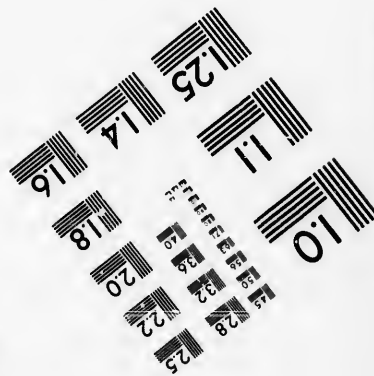
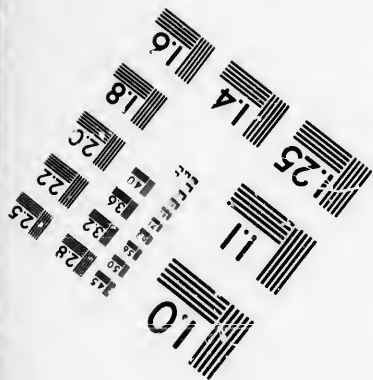
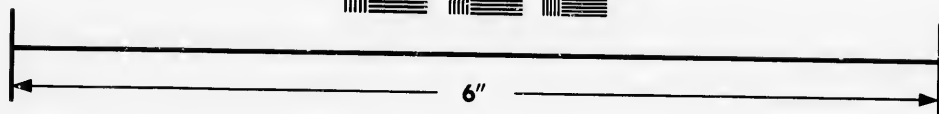
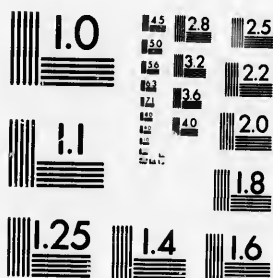


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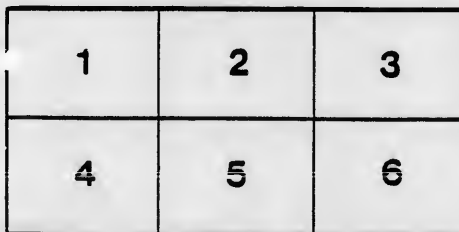
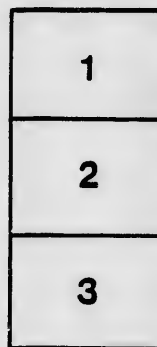
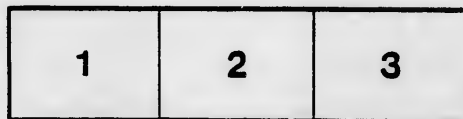
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CUSTOMS

AND



EXCISE TARIFF,

WITH

LIST OF WAREHOUSING PORTS IN  
THE DOMINION.

STERLING EXCHANGE, FRANC, GERMAN RIXMARK, AND  
THE PRINCIPAL FOREIGN CURRENCIES AT  
CANADIAN CUSTOMS VALUES.

ALSO,

A TABLE OF THE VALUE OF FRANCS IN ENGLISH MONEY  
HARBOUR DUES, &c., &c.

---

COMPILED FROM OFFICIAL SOURCES.

Corrected to June 25th, 1890.

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MONTREAL:  
MORTON, PHILLIPS & CO.  
PUBLISHERS.

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1890.

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## ERRATA.

- Page 16, 33rd line from top, read "Beads, Prayer, 35 p.c."  
 Page 34, 7th line from top read "Condensed Milk, sweetened, 1¼ cent per lb., and 35 p.c."  
 Page 92, 12th line from top, read "Prayer Beads, 35 p.c."  
 Page 140, 5th and 6th lines from top, read "Cigarettes, not weighing more than 3 lbs. per thousand, \$3.00 per M."  
 Page 140, 7th and 8th lines from top, read "Cigarettes weighing more than 3 lbs. per thousand, \$6.00 per M."

## ADDENDA

TO AUGUST 22nd, 1890.

Apricots..... 20

### GOODS MADE FREE BY ORDER IN COUNCIL.

PAGE	
3	Copper Rollers for use in calico printing .....Free
9	Elastic Rubber Thread for the manufacture of elastic webbing, when imported by the manufacturers of elastic rubber webbing, when to be used in their own factories for that purpose only.....Free
131	
131	Felloes of hickory wood, rough, sawn to shape only, or rough sawn and bent to shape, not planed, smoothed, or otherwise manufactured, when imported by manufacturers of carriages and cart wheels to be used in the manufacture of such articles in their own factories only ..... Free
132	
132	
132	
133	Hemp Paper, made on four cylinder machines, and calendered between .006 and .008 inch in thickness, for the manufacture of shot shells; Primers for the manufacture of shot shells and cartridges, felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories; Provided that such articles shall be entered at the Port of Montreal, etc..... Free
139	
141	
144	
149	
159	
169	Molasses, second process, testing by polariscope less than 35 degrees, imported by manufacturers of blacking, for use in their factories in making blacking .....Free
179	Rolled iron tubes not welded, under 1½ in. in diameter; Angle iron, 9 and 10 gauge, not over 1½ in. wide; Iron tubing, lacquered or brass covered, not over 1½ in. diameter;
180	

All of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purposes, when imported for the manufacturers of iron bedsteads, to be used for these purposes only, in their own factories .....Free



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# EXTRACTS FROM CUSTOMS ACT.

*Corrected to 25th June, 1890.*

The following Tariff Resolutions were adopted:—

The initials N.E.S. represent and have the meaning of the words “not elsewhere specified.”

The initials N.O.P. represent and have the meaning of the words “not elsewhere provided for.”

The initials F;O.B. represent and have the meaning of the words “Free on Board.”

The expression “gallon” means an Imperial gallon.

The expression “ton” means two thousand pounds avoirdupois.

The expressions “proof” or “proof spirits” when applied to wines or spirits of any kind mean spirits of the strength of proof as ascertained by Sykes’ Hydrometer.

The expression “gauge” when applied to metal sheets or plates or to wire means the thickness as determined by Stubbs’ Standard Gauge.

The expression “in diameter” when applied to tubing means the actual inside diameter measurement.

The expression “sheet” when applied to metals means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

The expression “plate” when applied to metals means a plate or sheet more than three-sixteenths of an inch in thickness.

4. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value, in the country whence imported, of the completed preparation, when put up and labelled under such proprietary or trade name, less the actual cost of labor and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same.

6. Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada, provided such goods or packages were entered for exportation, and branded or marked by a Collector or proper officer of customs, and fully identified by the collector or proper officer at the port or place where they are so re-imported; and further, provided that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importations takes place within one year of the exportation thereof.

7. Any person who without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanor and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

8. 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 fifteen per centum, or more, the value for duty as it appears by the bill of entry thereof, there shall be levied and collected upon the same, in addition to the *ad valorem* duty payable on such goods, when properly valued, a sum equal to the same percentage of the whole *ad valorem* duty so payable as the percentage of undervaluation in the original bill of entry; and if the owner, importer or consignee refuses or neglects to pay the said duty and additional sum within six days after notice so to do has been served upon him personally or by leaving the same at his domicile or place of business, the goods shall be seized and forfeited. 46 V., c. 12, s. 102.

9. Whenever any difference arises as to whether any or what rate of duty is payable on particular goods, and there is no previous decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Board of Customs may declare the rate of duty payable on the kind of goods in question, or that such goods are exempt from duty, subject in each case to an appeal, by any person interested, to the Governor in Council: and any decision of the Board of Customs when approved by the Minister of Customs, or any Order in Council made upon appeal, containing such declaration and fixing such rate of duty, if any, shall have the same force and effect as if such rate of duty had been fixed and declared by statute; and every Order in Council made under this section shall be published in the *Canada Gazette*. 46 V., c. 12, s. 11.

11. Whenever 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. 46 V., c. 12, s. 13.

12. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. 46 V. c. 12, s. 64.

13. On each and every non-enumerated article which bears a similitude, either in material or 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. 46 V., c. 12, s. 6.

14. 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. 46 V., c. 12, s. 7.

15. On all articles manufactured from two or more materials, the duty shall be that charged on the article, if there is a difference of duty, which is charged with the highest duty. 46 V., c. 12, s. 8.

16. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. 46 V., c. 12, s. 9.

17. Spirits and strong waters, from whatsoever 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. 46 V., c. 12, s. 10.

18. 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. 49 V., c. 12, s. 60.

19. If the duties on goods referred to in the next preceding section are not paid within eighteen months from the time when the same were delivered to the proper officer, as hereinafter mentioned, the same may be sold in like

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manner, and for the same purposes as goods imported may, in such default, be sold; and 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. 46 V., c. 12, s. 62.

20. The collector or any appraiser 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 directs. 46 V., c. 12, s. 65.

23. All goods imported into Canada, whether by sea, land, coastwise, or by inland navigation, whether dutiable or not, shall be brought in at a port of entry where a Custom house is lawfully established. 46 V., c. 12, s. 18.

29. All 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. 46 V., c. 12, s. 30.

31. 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, the duty shall not be paid or 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, from time to time, directs. 46 V., c. 12, s. 45.

34. Every importer of 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 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 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. 46 V., c. 12, s. 40.

35. 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 entry thereof, in such form as is 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. 46 V., c. 12, s. 41.

36. 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 such goods further into Canada, if so required by the importer. 46 V., c. 12, s. 42.

38. 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. 46 V., c. 12, s. 43.

41. No entry shall, except in cases in which it is otherwise provided herein, or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and in the case of consigned goods, verified by the oath of the consignor. 46 V., c. 12, s. 119.

52. 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 of the goods,—nor shall he estimate nor shall any damage be allowed which has originated from decay, dampness or other cause existing before the voyage commenced and which has 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 manufactured articles, composed in whole or in part of polished steel, and 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,—nor shall any allowance be made for damage to sugar or any other saccharine product on which the duty is to be computed according to the polariscopic test; but the Minister of Customs may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test.

58. Whenever 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. 46 V., c. 12, s. 68.

59. Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation 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 *bona fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special case herein referred to, shall be subject to such additions as to the collector or appraiser of the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section. 46 V., c. 12, s. 69.

61. When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and when the duty chargeable thereon is specific or specific and *ad valorem*, an average rate of *ad valorem* duty equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article.

64. The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country; 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 shown 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. 51 V., c. 14, s. 14.

65. 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 special arrangement between the seller or purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided, that nothing herein shall be understood to apply to general fluctuations of market values. 46 V., c. 12, s. 71.

66. No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof. 46 V., c. 12, s. 72.

67. No deduction from the value of goods in any invoice shall be made an 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. 46 V., c. 12, s. 73.

74. Except as herein otherwise provided, if the importer, owner, consignee, or agent, having complied with the requirements of this Act, is dissatisfied with the appraisal made by the appraiser, hereinbefore mentioned, of any such goods, he may, within three days, give notice in writing to the collector of such dissatisfaction; on receipt of which notice the collector shall at once notify such importer, owner, consignee or agent, to select one disinterested and experienced person familiar with the character and value of the goods in question, and shall select a second person of similar knowledge, and notify such importer, owner, consignee or agent of such appointment:

The persons so selected, together with a third selected by the Minister of Customs from among the members of the Board of Customs, shall examine and appraise the goods in accordance with the provisions of this Act, and the decision of such persons, or of a majority of them if they are not unanimous, shall be reported to the collector and shall be final and conclusive, and the duty shall be levied and collected accordingly:

Such decision shall in no way apply to any case, except that submitted for the consideration of such appraisers

81. No transfer of the property in goods warehoused shall be valid for the purposes of this Act unless the transfer is in writing signed by the importer or his duly authorized agent, or is made by process of law, and unless such transfer is produced to the collector or other proper officer of the proper port and is recorded by him in a book kept for that purpose in the Custom House.

2. 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. 46 Vic., c. 12, s. 121.

85. 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. 46 V., c. 12, s. 129.

96. 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.

120. 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. 46 V., c. 12, s. 47.

122. If any goods are found in any package which are not mentioned in the invoice or entry, such goods shall be seized and forfeited. 46 V., c. 12, s. 107.

123. 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. 46 V., c. 12, s. 108.

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**A**

	P. C.
Absinthe, see Spirits.....	\$2.00 per proof gal
Acetate of Aluminium, see red liquor,.....	
Acetate of Lime.....	20
Acetate and Nitrate of Lead, not ground.....	5
Acid, Acetic and Pyroligneous, N.E.S. and Vinegar, a specific duty of 15 cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of one cent. The strength of proof shall be held to be equal to 6 per cent of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in council.....	
Acid, Acetic and Pyroligneous of any strength when imported by dyers, calico printers or manufacturers of acetates or colours for exclusive use in dyeing or printing, or for the manufacture of such acetates or colours in their own factories under such regulations as are established by the Governor in council.....	25 cents per I.G. and
Acid, "Boracic".....	Free
Acid, Muriatic.....	20
Acid, Nitric.....	20
Acid, tannic acid, see blood albumen.....	
Acid, Oxalic.....	Free
Acid, Phosphate.....	3 cents per lb.
Acid, Sulphuric.....	½ cent per lb.
Acid, Sulphuric and Nitric combined, and all mixed Acids...	25
Acid, Stearic Acid see item Parafine Wax....	3 cents per lb.
Acorn as nuts.....	3 cents per lb.
Aconite Root.....	Free
Account Books.....	35
Adhesive Felt for sheathing vessels.....	Free
Admiralty charts.....	Free
Advertising Bills and Folders.....	15 cents per lb. and
Advertising Pamphlets, Pictures, and Pictorial Show Cards, Illustrated advertising Periodicals, Illustrated Price Lists, Advertising Calendars, Advertising Almanacs, Tailors' and Mantle-Makers' Fashion Plates, and all Chromos, Chromotypes, Oleographs, Photographs, and other cards, pictures or artistic works of similar kinds produced by any process other than hand painting or drawing, whether for business or advertising purposes, or not, printed or stamped on paper, card board, or other material.....	6cts. per lb. and

**B**



	P. C.
Advertising Sticks as labels.....	15 cents per lb. and 25
Adzes.....	35
African Teak, Wood not further manufactured than sawn or split, see lumber.....	Free
African Teak Wood, manufactures of.....	See Wood
Agaric.....	Free
Agates, Amethysts, Sapphires, Emeralds, Garnets and Opals, polished but not set or otherwise manufactured and imitation thereof.....	see Precious Stones 10
Agates, in the rough.....	see Precious Stones Free
Agalite.....	20
Agraffe Pins of Brass, parts of Pianos.....	25
Agricultural Implements, &c., Settlers effects, see Settlers effects.	
Agricultural Implements, viz.:—	
Binding Attachments.....	35
Drills, Grain, Seed.....	35
Forks, two and three pronged, of all kinds, 5 cts. each and	25
Forks, 4, 5 and 6 pronged, of all kinds...\$2 per doz. and	20
Harrows.....	35
Harvesters, self-binding and without Binders, binding attachments, &c.....	35
Hay Knives.....	\$2 per doz. and 20
Hoes.....	5 cts. each and 25
Mowing Machines.....	35
Ploughs, Sulky and Walking Ploughs.....	35
Rakes, Garden.....	5 cts. each and 25
Rakes, other, N.E.S.....	35
Reapers.....	35
Scythes.....	\$2.40 per doz
Scythe handles.....	35
Shovels and Shovel Blanks.....	\$1 per doz. and 25
Spades and Spade Blanks.....	\$1 per doz. and 25
Other and all similar Articles and parts of, N.E.S.....	35
Air Brakes.....	30
Albany Compound (Grease).....	25
Albumenized Paper, see Paper.....	
Albums Photo.....	35
Albums or books of views without reading matter.....	6 cents per lb. and 20
Albums, N.E.S.....	35
Alabaster Ornaments.....	35
Alcohols of all kinds see Spirits.....	\$2 per proof gal.
Alarm Money Drawers.....	35
Ale, Beer and Porter, in Bottles (6 qts. or 12 pints to I.G.)	18 cents per I.G.

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CUSTOMS TARIFF.

P. C.		P. C.
25	Ale, Beer and Porter, in casks, or otherwise than bottles,	
35	10 cents per I.G.	
Free	Ale, Beer and Porter, barrels containing bottled ale and	
	porter are considered packages for exportation only,	
Free	and therefore free of duty.....	Free
	Ale, Finings .....	20
	Ale, Ginger.....	20
10	Alhambra Colored Cotton Quilts, colors woven.....	25
Free	Alizarine.....	Free
	Alizarine, artificial.....see Aniline Dyes	
20	Alkanet Root, crude, crushed or ground.....	Free
25	Almanacs, "Catholic Home Almanacs," periodical.....	15
	Almanacs, advertising..... 6 cents per lb. and	20
	Almonds, shelled..... 5 cts. per lb.	
	Almonds, not shelled..... 3 cts. per lb.	
35	Almond Paste as Confectionery..... 1 1/4 cents per lb. and	35
35	Aloes, ground or unground .....	Free
25	Alpaca Hair, manufactures of.....see Woollens	
20	Alpaca Hair, unmanufactured.....	Free
35	Alum, in bulk only, ground or unground.....	Free
	Alum Cake .....	Free
35	Alum, other N.E.S.....	20
20	Alumina and Sulphate of.....see Aluminum	
25	Aluminum Bronze.....	30
35	Aluminum, or Aluminium and Alumina and Chloride of	
35	Aluminium or Chloralum Sulphate of Alumina and Alum	
25	cake.....	Free
35	Amaranth wood, (see Lumber).....	
35	Ambergris.....	Free
	Amber Gum.....	Free
35	Amber, Manufactures of, fancy.....	35
25	Amber, Manufactures of N.E.S.....	20
25	Amethysts .....	see Precious stones
35	Ammonia, Aromatic Spirits of.....(see Spirits) \$2 per	
30	proof gal. and	30
25	Ammonia, Sulphate of.....	Free
	Ammonia, Nitrate of.....	20
35	Anatomical Preparations and Skeletons or parts of.....	Free
	Anchors .....	Free
20	Anchovies.....(See Fish in Oils.)	
35	Angles, iron or steel, for iron or composite ships.....	Free
35	Angle Iron or Steel .....	See Angles in Steel
	Angola Hair, unmanufactured.....(See Hair)	Free
35	Aluminized paper chemically prepared for photographers use.	25
	Angola Hair, manufactures of.....(See Woollens)	
	Angostura Bitters.....(See Spirits)	

	P. C.
Animals of Settlers .....	see Settlers Effects
Animals, Living, viz :—Cattle and sheep .....	30
do Hogs, live hogs.....	2 cents per lb.
do Living, other N.E.S.....	20
do Horses, Cattle, Sheep, Swine, and pure bred Fowls, including Pheasants and Quails, for improvement of Stock under regulations to be made by the Treas- ury Board and approved by the Governor in Council.	Free
Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibi- tion or competition for prizes offered by any agricultural or other associations. 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.....	Free
Animal Manures.....	Free
Aniline Dyes, and coal tar dyes in bulk or packages of not less than one pound weight including alizarine and artificial alizarine.....	Free
Aniline Dyes, not otherwise provided for.....	10
Aniline Oil, Crude.....	Free
Aniline Salts, and Arseniate of Aniline .....	Free
Anise Star Seed, crude..... (See Seed)	Free
Anise Star Seed, other..... see Seeds	
Anise Seed, crude. ....	Free
Anise Seed, other.. .. see Seeds	
Annato, liquid or solid .....	Free
Annato Seed.....	Free
Annato-ine, or Extract of Annato.....	20
Anodes, nickel.....	10
Anodynes .....	see Medicines, &c.
Antelope Skins, (Glove Leather) tanned or dressed, colored or not colored..... (See Leather)	20
Antigalline.....	20
Antimony, not ground, pulverized or otherwise manufactured	Free
Antimony, N.E.S.....	20
Antimony Regulus.....	20
Antimony Salts, etc..... (See Blood Albumen)	
Antiquities, collections of.....	Free
Antiseptine.....	20
Anthracite Coal.....	Free
Anthracite Coal Dust.....	Free
Anvils.....	35
Apparatus when imported by and for use of Colleges and Schools, Scientific and Literary Societies, such as are not manufactured in Canada.....	Free

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CUSTOMS TARIFF.

P. C.		P. C.
	Apparel of Settlers.....see Settlers' Effects	
	Apparel, Wearing, &c.....see Clothing	
30	Apparatus for Colleges and Schools, manufactured in Canada viz :—Philosophical and Mathematical Instruments....	25
20	Apparatus for Electric Light, N. E. S.....	25
	Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada.....	Free
Free	Appleton Railway Guide.....	20
	Apples, dried.....	6 cents per lb. and
	Apples, green including duty on barrel....	2 cents per lb
	Apples, green including duty on barrel....	.40 cents per brl.
	Apple Juice, not sweetened.....see Lime Juice	
	Apple Juice, if sweetened, as Fruit Syrup.....see Lime Juice	
	Apple Parers .....	25
	Apple, Essence of.....see Lime Juice	
	Apple Trees of all kinds.....	3 cents each
	Aqua Marine.....see Precious stones	
	Archill, extract of .....	Free
Free	Argols, or Argal not refined.....	Free
	Argols, or Argals N. E. S.....	20
	Arms, including Muskets, Rifles and other fire arms, not elsewhere specified.....	20
Free	Arms and Munitions of War, imported by and for use of Army and Navy.....	Free
10	Arms for Canadian Militia..... See articles for use of	
Free	Arnica, Extract of.....(See Spirits)	
Free	Arrow Root.....	20
	Artificial Brandy.....(See Spirits)	
	Artificial Gum Arabic, a British Gum.....	1 cent per lb.
Free	Artificial Flowers.....	25
Free	Artificial Feathers .....	25
20	Artificial Teeth.....	20
10	Arsenic.....	Free
	Arseniate of Aniline.....	Free
	Articles for the use of Governor-General.....	Free
	Articles when imported by and for the use of army and navy, viz : arms, military and naval clothing, musical instru- ments for bands, military stores and munitions of war...	Free
20	Articles, manufactured articles of Iron and Steel which at the time of their importation are of a class or kind not manu- factured in Canada when imported for use in the con- struction of Iron or steel ships or vessels . . . . .	Free
Free	Articles, imported by and for the use of the Dominion Gov- ernment, or any of the departments thereof, or by or for the Senate or House of Commons, including the following articles when imported by the said Government or through any of the departments thereof for the use of the	
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Free		
35		
Free		

	P. C.
Canadian militia, viz. : Arms, Military Clothing, Musical Instruments for Bands, Military Stores and Munitions of War.....	Free
Articles for personal use of Consuls-General, natives or citizens of the country they represent, and not engaged in any other business or profession.....	Free
Articles ex-warehoused for Ship's Stores.....	Free
Artotype Engravings.....	20
Arrack or Palm Spirits.....(See Spirits)	
Asbestos, Crude.....	20
Asbestos, in any form other than Crude, and all manufactures thereof.....	25
Asbestine Pulp.....	20
Ash, White Ash lumber etc.....(See Lumber)	
Ashes, Pot and Pearl, in packages of not less than 25 lbs weight	Free
Ashes, Pot, and Pearl N.E.S.....	20
Asparagus.....see Vegetables	
Asparagus Plants.....	20
Asphaltum or Asphalt and bone Pitch crude only.....	Free
Atlases, as books.....	15
Attar of Roses.....	Free
Australian Gum.....	Free
Automatic Locomotive Bell Ringers.....	30
Awnings and Tents.....	25
Axes, chopping..... \$2 per doz. and	10
Axes of all kinds, other, N. E. S.....	35
Axles, Iron or Steel, and parts thereof, for Carriages other than Railway and Tramway vehicles..1 cent per lb. and	30
Axle Blanks, Axle Bars, or Forgings for Carriages other than Railway and Tramway Vehicles.....	
1 cent per lb and	30
Axles, Car Axles, parts thereof, and other axles N.E.S.....	35
\$30 per ton, but not less than	
Axle Bars and Blanks, or Forgings for Axles, for Railway Cars and other, N.E.S....\$30 per ton, but not less than	35
Axle Grease.....1 cent per lb.	
Azaleas.....see Florist Stock	

**B**

Babbit Metal.....	10
Bacon and Hams, Shoulders and Sides.....(See Meats)	
3 cents per lb.	
Bagatelle Tables or Boards, with cues and balls.....	35
Bagatelle Balls, when imported separately.....	35
Baggage, Travellers.....	Free

CUSTOMS TARIFF.

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Free		30
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Free		35
Free		25
20		20
		See Vegetables in cans
		(See Yeast Cakes)
20		35
		30
25		30
20		
		See items Billiard Balls
Free		35
20		20
		Free
20		
Free		Free
15		
Free		Free
Free		20
30		35
25		35
10		25
35		Free
30		12½
		\$13 per ton
30		30
35		
35		35
10		Free
		see Iron or Steel
35		Free
35		20
Free		

	P. C.
Bark, Hemlock, N.E.S. ....	Free
Bark, Tanners. ....	Free
Bark, Chinchona ....	Free
Bark, Cork. ....	Free
Bark, other, N.E.S. ....	20
Barley. ....	15 cents per bushel
Barley, damaged by water in transitu (on appraised value)...	20
Barley Flour. ....	20
Barometers, according to material. ....	
Barrels containing Mess Pork. .... see Meats	
Barrels containing Bottled Ale, Beer or Porter. ....	Free
Barrels of Canadian manufacture exported filled with Domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct. ....	Free
Barrels containing Linseed Oil. ....	25 cents each.
Barrels, containing salted Beef. ....	Free
Barrels, containing Apples (green).. ....	Free
Barrels containing Petroleum, or its products, or any mixture of which petroleum is a part, when such contents is chargeable with a specific duty. ....	40 cts. each.
Barrels containing fine Salt. ....	25
Barrel head linings. ....	25
Barytes. ....	20
Baskets, Carpenters' Tool Baskets. ....	25
Baskets of Willow, Bamboo and other N.E.S. ....	25
Bath Brick. ....	20
Batteries, electric. ....	25
Batting Cotton .... see Cotton	
Batts, Cotton. .... see Cotton	
Bay Rum, see Spirits. ....	
Beads, according to material. ....	
Bead Ornaments. ....	35
Beads, Prayer. ....	30
Beams, iron or steel. .... See Angles in steel	
Beams, iron or steel, for iron or composite ships. ....	Free
Beams, weighing beams. .... see Scales	
Beans, Breadstuffs. ....	15 cents per bushel
Beans, Tonquin Bean Seed. .... see Seeds	
Beans, Tonquin, Vanilla and Nux Vomica, crude only. ....	Free
Beans, Tonquin, Vanilla and Nux Vomica, when powdered. ....	20
Beans, Locust, &c. .... see Locust Beans, &c.	
Bedsteads of Iron. ....	35
Bedsteads of Wood. ....	35
Bedsteads of Brass. ....	35
Bed Feathers. ....	25
Bed Comforters, or Quilts of Cotton, not including woven quilts or counterpanes. ....	35

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CUSTOMS TARIFF.

P. C.		P. C.
Free	Bed Ticking, Cotton..... see Cotton, Demins, &c.	
Free	Beer imported in Bottles..... 18 cents per I. G.	
Free	Beer imported in Wood..... 10 cents per I. G.	
Free	Beer Coloring as Syrup..... 1 cent. per lb. and	30
20	Beef, fresh..... 3 cents per lb.	
	Beef, salted, in barrels, the barrels to be free of duty.....	
20	Beef, other, N.E.S..... (See Meats)..... 3 cents per lb.	
20	Belladonna Leaves.....	Free
	Belladonna Leaves, when powdered.....	20
Free	Bees.....	Free
	Bees Wax.....	20
Free	Beet Seed.....	Free
	Bellows, blacksmith's bellows.....	25
Free	Bells, when imported by and for use of Churches.....	Free
Free	Bells, of any material, except for Churches.....	30
Free	Belts and Trusses, Surgical.....	25
	Belt Dressing.....	30
	Belting Leather..... (See Leather)	
	Belting, Rubber..... 5 cents per lb. and	15
25	Belting, of cotton.....	25
25	Belting of leather or other material N.E.S.....	25
20	Benzole, not elsewhere specified..... 7 1/5 cents per I. G.	
25	Bent Plate Glass N.E.S..... see Glass	20
25	Berean Leaf Cluster..... 6 cents per lb. and	20
20	Berries, for dyeing or used in composing dyes.....	Free
25	Berries, ground or powdered, N.E.S.....	20
	Berries, edible berries..... (See Fruit, green)	
	Bibles (see Books).....	5
	Bichromate of Potash, crude.....	Free
	Bichromate of Soda.....	Free
35	Bicarbonate of Soda.....	20
30	Bicycles.....	30
	Bill Heads, printed.....	35
Free	Billets, iron..... see Iron	
	Billets, Hickory Billets for Axe, &c., handles... see Lumber	
	Billiard Tables, without pockets, 4 1/2 by 9 feet or under,	
	each \$22.50 and	15
Free	Billiard Tables, without pockets, over 4 1/2 by 9 feet, each	
20	\$25.00 and	15
	Billiard Tables, with pockets, 5 1/2 by 11 feet or under, each	
	\$35.00 and	15
35	Billiard Tables, with pockets, all over 5 1/2 by 11 feet, each,	
35	each table to include 12 cues and 1 set of four balls,	
25	\$40.00 and	15
	Billiard Balls, papier mache, when imported separately....	35
35	Billiard Balls, bone or ivory, when imported separately....	35



	P. C.
Billiard Balls, celluloid, when imported separately.....	20
Binders' Cloths. ....see Book Binders, &c.	
Binarsenate of Soda.....	Free
Birds, Canary Birds.....	20
Birds N.E.S.....	20
Bird Seed.....see Seeds	
Bird Skins, for taxidermic purposes.....	20
Bird Baths (Glass).....(See Glass)	
Bird Cages, all kinds.....	35
Biscuits, not sweetened.....	25
Biscuits, sweetened, of all kinds.....	35
Bismuth, Metallic, in its natural state.....	Free
Bitter Water, or Hop Supplement .....see Spirits	
Bitters, Vermouth,.....see Spirits or Vermouth	
Bitters Alcoholic, N.E.S.....see Spirits	
Bitters, as Proprietary Medicines, Liquid.....	50
Blacking, Shoe and Shoemakers' Ink, and Shoe, Harness and Leather Dressing and Harness Soap.....	30
Black Lead, plumbago manufacture.....	30
Black Diamonds for Borers.....see Diamonds	
Black, Varnishmakers' Black.....	20
Black Heart Ebony Wood, not further manufactured than sawn or split.....see Lumber	
Black Heart Ebony Wood, manufactures of.....see Wood	
Blackberry Bushes.....	1 cent each
Blackberries, the weight of the package to be included in the weight for duty.....	3 cents per lb.
Blacksmiths' Bellows.....	25
Bladders.....	20
Blank Books.....	35
Blank forms and cards, commercial, printed or lithographed	35
Blankets, composed wholly or in part of Wool, Worsted, Hair of Alapaca Goat, or other like animals, 10 cents per lb. and	20
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers calico printers and wall paper manufacturers, for use in their own factories only.....	Free
Bleaching Powder or Chloride of Lime.....	Free
Blind or Window Shade Rollers, finished, but without the shades.....see Window Shades, &c., &c.	35
Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar, when imported by manufacturers for use in their factories only.....	Free
Blood Stones.....See Precious Stones	
Blooms, iron.....See Iron	
Blother Baths.....	30

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CUSTOMS TARIFF.

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P. C.		P. C.
20	Blue Vitriol.....	Free
	Blue, Chinese, and Prussian (dry colors).....	20
Free	Blue, ultramarine dry or in pulp.....	Free
20	Blue Black (dry color).....	20
20	Blueberries wild only, see fruit, green.....	
	Blueberries other, see fruit, green.....	
20	Blueing, Laundry Blueing of all kinds.....	30
	Boards, Wood.....see Lumber	
35	Boiler Tubes, of wrought iron or steel.....	15
25	Boiler and other Plate Iron, sheared or unsheared (N.E.S), not thinner than No. 20 gauge (See Iron)..\$13 per ton	
35	Boilers, Steam Engines and other machinery for Ships or Sailing Vessels built in a foreign country....[see ships]	25
Free	Boilers and Engines, and parts of, not elsewhere specified..	30
	Bolts, Iron or Steel.....see iron or steel	
	Bolt Blanks, Iron or Steel.....see iron or steel	
50	Bolting Cloth, not made up.....	Free
	Bolsters and Pillows.....	35
30	Bone Dust, for manufacture of Phosphate and Fertilizers....	Free
	Bone Dust, other, N.E.S.....	20
20	Bone Ash, for manufacture of Phosphate and Fertilizers....	Free
	Bone Black.....	20
	Bones, crude, not manufactured, burnt, calcined, ground or steamed.....	Free
	Bones, burnt, calcined.....	20
	Bones, manufactures of, fancy.....	35
	Bones, manufactures of (N. E. S.).....	20
25	Bone Pitch, crude only.....	Free
20	Bone Pitch, other N.E.S.....	20
35	Bonnets, see item hats.....	30
35	Booklets, printed on paper, &c., &c.....	15
	Booklets, with cards pasted on the covers, or made up of cardboard pictures.....6 cents per lb. and	20
20	Books of Views or Albums, without reading matter..... 6 cents per lb. and	20
	Book Covers, illustrated paper.....6 cents per lb and	20
	Books, printed in any of the Languages or Dialects of any of the Indian Tribes of the Dominion of Canada.....	Free
Free	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.....	15
Free	Books, embossed for blind.....(See Books educational)	Free
	Books, Bibles, Prayer-books, Psalm Books and Hymn Books	5
	Books, Educational, imported exclusively by and for the use of schools for the deaf and dumb, and blind.....	Free

	P. C.
Books, show-books. . . . .	6 cents per lb. and 20
Books specially imported for the <i>bona fide</i> use of public free libraries not more than two copies of any one book. . . .	Free
Books which shall have been printed and manufactured more than 20 years, bound or unbound . . . . .	Free
Books, British Copyright works, reprint of. . . . .	12½% and 15
Books, printed by any Government, or by any Scientific Association, for the promotion of learning, and letters issued in the course of their proceedings and supplied gratuitously to its members and not for the purpose of trade. . . . .	Free
Books, Blank Books, Account Books, Copy Books or books to be drawn or written upon. . . . .	35
Printed, lithographed, or copper or steel plate bill-heads, cheques, envelopes and miniature newspapers, receipts, drafts, and other commercial blank forms, not elsewhere specified. . . . .	35
"Book Buyer" t. . . . .	6 cents per lb. and 20
Book Binders' tools and implements including ruling machines	10
Book Binders' Cloth. . . . .	10
Book Muslin, black. . . . .	32½
Book Muslin, not dyed or colored. . . . .	20
Boots and Shoes, [Leather] . . . . .	25
Boots and Shoes India Rubber with tops or uppers of cloth or of material other than Rubber. . . . .	35
Boots and Shoes, [Rubber] N. E. S. . . . .	25
Boots and Shoes, other (N. E. S.) . . . . .	25
Boot and Shoe Counters, made from Leather Board. . . . .	½c. per pair
Boot Jacks. . . . .	30
Boot and Shoe Dressing . . . . .	30
Boot and Shoe Laces, of any material . . . . .	30
Borax, ground or unground in bulk of not less than 25 lbs only	Free
Borax, N. E. S. . . . .	20
Borax Soap, "perfumed," the weight of the inside packages and wrappers to be included in the weight for duty, 10 cents per lb. and	10
Boracic Acid. . . . .	Free
Bort. . . . .	see Diamonds.
Botanical Specimens. . . . .	Free
Box Wood, unmanufactured. . . . .	see Lumber.
Box Wood Rules, plain. . . . .	25
Box Wood Rules, bound with brass. . . . .	30
Boxwood, manufactures of. . . . .	see Wood
Boxes, paper boxes labelled empty. . . . .	15 cents per lb. and 25
Boxes, paper boxes, empty, plain. . . . .	35
Boxes, twine boxes. . . . .	30

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CUSTOMS TARIFF.

P. C.			
20	lb. and	Boxes, Hat Boxes.....	P. C.
Free	lic free	Boxes, cash boxes.....see item Cash Boxes.	30
Free	ck. ....	Boxes, Fancy Work Boxes, Glove Boxes, Handkerchief	
15	d more	Boxes and all similar articles made of any material....	35
Free	.....	Bottles, Glass (see Glass).....	30
15	% and	Braces or Suspenders and parts thereof.....	35
Free	entific	Brackets, metal.....	30
Free	letters	Brads (see Tacks, &c).....	
35	plied	Bracelets, Cords, Tassels etc.....	30
Free	ose of	Braids of all kinds.....	30
35	books	Braid, material for the manufacture of.....see Yarn, &c.	
35	e bill-	Bran, Mill Feed.....	20
20	papers,	Brandy, imitation of and artificial brandy.....(See Spirits)	
10	forms,	Brandy (see Spirits).....\$2 per proof gal.	
10	.....	Brass, Agraffe Pins, parts of Pianos.....	25
32½	b. and	Brass, old and Scrap.....	Free
20	achines	Brass, drawn, plain and fancy tubing.....	10
25	.....	Brass Cups, being rough blanks for the manufacture of brass	
35	.....	and paper shells or cartridges, when imported by the	
25	.....	manufacturers of such articles for use in their factories .	Free
25	.....	Brass Nails.....	35
35	of cloth	Brass Rivets.....	35
25	.....	Brass Burrs.....	35
25	.....	Brass, Bars and Bolts.....	10
30	r pair	Brass Patterns.....	30
30	.....	Brass in plates or sheets of not less than 4 inches in width...	Free
30	.....	Brass sheets stamped or figured.....	30
Free	s only	Brass Spelter.....	30
20	.....	Brass Wire, covered.....	35
10	ackages	Brass Wire,.....	15
Free	duty,	Brass Wire Cloth.....	20
Free	and	Brass, and Copper Wire, twisted when imported by manu-	
Free	onds.	facturers of boots and shoes for use in their own factories	Free
Free	.....	Brass, in strips, for printers' rules, not finished, and Brass in	
25	umber.	strips or sheets of less than four inches in width.....	15
30	.....	Brass, in sheets, subdivisions of, such as strips, or widths cut	
25	Wood	to sizes or forms, N.E.S.....	30
35	and	Brass Weights for Scales.....	30
30	.....	Brass Screws.....	35
	.....	Brass, rolled round wire rods under ½ inch in diameter when	
	.....	imported by wire manufacturers for use in making wire	
	.....	in their factories.....	Free
	.....	Brass Wire and Rods cut to special lengths.....	30
	.....	Brass Locks.....	35
	.....	Brass, manufactures of other, not elsewhere specified.....	30
	.....	Bread.....	20

	P. C.	
Bread Fruit.....	20	Buffa
Breadstuffs, damaged by water when in transitu.....	20	"
Brick, Fire, for lining stoves.....	30	Bugg
Brick, made from anthracite coal waste.....	20	Build
Brick, hollow and porous.....	20	Build
Brick, Building.....	20	Build
Brick, for building or repairing furnaces for gas works.....	Free	Bulbo
Bricks for bakers' ovens.....	Free	Bullic
Brick, Fire-Brick, for use exclusively in process of manufac- tures.....	Free	Bullic
Brick, Bath Brick.....	20	Bunti
Brick, Firebrick, N. E. S.....	20	Burrs.
Brimstone, crude or in roll or flour.....	Free	Burr S
Brim Moulds, for gold beaters.....	Free	u
British Gum, Dressine, Sizing, Cream and Enamelled sizing 1 cent per lb.		Burr S
Bristles.....	Free	Burgu
Bridge Iron..... 1¼ cent per lb., but not less than	35	Busk,
Britannia Metal in pigs and bars.....	Free	Bushe
Britannia Metal, manufactures of, if not plated.....	25	Bushe
Britannia Metal, manufactures of, if plated.....	30	Bushe
British copyright works..... see Books.		Bushe
Broma Chloralum.....	20	Butter
Bromine.....	Free	Butts,
Brooms of all kinds.....	25	Butch
Broom Corn.....	Free	Butter
Bronze Phospher..... see Phospher, &c.		Butter
Bronze Wire, same as brass or copper wire.....	15	Butter
Bronze Statuettes.....	35	Butter
Brushes.....	25	Buttor
Buck Skins (Glove Leather) tanned or dressed, colored or not colored..... (See Leather)		Buttor
Buck Skins (Leather) dressed, waxed or glazed. (See Leather)		Buttor
Buckthorn and Strip Fencing, of iron or steel.....		Buttor
Buckwheat..... 1½ cents per lb.		Buttor
Buckwheat, damaged by water in transitu (on appraised value)	20	Buttor
Buckwheat, meal or flour..... ¼ cent per lb.		Buttor
Buchu Leaves.....	Free	
Buchu Leaves, when powdered.....	20	
Buckles, for saddlers.....	35	Cabine
Buckles, tin, for suspenders or braces..... see Braces	35	Cabine
Buckles, tin buckles, N.E.S.....	25	Cables
Buckles, other, N. E. S.....	30	Cables
Buckram, for the manufacture of hat and bonnet shapes....	Free	Cables
Buffalo Hide, Indian dressed.....	20	Cables
Buffalo Hides, not dressed.....	Free	Cachon

CUSTOMS TARIFF.

23

P. C.		P. C.
20	Buffalo, Bison and Camel Hair, unmanufactured. (See Hair)	Free
20	“ “ “ manufactures of. .see Hair	
30	Buggies (see item Carriages).....	
20	Builders' Hardware.....	35
20	Building Plans and Drawings.....	20
20	Building Stones .....	see Stones.
Free	Bulbous Roots.....	20
Free	Bullion, Gold and Silver in bars, blocks or ingots.....	Free
Free	Bullion Fringe.....	Free
20	Bunting, Wool (see Wool, all fabrics).....	
20	Burrs, brass or copper. . . . .	35
20	Burr Stones, in blocks, rough or unmanufactured, not bound	
Free	up or prepared for binding into mill stones.....	Free <sup>e</sup>
Free	Burr Stones N.E.S..... (see Stones)	
sizing	Burgundy Pitch . . . . .	Free
per lb.	Busk, corset clasps, &c..... see item Corset Clasps.	
Free	Bushes, Gooseberry.....	1 cent each
s than	Bushes, Rose, costing 20 cents and less.....	3 cents each
Free	Bushes, Rose other.....	20
25	Bushes, Raspberry.....	1 cent each
30	Bushes, Blackberry.....	1 cent each
Books.	Bushes, other N.E.S. . . . .	20
20	Butter Knives, plated. See Knives.....	
Free	Butts, Hardware.....	35
25	Butchers' and Table Steels.....	30
Free	Butter.....	4 cents per lb.
r, &c.	Butter Triers.....	30
15	Butter "Color," not Annatto.....	20
35	Butterine, or other substitute for Butter, importation prohibited.	
25	Buttons of Vegetable Ivory or Horn.....	10 cents per gross and
ed or		20
ather)	Buttons of Hoof, Rubber, Vulcanite or composition.....	5 cents . .
ather)		per gross and
er lb.		20
ushel	Buttons, all other, not elsewhere specified.....	25
alue)	Button Covers, Crosier.....	10
er lb.	Button Moulds.....	25
Free	Button, mohair cloth for covering buttons, &c.....	
20		see item Lasting, &c., &c.

