or other metal, twenty per cent. <i>ad valorem</i>	20 p. ct.
Playing cards, six cents per pack.....	6c. p. pack.
Plumbago, ten per cent. <i>ad valorem</i> ; and all manufactures of plumbago, not elsewhere specified, twenty per cent. <i>ad valorem</i>	10 p. ct. 20 p. ct.
Pomades, French, or flower odors preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Printing presses of all kinds, ten per cent. <i>ad valorem</i>	10 p. ct.
Proprietary medicines; To Wit :—All tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oils or medicinal preparations or compositions recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies, not otherwise provided for; all liquids fifty per cent. <i>ad valorem</i> ; and all others twenty-five per cent. <i>ad valorem</i>	50 p. ct. 25 p. ct.
All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.	
Frunella, and cotton and woollen netting, for boots, shoes and gloves, ten per cent. <i>ad valorem</i>	10 p. ct.
Pumice stone, ground or powdered, twenty per cent. <i>ad valorem</i>	20 p. ct.
Putty, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Quills, twenty per cent. <i>ad valorem</i>	20 p. ct.
Ribbons of all kinds and materials, thirty per cent. <i>ad valorem</i>	30 p. ct.

Sails for boats and ships, also tents and awnings, twenty-five per cent <i>ad valorem</i>	25 p. ct.
Salt, coarse (except as 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), and all fine salt in bulk eight cents. per 100 pounds.....	8 c. per 100 lbs.
In bags, barrels, and other packages, 12 cents. per 100 pounds...	12 c. per 100 lbs.
Saltpetre, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sand-paper, glass, flint and emery-paper, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Screws of iron, steel, brass, or other metal, not otherwise provided for, thirty per cent. <i>ad valorem</i>	30 p. ct.
Seeds, viz.:—Flower, garden, field, and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent. <i>ad valorem</i> ; when put up in small papers or parcels, twenty-five per cent <i>ad valorem</i>	15 p. ct.
Seed, mustard, unground, fifteen per cent. <i>ad valorem</i> ; ground, twenty-five per cent. <i>ad valorem</i>	25 p. ct. 15 p. ct. 25 p. ct.
Shawls of all kinds and materials, except silk, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Shingles, twenty per cent. <i>ad valorem</i>	20 p. ct.
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:—On the hull, rigging, and all appurtenances, except machinery, ten per cent. <i>ad valorem</i> ; on boilers, steam engines and other machinery, twenty-five per cent. <i>ad valorem</i>	10 p. ct. 25 p. ct.
Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not colored, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Sewing silk and silk twist, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
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. <i>ad valorem</i>	30 p. ct.
Silk plush netting used for the manufacture of gloves, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Silver, rolled, and German and nickel silver, in sheets, ten per cent. <i>ad valorem</i>	10 p. ct.
Slates, roofing slate, black or blue, eighty cents per square; red green, and other colors, one dollar per square.....	80c. p. sq. \$1 p. sq.
Slates of all kinds, and manufactures of, not otherwise specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Slate mantels, thirty per cent.....	30 p. ct.
School and writing slates, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Soap, common brown and yellow, not perfumed, one cent and a-half per pound.....	1½c. p. lb.
Soap, castile and white, two cents per pound.....	2c. p. lb.
Soap, perfumed or toilet, thirty per cent. <i>ad valorem</i>	30 p. ct.
Spices, viz.: Ginger and spices of all kinds (except nutmegs and mace), unground, ten per cent. <i>ad valorem</i> ; ground, twenty-five per cent. <i>ad valorem</i>	10 p. ct. 25 p. ct.
Nutmegs and mace, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, two cents per pound.....	2c. p. 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 of 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 p. I. g.
Absinthe, two dollars per Imperial gallon.....	& \$1.45 p. I. g.
“Old Tom” gin, one dollar and thirty-two and one-half cents per Imperial gallon, in bulk.....	\$2 p. I. g.
Spirits sweetened, or 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 kind, one dollar and ninety cents per Imperial gallon...	\$1.32½ p. I. g.
Spirits and strong waters not elsewhere specified, one dollar and ninety cents per Imperial gallon	\$1.90 p. I. g.
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, including medicinal elixirs and fluid extracts, and wine preparations in bulk or bottle, 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, and in addition thereto, twenty per cent. <i>ad valorem</i>	\$1.90 p. I. g. and 20 p. ct.
Cologne water and perfumed spirits, in bottles or flasks not weighing more than four ounces each, forty per cent. <i>ad valorem</i>	40 p. ct.
Cologne water and perfumed spirits in bottles, flasks and other packages weighing more than four ounces each, one dollar and ninety cents per Imperial gallon, and thirty per cent. <i>ad valorem</i>	\$1.90 p. I. g. and 30 p. ct.
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. <i>ad valorem</i>	25c. p. I. g., and 3c. p. I. g. for each degree from 26 up to 40 and 30 p. ct.
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 one dollar and fifty cents per Imperial gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an <i>ad valorem</i> duty of thirty per cent.....	\$3 p. doz. \$1.50 p. doz. 75c. p. doz. \$1.50 p. I. g. for all over one qt. p. bt'l. and 30 p. ct.
[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. <i>ad valorem</i>	20 p. ct.

