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No. 171.

3rd Session, 8th Parliament, 61 Victoria, 1898

BILL.

An Act to amend the Customs Tariff,
1897.

First reading, June 9th, 1898.

Mr. FIELDING.

OTTAWA

Printed by S. E. DAWSON
Printer to the Queen's most Excellent Majesty
1898

An Act to amend the Customs Tariff, 1897.

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

1. Section 6 of *The Customs Tariff, 1897*, is hereby repealed 1897, c. 16,
new s. 6. and the following is substituted therefor:—

“**6.** The importation into Canada of any goods enumerated, Prohibited
goods. described or referred to in schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as 10 the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.”

2. On and after the first day of August, one thousand New s. 17. 15 eight hundred and ninety-eight, section 17 of the said Act shall be repealed and the following shall be substituted therefor:—

“**17.** Articles which are the growth, produce or manufacture of any of the following countries may, when imported direct British
preferential
tariff. into Canada from any of such countries, be entered for duty or 20 taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff set forth in schedule D to this Act:—

- (a.) The United Kingdom;
- (b.) The British colony of Bermuda;
- 25 (c.) The British colonies commonly called the British West Indies, including the following:—
 - The Bahamas;
 - Jamaica;
 - Turks and Caicos Islands;
 - 30 The Leeward Islands (Antigua, St. Christopher, Nevis, Dominica, Montserrat, and the Virgin Islands);
 - The Windward Islands (Grenada, St. Vincent and St. Lucia);
 - Barbados;
 - 35 Trinidad and Tobago;
 - (d.) British Guiana;
 - (e.) Any other British colony or possession the customs tariff of which is, on the whole, as favourable to Canada as the 40 British preferential tariff herein referred to is to such colony or possession.

Provided, however, that manufactured articles to be admitted under such preferential tariff shall be *bona fide* the manufactures of a country or countries entitled to the benefits Application
to certain
articles only.

of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labour of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final. 5

Raw sugar.

“2. Raw sugar, including all sugar described in item 436 of schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff. 10

Application to certain colonies, how determined.

“3. The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under paragraph (c) of subsection 1 of this section. 15

Regulations.

“4. The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section.”

New item 221.

3. Item 221 in schedule A to the said Act is hereby repealed and the following substituted therefor:— 20

“221. India rubber boots and shoes; rubber belting, rubber cement and all manufactures of India rubber and gutta percha, n.o.p., twenty-five per cent *ad valorem*.....25 p.c.”

New items 435 and 436.

4. Items 435 and 436 in schedule A to the said Act are hereby repealed and the following are substituted therefor:— 25

“435. All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope, one dollar and eight cents per one hundred pounds, and for each additional degree one and one-half cent per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree. 30

“436. Sugar n.c.s. not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, testing not more than seventy-five degrees by the polariscope, forty cents per one hundred pounds, and for each additional degree one and one-half cent per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree. The usual packages in which imported to be free” 35 40

Items 445 and 446 repealed.

5. On and after the first day of July, one thousand eight hundred and ninety-eight, items 445 and 446 in schedule A to the said Act shall be repealed 45

New item 616.

6. On and after the said first day of July, the following item shall be inserted in schedule B to the said Act instead of item 616:— 50

“616. Tobacco, unmanufactured, for excise purposes under conditions of the Inland Revenue Act.”

7. On and after the first day of August, one thousand eight hundred and ninety-eight, ^{New schedule} schedule D to the said Act shall be ^{D.} repealed and the following substituted therefor:—

“SCHEDULE D.

5

“BRITISH PREFERENTIAL TARIFF.

“On articles entitled to the benefits of this preferential tariff under section seventeen, the duties mentioned in schedule A shall be reduced as follows: The reduction shall be one-fourth
 10 of the duty mentioned in schedule A, and the duty to be levied, collected and paid shall be three-fourths of the duty mentioned in schedule A.

Provided, however, that this reduction shall not apply to any of the following articles and that such articles shall in all
 15 cases be subject to the duties mentioned in schedule A, viz.: wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

Provided further, that the reduction shall only apply to refined sugar, when evidence satisfactory to the Minister of
 20 Customs is furnished that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies or possessions.”

8. Except as herein otherwise provided, this Act shall be held to have come into force on the sixth day of April, in the ^{Commence-}
 25 present year, one thousand eight hundred and ninety-eight. ^{ment of Act.}