C

Free	Cabinet of Coins, collections of Medals and other antiquities.	Free
35	Cabinet Ware or Furniture (wood or iron).....	35
35	Cables, Telephone, Telegraph, and Electric Light Cables..	25
25	Cables Chain (Iron or Steel) over 9/16 of an inch in diameter	5
30	Cables and Chains, all other, (Iron) N.E.S.....	30
Free	Cables, other.....	see cordage
20	Cachous, breath sweeteners.....	1 1/4 cent per lb. and
Free		35

	P.	C.
Cacti.....		see Florist Stock
Cages, bird cages.....	35	
Cakes not sweetened.....	25	
Cakes sweetened.....	35	
Cake Turners.....	30	
Calendered Paper, not ruled.....	25	
Calendered Paper, ruled.....	35	
Calendars, advertising.....	6 cents per lb.	20
Calf Skins, tanned but not dressed, waxed or glazed.....		see leather
Calf Skins, tanned or dressed, waxed or glazed.....	20	
Calumba Root.....	Free	
Cambric Cloths, see cotton fabrics uncolored.....		
Camel Hair.....		see Hair
Cameos.....		See Precious Stones
Camphor Gum.....	20	
Camwood and Sumac, and extract for dyeing or tanning purposes, when not further manufactured than crushed or ground.....	Free	
Canada Plates (see Iron).....	12 1/2	
Canary Colors, in liquid, N.E.S.....		see Paints
Canary Birds.....	20	
Canary Seed.....		see Seed
Candied Peels.....	1 1/4 cents per lb. and	35
Candles, Tallow.....	2 cents per lb.	
Candles, Paraffine Wax.....	5 cents per lb.	
Candles, all others, including Sperm.....	25	
Candle Wick.....	20	
Canes and Walking Sticks N.E.S.....	25	
Cane or Rattan in its natural state.....	Free	
Cane or Rattan, split or otherwise manufactured.....	25	
Cane Juice, refined Syrups (see sugars).....	1 cent per lb. and	30
Cane Juice, concentrated (see sugars).....		
Canton Flannels, not stained, painted or printed.....		1 cent per sq. yard and
Canton Flannel, colored or dyed.....	2 cts per sq. yard and	15
Canvas for manufacture of Floor Oil Cloth, not less than 45 inches wide, and not pressed nor calendered.....	Free	
Canvas, pressed or calendered, but not dyed or painted.....	20	
Canvas, dyed or painted.....	25	
Canvas, "Jute," not less than 58 inches wide, when imported by manufacturers of Floor Oil Cloth, for use in their factories.....	Free	
Canvas of Flax or hemp, to be used for boat and ship sails.....	5	
Canvas Leggings.....	35	
Canvas, painted and stretched on frames, for artists' use.....	25	
Canvas, all other, not elsewhere specified.....	20	

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CUSTOMS TARIFF.

25

P. C.		P. C.
Stock	Cannon and Musket Powder, in kegs and barrels, 4c. per lb.	
..... 35	Canister Powder, in 1 lb. and 1½ lb. tins..... 15 cts per lb.	
..... 25	Can Openers .....	30
..... 35	Cans, or packages made of tin or other material, containing	
..... 30	fish of any kind, see Oysters in cans, under items fish, &c.	
..... 25	Caoutchouc, unmanufactured.....	Free
..... 35	Caoutchouc, manufactures of..... see Indian Rubber	
per lb. 20	Caplins, unfinished Leghorn hats.....	20
leather	Caps, cloth, wool..... see Hats	30
..... 20	Caps and Hats, not elsewhere specified.....	30
..... Free	Caps, Fur.....	25
.....	Caps, Percussion.....	35
e Hair	Capsules for Bottles, made of lead.....	30
stones	Capers, Fur.....	25
..... 20	Capers, French Capers in vinegar same as pickles, .....	
g pur-	see item pickles	
ed or	Carbuncles.....[See Precious Stones]	
..... Free	Card Mounts.....	35
..... 12½	Carmine, dry color.....	20
Paints	Carmine, in pulp.....	30
..... 20	Car Springs (see Springs in Iron).....	
Seed	Cars, Railway.....	30
o. and 35	Cars, Railway and Street, the seat fixtures for, of cast iron,	
per lb.	to be classed as castings..... see Castings	30
..... 25	Locks, Window-fasteners and similar articles to be	
..... 20	classed as Carriage Makers' hardware.....	35
..... 25	Carbolic or Heavy Oil.....	10
..... Free	Carbons, Electric arc light Carbons or Carbon points not	
..... 25	exceeding twelve inches in length, and in proportion for	
..... 25	greater or less lengths..... \$2.50 per thousand	
o. and 30	Carboys, containing liquid, to pay same rate of duty as if	
.....	imported empty.....[See Glass]	30
d and 15	Carboys, empty.....[See Glass]	30
d and 15	Cardboard.....	35
an 45	Card Clothing, Wire for..... see Wire	
..... Free	Card Clothing, machine.....	25
..... 20	Cards, show cards..... 6 cents per lb. and	20
..... 25	Cards, devotional and Sunday-school illustrated, printed or	
ported	stamped..... 6cts. per lb. and	20
their	Cards, for playing..... 6 cts. per pack	
..... Free	Cards, printed [Commercial].....	35
sails. 5	Cards, embossed, or Christmas or New Years's Chromos,	
..... 35	6 cts. per lb. and	20
se... 25	Cardamon Seed, crude... see Seeds	Free
..... 20	Caraway Seed, crude..... see Seeds	Free
	Caraway Seed, other..... see Seeds	
	Carpenters' Tool Baskets.....	25



	P. C.
Carpet Stretchers .....	30
Carpet Sweepers.....	30
Carpet Bags .....	30
Carpet Squares.....	25
Carpet Warps, not coloured.....	see Cotton Wadding
Carpet Warps, coloured.....	see Cotton Wadding
Carpet, treble ingrain, three-ply and two-ply carpets, composed wholly of wool.....	10 cents per square yard and
Carpets, 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 animal.....	5 cents per square yard and
Carpets, Venetian and Damasks.....	25
Carpets, Brussel.....	25
Carpets, Dutch .....	25
Carpets, Jute .....	25
Carpets, Smyrna Carpets, Mats and Rugs .....	30
Carpets, Tapestry .....	25
Carpet Rugs and Mats, N.E.S.....	25
Carpets, other, including printed felts and druggets not elsewhere specified .....	25
Carpet Linings and Stair Pads .....	25
Carpeting, Matting and Mats of Hemp and Jute.....	25
Carrot Seed.....	Free
Cartridges satchels.....	35
Cartridges, for guns, rifles and pistols, N.E.S....	see Arms
Cartridge cases .....	35
Cars, railway cars.....	30
Cars, passenger, baggage and freight, the property of railroad companies crossing the frontiers, &c.....	see Locomotives, &c.
Carts.....	see Carriages
Carriages, Buggies of all kinds, Farm Waggon, Farm, Railway or Freight Carts, Pleasure Carts or Gigs and similar vehicles, costing less than \$50.....	\$10 each and
Costing \$50 and less than \$100.....	\$15 each and
All such Carriages costing \$100 each and over.....	35
Carriages, Railway Cars, Sleighs, Cutters, Wheelbarrows and Hand Carts.....	30
Carriages, Childrens' Carriages of all kinds.....	35
Carriages, toy carriages .....	35
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.	
Carriages, parts of, &c. ; is held to include Wheels, Bodies, Seats, Dashboards, Gears, Tops, Banded Hubs, Shafts and Poles ready to fit, painted or not painted.	

CUSTOMS TARIFF.

P. C.		P. C.
30	Carriage Hardware .....	35
30	Carriages of Settlers.....see Settlers Effects, etc.	
30	Carriages of travellers, and Carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs .....	Free
25	Carriage Dusters .....	30
20	Car Wheel Tires of Steel when in the rough.....	Free
	Cash Boxes, if Japanned.....	35
	Cash Boxes, not Japanned.....	30
	Cashmere Shawls, not silk.....	25
20	Cashmere, of Silk.....	30
25	Cashmere Dolmans .....	10 cents per lb. and 25
25	Cashmere Jackets.....	10 cents per lb. and 25
25	Cashmere Mufflers, hemmed.....	10 cents per lb. and 25
25	Cashmere Mufflers, not hemmed.....	10 cents per lb. and 20
30	Cashmere, other, manufactures of, not elsewhere provided for (see Wools, Fabrics, N.E.S.).....	
25	Caskets, burial, of any material .....	35
	Casts, as models for use of schools of design.....	Free
25	Cassia, ground.....	25
25	Cassia, unground (spice).....	10
25	Cassimeres, wool.....	10 cents per lb. and 20
Free	Castile Soap, in cakes.....	2 cents per lb.
35	Castile Soap, mottled or white, and White Soap, .....	2 cents per lb.
Arms 35	Cast Iron Forks, not handled nor ground, nor otherwise further manufactured.....	10
30	Cast Iron Pipes of every description, \$12 per ton, provided the duty shall not be less than 35 per cent.	
	Cast Scrap Iron.....	\$4 per ton
	Cast Iron Vessels, \$16 per ton, provided the duty shall not be less than 30 per cent.	
	Castings, not elsewhere provided for, \$16 per ton, but not less than .....	30
20	Castor Oil.....	20
20	Cases, clock cases.....	35
35	Cases, egg cases, containing eggs.....	20
	Cases, manicure cases .....	35
30	Cases for jewels and watches.....	10 cts. each and 30
35	Cases for silver and plated ware, and for cutlery and other like articles.....	10 cents each and 30
35	Cases, toilet cases.....	35
	Cases, cigar and cigarette cases.....	35
	Cases, fancy cases for smokers' use.....	35
	Cases, pipe cases.....	35
	Cases, perfume cases.....	35

	P. C.
Cases, fancy, other, and similar fancy articles made of any material, N. E. S.....	35
Catholic Home Almanack, periodical.....	15
Cattle, for improvement of stock.....	Free
Cattle, other.....	30
Catgut Strings or Gut Cord for Musical Instruments.....	Free
Catgut or Whipgut, unmanufactured.....	Free
Catsups (see Sauces).....	
Caustic Potash.....	20
Caustic Soda, "in Rosin Shell," a prepared lye.....	20
Caustic Soda, other.....	Free
Cats' Eyes ... ..see Precious Stones.	
Cedar, red cedar..... (See Lumber)	
Cedar, Spanish cedar..... (See Lumber)	
Cedar manufacture .. ..see Wood.	
Celluloid or Xyolite, in sheets, lumps, blocks or balls in the rough.....	Free
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured.....	10
Celluloid Collars.....24 cents per doz. and	30
Celluloid, cuffs.....4 cents per pair and	30
Celluloid, manufactures of, N.E.S.....	20
Cement stone, or water limestone, per ton of 13 cubic ft., \$1.00	
Cement, burnt and unground.....7½ cents per 100 lbs.	
Cement, Hydraulic or Waterlime, ground, including barrels, 40 cents per barrel.	
Cement, in bulk or in bags.....9 cents per bush.	
Cement, Portland or Roman, in barrels, including barrels, 40 cts. per barrel	
Cement, Portland or Roman, in bulk or in bags.....9 cents per bushel.	
Cement, other (N. E. S.).....	20
Cement Oil lubricating.....	25
Chalk and Cliff stone, ground or unground.....	Free
Chalk, manufactured.....	20
Chalk lines.....	30
Champagne, and all other sparkling wines, in bottles, containing each not more than one quart and more than a pint.....\$3.00 per dozen and	30
Champagne, containing not more than a pint each and more than ½ pint.....\$1.50 per dozen and	30
Champagne, containing ½ pint each or less. .75c per doz. and	30
Champagne, bottles containing more than one quart each shall pay in addition to \$3.00 per dozen bottles at the rate of \$1.50 per I.G. on the quantity in excess of one quart and	30
NOTE.—The quarts and pints in each case being old Wine Measure.	

CUSTOMS TARIFF.

29

P. C.

P. C.

of any		Chamomile Flowers .....	Free
.....	35	Chamomile Flowers when powdered .....	20
.....	15	Chamois Skins .....	20
.....	Free	Chamois Leather Shirts and Jackets.....	30
.....	30	Charts, admiralty charts.....	Free
.....	Free	Charts, N.E.S.....	20
.....	Free	Chains, or cords made of hair.....	30
.....		Chain Trace, part of harness.....	35
.....	20	Chains, Gold and Silver.....	2c
.....	20	Chains (iron or steel) over nine-sixteenths of an inch in diameter.....	5
.....	Free	Chains (iron or steel) other, N.E.S.....	30
stones.		Chairs, furniture, wood or Iron.....	35
(umber)		Chair seats, perforated.....	35
(umber)		Chair (wrought iron or steel) for railway purposes [See Iron]	
Wood.		Channels, iron or steel..... See Angles in steel	
ills in		Chaplets, as prayer beads.....	30
.....	Free	Charcoal.....	20
forks,		Charcoal, laundry irons.....	30
.....	10	Cheese.....	3 cents per lb.
.....	30	Cheese triers.....	30
.....	30	Cheese Cloths.....	1 cent per square yard
.....	20	Cheques, printed.....	35
.....		Chemicals, not elsewhere specified.....	20
.....		Chimneys, glass lamps.....	30
.....		Cherries.....	
.....		Cherry Juice, not sweetened or mixed with spirits.....	
.....		..... see Lime Juice	
.....		Cherry Juice, if sweetened, as fruit syrups (See lime juice)	
.....		Cherrywood (See Lumber).....	
.....		Cherryheat Welding Compound .....	Free
.....	20	Cherry Trees.....	4 cents each
.....	25	Cherry Stones.....	30
.....	Free	Chesnut Wood (See Lumber).....	
.....	20	Chewing Gum, if sweetened.....	1¼ cent per lb. and
.....	30	Chewing Gum, not sweetened.....	20
.....		Chia Seed.....	see Seeds.
.....		Chicory, raw or green.....	3 cents per lb.
.....	30	Chicory or other roots or vegetables used as a substitute for coffee, kiln-dried, roasted or ground.....	4 cents per lb.
.....	30	China Clay.....	Free
.....	30	Chinese Blue, dry color.....	see Paints
.....	30	Chloralum or Chloride of Aluminium.....	Free
.....		China Ware .....	30
.....		China or Cornwall stone.....	Free
.....	30	Chinchona Bark.....	Free
.....		Chinchona Bark, when powdered .....	20



CUSTOMS TARIFF.

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Clippings, iron or steel . . . . .see Clippings in Iron  
 Clippings and Waste, &c . . . . .see rags  
 Clocks and clock cases of all kinds . . . . . 35  
 Clock Springs and clock movements, other than for tower  
 clocks, complete or in parts. . . . . 10  
 Clock Springs and movements for tower clocks . . . . . 35  
 Clock Springs, steel for. . . . .see Clock Springs in steel  
 Cloaks, fur lined. . . . .see Clothing  
 Cloaks of fur . . . . . 25  
 Clothes Wringers . . . . . \$1 each and 30  
 Cloth, coated or flocked, &c. . . . .see item Oil Cloth  
 Cloth, tracing cloth . . . . . 5 cents per sq. yard and 15  
 Cloth, bookbinder's cloth. . . . . 10  
 Cloth, Tennis Cloth, Cotton . . . . .see item Denims in cotton  
 2 cents per sq. yard and 15  
 Cloths (see Wool) . . . . . 10 cents per lb. and 20  
 Clothing, Wool . . . . . 10 cents per lb. and 25  
 Clothing and apparel of British subjects dying abroad . . . . .  
 see Apparel, &c.  
 Clothing, Cotton . . . . .see Cotton 35  
 Clothing, Linen . . . . . 35  
 Clothing, India Rubber surfaced waterproof clothing. . . . .  
 10 cts. per lb. and 25  
 Clothing, India Rubber or Clothing made waterproof with  
 India Rubber, N.E.S . . . . . 35  
 Clothing, Silk . . . . . 30  
 Clothing, horse clothing, shaped, Wool, 10 cents per lb. and 25  
 Clothing, horse clothing, of any material, N.E.S. . . . . 30  
 Clothing, donation of, for charitable purposes . . . . . Free  
 Clothing, imported by and for use of army and navy . . . . .  
 See "Articles" for army and navy  
 Clothing for Canadian Militia . . . . . Free  
 Clothing, other, N. E. S. . . . . 30  
 Clout Nails, wrought iron and pressed . . . . 1½ cents per lb.  
 but not less than . . . . . 35  
 Clover Seed . . . . .see Seeds  
 Coal, Anthracite . . . . . Free  
 Coal, Bituminous, per ton of 2,000 lbs. . . . . 60  
 Coal Dust, Anthracite Coal Dust. . . . . Free  
 Coal Dust, other N. E. S. . . . . 20  
 Coke, per ton of 2,000 lbs. . . . . 50  
 Coke, Gas (the produce of gas works), when used in Can-  
 adian manufactures only. . . . . Free  
 Coal Oil and Kerosene, distilled, purified, N.E.S. . . . .  
 7 1/5 cents per I.G.  
 Coal Oil and Kerosene fixtures and parts thereof . . . . . 30  
 Coal Tar . . . . . 10

P. C.

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CUSTOMS TARIFF.

P. c.		P. c.
	Coins, Gold and Silver, except U.S. silver coins.....	Free
	Coins, base or counterfeit, importation prohibited.....	Free
10	Coir and Coir Yarn.....	35
20	Collars of paper.....	35
25	Collars, ladies' embroidered.....	30
Free	Collars, Celluloid or Xyolite..... 24 cents per doz. and	30
Free	Collars of linen and cotton..... 24 cents per doz. and	30
	Collars, lace collars.....	30
30	Colleges, articles for..... see Philosophical Instruments	
	Collodion..... see Varnish	
	Colchicum Seed.....	10
	Colcothar..... see item oxides	
	Cologne, color in pulp.....	30
	Cologne Water, and Perfumed Spirits, in bottles or flasks, not weighing more than four ounces.....	50
	Cologne Water, and Perfumed Spirits, in bottles, flasks or packages, weighing more than four ounces each... see spirits..... \$2 per proof gal.	40
	Colored Glass, plain.....	20
	Colored Glazed Paper.....	35
Free	Colored Fabrics woven in whole or in part of dyed or colored cotton yarn, or jute yarn, or of part jute and part cotton yarn or other material, except silk, N.E.S.....	25
20	Colours and Paints, pulped or ground in oil or other liquids see paints.....	30
20	Colours, Metallic, viz : Oxide of Cobalt, Zinc and Tin, N.E.S	Free
Free	Colours, in pulp..... see paint	30
Free	Colours, dry, not elsewhere specified.....	20
35	Colours ground in spirits, and all spirit varnishes and lacquers \$1.00 per gal.	20
10	Colouring, dry.....	20
Free	Colodion Varnish..... see varnish	
10	Coloured Sand.....	20
	Colza Oil.....	20
	Combs, Painters' graining combs.....	35
	Combs, for dress and toilet, all kinds.....	35
	Combs, curry combs, as Saddlers' hardware.....	35
	Commercial blank forms, printed or lithographed.....	35
	Communion Plate, when imported by and for the use of.. Churches.....	Free
30	Common Soap, brown or yellow..... 1 1/2 cents per lb.	20
30	Common, soft and liquid soap, not perfumed.....	Free
30	Compasses, for ships.....	Free
35	Composition Metal for the manufacture of filled gold watch cases.....	10
30	Composition Nails, Spikes and Sheathing Nails.....	20
Free	Composition Fuel, in blocks.....	20



	P. C.
Composition ornaments.....	35
Compositions, medicinal.....see Proprietary Medicines	
Compressed Yeast Cakes.....see yeast, &c.	
Concentrated Lye.....	20
Condensed Coffee.....see Coffee	
Condensed Milk, not sweetened.....	35
Condensed Milk, sweetened..... $\frac{1}{4}$ per cent per lb.	35
Conium Cicuta, or Hemlock seed and leaf.....	Free
Confectionery and Sugar Candy..... $1\frac{1}{4}$ cent per lb. and	35
Control Clocks, known as Watchmen's Clocks.....	35
Copper bars, rods, bolts and ingots.....	10
Coppered Iron or Steel Wire, N.E.S. See Wire.....	25
Copper Nails.....	35
Copper Rivets.....	35
Copper Burrs.....	35
Copper Sheathing not planished or coated.....	10
Copper, old and scrap.....	10
Copper, pigs.....	10
Copper, seamless drawn tubing.....	10
Copper, in sheets or subdivisions, shaped or otherwise manufactured.....	30
Copper Sheets, tinned or planished.....	30
Copper in sheets or plates of not less than four inches in width.....	Free
Copper, in sheets of less than four inches in width.....	15
Copper in strips of less than four inches in width.....	15
Copper Wire, covered.....	35
Copper Wire, N.E.S.....	15
Copper Baths.....	30
Copper, sulphate of.....	Free
Copper and Brass Wire Twisted.....see item "brass"	
Copper Wire for boots and shoes.....see item Brass Wire Twisted, &c.....	
Copper Wire Cloth.....	20
Copper, rolled round wire rods under $\frac{1}{2}$ inch in diameter, when imported by wire manufacturers for use in making wire in their factories.....	Free
Copper, all other manufactures of, not elsewhere specified..	30
Copper, sulphate of.....	Free
Copper, subacetate of.....	Free
Copper, precipitate of, crude.....	Free
Copperas, Sulphate of Iron.....	Free
Copy Books.....	35
Copying Presses.....	30
Copying Pencils.....	30
Corals..... See Precious Stones	
Coral, cut or manufactured, N.E.S.....	20

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CUSTOMS TARIFF.

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Corers.....	30
Cords, diapers.....see Cotton Uncolored Fabrics.	30
Cords and Tassels of silk or any other material.....	30
Cords, Yarn for the manufacture of.....see Yarns	30
Cordage, cotton cordage and cotton braided cords.....	10
Cordage, of all kinds, N.E.S..... 1 1/4 cents per lb. and	50
Cordials, as proprietary medicines, liquid.....	15
Cordials (see Spirits).....	20
Corduroy..... 2 cents per sq. yd. and	20
Corn, "dried or evaporated".....	20
Corn, Indian, for ensilage.....see Indian Corn	
Corn, Indian, to be kiln dried, &c.....see Indian Corn	
Corn, Indian, N.E.S..... 7 1/2 cents per bushel.	
Corn, Indian, when damaged by water in transitu (on ap- praised value).....	20
Corn Meal..... 40 cents per barrel	
Corn Flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts re- movable by boiling only, and not capable of being used as starch without further change.....	20
Corn Meal, when damaged by water in transitu (on appraised value).....	20
Corn Cob Pipes.....	35
Cornstarch or flour.....see Starch	
Cornelians..... See Precious Stones	
Cork Pressers.....	30
Corks and Cork-wood or Cork-bark, manufactured.....	20
Cork-wood or bark, unmanufactured.....	Free
Corkscrews.....	30
Cork Drawers.....	30
Corrugated Iron Flues (see Tubing).....	30
Corrugated Galvanized Sheet Iron.....	30
Cornice Poles and pole ends, brass.....	Free
Cornwall or China Stone, ground or unground.....	35
Corsets.....	35
Corsets, steel for.....[see Clock Springs in steel]	
Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back, bone or corset wires, covered with paper or cloth. cut to lengths and tipped with brass or tin, or untipped, or in coils..... 5 cents per lb. and	30
Cosmoline, as Vaseline.....	Free
Cotton, raw.....	35
Cotton covered Wire.....	35
Cotton Seed.....see Seeds.	
Cotton Bed Quilts, not including woven quilts or counterpanes	35

	P. C.
Cotton Belts.....	25
Cotton and Jute Tapestry.....	25
Cotton Tape, printed, for labels.....	25
Cotton Fillets, &c., &c.....	see item Fillets
Cotton Damasks.....	25
Cotton Surcingles.....	35
Cottons, grey or unbleached, bleached cotton sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed.....	1 cent per sq. yd. and 15
Cotton, Denims, drillings, bed-ticking, gingham, plaids, cotton or canton flannels, flannelettes, cotton tennis cloth, or striped Zephirs, ducks and drills dyed or colored, checked and striped shirtings, cottonades, Kentucky jeans, pantaloons, and goods of like description.....	2 cents per sq. yard and 15
Cottons, all clothing made of cotton, or other material not otherwise provided for, including corsets, 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 N. E. S.	35
Cottons, gingham and plaids, dyed or coloured.....	2 cents per sq. yd. and 15
Cotton Handkerchiefs, printed or plain, in the piece or otherwise.....	25
Cotton Shirts.....	\$1 per doz. and 30
Cotton Ties, made up.....	35
Cotton Socks and Stockings.....	10 cts. per lb. and 30
Cotton undershirts.....	35
Cotton Gloves.....	35
Cotton Drawers.....	35
Cotton-covered flat steel, cut to lengths, with brass on ends and eyeleted, as parts of clothing.....	35
Cotton, knitting yarn, hosiery yarn, and other cotton yarn, under No. 40, not bleached, dyed, or coloured.....	2 cents per lb. and 15
Cotton Yarns, not coarser than No. 40, bleached, unbleached or dyed, for use in covering electric wires; also for the manufacture of Cotton Loom Harness, and for use in the manufacture of Italian Cloths, Cotton Worsted or Silk Fabrics.....	Free
Cotton Yarns in cops only, made from single cotton yarns, finer than No. 40, when for use in their own factories by the manufacturers of Italian cloths, cashmere and cotton cloths for the selvages of said cloths, and for these purposes only.....	Free
Cotton, knitting yarn, hosiery yarn, dyed or coloured.....	3 cents per lb. and 15

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CUSTOMS TARIFF.

P. C.		P. C.
25	Cotton, uncoloured cotton fabrics, viz:—Scrims and window scrims, cambric, cloths, muslin apron checks, brilliants, cords, piques, diapers, lenos, mosquito nettings, swiss jaconets, and cambric muslins, and plain striped or checked lawns. ....	25
25	Cotton Braided Cords. ....	30
25	Cotton Cordage . . . . .	30
25	Cotton Collars . . . . . 24 cts. per doz. and	30
15	Cotton, nettings of cotton . . . . . see item laces	30
	Cotton Nettings, mosquito nettings. . . . . see cotton uncoloured fabrics. ....	25
	Cotton Netting for boots and shoes and gloves. ....	10
	Cotton Parasols and Umbrellas. ....	35
15	Cotton Prunella, N. E. S. . . . . 2 cents per sq. yd. and	15
	Cotton Prunella, for boots and shoes. ....	10
	Cotton Pillow Cases . . . . .	35
	Cotton Hose, lined with rubber. . . . . 5 cents per lb. and	15
	Cotton, seamless bags. . . . . 2 cents per lb. and	15
	Cotton Seed Oil (Olive Butter). . . . .	20
35	Cotton, sewing thread, in hanks, black, bleached and unbleached, three and six cord. ....	12½
15	Cotton, sewing thread, on spools. ....	25
	Cotton Thread, all other, N. E. S. . . . .	20
25	Cotton Towels. . . . .	25
30	Cotton Shawls. . . . .	25
35	Cotton Twine. . . . . 1 cent per lb. and	25
30	Cotton Velveteens and Cotton Velvets. . . . .	20
35	Cotton Cuffs . . . . . 4 cts. per pair and	30
35	Cotton Wadding, batting, bats and warps, and carpet warps, not bleached, dyed or coloured. . . . . 2 cents per lb. and	15
35	Cotton Wadding, batting, warps, dyed or coloured . . . . . 3 cents and	15
	Cotton warps on beams. . . . . 1 cent per sq. yd. and	15
15	Cottons, Winceys, checked, striped, or fancy Winceys, over 25 inches wide. . . . . 2 c. per sq. yd. and	15
	Cotton, Winceys of all kinds, N.E.S. . . . .	22½
	Cottons, jeans, coutilles, cambrics, silicias and casbans, printed or dyed, not elsewhere specified. . . . .	32½
Free	Cottons, Jeans and Coutilles, when imported by dress, stay and corset makers, for use in their own factories. ....	25
	Cotton Yarn, colored, or part jute or part cotton yarns. . . . .	25
	Cottons, printed or dyed, cotton fabrics, N.E.S. . . . .	32½
	Cottons, manufactures of, N. E. S. . . . .	20
Free	Cotton Wool, not dyed. . . . .	Free
	Cotton Wool raw dyed, not to include wadding batts, batting or jeweller's wool . . . . .	20
15	Cotton Waste and Rags. . . . .	Free

	P, C.
Cotton Plush.....	20
Cotton Warp, No. 60, and finer.....	15
Cotton Seed, meal.....	Free
Cotton Seed Cake.....	Free
Cottonnades.....	see Cotton Denims, &c.
Cottolene, a substitute for lard, same as lard.....	see lard
Counterpanes or Quilts, white, with woven colored border..	25
Counters, boot and shoe, made from leather board,.....	½ cent per pair.
Coutilles.....	see Cotton Jeans, &c.
Cow Hair, unmanufactured.....	Free
Cow Hair manufactures, N.E.S.....	20
Cracked Corn and Wheat.....	20
Cranberries.....	30 cents per bushel
Cranks for Steamboats.....	See Iron
Cranks for Mills.....	see Iron
Crapes of all kinds.....	20
Creoline, an antiseptic and disinfectant.....	20
Crocidolites.....	see Precious Stones.
Crocks, earthenware, per gallon holding capacity....	3 cts.
Crop ends of steel rails for the manufacture of steel.....	\$2 per ton
Crowbars.....	1 cent per lb. and
Cream of Tartar in Crystals.....	25
Cream of Tartar, other, N. E. S.....	Free
Crinoline, wire for.....	20
Crinoline, wire for.....	see Wire.
Crucibles of Plumbago.....	30
Crucibles, N.E.S.....	20
Crucible Sheet Steel.....	see Sheet Steel in Steel.
Crucible cast steel wire.....	see Wire.
Cryolite, mineral.....	Free
Crystalized Tinplate.....	20
Crystal.....	See Precious Stones
Crysolite.....	See Precious Stones
Crystal and decorated glass tableware made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware.....	20
Crystal Soap, "a soap powder".....	3 cents per lb.
Cubic Nitre, or Nitrate of Soda.....	Free
Cucumbers.....	25
Cudbear, Extract of.....	Free
Cues.....	see Bagatelle Boards.
Cuffs of Celluloid or Xyolite.....	4 cents per pair and
Cuffs of paper.....	30
Cuffs, of linen or cotton.....	4 cents per pair and
Cummin Seed, crude.....	35
Cummin Seed, N.E.S.....	30
Cummin Seed, N.E.S.....	see Seed
Cummin Seed, N.E.S.....	see Seed
Cummin Seed, N.E.S.....	10

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CUSTOMS TARIFF.

P. C.		P. C.
20	Cups or other prizes won in competition.....	Free
15	Currant Vines and Bushes.....	20
Free	Currant Wine.....	See Wine
Free	Currants, green fruit.....	1 cent per quart
	Currants, Zante and others, dried.....	1 cent. per lb.
25	Curled Hair.....	20
	Curling Stones, so called, of whatever material made of....	25
	Curry Cards.....	35
	Curry Combs.....	35
	Curry Powders.....	25
Free	Curtains when made up, trimmed or untrimmed.....	30
20	Curtains made of bamboo as furniture.....	35
20	Cuticura Resolvent, in dry powder.....	25
	Cutters, tobacco cutters.....	30
	Cutters, paper cutters.....	see Printing Presses.
20	Cutlery: Knives, plated wholly or in part, costing under	
20	\$3.50 per doz.....	50 cents per doz. and
	Cutlery, plated, other, N.E.S.....	30
	Cutlery, not elsewhere specified.....	25
	Cut Flowers.....	20
	Cut Veneers over 1/16 of an inch in thickness as wood manu-	
	facture.....	25
25	Cut nails and spikes of iron or steel.....	1 cent per lb.
Free	Cutch or Terra Japonica.....	Free
20	Cylinder needles.....	30

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	Damar gum.....	Free
	Damask of cotton, of linen, or of cotton and linen, bleached,	
	unbleached or colored.....	25
Free	Damask, of Cotton, &c. This is held to include Damask	
20	Tabling, Napkins, Doylies, Table-cloths and similar	
	articles,	
	Dates, dried fruit.....	1 cent. per lb.
	Debèges, woollen dressgoods (see Woollen Fabrics, &c.)....	
20	Decanters, and pressed or moulded table ware (see Glass.)	
	Deer (glove leather) tanned or dressed, coloured or not	
Free	coloured.....	see Leather.
25	Deer Tongue (powdered).....	20
Free	Deer Hair.....	20
	Degras.....	20
30	Delaines, French [see Woollen Fabrics, &c.].....	
35	Delineator, the.....	6 cents per lb. and
30	Demijohns (earthenware and stoneware) per gallon of hold-	20
Free	ing capacity.....	3 cents
10	Demijohns, Glass [see Glass]....	30

	P. C.
Demijohns containing liquid, to pay same rate of duty as if imported empty.....[see Glass]	30
Denims, cotton, dyed or colored.....2 cts. per sq. yd. and	15
Dental instruments, of all kinds.....	20
Desks, writing desks.....	35
Dessicated Coconut, sweetened or not.....8 cts. per lb.	35
Diamonds, glaziers' as tools.....	Free
Diamonds dust or bort.....	20
Diamonds, set.....	Free
Diamonds, unset, including black Diamonds for borers....	Free
Diamond Drills, for prospecting for minerals, not to include motive power.....	Free
Diapers, brilliants.....see Cotton, Uncolored Fabrics.	35
Dice, ivory or bone, fancy.....	35
Discs, steel, for harness.....	20
Discs or mills for copper rollers, &c.....see Blanketting, &c.	20
Doeskins (woollen cloth).....10 cents per lb. and	20
Dogs.....	25
Dog Skin Rugs, dyed.....	35
Dolls, all kinds and materials.....	25
Dolmans of cashmere.....10 cents per lb. and	35
Doors, for safes and vaults, of iron or steel.....	35
Door knobs.....	35
Drafis, cheques and receipts.....	Free
Dragon's blood.....	20
Drain Tiles, not glazed.....	35
Drain Pipes, Sewer Pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles.....	35
Draughts and Chessmen of ivory or bone, fancy.....	35
Drawers (cotton hosiery).....	20
Drawers (wool hosiery).....10 cents per lb. and	35
Drawing paper, mounted.....	20
Drawings, N.E.S.....	20
Drawing Slates.....1 cent each and	10
Drawn Tubing, copper and brass, seamless.....	10
Drawn Tubing, zinc, seamless.....	10
Dressed Flag Stones.....\$2 per ton.	30
Dressed Freestone.....	30
Dressing, for boots and shoes.....	30
Dressings, harness, and leather.....	30
Dressine [see British gum].....1 cent per lb.	20
Dried Fruits.....See Fruits	20
Dried Roots, not elsewhere specified.....	20
Dried Vegetables.....see Vegetables	20
Driers, liquid.....see Varnish.	15
Drillings (cotton) dyed or colored.....2 cts. per sq. yd. and	15

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CUSTOMS TARIFF.

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P. C.		P. C.
	Drills (cotton) not stained, painted or printed . . . . .	41
	1 cent per sq. yd. and	15
30	Drop Black, ground in Japan, as varnish, 20 cts. per gal. and	25
15	Drops, medicinal . . . . . see Proprietary Medicines.	
20	Druggets and carpet squares, wool . . . . . see Carpets.	
35	Druggets (dyed cotton) . . . . .	32½
	Drugs and Chemicals, not elsewhere specified . . . . .	20
35	Drugs, in a crude state, used in	
Free	dyeing or tanning . . . . .	Free
20	Dryers mixed with paints or spirits . . . . . see Paints.	
Free	Dryers Japan, not mixed with paint or spirits . . . . .	
	20 cts. per gall. and	25
Free	Dry white and red lead, orange mineral and zinc white . . . . .	5
	Dry Putty, for polishing granite . . . . .	20
35	Dualin . . . . . 5 cents per lb. and	20
35	Duck, for belting and hose, when imported by manufacturers	
	of rubber goods for use in their factories . . . . .	Free
20	Duck (cottons) bleached or unbleached, not stained, painted	
20	or printed . . . . . 1 c. per sq. yd. and	15
25	Duck, cotton, colored . . . . . see item Denims in cotton	
35	2 cents per sq. yard and	15
25	Duck, printed and dyed, as printed cotton . . . . .	32½
35	Duck (linen) not elsewhere specified . . . . .	20
35	Dukehart's Malt Extract, see spirits . . . \$2 per proof gal. and	30
35	Dutch Metal . . . . .	20
Free	Dust (bone) for manufacture of Phosphates and Fertilizers	Free
20	Dust (bone) other . . . . .	20
	Dust, sawdust, ground or pulverized . . . . .	25
	Dust, sawdust, N.E.S. . . . .	20
35	Dust, anthracite coal dust . . . . .	Free
35	Dusts, other coal dust . . . . .	20
35	Dust, zinc dust . . . . .	Free
20	Dust, diamond dust . . . . .	Free
35	Dust, not elsewhere specified . . . . .	20
20	Dutch or Schlag Metal, leaf . . . . .	30
10	Dye Wood, ground or further advanced in manufacture than	
10	in chips . . . . .	20
	Dyeing articles, in crude state, not elsewhere specified . . . . .	Free
30	Dyes, aniline and coal tar . . . . . (see Aniline)	
30	Dye, jet black . . . . .	20
30	Dyes, not elsewhere specified . . . . .	20
	Dynamite . . . . . 5 cts. per lb. and	20



**E**

	P. C.
Earth, ochrey earth.....see item Oxides.	30
Earth Closets .....	35
Earth, Fuller's, prepared .....	20
Earth, Fuller's, not prepared.....	Free
Earthenware Tiles .....	35
Earthenware and Stoneware, Demijohns or Jugs, Churns and Crocks, per gall. holding capacity... 3 cts. per gall.	
Earthenware, stoneware and white granite, or iron stoneware and C. C. ware, whether decorated, printed or sponged or not, not elsewhere specified.....	35
Earthenware and Stoneware, brown or coloured, and Rockingham ware and all earthenware not elsewhere specified	35
Earthenware, porous, known as terra cotta, lumber, brickwood, cellular pottery and Holdstein or wood stone, intended for making buildings fire-proof .....	35
Eau Dentrice .....	Free
Ebony, not further manufactured than sawn or split.....	Free
Ebony, manufactures of.....see Wood	
Edge Tools, not elsewhere specified.....see Tools	
Egg Yolk, in bulk, preserved with salt, but not otherwise mixed .....	20
Eggs.....	Free
Egg cases, containing eggs .....	20
Egg boxes, when imported from the United States to be filled with eggs and exported, may be returned to Canada to be refilled without requiring duty a second time, but duty must be paid on first importation.....	25
Egg Beaters.....	30
Elastic Webbing.....	25
Elder Wine.....See Wine	
Electric and Galvanic Batteries.....	25
Electric light motors .....	25
Electric arc light carbons, &c.....see item Carbons.	
Electric Lights, apparatus, N.E.S.....	25
Electro-plated Ware, not classed as jewelry.....	30
Electrotypes, Stereotypes, and celluloids, &c.....see item Stereotypes.	
Elixirs, medicinal.....see Spirits.	
Embalming Fluid (see spirits).....\$2 per proof and	30
Embalming Boards.....	35
Embossed Paper, extra heavy, for cracked and damaged walls.....	35
Embossed books, for the blind.....see books educational	Free
Embossed Cards, or Christmas and New Year's chromos... 6 cts. per lb. and	20

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CUSTOMS TARIFF.

P. C.		P. C.
	Embroidery and Sewing Silk.....	25
	Embroideries .....	30
	Emeralds..... See Precious Stones	
	Emery, in blocks crushed or ground.....	Free
	Emery Cloth.....	30
	Emery Paper.....	30
	Emery Wheels.....	25
	Emetic, tartar..... see Blood Albumen	
	Enamelled Iron Ware.....	35
	Ends for Suspenders, finished.....	35
	Engines, Locomotives .....	30
	Provided that any locomotive which, with its tender, weighs 30 tons and over shall pay a duty of not less than \$2,000.	
	Engines, Fire.....	35
	Engines, steam, of ships or other vessels built in any foreign country, &c., see item ships.....	25
	Engines, all others, and boilers, N.E.S. ....	30
	Engravings..... see item paintings	20
	Enos, Fruit Salts.....	25
	Entomological specimens.....	Free
	Envelopes, paper, of all kinds.....	35
	Ergot.....	Free
	Esparto, or Spanish Grass, for the manufacture of paper....	Free
	Essences of all kinds containing or mixed with spirits (see spirits) .....	
	Essence of Coffee..... 5 cents per lb.	
	Essences, other, N.E.S.....	20
	Essential or Volatile Oils, for manufacturing purposes.....	20
	Essential oil, for toilet.....	30
	Ether, Sulphuric Ether..... 5 cents per lb.	
	Ether, nitrous ether..... see spirits	
	Excelsior for Upholsterers' use.....	20
	Extract of Monjeet..... see Madder	
	Extracts, containing spirits (see spirits).....	
	Extract of Logwood, fustic, oak and oak bark.....	Free
	Extract of Logwood in liquid form, containing no other in- gredient .....	Free
	Extract Dukehart's malt extract (see spirits).....	
	\$2 per proof gallon and	30
	Extract of Rennet..... see Rennet	
	Extract of Malt (non-alcoholic), for medicinal purposes.....	25
	Extract of Sumac for Tanning, &c. .... see Camwood	
	Extract of Sumac, other, N.E.S. ....	20
	Extract of Fluid Beef, not medicated.....	25
	Extract of coffee or substitute therefor, of all kinds.... 5 cents per lb	

	P. C.
Extract of Wool, N.E.S. ....	20
Extract of Archill. ....	Free
Extract of Cudbear. ....	Free
Extract of Madder. ....	Free
Extract of Indigo. ....	see Indigo
Extract of Saffron. ....	Free
Extract of Safflower. ....	Free
Extract Proprietary Medicine (see Proprietary Medicines)..	
Extract of Indian Madder. ....	see Madder
Extracts, N.E.S. ....	20
Evergreens. ....	20
Eyelets of Brass. ....	30
Eyelets of Tin. ....	25
Eye glasses, finished. ....	30
Eye glasses, unfinished, and parts of. ....	25

**F**

Fancy Work Boxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases, and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper; dolls and toys of all kinds, including sewing machines, when not more than two dollars in value, and toy whips; ornaments of alabaster, spar, amber, terra cotta or composition, statuettes and bead ornaments, N.E.S. ....	35
Fancy Grasses dried, but not colored nor otherwise manufactured. ....	Free
Fans, ....to be rated according to material.	
Farina. ....	see starch
Faucets, metal. ....	30
Fashion Pamphlets, illustrated. ....	6 cts. per lb. and 20
Fashion Plates, Tailors and Mantle Makers. .6 cts. per lb. and	20
Feathers, Ostrich and Vulture, undressed. ....	15
Feathers, Ostrich and Vulture, dressed. ....	35
Feathers, for beds. ....	25
Feathers, of all kinds, not elsewhere specified. ....	25
Feather Beds. ....	35
Felloes, spokes, hubs and parts of wheels, rough, hewn or sawn only. ....	15
Felloes, spokes, hubs, and parts of wheels, finished, dutiable as carriage parts. ....	
See item, hickory lumber sawn to shape for spokes of wheels, etc.	
Felspar and Cliff Stone, ground or unground. ....	Free
Felt, pressed of all kinds, not filled or covered by or with any woven fabrics. ....	17 ½

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CUSTOMS TARIFF.