Steel and manufactures of, viz:—

Steel ingots, bars, sheets and coils, not elsewhere specified, a specific duty of five dollars per ton, to take effect on and after the 1st of July, 1883, and to remain free of duty until that date.....	25 p. ton.
Carpenters', coopers', cabinet-makers' and all other mechanics' tools, edge tools of every description, axes, and saws of all kinds, thirty per cent. <i>ad valorem</i>	50 p. ct.
Files and rasps, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Firearms, viz: Muskets, rifles, pistols and shot-guns; cutlery and all manufactures of steel, and of iron and steel, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Knife blades or knife blanks, in the rough, unhandled, for use by electro-platers, ten per cent. <i>ad valorem</i>	10 p. ct.
Stereotypes and electrotypes of standard books, ten per cent. <i>ad valorem</i>	10 p. ct.
Stereotypes and electrotypes for commercial blanks and advertisements, twenty per cent. <i>ad valorem</i>	20 p. ct.

STONE, VIZ:—

Rough freestone, sandstone and all other building stone except marble from the quarry not hammered or chiselled, one dollar per ton of thirteen cubic feet.....	\$1. p. ton.
Water limestone or cement stone, one dollar per ton (<i>See cement</i>)	\$1.00 p. ton.
Grindstones, two dollars per ton.....	\$2.00 p. ton.
Dressed freestone and all other building stone, except marble and all manufactures of stone or granite, twenty per cent. <i>ad valorem</i>	20 p. ct.

SUGARS, SYRUPS AND MOLASSES:—

Sugar above number fourteen, Dutch standard, in color, one cent per pound and thirty-five per cent. <i>ad valorem</i>	} 1 c. p. lb. and 35 p. ct.
Sugar equal to number nine and not above number fourteen, Dutch standard, three-fourths of a cent per pound and thirty per cent. <i>ad valorem</i>	
Sugar below number nine, Dutch standard, half a-cent per pound and thirty per cent. <i>ad valorem</i>	} $\frac{1}{2}$ c. p. lb. and 30 p. ct.

[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, including export duty or other Government tax 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 thirty-four of the Act forty Victoria, chapter ten (Customs Act, 1883, section 77); 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. <i>ad valorem</i>	} $\frac{5}{8}$ c. p. lb. and 30 p. ct.
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. <i>ad valorem</i>	