45

P. C.		P. C.
	Felt, (pull over hats) . . . . .	see item hats 30
20	Felt, adhesive, for sheathing vessels . . . . .	Free
Free	Felt, printed as carpets . . . . .	25
Free	Felt, N. E. S. . . . .	20
Free	Felt Cloth, wool of every description, not elsewhere specified 10 cts. per lb. and	20
Free	Felt Boots and Shoes. . . . .	25
Free	Felt Hats. . . . .	30
	Ferro-manganese, for the manufacture of iron or steel. . . . . \$2 per ton	
20	Ferro-silicon, for the manufacture of iron or steel. . . . . \$2 per ton	
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30	Ferrules, for umbrellas and parasols . . . . .	See Umbrellas
25	Ferrules, wire ferrules of iron, steel or brass, N. E. S. . . . .	30
30	Fertilizers, Artificial and Mineral. . . . .	20
25	Fibre, Mexican. and tampico or istle. . . . .	Free
	Fibre, vegetable, for manufacturing purposes. . . . .	Free
	Fibre Ware, indurated fibre ware, vulcanized fibre ware. and all articles of like material. . . . .	30
	Fibre, vegetable, twisted for convenience in transportation . .	Free
	Fibrilla . . . . .	Free
	Figs (dried fruit) . . . . .	1 cent. per lb.
	Filberts. . . . .	3 cents per lb.
	Files and Rasps . . . . .	35
	Files, steel for . . . . .	see Files in steel
	File Blanks. . . . .	30
	Fillets, of Cotton and Rubber, not exceeding 7 inches wide, for manufacture of card clothing . . . . .	Free
35	Filter Paper, in sheets. . . . .	25
Free	Filter Paper, cut to shape. . . . .	35
	Finger Bars and reapers' and mowers' bars, being angle iron or steel, cut to exact length, rolled, sheared off and straightened, with a slot cut out of the side of each bar ; as parts of reapers and mowers. . . . .	35
30	Finger Bars, railway (iron or steel) . . . . .	30
20	Fingering Yarn, under No. 30. . . . .	see Iron
20	Fire-clay Vents or chimney linings . . . . .	10 cts. per lb. and
25	Fire-arms, muskets, rifles, pistols and shot guns, N. E. S. . . .	35
25	Fire-arms, imported by and for use of army and navy. . . . .	20
35	Fire-arms, for Canadian militia. . . . .	see articles for use of, etc.
	Fire-brick stove lining, as parts of stove . . . . .	30
15	Fire-brick . . . . .	See Brick, fire
	Fire-brick, for building or repairing furnaces for gas work. .	Free
	Fire Clay gas logs. . . . .	20
	Fire-clay gas retorts. . . . .	20
Free	Fire Clay retorts, crucibles. . . . .	20
	Fire Clay. . . . .	Free

17½

	P. C.
Fire Engines, N. E. S.....	35
Fire Extinguishers (chemical).....	30
Fire-proof Paint.....see item Oxides	30
Fire Works.....	25
Fire Hose, of cotton or linen, lined with rubber, 5 cents per lb. and	15
	30
Fire Dogs.....	
Fish Skins and fish offal, when imported by manufacturers of glue for use in their factories.....	Free
Fish.—Mackerel..... 1 cent per lb.	
Herrings, Pickled or Salted, in barrels. ½ cent per lb.	
Salmon, Pickled, or Salted..... 1 cent per lb.	
All other Fish, pickled or salted, in bbls. 1 cent per lb.	
Foreign caught fish, imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, not specially enumerated or provided for.....	
50 cents per 100 lbs.	
Smoked and Boneless Fish..... 1 cent per lb.	
Anchovies and Sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one half inches deep.....	
5 cents per box.	
In half boxes measuring not more than five inches long, four inches wide, and one and five-eighths deep.....	
2½ cents per box.	
In quarter boxes, measuring not more than four and three quarter inches long, three and one-half inches wide, and one and a quarter deep... 2 cts. per box.	
Imported in any other form.....	30
Fish preserved in oil, except Anchovies and Sardines....	30
Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for.....	25
Oysters shelled in bulk..... 10 cents per gall.	
Oysters, pails containing, &c., &c.....see item Pails	
Oysters, canned, in cans not over one pint.....	
3 cents per can, including the cans.	
Oysters in cans, over one pint and not over one quart	
5 cents per can, including the cans.	
Oysters in cans exceeding one quart, an additional specific duty of five cents for each quart or fraction of a quart of capacity, including the cans.....	
5 cents per quart.	
Oysters in the shell.....	25
Packages containing Oysters or other Fish, not otherwise provided for.....	25
Oils, spermaceti, whale and other fish oils, N. E. S...	20

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Fish (*continued.*)

Provided that the whole or part of the said duties hereby imposed may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in said countries.

	Fisheries, the produce of all other, N. E. S . . . . .	20
	Fish, fresh, dried, salted or smoked, Fish oil, and all products of fish and seal oil, the natural products of Newfoundland	Free
	Fish hooks, nets and seines, and fishing lines and twines, but only to include sporting fishing tackle or hooks with flies or trawling spoons or threads or twines commonly used for sewing or manufacturing purposes. . . . .	Free
	Fish Hooks, N. E. S. . . . .	30
	Fish Nets and Seines, N. E. S. . . . . see Hammocks	35
	Fish Oils . . . . . see Oils.	
	Fishing Rods . . . . .	30
	Fishing Flies with hooks . . . . .	30
	Fish Plates, railway . . . . . \$12 per ton.	
	Flannels, canton . . . . . see Denims in Cotton.	
	Flannels, not printed . . . . . see Cotton, bleached, &c	
	Flannels, of every description, not elsewhere specified (wool) 10 cts. per lb. and	20
	Flannelettes cotton . . . . . see Denims in cotton. 2 cents per sq. yard and	15
	Flasks (see Glass) . . . . .	
	Flax fibre, scutched . . . . . 1 cent per lb.	
	Flax fibre, hackled . . . . . 2 cents per lb.	
	Flax, tow of, scutched or green . . . . . ½ cent per lb.	
	Flax Seed . . . . . 10 cents per bush.	
	Flax Seed Oil . . . . . 1¼ c. per lb.	
	Flax Twine, Sail Twine, when to be used for boat and ship sails . . . . .	5
	Flax Twine, other, N. E. S. . . . . see Twine.	
	Flax, damask of linen . . . . .	25
	Flax, linen handkerchiefs . . . . .	25
	Flax Canvas for ships' sails . . . . . see Canvas.	
	Flax, Towels . . . . .	25
	Flax, manufactures of, not elsewhere specified . . . . .	20
	Flint, flints and ground flint stones . . . . .	Free
	Flint Paper . . . . .	30
	Floor and Ornamental Tiles . . . . .	35
	Floor Oil Cloth . . . . . 5 cents per square yard and	20

	P. C.
Florist Stock, viz. : Palms, orchids, azaleas, cacti and flower bulbs of all kinds.....	Free
Flounces.....	see Frillings.
Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value).....	20
Flour, Buckwheat or Meal.....	¼ cent per lb.
Flour, gluten flour, a special diabetic food.....	20
Flour, of Corn or Corn Meal.....	40 cents per bbl.
Flour of Rye.....	50 cents per bbl.
Flour of Rice.....	2 cents per lb.
Flour of Sago.....	2 cents per lb.
Flour, Wheat.....	75 cts. per bbl.
Flowers, artificial, not elsewhere specified.....	25
Flower Seeds.....	see Seeds.
Flower Bulbs of all kinds.....	Free
Fluting Machine.....	30
Fly Paper.....	35
Fog Signals, detonating.....	25
Folders.....	see Labels.
Folding Machines.....	see Printing Presses.
Foliæ Digitalis.....	Free
Food, health food, a specially prepared wheat flour or meal.....	20
Food, Milk, and other similar preparations.....	30
Foot Grease, being the refuse of the cotton seed after the oil is pressed out, but not when treated with alkalis....	Free
Foot Scrapers.....	30
Force Pumps.....	see Pumps in Iron.
Forgings for axles, axle blanks or bars, for carriages other than railway or tramway vehicles.....	1 cent per lb. and 30
Forgings for axles for R.R. cars and tramway vehicles and other, N.E.S.....	\$30 per ton, but not less than 35
Forgings of iron or steel, or forgings of whatever shape or in whatever stage of manufacture, N.E.S., ½ cent per lb., but not less than.....	35
Forks, cast iron, not handled nor ground, or otherwise further manufactured.....	10
Forks, hay, manure, &c., see item Agricultural Implements..	
Forks, toasting forks.....	30
Fossils.....	Free
Fowls, domestic pure bred, also pheasants and quails for improvement of stock.....	Free
Fowls, other.....	20
French or Flower Odors, imported in tins of not less than 10 lbs. each [see pomades].....	15
French Mustard, liquid, to pay same duty as sauces and cat-supps.	
French Mustard, N.E.S.....	25

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CUSTOMS TARIFF.

P. C.		P. C.
	Frillings and Flounces, made up by the seamstress.....	35
Free	Fringe, Bullion Fringe.....	Free
	Fringes, other.....	30
	Fringes, yarns for the manufacture of.. ..see Yarns.	
20	Frogs, railway, iron or steel.....see Iron or Steel	
	Frog points, railway, iron or steel.....see Iron or Steel	
20	Fruit Syrups.....see item Lime Juice.	
	Fruits, dried, Apples..... 2 cents per lb.	
	Fruit, dried, Raisins..... 1 cent per lb. and	10
	Fruits, dried, Currants, Dates, Figs, Prunes, and all others, not elsewhere specified..... 1 cent. per lb.	
25	Fruit, green, viz., bananas, plantains, pineapples, pome- granates, guavas, mangoes and shaddocks; and wild blueberries and wild strawberries.....	Free
Free	Fruits, green, apples including duty on barrel...40c. per brl.	
30	Blackberries, gooseberries, raspberries and strawberries	
35	N.E.S., the weight of the package to be included in	
25	the weight for duty..... 3c. per lb.	
	Cherries and currants..... 1c. per qt.	
Free	Cranberries, plums and quinces..... 30c. per bushel.	
20	Peaches, N.E.S., the weight of the package to be in- cluded in the weight for duty..... 1c. per lb.	
30	Fruits green, Grapes..... 2 cts. per lb.	
Free	Fruits green, Lemons.....see Oranges	
30	Fruits green, Oranges.....see Oranges	
	Fruit green, other N.E.S.....	20
	Fruits in air-tight cans or other pkgs. weighing not over 1 lb. 3 cents per can.	
30	and 3 cents additional per can or pkg. for each pound or fraction of a pound over 1 pound in weight.	
35	The rate to include the duty on the cans or other pkgs. and the weight on which duty shall be payable, to in- clude the weight of the cans or other pkgs.	
35	Fruits, preserved in brandy and other spirits.. \$1.90 per I.G.	
	Fruit Jars, of glass [see Glass].....	
10	Fruit Juice.....see Lime Juice	
	Fruit Presses.....	30
30	Fuller's Earth (not prepared).....	Free
Free	Fuller's Earth, prepared.....	20
	Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattresses, caskets, bolsters and pillows, etc., etc.....	35
Free	Furniture.....see Settlers' Effects.	
20	Fur Felt Hats.....see Hats	30
	Fur Skins, of all kinds, not dressed in any manner.....	Free
25	Fur Skins, wholly or partially dressed.....	15





CUSTOMS TARIFF.

51

P. C.		P. C.
	Gilling Twines..... see Twines	
25	Gilling or linen thread.....	20
Free	Gilt ware, of all kinds, N.E.S.....	30
20	Gimp, imitation leather gimp.....	30
	Gin (Geneva) see spirits..... \$2 per proof gal.	
	Gin (Old Tom)..... \$2 per proof gal.	
	Ginger, preserved ginger.....	35
	Ginger Ale.....	20
25	Ginger Ale (Extract)..... see Spirits.	
15	Ginger, unground.....	10
	Ginger and Spices, of all kinds, ground.....	25
35	Ginger Wine, containing not more than 40 per cent of proof	
25	spirits..... .75 cts. per Imp. gallon	
30	Ginger Wine, containing more than 40 per cent of proof	
35	spirits..... \$2 per Imp. gal.	
30	Gingham, cotton..... 2 cts. per sq. yd. and	15
12½	Ginseng Root.....	Free
Free	Girders, iron or steel..... See Angles in Steel	
20	Giroudoles and Gasaliers.....	30
Free	Glacier window decorations..... 6 cents per lb. and	20
25	Glass, bent plate glass.....	20
	Glass, colored glass shades, not figured, painted, enamelled	
	or engraved.....	20
20	Glass, Ornamental, figured and enamelled colored glass ;	
35	painted and vitrified ; figured, enamelled, and obscured	
30	white glass, and rough rolled colorless glass.....	25
	Glass, Carboys and Demijohns, empty or filled, Bottles and	
Free	Decanters, Flasks and Phials of less capacity than eight	
30	ounces.....	30
35	Glass, crystal and decorated table ware for mounting with	
20	silver plated trimmings, &c. .... see Crystal, &c.	
30	Glass, Flasks and Phials of eight ounces capacity and over,	
20	Telegraph and Lightning Rod Insulators, Jars and, Glass	
Free	Balls, and cut, pressed or moulded Table Ware.....	
	5 cents per doz. pieces and	30
20	Glass, Lamp, gas light and electric light shades, lamps,	
	and lamp chimneys, side lights and head lights, globes	
	for lanterns, lamps, electric lights, and gas lights, N. E. S.	30
20	Glass, plain colored, stained, tinted, or muffled glass in	
25	sheets.....	20
Free	Glass, stained glass, windows.....	30
30	Glass, common and colorless window glass.....	20
Free	Glass, imitation porcelain shades.....	20
20	Glass Stoppers.....	20
	Glass Gauges.....	20
Free	Glass and Emery Paper.....	30
	Glass, silvered glass, bevelled.....	35



CUSTOMS TARIFF.

P. C.		P. C.
30	Grapes, green fruit.....	2 cents per lb.
	Grape Vines, costing 10 cents and less.....	2 cents each
	Grape Vines, N. E. S.....	20
20	Grass, plaits .....	Free
35	Grass, pulps of, for manufacturing purposes.....	Free
35	Grass, Spanish, and other, for manufacturing purposes.....	Free
30	Grass, Manilla .....	Free
20	Grasses, fancy.....	see Fancy Grasses.
	Grass, manufactures of, N. E. S.....	20
	Grass Seed .....	see Seeds
30	Gravels .....	Free
25	Grease, rough, the refuse of animal fat for the manufacture	
35	soap only.....	Free
35	Grease, Axle .....	1 cent per lb.
35	Grease, Foot .....	see item Foot Grease
	Grease, also called Albany compound.....	25
	Grease, other, N. E. S.....	20
	Grey tartar.....	see Blood Albumen
30	Grindstones.....	see stones
20	Grindstone Fixtures.....	30
	Ground or pulverized saw dust (wood).....	25
	Guano, and other animal and vegetable manures.....	Free
	Guano, artificial.....	20
	Guavas green fruits.....	Free
20	Gum Senegal, .....	Free
Free	Gums, Amber, Arabic, Australian, Copal, Damar, Mastic,	
	Sandarac, and Tragacanth.....	Free
Free	Gum Gedda and Gum barberry .....	Free
Free	Gum Kanrie .....	Free
30	Gums, chewing sweetened.....	1 ¼ cent per lb. and
30	Gums, chewing, not sweetened.....	20
30	Gum, British.....	1 cent per lb.
20	Gum, sappato gum.....	20
20	Gum, opium, [drug] .....	see item Opium.
30	Gum, shellac .....	Free
30	Gums, Assafoetida, Camphor and others, not elsewhere	
20	specified .....	20
30	Gum Arabic, artificial, a British gum.....	1 cent per lb.
	Gumwood lumber.....	see item Lumber.
	Gunpowder, gun, rifle and sporting, in kegs, ½ kegs, and	
	¾ kegs, and similar packages.....	5 cents per lb.
	Gunpowder, cannon and musket, in kegs and bbls.....	4 cents per lb.
20	Gunpowder, canister, 1 lb. and ½ lb. tins..	15 cents per lb.
35	Gunpowder, blasting and mining.....	3 cents per lb.
30	Gun Wads, of all kinds.....	35
	Gun Covers.....	30

	P. C.
Gun Caps, Percussion .....	35
Gun, rifle and pistol cartridges and cartridge cases, N.E.S.	35
Gut, catgut.....see Catgut	
Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord .....	Free
Gut, manufactures of, N.E.S.....	20
Gutta Percha Clothing.....see Clothing	
Gutta Percha, crude.....	Free
Gutta Percha, manufactures of, not elsewhere provided for...	25
Gypsum, crude (Sulphate of Lime).....	Free
Gypsum, ground and calcined.....see Plaster of Paris	
Gypsum or Plaster of Paris, ground not calcined.....	10 cents per 100 lbs.

## H

Hair, Angola, Bison, Buffalo, Camel, Goat, Hog, Horse and Human, cleaned or uncleaned, but not curled or otherwise manufactured.....	Free
Hair, curled .....	20
Hair, braids, chains or cords of.....	30
Hair Cloth, of all kinds.....	30
Hair Mattrasses .....	35
Hair, manf. of, N. E. S.....	20
Hair Oils, Pomatums and Pastes, and all other perfumed preparations (non-alcoholic) used for the hair, mouth and skin.....	30
Hair, tooth and skins washes, containing spirits.....	30
\$2 per proof gal. and	
Hair Pins .....	30
Hammers, weighing 3 lbs. or over.....1 cent per lb. and	25
Hammers, other, N.E.S.....	35
Hams, fresh, salted, dried or smoked. ....3 cts. per lb.	
Hammocks and lawn tennis nets and other like articles manufactured of twine .....	35
Handles for scythes or snaths.....	35
Hand Carts.....	30
Handkerchiefs, cotton and linen, plain or printed, in the piece or otherwise.....	25
Handkerchiefs, Silk .....	30
Handcuffs .....	30
Hardware, builders', cabinetmakers', harnessmakers', and saddlers' hardware, including curry combs, carriage hardware, locks, butts and hinges, N.E.S., saws of all kinds, and tools of all kinds, N.E.S. ....	35
Hardware, house furnishing and other N.E.S. ....	30
Harness for cotton looms, manufactures of twine.....see Twine and Hammocks.....	

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CUSTOMS TARIFF.

P. C.		P. C.
35	Harness dressing.....	30
35	Harness soap.....	30
	Harness and saddlery of every description and parts of the same.....	35
Free	Harness makers' hardware.....	35
20	Harrows.....	35
	Harvesters.....	35
Free	Hatchets, N.E.S.....	35
25	Hat boxes.....	30
Free	Hats, caps and bonnets, N.E.S.....	30
	Hatters' bands, bindings, tips and sides, and linings, both tips and sides when imported by hat and cap manufacturers for use in their factories in the manufacture of hats and caps only.....	Free
	Hatters' plush, of silk or cotton.....	Free
	Hatters' Sweat Leather.....	25
	Hatters' furs, not on the skin.....	Free
Free	Hatters' Irons..... \$16 per ton, but not less than	30
20	Hay and Straw.....	20
30	Hay Forks..... See Agricultural Implements	
30	Hay Knives..... \$2 per doz. and	20
35	Head Lights, glass..... See Glass	30
20	Heavy Oil or Carbolic Oil.....	10
	Hemlock Bark.....	Free
	Hemlock, seed and leaf.....	Free
30	Hemp, undressed.....	Free
	Hemp Surcingles.....	35
30	Hemp, Indian, (crude drug).....	Free
30	Hemp Rags, fit only for manufacture of paper.....	Free
25	Hemp, Carpeting, Matting and Mats.....	25
35	Hemp Cordage..... 1 1/4 cents per lb. and	10
	Hemp Twine..... see Twine.	
	Hemp, other manufactures of, not elsewhere specified.....	20
35	Henbane leaf.....	Free
35	Herrings..... see Fish	
30	Hickory Spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished.....	Free
25	Hickory billets, not further manufactured than sawn or shaped to be used in the manufacture of tool handles.....	Free
30	see Lumber and Timber.	
	Hickory lumber unmanufactured.....	Free
	Hickory, manufactures of..... see Wood	
35	Hides, raw, whether dry, salted or pickled.....	Free
30	Hinges, N.E.S.....	35
	Hinges, T and strap hinges..... 1 cent per lb. and	25
	Hinge blanks..... 1 cent per lb. and	25

	P. C.
Hob Nails . . . . .	1½ cent per pound, but not less than 35
Hoes . . . . .	5 cents each and 25
Hogs hair, unmanufactured . . . . .	Free
Hogs hair, dyed and manufactured, N.E.S. . . . .	20
Hollow-ware, galvanized, glazed or enamelled, of cast or wrought iron . . . . .	35
Holly . . . . .	20
Homœopathic Alcohol, see Spirits . . . . .	\$2 per proof gallon
Homœopathic Tinctures, see Spirits . . . . .	\$2 per proof gal. and 30
Hominy, in bbls . . . . .	40 cents per bbl.
Hominy, N. E. S. . . . .	20
Honey, in the comb or otherwise, and imitations and adulterations thereof . . . . .	3 cents per lb.
Hoof Ointment . . . . .	25
Hoofs, horns and horn tips . . . . .	Free
Hoof, buttons made of . . . . .	see Buttons,
Hoop Iron . . . . .	see Iron
Hoop Skirts and similar goods, N. E. S. . . . .	35
Hops . . . . .	6 cents per lb. 20
Hop extract and hop roots . . . . .	20
Horn, buttons made of . . . . .	see Buttons
Horn and Ivory, manufactures of, fancy . . . . .	35
Horn and Ivory, manufactures of, N.E.S. . . . .	20
Horns . . . . .	Free
Horn Tips . . . . .	Free
Horn Strips, used in making corsets . . . . .	Free
Horned Cattle, for improvement of Stock . . . . .	Free
Horned Cattle, not elsewhere specified . . . . .	30
Horse Clothing, shaped (woolen) . . . . .	10 cents per lb. and 25
Horse Clothing, shaped, of cotton or any material, N.E.S. . . . .	30
Horse Blankets, not shaped . . . . .	10 cents per lb. and 25
Horse boots made of leather . . . . .	25
Horse Clippers . . . . .	30
Horse Shoes . . . . .	1½ cent per lb., but not less than 35
Horse Shoe Nails . . . . .	1½ cent per lb., but not less than 35
Horse collar cloth . . . . .	10 cents per lb. and 20
Horses, for improvement of stock . . . . .	Free
Horses of Settlers . . . . .	see Settlers Effects
Horses, not otherwise specified . . . . .	20
Hose, Rubber . . . . .	5 cents per lb. and 15
Hose, of linen or cotton, lined with rubber . . . . .	5 cents per lb. and 15
Hosiery, of Cotton . . . . .	see Cotton
Hosiery, of Silk . . . . .	30
Hoisery, Wool, of all kinds, not elsewhere specified . . . . .	10 cents per lb. and 20
House Furniture . . . . .	35

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CUSTOMS TARIFF.

P. C.		P. C.
35	House Furniture of Settlers .....	Free
25	House Furnishing Hardware, not otherwise provided for ...	30
Free	House Furnishing Hardware. This is held to include the following articles, and all similar goods N.E.S., viz :	
20	Blother baths, Boot Jacks (metal), Butter triers, Can openers, Cheese triers, Cork drawers, Corkscrews, Cherry Stoners, Copying presses, Clothes line cleats, Coffee pot stands, Coffee roasters, Coffee mills, Cork pressers, Cake turners, Curling tongs and irons, Champagne syphons and taps, Carpet stretchers, Carpet sweepers, Combination tools, Egg beaters, Faucets (metal), Fluting machines, Fire dogs, Fire iron stands, Foot scrapers, Fruit presses, Grind stone fixtures, Hooks of all kinds, Ice cream freezers, Ice picks, Ice chisels, Ice choppers, Knife steels and sharpeners, Lemon squeezers, Mangles, Match safes and boxes, Meat choppers and pounders, Mincing knives, Mills (coffee, spice and similar articles), Mop stick fixtures, Molasses gates, Meat stuffers, Nut crackers, file hooks ; Pen racks and holders, Paper weights not lead, Printing irons, Quilt frame clamps, Stands (coffee and teapot), School ink wells, Spice mills, Skewers, Soapstone foot warmers, Stove shovels, Shelf brackets, Twine boxes, Tobacco cutters, Towel racks and rollers, Toasting forks.	
25	Hubs, rough hewn or sawn only.....	15
Free	Hubs, finished, plain.....	25
Free	Hubs, spokes, felloes and parts of wheels, when finished as parts of Carriages..... see Carriages	35
30	Huckleberries.....	20
25	Hydraulic Cement or Water Lime, ground, including bbl... 40 cents per bbl.	
25	Hymn Books,.....	5
30	Hyoscyamus Leaves.....	Free
35	Hyoscyamus Seed..... see Seeds	
20	Hydrants, Valves and Water-gates.....	30
Free		
20	Ice.....	Free
15	Ice Cream Freezers.....	30
15	Ice Picks, house-furnishing hardware.....	30
30	Ice creepers.....	30
30	Ice creepers, steel for..... see ice creepers in steel.	
20	Ice Chisels.....	30
20	Ice Boxes.....	35
35	Iceland moss, &c..... see Moss.	
	Imitation Precious Stones, not set.....	10





CUSTOMS TARIFF.

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P. C.		P. C.
20	Isinglass .....	20
20	Instruments, Philosophical, for the use of colleges....(see Philosophical Instruments)	
	Instruments, Philosophical, Mathematical, &c.....	25
	see Magic Lanterns.	
Free	Instruments, musical, imported by the Government, or through any of the departments thereof, for use of Canadian militia	Free
	Instruments, Musical, for bands, imported by and for the use of Army and Navy.....	Free
	Instruments, musical, other.... see item Musical Instruments	
	Insulators, telegraph and lightning rod insulators.....	30
	5 cts. per doz. and	
	Insulators, other, N.E.S.....	25
	Ipecacuanha Root .....	Free
	Iris, Orris Root.....	Free
20	Iron Sand or globules, and dry putty for polishing granite...	20
Free	Iron Liquor, solution of acetate of iron for dyeing & calico printing	Free
	Iron Slag.....	20
	Iron and Manufactures of—	
35	Agricultural Implements..see item Agricultural Imple-	
25	ments.)	
	Adzes .....	35
10	Anchors .....	Free
	Angles for iron or composite ships or vessels.....	Free
15	Angles, rolled iron or steel .... see Angles in steel	
	Anvils.....	35
25	Axes, chopping axes .....	10
Free	Axes of all kinds, N.E.S.....	35
Free	Axles.....see Axles in steel	
Free	Axles, parts of.....see Axles in steel	
Free	Axle Blanks.....see Axle Bars in steel	
20	Axle Bars .....	see Axles in steel
30	Balances .....	35
30	Band Iron (see Hoops below).....	
25	Bar Iron, rolled or hammered, comprising flats, rounds squares, and bars and shapes of rolled iron N.E.S.	
20	\$13 per ton.	
20	Barbed Wire Fencing of iron or steel . . 1½ cent per lb.	
30	Bars, Puddled [see Iron in Slabs below].....	
30	Bars, Railway Bars, or Rails of Iron or Steel, for Railways and Tramways of any form, punched or not punched, N.E.S.....	\$6 per ton.
20	Bars, galvanized.....	30
20	Beams, weighing beams.....	35
	Beams for iron or composite ships or vessels.....	Free
Free	Beams, rolled iron.....see Angles in steel	
20	Bedsteads.....	35

	P. C.
Iron and Manufactures of ( <i>continued</i> )—	
Blanks . . . . .	see Iron or steel rivets in iron
Blanks, eye-bar blanks . . . . .	see Angles in steel
Blanks . . . . .	see Iron, wrought iron and steel nuts
Blooms . . . . .	see Iron in slabs
Boiler, or other plate iron, sheared or unsheared, skelp iron, sheared or rolled, in grooves, and sheet iron, common or black, not thinner than 20 gauge, N.E.S. . . . .	\$13 per ton.
Boiler Tubes . . . . .	see item Tubing 15
Boilers . . . . .	see item boilers
Bolts [see Iron and Steel Rivets, &c.] . . . . .	
Bolt Blanks . . . . .	see Iron and steel rivets
Brads . . . . .	see item Tacks
Bridge Plate, iron or steel . . . . .	see Angles in steel
Bridges, iron and structural iron works [provided the duty shall not be less than 35 p.c.] . . . . .	1¼ cts per lb.
Buckthorn and strip fencing . . . . .	1⅛ cent per lb.
Canada plates . . . . .	12½
Caps for Umbrellas . . . . .	see Umbrellas
Car Springs . . . . .	see Springs in steel
Cast Iron Forks, not handled nor ground or otherwise manufactured . . . . .	10
Cast Scrap Iron . . . . .	\$4 per ton.
Cast Iron Vessels, Plates, Stove Plates and Irons, Sad Irons, Hatters' Irons, Tailors' Irons and castings of iron N.E.S. [provided the duty shall not be less than 30 p.c.] . . . . .	\$16 per ton.
Cast Iron Pipes of every description [provided the duty shall not be less than 35 p.c.] . . . . .	\$12 per ton.
Castings, Malleable Iron Castings N.E.S. [provided the duty shall not be less than 30 per cent.] . . . . .	\$25 per ton
Castings, other, N.E.S. . . . .	30
Chain Traces or parts of harness . . . . .	35
Chains, over 9/16 of an inch in diameter . . . . .	5
Chains, other, N.E.S. . . . .	30
Channels . . . . .	see item Angles in steel
Clippings . . . . .	see Cuttings below.
Composition Nails and Spikes and Sheathing Nails . . . . .	20
Corrugated Sheet Iron . . . . .	30
Crowbars . . . . .	25
Cut Nails and Spikes . . . . .	1 cent per lb.
Cuttings or clippings, wrought iron or steel, sheet or plate cuttings or clippings, as cut at the rolling mills or ship-yards, and fit only for re-rolling and to be used for such purpose only . . . . .	30

P. C.

P. C.

Iron and Manufactures of (*continued*)—

Cut Tacks.....	see Tacks in item Tacks	
Cutlery.....	see item Cutlery	
Enamelled iron ware.....		35
Engines, Locomotive, which, with its tender, weighs 30 tons or over, shall pay a duty of not less than \$2,000.		
Engines for ships.....	see item Ships	
Engines, Locomotive, other, N.E.S.....		30
Engines, Fire Engines.....		35
Engines, Steam Engines, boilers and machinery, composed wholly or in part of iron or steel, N.E.S....		30
Eye-bar Blanks.....	see Angles in steel	
Fencing Barbed Wire, iron or steel....	1½ cents per lb.	
Fencing Buckthorn, iron or steel....	1½ cents per lb.	
Fencing Strip Fencing, iron or steel....	1½ cents per lb.	
Ferro Manganese, Ferro Silicon, Speigel, Steel Bloom ends, and crop ends of steel rails for the manufacture of iron or steel.....	\$2 per ton	
Ferro-Silicon, for the manufacture of iron or steel....	\$2 per ton.	
Ferrules for Umbrellas.....	see Umbrellas	
Ferrules, other, &c.....	see Ferrules.	
Fish Plates, Railway Fish Plates.....	\$12 per ton.	
Forgings of iron and steel, or forged iron of whatever shape or in whatever stage of manufacture, N.E.S. [provided that the duty shall not be less than 35 p.c.], 1½ cts. per lb.		
Forgings for axles and car springs of all kinds, \$30 per ton, but not less than 35 per cent.		
Forgings for carriages other than railway and tramway vehicles.....	1 cent per lb. and	30
Forks.....	see item Agricultural Implements	
Forks, cast iron, not handled nor ground nor otherwise manufactured.....		10
Furniture.....		35
Galvanized iron ware.....		35
Girders.....	see Angles in steel	
Hammers.....	see item Hammers	
Hardware.....	see item Hardware	
Hatchets.....		35
Hinges.....	see item Hinges.	
Hinge Blanks.....	1 cent per lb. and	25
Hollow-ware, tinned.....		30
Hollow-ware, glazed.....		35
Hollowware, enamelled.....		35
Hollowware, sheet iron, N.E.S.....		30

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Iron and Manufactures of (*continued*)—

	P. C.
Horse Shoes and horse shoe nails... $1\frac{1}{2}$ cent per lb. but not less than	35
Hoop Iron, not exceeding $\frac{3}{8}$ ths of an inch in width and being No. 20 gauge or thinner, used for the manufacture of tubular rivets.....	Free
Hoop, or band, or scroll, or other iron, 8 inches or less in width, and not thinner than No. 20 gauge... \$13 per ton.	30
Hoops or Bands, N.E.S.....	30
Hoop, or band, or scroll, or other iron, 8 inches or less in width, and thinner than No. 20 gauge....	$12\frac{1}{2}$
Iron in slabs, blooms, loops, puddled bars, or other forms less finished than iron in bars, and more advanced than pig iron, except castings...\$9 per ton.	
Iron or Steel Rolled Round Wire Rods, under half an inch in diameter, when imported by wire manufacturers for use for making wire in their factories....	Free
Iron or Steel Rivets, Bolts with or without threads or nuts, or Bolt Blanks, less than $\frac{3}{8}$ of an inch in diameter..... $1\frac{1}{2}$ cents per lb. and	30
Iron, Wrought Iron or Steel Nuts and Washers, Iron or Steel Rivets, Bolts with or without threads, nut and bolt blanks, T and strap hinges, and hinge blanks, N.E.S.....1 cent per lb. and	25
Iron, Swedish, rolled iron nail rods, under $\frac{1}{2}$ inch in diameter, for manufacture of horse shoe nails.....	20
Iron Stove Shovels.....	30
Iron Rods, $\frac{1}{4}$ , $\frac{5}{16}$ , $\frac{3}{8}$ , $\frac{1}{2}$ inch diameter, coppered ..	30
Iron, other iron..... see Hoop or Band in iron	
Iron, all articles rated as iron or manufacture of iron shall be chargeable with the same rate of duty, if made of steel, or of steel and iron combined, unless otherwise provided for.	
Iron cut to shape for spades and shovels, \$1 per doz. and Joists..... see Angles in steel	25
Kentledges, iron kentledge.....\$4 per ton	
Knees for iron or composite ships or vessels.....	Free
Locks.....	35
Locomotive Engines..... see Engines	
Loops..... see Iron, in Slabs in Iron	
Machinery..... see item Machinery	
Malleable Iron Castings (see Castings above).....	Free
Masts for ships or parts of ship.....	
Manufactured Articles for iron ships, &c..... see item Articles.	

P. C.

P. C.

Iron and Manufactures of (*continued*)—

Nails and Spikes, wrought and pressed, galvanized or not, Horseshoe Nails, Hob Nails and Wire Nails and all other wrought Iron or Steel Nails N.E.S., and Horse, Mule or Ox Shoes.... 1½ cent per lb., but not less than	35
Nails, cut Nails and Spikes of iron or steel, 1 ct. per lb.	35
Nail Rods, Swedish rolled iron, under ½ inch in diameter, for the manufacture of horse shoe nails....	20
Nail Plate, iron or steel, 16 gauge and thicker.... \$13 per ton	20
Nails, composition, &c.....	20
Notches, umbrellas..... see Umbrellas	
Nuts..... see Iron, wrought iron or steel nuts, in iron	
Ornamental Iron Work and Wire Work.....	30
Other iron less finished than bar, &c. .... see Iron in slabs, &c.	
Other iron, 8 inches or less in width, and not thinner than No. 20 gauge..... \$13 per ton	
Other iron, 8 inches or less in width and thinner than No. 20 gauge.....	12½
Picks..... see item Tools.	
Pig Iron, Iron Kentledge and Cast Scrap Iron... \$4 per ton.	
Pipes, cast iron..... \$12 per ton, but not less than	35
Planing Mills and parts of in any stage of manufacture.	35
Plates, for iron or composite vessels or ships.....	Free
Plates, iron or steel combined.....	30
Plates, boiler or other plate.... see Boiler Plate in iron	
Plates, nail plate, 16 gauge and thicker, \$13 per ton..	
Plates, cast iron plates... \$16 per ton, but not less than	30
Plates, stove plates..... \$16 per ton, but not less than	30
Plates, Canada Plate.....	12½
Plates, as cut at the rolling mills, &c..... see Cuttings in Iron.	
Plates, of iron or steel..... see Sheet Iron, common or black, in iron	
Plates, circular, iron or steel, not less than 30 inches wide and not less than ¼ of an inch thick.....	30
Ploughs..... see Agricultural Implements	35
Portable Steam Engines, Threshers, Separators, Horse Power, and parts of.....	35
Portable Saw Mills and parts of.....	35
Portable Machines and parts of.....	35
Puddle Bars..... \$9 per ton	
Pumps, Iron Pitchers, Cistern, Well and Force Pumps.	35
Railway Fish Plates..... \$12 per ton	

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Iron and Manufactures of ( <i>continued</i> )—	
Rails..... see Bars in iron	
Ribs and Rings for umbrella..... see Umbrellas	
Rods, galvanized.....	30
Rods, nail rods..... see Iron, Swedish, in iron	
Rolled iron or steel, &c. .... see Angles in steel	
Rope, wire rope .....	25
Rivets ..... see Iron and Steel Rivets in iron	
Rivets..... see Iron wrought in iron	
Rods rolled round wire rods, iron or steel, for manufac- facture of wire..... see Wire Rods in item wire	
Rods, iron— $\frac{1}{4}$ , 5-16, $\frac{3}{8}$ , $\frac{1}{2}$ inch in diameter, coppered	30
Safes, doors for safes and vaults of iron or steel.....	35
Scales, balances and weighing beams.....	35
Scrap, wrought scrap iron and scrap steel, being waste or refuse wrought iron or steel, and fit only to be remanufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without remanufacture.....	\$2 per ton.
Scrap iron and scrap steel, old, and fit only to be re- manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free
Screws, commonly called "wood screws," two inches and over in length..... 6 cents per lb.	
Screws, wood screws, one inch and less than two inches in length..... 8 cents per lb.	
Screws, wood screws, less than one inch in length .... 11 cents per lb.	
Screws, other, iron, steel, brass or other metals, N.E.S.	35
Sections, special..... see Angles in steel	
Shapes, structural..... see Angles in steel	
Scroll..... see Hoop, &c.	
Sheet, wrought iron, as cut at the rolling mills, &c. .... see Cuttings in Iron.	
Sheet Iron, common or black, not thinner than No. 20 gauge..... \$13 per ton	
Sheet Iron, corrugated.....	30
Sheet Iron, galvanized, No. 20 gauge and thicker .....	30
Sheet Iron Signs, not framed.....	30
Sheet Iron, common or black, smooth or polished, and coated or galvanized, thinner than No. 20 gauge, Canada plates and plates of iron or steel, not less than 30 inches wide, and not less than $\frac{1}{4}$ of an inch in thickness.....	12½
Sheet Iron Hollow-ware, enamelled or galvanized.....	35

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P. C.

Iron and Manufactures of ( <i>continued</i> )—	
Sheet Iron, Hollow-ware, N.E.S.....	30
Sheet Iron for iron or composite ships or vessels.....	Free
Sheet Iron, manufacture of N.E.S.....	30
Shovels.....	see item Shovels
Shovel blanks, and iron cut to shape for shovels.....	\$1 per doz. and 25
Skelp Iron.....	see Boiler Plate in iron
Slabs, iron, in slabs.....	\$9 per ton
Spikes and cut nails.....	1 cent per lb.
Spikes, composition nails and spikes and sheathing nails	20
Spikes, wrought and pressed, galvanized or not, 1½ ct.	
	per lb. but not less than 35
Skates.....	20 cents per pair and 30
Spades, spade blanks, and iron cut to shape for the same	
	\$1 per doz. and 25
Special sections.....	see Angles in steel
Sprigs.....	see item Tacks
Springs.....	see Springs in steel
Squares.....	see Bars in iron
Stove Shovels.....	30
Stoves.....	\$16 per ton, but not less than 30
Stove Plates.....	\$16 per ton, but not less than 30
Structural shapes.....	see Angles in steel
Structural work.....	1¼ cents per lb., but not less than... 35
Swedish rolled iron nail rods, under half an inch in diameter, for manufacture of horseshoe nails.....	20
Tacks.....	see item Tacks
Tinned hollow-ware of cast or wrought iron.....	30
Tubing.....	see item Tubing
Vessels cast iron.....	\$16 per ton, but not less than 30
Washers.....	1 cent per lb. and 2½
Wedges.....	1 cent per lb. and 25
Wire.....	see item Wire
Wire, iron for.....	see Wire Rods in item Wire
Wrought scrap iron and scrap steel.....	see item scrap iron in iron.
Wrought iron cuttings or clippings.....	see item cuttings in iron.
Iron and manufactures of, or part iron or part steel, N.E.S.....	30
Provided that on all iron or steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one	



Iron and Manufactures of (*continued*)—

cent per pound in addition to the rate imposed on the said material . . . . . 1/6 of one cent.

Provided, further, that all metal produced from iron or its ore, which is cast and malleable, of whatever description of form, without regard to the percentage of carbon contained therein, whether produced by cimentation or converted cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens-Martin or open earth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel; and,

Provided further, that 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 specially provided for.

Istle or Tampico "fibre" . . . . .	Free
Italian Cloth, wool, [see wool fabrics.] . . . . .	
Italian Cloth, cotton . . . . .	32 1/2
Ivory black and Lamp black . . . . .	10
Ivory and Ivory Nuts, unmanufactured . . . . .	Free
Ivory Buttons . . . . .	see Buttons
Ivory, manufactures of, fancy . . . . .	35
Ivory, manufactures of, N.E.S. . . . .	20
Ivory Vaccine Points . . . . .	Free
Ivory Veneers, sawn only . . . . .	Free
Ivory Veneer, other . . . . .	20
Ivory Knives and Folders, fancy . . . . .	35
Ivory Soap . . . . .	see Soap

**J**

Jaconet . . . . .	see Cotton Uncoloured Fabrics
Jack Screws of every description, N.E.S. . . . .	35
Jackets, fur jackets, lined with satin, &c. . . . .	25
Jalap Root . . . . .	Free
Jams . . . . .	5 cents per lb.
Japan, mixed with paint . . . . .	see Paints, ground or mixed, etc.
Japans, N.E.S. . . . .	see Varnish
Japanned Ware . . . . .	35

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CUSTOMS TARIFF.

P. C.

P. C.

Japan Wax.....	3 cents per lb.	
Jars, glass .....	see Glass	
Jeans, Kentucky.....	2 cents per sq. yd. and	15
Jeans and Coutilles.....	(see Coutilles and Jeans)	
Jellies.....	5 cents per lb.	
Jelly tumblers, with tin covers....	5 cents per doz. and	30
Jellyine, as starch.....	see Starch	
Jet Black Dye.....		20
Jet, manufactures of, N.E.S.....		20
Jet Black Dye:.....		20
Jerseys, ladies, made by hand, &c.....	10 cents per lb. and	25
Jerseys, ladies', not made wholly or in part by hand labor or seamstress.....	10 cents per lb. and	20
Jewelry, of gold and silver or other metal or imitations of N.E.S.....		20
Jewel Cases.....	10 cents each and	30
Jewellers' Cotton.....	see Cotton	
Joists, iron or steel .....	see Angles in steel	
Jugs, earthenware .....	see earthenware	
Junk, old.....		Free
Jute, coloured fabrics, part cotton yarns or other material, except silk, N. E. S.....		25
Jute, carpeting or matting and mats.....		25
Jute Cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 40 inches wide, when imported by manufacturers of jute bags for use in their own factories.....		Free
Jute Butts .....		Free
Jute Yarn, plain, dyed or colored, when imported by manu- facturers of carpets, rugs and mats, and of jute webbing, or jute cloth, for use in their own factories.....		Free
Jute Cloth, N.E.S.....		20
Jute Bags.....		20
Jute, manufactures of, not elsewhere specified .....		20
Jute, unmanufactured.....		Free
Jute Twine for harvest binders.....		25
Jute Twine, other, N.E.S.....	see Twine.	
Jute Seed.....	see Seed	
Juvenile Water Colors .....		20
Kainite, or German Potash Salts, for fertilizers.....		Free
Kelp.....		Free
Kentucky Jeans, N.E.S.....	2 cents per sq. yd. and	15
Kerosene and Coal Oil, distilled, purified or refined, not elsewhere specified.....	7 1/5 cents per I.G	
Kerosene and Coal Oil fixture or parts thereof.....		30
Kid Leather.....	see leather	
Kid Gloves and Mitts.....		35

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Kites, paper, as toys.....	35
Knees, iron or steel, for iron or composite ships.....	Free
Knife Steels.....	30
Knife Sharpeners.....	30
Knife Powder.....	20
Knife Blades or Knife Blanks, in the rough, unhandled, for use by electro-platers.....	10
Knives, oyster knives.....	30
Knives, hay.....see agricultural implements	
Knives, for butchers and farriers (cutlery).....	25
Knives, for Horticultural purposes (cutlery).....	25
Knives, for mowers and reapers and cutter-bars.....	35
Knives for mowers, &c., steel for .....	
see Sheet, crucible in steel	
Knives, putty palette and glaziers' knives, tools.....	35
Knives, plated.....see Cutlery	
Knives, mincing knives as house-furnishing hardware.....	30
Knives, other. ....see Cutlery	
Knitted Cloth, cotton hosiery.....see cotton	
Knitted goods, wool .....	10 cents per lb. and 20
Knitting Machines.....	30
Knitting Needles.....	30
Knitting Machine Needles .....	30
Knitting Yarn, cotton, not bleached, dyed or colored, under No. 40.....	2 cents per lb. and 15
Knitting yarn, cotton, dyed or colored...3 cents per lb. and	15
Knitting Yarn, woolen,.....	10 cents per lb. and 20
Knobs, door knobs.....	35
Knobs, steel for.....see Rods in steel	
Kyrolite (mineral) .....	Free

## L

Labels of silk letters, woven or printed.....	30
Labels, all cotton, letters woven.....	25
Labels, all cotton, letters printed.....	32½
Labels, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders.....	15 cents per lb. and 25
Lac Dye, crude, seed, button, stick and shell.....	Free
Laces, boot, shoe and stay .....	30
Laces, braids, fringes, embroideries, cords, tassels and bracelets; braids, chains or cords of hair; lace collars and all similar goods; lace nets and netting of cotton, silk, linen, or other material.....	30
Lackers, mixed with paints.see Paints, ground or mixed, &c.	

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CUSTOMS TARIFF.

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35	Lackers, Varnish, not elsewhere specified.....	25
Free	20 cents per I.G. and	
30	Lakes, scarlet and maroon, in pulp.....	30
30	Lamp black and Ivory black.....	10
20	Lamb Skins.....see Furs	
	Lamb and Sheep Skins.....see Leather	
10	Lamp Reflectors.....	30
30	Lamps (glass).....	30
	Lamps, sanctuary lamps.....	30
25	Lamps, brass.....	30
25	Lamps for carriages.....	30
35	Lamp Shades, glass.....	30
	Lampwicks.....	30
	Land plaster, ground.....10 cents per 100 lbs.	
35	Lanterns, magic.....see Magic Lanterns	25
	Lap Rugs, rubber.....see Rugs	
30	Lap-welded Boiler Iron Tubing, (see item Tubing).....	
	Lap Dusters of cotton, with woven colored stripes or bor-	
	ders, but not embroidered.....	25
20	Lap Dusters, &c., &c., &c., embroidered.....	30
30	Lap Robes, rubber.....5 cents per square yard and	15
30	Lapping, &c.....see item Blanketting,	
30	Lard, tried or rendered the weight of the package, when of	
	tin, to be included in the weight for duty, 3 cents per lb.	
15	Lard, untried, the weight of the package, when of tin, to be	
15	included in the weight for duty.....2 cents per lb.	
20	Lard Oil.....	20
35	Lastings, mohair cloth, or other manufactures of cloth when	
	imported by manufacturers of buttons for use in their	
	own factories and woven or made in patterns of such	
	size, shape or form, or cut in such manner as to be fit	
	for covering buttons exclusively.....	Free
	Lava, unmanufactured.....	Free
	Lava, manufactures of fancy.....	35
30	Lava, other manufactures of, N.E.S.....	20
25	Lavender waters.....see Spirits.	
32½	Law Reports, as books.....	15
	Lawn tennis nets.....see Hammocks	
	Lawn Trees.....	20
25	Lawns, striped or checked.....see Cotton, Uncoloured	
Free	Fabrics, &c.	25
30	Lead, bars, blocks and sheets.....60 cents per 100 lbs.	
	Lead, old, scrap and pig.....40 cents per 100 lbs.	
	Lead, white and red dry (see Paints).....	5
	Lead pipe.....1½ cents per lb.	
30	Lead Shot.....1½ cents per lb.	
	Lead pencils, of all kinds.....	30

	P. C.
Lead, Nitrate and Acetate of, not ground.....	5
Lead, all manufactures of, not elsewhere specified.....	30
Leather Dressing.....	30
Leather, Belting Leather, and upper leather, including Kid, Lamb, Sheep and Calf, tanned but not dressed, waxed or glazed.....	15
Leather, same as above, dressed, waxed, or glazed.....	20
Leather Belts.....	25
Leather Boots and Shoes.....	25
Leather Board.....	3 cents per lb.
Leather Boot and Shoe Counters, made from leather board $\frac{1}{2}$ cent per pair.	
Leather, Cordova, tanned, from horse hide, and manufac- tures of.....	25
Leather, skins for morocco leather, tanned, but not further manufactured.....	15
Leather, glove leathers when imported by glove manufac- turers, for use in their factories in the manufacture of gloves, viz., Kid, Buck, Deer, Antelope, and Water- hog, tanned or dressed, colored or uncolored.....	10
Leather, other, and skins tanned, not elsewhere specified ..	20
Leather, Patent, Japanned or enamelled.....	25
Leather, scrap and shavings.....	20
Leather, Sole, tanned but rough or undressed.....	10
Leather, Sole.....	$\frac{1}{2}$ cent per pound and
Leather Gloves and Mitts.....	35
Leather Trunks and Hat Boxes .....	30
Leather Purses and Pocket Books.....	35
Leather Satchels.....	35
Leather Valises.....	30
Leather fancy articles made of, N.E.S. see item Fancy Boxes	35
Leather, manufactures of, not elsewhere specified.....	25
Leatheroid.....	3 cents per lb.
Leeches .....	Free
Leghorn Hats, unfinished or Caplins.....	20
Leghorn Hats, finished.....	30
Leicester and Lincolnshire or Lustre Wools, such as are grown in Canada.....	3 cents per lb.
Lemons rinds, in brine.....	Free
Lemons and oranges (see oranges.).....	
Lemon Wine.....	see Wine
Lemon Squeezers made wholly of glass .....	20
Lemon Squeezers, iron.....	30
Lentils.....	20
Lessive Phœnix washing preparations.....	3 cents per lb.
Letter copying-books.....	35
Lichens, &c. ....	see item Litmus

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CUSTOMS TARIFF.

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5	Lignite, products of.....see Coal Oil	
30	Lignumvitæ wood, not manufactured (see Lumber).....	Free
30	Lignumvitæ Wood, manufactures of.....see Wood	
	Lime, sulphate of, Gypsum crude .....	Free
	Lime Juice, sweetened, and fruit syrups, N.O.P.....	
15	40 cents per imp. gal.	
20	Lime Juice and other fruit syrups, N.O.P., non-alcoholic,	
25	and not sweetened.....10 cents per imp. gal.	
25	Lime Juice, fortified with or containing not more than 25	
	per cent. of proof spirits.....60 cents per gal.	
	And when containing more than 25 per cent. of proof	
	spirits.....\$2 per imp. gal.	
	Lime, Acetate of.....	20
25	Lime .....	20
	Lime, Chloride of.....	Free
15	Linements .....	see Proprietary Med. Liquid
	Linen collars.....	24 cents per dozen and
	Linen cuffs.....	4 cts. per pair and
	Linen Clothing.....	
10	Linen, duck, N.E.S.....	35
20	Linen, damask.....	20
25	Linen Canvas, when to be used for boats and ships' sails...	25
20	Linen Handkerchiefs, all kinds .....	5
10	Linen, nettings of (see Laces).....	25
15	Linen Shirts .....	30
35	Linen Thread.....	\$1 per doz. and
30	Linen Towels.....	30
35	Linen Hose, lined with rubber.....	20
35	5 cents per lb. and	25
30	Linen, manufactures of, not elsewhere specified.....	15
35	Lines and Twines, for the fisheries.....see Fish Hooks.	20
25	Linings, rolled, (cotton).....	Free
Free	Linings, chimney linings or vents, &c. . .see item Drain Pipes	
20	Linoleum, as Floor Oil Cloth...5 cents per square yard and	35
30	Linseed Oil, raw or boiled.....1 1/4 cent per lb.	20
30	Liquid Glue .....	30
are	Liquorice, paste.....	2 cents per lb.
lb.	Liquorice Root, not ground.....	Free
Free	Liquorice, in rolls or sticks.....	3 cents per lb.
Free	Liquor, red.....see item Red Liquor	
ine	Litharge.....	Free
20	Literary Papers.....see Newspapers	
30	Lithographic Presses.....	10
20	Lithographic Stones, not engraved.....	20
lb.	Litmus and all Lichens, prepared and not prepared.....	Free
35	Lobsters, preserved.....	25
Free	Lobsters, fresh .....	20
	Lobsters, fresh or preserved, from Newfoundland.....	Free



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Machines, Folding.....see Printing Presses  
 Machines, Dating.....  
 Machines, mowing machines.....  
 Machines, Knitting.....  
 Machines, Numbering.....  
 Machines, Sewing, whole or on heads or parts of heads....  
 \$3 each and  
 Machines, sewing machines, domestic...see Settlers' Effects  
 Machines, agricultural machines, N.E.S.....  
 Machines, Sewing, parts of, N.E.S.....  
 Machine Screws, except Wood Screws.....  
 Machine Screws, intended for holding in wood, without nuts  
 or other iron fixtures, to be classed as wood screws....  
 (See Screws.)  
 Machines, Ruling Machines, as Bookbinders' Implements...  
 see Bookbinders, &c.  
 Machinery, repairs on, either on vessels or otherwise.....  
 Machinery, of ships or other vessels, built in a foreign  
 country, on application for Canadian register, &c., &c.  
 see Ships  
 Machines, portable machines, Portable Steam Engines,  
 Threshers and Separators, horse-powers, portable saw  
 mills, and parts thereof in any state of manufacture....  
 Machinery, mining machinery imported within three years  
 after the passing of this act, which is at the time of  
 its importation of a class or kind not manufactured in  
 Canada .....  
 Machinery, composed wholly or in part of iron or steel, not  
 elsewhere mentioned.....  
 Madder, or Indian Madder, ground and prepared, and all  
 extracts of.....  
 Mackerel, fresh..... see Fish  
 Mackerel, fresh, from Newfoundland .....  
 Mackerel, pickled ..... see Fish  
 Mackerel, pickled, from Newfoundland .....  
 Magazines ..... see Newspapers  
 Magic Lanterns and Slides thereof.....  
 Magnesia.....  
 Magnesia Fluid.....  
 Mahogany, lumber..... see Lumber  
 Mahogany Manufacture..... see Wood  
 Majolica Ware, Stone Pottery, except Demijohns or jugs,  
 churns and crocks.....(see Earthenware)  
 Malleable Iron Castings.....(see Castings in iron or steel)  
 Malt, upon entry for Warehouse, subject to Excise Regula-  
 tions..... 15 cents per bush.  
 Malt Extract (Dukchart's) see spirits. \$2 per proof gallon and

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- Mattocks.....I cent per lb. and
- Meal, when damaged by water *in transitu* (on appraised value).....
- Meal, locust bean meal.....see locust bean, &c.
- Meal, Buckwheat..... $\frac{1}{4}$  cent per lb.
- Meal Cake.....see Oil Cake
- Meal, Indian Cornmeal .....40 cents per brl.
- Meat Choppers and Pounders.....
- Meats, Beef salted in barrels, the barrels containing the same, to be free.....2 cents per lb.
- Pork, barrelled pork, in brine, made from the side of heavy hogs, after the hams and shoulders are cut off, and containing not more than sixteen pieces to the barrel of 200 lbs. weight, the barrel to be free..... $1\frac{1}{2}$  cents per lb.
- Pork, other.....3 cts. per lb.
- Pork, fresh or salted, N.E.S.....3 cts. per lb.
- Dried or smoked meats, preserved in any other way than by being salted or pickled, N.E.S., if imported in tins the weight for duty to include the weight of the tins.....3 cts. per lb.
- Meats, extract of fluid beef not medicated.....
- Meats, potted, "mixed and made up into a paste".....
- Meat Stuffers.....
- Meat Juice (Valentine's).....
- Meats, Poultry, and Game of all kinds.....
- Medals, silver.....
- Medals, German or nickel silver.....
- Medals, gold.....
- Medals, brass.....
- Medals, won in competition.....
- Medals, bronze.....
- Medals, plated.....
- Medals, collections of, and of other antiquities.....
- Medals, other, to be rated according to material.....
- Medicines, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oil or medicinal preparations or compositions recommended to the public under any general name or titles, as specifics for any diseases or affections whatsoever, affecting the human or animal bodies, not elsewhere provided for, in liquid form.....
- Medicines, Patent, all other, not elsewhere specified.....
- All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer

Medicines (*continued*)—

	P. C.
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.	
Meerschaum Pipes.....	35
Meerschaum Pipes, imitation of .....	35
Meerschaum, crude or raw.....	Free
Meerschaum, manufactures of, N.E.S.....	20
Melado .....	(See Sugars)
Melons, See Vegetables.....	25
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by the Minister of Customs	Free
Mercury or quicksilver.....	Free
Metal, babbitt metal.....	10
Mescal.....	see Spirits.
Metal, composition metal for the manufacture of filled gold watch cases.....	10
Metal Composition, not elsewhere specified.....	20
Metal, yellow Metal in bars, bolts, and for sheathing.....	Free
Metallic colors.....	see Colors.
Meters, Gas.....	35
Meters, Water .....	30
Methylated spirits.....	see Spirits. .... \$2 per proof gal.
Mexican Fibre.....	Free
Mica .....	20
Microscopes .....	25
Middlings.....	20
Military Stores and Munitions of War, see articles for use of army and navy and Canadian militia	
Milk Food and other similar preparations.....	30
Milk, condensed milk.....	see item Condensed Milk.
Mill board, not straw board.....	10
Mill, coffee, spice, and similar articles .....	30
Mill, saw mills and planing mills.....	35
Millinery, to be rated according to material of chief value...	
Mineral Pulp.....	20
Mineral Waters, natural, not in bottles .....	Free
Mineral Waters, N.E.S.....	20
Mineral and Bituminous substances, not elsewhere specified	20
Mineral Soap Grease, a preparation of Petroleum.....	See Vaseline.....
Vaseline.....	4 cents per lb.
Mineralogical specimens.....	Free
Mirrors, Hand.....	30
Mirrors, N.E.S.....	35
Mitts and Gloves, of kid and leather.....	35
Mitts and Gloves, all other.....	35

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CUSTOMS TARIFF.

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	Models of Inventions and other Improvements in the Arts, but no articles shall be deemed a model which can be fitted for use.....	Free
	Mohair, manufacture.....	Free
	(See All Wool Fabrics, &c.)	
	Mohair, lasting mohair for covering buttons.see Lasting, &c.	
35	Molasses, derived from raw cane sugar in the process of its manufacture direct from the cane, not refined or filtered or bleached or clarified, testing by the Polariscopes thirty degrees or over and not over fifty-six degrees, when imported direct without transshipment from the country of growth and production.....	1½ cent per Imp. gal.
35	The same not imported direct.....	4 cents per Imp. gal.
Free	The same testing over 56 degrees, imported direct without transshipment as above.....	6 cents per Imp. gal.
20	The same when testing over 56 degrees and not imported direct.....	8 cents per Imp. gal.
	The same when imported for, or received into any sugar refinery, or sugar factory, or syrup or glucose factory, distillery or brewery, shall be subject to, and there shall be paid thereon, an additional duty of 5 cents per Imp. gal.	
25	Molasses, concentrated molasses....see Sugar, Melado, &c.	
	Packages in all cases are exempt from duty.....	Free
Free	Molasses, refined clarified, filtered or bleached or clarified. see Syrups	
Free	Molasses, gates.....	30
20	Moleskin, pantaloons stuff.....	2 cents per yd. and 15
25	Money Drawers.....	35
20	Morphine.....	20
	Morocco Skins .....see Leather.	
30	Mosquito Netting.....see Cotton Uncoloured Fabrics.	25
	Moss, Iceland, and other Mosses and seaweed, crude or in natural state or only cleaned.....	Free
10	Moss, other, N. E. S.....	20
30	Mother of pearl.....	Free
35	Motors for electric lights.....	25
	Moulds, Button.....	25
20	Moulds for gold beaters.....	Free
Free	Mouldings of wood, plain.....	25
20	Mouldings of wood, gilded or otherwise further manufactured than plain.....	30
20	Mounds, &c., for umbrellas, &c.....see Umbrellas.	
Free	Mounds for Pipes.....	35
30	Mowing and Reaping Machines.....	35
35	Mowers and Reapers' Knives and Cutter Bars, as parts of Reapers, &c.....	35

	P. C.
Mucilage and liquid glue.....	30
Mufflers of Cashmere, hemmed.....	10 cents per lb. and 25
Mufflers of Cashmere, not hemmed.....	10 cents per lb. and 20
Muffs and Satchels combined, with clasps.....	35
Muffs, Fur.....	25
Munjeet, or Indian Madder, ground or prepared, and all extracts of.....	Free
Murray fluid magnesia.....	50
Muriatic Acid.....	20
Muriate of Potash, crude.....	Free
Muslin Ties, made up.....	35
Muslin apron checks and cambric muslins.....	25
see Cotton, Uncoloured Fabrics.	
Muslin, book muslin, black.....	32½
Muslin, book muslin, not dyed or colored.....	20
Music Stands.....	35
Music for automatic instruments, as perforated paper.....	35
Music, printed music bound or in sheets....	10 cents per lb.
Musical instruments, being settlers' effects.....	
see Settlers' Effects.	
Musical Instruments for bands, imported by and for use of the army and navy, see articles for army and navy and Canadian militia	
Musical Instruments, not elsewhere specified, except Pianos and Organs.....	25
Muskets, Rifles, Guns and Pistols, not elsewhere specified... see Firearms	20
Muskets, Rifles, &c., for Army and Canadian Militia..... see Articles for	
Musk, in pods or in grains.....	Free
Mustard Cake.....	20
Mustard Seed.....	Free
Mustard, ground, prepared, including French Mustard, not liquid.....	25
Mustard, French Mustard, liquid, as sauce.....	see Sauces.

## N

Nails, of brass or copper.....	35
Nail rods of Swedish rolled iron, under 1½ inch in diameter, for manufacture of horse-shoe nails.....	20
Nails, Spikes and Sheathing, Nail Composition.....	20
Nails and Spikes, cut, of iron or steel.....	1 cent per lb.
Nails and spikes, wrought and pressed, galvanised or not; horse-shoe nails, hob nails and wire nails, and all other wrought iron or steel nails, N.E.S., 1½ cent per lb. but not less than	35

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30	Nail Plates, of iron or steel 16 gauge and thicker, \$13 per ton	
25	Nail Plate Iron or Steel, other.....see Iron and Steel	
20	Napkin Rings.....	30
35	Naptha Wood, naptha.....see Spirits	
25	Naptha, not elsewhere specified..... 7 1/5 cts. per I.G.	
	Neatsfoot Oil, and all animal oils, not elsewhere specified...	20
Free	Needles, Knitting.....	30
50	Needles, Steel, all other.....	30
20	Needles, wire for.....see Wire.	
Free	Nets and Seines, for use of fisheries...see Fish Hooks, &c.	Free
35	Nets and Seines, other, N.E.S.....see item Hammocks.	35
	Nets, lace nets.....	30
25	Nets, lawn tennis nets.....see item Hammocks.	35
32 1/2	Nettings of cotton, linen, silk or other material.....	
20	see item Laces.	30
35	Netting, cotton netting for the lining of boots, shoes and gloves...	10
35	Netting, woollen netting for the lining of boots, shoes and gloves.....	25
	Nettings, mosquito nettings...see Cotton Uncolored Fabrics.	25
	Netting, painted cotton.....see Painted Cotton, &c.	
	Newspapers or supplemented editions, or parts thereof, partly printed and intended to be completed and published in Canada...	25
25	Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound, not elsewhere specified.....	Free
20	Newspapers and quarterly, monthly and semi-monthly magazines, if bound.....	15
Free	New Year Chromos (see chromos).....6 cts. per lb. and Nickel.....	20
Free	Nickel.....	Free
	Nickel Anodes.....	10
	Nickel Silver, rolled or in sheets.....see item Silver, &c.	
25	Nickel Salts.....	20
	Nickel and German Silver, manufactures of, not plated....	25
	Nickel and German Silver, manufactures of, if plated.....	30
	Nitrate of Ammonia.....	20
	Nitrate of Saltpetre.....	20
35	Nitrate of Soda or Cubic Nitre.....	Free
	Nitrate of Lead, not ground.....	5
20	Nitre, sweet spirits of.....see Spirits.	
20	Nitric Acid.....	20
	Nitric and Sulphuric Acids, combined or mixed.....	25
	Nitrous ether, &c.....see Spirits.	
	Nitro-Glycerine.....10 cents per lb. and	20
35	Noils, being the short wool which falls from the comb in worsted fabrics.....	Free

	P. C.
Non-elastic webbing .....	20
Notarial Seals, of paper .....	35
Notches for umbrellas, &c. .... see Umbrellas.	
Numbering Machines, not to be classed with printing presses, to pay .....	30
Nuts and Bolts for stoves, and all bolts and rivets [see Iron.]	
Nuts, wrought iron and steel..... 1 cent per lb. and	25
Nuts, [dried fruits,] almonds, shelled..... 5 cents per lb.	
Nuts, all kinds [dried fruits], N. E. S. .... 3 cents per lb.	
Nut Crackers .....	30
Nuts, Cocoa, imported from the place of growth direct to a Canadian port..... 50 cents per 100	
Nuts, Cocoa, not imported direct..... \$1.00 per 100	
Nutmegs and Mace.....	25
Nutgalls.....	Free
Nuxvomica Beans, crude only.....	Free
Nuxvomica Beans, N. E. S. ....	20
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Oak and oak bark extract.....	Free
Oak, lumber and timber..... see Lumber	
Oak, manufactures of .....	see Wood
Oakum.....	Free
Oatmeal cloth.....	20
Oats..... 10 cents per bush.	
Oats, damaged by water in transitu [on appraised value]....	20
Oat Flour .....	20
Oatmeal..... 1/2 ct. per lb.	
Oatmeal, damaged by water in transitu [on appraised value]	20
Ochres .....	see Oxides
Ochrey earth..... see item Oxides.	30
Offal, Fish .....	[see Fish Skins and Offal]
Oil, Aniline, crude.....	Free
Oil, Coal and Kerosene, distilled, purified or refined, Nap- tha, Benzole and Petroleum..... 7 1/5 cts. per I. G.	
Oils, illuminating oils, composed wholly or in part of the products of petroleum, coal shale or lignite, costing more than thirty cents per Imp. gal.....	25
Oils, products of petroleum, shale and lignite, N. E. S. .... 7 1/5 cents per Imp. gal.	
Oil, Carbolic, or heavy oil.....	10
Oil, Cement, as lubricating.....	25
Oil, Castor .....	20
Oil, Cod Liver, medicated.....	20
Oil, Cod, N. E. S. ....	20
Oils, cocoanut and Palm, in their natural state.....	Free

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CUSTOMS TARIFF.

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P. C.		P. C.
20	Oils, Fish, and products of fish, from Newfoundland.....	Free
35	Oils, Fish, N.E.S.....	20
	Oil, Flax Seed or Linseed, raw or boiled.... 1¼ cent per lb.	
30	Oil, Hair, perfumed or not.....	30
	Oil, Lard Oil.....	20
25	Oils, Lubricating, composed wholly or in part of petroleum, and costing less than 30 cts. per gal., 7 1/5 per imp. gal.	
	Oils, Lubricating, all other.....	25
30	Oils, Neatsfoot.....	20
	Oil, Olive.....	20
	Oil, Seal, from Newfoundland.....	Free
	Oil, Seal, N.E.S.....	20
	Oil, Salad.....	20
25	Oil, Sesame seed.....	20
Free	Oil, Sperm.....	20
Free	Oils, Vegetable Oils, not elsewhere specified.....	20
20	Oils, Volatile or Essential.....	20
	Oil of roses.....	Free
	Oil, rosin.....	20
	Oil, fusil oil..... see Spirits.	
Free	Oil, potatoe oil..... see Spirits.	
	Oils, Whale, N.E.S.....	20
	Oil, Whale, from Newfoundland.....	Free
	Oil, all other, not elsewhere specified.....	20
20	Oil Finish or Oil Varnish..... see Paints, ground or mixed	
20	Oil Cake and Oil Cake Meal, Cotton Seed Cake and Cotton Seed Meal, and Palm Nut Cake and Meal.....	Free
20	Oil Cake Crushed.....	20
20	Oil Cloths for floor..... 5 cents per square yard and	20
20	Oil Cloth and oiled silk in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, India rubbered, flocked or coated, N.E.S.... 5 cents per square yard and	15
30	Oiled Cotton Cloth..... 5 cents per square yard and	15
Free	Oiled Paper.....	35
	Oiled Silk..... see Oil Cloth	
	Oleographs..... 6 cts. per lb. and	20
	Old and Scrap Copper.....	10
	Old and Scrap Brass.....	Free
25	Old and Scrap Iron and Steel..... See Iron, scrap	
	Old and Scrap Lead..... 40 cents per 100 lbs	
	Olive Oil.....	20
10	Olives, green fruit, in natural condition.....	20
25	Onions, sets for planting and not fit for table use.....	20
20	Onions, other..... see Vegetables	
20	Onyx..... see Precious stones.	
20	Opals..... see Precious stones	
Free	Opium, crude, the weight to include the weight of the ball	



	P. C.
or covering.....	\$1 per lb.
Opium, prepared for smoking.....	\$5 per lb.
Orange Wine.....	see Wine
Optical Instruments, N.E.S.....	25
Orange Minerals and Zinc (white).....	5
Oranges, rinds in brine.....	Free
Oranges and Lemons, in boxes of capacity not exceeding two and one-half cubic feet.....	25 cents per box.
In half boxes, capacity one and one-fourth cubic feet.....	13 cents per box.
In cases and all other packages.....	10 cents per cubic foot capacity.
In bulk.....	\$1.60 per thousand.
In barrels not exceeding in capacity that of the 196 pounds flour barrel.....	55 cents per bbl.
Orange-flower water, not spirituous.....	30
Orchids.....	see Florist Stock
Ores of Metal, of all kinds.....	Free
Organs, Cabinet Reed Organs, having not more than two sets of reeds.....	each \$10 and 15
Organs, etc., having over two and not over four sets of reeds.....	each \$15 and 15
Organs, etc., having over four and not over six sets of reeds.....	each \$20 and 15
Organs, etc., having over six sets of reeds.....	each \$30 and 15
Organs, sets or parts of sets of reeds for Cabinet Organs....	25
Organs, Pipe Organs.....	25
Ornamental, figured and enamelled Glass.....	see Glass. 25
Ornamental Iron Work.....	see Iron. 30
Ornamental Trees.....	20
Ornaments of alabaster spar, amber, terra cotta, or composition.....	see item Fancy Boxes. 35
Orris Root.....	Free
Ostrich and Vulture Feathers, undressed.....	15
Ostrich and Vulture Feathers, dressed.....	35
Osiers, unmanufactured.....	Free
Osiers and Willow Furniture.....	35
Osiers and Willow Works, not elsewhere specified.....	25
Ottar or Attar of Roses.....	Free
Ox Shoes.....	1 1/2 per pound, but not less than 35
Oxalic Acid.....	Free
Oxide, Manganese, oxide of.....	Free
Oxides, ochres and ochrey earths, fire-proof, umbers and siennas, ground or unground, washed or unwashed, calcined or raw.....	30
Oxides of cobalt, zinc and tin, N.E.S.....	Free
Oysters, fresh in shell.....	25

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	Oysters, in cans....(see canned oysters) under items fish, etc.	
	Oysters, shelled, in bulk.....	10 cents per Gall.
	Oysters, pails containing.....	see item Pails
25	Oysters, fresh from Newfoundland.....	Free
5	Oysters, seed and breeding oysters, imported for the purpose	
Free	of being planted in Canadian waters.....	Free

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	Packages containing Oysters or other Fish not otherwise provided for.....	25
	Packages containing fine salt to bear same duty as if imported empty, bags paying.....	25
	Packages, containing fish, from Newfoundland.....	Free
	Packages, containing Molasses.....	Free
30	Packages, barrels containing salted beef.....	Free
	Packages, barrels containing Linseed Oil.....	25 cts. each
Free	Packages, barrels containing salted pork.....	see Meats
	Packing, rubber packing.....	5 cents per lb. and
15	Pads, stair pads.....	25
	Pails, Tubs and Churns, wood.....	25
15	Pails manufactured in the United States, in which oysters are imported, are liable to duty each time they are brought into Canada, but if they are wholly manufactured in Canada and are properly branded by the Customs, they may be sent to the United States and on return entered free, on identification.	
15	Paints and Colors, ultra marine blue, dry or in pulp.....	Free
15	Paints and Colors, metallic colors, viz., oxides of cobalt, zinc and tin, N.E.S.....	Free
25	Paints and Colors, viz., fire-proof paint, dry.....	
25		see item Oxides, &c.
30	Paints and Colors, pulped or ground in all or other liquids, and all liquid prepared or ready mixed paints.....	30
20	Paints and Colors, Oclires.....	see item Oxides, &c.
35	Paints and Colors, Paris Green, dry.....	10
Free	Paints and Colors, dry White and Red Lead.....	5
15	Paints and Colors, Zinc, white.....	5
Free	Paints and Colors, ground in spirits, and all spirit varnishes and lacquers.....	\$1 per gal.
35	Paints and Colors, dry, other, not elsewhere specified.....	20
Free	Paints, ground or mixed in, or with either Japan varnish, lacquers, liquid dryers, collodion, oil finish or oil varnish, rough stuff and fillers, the weight of the package to be included in the weight for duty.....	5 cts per lb. and
30	Painters metal graining combs.....	25
Free	Painters metal graining combs.....	35
25	Painters pallet knives.....	35

	P. C.
Painted Cotton Netting, an imitation of wire Cloth.....	
5 cts. per sq. yd. and	15
Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists.....	Free
Paintings in Oil or Water Colours, the production of Canadian artists, under regulations, to be made by the Minister of Customs .....	Free
Paintings, prints, engravings, drawings, and building plans, N.E.S. ....	20
Palm Leaf, unmanufactured.....	Free
Palm Leaf, when manufactured N. E. S .....	20
Palm Nut Cake and Meal.....	Free
Palm Oil [natural state] .....	Free
Palm Nut Kernel Oil .....	20
Palm Spirits or Arrack.....	see Spirits.
Palms.....	see Florist Stock
Pamphlets, as books, N.E.S.....	15
Pamphlets, Advertising .....	6 cents per lb. and
Paper, aluminized paper, chemically prepared for photographers use .....	25
Paper Weights, N.E.S.....	30
Paper Cutters.....	see Printing Presses
Paper Collars, Cuffs and Shirt Fronts of paper.....	35
Paper seed bags, illustrated... ..	35
Paper Bags, plain, and all other paper bags and sacks printed or not.....	35
Paper, Cards, for playing.....	6 cts. per Pack
Paper, parchment paper.....	35
Paper, drawing paper, mounted.....	35
Paper, enamelled.....	35
Paper Hangings, or Wall Paper, in rolls, on each roll of eight yards and under, and so in proportion for all greater lengths of the following descriptions, viz :	
Brown Blanks and White Blanks, printed or plain Ungrounded Paper.....	2 cents.
White Paper, Grounded Papers and Satins, not hand made	3 cents.
Single Print Bronzes.....	6 cents.
Colored Bronzes.....	6 cents.
Embossed Bronzes.....	8 cents.
Colored Borders, narrow.....	6 cents.
Colored Borders, wide.....	6 cents.
Bronze Borders, narrow.....	14 cents.
Bronze Borders, wide.....	14 cents.
Embossed Borders.....	15 cents.
Paper, Wall, Sanitary and Ingrain .....	35
Paper Hangings or Wall Paper, other, N.E.S.....	35

CUSTOMS TARIFF.

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P. C.		P. C.
15	Paper Maché, manufactures of . . . . .	35
Free	Paper, Carpet Lining, if manufactured . . . . .	35
Free	Paper, Carpet Lining, other, N.E.S. . . . .	25
Free	Paper, Mill board, not Straw board . . . . .	10
20	Paper Boxes, labelled empty . . . . . 15 cents per lb. and	25
Free	Paper kites, as toys . . . . .	35
20	Paper, Printing . . . . .	25
Free	Paper, glass . . . . .	30
20	Paper boxes embellished with chromos, but without reading matter . . . . . 6 cts. per lb. and	20
Free	Paper letters, gummed, plain or colored, in bulk . . . . .	35
Free	Paper letters, gummed, put up in envelopes with printed descriptions for special advertising signs or labels . . . . .	25
20	15 cents per lb. and	25
	Paper, ruled . . . . .	35
15	Paper Stucco for decorating ceilings . . . . .	35
20	Paper, oiled . . . . .	35
25	Paper, waxed . . . . .	35
30	Paper, Tarred . . . . . ½ cent per lb.	25
35	Paper, Tissue Paper . . . . .	25
35	Paper, Union Collar Cloth, in rolls or sheets, not glossed or finished . . . . .	20
35	Paper, Union Cloth in rolls or sheets, glossed or finished . . .	25
35	Paper, Glazed . . . . .	35
35	Paper, emery . . . . .	30
35	Paper, flint . . . . .	30
35	Paper, filter paper in sheets . . . . .	25
35	Paper, filter paper, cut to shape . . . . .	35
35	Paper, fly paper . . . . .	35
of	Paper waste or clippings . . . . .	Free
all	Paper, Wrapping . . . . .	25
	Paper, pressed, in sheets . . . . .	35
	Paper, Sand Paper . . . . .	30
	Paper, Flated, Marbled, Enamelled Paper, and Card Board similarly finished, not elsewhere specified . . . . .	35
	Paper, fancy articles, made of . . . . .	35
	Paper, of all kinds not elsewhere specified . . . . .	25
	Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers, envelopes and blank books . . . . .	35
	Paper files, clips and file hooks . . . . .	30
	Parafine Wax, Stearic Acid and Stearine of all kinds . . . . . 3 cents per lb.	
	Parafine Wax Candles . . . . . 5 cents per lb.	
35	Parasols and Umbrellas, all kinds . . . . .	35
35	Parasol Sticks or Handles, N.E.S. . . . .	20
	Parasols, ribs, iron or brass . . . . . see Umbrellas	

	P. C.
Parasols ribs, steel for.....see Umbrellas	
Parasols, materials for.....see Umbrellas	
Parian, busts or statuettes.....	35
Paris White.....	Free
Parts of Pianos.....	25
Paste, gloy paste.....1 cent per lb.	
Paste, Cocoa, containing Sugar..	5 cents per lb.
Paste, Cocoa, not sweetened.....	4 cts. per lb.
Paste, perfumed.....	30
Patterns, of iron.....	30
Patterns of brass.....	30
Patent, brocaded seating, an imitation of hair cloth.....	32½
Patent Medicines, in liquid form [see medicines].....	50
Patent Medicines, other than liquid, N.E.S.....	25
Patent Carbon enamel, composed of fusil oil.....see spirits \$2 per proof gal.	
Patent Leather.....	25
Paving blocks, made from slag of blast furnace.....	20
Peach Trees.....	3 cents each
Peaches Preserved.....see Fruits, &c.	
Peaches, N.E.S., green fruit, the weight of the package to be included in the weight for duty.....	1 cent per lb.
Pears, green fruit.....	20
Pears, essence of..... see Lime Juice	
Pearline.....	3 cents per lb.
Pear Trees.....	3 cents each
Peas.....	10 cts. per bush.
Peas, when damaged by water in transitu (on appraised value)	20
Pearl, Mother of, not manufactured.....	Free
Pearls.....see Precious Stones	
Pearl card cases, fancy.....	35
Pearl Buttons and Studs.....	25
Peels, candied peels.....1 ¼ cents per lb. and	35
Pearl, manufactures of, fancy.....	35
Pelts, raw.....	Free
Pelts, other.....see Furs	
Pencils, Lead, in wood or otherwise.....	30
Pencils, Slate.....	25
Pendants, glass pendants.....	30
Penholders.....	30
Pencil Cases of all kinds.....	30
Pens, steel.....	30
Pens, gold.....	20
Pen Racks.....	30
Penknives.....	25
Pepper, unground.....	10
Pepper, ground.....	25

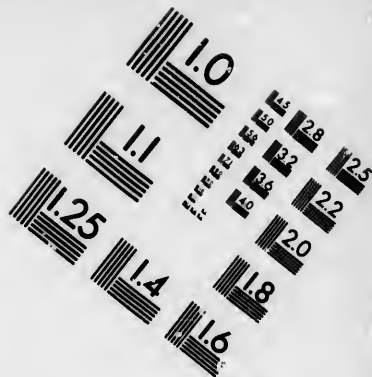
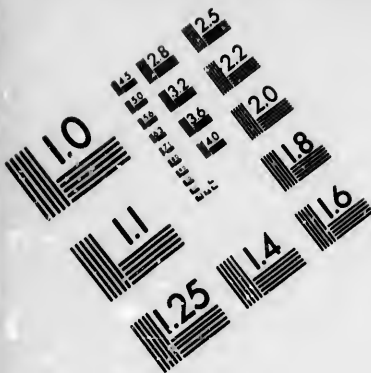
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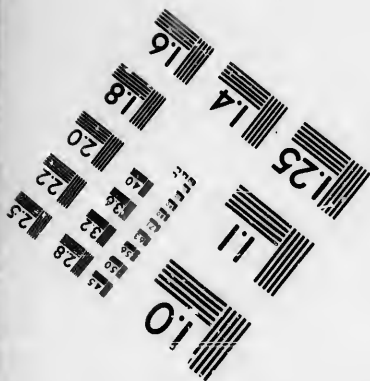
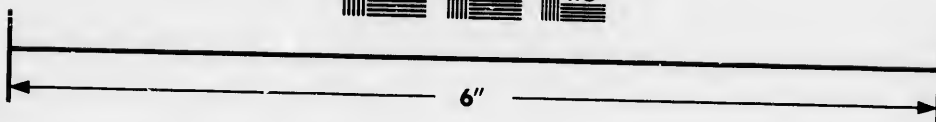
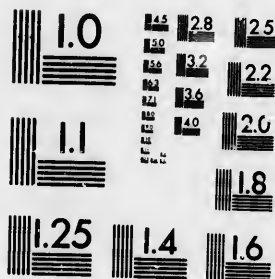
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P. C.		P. C.
	Pepper Shells and Pepper Dust as Ground Pepper.....	25
	Percussion Caps.....	35
35	Periodicals, Sunday-school Periodicals, published by American Baptist Publication Society of Philadelphia, Pa., namely:—"Young People," "Our Little Ones," "Young Reaper," "Sunlight" Monthly Lesson Leaves," Baptist Teacher," "Advanced Quarterly," "Intermediate Quarterly," "Senior Quarterly," and "Primary Quarterly,".....	Free
25		
30	Periodicals, Illustrated Advertising.....	6 cents per lb. and 20
30	Perfumery, (non-alcoholic), including toilet preparations....	30
30	Perfumed Spirits in bottles or flasks, not weighing more than four ounces .....	50
32½		
50	Perfumed Spirits in bottles, flasks or other packages, weighing more than four ounces.....	see Spirits \$2.00 per proof gal. and 40
25	Perfumed and Fancy Soaps, weight of the inside packages and wrappers to be included in the weight for duty.....	10 cents per lb. and 10
20		
	Persis, or extract of Archill and Cudbear .....	Free
	Petroleum, products of .....	see Oil
	Pewter, Platina or Metal Composition, N. E. S.....	20
20	Pheasants, for improvement of stock .....	Free
	Pheasants, other.....	20
	Phials, glass .....	[see Glass.]
	Philandri Seed.....	see Seeds
	Philosophical Instruments and Apparatus, including globes and pictorial illustrations of insects, as are not manufactured in the Dominion, and when imported by or for the use of colleges and schools, scientific and literary societies .....	Free
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35	Philosophical Instruments, N. E. S.....	25
25	Phosphorus.....	Free
35	Phosphor Bronze blocks, sheets and wire .....	10
35	Photograph Albums.....	35
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	Photographs, and other cards.....	6 cents per lb. and 20
30	Photographs, silver waste .....	20
25	Photographic instruments.....	25
30	Photographic Dry Plates.....	9 cents per square foot.
30	Photographers' Cards.....	35
30	Photographic and Stereoscopic Pictures, mounted, 6 cts. per lb. and .....	20
20		
30	Piano covers, rubber and cotton, N. E. S., 5 cts. per square yard and .....	15
25	Piano Stools.....	35
10	Pianofortes, square, whether round cornered or not, over 7 octaves .....	\$25 each and 20
25		





**IMAGE EVALUATION  
TEST TARGET (MT-3)**



**Photographic  
Sciences  
Corporation**

23 WEST MAIN STREET  
WEBSTER, N.Y. 14580  
(716) 872-4503





	P. C.
Pianofortes, square, all other .....	\$30 each and 20
Pianofortes, upright .....	\$30 each and 20
Pianofortes, concert, semi-concert, or parlor grand pianofortes.....	\$50 each and 20
Pianos, part of.....	25
Pianos, Wire for .....	see Wire
A piano imported, consisting of case, frame, sounding board, etc., bnt without the action, should be treated as a piano liable to the specific duty and the <i>ad valorem</i> duty on its value in that state.....	
Picks.....	1 cent per lb. and 25
Pickers, raw hide, for cotton looms .....	20
Pickles in bottle, including the duty on the bottles, and each bottle holding less than one half pint shall be dutiable as containing one half pint, and each bottle containing more than one half pint, but not more than one pint, shall be dutiable as containing one pint, and each bottle holding more than one pint, but not more than one quart, shall be dutiable as containing one quart	
40 cents per gal	
Pickles in jars, bottles or other similar vessels on the ascertained quantity, the duty to include the duty on the jars, bottles, or other vessels.....	40 cents per gal.
Pickles in bulk, in vinegar or in vinegar and mustard.....	35 cents per gallon
Pickles, in brine or salt.....	25 cents per gallon
Fictorial Show Cards.....	6 cents per lb. and 20
Pictorial illustrations of insects, etc., when imported by and for the use of colleges and schools, scientific and literary societies.....	Free
Picture Frames, as furniture.....	35
Picture Brass Nails.....	35
Pictures, Advertising.....	6 cents per lb. and 20
Picture Books.....	6 cents per lb. and 20
Pictures, framed .....	35
Pictures, transfer pictures. ....	35
Pictures and Prints, N.E.S.....	20
Pig Copper.....	10
Pig Iron.....	\$4.00 per ton.
Pig Tin .....	Free
Pig Zinc .....	Free
Pills.....	see Proprietary medicines
Fillows and Bolsters .....	35
Pimento, ground .....	25
Pimento, unground.....	10
Pins, manufactured from wire of any metal .....	30
Pine Apples.....	Free

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P. C.		P. C.
20	Pine Apple, essence of.....	see Lime Juice
20	Pipes, lead pipe .....	1½ cents per lb.
20	Pipe Clay, unmanufactured.....	Free
25	Pipes, drain pipes and sewer pipes.....	35
	Pipes, soil and water pipes, of iron castings.....	\$12 per ton, but not less than
	Pipes, Tobacco pipes, Briar and all wooden.....	35
	Pipes, meerschaum.....	35
	Pipes, meerschaum, imitation of.....	35
	Pipes, platinum.....	see Retorts
25	Pipes, stove pipes and elbows.. ..	30
20	Pipes, tobacco pipes, clay.....	35
	Pipes, Tobacco pipes, other.....	35
	Pipe Cases, Cigar and Cigarette cases .....	35
	Pipe Organs.....	25
	Pipes, iron and steel, not casting.....	see Tubing
	Pipe Mounts.....	35
	Periodicals Illustrated, Advertising... See Advertising	
	Pamphlets.....	6 cents per lb. and
	Pistols, N. E. S.....	see Firearms
	Pitch Pine, lumber, &c.....	see item Lumber, &c
	Pitch Pine, manufactured.....	see Wood
	Pitch (pine) in packages of not less than 15 gallons each....	Free
	Pitch (Pine) other not elsewhere specified.....	20
	Pitch, Coal.....	10
	Pitch, Burgundy.....	Free
20	Pitch for roofing.....	10
	Pitch, Bone Pitch, crude only.....	Free
	Pitch, bone, N. E. S.....	20
Free	Planing Mills and parts of, in any stage of manufacture....	35
35	Piantains .....	Free
35	Plants, viz :—Fruit, shade, lawn and ornamental trees,	
20	shrubs and plants, N. E. S.....	20
20	Plants, viz :	
35	Apple Trees, of all kinds.....	3 cents each
35	Blackberry bushes.....	1 cent each
20	Cherry Trees, of all kinds.....	4 cents each
10	Grape Vines, costing ten cents and less....	2 cents each
	Grape Vines, N. E. S.....	20
Free	Gooseberry Bushes .....	1 cent each
Free	Peach Trees.....	3 cents each
	Pear Trees, of all kinds.....	3 cents each
35	Plum Trees, of all kinds .....	3 cents each
25	Raspberry Bushes .....	1 cent each
10	Rose Bushes.....	3 cents each plant
30	Quince Trees.....	2½ cents each
Free	Plaster, land plaster ground.....	10 cents per 100 lbs.