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. <i>ad valorem</i>	25 p. ct.
And for the same purposes when not imported direct from the country of growth and production, thirty per cent. <i>ad valorem</i>	30 p. ct.
Molasses when not so used, when imported direct from the country of growth and production, fifteen per cent. <i>ad valorem</i>	15 p. ct.
And when not imported direct from the country of growth and production, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sugar candy, brown or white, and confectionery, one cent per pound and thirty-five per cent. <i>ad valorem</i>	1c. p. lb. and 35 p. ct.
Glucose or grape sugar, to be classed and rated for duty as sugar according to grade as Dutch standard in color.	
Glucose syrup, half of one cent per pound and thirty-five per cent. <i>ad valorem</i>	½c. p. lb. and 35 p. ct.
Tallow, one cent per pound.....	1c. p. lb.
Tea from the United States, ten per cent. <i>ad valorem</i>	10 p. ct.
Telephones, telegraph instruments, electric and galvanic batteries, and apparatus for electric lights, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Tin crystals, twenty per cent. <i>ad valorem</i>	20 p. ct.
Tinware, stamped and japanned ware, and all manufactures of tin not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
TOBACCO ;	
Manufactured tobacco and snuff, twenty cents per pound and in addition thereto twelve and a-half per cent. <i>ad valorem</i> to take effect on and after the 1st of May, 1883.....	20 c. p. lb. and 12½ p. ct.
Cigars and cigarettes, sixty cents per pound and twenty per cent. <i>ad valorem</i>	60c. p. lb. and 20 p. ct.
TREES—Fruit trees, viz:—	
Apple, of all kinds, two cents each.....	2c. each
Pear, of all kinds, four cents each.....	4c. each
Plum, of all kinds, five cents each.....	5c. each
Cherry, of all kinds, four cents each.....	4c. each
Quince, of all kinds, two cents and one half each.....	2½c. each
Turpentine, spirits of, ten per cent. <i>ad valorem</i>	10 p. ct.
Trunks, satchels, valises, carpet bags, purses and pocket-books, thirty per cent. <i>ad valorem</i>	30 p. ct.
Twine, of all kinds, not otherwise specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Type for printing, twenty per cent. <i>ad valorem</i>	20 p. ct.
Type metal, ten per cent. <i>ad valorem</i>	10 p. ct.
Umbrellas, parasols and sunshades of all kinds and materials, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Varnish, lacquers, Japan and collodion, not elsewhere specified, twenty cents per Imperial gallon and twenty per cent. <i>ad valorem</i>	20c. p. l. g. and 20 p. ct.
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk, four cents per pound and in bottles or other packages, not over one pound in weight each, six cents per pound..	4c. p. lb.
Vegetables, viz : Potatoes, ten cents per bushel.....	and 6c. p. lb. 10c. p. bush.
Tomatoes, thirty cents per bushel.....	30c. p. bush.
Tomatoes and other vegetables, including corn, in cans, or other packages weighing not over one pound each, two cents per	

can or package, and two cents additional per can or package for each pound, or fraction of a pound over one pound in weight (the rate to include the duty on the cans, or other packages, and the weight on which duty shall be payable to include the weight of the cans or packages.).....	2c. p. can
And all other vegetables, including sweet potatoes, twenty per cent <i>ad valorem</i>	20c. p. ct.
Velveteens and cotton velvets, twenty per cent. <i>ad valorem</i>	20c. p. ct.
Vinegar fifteen cents for Imperial gallon.....	15c. p. l. g.
Watches and watch-cases, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Watch actions or movements, twenty per cent. <i>ad valorem</i>	20 p. ct.
Wire, of brass and copper, ten per cent. <i>ad valorem</i>	10 p. ct.
Wire-cloth, of brass and copper, twenty per cent. <i>ad valorem</i>	20 p. ct.
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, <i>ad valorem</i>	25 p. ct.
Hubs, spokes, felloes, and parts of wheels, rough hewn or sawn only, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Lumber and timber, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.

WOOLS AND WOOLLENS, VIZ.:

Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animals, viz:— Blankets and flannels of every description; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every description, not elsewhere specified; horse-collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn, knitted goods, viz.:—Shirts and drawers, and hosiery, not elsewhere specified, seven and a-half cents per pound, and in addition thereto twenty per cent. <i>ad valorem</i>	7½c. p. lb. and 20 p. ct.
Clothing, ready-made and wearing apparel of every description, including socks and stockings, cloth caps and horse clothing, shaped, 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. <i>ad valorem</i>	10c. p. lb. and 25 p. ct.
Dress or costume cloths, serges and similar fabrics, under twenty-five inches wide and weighing not over three and a-half ounces per lineal yard, either or both, twenty per cent. <i>ad valorem</i>	20 p. ct.
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. <i>ad valorem</i>	20 p. ct.
Treble ingrain, three-ply and two-ply carpets, composed wholly of wool, ten cents per square yard; and in addition thereto, twenty per cent. <i>ad valorem</i>	10c. p. sq. yd. and 20 p. ct.
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. <i>ad valorem</i>	5c. p. sq. yd. and 20 p. ct.
Felt for boots and shoes and skirts, when imported by the manufacturers for use in their factories, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Felt for glove linings and endless felt for paper makers, when	