	P. C.
Plaster of Paris or Gypsum, ground not calcined.....	
10 cts. per 100 lbs.	
Plaster of Paris, calcined or manufactured, 15 cts. per 100 lbs.	
Plasters medicated, all kinds.....	25
Plasterers hair.....	20
Plaits, Straw, Tuscan and Grass.....	Free
Plated Cutlery:	
Knives plated wholly or in part, costing under three dollars and fifty cts. per dozen...50 cts. per doz. and	20
Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part, not elsewhere specified.....	30
Plates, iron or steel, for iron or composite ships or vessels..	Free
Plates, tailors and mantle makers..... 6 cts. per lb. and	20
Plates, Canada.....	12½
Plates, engraved on wood, steel or other metal.....	20
Plate, Boiler, and other Plates, iron or steel, (see Plate in iron or steel)	
Plates, photographic dry plates.....9 cents per sq. foot	
Plates, Tin.....	Free
Plate Glass, not colored, in panes of not over thirty square feet, each 6 cents per sq. foot ; and when bevelled, two cents per square foot additional .....	
Plate Glass, in panes of over thirty, and not over seventy sq. feet each, eight cents per sq. foot ; and when bevelled, two cents per sq. foot additional.....	
Plate Glass, in panes of over seventy feet each, not bevelled, nine cents per square foot ; when bevelled, two cents per sq. foot additional.....	
Plate, rough rolled plate-glass.....	25
Plate Glass, bent plate glass.....	20 per cent
Platina, not elsewhere specified.....	20
Platinum Wire.....	Free
Platinum Tubing Pipes, &c., to be used in manufacture of sulphuric acid.....	see Retorts
Playing Cards.....	6 cts. per pack
Plow plates, mould boards, and land sides, when cut to shape from rolled sheets of crucible steel, but not moulded, punched, polished, or otherwise manufactured, and being of a greater value than 4 cents per lb.....	12½
Plow plates, punched, polished, and otherwise manufactured as part of plow, N.E.S.....	35
Plough handles, of wood.....	25
Plums, green fruit.....	30 cents per bushel.
Plums, dried fruits.....	1 cent. per lb.
Plum Trees, all kinds.....	3 cents each
Plumbago.....	15
Plumbago, manufactures of.....	30

P. C.		P. C.
...	Plush, Silk Netting, used for manufacture of gloves.....	15
lbs.	Plush, of Silk or Cotton, for Hatters' use.....	Free
lbs.	Plush, of cotton.,.....	20
...	Plush Silks, other .....	30
25	Plush, fancy articles made of. see item fancy work boxes, &c.	35
20	Pocketbooks and Purses.....	35
Free	Polish for stoves.....	30
...	Polishing Powders, N.E.S.....	20
Free	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 10 lbs. each.....	15
20	Pomades, all other .....	30
30	Pomatum, or paste for the hair, mouth or skin.....	30
Free	Pomegranates, green fruit.....	Free
20	Pop Corn.....	35
12½	Porcelain Slate, school slate..... I cent each and	30
20	Porcelain Shades .....	30
...	Porcelain Shades, imitation.....	20
Free	Porcelain, lined pump cylinders.....	35
...	Porcelaine Opaque Ware.....	35
...	Porcelain Ware, other .....	30
...	Pork..... see Meats	
...	Pork Barrels .....	see item Packages
...	Portable machines, portable steam engines, threshers and separators, horse-power, and parts thereof, in any stage of manufacture.....	35
25	Portable saw mills and planing mills, and parts thereof, in any stage of manufacture.....	35
...	Porter, in bottles..... 18 cts. per I.G.	
20	Porter, in wood..... 10 cts. per I.G.	
Free	Portland or Roman Cement, in bbls..... 40 cents per bbl.	
...	Portland or Roman Cement, in bulk or bags... 9 cts. per bush.	
...	Porous earthenware, known as terra cotta (see Earthenware)	
...	Posters and Advertising Bills, Tickets and Folders... 15 cents per lb. and	25
...	Potash, chlorate of, in crystals, when imported for manufactur- ing purposes only.....	Free
12½	Potash, chlorate of, in tablets.....	25
...	Potash, chlorate of, N.E.S.....	20
35	Potash, bichromate of, crude.....	Free
25	Potash, muriate of, crude.....	Free
...	Potash, German Mineral .....	Free
...	Potash, red and yellow, prussiate of.....	10
...	Potatoes, sweet .....	25
15	Potatoes, other .....	15 cts. per bush.
30	Potato Spirit, or Potato Oil. see Spirits... \$2 per proof gal.	

	P. C.
Potted Meats.....	20
Poultry and Game of all kinds.....	20
Powder, rifle and sporting powder, &c.....see Gunpowder	
Blasting and Mining powders.....	3 cts. per lb.
Cannon and Musket.....	4 cts. per lb.
Canister Powder.....	15 cts. per lb.
Giant, Dualin, Dynamite.....	5 cts. per lb. and 20
Nitro-Glycerine.....	10 cts. per lb and 20
Powders, perfumed.....	30
Powder, Baking Powder.....see Yeast Cakes	
Prayer Books (see books).....	5
Prayer Beads.....	30
Precious stones, in the rough, viz., Agate, Amethyst, Aqua Marine, Blood Stone, Carbuncle, Cat's Eyes, Cameo, Coral, Cornelian, Crystal, Crysolite, Crosordolite, Emerald, Garnet, Intaglio, Inlaid or Encrusted Stones, Onyx, Opal, Pearl, Ruby, Sardonyx, Sapphire, Topaz, and Turquoise.....	Free
Precious Stones, Diamonds.....see item Diamonds, &c.	
Precious Stones, N.E.S., polished, but not set or otherwise manufactured, and imitation thereof.....	10
Precious Stones, other, N. E. S.....	20
Precipitate of Copper, crude.....	Free
Preserves, jellies and jams, N.E.S.....	5 cents per lb.
Presses, lithographic presses.....	10
Presses, printing.....see item Printing Presses.	
Pressed paper, in sheets.....	35
Price lists, illustrated.....	20
Printed billheads.....	35
Printed or dyed cotton fabrics, N.E.S.....	32½
Printed wrappers, as labels.....	15 cents per lb. and 25
Printed matter, N.E.S.....see item Bank Notes, &c.....	35
Prints and Engravings.....	20
Printing Presses and printing machines, suc' only as are used in newspapers, book and job printing offices; fold- ing machines and paper-cutters used in printing and bookbinding establishments.....	10
Printing Presses, N.E.S.....	30
Printing Irons.....	30
Prizes, cups and other prizes won in competition.....	Free
Products of fish from Newfoundland.....	Free
Proprietary Medicines, in liquid form (see medicines).....	
Prunes and Plums, dried fruit.....	1 cent. per lb.
Prune wine.....see Spirits.	
Prunella, for boots and shoes, and cotton netting for the lining of boots, shoes and gloves.....	10
Prunella, twill cotton, N.E.S.....	15

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CUSTOMS TARIFF.

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Prussian Blue, dry color.....	20	P. C.
Prussian binding.....	30	
Prussiate of potash, red and yellow.....	10	
Pulp, mineral.....	20	
Pulp, wood pulp.....	25	
Pulp of grasses.....	Free	
Pulque.....	see Spirits.	
Pumice soap.....	see Soap Powders	
Pumice and Pumice Stone, ground or unground.....	Free	
Pumps, iron, pitcher, spout, cistern, well and force pumps,	35	
Pumps, Steam.....	30	
Puises.....	35	
Putty palette, glaziers' hacking knives.....	35	
Putty.....	25	
Putty, dry, for polishing granite.....	20	
Putty Knives.....	35	
Pyroxylic spirits, &c.....	see Spirits.	

Q

Quails, for improvement of stock.....	Free
Quails, other.....	20
Quercitron.....	20
Quills, in their natural state or unplumed.....	Free
Quills, other, N.E.S.....	20
Quilts or counterpanes, white, with woven colored border...	25
Quilts of Cotton, or Bed Comforters, not including woven quilts or counterpanes.....	35
Quilt Frame Clamps as furnishing hardware.....	30
Quicksilver.....	Free
Quinces, green fruits.....	30 cents per bushel.
Quince Trees of all kinds.....	2½ cents each.
Quinine, sulphate of (in powder).....	Free

R

Rags, of cotton, linen, jute, hemp, paper waste or clip- pings and waste of any kind except mineral waste....	Free
Rags, woollen.....	Free
Rails, Iron or Steel Railway bars for railway and tramway, of any form, punched or not punched, N. E. S., \$6 per ton.	
Railway Iron, fish plates.....	\$12 per ton
Railway Bars, steel, not including tram, weighing not less than 25 lbs. per lineal yard, for use in railway tracks...	Free
Railway rugs, woollen... ..	10 cents per lb. and 20
Railway Cars and Railway Carriages.....	see Carriages

	P. C.
Raisins, dried fruits..... I cent per lb. and	10
Rakes, garden.....5 cts. each and	25
Rakes, hay rakes of wood.....	35
Rakes, other, N. E. S.....	35
Rake Teeth.....	35
Rape seed in bulk or large parcels.....	10
Rape seed in small parcels.....	25
Rasps and Files.....	35
Raspberries, green fruit, the weight of the package to be included in the weight for duty..... 3 cents per lb.	
Raspberry Bushes..... I cent each.	
Raspberry Wines..... see Wines	
Rattans, in natural state.....	Free
Rattans, manufactured or partly manufactured.....	25
Razor Stropps.....	25
Raw hide pickers for cotton looms.....	20
Receipts, printed.....	35
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing.....	Free
Red and Yellow Prussiate of Potash.....	10
Red wood planks and boards, sawn only..... see Lumber	
Red wood, manufactures of..... see Wood	
Reeds, in natural state.....	Free
Reeds, manufactured or partly manufactured, N. E. S.....	25
Reeds, for organs.....	25
Refrigerators.....	35
Rennet, raw, prepared or liquid.....	Free
Repairs on Machinery..... see Machinery	
Resin or rosin, in packages of not less than 100 lbs.....	Free
Resin, other, N. E. S.....	20
Retorts, condensers, pans, tubing and pipe made of platinum imported by manufacturers of sulphuric acid for use in their manufacture of concentration of sulphuric acid.....	Free
Revolvers, not elsewhere specified..... see Firearms	20
Rhubarb Plants.....	20
Rhubarb Root.....	Free
Rhubarb, ground or powdered.....	20
Ribbons, of all kinds and material.....	30
Rice, uncleaned, unhulled or paddy.....	17½
Rice, broken rice..... 1¼ cents per lb.	
Rice, other..... 1¼ cts. per lb.	
Rice Flour..... 2 cts. per lb.	
Ridges Food.....	30
Rifles, not elsewhere specified..... see Firearms	20
Rifle Cartridges, N. E. S.....	35
Rings, runners, &c., for Umbrellas, &c..... see Umbrellas.	
Rinds, Lemon, Citron and Oranges, in brine.....	Free

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CUSTOMS TARIFF.

P. C.		P. C.
10	Rivets of brass or copper.....	35
25	Rivets, iron or steel, less than $\frac{3}{8}$ of an inch in diameter,	
35	$1\frac{1}{2}$ cent per lb. and	30
35	Rivets, iron or steel, N. E.S.....	25
35	Road Scrapers.....	35
10	Rockingham Ware.....	35
25	Rolled Beams, channel and angle T iron and steel, or iron	
35	and steel, (see Angles in steel).....	
	Rolled Round Wire Rods, iron or steel, brass or copper,	
	under $\frac{1}{2}$ an inch in diameter, when imported by wire	
	manufacturers for use in making wire in their factories..	Free
Free	Rollers, window blinds, unfinished.....	30
25	Rollers, window blinds, finished.....	35
25	Roller Skates, or parts of same.....	30
20	Rope, iron or steel wire rope.....	25
35	Rope, raw hide rope.....	25
	Rope, or Cordage.....	10
	$1\frac{1}{4}$ cent. per lb. and	
Free	Roofing Slate, black or blue, when split or dressed only....	
10	$80$ cts. per sq.	
	Roofing Slate, red, green or other, when split or dressed only	
	$\$1.00$ per sq.	
	Root, liquorice root, not ground.....	Free
Free	Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha,	
25	Sarsparilla, Squills, Tarraxicum Rhubarb, and Valerian.	Free
25	Rose Bushes, costing 20 cents and less, per plant....	3 cents
35	Rose Bushes, N. E.S.....	20
Free	Rose Lake (color in pulp).....	30
	Rose Water, without spirits.....	30
Free	Rosewood Lumber, not further manufactured than split or	
20	sawn.....	Free
	Rosewood, manufactures of.....	see Wood
Free	Rosin.....	see Resin
20	Rough on Rats.....	20
20	Rubber, crude.....	Free
Free	Rubber, hard rubber in sheets, but not further manufactured	Free
20	Rubber Hose, belting, packing, matts and matting, 5 cents	
30	per lb. and	15
17 $\frac{1}{2}$	Rubber Hat Covers.....	35
	Rubbered Cloth and Sheeting.....	15
	$5$ cts. per yard and	
	Rubber substitute.....	Free
	Rubber, recovered rubber.....	Free
30	Rubber-Clothing, or clothing made waterproof with Indian	
20	rubber, N. E.S.....	35
35	Rubber, Surfaced Waterproof Clothing....	25
	$10$ cts per lb. and	
	Rubber Fillets, &c., &c.....	see item Fillets
	Rubber Boots and Shoes ..	see India rubber Boots and Shoes
Free	Rubber Buttons.....	see Buttons

	P. C.
Rubber, other manufactures of.....	see Indian Rubber
Rubies.....	see precious stones
Rugs, travelling rugs, except silk.....	see item Shawls 25
Rugs, Smyrna Carpets and rugs.....	30
Rugs, Rubber lap rugs.....	35
Rugs, Wool and other, N.E.S.....	see Carpets 25
Rugs, Lap or Railway, wholly or part wool, as they come from the loom.....	10 cents per lb, and 20
Rugs, Lap or railway wholly or part wool, cut to shape, bound, sewn, or otherwise manufactured.....	10 cents per lb. and 25
Rules, foot rules.....	35
Ruling Machines.....	10
Rum (see spirits).....	\$2 per proof gal.
Rum Shrub (see spirits).....	\$2 per proof gal.
Russel Cord, Wool, (see all wool fabrics.).....	
Rye.....	10 cts. per bush.
Rye, damaged by water in transitu (on appraised value).....	20
Rye Flour.....	50 cts. per bbl.
Rye Flour, when damaged by water in transitu (on appraised value).....	20

**S**

Saccharine or any product, containing over 1/2 of 1 per cent thereof.....	\$10 per lb.
Sad Iron.....	\$16 per ton, but not less than 30
Saddlers' Hardware.....	35
Saddlers' Soap liquid.....	20
Saddlery of every description.....	35
Safes, iron or steel, and doors for safes and vaults.....	35
Saffron Cake.....	Free
Saffron and Safflower, and extract of.....	Free
Sago.....	20
Sago Flour.....	2 cts. per lb.
Sails, for boats and ships.....	25
Sail Twine, when to be used for boats and ship sails.....	5
Sail Palms, as manufacture of leather.....	25
Sacks of Paper, all kinds, printed or not.....	35
Sacks, containing fine salt.....	25
Sal-Ammonia.....	Free
Sal-Soda.....	Free
Saleratus, or Bicarbonate.....	20
Salt, coarse imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.....	Free
Salt, coarse, other than above.....	10 cts. per 100 lbs.

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CUSTOMS TARIFF.

P. C.		P. C.
	Salt, fine, in bulk.....	10 cts. per 100 lbs.
	Salt, in bags, barrels or other packages....	15 cts. per 100 lbs.
	[Packages containing Salt to pay same duty as if imported empty.]	
25	Salts, analine Salts.....	Free
30	Saltpetre, nitrate of.....	20
35	Salt Cake, being a sulphate of soda, crude.....	Free
25	Sand.....	Free
20	Sand, colored.....	20
	Sand Cloth.....	30
	Sand (iron) or globules for polishing granite.....	20
25	Sandpaper, glass, flint and Emery paper.....	30
35	Sandalwood, sawn, not shaped, planed or otherwise manu-	
10	factured.....	Free
	Sandarac Gum.....	Free
	Sandalwood, manufactures of.....	see Wood
	Sanctuary lamps.....	30
	Sapolio.....	see Soap Powders
20	Sappato Gum.....	20
	Sapphires.....	see precious stones
	Sarsparilla, Root.....	Free
20	Sardonyx.....	see precious stones
	Satin, Silk.....	see Silk 30
	Satin, fancy articles, made of.....	see fancy work boxes, &c. 35
	Satin, and fine-washed white (colors) in pulp.....	30
	Satinette, fancy articles, made of.....	see fancy work boxes 35
	Satin-wood, sawn, not shaped, planed or otherwise manu-	
30	factured.....	Free
35	Satin-wood, manufactures of.....	see Wood
20	Satteens.....	2 cts. per sq. yd. and 15
35	Satchels.....	35
Free	Sauces and Catsup in bottles, and each bottle holding less	
Free	than ½ pint shall be dutiable as containing one half pint,	
20	and each bottle holding more than one half pint, but not	
	more than one pint, shall be dutiable as containing one	
	pint, and each bottle holding more than one pint, but	
25	not more than one quart, shall be dutiable as containing	
5	one quart.....	40 cents per gal. and 20
25	Sauces and Katsups, in bulk.....	30 cents per gal. and 20
35	Sausage Skins or Casings, not cleaned.....	Free
25	Sausage Casings, N. E. S.....	20
Free	Savogoam.....	20
Free	Saw Dust, wood.....	20
20	Saw Mills, portable, and parts of.....	35
	Saws, steel for.....	see Saws in steel
	Saws, of all kinds.....	35
Free	Scales, Balances and Weighing Beams.....	35
	Scenery, Theatrical and other.....	5 cents per sq. yard and 15

	P. C.
Schnapps (see spirits).....	\$2 per gal.
Scheidam, &c. (see spirits).....	\$2 per gal.
School Slates.....	1 ct. each and 20
School Ink Wells.....	30
School satchels.....	35
Scissors, if plated.....	30
Scissors, not plated.....	25
Scrap Iron, cast, etc....	see Pig Iron in Iron
Surfaced Waterproof Clothing.....	10 cents per lb. and 25
Scrap Iron, fit only to be remanufactured, (see iron.).....	
Scrap Steel, fit only to be remanufactured, (see steel).....	
Scrap Brass.....	Free
Screens, Japan, as furniture.....	35
Screws commonly called wood screws, 2 inches and over in length.....	.6 cts. per lb.
1 inch and less than 2.....	.8 cts. per lb.
Less than 1 inch.....	11 cts. per lb.
Screws of brass or other metals, N.E.S.....	35
Screw Jacks of every description.....	35
Scrims and window-scrims, &c....	see Cotton, Uncoloured Fabrics.
Scripture wall-texts, not illustrated.....	35
The same when illustrated.....	.6 cents per lb. and 20
Scroll Iron.....	See Hoop Iron, &c.
Scythes.....	\$2.40 per dozen
Scythe handles or snaths.....	35
Sea Grass.....	Free
Sea-weed.....	see item Moss.
Sea-weed, not elsewhere specified.....	20
Seal Oil, N. E. S.....	20
Seal Oil, from Newfoundland.....	Free
Sealskins, fur, wholly or partially dressed.....	see Furs. 15
Sealskins, raw.....	see Furs
Sealskin, imitation in wool.....	10 cts. per lb. and 20
Seamless Drawn Tubing, copper.....	10
Seamless Drawn Tubing, Zinc.....	10
Seamless Cotton Bags.....	2 cts. per lb. and 15
Seeding Stock for Grafting, viz :	
Plum, Pear, Peach and other fruit trees.....	Free
Seeds, viz. : Beet, carrot, turnip, mangold and mustard....	Free
Seeds, flax seed.....	10 cents per bush.
Seeds, viz. : Garden, field, and other seeds for agricultural or other purposes, N.O.P., when in bulk or in large parcels.....	10
The same when in small papers or parcels.....	25
Seed, hemlock seed and leaf.....	Free
Seed, annatto seed.....	Free

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CUSTOMS TARIFF.

P. C.		P. C.
	Seeds—Aromatic, which are not edible and are in a crude state and not advanced in value or condition by refining or grinding or by any other process of manufacture, viz. : Anise, Anise Star, Carraway, Cumin, Cardamon, Coriander, Fennel and Fenugreek . . . . .	Free
20	Seeds, bird seed when prepared or mixed, &c. . . . .	20
30	Seed breeding oysters for the purpose of being planted in Canadian waters . . . . .	Free
35	Seines for fisheries . . . . . see Fish Hooks.	
30	Seines, other . . . . . see Hammocks.	35
25	Semaphore Wire . . . . . see Wire.	
	Senna, in leaves . . . . .	Free
Free	Senegal Gum . . . . .	Free
35	Sesame Seed . . . . . see Seeds	
	Sesame, Seed Oil . . . . .	20
	Settlers' Effects,—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 removing 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 manufactory, 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 in Manitoba or the North West Territory by intending Settlers, shall be free, until otherwise ordered by the Governor in Council . . . . .	Free
35	Sewer Pipes, glazed, not iron . . . . .	35
35	Sewer Pipes, unglazed, not iron . . . . .	35
	Sewing and embroidering silk and silk twist . . . . .	25
	Sewing Machines, whole, or heads or parts of heads of Sewing Machines . . . . . \$3 each and	20
	Sewing Machines, toys not more than \$2 in value . . . . .	35
	Sewing Machines, parts of, imported separately . . . . .	35
	Sewing Thread on Spools, cotton . . . . .	25
	Sewing Cotton Thread, in hanks, black and bleached, three and six cord . . . . .	12½
	Shaddock's Green Fruit . . . . .	Free
	Shades, Cloth Shades . . . . . 5 cents per square yard and	15
	Shades, electric lights and gas lights . . . . .	30

	P. C.
Shades, imitation porcelain shades and colored glass shades, not figured, painted, enamelled or engraved.....	20
Shade Trees.....	20
Shale, products of.....	see Oil Coal
Shapes, of Iron or Steel (see Angles in steel).....	
Shawls, Cashmere and Paisley, if not composed chiefly of silk.....	25
Shawls, Indian or Paramatta, not silk.....	25
Shawls, Silk.....	30
Shawls, Woolen.....	25
Shawls, other, and travelling rugs of all kinds and material, except silk.....	25
Sheep, N.E.S.....	30
Sheep, for improvement of stock.....	Free
Sheep Skins, tanned but not dressed, waxed or glazed.....	15
Sheep Skins, dressed and waxed or glazed.....	20
Sheetings, Cotton, bleached and unbleached, not stained, painted or printed.....	1 ct. per sq. yd. and 15
Shelf Brackets.....	30
Shellac white, in gum or flake, for manufacturing purposes..	Free
Shellac Gum.....	Free
Shells, unmanufactured.....	Free
Shells, marine, ground or broken.....	20
Shells, manufactures of fancy.....	35
Shells, manufactures of other, N.E.S.....	20
Shingles, Wood.....	20
Sheet Brass.....	see Brass.
Sheet Copper.....	see Copper.
Sheet Music.....	10 cts. per. lb.
Sheet Iron Signs, not framed.....	30
Sheet Iron, galvanized, No. 20 gauge and thicker.....	30
Sheet Iron, common or block, not thinner than No. 20 gauge.....	\$13 per ton.
Sheet Iron, other.....	see Iron.
Sheet Steel.....	see Steel.
Sheet Iron, common or black, coated or galvanized, thinner than No. 20 gauge.....	12½
Ships and all other vessels, built in a foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull and all appurtenances except machinery.....	10
Machinery on same.....	25
Ships, repairs on (according to material).	
Shirts, wool, Italian shirts.....	10 cents per lb. and 25
Shirts, cotton or linen.....	\$1 per dozen and 30
Shirts, Cotton Undershirts.....	35

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CUSTOMS TARIFF.

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	Shirts, Drawers and Hosiery, wool, wholly or in part, not elsewhere specified.....	10 cts. per lb. and 20
20	Shirt Fronts, cotton or linen.....	35
20	Shirt front, paper.....	35
	Shirtings, cotton, checked and striped....	2 cts. per sq. yd. and 15
	Shoddy, [see wool fabrics.].....	
	Shoes, horse, mule or ox shoes, 1½ cents per lb., but not less than.....	35
25	Shoes, wholly of felt.....	25
25	Shoes, rubber.....	see India rubber shoes.
30	Shoes, N. E. S.....	25
25	Shoemakers' Ink and Blacking.....	30
	Shoemakers' Pitch.....	20
25	Shoe Linings, twilled cotton.....	1 ct. per sq. yd. and 15
30	Shoe Linings, colored jeanettes.....	2 cts. per sq. yd. and 15
Free	Shoe Laces, of any material.....	30
15	Shoe Dressing.....	30
20	Shoe Shanks, steel for (see Clock Springs, steel for, in steel)	
	Shot, Lead.....	1½ cents per lb.
15	Shot Guns, not elsewhere specified.....	20
30	Shot Pouches, wholly of leather.....	25
Free	Show Cases.....	\$2 each and 35
Free	Show Cards (pictorial).....	6 cts. per lb. and 20
20	Show Cards, framed.....	35
35	Shovels and Shovel blanks.....	\$1 per doz. and 25
20	Shovels, iron or steel, cut to shape for shovels.....	\$1 per doz. and 25
20	Shovels, steel for.....	see Sheet Steel in steel
	Shovels, Iron Stove Shovels.....	30
	Shovels, snow shovels made of wood.....	25
	Shovel Handles, all wood.....	25
30	Shrubs, ornamental and shade Trees.....	20
30	Side Lights.....	30
20	Siennas, paint.....	see item Oxides. 30
on.	Signs, Sheet Iron Signs, not framed.....	30
on.	Silic acid or Crystallized Quartz.....	Free
el.	Silicate of Soda, in crystals or solution.....	Free
er	Silicic acid and Casbans.....	32½
12½	Silk Hosiery.....	30
th-	Silk Lace.....	30
an	Silk, oiled silk.....	see item Oil Cloth.
all	Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste.....	Free
10	Silk Twist, Sewing Silk and Embroidery Silk.....	25
25	Silk, Tram Silk, colored.....	25
nd	Silk Umbrellas and Parasols.....	35
nd	Silk Bands, &c., for hatters' use.....	see Hatters' Bands, &c.
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CUSTOMS TARIFF.

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P. C.		P. C.
35	Slates, for roofing, green and other colors, when split or dressed only.....	\$1 per square
	Slates, school and writing slates.....	1 ct. each and
30	Slate Mantles.....	20
35	Slate Pencils.....	30
	Slate Slabs, square and in special shapes, 1 ct. per sq. ft. and	25
15	Slates of all kinds and manufactures of, N. E. S.....	25
30	1 cent per sq. foot and	25
	Sledges.....	25
	1 cent per lb. and	30
	Sleighs.....	30
	Slippers, felt slippers.....	see Boots and Shoes
	Smalts, dry color.....	20
	Smoothing Irons.....	\$16 per ton
	but not less than.....	30
	Snuff.....	30 cts. per lb. and
	Soapstone, foot warmers.....	30
	Soap, mineral soaps.....	see Soap Powders
30	Soap, common soft and liquid, not perfumed.....	20
15	Soap, common brown and yellow, not perfumed.....	1 1/2 cts. per lb.
Free	1 1/2 cts. per lb.	
20	Soap, ivory soap.....	same as Soap Perfumed
Free	Soap, Castile, mottled or white, and white soap.....	2 cts. per lb.
20	2 cts. per lb.	
30	Soap, perfumed or toilet, the weight of the inside packages	
30	and wrappers to be included in the weight for duty	10
30	10 cents per lb. and	30
Free	Soap, harness soap.....	30
	Soap, "Frank Siddell's" laundry soap.....	1 1/2 cents per lb.
30	Soap powders, pumice, silver and mineral soaps, sapollo and	
	other like articles, the weight of the inside package	
10	to be included in the weight for duty, outside packages	
	to pay 20 cents.....	3 cts. per lb.
30	Soap, "Hoxie," mineral.....	see Soap Powder
	Soap, "Adams," mineral.....	see Soap Powder
30	Socks of Cotton or woollen.....	10 cents per lb. and
Free	Soda, Ash.....	30
	Soda, Bicarbonate of.....	Free
	Soda, caustic, in drums.....	20
Free	Soda, arseniate, binarseniate, chloride and stannate of soda.	Free
Free	Soda, arseniate, binarseniate, chloride and stannate of soda.	Free
15	Soda, Bichromate of.....	Free
	Soda, nitrate of, or cubic nitre.....	Free
	Soda, sal soda.....	Free
15	Soda, sulphate of, crude, known as salt cake.....	Free
	Soda, sulphate of, N.E.S.....	20
	Soda, silicate of, in crystal or in solution.....	Free
	Sodium, Sulphide of.....	Free
	Soil Pipes, cast iron.....	\$12 per ton, but not less than
		35

	P. C.
Solder.....	30
Sole Leather, tanned but rough or undressed... see Leather.	
Sole Leather..... ½c. per lb. and	15
Soups .....	20
Soy..... 10 cents per gal.	
Sozodont, in bottles under 4 ounces .....	50
Sozodont, over 4 ounces... see Spirits... \$2.00 per proof gal.	40
Spades and Spade Blanks..... \$1 per doz. and	25
Spades, iron or steel, cut to shape for..... \$1 per doz. and	25
Spades, steel for..... see Sheet Steel in steel	
Sparkling Wine. .... see Wine	
Spanish Cedar, not shaped, planed, or otherwise manufactured.....	Free
Spanish Cedar, manufactures of..... see Wood	
Spanish or Esparto Grass, and other grasses and pulp of, for the manufacture of paper .....	Free
Spar and Alabaster Ornaments .....	35
Spectacles and Eye Glasses of all kinds, finished.....	30
Spectacles, parts of and Eye Glasses, unfinished.....	25
Spelter, in blocks or pig .....	Free
Sperm Oil .....	20
Spices of all kinds, except Mace and Nutmegs, unground ..	10
Spices, as above, ground .....	25
Spices, Mace and Nutmegs .....	25
Spikes, wrought and pressed, galvanized or not, 1½ cts. per lb., but not less than. ....	35
Spikes and Nails, cut, of iron or steel..... 1 cent per lb.	
Spikes and Nails, composition and sheathing.....	20
Spindles bands, cotton cord, as cotton cordage.....	30
Spirits:—Spirituous or alcoholic liquors distilled from any material, or containing, or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof; and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof, as follows, viz. :	
Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide or ethyl, or spirits of wine..	\$2 per proof gal.

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Spirits (*continued*)—

Alcohol, methyl alcohol, wood alcohol, wood naptha, pyroxylic spirits or any substance known as wood spirit or methylated spirit. . . . .	\$2 per proof gal.	
Alcohol, amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil. . . . .	\$2 per proof gal.	
Absinthe, arrack or palm spirits. . . . .	\$2 per proof gal.	
Brandy, including artificial brandy, and imitations of ; Gin of all kinds, N.E.S. ; Rum, Whiskey, and all spirituous or alcoholic liquors, N.O.P. . . . .	\$2 per proof gal.	
Cordials and liquors of all kinds, N.E.S., viz : Meseal pulque, rum shrub, schiedam and other schnapps, tafia, augostura, and similar alcoholic bitters or beverage. . . . .	\$2 per proof gal.	
Ether, nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia. . . . .	\$2 per proof gal.	30
Perfumes, alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than four ounces each. . . . .		50
Perfumes as above, when in bottles, flasks or other packages weighing more than four ounces each	\$2 per gal. and	40
Spirits and strong waters of any kinds mixed with any ingredient or ingredients, and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, N.E.S. . . . .	\$2 per gal. and	30
Vermouth and ginger wine, containing not more than 40 per cent. of proof spirits . . . . .	.75 cents per gal.	
Vermouth and ginger wine, containing over 40 per cent. of proof spirits. . . . .	\$2 per gal.	
In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs directs.		
Spirits of Turpentine. . . . .		10
Spittoons, earthenware . . . . .		35
Spittoons, other N.E.S. . . . .		30
Sponges . . . . .		20
Spools made wholly of wood used in cotton machinery and other. . . . .		25
Spoons, silver spoons, plated. . . . .		30
Spoons, tinned iron spoons . . . . .		30
Spokes, Hubs, Felloes, rough or sawn only. . . . .		15
Spokes, Felloes, Hubs, finished, dutiable as Carriage parts	see Carriages	

	P. C.
Spokes of wheels.....see item Hickory, Lumber, &c, &c..	
Springs, clock springs.....see Clocks	
Springs, clock springs, steel for.. See Clock Springs in steel	
Springs, iron or steel, and parts thereof, for R.R. cars, &c.	
(See Iron.).....\$30 per ton, but not less than	35
Springs, iron or steel, and parts thereof, other than for rail- way or tramway vehicles..... 1 cent per lb. and	30
Springs, other, N.E.S.....\$30 per ton, but not less than	35
Spring Wire Cotters .....	30
Sprigs, Tacks and Brads, not exceeding 16 ounces to the thousand.....2 cts. per 1,000.	
Sprigs, Tacks and Brads, other.....2 cts. per lb.	
Spurs and Stilts, used in the manufacture of earthenware ..	Free
Square reeds and raw hides centres, textile, leather or rub- ber head, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip manufacturers for use in the manufacture of whips in their factories.....	Free
Squills, root .....	Free
Stained Glass .....	20
Stamped Tin Ware.....	35
Stairpads .....	25
Stannate of Soda.....	Free
Stallion Shields, made of leather.....	25
Starch, including farina, corn starch or flour, and all pre- parations having the qualities of starch, not sweetened or flavored; the weight of the package to be in all cases included in the weight for duty.....2 cents per lb.	
The same, sweetened or flavored, the weight of the package to be in all cases included in the weight for duty..... 4 cents per lb.	
Statuettes.....	35
Statues to pay according to material.	
Staves, prepared for barrels.....	25
Stay Laces of any material .....	30
Steam Pumps.....	30
Steam Radiators.....	30
Steam Engines, portable .....	35
Steam Engines N.E.S.....see Engines	
Stearine, of all kinds.....3 cents per lb.	
Stearic Acid.....3 cents per lb.	
Steel and manufactures of:	
Adzes .....	35
Agricultural Implements..... see item Agric'l Imp'ts	
Angles, Finger Bars and Reapers and Mowers, being angle iron or steel cut to exact length, rolled sheared off and straightened, with a slat cut out of the side of each bar as parts of mowers and reapers	35

CUSTOMS TARIFF.

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Steel and manufactures of (*continued*)—

Angles, rolled iron or steel Angles, Channels, Structural Shapes and Special Sections, weighing less than 25 lbs. per lineal yard, N.E.S., ½ ct. per lb. &	10
Angles, iron or steel, beams, girders, joists, channels, structural shapes and special sections, weighing not less than 25 lbs. per lineal yard.....	12½
Angles, rolled iron or steel Angles, Beams, Girders, Joists, Channels, Eye-bar Blanks made by the Kloman process, together with all other structural shapes of rolled iron or steel bridge plate, not less than ¾ths of an inch thick, nor less than 15 inches wide, when imported by manufacturers of bridges for use exclusively in the manufacture of iron and steel bridges .....	12½
Angles for iron or composite ships or vessels.....	Free
Arms, firearms .....	see item Firearms
Axles and parts thereof for carriages other than railway or tramway vehicles.....	1 cent per lb. and 30
Axles for railway and tramway cars.....	\$30 per ton, but not less than 35
Axles, all other not E. S. .	\$30 per ton, but not less than 35
Axle Bars, Axle Blanks or Forgings for axles for carriages other than railway or tramway vehicles. ....	1 cent per lb. and 30
Axle Bars, Axle Blanks or Forgings, for axles, all other N.E.S.....	\$30 per ton, but not less than 35
Axes, chopping .....	\$2 per doz. and 10
Axes, other N.E.S.....	35
Bands and Hoops, N.E.S., valued at 4 cents or less per lb.....	30
but not less than.....	\$12 per ton
Bands and Hoops, N.E.S., valued at over 4 cents per lb.	12½
Bars, Crowbars.....	1 cent per lb. and 25
Bars for Axles.....	see Axles in steel
Bars, Railway Bars and Rails for railways and tramways of any form, punched or not punched N.E.S.	\$6 per ton
Bars or Steel Rails, weighing not less than 25 lbs. per lineal yard, for use on railway track.....	Free
Bars and Billets, N.E.S., valued at 4 cents or less per lb .....	30
but not less than.....	\$12 per ton
Bars and Billets, N.E.S., valued at over 4 cents per lb.	12½
Barbed Wire Fencing.....	1½ cents per lb.
Beams.....	see Angles in Steel
Beams, weighing beams.....	35

P. C.

Steel and manufactures of *(continued)*—

Beams, iron or steel, for iron or composite ships or vessels .....	Free
Billets .....	see Bars in Steel
Blanks, eye-bar blanks.....	see Angles in steel
Blanks for Axles.....	see Axle Bars in Steel
Blanks.....	see Iron and Steel Rivets in iron
Blanks, file blanks .....	30
Blanks...see Iron, Wrought Iron and Steel Nuts in iron	
Bloom Ends for the manufacture of iron or Steel.....	\$2 per ton
Blooms and Slabs, valued at 4 cents per lbs or less....	30
but not less than.....	\$8 per ton
Blooms and Slabs, valued at over 4 cents per lb.....	12½
Bowls for Cream Separators.....	Free
Bolts with or without threads or nuts, and bolt blanks less than ¾ths of an inch in diameter.....	30
1½ cents per lb. and	
Bolts with or without threads or nuts and bolt blanks, N.E.S.....	25
1 cent per lb. and	
Brads.....	see item Tacks
Bridge Plate not less than ¾ths of an inch thick, nor less than 15 inches wide when imported by manu- facturers of bridges for use exclusively in the manu- facture of bridges.....	12½
Buckle Clasps, steel for .....	See Ice Creepers, &c.
Buckthorn and Strip Fencing.....	1¼ cents per lb.
Buckthorn and Plain Strip Fencing, Steel for.....	see Strip Steel in Steel
Car Wheel tires of steel when in the rough.....	Free
Castings, N.E.S., \$25 per ton, but not less than.....	30
Cast Scrap Steel.....	\$4 per ton
Chains over 9-16ths of an inch in diameter.....	5
Chains other N.E.S.....	30
Channels.....	see item Angles in Steel
Clock Spring, other than for tower clocks.....	10
Clock Springs, steel for, No. 20 gauge, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such arti- cles for use in their factories.....	Free
Clippings.....	see item Cuttings, &c., in iron
Corset Side Steels and other Corset Steels .....	see item Corset Clasps
Cogget Ingots.....	see Ingots in Steel
Corset Steel for....	see Clock Springs Steel for, in Steel
Cutlery, plated.....	see item Cutlery

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Steel and manufactures of (*continued*)—

Cutlery, N.E.S. ....	see item	Cutlery	25
Crucible Sheet Steel .....	see Sheet Steel in Steel		
Crop ends of steel rails, for the manufacture of iron or steel .....	\$2 per ton		
Crowbars .....	1 cent per lb. and		25
Cutlers' Steel .....	see Rods in Steel		
Cuttings, &c. ....	see item Cuttings in Iron		
Discs for Harrows .....			35
Discs for harness .....			35
Ends, crop-ends of steel rails for the manufacture of iron or steel .....	\$2 per ton		
Eye-bar Blanks made by the Kiloman process. ....	see Angles in Steel		
Fencing, &c. ....	see Fencing in iron		
Files .....			35
File Blanks .....			30
Files, Steel for the manufacture of, when imported by file manufacturers for use in their factories. ....			Free
Finger-bars and Reapers, &c. ....	see Angles in Steel		
Firearms, N.E.S. ....	see item Firearms		20
Fish Plates, Railway Fish Plates .....	\$12 per ton		
Forks .....	see item Agricultural Implements		
Forgings, Axles or Springs for carriages other than railway or tramway vehicles. ....	1 cent per lb. and		30
Forgings for Axles and Car Springs of all kinds. ....	\$30 per ton, but not less than		35
Forgings of whatever shape or in whatever stage of manufacture, N.E.S. ....	1½ cents per lb., but not less than		35
Girders .....	see item Angles in Steel		
Hardware .....	see item Hardware		
Hammers, weighing 3 lbs or over ....	1 cent per lb. and		25
Hammers, other, N.E.S. ....			35
Hay Knives .....	\$2 per doz. and		20
Hatchets .....			35
Hinges .....	see item Hinges, &c.		
Hinge Blanks .....	1 cent per lb. and		25
Hoes. ....	5 cents each and		25
Hooks, fish hooks. ....	see item Fish Hooks		
Hooks, fish-hooks with flies. ....			30
Hoops .....	see Bands in Steel		
Ice Creepers .....			30
Ice Creepers, Steel for, steel of No. 12 gange and thinner, but not thinner than No. 30 gauge, when imported by manufacturers of buckle clasps, and ice creepers to be used in the manufacture of such articles only in their own factories. ....			Free

P. C.

	P. C.
Steel and manufactures of ( <i>continued</i> )—	
Ingots, Cogget Ingots, valued at 4 cents or less.....	30
but not less than.....\$8 per ton	
Ingots, Cogget Ingots, valued at over 4 cents per lb...	12½
Knees for iron or composite ships or vessels.....	Free
Knife Blades or Knife Blanks in the rough, unhandled, for use by electro-platers.....	10
Knives, Reapers' and Mowers' Knives.....	35
Knives, Mowers, steel for.....	
see item Sheets, crucible sheet steel	
Knives, Reapers, steel for.....	
see item Sheets, crucible sheet steel	
Knobs, Steel for manufacture of. see item Rods in steel	35
Locks.....	Free
Locks, Steel for.....see item Rods in steel	
Locomotive and car wheel Tires of Steel, in the rough..	20
Knives, hay knives.....\$2 per doz. and	
Machinery.....see item Machinery	30
Manufactures of N.E.S.....	
Manufactured articles of steel for steel ships or vessels, &c.....see item Articles	25
Mattocks.....1 cent per lb. and	
Mould Boards, steel cut to shape, &c., for ploughs....	
see item Plough Plates	
Nails, Cut Nails.....1 cent per lb.	
Nails, other, N.E.S.....1½ cents per lb.	35
but not less than.....	30
Needles.....	
Nuts or Bolt-blanks, less than ¾ths of one inch in dia- meter.....1½ cents per lb. and	30
Nuts, N.E.S.....1 cent per lb. and	25
Other Steel, N.E.S.....	30
Pocket Knives.....see Cutlery	25
Picks.....1 cent per lb. and	25
Penknives.....see Cutlery	Free
Plates for iron or composite ships or vessels.....	30
Plates, Scraper Plates.....	
Plates for Bridges.....see Bridge Plate in steel	
Plates of Steel and Iron combined.....	30
Plates engraved on steel.....	20
Plates, Nail Plates of Iron or Steel, 16 gauge and thicker.....\$13 per ton	
Plates, Steel Plates, not less than 30 inches wide and not less than ¼ of an inch thick.....	12½
Plates, Plough Plates, Mould Boards, &c.....	
see item Plough Plates	
Plates, Railway Fish Plates.....\$12 per ton	



CUSTOMS TARIFF.