imported by the manufacturers for use in their factories, ten per cent. <i>ad valorem</i>	10 p. ct.
Winceys, plain, of all widths, when the material is not over one-fourth wool, twenty per cent. <i>ad valorem</i>	20 p. ct.
Checked, striped or fancy, not over twenty-five inches wide, twenty per cent. <i>ad valorem</i>	p. ct.
Checked, striped or fancy dress winceys, over twenty-five inches wide, and not over thirty inches when the material is not more than one-fourth wool, two cents per square yard, and fifteen per cent. <i>ad valorem</i>	2c. p. sq. yd. and 15 p. ct.

(But all checked, striped or fancy winceys over thirty inches wide, shall be subject to duty as woollen goods, when the material is partly wool.)

Whips, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Wire, of brass and copper, ten per cent. <i>ad valorem</i>	10 p. ct.
Wire cloth, of brass or copper, twenty per cent. <i>ad valorem</i>	20 p. ct.
Wool, class one, viz.: Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada, three cents per lb.	3c. p. lb.
Zinc, seamless drawn tubing, ten per cent. <i>ad valorem</i>	10 p. ct.
Manufactures of zinc, not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.

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 B.

FREE GOODS.

- Agaric,
- Agates, rubies, pearls, sapphires, emeralds, garnets, and opals, not polished nor otherwise manufactured.
- Alkanet root,
- Aloes,
- Aluminum,
- Alum,
- Ambergris,
- Ammonia, Sulphate of
- Anatomical preparations,
- Aniline dyes, in bulk or packages of not less than one pound weight.
- Aniline oil, crude,
- Aniline salts,
- Animals brought into Canada temporarily, 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.)
- Animals for the improvement of stock, viz.: horses, cattle, sheep and swine, 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.
Asphaltum,
Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada.
Argol dust,
Argols, crude,
Arsenic,
Arsenate 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, ~~and~~
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,
Beans, Vanilla and Nux Vomica,
Bees,
Belladonna leaves,
Bells for churches,
Berries for dyeing or used for composing dyes,
Bismuth, metallic,
Bolting Cloths,
Bones, crude, not manufactured, burned, calcined, ground or steamed,
Bone-dust and bone-ash for manufacture of phosphates and fertilizers,
Books, bound, which shall have been printed more than seven years at the date of importation, except foreign reprints of English copyrighted books which shall remain subject to the copyright duty,
Books printed by any Government, or by any Scientific Association or other society, now existing for the promotion of learning and letters, and issued in the course of their proceedings and not for the purpose of sale or trade.
Books, educational, imported by and for the use of schools for the deaf and dumb, exclusively,
Borax,
Botany, specimens of,
Brass, old, scrap and in sheets,
Bristles,
Britannia metal, in pigs and bars,
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 block, rough or unmanufactured, and not bound up into millstones.