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P. C.

P. C.

Steel and manufactures of (*continued*)—

30	Plates, circular, &c.....see Plates in iron	
12½	Plates, Saw Plates, cut to shape only and not other-	Free
Free	wise manufactured.....	
10	Ploughs.....see item Agricultural Implements	35
35	Plough Plates.....see item Plough Plates in letter P	
	Railway Bars and Rails for railways and tramways,	
	punched or not punched N.E.S. ....\$6 per ton	
	Rails, crop ends of, for the manufacture of iron or steel.	
		\$2 per ton
	Rails weighing not less than 25 lbs. per lineal yard, for	
	use in railway tracks.....	Free
	Rasps.....	35
35	Ribs and rings for Umbrellas.....see Umbrellas	
Free	Rivets, less than ⅜ths of an inch in diameter.....	
		1½ cents per lb. and
20	Rivets, N.E.S.....	30
		25
30	Rods, rolled, under ½ an inch in diameter or under	
	½ inch square, imported by knob or lock manufactur-	
	ers or cutlers for use exclusively in such manu-	
	facture in their own factories.....	Free
25	Rods, rolled round wire rods, iron or steel, under	
	½ inch in diameter, imported by wire manufactur-	
	ers for use in making wire in their factories....	Free
35	Rope, wire rope.....	25
30	Safes.....	35
	Saws of all kinds.....	35
	Saws and Straw-cutters, steel for, cut to shape, but not	
	further manufactured.....	Free
30	Scales.....	35
25	Scraper Plates.....	30
30	Scrap Steel, old, and fit only to be remanufactured,	
25	being parts of or recovered from any vessel wrecked	
25	in waters subject to the jurisdiction of Canada....	Free
Free	Scrap Steel, being waste or refuse.....	
	see item Scrap, &c., in Iron	
30	Screws, commonly called Wood Screws.....	
	2 inches or over in length.....	6 cents per lb.
30	1 inch and less than 2 in. in length. 8 cents per lb.	
20	Less than 1 inch.....	11 cents per lb.
	Scythes.....see item Agricultural Implements	
		\$2.40 per doz.
	Screws, other.....	35
12½	Sections, special.....see Angles in steel	
	Shapes, structural.....see Angles in steel	
	Skates.....	20 cents per pair and
	Skates, Steel for, valued at 2 cents per lb. and over....	30
		Free

	P. C.
Steel and manufactures of ( <i>continued</i> )—	
Sheets for iron or composite ships or vessels.....	Free
Sheets, Crucible Sheets, steel, 11 to 16 gauge, 2½ to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories .....	Free
Sheets of not less than 11 or not over 18 wire gauge and costing not less than \$75 per ton of 2240 lbs. when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories .....	Free
Sheets of all gauge and widths, N.E.S., valued at 4 cts. or less per lb.....	30
but not less than .....	\$12 per ton
Sheets of all gauge and widths, N.E.S., valued at over 4 cents per pound.....	12½
Shoe Shanks, Steel for.....	
see Clock Springs, Steel for in steel	
Shoes, horse, mule and ox shoes... 1½ cents per lb., but not less than .....	35
Shovels and Shovel Blanks..... see Agric'l Imp'ts	
\$1 per doz. and .....	25
Shovels, steel, cut to shape for..... \$1 per doz. and .....	25
Shovels, steel for..... see Sheet Steel	
Side steels for corsets... .. see item Corset Clasps	
Slabs..... see Blooms in Steel	
Sledges..... 1 cent per lb. and .....	25
Spades and Spade Blanks .....	
see Agric'l Imp'ts	
\$1 per doz. and .....	25
Spades, Steel for..... see Sheet Steel	
Spades, steel, cut to shape for same.... \$1 per doz. and .....	25
Spiegel and Steel Bloom Ends for the manufacture of iron or steel..... \$2 per ton .....	
Spikes and Cut Nails..... 1 cent per lb. ....	
Spikes, other..... see Spikes in iron	
Springs or parts of, for carriages other than railway and tramway vehicles..... 1 cent per lb. and .....	30
Springs, Car Springs, all kinds..... \$30 per ton .....	
but not less than.....	35
Springs, Clock Springs, except tower clocks .....	10
Springs, Clock Springs, steel for... see Clock Springs in steel	
Springs, all other, N. E. S.,..... \$30 per ton .....	
but not less than.....	35
Steels, table and butchers' steels.....	30
Steel, manufactures of or parts of iron and parts steel, N.E.S.....	30

Steel

P. C.

P. C.

Steel and manufactures of (*continued*)—

Free	Steel for Umbrellas and Parasols..... see Umbrellas or Parasols	
Free	Straw-cutters, steel for..... see Saws in steel	
Free	Strips costing 4 cents per lb. or less.....	30
	but not less than..... \$12 per ton	
Free	Strips costing over 4 cents per lb.....	12½
Free	Strips specially imported for the manufacture of buck-thorn and plain strip fencing for use in their factories	Free
Free	Strip Fencing..... 1½th cents per lb.	
Free	Surgical Instruments... see item Surgical Instruments.	20
30	Tacks, cut, brads or sprigs, not exceeding 16 ounces to the thousand... 2 cents per 1,000.	
12½	Tacks, cut brads or sprigs, exceeding 16 ounces to the thousand..... 2 cents per lb.	
	Traps.....	30
	Tools..... see item Tools	
	Tubes..... see item Tubing	
35	Washers, N.E.S..... 1 cent per lb. and	25
25	Weighing Beams.....	35
25	Wedges..... 1 cent per lb. and	25
	Wire, Steel for.... see rods round Wire Rods in steel	
	Wire..... see item Wire	
25	Provided that on all iron or steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said material..... ½ of one cent.	
30	Provided, further, that all metal produced from iron, or its ore, which is cast and malleable, of whatever description of form, without regard to the percentage of carbon contained therein, whether produced by cimentation or converted cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens-Martin or open earth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalent, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel; and,	
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CUSTOMS TARIFF.

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P. C.

P. C.

Stones, for sharpening tools and scythes.....	30
Stone, manufactures of, N.E.S.....	30
Stove Polish (Black Lead).....	30
Stoves and other castings, not elsewhere specified.....	\$10 per ton, but not less than
Stove Shovels, iron.....	30
Stove bolts and nuts, iron or steel...see Bolts in iron or steel	30
Stove Plates.....	\$16 per ton, but not less than
Stove Pipes and Elbows.....	30
Stove Varnish.....	see Varnish
Straw Hats.....	30
Straw and manufactures of, not elsewhere specified.....	20
Strawberry Wine.....	see Wine
Strawberries, wild only.....	Free
Strawberries, green fruit, N.E.S., the weight of the package to be included in the weight for duty.....	3 cts per lb.
Strawboards, in sheets or rolls, plain or tarred.....	40 cents per 100 lbs.
Straw Plaits, Tuscan and Grass.....	Free
Strip Brass.....	see Brass, &c.
Strip Fencing and buckthorn, iron and steel..	1 1/2 ct. per lb.
Structural Iron Work.....	1 1/4 per lb., but not less than
Stuffed South Sea Seal, as furs.....	15
Subacetate of Copper dry, or Verdigris.....	Free
Sugar of Milk.....	20
Sugar of Milk Tablets, not further sweetened.....	20
Sugar, glucose or grape sugar, to be rated according to grade by D. standard.....	
Sugar, Melado, Concentrated Melado, Concentrated Cane Juice, Concentrated Molasses, Concentrated Beet Root Juice and Concrete, when imported direct from the Sugar (continued)— country of growth and production for refining purposes only, not over No. 14 Dutch Standard in color, and not testing over 70 degrees by the polariscope, a specific duty of 1 cent. per lb., and for every additional degree, shown by the polariscope test, 3 1/3 cents per 100 lbs. additional.	
Sugar, not for refining purposes, not over 14 Dutch Stand- ard in color, when imported direct from the country of growth and production, value free on board at last port of shipment.....	1 cent per lb. and
Sugar above No. 14 Dutch Standard in color, and refined sugar of all kinds, grades or standards, value free on board at last port of shipment.....	1 1/2 cts. per lb. and
Sugars not imported direct without transshipment from the country of growth and production, an additional duty of 7 1/2 per cent of whole duty payable thereon.	35

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Sugars (*continued*)—

Provided that when any cargo of sugar for refining purposes is found to grade in part, above No. 14 Dutch Standard in color, such part to the extent of not exceeding 15 per cent. of the whole cargo may be admitted to entry by polariscope test.

Provided that molasses, when imported for or received into any Refinery or Sugar Factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon, an additional duty of 5 cents per Imp. Gall.

Sugar Candy, brown or white, and Confectionery, including sweetened gums.....	¼ cent per lb. and	35
Sugar Beet Seed.....	see Seeds	
Sugar Discs and Globules.....	1 ¼ c. per lb. and	35
Sulphate of Quinine, [in powder].....		Free
Sulphate of Quinine, N.E.S.....		20
Sulphate of Iron (Copperas).....		Free
Sulphate of soda, crude, known as Salt Cake.....		Free
Sulphate of copper.....		Free
Sulphate of Soda, N.E.S.....		20
Sulphate of alumina.....		Free
Sulphide of Sodium.....		Free
Sulphuric Acid.....	½ ct. per lb.	
Sulphuric Acid, articles for concentration of.....	see Retorts	
Sulphuric Ether.....	5 cents per lb.	
Sulphur, in roll or flour.....		Free
Sumac and Camwood.....	see Camwood.	
Sumac, N.E.S.....		20
Sunday School Cards or Devotional Cards, 6 cts. per lb. and		20
Sunshades.....		35
Sunshade stick or handles, N.E.S.....		20
Sunshades, material for the manufacture of...see Umbrellas		
Superphosphates, or manufactured Manure.....		20
Surgical belts or trusses.....		25
Surgical and Dental Instruments of all kinds.....		20
Surgical Instruments in cases.....	{ Cases 10 cts. each and Instruments..	30 20
Surcingles.....		35
Suspenders or braces and parts thereof.....		35
Suspensory bandages.....	see Surgical Belts, &c.	25
Sweet Potatoes.....		25
Sweet spirit of nitre.....	see Spirits.	
Swedish iron nail rods, under ½ inch in diameter, for manufacture of horse shoe nails.....		20
Swine (live) N. E. S.....	2 cents per lb.	

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CUSTOMS TARIFF.

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Swine, for improvement of stock ... ..	
Syrups, N.E.S., cane juice, refined syrups, sugar-house syrup, syrup of sugar, sugar of molasses, syrup of sor- ghum, corn syrup, glucose syrup and all syrup of mo- lasses, produced in the process of the manufacture of refined sugars, or in the refining of sugars, or in the refining of molasses, or in the production of molasses, sugars, and all bleached, clarified, filtered or refined molasses. Free on board 1 cent per lb. and.....	30
Syrups, fruit syrup.....	see Lime Juice.
Syrup of the phosphate of iron, lime, potassa and soda.....	50

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Table Covers, woollen.....	see Wool Fabrics, &c.
Tables, furniture.....	35
Table Tops and Stands, parts of sewing machine.....	35
Table Steels.....	30
Tacks, cut, Brads and Sprigs, not exceeding 16 ounces to the pound.....	2 cts. per 1,000.
Tacks, Brads, Sprigs, N.E.S.....	2 cts. per lb.
Tafia.....	see Spirits.
Tags, tin, for plug tobacco.....	25
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.....	Free
Tailors' Iron.....	\$16 per ton, but not less than 30
Tails, undressed.....	Free
Tails, dressed, (see furs).....	15
Tailors' fashion plates.....	6 cts. per lb. and 20
Tallow.....	1 ct. per lb.
Tallow stearine.....	3 cents per lb.
Tampico.....	Free
Tanner's Bark.....	Free
Tannin Preserver.....	20
Tanning and Dyeing articles in a crude state used in dyeing or tanning, not elsewhere specified.....	Free
Tanning and Dyeing articles, prepared, not elsewhere speci- fied.....	20
Taper Holders for Christmas trees.....	30
Tapers, Wax.....	25
Tape cotton tape printed for labels... ..	15 cents .per lb. and 25
Tape Measures.....	30
Tapioca.....	20
Taraxacum Root.....	Free
Tar (Pine) in packages of not less than 15 gallons.....	Free
Tar and Pitch Coal.....	10

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Tar, other, N.E.S.....	20
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition .....	35
Tarred Paper..... $\frac{1}{2}$ ct. per lb.	20
Tartaraline .....	20
Tartar, emetic and grey tartar.....see Blood Albumen	30
Tassels.....	30
Tassels, yarns for the manufacture of.....see Yarns, &c.	30
Tea, Green, Japan and Black, imported from other countries than the United States .....	Free
Tea, Green, Japan and Black, imported from United States	10
Teasels.....	Free
Teeth, artificial.....	20
Telephones and telegraph instruments, electric light cables, electric and galvanic batteries, electric motors and apparatus for electric lights, including incandescent light globes and insulators of all kinds, N.E.S .....	25
Telegraph Cables.....	25
Telegraph Instruments .....	25
Telephone Cables.....	25
Telescopes.....	25
Tents and Awnings .....	25
Terra Japonica .....	Free
Terra Cotta ornaments.....	35
"The Chimes," an illustrated weekly paper for children...	Free
Thermometers, glass only.....	20
Thermometers, glass and wood, or tin .....	25
Thermometers, bronzed, brass, plated and marbled.....	30
Thermometers, in rubber cases.....	25
Terra Cotta panels, mouldings and cornices.....	35
Terra Cotta and composition Ornaments.....	35
Terraline, Vases and Plaques.....	35
Terra Alba .....	20
Thimbles of all kinds, steel.....	30
Thread, Cotton, sewing, on spools....	25
Thread, Cotton, sewing in hanks, black, bleached, or unbleached, three and six cords .....	12 $\frac{1}{2}$
Thread, Gold and Silver Thread.. ..	30
Thread, Linen, and others, N.E.S.....	20
Threshing Machines .....	35
Tickets, [see item Labels, etc.].....	35
Ticking, for tents.....2 cts. per sq. yd. and	15
Ties, cotton, made up.....	35
Ties, silk.....	30
Tiles, earthenware tiles.....	35
Tiles, drain tiles, not glazed .....	20
Timber and Lumber.....see Lumber	20

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CUSTOMS TARIFF.

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20	Timber and Lumber, not elsewhere specified.....	20
	Time Detectors.....	35
35	Tin, in blocks, pigs, bars and sheets.....	Free
	Tin, Crystals.....	20
20	Tin, Metallic Color (see Colours).....	Free
	Tin Buckles, for suspenders . . . . .see Buckles	
30	Tin Buckles, N.E.S.....	25
	Tin Tags for plug tobacco.....	25
	Tin Plates . . . . .	Free
	Tin Plates, in strips.....	25
Free	Tin Cans or packages made of tin or other material, contain-	
10	ing fish of any kind, see rate on Oysters, canned under	
Free	items fish, etc.	
20	Tinfoil labels, printed . . . . . 15 cents per lb. and	25
	Tin-foil . . . . .	Free
	Tinned Iron Spoons.....	30
25	Tinsmiths' tools.....	35
25	Tinware, stamped.....	35
25	Tinware, and all other manufactures of tin, not elsewhere	
25	specified . . . . .	25
25	Tinctures, not mixed.....see proprietary medicines	
25	Tinctures, mixed, etc.....see Spirits	
Free	Tippets, fur . . . . .	25
35	Tissue Paper . . . . .	25
Free	Toasting-forks . . . . .	30
20	Tobacco-cutters.....	30
25	Tobacco, Cigars and Cigarettes . . . . . \$2 per lb. and	25
30	Tobacco, cut . . . . . 40 cents per lb. and	12 1/2
25	Tobacco, Snuff..... 30 cts. per lb. and	12 1/2
35	Tobacco, manufactured, other..... 30 cts. per lb. and	12 1/2
35	Tobacco, unmanufactured, for excise purposes, under con-	
35	ditions of Act. 31, Vic. Cap. 51.....	Free
20	Tobacco Leaf, raw, samples of..... 20 cents per lb.	
30	Tobacco Pipes, clay, and imitation of meerschaum . . . . .	35
25	Tobacco Pipes, Briar and all wooden . . . . .	35
	Tobacco Pipes, other, N.E.S . . . . .	35
12 1/2	Toilet Powders [as perfumery] . . . . .	30
30	Toilet preparatics, other (non-alcoholic) . . . . .	30
20	Tomatoes, fresh . . . . . 30 cts. per bush. and	10
35	Tomatoes, preserved, &c.....see Vegetables	
	Tools, chopping axes . . . . . \$2 per doz. and	10
15	Tools, axes other, adzes, files and rasps, hatchets and ham-	
35	mers, N. E. S. . . . .	35
30	Tools, track tools, picks, mattocks, hammers, weighing 3 lbs	
35	each or over, sledges, wedges and crowbars, iron or steel	
20	1 cent per lb. and	25

	P. C.
Tools, Bookbinders' tools and implements, including Ruling Machines.....	10
Tools, other, all kinds, N.E.S.....	35
Tool Handles, hickory for.....see Hickory	
Tooth Powders, as perfumery .....	30
Topaz..... see precious stones	
Tortoise and other shells, unmanufactured.....	Free
Tortoise and other shells, manufactures of fancy.....	35
Towels of every description .....	25
Towel racks and rollers.....	30
Towels, of every description, does not include Huckaback, Crash, or similar goods in the piece.	
Toy Whips.....	35
Toys, all kinds, including sewing machines, when of not more than two dollars in value.....	35
Tragacanth, Gum.....	Free
Tram Silk, colored.....	25
Trace Chains.....	35
Tracing Cloth..... 5 cents per square yard and	15
Transfer Pictures.....	35
Traps, steel or iron.....	30
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs.....	Free
Trees, Forest, for planting, imported into Manitoba or North-West Territory.....	Free
Trees, Apple.....each 3 cents	
Trees, Cherry.....each 4 cents	
Trees, Pear.....each 3 cents	
Trees, Quince.....each 2½ cts.	
Trees, Peach.....each 3 cents	
Trees, Plum.....each 3 cents	
Trees and Plants, other than above, including fruit, shade, lawn and ornamental.....	20
Trees, seedling stock, for grafting of, viz : plum, pear, peach, and other fruit trees.....	Free
Treenails.....	Free
Tripoli.....	20
Trucks, railway depot.....	30
Trunks, valises, hat boxes, and carpet bags.....	30
Trunk Trimmings of tinned iron.....	30
Trusses.....see Surgical Belts, &c.	
Tricycles.....	30
Tubs, wood.....	25
Tubing Platinum, to be used in the manufacture of concentrated sulphuric acid.....see Retorts	Free
Tubing, seamless drawn tubing, of brass, copper and zinc..	10

CUSTOMS TARIFF.

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Tubing, Lap welded iron tubing, threaded and coupled, or not, 1¼ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations to be made by Governor-General in Council.....	20
Tubing, Boiler tubes, of wrought iron or steel .....	15
Tubing, wrought iron tubing, threaded and coupled or not, over 2 inches in diameter .....	15
Tubes, not welded, not more than 1½ inches in diameter..	15
Tubing, wrought iron tubes or pipes, other, N.E.S.....	30
6/10 ct. per lb. and	Free
Turmeric .....	Free
Turnip Seed .....	Free
Turpentine, raw or crude .....	Free
Turpentine, Spirits of .....	10
Turpentine, patent turpentine, a compound containing petroleum.....	7 1/5 cents per gal.
Turtles.....	Free
Turquoises .....	see Precious stones
Tweeds, wool.....	10 cts. per lb. and 20
Twines, for use of fisheries.....	see item Fish Hooks
Twine, cotton twine.....	1 cent per lb. 25
Twine, for harvest binders, of jute, manilla, or sisal, and of manilla and sisal mixed.....	25
Twine, manufactures of, viz :—Hammocks, &c., and other like articles.....	35
Twine, flax twine, when to be used for boats and ships sails	5
Twine, of all kinds, N.E.S.....	30
Twines, manufactures of.....	see Hammocks, &c.
Twine boxes.....	30
Type, rubber type.....	25
Type, for printing .....	20
Type Metal.....	10
Type Writer.....	30

U

Ultramarine Blue, dry or in pulp.....	Free
Umbrellas, Parasols, and Sun Shades of all kinds and materials .....	35
Umbrellas, Parasols, and Sun Shades, ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks, or canes in the rough, or not further manufactured than cut into lengths, suitable for umbrellas, parasols, and sun shades when imported by manufacturers of umbrellas, parasols, finished for use in their factories in the manufacture of umbrellas, parasols, and sun shades only.....	Free

	P. C.
Umbrella Parasols and Sunshades, sticks or handles, N.E.S.	20
Umbrellas and Parasols, sticks for....see Bamboo reeds, &c.	
Union Collar Cloth Paper, in rolls or sheets, not glossed or finished.....	20
Union Collar Cloth Paper, in rolls or sheets, glossed or finished.....	25
Umbers.....see Oxides	
Unenumerated Articles.....	20

### V

Vaccine and Ivory Vaccine Points.....	Free
Valerian Root.....	Free
Valentines and Christmas Cards.....6 cts. per lb. and	20
Valentine's meat juice.....	25
Valises.....	30
Vanilla, Essence of.....see Lime Juice	
Vanilla and Nux' Vomica Beans, crude only.....	Free
Vanilla and Nux Vomica Beans, N.E.S.....	20
Varnish Makers' black.....	20
Varnish, spirit varnish and lacquers.....\$1 per gal.	
Varnish, black and bright, for ships' use.....	Free
Varnish, Lackers, Japan, Japan driers, liquid driers and Colodion and oil finish not elsewhere specified.....	25
20 cts. per I.G. and	
The same mixed with Paints.....	
see item Paints, ground or mixed	
Vases glass, plain or fancy, not table ware.....	20
Vases China.....	30
Vases Porcelain.....	30
Vases Earthenware, N.E.S.....	35
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk... 4 cts. per lb.	
In bottles or other packages, not over one lb. in weight each.....6 cts. per lb.	
Vegetables, Potatoes, not elsewhere specified.....	15 cents per bush.
Vegetable Oil, not elsewhere specified.....	20
Vegetables, Onions.....	25
Vegetables, Tomatoes fresh.....30 cts. per bush. and	10
Vegetables, Melons.....	25
Vegetables, when fresh or dry salted, N.E.S., including Sweet Potatoes and Yams.....	25
Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans in cans or other packages weighing not over 1 lb.....2 cts. per can or package.	

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P. C.

Vegetables (*continued*)—  
 And 2 cents additional per can or package for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight for duty. . . . .

Vegetable Fibre, twisted for convenience in transportation. . . . .	Free
Vegetable fibres, natural, not produced by any chemical process	Free
Vegetable fibre, for manufacturing purposes. . . . .	Free
Velocipedes. . . . .	30
Velvets, silk . . . . .	30
Velvets, cotton . . . . .	20
Velveteens and Cotton Velvets and Cotton Plush. . . . .	20
Veneers of wood, not over 1/6 of an inch in thickness. . . . .	10
Veneers of wood cut or shaved with knife, N.E.S. . . . .	25
Veneers, Ivory, sawn only . . . . .	Free
Veneers, Ivory, other N.E.S. . . . .	20
Veneer, chair seats. . . . .	35
Vents, Fireclay Chimney Linings. . . . . see item Drain Pipes	35
Verdegris or sub-acetate of copper [dry]. . . . .	Free
Vermicelli and Macaroni. . . . . 2 cts. per lb.	
Vermouth Bitters. . . . . see Spirits	
Vermouth Wine, containing not more than 40 per cent of proof spirits. . . . . 75 cents per Imp. gal.	
Vermouth Wine containing over 40 per cent. of proof spirits. \$2 per Imp. gal.	
Vices, N.E.S. . . . .	35
Vines, Grape, costing 10 cents each, and less. . . . . 2 cents	
The same, costing more than 10 cents each. . . . .	20
Vinegar, 15 cents per proof gallon. . . . . see item Acetic Acid	
Vitriol, blue. . . . .	Free
Volatile, or Essential Oil, for manufacturing purposes. . . . .	20
Vulcanite Jewelry. . . . .	20
Vulcanite or Composition Buttons . . . . . see Buttons.	

**W**

Wadding, Cotton, Unbleached, not dyed or colored . . . . .	
2 cts. per lb. and	15
Wadding, batting, warps, dyed or coloured. 3 cts. per lb. and	15
Waggon and Cart Bushes. . . . .	35
Waggons, [see carriages and buggies.] . . . . .	
Walking Sticks and Canes of all kinds, N.E.S. . . . .	25
Walking Sticks, bamboo for . . . . . see Bamboo, &c.	
Wall Paper. . . . . see item Paper Hangings in Paper	
Walnuts. . . . . 3 cents per lb.	
Walnut Lumber, plank and board, sawn, not shaped . . . . .	Free
Walnut Manufactures. . . . . see Wood, &c.	

	P. C.
Warps, carpet warps.....see Wadding unbleached	
Warps, Cotton, not bleached, dyed or colored.....	
2 cts. per lb. and	15
Warps, Cotton, if bleached, dyed, or colored...3 c. per lb. and	15
Washes, tooth and skin, non-alcoholic.....	30
Washes, tooth and skin, alcoholic...see Perfumes in Spirits	
Washers, wrought iron or steel.....1 cent per lb. and	25
Washers, fibre.....see Fibre Ware, &c.	
Washing Crystal.....	20
Waste, cotton, linen, jute, hemp and paper of all kinds, fit only for the manufacture of paper.....	Free
Watches.....	25
Watch Cases.....	35
Watch and Jewel, cases for, and other like articles, of any material.....10 cts. each and	30
Watch Keys, of steel or brass.....	30
Watches, Chronometer.....	25
Watch actions or movements.....	10
Water Colours.....see Paintings	
Water hog leather.....see Leather Gloves, &c.	
Water limestone or cement stone...\$1 per ton of 13 cub. ft.	
Water, lavender Water.....see Spirits	
Waters, Mineral, [see Mineral Waters].....	
Water, Rose Water, without spirits, as perfumery.....	30
Water Meters.....	30
Waxed or Oiled Paper.....	35
Wax Candles.....	25
Wax, Beeswax, and other, not elsewhere specified.....	20
Wax, Paraffine Wax or Stearine.....3 cts. per lb.	
Wax Flowers.....	25
Wax Tapers.....	25
Wax, manufactures of, other, N.E.S.....	20
Webbing, elastic.....	25
Webbing, non-elastic.....	20
Wedges, of iron or steel.....1 cent per lb. and	25
Weighing Beams, of iron or steel.....	35
Whale Bone, unmanufactured.....	Free
Whale Bone, manufactured, fancy.....	35
Whale Bone, manufactures of, N.E.S.....	20
Whale Oil, N. E. S.....	20
Whale Oil, from Newfoundland.....	Free
Wheat.....15 cts. per bush.	
Wheat, damaged by water in transitu [on appraised value]...	20
Wheat Flour.....75 cts. per bbl.	
Wheat Flour, damaged by water in transitu [on appraised value].....	20
Wheels, parts of, Hubs and Spokes, in the rough.....	15

CUSTOMS TARIFF.

125

	P. C.		
Reached		Wheels, if put up as part of carriages.....	see Carriages
.....		Wheels, Car.....	[see Iron.]
b. and	15	Wheel, car wheel tires when in the rough.....	Free
lb. and	15	Wheelbarrows, and other like articles .....	30
.....	30	Whips, material for the manufacture of (see Square Reeds, &c., &c.).....	
Spirits		Whips, all kinds and materials, except toy whips.....	
b. and	25		50 cts. per doz. and
re, &c.		Whips, toy whips .....	30
.....	20	Whip, gut for.....	35
nds, fit		Whip Gut or Cat Gut, unmanufactured .....	Free
.....	Free	Whiskey (see spirits).....	\$2 per proof gal
.....	25	Whiting or Whitening.....	Free
.....	35	Whiting, gilders whiting.....	Free
of any		White Lead, in pulp.....	30
ch and	30	White and red lead, dry.....	5
.....	30	White, Paris white .....	Free
.....	25	White Granite or Iron Stone Ware ...	(see Earthenware)
.....	10	White Shellac, in gum or flake, for manufacturing purposes.	Free
intings		Whitewood Lumber, not shaped.....	see Lumber
es, &c.		Whitewood Manufacture.....	see Wood
ub. ft.		Wicks for coal oil stoves.....	30
Spirits		Wicks for lamps.....	30
.....		Wicks, candle.....	20
.....	30	Willow and Osier Furniture.....	35
.....	30	Willow and Osier Works, lined or unlined, furnished or un-	
.....	35	furnished, not elsewhere specified. ....	25
.....	25	Window Curtain Poles.....	35
.....	20	Window Blinds, inside slidings for.....	35
per lb.		Window Blind Rollers, unfinished.....	30
.....	25	Window Blind Rollers, finished or mounted.....	35
.....	25	Window Shade Rollers, finished, but without the shades.	
.....	20	The shades pay separately.....	35
.....	25	Window Cloth Shades.....	5 cts per sq. yd. and
.....	20	Window Shades, made of paper .....	35
b. and	25	Winceys, checked, striped or fancy cotton winceys, over	
.....	35	twenty-five (25) inches wide.....	2 cts. per sq. yd. and
.....	Free	Winceys of all kinds, not otherwise provided for .....	15
.....	35	Wines Vermouth.....	see item Vermouth
.....	20	Wines, Prune Wines.....	see Spirits
.....	20	Wine, spirits of wine.....	see Spirits
.....	Free	Wine, Ginger.....	see item Ginger Wine
bush.		Wines of all kinds, N.E.S., except sparkling wines, including	
alue]..	20	orange, lemon, strawberry, raspberry, elder and currant	
er bbl.		wines, containing twenty six per cent or less of spirits of	
praised		the strength of proof, whether imported in wood or in	
.....	20	bottles (six qt. or twelve pint bottles to be held to contain	
.....	15	a gallon), twenty-five cents per gallon, and for each de-	

Wines (*continued*)—

gree of strength in excess of twenty-six per cent of spirits as aforesaid an additional duty of three cents until the strength reaches 40 per cent of proof spirits, and in addition thereto, thirty per cent advalorem, as follows :—	
Wines, containing 26 per cent or less of spirits.....	30
25 cents per I.G. and	
Wines, containing over 26 p. c. and not over 27 p. c.....	30
28 cts. per I.G. and	
Wines, containing over 27 p. c. and not over 28 p. c.....	30
31 cts. per I.G. and	
Wines, containing over 28 p. c. and not over 29 p. c.....	30
34 cts. per I.G. and	
Wines, containing over 29 p. c. and not over 30 p. c.....	30
37 cts. per I.G. and	
Wines, containing over 30 p. c. and not over 31 p. c.....	30
40 cts. per I.G. and	
Wines, containing over 31 p. c. and not over 32 p. c.....	30
43 cts. per I.G. and	
Wines, containing over 32 p. c. and not over 33 p. c.....	30
46 cts. per I.G. and	
Wines, containing over 33 p. c. and not over 34 p. c....	30
49 cts. per I.G. and	
Wines, containing over 34 p. c. and not over 35 p. c.....	30
52 cts. per I.G. and	
Wines, containing over 35 p. c. and not over 36 p. c.....	30
55 cts. per I.G. and	
Wines, containing over 36 p. c. and not over 37 p. c.....	30
58 cts. per I.G. and	
Wines, containing over 37 p. c. and not over 38 p. c.....	30
61 cts. per I.G. and	
Wines, containing over 38 p. c. and not over 39 p. c.....	30
64 cts. per I.G. and	
Wines, containing over 39 p. c. and not over 40 p. c.....	30
67 cts. per I.G. and	
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint, old wine measure.....	\$3.00 per doz. and 30
In bottles, containing not more than a pint and more than one-half pint wine measure..	\$1.50 per doz. and 30
In bottles, containing one-half pint each or less.....	75 cts. per doz. and 30
In bottles, containing more than one quart.....	\$3 per doz., \$1.50 per I.G. and 30

NOTE.—All Liquors imported under the name of Wine and containing more than 40 per cent. of spirit of strength of proof by Sykes' Hydrometer, shall be rated as spirits.....







P. C.

P. C.

	Wool and Woollens ( <i>continued</i> )—	
	Costing over 10 cts. and under 14 cts.....	25
	Costing 14 cents and over.....	27½
	As regards the above three items, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.	
	Wool Noils, &c.....see Noils, &c	
	Wool Table Covers .....[see wool, all fabrics.]	
	Wool Piano Covers .. .....[see wool, all fabrics.]	
	Wool, Class one, viz.: Leicester, Cotswold, Lincolnshire, Down Combing Wools, and other like combing wools such as are grown in Canada .....3 cts. per lb.	
	Wool Hosiery, N.E.S.....	10 cts. per lb. and
	Woolen Rags .....	20
	Woolen Rugs.....	Free
	Woolen Rugs.....	see Rugs
	Woolen Shawls.....	25
	Woolen Carpets, Tapestry and Brussels.....	25
	Woolen Carpets, two-ply and three-ply, treble ingrain, composed wholly of wool .....	10 cts. per sq. yd. and
	Woolen Carpets, Ingrain, 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.....	5 cts. per sq. yd. and
	Woolen Socks and Stockings.....	10 cts. per lb. and
	Woolen Imitation Sealskins.....	10 cts. per lb. and
	Woolen Netting, for boots, shoes and gloves .....	25
	Woolen Waste, fit only for the manufacture of paper.....	Free
	Woolen Waste, other, N.E.S.....	20
	Worm Gut .....	see Gut
	Worsted Picture and Window Blind Cords.....	30
	Worsted Plush, [see all wool fabrics.].....	
	Worsted Yarn Wool.....	10 cents per lb. and
	Wrappers, &c., printed, as labels .....	15 cents per lb. and
	Wrapping Paper.....	25
	Writing Ink .....	25
	Writing Desks, fancy and ornamental.....	35
	Writing Desks, as furniture.....	35
	Wrought Iron, forgings and parts of, for mills and locomotives .....	[see Forgings in iron.]
	Wrought Scrap Iron.....	see Scrap Iron in Iron
	<b>X</b>	
	Xyolite Collars.....	24 cents per doz. and
	Xyolite Cuffs.....	4 cents per pair and
	Xyolite, or Celluloid, in sheets.....	see Celluloid
	Xyolite, manufactures of, N.E.S.....	see Celluloid

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**Y**

	P. C.
Yams, vegetable.....	25
Yarns, Knitting, Cotton, Hosiery Yarn, or other cotton yarn under No. 40, not bleached, dyed or colored .....	15
2 cts. per lb. and	
Yarns, Knitting Yarn, Hosiery Yarn, bleached, dyed or colored cotton.....	15
3 cts. per lb. and	
Yarn, colored, cotton yarn or part jute, or part cotton yarn or other material, except silk, N. E. S. ....	25
Yarns made of wool or worsted, when genapped, dyed, and finished, and imported by manufacturers of braids, cords, tassels, and fringes, to be used in the manufacture of such articles only in their own factories. ....	Free
Yarn, Jute Yarn, plain dyed, &c. .... see item Jute Yarn	
Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by the manufacturers of braids for use in their factories in the manufacture of such braids only...	Free
Yarn, Fingering Yarn, wool. ....	20
10 cts. per lb. and	
Yarn, Knitting Yarn, wool. ....	20
10 cts. per lb. and	
Yarns, cotton, not coarser than No. 40, for electric wires, cotton loom harness, &c. .... see Cotton Yarns	
Yarns, cotton yarns in cops only to be used in manufacturing Italian cloth, cashmere and cotton cloth, etc. ....	
see Cotton Yarns	
Yarn, Worsted Yarn .....	20
10 cts. per lb. and	
Yarns, Coir. ....	Free
Yeast Cakes, compressed yeast and baking powders in packages of 1 lb. or over, but not exceeding 50 lbs., the weight of the packages to be included in the weight for duty...	
6 cents per lb.	
Yeast Cakes, compressed Yeast, and baking powders in packages of less than 1 lb in weight, the weight of the packages to be included in the weight for duty. .	8 cts. per lb.
Yeast, Compressed Yeast in bulk, or mass of not less than fifty pounds. ....	4 cts. per lb.
Yellow Metal, in bolts, bars and for sheathing .....	Free
Yellow Prussiate of Potash. ....	10

**Z**

Zephirs, cotton tennis cloth or striped Zephirs. ....	
see item Denims in Cotton. ....	2 cents per sq. yard and
Zinc, in blocks, pigs and sheets .....	15
Zinc, seamless drawn tubing .....	Free
Zinc, chloride. ....	10
Zinc, white (paint). ....	5
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25	Zinc, Sulphate of.....	5
	Zinc, manufactures of, not elsewhere mentioned.....	25
15	Zinc, metallic color.....	Free
	Zinc, Dust.....	Free
15	Zinc, Salts of.....	5
	Zinc in Sheets, nickel-plated.....	25
15	Zucure.....	20

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All goods not enumerated as charged with any duty of Customs and not declared free of duty, shall be charged with a duty of 20 per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

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*The following articles, being the natural product of the manufactures of the colony of Newfoundland, are exempted from Customs duty when imported into Canada, viz.:*

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

### SHIPS' STORES.

*The following list comprises the only articles which may be entered Ex-Warehouse, free of duty, as ships' stores:*

Bread and Biscuits, Butter, Coal for Steamers on outward voyage to British or foreign ports, Coffee, Cocoa or Cocoa Paste and Chocolate, Dried or Canned Fruits, Flour and Meal, Lard, Meats salted, dried or canned, Molasses, Rice, Split Peas, Sugar, Syrups, Tea, Vinegar.

Quantities so entered to be whole packages and carefully proportioned to the length of the voyage, and the number of hands to be supplied, in accordance with the ordinary rate of rations allowed in merchant ships.

The privilege is extended to fishing vessels, when engaged in the Gulf or deep sea fisheries.

## ARTICLES PROHIBITED.

*The importation of the following articles is prohibited, and any such goods, if imported, shall thereby become forfeited to the Crown, and shall be forthwith destroyed, and any person importing any such goods shall in each case incur a penalty of two hundred dollars.*

Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into Canada under a penalty of \$200; and if imported, such goods and the parcels or packages in which they are contained shall be forfeited.

Oleomargarine, Butterine, or similar substitute for butter, importation of, also prohibited under a penalty of \$400—and not less than \$200 for each offence.

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

Coin, base or counterfeit.

Foreign reprints of British Copyrighted Works, copyrighted in Canada, and of Canadian Copyrighted Works.

## EXPORT DUTIES.

Shingle Bolts, of pine or cedar, and cedar logs, capable of being made into shingle bolts, per cord of 128 cubic feet	\$1 50
Spruce Logs, per 1000 feet board measure.....	1 00
Pine Logs, per 1000 feet board measure.....	3 00

## EXPORTS PROHIBITED.

Partridge, Prairie Fowl, and Woodcock.

The export of Deer, Wild Turkeys and Quail in the carcase or part 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.

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## PACKAGES.



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, inclosing 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.

Packages containing goods paying a specific duty only and not otherwise provided for shall be charged with a duty of 20 per centum *ad valorem*, to be computed on their original cost or value.

Packages described as capable of holding liquid, when containing goods exempt from duty, shall be charged with a duty of 20 per centum *ad valorem*.

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.