- 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,
- Celluloid or xyolite, in sheets, lumps or blocks,
- Chalk and cliff stone, unmanufactured,
- Chamomile flowers,
- China clay, natural or ground,
- Chinchona bark,
- Chloralum or chloride of aluminium,
- Chloride of lime,
- Chronometers and compasses for ships,
- Cinnibar,
- Citrons, and rinds of, in brine for candying,
- Clays,
- Clothing, donations of, for charitable purposes,
- Cobalt, ore of,
- Cochineal,
- Cocoa, bean, shell and nibs,
- Coffee, green, except as provided by the Act 42 Vict., cap. 15, sec. 7,
- 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,
- Copper in sheets,
- Cotton waste and cotton wool,
- Cork wood or cork bark, unmanufactured,
- Colors, dry, viz.:—Blue-black, Chinese blue, Prussian blue and raw umber. In pulp, viz.: Carmine, cologne and rose lakes, scarlet and maroon, satin and fine-washed white, and ultra-marine blue,
- Colors, metallic, viz.: Cobalt, zinc and tin.
- Cream of tartar, in crystals,
- Diamond drills, for prospecting for minerals,
- Diamonds, unset, including black diamonds for borers,
- Diamond dust or bort,
- Dragons' blood,
- Duck for belting and hose,
- Dye, jet black,
- Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not elsewhere specified,
- Eggs,
- Embossed books for the blind,
- Emery,
- Entomology, specimens of,
- Ergot,
- 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,
- Fillets of cotton and rubber, not exceeding 7 inches wide, when imported by, and for the use of, manufacturers of card clothing,
- 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,
- Folia digitalis,
- Fossils,
- Fowls, pure bred, including pheasants and quails, for improvement of stock,
- Fuller's earth,

- Gentian root,
- Ginseng root,
- Gold-beaters' moulds and gold-beaters' 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,
- 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,
- Hatters' plush of silk or cotton,
- Hemlock bark,
- Hemp, undressed,
- Hides, raw, whether dry, salted, or pickled,
- Horn strips, when to be used in making corsets,
- Horses, cattle, sheep and swine, for the improvement of stock, under regulations to be made by the Treasury Board and approved by the Governor General in Council,
- Hoofs, horn and horn tips,
- Hyoscyamus, or henbane leaf.

- Ice
- India rubber, unmanufactured,
- India hemp (crude drug),
- Indigo,
- Iodine, crude,
- Iris, orris root,
- Iron and steel, old and scrap,
- Iron beams, sheets or plates and knees for iron or composite ships,
- Iron sand or globules, and dry putty, for polishing granite,
- Istle or tampico fibre,
- Ivory and ivory nuts, unmanufactured,
- Ivory veneers, sawn only, not planed or polished,
- Iron masts for ships, or parts of.

Jalap, root,
 Junk, old,
 Jute butts,
 Jute,

Kainit, and other sulphate salts for fertilizers,
 Kelp,
 Kryolite.

Lac—dye, crude, seed, button, stick and shell,
 Lava, unmanufactured,
 Leeches,
 Licuorice 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, gumwood, mahogany, pitch pine, rosewood, sandalwood, Spanish cedar, oak, hickory and whitewood, not shaped, planed or otherwise manufactured, and sawdust of the same, provided that hickory lumber, sawn to shape for spokes of wheels but not further manufactured, shall be also free,
 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,
 Manuscripts,
 Marble in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing fifteen cubic feet or over,
 Medals of gold, silver or copper,
 Meerschaum, crude or raw,
 Mineral waters, natural—under regulations to be made by the Minister of Customs,
 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,

Nitrate of soda, or cubic nitre,
 Nut galls,
 Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound,
 Nickel.
 Oak bark,
 Oakum,
 Oil cake, cotton seed cake and meal, 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,
 Ottaf of roses,
 Osiers,
 Oxalic acid,

- Paintings, in oil or water colors, 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,
 Platinum wire,
 Plaits, straw, Tuscan and grass,
 Potash, muriate and bichromate of, crude,
 Precipitate of copper, crude,

 Quercitron, or extract of Oak Bark,
 Quicksilver,
 Quinine, sulphate of, in powder,

 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,
 Roots, Medicinal, viz.: Aconite, calumba, ipecacuanha, sarsaparilla, squills, taraxacum, valerian,
 Rubber, hard crude, in sheets, plain or moulded,

 Salt, imported from the United Kingdom or any British Possession or imported for the use of the Sea or Gulf Fisheries, not otherwise provided for,
 Saffron and safflower, and extract of,
 Saffron cake,
 Sal ammoniac,
 Sal soda,
 Sand,
 Sausage skins or casings, not cleaned,
 Sea-weed, not elsewhere specified,
 Sea-grass,
 Seeds, Anise, Coriander, Cardimon, Fennel and Fenugreek,
 Senna, in leaves,
 Silex, or crystalized 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, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least one year 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 cannot 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 two years actual use in Canada; provided also that under regulations to be made by the Minister of Customs, live stock, when imported into Manitoba or the North-West Territory by intending settlers, shall be free, until otherwise ordered by the Governor in Council.

Steel railway bars or rails, and fish plates, and in sheets for the manufacture of saws.
Spelter, in blocks and pigs,
Spurs and stilts, used in the manufacture of earthenware.
Sulphur, in roll or flour,

Tails, undressed,
Tampico, white and black,
Tanners' bark,
Tar (pine)
Tea, except as provided by the Act 42 Victoria, cap. 15, sec. 7.

Terra Japonica,
Teasels,
Tin, in blocks, pigs, bars and sheets, and plates and tin foil,
Tobacco, unmanufactured, for Excise purposes, under conditions of Act 31 Victoria, cap. 51,

Tortoise and other shells, unmanufactured,
Travellers' baggage, under regulations to be prescribed by the Minister of Customs,
Trees, Forest, when imported into the Province of Manitoba, or the North-West Territories for planting.

Tree-nails,
Turmeric,
Turpentine, raw or crude,
Turtles,

Vaccine, and ivory vaccine points,
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 of brass or copper, round or flat,
Wire of iron or steel, galvanized or tinned, or not, 15 gauge or smaller,
Wire of spring steel, coppered, for the manufacture of mattresses, number 9 gauge and smaller,
Wire rigging for ships and vessels.

Wood for fuel, when imported into Manitoba and the North-West Territories.
Woods, not further manufactured than sawn or split, viz. :—

African teak, black heart ebony, lignum vitæ, red cedar and satin wood,
Wool, unmanufactured, hair of the alpaca, goat and other like animals, not elsewhere specified,

Yellow metal, in bolts, bars, and for sheathing.

Zinc, in blocks, pigs and sheets.

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 paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
Foreign reprints of British copyright works copyrighted in Canada and of Canadian copyrighted works.
Coin, base or counterfeit.

ARTICLES ADDED TO FREE LIST UNDER AUTHORITY OF ORDERS IN COUNCIL.

Gas coke, when used in Canadian manufactures only.....	O.C., 17th June, 1879.
Woollen rags.....	17th June, 1879.
Glass, bent, for manufacture of show cases, provided it is not made in Canada.....	14th Aug., 1879.
Steel, imported for use in the manufacture of skates.....	5th May, 1880.
Musk, in pods or in grains.....	9th Dec., 1881.
White shellac, for manufacturing purposes.....	9th Dec., 1881.
Jute cloth as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 42 inches wide, when imported to be manufactured into bags only.....	22nd Dec., 1881.
Salt cake, being a sulphate of soda, when imported by manufacturers of glass and soap for their own use in their works.....	20th Jan., 1882.
"Foot grease," the refuse of the cotton seed after the oil is pressed out.....	23rd May, 1882.
Tagging metal, plain, Japanned or coated, in coils not over 1½ inches in width, when imported by manufacturers of shoe and corset laces, for use in their factories.....	27th July, 1882.
Locust beans for the manufacture of horse and cattle food.....	12th Oct., 1882.
Hoop iron, not exceeding three-eighths ($\frac{3}{8}$) of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets..	25th May, 1883.

ARTICLES BROUGHT UNDER DUTY BY ORDERS IN COUNCIL.

Tea, additional duty of 10 per cent. imposed on importations from the United States.....	2nd April, 1879.
Coffee, additional duty of 10 per cent. imposed on importations from the United States.....	2nd April, 1879.

EXPORT DUTIES.

Shingle bolts, per cord of 128 cubic feet.....	\$1 00
Spruce logs, per M. feet.....	1 00
Pine logs, per M. feet	1 00

EXPORTS PROHIBITED.

The export of deer, wild turkeys and quail in the carcass or parts thereof, is hereby declared unlawful and prohibited, and any person exporting or attempting to export any such article shall, for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved shall be dealt with as for breach of the Customs laws. 11 ½