The following tables show the principal articles paying a specific duty, &c., the description of packages, in which such articles are usually imported, the value for duty of said packages, when not specially mentioned on the invoice presented for entry, and also the rate of duty to be charged thereon:—

ARTICLES	Description and Value of Packages.	RATE
Acids, acetic and other.....	Carboys .....	30 %
Absinthe, see Spirits .....	.....	20
Ale, Beer & Porter imported in wood	Hhds. each \$4; Barrels \$3.....	20
do do in bottles	Quarts per dozen 30c; Pints 25c	20
Almonds, see Nuts, etc.....	.....	20
Axle Grease, see Grease .....	.....	20
Bacon, see Meats .....	.....	20
Baking Powder .....	See Yeast Cakes.....	20
Bananas, see Fruit green.....	.....	20
Beans .....	Bags each 10c .....	20
Beef, see Meats.....	.....	20
Beer, see Ale, etc.....	.....	20
Bitters, see Spirits .....	.....	20
Brandy, see Spirits.....	.....	20
Butter.....	Tubs over 25 lbs each 25c.....	20
do .....	½ " under 25 lbs each 15c .....	20
Candles, Parafine Wax and Tallow..	Boxes each 10c; Cartoons 1c....	20
Cheese .....	Tubs each 40c; Cases 20c; Bxs 10c	20
do .....	Crocks per dozen 30c .....	20
Chicory .....	Tins 28 lbs each 30c; 56 lbs 40c ..	20
Cider .....	.....	20
Cocoonut .....	In Barrels 20c each.....	20
do .....	In Tin Pails 1 lb ea 4c; ½ 3c; ¼ 1c	20
do .....	In other Pails 20 lbs each 14c....	20
do .....	do 11 do 12c....	20
do .....	In Measuring Glass Jars p. doz 60c	20
do .....	In Bread Boxes 30 lbs each 65c ..	20
do .....	do do 15 do 45c ..	20
Cocoa Paste.....	.....	20
Common Soap, see Soap .....	.....	20
Cordials, see Spirits.....	.....	20
Corn preserved, etc., see Vegetables..	.....	20
Cranberries, see Fruit green.....	.....	20
Dates, see Fruit dried.....	.....	20
Farina, the weight of the pkgs to be	.....	20
included in the weight for duty..	.....	20
Fish, excepting Fish imported from	.....	20
Newfoundland :—	.....	20
Cod Fish .....	In Boxes of 1 lb each 1c.....	25
do .....	do 2 do 2c.....	25
do .....	do 5 do 3c.....	25
do .....	do 10 do 5c.....	25
do .....	do 25 do 6c.....	25
do .....	do 50 do 12c.....	25
do .....	do 100 do 20c.....	25
do .....	do 5 @ 600 do 75c.....	25
Finnan Haddies.....	In Boxes 30 lbs each 12c .....	25
do .....	do 50 do 15c .....	25
Herrings .....	In Kegs each 15c; ½ Kegs 7c..	25
Mackerel .....	In Kitts each 10c.....	25
As above imported in other packages	Barrels 25c; ½ Barrels 15c.....	25
Oysters in Cans, see Item Oysters in	.....	25
Tariff .....	.....	25
Oysters, other, and other Fish N E S	.....	25
Fish and Oil imported from Newfound-	.....	Free
land.....	.....	Free

Flour  
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Herrin  
Honey  
Hops  
Jams,



Packages.	ARTICLES	Description and Value of Packages	RATE
	Flour imported in Bags...	Bags each 7c; 1/2 Bags 5c	20%
	do Barrels.....	Barrels	Free
	Fruits, dried:—		
	Currants .....	Barrels each 20c; 1/2 Barrels 10c..	20
	do .....	Cases each 20c; 1/2 Cases 15c;	
		1/4 Cases 7c .....	20
	Dates .....	Cases each 20c; 1/2 Cases 15c;	
		1/4 Cases 7c .....	20
	Dried Fruit evaporated.....	Boxes each 10c .....	20
	Figs .....	Boxes 1 @ 2 lbs each 1c; 2 @ 4 lbs	
		2c; 5 @ 7 lbs 3c; 8 @ 12 lbs	
		6c; 13 @ 18 lbs 8c; 19 @ 25	
		lbs 10c; 26 @ 35 lbs 12c;	
		37 @ 56 lbs 15c.....	20
	Prunes .....	Hhds each \$1; Barrels 30c; Kegs	
		20c; Cases 20c; 1/2 Cases	
		15c; 1/4 Cases 7c; In Glass	
		Jars 2 lbs each per doz 25c;	
		4 lbs per doz 40c; 7 lbs per doz	
		55c; In Tins 14 lbs each 10c;	
		In Cartoons of 5 lbs 3c.....	20
	As above imported in any other pkgs		20
	Evaporated .....	Boxes each 10c.....	20
	Fruits, dried all other N E S.....		20
	Fruits, green:—		
	Apples .....	Barrels .....	Free
	Bananas.....	do 20c.....	20
	Cranberries .....	do 20c.....	20
	Grapes .....	Kegs 20c .....	20
	Raspberries, Blackberries, Goose-		
	berries and Strawberries, the		
	weight of the pkgs to be included		
	in the weight for duty.....		20
	Other Green Fruits N E S.....		20
	Fruit preserved in Brandy, etc.....		20
	Fruit Essences.....		20
	Gin, see Spirits.....		20
	Grease for Soap Stock, etc.....	Tierces \$1.50; Barrels \$1.00....	20
	Grease, Axle .....	Barrels \$1.00; 1/2 Barrels 50c;	
		Boxes 10c; Cartoons 1c....	20
	Grapes, see Fruit Green.....		20
	Glass—Plate Glass in Panes, etc., not		
	colored, etc., etc.....		20
	Gooseberries, see Fruits Green, etc..		20
	Hams, see Meats.....		20
	Haddock, see Fish.....		25
	Herrings, see Fish.....		25
	Honey .....		20
	Hops .....	Bales \$1; Pockets 60c; Cases 20c;	
		Boxes 10c.....	20
	Jams, Jellies and Preserves N E S..	In Glass Jars and Earthenware	
		Pots 1 lb each per doz 13c;	
		2 lbs per doz 19c; 3 lbs per	
		doz 24c; 4 lbs per doz 30c;	
		7 lbs per doz 50c; 8 @ 14 lbs	
		per doz 60c; 14 lbs per doz 75c	20

ARTICLES	Description and Value of Packages	RATE
Jams, Jellies and Preserves N E S..	In Fancy Paper boxes containing 3 oz each per doz 8c; 7 oz per doz 12c; In Tins of 1 lb each per doz 20c; 2 lbs per doz 30c; 3 lbs per doz 35c; 4 @ 5 lbs per doz 40c; 6 lbs per doz 45c; 7 lbs per doz 50c; 8 @ 14 lbs per doz 60c; 14 lbs per doz 75c	20
Jellies same as Jams, see Jams.....		
Kerosene Oil, see Oils.....		
Lard tried or rendered and Lard untried, the weight of the packages when of tin to be included in the weight for duty.....		
Lard .....	Wooden Buckets 28 lbs each 15c; 20 lbs 14c; 10 lbs 10c.....	25
do .....	Tierces 335 lbs each \$1; Barrels 240 lbs 70c; ½ Barrels 100 lbs 35c; Kegs 50 lbs 25c; Fancy Tubs 14 lbs 13c; 56 lbs 20c; 60 lbs 35c; Wooden Cases in which Tin Pails are packed to hold 60 lbs 12c.....	20
Liquorice and Liquorice Paste.....		20
Macaroni and Vermicelli.....	Boxes 5c .....	20
Mackerel, see Fish.....		25
Malt .....		20
Meats, Hams and other Meats, N E S	Dry Barrels 20c; Tierces 40c; Cases or Crates 20c; In Pickle Barrels \$1; Tierces \$1.25.....	20
Mutton N E S .....		20
Pork in Brine made from the side of heavy hogs, etc., see Tarriff....	Barrels .....	Free
Other Pork.....	do \$1.....	20
Beef Salted.....	do .....	Free
Meats imported in Tins, the weight of the packages to be included in the weight for duty.....		
Mineral Water in its natural state and not in bottles.....		20
Mineral Soap, see Soap Powders....		
Molasses .....		Free
Moss .....	Barrels 20c .....	20
Nuts .....	Barrels 20c; Bags 10c; Cases 20c; Boxes 10c.....	20
Oils— Petroleum or its products or any mixture of which Petroleum forms a part, when such contents are chargeable with a specific duty..	Duty on Barrels 40c each.....	
Oils—Flaxseed or Linseed.....	do do 25c each.....	
do Coconut and Palm in their natural state.....	Hhds \$2; Barrels \$1.....	20
Old Tom Gin, see Spirits.....		20
Pease .....	Bags 10c .....	20
Pickles imported in Jars, Bottles or other similar Vessels.....	See Pickles in Tariff.....	Free

of Packages  
 RATE  
 containing  
 7 oz per  
 each per  
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 @ 5 lbs  
 doz 45c;  
 14 lbs  
 doz 75c 20  
 .....  
 ch 15c;  
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 Barrels  
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 ..... 20  
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 ..... 20  
 ..... Free

ARTICLES	Description and Value of Packages	RATE
Pickles imported in bulk in Vinegar or in Vinegar and Mustard.....		20 %
Pine Apples, see Fruit Green.....	Barrels 20c .....	20
Plums, see Prunes.....	.....	20
Porter, see Ales.....	.....	20
Pork, see Meats.....	.....	
Prepared or Preserved Meats see Meats.....	.....	
Products of Petroleum, see Oils.....	.....	
Petroleum, see Oils.....	.....	
Prunes, see Fruit Dried.....	.....	20
Pumice Soap, see Soap Powder.....	.....	
Raspberries, see Fruit Green.....	.....	
Rice .....	Bags 10c; Barrels 20c; Pockets 5c	20
Rum, see Spirits.....	.....	20
Salt, Fine Salt.....	Bags containing Fine Salt.....	25
do .....	Other pkgs to pay same rate as if imported empty; Glass Jars 25c per doz; Boxes 10c.....	
Sapolio, see Soap Powder.....	.....	
Silver Soap, do .....	.....	
Soap of all kinds N E S except Fancy Soap .....	Barrels 20c; Boxes 10c; Cases 20c	20
Soap Powders, Pumice, Silver Soap, Sapolio and other like articles, the weight of inside pkgs to be included in the weight for duty, the outside package to pay.....	.....	20
Spirits and Liquors, viz. :—Brandy, Cordials, Gin, Old Tom Gin, Whiskey, Rum and other N E S in wood.....	Puncheons \$6; Hhds \$4; Quarter Casks \$3; Octaves \$1.50; ½ Octaves \$1 .....	20
Brandy, Cordials, Old Tom Gin, Whiskey and other N E S....	In Cases containing 1 doz Bottles 60c; 2 doz Flasks without cups 80c; 4 doz \$1.20; 2 doz with cups \$1; 4 doz \$1.40; 4 doz ¼ without cups \$1.20; 8 doz ⅛ \$1.60; 16 Imp. Flasks 80c; 16 with cups \$1; 1 doz Decanters \$3.....	20
Gin in Cases.....	Red Cases 80c; Green 60c; Yellow 80c; Blue 60c.....	20
Gin in ½ Cases.....	Green Cases 30c; White 30c; Blue 30c .....	20
Starch, Farina and all Preparations having the qualities of Starch, sweetened or not and flavored or not, the weight of the pkgs to be in all cases included in the weight for duty.....	If in Demijohns.....	30
Strawberries, see Fruit Green.....	.....	
Tea.....	In Fancy Baskets .....	25

ARTICLES	Description and Value of Packages	RATE
Tomatoes in Cans, see Vegetables, etc Vegetables, including Tomatoes, Corn, Baked Beans, and other in cans, etc., the weight of the packages to be included in the weight for duty	.....	
Vermicelli .....	Boxes 5c.....	20%
Vinegar .....	Hhds. \$4; Quarter Casks \$3.....	20
do .....	Demijohns ½ gal each 7c; 1 gal 10c; 2 gals 14c; 3 gals 20c; 4 gals 30c; 5 gals 35c.....	30
do .....	In Bottles, Cases 1 doz 60c.....	20
Whiskey, see Spirits.....	.....	20
Yeast, Compressed Yeast in bulk, etc	Not less than 50 lbs.....	20
Yeast Cakes, Compressed Yeast and Baking Powder in packages of less than 50 lbs., the weight of the pkgs to be included in the weight for duty .....	.....	20
Other pkgs containing goods pay- ing a specific duty, and pkgs covering goods exempt from duty and capable of holding liquid, N.E.S., except Fish and Fish Oil from Newfoundland..	.....	20

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## EXCISE DUTIES, &c.

1. That any party in whose favor a license is granted to have and use a chemical still or stills of over three gallons, shall upon receiving said license, pay to the Collector of Inland Revenue the sum of twenty-five dollars. On smaller than the above free, provided description or nature be given to the Collector.

2. That as respects the duties of EXCISE ON SPIRITS:

(a) When the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every less quantity than a gallon, *one dollar and thirty cents.*

(b) When manufactured exclusively from malted barley taken to the distillery in bond and on which no duty of Customs or Excise has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-two cents.*

(c) When manufactured exclusively from molasses or sugar taken to the distillery in bond, and on which no duty of Customs has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-three cents.*

### DUTIES ON TOBACCO.

Tobacco Manufacturers' License for Foreign Leaf....	\$75 00
" " " Canadian " ....	50 00
" " " Cultivators of making twists grown on their farm.....	2 00
and 5 cts. per lb. for twists so made.	
On manufactured tobacco, foreign.....	20 cts. per lb.
On Snuff containing more than forty per cent moisture,	14 cts. per lb.
" " less than forty per cent. moisture,	20 cts. per lb.
On Cigars.....	\$6.00 per M.

On Cigars made of Canadian Tobacco...\$3.00 per M.  
 On all manufactured " " ....5 cts. per M.  
 Cigarettes and Cut Tobacco, when put up in packages  
 weighing one-twentieth of a pound, 25 cents per lb.  
 Cigarettes, not weighing more than 3 lbs. per thousand,  
 \$1 50 per lb.  
 Cigarettes weighing more than 3 pounds per thousand,  
 \$1 per pound.  
 All Cut Tobacco, Foreign or Canadian, must pay duty  
 ex-factory, but a refund of two per cent. will be  
 allowed on foreign cut.

3. License on Bonding Warehouses, not elsewhere men-  
 tioned in this Act.

For first.....\$20 00  
 For every additional one..... 10 00

4. That as respects the duty of EXCISE ON METHYLATED  
 SPIRITS:

Methylated Spirits being composed of alcohol mixed with  
 wood naphtha in such proportions, and subject to such regu-  
 lations, as may from time to time be made by the Department  
 of Inland Revenue, there shall be paid a duty of *fifteen cents*  
 for every gallon of the strength of proof, and so in proportion  
 of every greater less strength, and for every less quantity than  
 a gallon.

5. That any provisions imposing any new duty, or making  
 any alteration in the mode of calculating any such duty by  
 which the amount thereof may be increased or diminished,  
 shall come into force immediately on the day of the passing of  
 the Act making such alterations, and shall apply to and the  
 duties hereby imposed shall be payable on all Spirits and  
 Tobacco, Vinegar, Fermented Beverages or Methylated Spirits,  
 distilled, manufactured or made, or taken out of bond for con-  
 sumption on and after the said day, and such alterations as  
 aforesaid shall apply to and the duties hereby imposed shall  
 be payable on all malt held by any brewer, maltster, distiller,  
 or other person on the said day, or manufactured or made  
 thereafter, and the duties hereby made payable on license shall  
 be payable only on license issued after the said day, existing  
 licenses remaining in force during the time for which they are  
 granted.

All goods manufactured in bond shall, if taken out of bond  
 for consumption in Canada, be subject to duties of Excise equal  
 to the duties of Customs to which they would be subject if im-  
 ported from Great Britain and entered for consumption in

Canada; and whenever any article not the produce of Canada, upon which a duty of Excise would be levied if produced in Canada, is taken into a Bonded Manufactory, the difference between the duty of Excise to which it would be so liable and the Customs duty which would be levied on such articles if imported and entered for consumption, shall be paid as duty of Excise when it is taken into the Bonded Manufactory.

Distilling or Rectifying.....	\$250
Compounding.....	50
For Importation or Manufacture of Apparatus....	20
For Brewing.....	50
For Malting, 1st Class.....	200
"    2nd    "    .....	150
"    3rd    "    .....	100
"    4th    "    .....	50
For Manufacturing in Bond for Consumption in Canada	50
"    "    Exportation.....	300
On Fermented Beverage made in imitation of Beer or Malt Liquor.....	4 cts. per gal.

Inspection fee on Petroleum.

On every package containing not more than 5 gals. Canadian 2½ cts., Imported 5 cts.

On every package containing not more than 10 gals. Canadian 5 cts., Imported 10 cts.

On every package containing not more than 50 gals. Canadian 10 cts., Imported 30 cts. And 5 cts. extra for every 50 gallons.

LIST OF WAREHOUSING PORTS.

Agnes Village,	O.	Bear River,	N.S.
Algoma Mills,	O.	Belleville,	O.
Almonte,	O.	Berlin,	O.
Amherst,	N.S.	Bowmanville,	O.
Amherstburg,	O.	Brampton,	O.
Annapolis,	N.S.	Brantford,	O.
Antigonish,	N.S.	Bridgetown,	N.S.
Arichat,	N.S.	Bridgewater,	N.S.
Arnprior,	O.	Brockville,	O.
Aroostook Junction,	N.B.	Buctouche,	N.B.
Baddeck,	N.S.	Carleton Place,	O.
Barrington,	N.S.	Calgary,	N.W.T.
Bathurst,	N.B.	Campbellford,	O.

Campbellton,	N.B.	Ingonish,	N.S.
Campobello,	N.B.	Iroquois,	O.
Charlottetown,	P.E.I.	Joliette,	Q.
Chatham,	N.B.	Kentville,	N.S.
Chatham,	O.	Kincardine,	O.
Chippawa,	O.	Kingston,	O.
Clifton,	O.	Lahave,	N.S.
Clifton,	N.S.	Leamington,	O.
Clinton,	O.	Lethbridge,	N.W.T.
Coaticooke,	Q.	Lindsay,	O.
Cobourg,	O.	Listowel,	O.
Cockburn Island,	O.	Liverpool,	N.S.
Collingwood,	O.	Locke Port,	N.S.
Cornwall,	O.	London,	O.
Cornwallis,	N.S.	Lower Andover	N.B.
Cramahe,	O.	Lunenburg	N.S.
Dalhousie,	N.B.	Magdalen Islands,	Q.
Debec,	N.B.	Mabou,	N.S.
Deloraine,	Man.	Mahone Bay	N.S.
Deseronto,	O.	Maitland,	O.
Digby,	N.S.	Maitland,	N.S.
Dorchester,	N.B.	Margaretsville,	N.S.
Dover,	O.	McAdam's Junction,	N.B.
Dundas,	O.	Midland,	O.
Economy,	N.S.	Milltown,	N.B.
Edmunston,	N.B.	Moncton,	N.B.
Emerson,	Man.	Montreal,	Q.
Fort Erie,	O.	Morrisburg,	O.
Fort McLeod,	N.W.T.	Nanaimo,	B.C.
Fredericton,	N.B.	Napanee,	O.
Galt,	O.	Newcastle,	N.B.
Gananoque,	O.	Newcastle,	O.
Gaspé,	Q.	New Carlisle,	Q.
Georgetown,	P.E.I.	New Glasgow,	N.S.
Goderich,	O.	New Westminster,	B.C.
Grand Falls,	N.B.	Niagara,	O.
Great Bras d'Or,	N.S.	North Port,	N.S.
Gretna,	Man.	North Sidney,	N.S.
Guelph,	O.	Orangeville	O.
Guysboro,	N.S.	Orrillia	O.
Hagersville	O.	Oshawa,	O.
Halifax,	N.S.	Ottawa,	O.
Hamilton,	O.	Owen Sound,	O.
Hemmingford,	Q.	Paris,	O.
Hillsboro,	N.B.	Parrsborough,	N.S.
Hope,	O.	Pembroke,	O.
Ingersoll,	O.	Percé,	Q.



WAREHOUSING PORTS.

N.S.	Perth,	O.	St. Catherines,	O.
O.	Peterboro,	O.	St. George,	N.B.
Q.	Petrolia,	O.	St. Hyacinthe,	Q.
N.S.	Picton,	O.	St. Jerome,	Q.
O.	Pictou,	N.S.	St. John,	N.B.
O.	Point Edward,	O.	St. Johns,	Q.
N.S.	Portage la Prairie,	Man.	St. Leonards,	N.B.
O.	Port Arthur,	O.	St. Mary,	O.
N.W.T.	Port George,	N.S.	St. Mary's River,	N.S.
O.	Port Gilbert,	N.S.	St. Peters,	N.S.
O.	Port Hawkesbury,	N.S.	St. Stephen.	N.B.
N.S.	Port Hastings,	N.S.	St. Thomas,	O.
N.S.	Port Hood,	N.S.	Summerside,	P.E.I.
O.	Port Lorne,	N.S.	Sussex,	N.B.
N.B.	Port Medway,	N.S.	Sutton,	Q.
N.S.	Port Mulgrave,	N.S.	Spring Hill,	N.S.
Q.	Port William's,	N.S.	Sydney,	N.S.
N.S.	Prescott,	O.	Tatamagouche,	N.S.
N.S.	Pugwash,	N.S.	Three Rivers,	Q.
O.	Quebec,	Q.	Thorold,	O.
N.S.	Queenston,	O.	Tilsonburg,	O.
N.S.	Reufrew,	O.	Toronto,	O.
N.B.	Richibucto,	N.B.	Trenton,	O.
O.	Richmond,	Q.	Truro,	N.S.
N.B.	Ridgetown,	O.	Tusket Wedge,	N.S.
N.B.	Rimouski,	Q.	Valleyfield,	Q.
Q.	Riviere du Loup,	Q.	Vancouver,	B.C.
O.	Sackville,	N.B.	Victoria,	B.C.
B.C.	Sarnia,	O.	Walkertown,	O.
O.	Saugeen,	O.	Wallace,	N.S.
N.B.	Sault St. Marie,	O.	Wallaceburg,	O.
O.	Sherbrooke,	Q.	Weller's Bay,	O.
Q.	Shediac,	N.B.	West Isles,	N.B.
N.S.	Shelburne,	N.S.	Weymouth,	N.S.
B.C.	Shippigan,	N.B.	Whitby,	O.
O.	Simcoe,	O.	Warton,	O.
N.S.	Sorel,	Q.	Windsor,	N.S.
N.S.	Stanley,	O.	Windsor,	O.
O.	Stanstead,	Q.	Wingham,	O.
O.	Stickeen,	B.C.	Winnipeg,	Man.
O.	Stratford,	O.	Wolfville,	N.S.
O.	Streetsville,	O.	Woodstock,	O.
O.	St. Anns,	N.S.	Woodstock,	N.B.
O.	St. Andrews,	N.B.	Yarmouth.	N.S.
N.S.	St. Armand,	Q.		
O.				
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## WHARFAGE TARIFF.

### Rates and Dues to be levied in the Harbour of Montreal,

*Under and by virtue of the Acts 40 Vic. cap. 53, 42 Vic. cap. 28,  
and 51 Vic. cap. 5.*

#### WHARFAGE DUES

*To be levied on all merchandise, animals and things whatsoever  
landed or shipped in the harbour.*

All goods, wares and merchandise not elsewhere specified.....	25c. per ton.
Hay, straw, pig and scrap iron, pot and pearl ashes...20c. “	
Apples, crates and their contents, flour and meal, fish, meats pitch, potatoes, tar, horses, neat cattle, sheep, swine .....	15c. “
Ballast, clay, fire-bricks, gypsum, lime, marble, phosphates, sand, salt .....	10c. “
Coal and coke, grain and seeds of all kinds.....	7½c. “
Bricks, 10c. per 1000; cordwood, 5c. per cord; lumber, 10c. per 1000 feet, board measure.....	Special.
Bullion, specie.....	Free.

On all goods, wares and merchandise whatsoever, the quantity of which by weight, measurement, or other mode of estimate provided for in the Tariff, cannot be conveniently ascertained, it shall be lawful for the Harbour Commissioners to levy a rate of ¼ of 1 per cent. on the value thereof.

Each entry shall pay not less than 5 cents.

All property landed on the wharves for re-shipment, shall only pay one wharfage.

*The Ton mentioned in the Tariff of Wharfage dues shall be 2,000  
lbs. weight, or 40 cubic feet measurement, according  
to the Bill of Lading.*

#### STANDARD FOR ESTIMATING WEIGHTS.

Ashes, pot or pearl, 3 brls. to 1 ton ; apples, flour, meal, potatoes, 9 brls. to 1 ton ; fish, meats, pitch, tar, 7 brls. to 1 ton ; horses, 2 to one ton ; neat cattle, 3 to 1 ton ; sheep, 15 to 1 ton ; swine, 10 to 1 ton.

## QUEBEC WHARFAGE TARIFF.

CHARGES ON GENERAL GOODS LANDED ON OR SHIPPED FROM  
WHARVES.

13 cents per ton shall be charged on all general cargoes landed or shipped, and all goods in small lots will be discharged as per tariff.

Animals, each, 2 cents; Axes, per doz., 2 cts.; Apples, per bushel,  $\frac{1}{4}$  ct.; Ashes, per barrel, 1 ct.; Arrowroot, per 1000 lbs., 10c; Anchors, per ton, 13 cts.; Anvils, per ton, 13 cts.; Alum, per ton, 13 cents.; Ale, per hhd., 10 cts.; Ale, per barrel, 1ct.

Beef, per barrel,  $1\frac{1}{4}$  cts.; Baskets, per doz., 1ct; Buckets, per doz., 1 ct.; Brooms, per doz., 1 ct.; Boats, each, 5 cts; Bark, per cord, 6 cts.; Bottles, per crate,  $1\frac{1}{2}$  cts.; Barrels, empty, per 100, 25 cts.; Boxes, empty, per 100, 20 cts.; Bricks, per ton, 13 cts.; Barley, per 1000 lbs., 10 cts.; Batting, per 1000 lbs., 15 cts.; Biscuit, per 1000 lbs., 10 cts.; Bread, per 1000 lbs., 10 cts.; Blue, per 1000 lbs., 10 cts.; Brimstone, per 1000 lbs., 15 cts.; Bolts, per ton, 15 cts.; Bran, per ton, 20 cts.; Ballast, per ton, 10 cts.; Billets, per 100 pcs., 10 cents.

Canoes, each, 2 cts.; Carts, each, 2 cents; Corks, per 12 gross, 1c; Casks (empty), each, 1 cent.; Cattle, each, 3 cts.; Cinders, per chaldron, 15 cts.; Coke, per chaldron, 13 cts.; Coals, per ton, 13 cts.; Clay, per ton, 13 cts.; Carriage, each, 50 cts.; Corn, per 100 bushels, 20 cts.; Cheese, per 1000 lb., 10 cts.; Coffee, per 1000 lbs., 10 cts.; Cocoa, per 1000 lbs., 10 cts.; Chocolate, per 1000 lbs., 10 cents; Candles, per 1000 lbs., 10 cts.; Candles, per box, 1 ct.; Cork (unmanufactured), per 1000 lbs., 10 cts.; Cordage, per 1000 lbs., 10 cts.; Cotton, per 1000 lbs., 15 cts.; Chains, per ton, 13 cents; Chalk, per ton, 13 cts.; Copperas, per ton, 13 cents.; Cement, per ton, 13 cents; Chinaware, per ton, measurement, 15 cts.; Cake Oil, per ton, 13 cts.; Carpets, per roll, 3 to 4 cts.

Dusters, per doz., 1 ct.; Dye Woods, per ton, 25 cts.

Earthenware, per ton, meas't., 10' cts.; Earthenware, loose, per 100 pcs., 10 cts.

Fish, per barrel, 1 cent; Flour, per barrel, 1 cent; Firewood, per cord, 6 cents.; Flax, per 1,000 lbs., 15 cents; Feathers, per 1000 lbs., 15 cts.; Fruit (dried), per 1000 lbs., 15 cts.; Fruit (green), per bush.,  $\frac{1}{4}$  cent.; Fluids, per 100 gallons, 10 cts.

Glass, per 100 feet, 1 ct.; Game, per doz., 1 cent; Grain, per 100 bushels, 20 cts.; Glue, per 1000 lbs., 10 cts.; Grease, per 1000 lbs., 10 cts.; Gunpowder, per 1,000 lbs., 10 cts.; Ginger, per 1000 lbs., 10 cts.; Gypsum, per ton, 20 cts.; Grindstones, per ton, 20 cts.; Gear (rafts), per ton, 20 cts.; Glassware, per ton, meas't., 14 cts.;

Goods (Dry) per bale, 4 to 6 cts. ; Gin, per pipe, 10 cts. ; Gin, per case,  $\frac{1}{2}$  ct.

Horses, each, 4 cts ; Hides, per doz., 2 cents ; Handspikes, per doz.,  $\frac{1}{2}$  ct. ; Hay, per 100 bdl., 15 cts. ; Hemp, per 1000 lbs., 10 cts. ; Hops, per 1000 lbs., 10 cts. ; Honey, per 1000 lbs., 10 cts.

Iron, per ton, 13 cents. ; Ironware, (hollow), per ton, 20 cts. ; Iron, (Pig), per ton, 13 cts.

Junk, per ton, 13 cents.

Laths, per 1000,  $1\frac{1}{2}$  cts. ; Lumber, per 1000 ft., board measure, 20 cts. ; Lathwood, per cord, 10 cts. ; Leather, per 1000 lbs., 10 cts. ; Lard, per 1000 lbs., 10 cts. ; Lampblack, per 1000 lbs., 10 cts.

Marble, per 100 feet cube, 50 cts. ; Metals, per ton, 20 cts. ; Moulds, per ton, 20 cts. ; Millstones, per ton, 20 cts. ; Meals, per barrel, 1 ct. ; Malt, per 100 bushels, 20 cts. ; Molasses, per puns, 15 cts.

Nuts, per 1000 lbs., 10 cts. ; Nails, per ton, 13 cts.

Oats, per bushel,  $\frac{1}{2}$  ct. ; Oranges, per box., 1 ct. ; Onions, per bush.,  $\frac{1}{4}$  ct. ; Oysters, per bush.,  $\frac{1}{2}$  ct. ; Oars, per 100 pcs., 10 cts. ; Oakum, per 1000 lbs., 15 cts. ; Ochre, per 1000 lbs., 15 cts. ; Ores (of all kinds), per ton, 13 cts. ; Oils, per 100 gal., 10 cts.

Pork, per barl.,  $1\frac{1}{4}$  cts. ; Pitch, per barl.,  $1\frac{1}{2}$  cts. ; Puncheons, Packs or Shooks, each, 1 ct. ; Puncheons or Pipes, (empty) each,  $1\frac{1}{2}$  cts. ; Pipes (Clay), per box, 1 ct. ; Pails, per doz., 1 ct. ; Plates (Canada) per box, 1 ct. ; Plates (Tin), per box, 1 ct. ; Poultry, per doz., 1 ct. ; Potatoes, per bush.,  $\frac{1}{4}$  ct. ; Poles, (hop) per 100 pcs., 4 cts. ; Pulse, per 100 bush., 10 cents ; Paints, per 1000 lbs., 10 cts. ; Putty, per 1000 lbs., 10 cts. ; Ploughs, each, 2 cts. ; Paper, (wrapping) per 1000 lbs., 10 cts.

Rosin, per barl.,  $1\frac{1}{4}$  cts. ; Rice, per 1000 lbs., 10 cts. ; Rags, per 1000 lbs., 10 cts. ; Rope, per 1000 lbs., 10 cts.

Stones, (burr) each, 1 cent. ; Spades, per doz., 1 ct. ; Shovels, per doz., 1 ct. ; Skins (untanned) per doz., 1 ct. ; Skins (Buffalo) per doz., 10 cts. ; Sand, per ton, 10 cts. ; Staves (barrel) per M., 50 cts. ; Straw, per 100 bdl., 15 cts. ; Stone, per 100 feet, cube, 40 cents. ; Staves, (Puns) per M., 50 cts. ; Seeds, per 100 bush., 20 cts. ; Salt, per ton, 13 cts. ; Sleepers, (Railway) per 100 pcs., 50 cts. ; Slates, (Roofing), per 1000, 50 cts. ; Staves (Pipe) per M., \$2 ; Spikes, per ton, 13 cts. ; Shot, per ton, 13 cts. ; Stoves, each,  $1\frac{1}{2}$  cts. ; Soda Ash, per ton, 13 cts. ; Sugar, per ton, 13 cts. ; Soap, per box, 1 ct. ; Starch, per 1000 lbs., 10 cts. ; Spices, per 1000 lbs., 10 cts. ; Spices, per 100 lbs., 10 cts. ; Sago, per 1000 lbs., 10 cts. ; Saleratus, per 1000 lbs., 10 cts. ; Salts, per 1000 lbs., 10 cts. ; Snuff, per 1000 lbs., 10 cts. ; Saltpetre, per 1000 lbs., 10 cts. ; Sulphur, per 1000 lbs., 10 cts. ; Shorts, per 1000 lbs., 20 cts. ; Stoneware, per ton, meas't., 13 cts. ; Shingles, per M., 2 cts..

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Tar, per barrel,  $1\frac{1}{4}$  cts. ; Tobacco, per cattie,  $1\frac{1}{2}$  cts. ; Tobacco, per hhd., 13 cts. ; Tiles, (Roofing) per 1000, 50 cts. ; Teas, per chest, 1 ct. ; Tow, per 1000 lbs., 10 cts. ; Tallow, per 1000 lbs., 10 cts.

Vehicles, each, 2 cts. ; Varnish, per barrel, 3 cts.

Whisks, (Corn) per doz.,  $\frac{1}{2}$  ct. ; Wadding, per 1000 lbs., 10 cts. ; Wool, per 1000 lbs., 10 cts. ; Wire, per ton, 13 cts. ; Wax, per 1000 lbs., 10 cts. ; Whetstones, per 1000 lbs., 10 cts. ; Wines, per pipe, 10 cts. ; Wines, per hhds., 5 cts. ; Wines, per barrel, 3 cts.

Wharfage shall be charged at the above rates on all merchandise discharged into other vessels or landed on the wharves, whether into store or otherwise. Also on all goods shipped from off the wharves or out of the Stores,

The owners of goods and the persons landing or taking them from the wharf are both to be accountable for the wharfage.

All goods landed on the wharves are subject to be removed at the expense of the owner.

No articles of any kind put upon the wharves are to be considered as at the risk of the Commissioners, nor entitled to remain there over five days free of charge, after which they shall be charged per month according to the space occupied.

Any person wishing to pile lumber or other goods on the wharves to remain shall first obtain a berth.

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### ST. JOHN, N.B.

#### RATES OF TOP WHARFAGE.

Anchors and chains of all kinds, per ton of 2,240 lbs., 25c ; ale and beer, per hhd., each, 7c ; ale and beer, per barrel, each, 3c ; ale and beer, per hf-brl., each, 2c ; brls. of raisins, pitch, tar, cement, plaster of Paris, whiting, beans, peas and barley, each, 3c ; brls. of flour, bread, meal, onions, apples and potatoes, each, 1c ; hf-brls. of the same, each,  $\frac{1}{2}$ c ; firkins and kegs of all kinds, weighing 28 lbs. and over, up to 56 lbs., each,  $\frac{1}{2}$ c ; weighing under 28 lbs., each,  $\frac{1}{4}$ c ; ballast, per ton of 2,240 lbs., 10c ; bricks, per 1,000, 20c ; coals of all kinds, per ton of 2,240 lbs., 5c ; crates, casks and cases of glass and earthenware, per ton of 40 cubic feet, each, 10c ; brls. of the same, each, 1c ; carriages and coaches, each, 10c ; carboys, each, 1c ; clay and chalk, per ton of 2,240 lbs., 10c ; cattle, viz., bulls, oxen and cows, each, 10c ; cattle, viz., heifers, calves, sheep and lambs, each, 2c ; coffee, cocoa, nuts, walnuts and other kinds of nuts, and filberts, in bags, each bag, 1c ; fish, dry, per quintal, 1c ; fish, per hhd., each, 10c ; fish, per tierce, each, 5c ; fish, smoked herring, per box,  $\frac{1}{4}$ c ; glass, in boxes of 100 feet, each, 1c ; glass, in smaller packages, each,  $\frac{1}{2}$ c ; grain and roots of all kinds, per 100 bushels, 30c ;

horses, mares and geldings, each, 10c ; hay, screwed, per ton of 2,000 lbs., 20c ; hay, unscrewed, per ton of 2,000 lbs., 30c ; hides, green, each,  $\frac{1}{2}$ c ; hides, dry, each,  $\frac{1}{2}$ c ; hides, in bales, each bale, 10c ; hollow cast iron ware, terra cotta and iron piping, and loose stove castings, per ton, 25c ; hampers, each, 1c ; lime, per hhd., 5c ; lime, per brl.,  $2\frac{1}{2}$ c ; lumber of all kinds, per 1,000 superficial feet, 10c ; laths, per 1,000, 2c ; liquors and liquids, per pipe, each, 10c ; liquors and liquids, per hhd., 7c ; liquors and liquids, per qr-cask, each, 3c ; minerals of all kinds, coals excepted, not manufactured, per ton of 2,240 lbs, 10c ; molasses and melado, per hhd., each, 7c ; molasses and melado, per puncheon, each, 7c ; molasses and melado, per tierce, each, 5c ; molasses and melado, per brl., each, 2c ; oil, paraffine, benzine and kerosene, per brl., each, 4c ; raisins, in boxes, per box, 1c ; raisins, in hf-boxes, per box,  $\frac{1}{2}$ c ; raisins, in quarter boxes, per box,  $\frac{1}{4}$ c ; sugar, per hhd., each, 10c ; sugar, per tierce, each, 7c ; sugar, per barrel, each, 3c ; salt, in sacks each, 1c ; salt, in half sacks each,  $\frac{1}{2}$ c ; salt, loose, and rock salt, per ton of 2,240 lbs., 10c ; stoneware, crocks, demijohns each,  $\frac{1}{4}$ c ; slate, per ton of 2,240 lbs., 10c ; stone, of all kinds, per cubic ton, 10c ; sand, per ton, 5c ; shingles, per 1000, 2c ; railway iron, iron in bars, bolts, sheets, plates, nails, spikes, and pigs, per ton of 2,240 lbs., 20c. ; tea, in boxes, each, 2c ; tea, in half boxes, each, 1c ; tea, in smaller packages, each,  $\frac{1}{2}$ c ; timber, of all kinds, undressed, per cubic ton, 10c ; waggons, buggies, gigs, and other vehicles, each, 10c ; wood, lath and fire wood, per cord, 10c ; zinc, in sheets, bars, blocks, nails and spikes, per ton, 20c.

All empty packages to pay half the rates of full packages, and on all goods, wares, and merchandise not hereinbefore enumerated and rated, to pay at the rate of twenty cents per ton, weight or measurement, at the option of the collector, lessee, or proprietor of the wharf whereon the goods may be placed.

Sum

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# TABLE

SHOWING THE

## VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT 9½, OR NEW PAR OF EXCHANGE.

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£	\$ c.	£	\$ c.	£	\$ c.
1...	4.87	21...	102.20	41...	199.53
2...	9.73	22...	107.07	42...	204.40
3...	14.60	23...	111.93	43...	209.27
4...	19.47	24...	116.80	44...	214.13
5...	24.33	25...	121.67	45...	219.00
6...	29.20	26...	126.53	46...	223.87
7...	34.07	27...	131.40	47...	228.73
8...	38.93	28...	136.27	48...	233.60
9...	43.80	29...	141.13	49...	238.47
10...	48.67	30...	146.00	50...	243.33
11...	53.53	31...	150.87	51...	248.20
12...	58.40	32...	155.73	52...	253.07
13...	63.27	33...	160.60	53...	257.93
14...	68.13	34...	165.47	54...	262.80
15...	73.00	35...	170.33	55...	267.67
16...	77.87	36...	175.20	56...	272.53
17...	82.73	37...	180.07	57...	277.40
18...	87.60	38...	184.93	58...	282.27
19...	92.47	39...	189.80	59...	287.13
20...	97.33	40...	194.67	60...	292.00

£	\$ c.	£	\$ c.	£	\$ c.	£
61...	296.87	98...	476.93	135...	657.00	172
62...	301.73	99...	481.80	136...	661.87	173
63...	306.60	100...	486.67	137...	666.73	174
64...	311.47	101...	491.53	138...	671.60	175
65...	316.33	102...	496.40	139...	676.47	176
66...	321.20	103...	501.27	140...	681.33	177
67...	326.07	104...	506.13	141...	686.20	178
68...	330.93	105...	511.00	142...	691.07	179
69...	335.80	106...	515.87	143...	695.93	180
70...	340.67	107...	520.73	144...	700.80	181
71...	345.53	108...	525.60	145...	705.67	182
72...	350.40	109...	530.47	146...	710.53	183
73...	355.27	110...	535.33	147...	715.40	184
74...	360.13	111...	540.20	148...	720.27	185
75...	365.00	112...	545.07	149...	725.13	186
76...	369.87	113...	549.93	150...	730.00	187
77...	374.73	114...	554.80	151...	734.87	188
78...	379.60	115...	559.67	152...	739.73	189
79...	384.47	116...	564.53	153...	744.60	190
80...	389.33	117...	569.40	154...	749.47	191
81...	394.20	118...	574.27	155...	754.33	192
82...	399.07	119...	579.13	156...	759.20	193
83...	403.93	120...	584.00	157...	764.07	194
84...	408.80	121...	588.87	158...	768.93	195
85...	413.67	122...	593.73	159...	773.80	196
86...	418.53	123...	598.60	160...	778.67	197
87...	423.40	124...	603.47	161...	783.53	198
88...	428.27	125...	608.33	162...	788.40	199
89...	433.13	126...	613.20	163...	793.27	200
90...	438.00	127...	618.07	164...	798.13	201
91...	442.87	128...	622.93	165...	803.00	202
92...	447.73	129...	627.80	166...	807.87	203
93...	452.60	130...	632.67	167...	812.73	204
94...	457.47	131...	637.53	168...	817.60	205
95...	462.33	132...	642.40	169...	822.47	206
96...	467.20	133...	647.27	170...	827.33	207
97...	472.07	134...	652.13	171...	832.20	208



\$	c.	£	\$	c.	£	\$	c.	£	\$	c.
657.00		172...	837.07		209...	1017.13		246...	1197.20	
661.87		173...	841.93		210...	1022.00		247...	1202.07	
666.73		174...	846.80		211...	1026.87		248...	1206.93	
671.60		175...	851.67		212...	1031.73		249...	1211.80	
676.47		176...	856.53		213...	1036.60		250...	1216.67	
681.33		177...	861.40		214...	1041.47		251...	1221.53	
686.20		178...	866.27		215...	1046.33		252...	1226.40	
691.07		179...	871.13		216...	1051.20		253...	1231.27	
695.93		180...	876.00		217...	1056.07		254...	1236.13	
700.80		181...	880.87		218...	1060.93		255...	1241.00	
705.67		182...	885.73		219...	1065.80		256...	1245.87	
710.53		183...	890.60		220...	1070.67		257...	1250.73	
715.40		184...	895.47		221...	1075.53		258...	1255.60	
720.27		185...	900.33		222...	1080.40		259...	1260.47	
725.13		186...	905.20		223...	1085.27		260...	1265.33	
730.00		187...	910.07		224...	1090.13		261...	1270.20	
734.87		188...	914.93		225...	1095.00		262...	1275.07	
739.73		189...	919.80		226...	1099.87		263...	1279.93	
744.60		190...	924.67		227...	1104.73		264...	1284.80	
749.47		191...	929.53		228...	1109.60		265...	1289.67	
754.33		192...	934.40		229...	1114.47		266...	1294.53	
759.20		193...	939.27		230...	1119.33		267...	1299.40	
764.07		194...	944.13		231...	1124.20		268...	1304.27	
768.93		195...	949.00		232...	1129.07		269...	1309.13	
773.80		196...	953.87		233...	1133.93		270...	1314.00	
778.67		197...	958.73		234...	1138.80		271...	1318.87	
783.53		198...	963.60		235...	1143.67		272...	1323.73	
788.40		199...	968.47		236...	1148.53		273...	1328.60	
793.27		200...	973.33		237...	1153.40		274...	1333.47	
798.13		201...	978.20		238...	1158.27		275...	1338.33	
803.00		202...	983.07		239...	1163.13		276...	1343.20	
807.87		203...	987.93		240...	1168.00		277...	1348.07	
812.73		204...	992.80		241...	1172.87		278...	1352.93	
817.60		205...	997.67		242...	1177.73		279...	1357.80	
822.47		206...	1002.53		243...	1182.60		280...	1362.67	
827.33		207...	1007.40		244...	1187.47		281...	1367.53	
832.20		208...	1012.27		245...	1192.33		282...	1372.40	

£	\$	c.	£	\$	c.	£	\$	c.	£
283...	1377.	27	320...	1557.	33	357...	1737.	40	394
284...	1382.	13	321...	1562.	20	358...	1742.	27	395
285...	1387.	00	322...	1567.	07	359...	1747.	13	396
286...	1391.	87	323...	1571.	93	360...	1752.	00	397
287...	1396.	73	324...	1576.	80	361...	1756.	87	398
288...	1401.	60	325...	1581.	67	362...	1761.	73	399
289...	1406.	47	326...	1586.	53	363...	1766.	60	400
290...	1411.	33	327...	1591.	40	364...	1771.	47	401
291...	1416.	20	328...	1596.	27	365...	1776.	33	402
292...	1421.	07	329...	1601.	13	366...	1781.	20	403
293...	1425.	93	330...	1606.	00	367...	1786.	07	404
294...	1430.	80	331...	1610.	87	368...	1790.	93	405
295...	1435.	67	332...	1615.	73	369...	1795.	80	406
296...	1440.	53	333...	1620.	60	370...	1800.	67	407
297...	1445.	40	334...	1625.	47	371...	1805.	53	408
298...	1450.	27	335...	1630.	33	372...	1810.	40	409
299...	1455.	13	336...	1635.	20	373...	1815.	27	410
300...	1460.	00	337...	1640.	07	374...	1820.	13	411
301...	1464.	87	338...	1644.	93	375...	1825.	00	412
302...	1469.	73	339...	1649.	80	376...	1829.	87	413
303...	1474.	60	340...	1654.	67	377...	1834.	73	414
304...	1479.	47	341...	1659.	53	378...	1839.	60	415
305...	1484.	33	342...	1664.	40	379...	1844.	47	416
306...	1489.	20	343...	1669.	27	380...	1849.	33	417
307...	1494.	07	344...	1674.	13	381...	1854.	20	418
308...	1498.	93	345...	1679.	00	382...	1859.	07	419
309...	1503.	80	346...	1683.	87	383...	1863.	93	420
310...	1508.	67	347...	1688.	73	384...	1868.	80	421
311...	1513.	53	348...	1693.	60	385...	1873.	67	422
312...	1518.	40	349...	1698.	47	386...	1878.	53	423
313...	1523.	27	350...	1703.	33	387...	1883.	40	424
314...	1528.	13	351...	1708.	20	388...	1888.	27	425
315...	1533.	00	352...	1713.	07	389...	1893.	13	426
316...	1537.	87	353...	1717.	93	390...	1898.	00	427
317...	1542.	73	354...	1722.	80	391...	1902.	87	428
318...	1547.	60	355...	1727.	67	392...	1907.	73	429
319...	1552.	47	356...	1732.	53	393...	1912.	60	430

\$	c.	£	\$	c.	£	\$	c.	£	\$	c.
1737.40		394...	1917.47		431...	2097.53		468...	2277.60	
1742.27		395...	1922.33		432...	2102.40		469...	2282.47	
1747.13		396...	1927.20		433...	2107.27		470...	2287.33	
1752.00		397...	1932.07		434...	2112.13		471...	2292.20	
1756.87		398...	1936.93		435...	2117.00		472...	2297.07	
1731.73		399...	1941.80		436...	2121.87		473...	2301.93	
1766.60		400...	1946.67		437...	2126.73		474...	2306.80	
1771.47		401...	1951.53		438...	2131.60		475...	2311.67	
1776.33		402...	1956.40		439...	2136.47		476...	2316.53	
1781.20		403...	1961.27		440...	2141.33		477...	2321.40	
1786.07		404...	1966.13		441...	2146.20		478...	2326.27	
1790.93		405...	1971.00		442...	2151.07		479...	2331.13	
1795.80		406...	1975.87		443...	2155.93		480...	2336.00	
1800.67		407...	1980.73		444...	2160.80		481...	2340.87	
1805.53		408...	1985.60		445...	2165.67		482...	2345.73	
1810.40		409...	1990.47		446...	2170.53		483...	2350.60	
1815.27		410...	1995.33		447...	2175.40		484...	2355.47	
1820.13		411...	2000.20		448...	2180.27		485...	2360.33	
1825.00		412...	2005.07		449...	2185.13		486...	2365.20	
1829.87		413...	2009.93		450...	2190.00		487...	2370.07	
1834.73		414...	2014.80		451...	2194.87		488...	2374.93	
1839.60		415...	2019.67		452...	2199.73		489...	2379.80	
1844.47		416...	2024.53		453...	2204.60		490...	2384.67	
1849.33		417...	2029.40		454...	2209.47		491...	2389.53	
1854.20		418...	2034.27		455...	2214.33		492...	2394.40	
1859.07		419...	2039.13		456...	2219.20		493...	2399.27	
1863.93		420...	2044.00		457...	2224.07		494...	2404.13	
1868.80		421...	2048.87		458...	2228.93		495...	2409.00	
1873.67		422...	2053.73		459...	2233.80		496...	2413.87	
1878.53		423...	2058.60		460...	2238.67		497...	2418.73	
1883.40		424...	2063.47		461...	2243.53		498...	2423.60	
1888.27		425...	2068.33		462...	2248.40		499...	2428.47	
1893.13		426...	2073.20		463...	2253.27		500...	2433.33	
1898.00		427...	2078.07		464...	2258.13		501...	2438.20	
1902.87		428...	2082.93		465...	2263.00		502...	2443.07	
1907.73		429...	2087.80		466...	2267.87		503...	2447.93	
1912.60		430...	2092.67		467...	2272.73		504...	2452.80	

## 154 STERLING INTO DOLLARS AND CENTS.

£	\$	c.	£	\$	c.	£	\$	c.	£
505...	2457.	67	542...	2637.	73	579...	2817.	80	61
506...	2462.	53	543...	2642.	60	580...	2822.	67	61
507...	2467.	40	544...	2647.	47	581...	2827.	53	61
508...	2472.	27	545...	2652.	33	582...	2832.	40	61
509...	2477.	13	546...	2657.	20	583...	2837.	27	61
510...	2482.	00	547...	2662.	07	584...	2842.	13	62
511...	2486.	87	548...	2666.	93	585...	2847.	00	62
512...	2491.	73	549...	2671.	80	586...	2851.	87	62
513...	2496.	60	550...	2676.	67	587...	2856.	73	62
514...	2501.	47	551...	2681.	53	588...	2861.	60	62
515...	2506.	33	552...	2686.	40	589...	2866.	47	62
516...	2511.	20	553...	2691.	27	590...	2871.	33	62
517...	2516.	07	554...	2696.	13	591...	2876.	20	62
518...	2520.	93	555...	2701.	00	592...	2881.	07	62
519...	2525.	80	556...	2705.	87	593...	2885.	93	62
520...	2530.	67	557...	2710.	73	594...	2890.	80	63
521...	2535.	53	558...	2715.	60	595...	2895.	67	63
522...	2540.	40	559...	2720.	47	596...	2900.	53	63
523...	2545.	27	560...	2725.	33	597...	2905.	40	63
524...	2550.	13	561...	2730.	20	598...	2910.	27	63
525...	2555.	00	562...	2735.	07	599...	2915.	13	63
526...	2559.	87	563...	2739.	93	600...	2920.	00	63
527...	2564.	73	564...	2744.	80	601...	2924.	87	63
528...	2569.	60	565...	2749.	67	602...	2929.	73	63
529...	2574.	47	566...	2754.	53	603...	2934.	60	63
530...	2579.	33	567...	2759.	40	604...	2939.	47	64
531...	2584.	20	568...	2764.	27	605...	2944.	33	64
532...	2589.	07	569...	2769.	13	606...	2949.	20	64
533...	2593.	93	570...	2774.	00	607...	2954.	07	64
534...	2598.	80	571...	2778.	87	608...	2958.	93	64
535...	2603.	67	572...	2783.	73	609...	2963.	80	64
536...	2608.	53	573...	2788.	60	610...	2968.	67	64
537...	2613.	40	574...	2793.	47	611...	2973.	53	64
538...	2618.	27	575...	2798.	33	612...	2978.	40	64
539...	2623.	13	576...	2803.	20	613...	2983.	27	64
540...	2628.	00	577...	2808.	07	614...	2988.	13	65
541...	2632.	87	578...	2812.	93	615...	2993.	00	65

\$	c.	£	\$	c.	£	\$	c.	£	\$	c.
2817.80		616...	2997.87		653...	3177.93		690...	3358.00	
2822.67		617...	3002.73		654...	3182.80		691...	3362.87	
2827.53		618...	3007.60		655...	3187.67		692...	3367.73	
2832.40		619...	3012.47		656...	3192.53		693...	3372.60	
2837.27		620...	3017.33		657...	3197.40		694...	3377.47	
2842.13		621...	3022.20		658...	3202.27		695...	3382.33	
2847.00		622...	3027.07		659...	3207.13		696...	3387.20	
2851.87		623...	3031.93		660...	3212.00		697...	3392.07	
2856.73		624...	3036.80		661...	3216.87		698...	3396.93	
2861.60		625...	3041.67		662...	3221.73		699...	3401.80	
2866.47		626...	3046.53		663...	3226.60		700...	3406.67	
2871.33		627...	3051.40		664...	3231.47		701...	3411.53	
2876.20		628...	3056.27		665...	3236.33		702...	3416.40	
2881.07		629...	3061.13		666...	3241.20		703...	3421.27	
2885.93		630...	3066.00		667...	3246.07		704...	3426.13	
2890.80		631...	3070.87		668...	3250.93		705...	3431.00	
2895.67		632...	3075.73		669...	3255.80		706...	3435.87	
2900.53		633...	3080.60		670...	3260.67		707...	3440.73	
2905.40		634...	3085.47		671...	3265.53		708...	3445.60	
2910.27		635...	3090.33		672...	3270.40		709...	3450.47	
2915.13		636...	3095.20		673...	3275.27		710...	3455.33	
2920.00		637...	3100.07		674...	3280.13		711...	3460.20	
2924.87		638...	3104.93		675...	3285.00		712...	3465.07	
2929.73		639...	3109.80		676...	3289.87		713...	3469.93	
2934.60		640...	3114.67		677...	3294.73		714...	3474.80	
2939.47		641...	3119.53		678...	3299.60		715...	3479.67	
2944.33		642...	3124.40		679...	3304.47		716...	3484.53	
2949.20		643...	3129.27		680...	3309.33		717...	3489.40	
2954.07		644...	3134.13		681...	3314.20		718...	3494.27	
2958.93		645...	3139.00		682...	3319.07		719...	3499.13	
2963.80		646...	3143.87		683...	3323.93		720...	3504.00	
2968.67		647...	3148.73		684...	3328.80		721...	3508.87	
2973.53		648...	3153.60		685...	3333.67		722...	3513.73	
2978.40		649...	3158.47		686...	3338.53		723...	3518.60	
2983.27		650...	3163.33		687...	3343.40		724...	3523.47	
2988.13		651...	3168.20		688...	3348.27		725...	3528.33	
2993.00		652...	3173.07		689...	3353.13		726...	3533.20	

156      STERLING INTO DOLLARS AND CENTS.

£	\$	c.	£	\$	c.	£	\$	c.	£
727...	3538.	07	764...	3718.	13	801...	3898.	20	838
728...	3542.	93	765...	3723.	00	802...	3903.	07	839
729...	3547.	80	766...	3727.	87	803...	3907.	93	840
730...	3552.	67	767...	3732.	73	804...	3912.	80	841
731...	3557.	53	768...	3737.	60	805...	3917.	67	842
732...	3562.	40	769...	3742.	47	806...	3922.	53	843
733...	3567.	27	770...	3747.	33	807...	3927.	40	844
734...	3572.	13	771...	3752.	20	808...	3932.	27	845
735...	3577.	00	772...	3757.	07	809...	3937.	13	846
736...	3581.	87	773...	3761.	93	810...	3942.	00	847
737...	3586.	73	774...	3766.	80	811...	3946.	87	848
738...	3591.	60	775...	3771.	67	812...	3951.	73	849
739...	3596.	47	776...	3776.	53	813...	3956.	60	850
740...	3601.	33	777...	3781.	40	814...	3961.	47	851
741...	3606.	20	778...	3786.	27	815...	3966.	33	852
742...	3611.	07	779...	3791.	13	816...	3971.	20	853
743...	3615.	93	780...	3796.	00	817...	3976.	07	854
744...	3620.	80	781...	3800.	87	818...	3980.	93	855
745...	3625.	67	782...	3805.	73	819...	3985.	80	856
746...	3630.	53	783...	3810.	60	820...	3990.	67	857
747...	3635.	40	784...	3815.	47	821...	3995.	53	858
748...	3640.	27	785...	3820.	33	822...	4000.	40	859
749...	3645.	13	786...	3825.	20	823...	4005.	27	860
750...	3650.	00	787...	3830.	07	824...	4010.	13	861
751...	3654.	87	788...	3834.	93	825...	4015.	00	862
752...	3659.	73	789...	3839.	80	826...	4019.	87	863
753...	3664.	60	790...	3844.	67	827...	4024.	73	864
754...	3669.	47	791...	3849.	53	828...	4029.	60	865
755...	3674.	33	792...	3854.	40	829...	4034.	47	866
756...	3679.	20	793...	3859.	27	830...	4039.	33	867
757...	3684.	07	794...	3864.	13	831...	4044.	20	868
758...	3688.	93	795...	3869.	00	832...	4049.	07	869
759...	3693.	80	796...	3873.	87	833...	4053.	93	870
760...	3698.	67	797...	3878.	73	834...	4058.	80	871
761...	3703.	53	798...	3883.	60	835...	4063.	67	872
762...	3708.	40	799...	3888.	47	836...	4068.	53	873
763...	3713.	27	800...	3893.	33	837...	4073.	40	874

\$	c	£	\$	c.	£	\$	c.	£	\$	c.
3898.20		838...	4078.27		875...	4258.33		912...	4438.40	
3903.07		839...	4083.13		876...	4263.20		913...	4443.27	
3907.93		840...	4088.00		877...	4268.07		914...	4448.13	
3912.80		841...	4092.87		878...	4272.93		915...	4453.00	
3917.67		842...	4097.73		879...	4277.80		916...	4457.87	
3922.53		843...	4102.60		880...	4282.67		917...	4462.73	
3927.40		844...	4107.47		881...	4287.53		918...	4467.60	
3932.27		845...	4112.33		882...	4292.40		919...	4472.47	
3937.13		846...	4117.20		883...	4297.27		920...	4477.33	
3942.00		847...	4122.07		884...	4302.13		921...	4482.20	
3946.87		848...	4126.93		885...	4307.00		922...	4487.07	
3951.73		849...	4131.80		886...	4311.87		923...	4491.93	
3956.60		850...	4136.67		887...	4316.73		924...	4496.80	
3961.47		851...	4141.53		888...	4321.60		925...	4501.67	
3966.33		852...	4146.40		889...	4326.47		926...	4506.53	
3971.20		853...	4151.27		890...	4331.33		927...	4511.40	
3976.07		854...	4156.13		891...	4336.20		928...	4516.27	
3980.93		855...	4161.00		892...	4341.07		929...	4521.13	
3985.80		856...	4165.87		893...	4345.93		930...	4526.00	
3990.67		857...	4170.73		894...	4350.80		931...	4530.87	
3995.53		858...	4175.60		895...	4355.67		932...	4535.73	
4000.40		859...	4180.47		896...	4360.53		933...	4540.60	
4005.27		860...	4185.33		897...	4365.40		934...	4545.47	
4010.13		861...	4190.20		898...	4370.27		935...	4550.33	
4015.00		862...	4195.07		899...	4375.13		936...	4555.20	
4019.87		863...	4199.93		900...	4380.00		937...	4560.07	
4024.73		864...	4204.80		901...	4384.87		938...	4564.93	
4029.60		865...	4209.67		902...	4389.73		939...	4569.80	
4034.47		866...	4214.53		903...	4394.60		940...	4574.67	
4039.33		867...	4219.40		904...	4399.47		941...	4579.53	
4044.20		868...	4224.27		905...	4404.33		942...	4584.40	
4049.07		869...	4229.13		906...	4409.20		943...	4589.27	
4053.93		870...	4234.00		907...	4414.07		944...	4594.13	
4058.80		871...	4238.87		908...	4418.93		945...	4599.00	
4063.67		872...	4243.73		909...	4423.80		946...	4603.87	
4068.53		873...	4248.60		910...	4428.67		947...	4608.73	
4073.40		874...	4253.47		911...	4433.53		948...	4613.60	

158      STERLING INTO DOLLARS AND CENTS.

£	\$	c.	£	\$	c.	£	\$	c.
949...	4618.	47	973...	4735.	27	997...	4852.	07
950...	4623.	33	974...	4740.	13	998...	4856.	93
951...	4628.	20	975...	4745.	00	999...	4861.	80
952...	4633.	07	976...	4749.	87	1000...	4866.	67
953...	4637.	93	977...	4754.	73	1100...	5353.	33
954...	4642.	80	978...	4759.	60	1200...	5840.	00
955...	4647.	67	979...	4764.	47	1300...	6326.	67
956...	4652.	53	980...	4769.	33	1400...	6813.	33
957...	4657.	40	981...	4774.	20	1500...	7300.	00
958...	4662.	27	982...	4779.	07	1600...	7786.	67
959...	4667.	13	983...	4783.	93	1700...	8273.	33
960...	4672.	00	984...	4788.	80	1800...	8760.	00
961...	4676.	87	985...	4793.	67	1900...	9246.	67
962...	4681.	73	986...	4798.	53	2000...	9733.	33
963...	4686.	60	987...	4803.	40	3000...	14600.	00
964...	4691.	47	988...	4808.	27	4000...	19466.	67
965...	4696.	33	989...	4813.	13	5000...	24333.	33
966...	4701.	20	990...	4818.	00	6000...	29200.	00
967...	4706.	07	991...	4822.	87	7000...	34066.	67
968...	4710.	93	992...	4827.	73	8000...	38933.	33
969...	4715.	80	993...	4832.	60	9000...	43800.	00
970...	4720.	67	994...	4837.	47	10000...	48666.	67
971...	4725.	53	995...	4842.	33	50000...	243333.	33
972...	4730.	40	996...	4847.	20			

**PENCE.**

1...	2
2...	4
3...	6
4...	8
5...	10
6...	12
7...	14
8...	16
9...	18
10...	20
11...	22
12...	24 $\frac{1}{3}$

**SHILLINGS.**

1...	.24 $\frac{1}{3}$
2...	.48 $\frac{2}{3}$
3...	.73
4...	.97 $\frac{1}{3}$
5...	1.21 $\frac{2}{3}$
6...	1.46
7...	1.70 $\frac{1}{3}$
8...	1.94 $\frac{2}{3}$
9...	2.19
10...	2.43 $\frac{1}{3}$
11...	2.67 $\frac{2}{3}$
12...	2.92

**SHILLINGS.**

13...	3.16 $\frac{1}{3}$
14...	3.40 $\frac{2}{3}$
15...	3.65
16...	3.89 $\frac{1}{3}$
17...	4.13 $\frac{2}{3}$
18...	4.38
19...	4.62
20...	4.86 $\frac{2}{3}$



\$ c.  
 4852.07  
 4856.93  
 4861.80  
 4866.67  
 5353.33  
 5840.00  
 6326.67  
 6813.33  
 7300.00  
 7786.67  
 8273.33  
 8760.00  
 9246.67  
 9733.33  
 4600.00  
 9466.67  
 4333.33  
 9200.00  
 4066.67  
 8933.33  
 3800.00  
 8666.67  
 3333.33

## INGS.

3.16 $\frac{1}{2}$   
 3.40 $\frac{1}{2}$   
 3.65  
 3.89 $\frac{1}{2}$   
 4.13 $\frac{1}{2}$   
 4.38  
 4.62  
 4.86 $\frac{1}{2}$

## FRANCS

REDUCED TO

## DOLLARS AND CENTS.

1 FRANC EQUAL TO 19 $\frac{1}{3}$  CENTS.

F.	\$	C.	F.	\$	C.	F.	\$	C.
1...		.19	25...	4.83		49...	9.46	
2...		.39	26...	5.02		50...	9.65	
3...		.58	27...	5.21		51...	9.84	
4...		.77	28...	5.40		52...	10.04	
5...		.97	29...	5.60		53...	10.23	
6...	1.16		30...	5.79		54...	10.42	
7...	1.35		31...	5.98		55...	10.62	
8...	1.54		32...	6.18		56...	10.81	
9...	1.74		33...	6.37		57...	11.00	
10...	1.93		34...	6.56		58...	11.19	
11...	2.12		35...	6.76		59...	11.39	
12...	2.32		36...	6.95		60...	11.58	
13...	2.51		37...	7.14		61...	11.77	
14...	2.70		38...	7.33		62...	11.97	
15...	2.90		39...	7.53		63...	12.16	
16...	3.09		40...	7.72		64...	12.35	
17...	3.28		41...	7.91		65...	12.55	
18...	3.47		42...	8.11		66...	12.74	
19...	3.67		43...	8.30		67...	12.93	
20...	3.86		44...	8.49		68...	13.12	
21...	4.05		45...	8.69		69...	13.32	
22...	4.25		46...	8.88		70...	13.51	
23...	4.44		47...	9.07		71...	13.70	
24...	4.63		48...	9.26		72...	13.90	

F.	\$	C.	F.	\$	C.	F.	\$	C.	F.
73...	14.09		110...	21.23		147...	28.37		184...
74...	14.28		111...	21.42		148...	28.56		185...
75...	14.48		112...	21.62		149...	28.76		186...
76...	14.67		113...	21.81		150...	28.95		187...
77...	14.86		114...	22.00		151...	29.14		188...
78...	15.05		115...	22.20		152...	29.34		189...
79...	15.25		116...	22.39		153...	29.53		190...
80...	15.44		117...	22.58		154...	29.72		191...
81...	15.63		118...	22.77		155...	29.92		192...
82...	15.83		119...	22.97		156...	30.11		193...
83...	16.02		120...	23.16		157...	30.30		194...
84...	16.21		121...	23.35		158...	30.49		195...
85...	16.41		122...	23.55		159...	30.69		196...
86...	16.60		123...	23.74		160...	30.88		197...
87...	16.79		124...	23.93		161...	31.07		198...
88...	16.98		125...	24.13		162...	31.27		199...
89...	17.18		126...	24.32		163...	31.46		200...
90...	17.37		127...	24.51		164...	31.65		201...
91...	17.56		128...	24.70		165...	31.85		202...
92...	17.76		129...	24.90		166...	32.04		203...
93...	17.95		130...	25.09		167...	32.23		204...
94...	18.14		131...	25.28		168...	32.42		205...
95...	18.34		132...	25.48		169...	32.62		206...
96...	18.53		133...	25.67		170...	32.81		207...
97...	18.72		134...	25.86		171...	33.00		208...
98...	18.91		135...	26.06		172...	33.20		209...
99...	19.11		136...	26.25		173...	33.39		210...
100...	19.30		137...	26.44		174...	33.58		211...
101...	19.49		138...	26.63		175...	33.78		212...
102...	19.69		139...	26.83		176...	33.97		213...
103...	19.88		140...	27.02		177...	34.16		214...
104...	20.07		141...	27.21		178...	34.35		215...
105...	20.27		142...	27.41		179...	34.55		216...
106...	20.46		143...	27.60		180...	34.74		217...
107...	20.65		144...	27.79		181...	34.93		218...
108...	20.84		145...	27.99		182...	35.13		219...
109...	21.04		146...	28.18		183...	35.32		220...

\$	C.	F.	\$	C.	F.	\$	C.
28.37		184...	35.51		221...	42.65	
28.56		185...	35.71		222...	42.85	
28.76		186...	35.90		223...	43.04	
28.95		187...	36.09		224...	43.23	
29.14		188...	36.28		225...	43.43	
29.34		189...	36.48		226...	43.62	
29.53		190...	36.67		227...	43.81	
29.72		191...	36.86		228...	44.00	
29.92		192...	37.06		229...	44.20	
30.11		193...	37.25		230...	44.39	
30.30		194...	37.44		231...	44.58	
30.49		195...	37.64		232...	44.78	
30.69		196...	37.83		233...	44.97	
30.88		197...	38.02		234...	45.16	
31.07		198...	38.21		235...	45.36	
31.27		199...	38.41		236...	45.55	
31.46		200	38.60		237...	45.74	
31.65		201	38.79		238...	45.93	
31.85		202...	38.99		239...	46.13	
32.04		203...	39.18		240...	46.32	
32.23		204...	39.37		241...	46.51	
32.42		205...	39.57		242...	46.71	
32.62		206...	39.76		243...	46.90	
32.81		207...	39.95		244...	47.09	
33.00		208...	40.14		245...	47.29	
33.20		209...	40.34		246...	47.48	
33.39		210...	40.53		247...	47.67	
33.58		211...	40.72		248...	47.86	
33.78		212...	40.92		249...	48.06	
33.97		213...	41.11		250...	48.25	
34.16		214...	41.30		251...	48.44	
34.35		215...	41.50		252...	48.64	
34.55		216...	41.69		253...	48.83	
34.74		217...	41.88		254...	49.02	
34.93		218...	42.07		255...	49.22	
35.13		219...	42.27		256...	49.41	
35.32		220...	42.46		257...	49.60	
					258...	49.79	
					259...	49.99	
					260...	50.18	
					261...	50.37	
					262...	50.57	
					263...	50.76	
					264...	50.95	
					265...	51.15	
					266...	51.34	
					267...	51.53	
					268...	51.72	
					269...	51.92	
					270...	52.11	
					271...	52.30	
					272...	52.50	
					273...	52.69	
					274...	52.88	
					275...	53.08	
					276...	53.27	
					277...	53.46	
					278...	53.65	
					279...	53.85	
					280...	54.04	
					281...	54.23	
					282...	54.43	
					283...	54.62	
					284...	54.81	
					285...	55.01	
					286...	55.20	
					287...	55.39	
					288...	55.58	
					289...	55.78	
					290...	55.97	
					291...	56.16	
					292...	56.36	
					293...	56.55	
					294...	56.74	

F.	\$	C.
295...	56.94	
296...	57.13	
297...	57.32	
298...	57.51	
299...	57.71	
300...	57.90	
301...	58.09	
302...	58.29	
303...	58.48	
304...	58.67	
305...	58.87	
306...	59.06	
307...	59.25	
308...	59.44	
309...	59.64	
310...	59.83	
311...	60.02	
312...	60.22	
313...	60.41	
314...	60.60	
315...	60.80	
316...	60.99	
317...	61.18	
318...	61.37	
319...	61.57	
320...	61.76	
321...	61.95	
322...	62.15	
323...	62.34	
324...	62.53	
325...	62.73	
326...	62.92	
327...	63.11	
328...	63.30	
329...	63.50	
330...	63.69	
331...	63.88	

F.	\$	C.
332...	64.08	
333...	64.27	
334...	64.46	
335...	64.66	
336...	64.85	
337...	65.04	
338...	65.23	
339...	65.43	
340...	65.62	
341...	65.81	
342...	66.01	
343...	66.20	
344...	66.39	
345...	66.59	
346...	66.78	
347...	66.97	
348...	67.16	
349...	67.36	
350...	67.55	
351...	67.74	
352...	67.94	
353...	68.13	
354...	68.32	
355...	68.52	
356...	68.71	
357...	68.90	
358...	69.09	
359...	69.29	
360...	69.48	
361...	69.67	
362...	69.87	
363...	70.06	
364...	70.25	
365...	70.45	
366...	70.64	
367...	70.83	
368...	71.02	

F.	\$	C.
369...	71.22	
370...	71.41	
371...	71.60	
372...	71.80	
373...	71.99	
374...	72.18	
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376...	72.57	
377...	72.76	
378...	72.95	
379...	73.15	
380...	73.34	
381...	73.53	
382...	73.73	
383...	73.92	
384...	74.11	
385...	74.31	
386...	74.50	
387...	74.69	
388...	74.88	
389...	75.08	
390...	75.27	
391...	75.46	
392...	75.66	
393...	75.85	
394...	76.04	
395...	76.24	
396...	76.43	
397...	76.62	
398...	76.81	
399...	77.01	
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\$	C.	F.	\$	C.	F.	\$	C.
71.22		406...	78.36	443...	85.50	480...	92.64
71.41		407...	78.55	444...	85.69	481...	92.83
71.60		408...	78.74	445...	85.89	482...	93.03
71.80		409...	78.94	446...	86.08	483...	93.22
71.99		410...	79.13	447...	86.27	484...	93.41
72.18		411...	79.32	448...	86.46	485...	93.61
72.38		412...	79.52	449...	86.66	486...	93.80
72.57		413...	79.71	450...	86.85	487...	93.99
72.76		414...	79.90	451...	87.04	488...	94.18
72.95		415...	80.10	452...	87.24	489...	94.38
73.15		416...	80.29	453...	87.43	490...	94.57
73.34		417...	80.48	454...	87.62	491...	94.76
73.53		418...	80.67	455...	87.82	492...	94.96
73.73		419...	80.87	456...	88.01	493...	95.15
73.92		420...	81.06	457...	88.20	494...	95.34
74.11		421...	81.25	458...	88.39	495...	95.54
74.31		422...	81.45	459...	88.59	496...	95.73
74.50		423...	81.64	460...	88.78	497...	95.92
74.69		424...	81.83	461...	88.97	498...	96.11
74.88		425...	82.03	462...	89.17	499...	96.31
75.08		426...	82.22	463...	89.36	500...	96.50
75.27		427...	82.41	464...	89.55	501...	96.69
75.46		428...	82.60	465...	89.75	502...	96.89
75.66		429...	82.80	466...	89.94	503...	97.08
75.85		430...	82.99	467...	90.13	504...	97.27
76.04		431...	83.18	468...	90.32	505...	97.47
76.24		432...	83.38	469...	90.52	506...	97.66
76.43		433...	83.57	470...	90.71	507...	97.85
76.62		434...	83.76	471...	90.90	508...	98.04
76.81		435...	83.96	472...	91.10	509...	98.24
77.01		436...	84.15	473...	91.29	510...	98.43
77.20		437...	84.34	474...	91.48	511...	98.62
77.39		438...	84.53	475...	91.68	512...	98.82
77.59		439...	84.73	476...	91.87	513...	99.01
77.78		440...	84.92	477...	92.06	514...	99.20
77.97		441...	85.11	478...	92.25	515...	99.40
78.17		442...	85.31	479...	92.45	516...	99.59

F.	\$	C.
517...	99.	78
518...	99.	97
519...	100.	17
520...	100.	36
521...	100.	55
522...	100.	75
523...	100.	94
524...	101.	13
525...	101.	33
526...	101.	52
527...	101.	71
528...	101.	90
529...	102.	10
530...	102.	29
531...	102.	48
532...	102.	68
533...	102.	87
534...	103.	06
535...	103.	26
536...	103.	45
537...	103.	64
538...	103.	83
539...	104.	03
540...	104.	22
541...	104.	41
542...	104.	61
543...	104.	80
544...	104.	99
545...	105.	19
546...	105.	38
547...	105.	57
548...	105.	76
549...	105.	96
550...	106.	15
551...	106.	34
552...	106.	54
553...	106.	73

F.	\$	C.
554...	106.	92
555...	107.	12
556...	107.	31
557...	107.	50
558...	107.	69
559...	107.	89
560...	108.	08
561...	108.	27
562...	108.	47
563...	108.	66
564...	108.	85
565...	109.	05
566...	109.	24
567...	109.	43
568...	109.	62
569...	109.	82
570...	110.	01
571...	110.	20
572...	110.	40
573...	110.	59
574...	110.	78
575...	110.	98
576...	111.	17
577...	111.	36
578...	111.	55
579...	111.	75
580...	111.	94
581...	112.	13
582...	112.	33
583...	112.	52
584...	112.	71
585...	112.	91
586...	113.	10
587...	113.	29
588...	113.	48
589...	113.	68
590...	113.	87

F.	\$	C.
591...	114.	06
592...	114.	26
593...	114.	45
594...	114.	64
595...	114.	84
596...	115.	03
597...	115.	22
598...	115.	41
599...	115.	61
600...	115.	80
601...	115.	99
602...	116.	19
603...	116.	38
604...	116.	57
605...	116.	77
606...	116.	96
607...	117.	15
608...	117.	34
609...	117.	54
610...	117.	73
611...	117.	92
612...	118.	12
613...	118.	31
614...	118.	50
615...	118.	70
616...	118.	89
617...	119.	08
618...	119.	27
619...	119.	47
620...	119.	66
621...	119.	85
622...	120.	05
623...	120.	24
624...	120.	43
625...	120.	63
626...	120.	82
627...	121.	01

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\$	c.	F.	\$	J.	F.	\$	c.	F.	\$	c.
114.06		628...	121.20		665...	128.35		702...	135.49	
114.26		629...	121.40		666...	128.54		703...	135.68	
114.45		630...	121.59		667...	128.73		704...	135.87	
114.64		631...	121.78		668...	128.92		705...	136.07	
114.84		632...	121.98		669...	129.12		706...	136.26	
115.03		633...	122.17		670...	129.31		707...	136.45	
115.22		634...	122.36		671...	129.50		708...	136.64	
115.41		635...	122.56		672...	129.70		709...	136.84	
115.61		636...	122.75		673...	129.89		710...	137.03	
115.80		637...	122.94		674...	130.08		711...	137.22	
115.99		638...	123.13		675...	130.28		712...	137.42	
116.19		639...	123.33		676...	130.47		713...	137.61	
116.38		640...	123.52		677...	130.66		714...	137.80	
116.57		641...	123.71		678...	130.85		715...	138.00	
116.77		642...	123.91		679...	131.05		716...	138.19	
116.96		643...	124.10		680...	131.24		717...	138.38	
117.15		644...	124.29		681...	131.43		718...	138.57	
117.34		645...	124.49		682...	131.63		719...	138.77	
117.54		646...	124.68		683...	131.82		720...	138.96	
117.73		647...	124.87		684...	132.01		721...	139.15	
117.92		648...	125.06		685...	132.21		722...	139.35	
118.12		649...	125.26		686...	132.40		723...	139.54	
118.31		650...	125.45		687...	132.59		724...	139.73	
118.50		651...	125.64		688...	132.78		725...	139.93	
118.70		652...	125.84		689...	132.98		726...	140.12	
118.89		653...	126.03		690...	133.17		727...	140.31	
119.08		654...	126.22		691...	133.36		728...	140.50	
119.27		655...	126.42		692...	133.56		729...	140.70	
119.47		656...	126.61		693...	133.75		730...	140.89	
119.66		657...	126.80		694...	133.94		731...	141.08	
119.85		658...	126.99		695...	134.14		732...	141.28	
120.05		659...	127.19		696...	134.33		733...	141.47	
120.24		660...	127.38		697...	134.52		734...	141.66	
120.43		661...	127.57		698...	134.71		735...	141.86	
120.63		662...	127.77		699...	134.91		736...	142.05	
120.82		663...	127.96		700...	135.10		737...	142.24	
121.01		664...	128.15		701...	135.29		738...	142.43	

F.	\$	C.
739...	142.	63
740...	142.	82
741...	143.	01
742...	143.	21
743...	143.	40
744...	143.	59
745...	143.	79
746...	143.	98
747...	144.	17
748...	144.	36
749...	144.	56
750...	144.	75
751...	144.	94
752...	145.	14
753...	145.	33
754...	145.	52
755...	145.	72
756...	145.	91
757...	146.	10
758...	146.	29
759...	146.	49
760...	146.	68
761...	146.	87
762...	147.	07
763...	147.	26
764...	147.	45
765...	147.	65
766...	147.	84
767...	148.	03
768...	148.	22
769...	148.	42
770...	148.	61
771...	148.	80
772...	149.	00
773...	149.	19
774...	149.	38
775...	149.	58

F.	\$	C.
776...	149.	77
777...	149.	96
778...	150.	15
779...	150.	35
780...	150.	54
781...	150.	73
782...	150.	93
783...	151.	12
784...	151.	31
785...	151.	51
786...	151.	70
787...	151.	89
788...	152.	08
789...	152.	28
790...	152.	47
791...	152.	66
792...	152.	86
793...	153.	05
794...	153.	24
795...	153.	44
796...	153.	63
797...	153.	82
798...	154.	01
799...	154.	21
800...	154.	40
801...	154.	59
802...	154.	79
803...	154.	98
804...	155.	17
805...	155.	37
806...	155.	56
807...	155.	75
808...	155.	94
809...	156.	14
810...	156.	33
811...	156.	52
812...	156.	72

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813...	156.	91
814...	157.	10
815...	157.	30
816...	157.	49
817...	157.	68
818...	157.	87
819...	158.	07
820...	158.	26
821...	158.	45
822...	158.	65
823...	158.	84
824...	159.	03
825...	159.	23
826...	159.	42
827...	159.	61
828...	159.	80
829...	160.	00
830...	160.	19
831...	160.	38
832...	160.	58
833...	160.	77
834...	160.	96
835...	161.	16
836...	161.	35
837...	161.	54
838...	161.	73
839...	161.	93
840...	162.	12
841...	162.	31
842...	162.	51
843...	162.	70
844...	162.	89
845...	163.	09
846...	163.	28
847...	163.	47
848...	163.	66
849...	163.	86

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\$	c.	F.	\$	c.	F.	\$	c.
156.91		850...	164.05	887...	171.19	924...	178.33
157.10		851...	164.24	888...	171.38	925...	178.53
157.30		852...	164.44	889...	171.58	926...	178.72
157.49		853...	164.63	890...	171.77	927...	178.91
157.68		854...	164.82	891...	171.96	928...	179.10
157.87		855...	165.02	892...	172.16	929...	179.30
158.07		856...	165.21	893...	172.35	930...	179.49
158.26		857...	165.40	894...	172.54	931...	179.68
158.45		858...	165.59	895...	172.74	932...	179.88
158.65		859...	165.79	896...	172.93	933...	180.07
158.84		860...	165.98	897...	173.12	934...	180.26
159.03		861...	166.17	898...	173.31	935...	180.46
159.23		862...	166.37	899...	173.51	936...	180.65
159.42		863...	166.56	900...	173.70	937...	180.84
159.61		864...	166.75	901...	173.89	938...	181.03
159.80		865...	166.95	902...	174.09	939...	181.23
160.00		866...	167.14	903...	174.28	940...	181.42
160.19		867...	167.33	904...	174.47	941...	181.61
160.38		868...	167.52	905...	174.67	942...	181.81
160.58		869...	167.72	906...	174.86	943...	182.00
160.77		870...	167.91	907...	175.05	944...	182.19
160.96		871...	168.10	908...	175.24	945...	182.39
161.16		872...	168.30	909...	175.44	946...	182.58
161.35		873...	168.49	910...	175.63	947...	182.77
161.54		874...	168.68	911...	175.82	948...	182.96
161.73		875...	168.88	912...	176.02	949...	183.16
161.93		876...	169.07	913...	176.21	950...	183.35
162.12		877...	169.26	914...	176.40	951...	183.54
162.31		878...	169.45	915...	176.60	952...	183.74
162.51		879...	169.65	916...	176.79	953...	183.93
162.70		880...	169.84	917...	176.98	954...	184.12
162.89		881...	170.03	918...	177.17	955...	184.32
163.09		882...	170.23	919...	177.37	956...	184.51
163.28		883...	170.42	920...	177.56	957...	184.70
163.47		884...	170.61	921...	177.75	958...	184.89
163.66		885...	170.81	922...	177.95	959...	185.09
163.86		886...	171.00	923...	178.14	960...	185.28

F.	\$	C.	F.	\$	C.	F.	\$	C.
961...	185.	47	983...	189.	72	1500...	289.	50
962...	185.	67	984...	189.	91	1600...	308.	80
963...	185.	86	985...	190.	11	1700...	328.	10
964...	186.	05	986...	190.	30	1800...	347.	40
965...	186.	25	987...	190.	49	1900...	366.	70
966...	186.	44	988...	190.	68	2000...	386.	00
967...	186.	63	989...	190.	88	2500...	482.	50
968...	186.	82	990...	191.	07	3000...	579.	00
969...	187.	02	991...	191.	26	3500...	675.	50
970...	187.	21	992...	191.	46	4000...	772.	00
971...	187.	40	993...	191.	65	4500...	868.	50
972...	187.	60	994...	191.	84	5000...	965.	00
973...	187.	79	995...	192.	04	5500...	1061.	50
974...	187.	98	996...	192.	23	6000...	1158.	00
975...	188.	18	997...	192.	42	6500...	1254.	00
976...	188.	37	998...	192.	61	7000...	1351.	00
977...	188.	56	999...	192.	81	7500...	1447.	50
978...	188.	75	1000...	193.	00	8000...	1544.	00
979...	188.	95	1100...	212.	30	8500...	1640.	50
980...	189.	14	1200...	231.	60	9000...	1737.	00
981...	189.	33	1300...	250.	90	9500...	1833.	50
982...	189.	53	1400...	270.	20	10000...	1930.	00

RM.

1...  
2...  
3...  
4...  
5...  
6...  
7...  
8...  
9...  
10...  
11...  
12...  
13...  
14...  
15...  
16...  
17...  
18...  
19...  
20...  
21...  
22...  
23...  
24...  
25...

\$ C.  
 289.50  
 308.80  
 328.10  
 347.40  
 366.70  
 386.00  
 422.50  
 579.00  
 675.50  
 772.00  
 868.50  
 965.00  
 061.50  
 158.00  
 254.00  
 351.00  
 447.50  
 544.00  
 640.50  
 737.00  
 833.50  
 930.00

# GERMAN RIXMARK

REDUCED TO

## DOLLARS AND CENTS

At the Customs Value of 23.8 Cents.

RM.	\$ C.	RM.	\$ C.	RM.	\$ C.
1...	.24	26...	6.19	51...	12.14
2...	.48	27...	6.43	52...	12.38
3...	.71	28...	6.66	53...	12.61
4...	.95	29...	6.90	54...	12.85
5...	1.19	30...	7.14	55...	13.09
6...	1.43	31...	7.38	56...	13.33
7...	1.67	32...	7.62	57...	13.57
8...	1.90	33...	7.85	58...	13.80
9...	2.14	34...	8.09	59...	14.04
10...	2.38	35...	8.33	60...	14.28
11...	2.62	36...	8.57	61...	14.52
12...	2.86	37...	8.81	62...	14.76
13...	3.09	38...	9.04	63...	14.99
14...	3.33	39...	9.28	64...	15.23
15...	3.57	40...	9.52	65...	15.47
16...	3.81	41...	9.76	66...	15.71
17...	4.05	42...	10.00	67...	15.95
18...	4.28	43...	10.23	68...	16.18
19...	4.52	44...	10.47	69...	16.42
20...	4.76	45...	10.71	70...	16.66
21...	5.00	46...	10.95	71...	16.90
22...	5.24	47...	11.19	72...	17.14
23...	5.47	48...	11.42	73...	17.37
24...	5.71	49...	11.66	74...	17.61
25...	5.95	50...	11.90	75...	17.85



RIXMARK INTO DOLLARS AND CENTS. 171

\$ C.	RM.	\$ C.	RM.	\$ C.	RM.	\$ C.
35.70	187...	44.51	224...	53.31	261...	62.12
35.94	188...	44.74	225...	53.55	262...	62.36
36.18	189...	44.98	226...	53.79	263...	62.59
36.41	190...	45.22	227...	54.03	264...	62.83
36.65	191...	45.46	228...	54.26	265...	63.07
36.88	192...	45.70	229...	54.50	266...	63.31
37.13	193...	45.93	230...	54.74	267...	63.55
37.37	194...	46.17	231...	54.98	268...	63.78
37.60	195...	46.41	232...	55.22	269...	64.02
37.84	196...	46.65	233...	55.45	270...	64.26
38.08	197...	46.89	234...	55.69	271...	64.50
38.32	198...	47.12	235...	55.93	272...	64.74
38.56	199...	47.36	236...	56.17	273...	64.97
38.79	200...	47.60	237...	56.41	274...	65.21
39.03	201...	47.84	238...	56.64	275...	65.45
39.27	202...	48.08	239 ..	56.88	276...	65.69
39.51	203...	48.31	240...	57.12	277...	65.93
39.75	204 ..	48.55	241...	57.36	278...	66.16
39.98	205...	48.79	242...	57.60	279...	66.40
40.22	206...	49.03	243...	57.83	280...	66.64
40.46	207...	49.27	244...	58.07	281...	66.88
40.70	208...	49.50	245...	58.31	282...	67.12
40.94	209...	49.74	246...	58.55	283...	67.35
41.17	210...	49.98	247...	58.79	284...	67.59
41.41	211...	50.22	248...	59.02	285...	67.83
41.65	212...	50.46	249...	59.26	286...	68.07
41.89	213...	50.69	250...	59.50	287...	68.31
42.13	214...	50.93	251...	59.74	288...	68.54
42.36	215...	51.17	252...	59.98	289...	68.78
42.60	216...	51.41	253...	60.21	290...	69.02
42.84	217...	51.65	254...	60.45	291...	69.26
43.08	218..	51.88	255...	60.69	292...	69.50
43.32	219...	52.12	256...	60.93	293...	69.73
43.55	220...	52.36	257...	61.17	294...	69.97
43.79	221..	52.60	258...	61.40	295...	70.21
44.03	222...	52.84	259...	61.64	296...	70.45
44.27	223...	53.07	260...	61.88	297...	70.69

RM.	\$ C.	RM.	\$ C.	RM.	\$ C.
298...	70.92	335 ..	79.73	372...	88.54
299...	71.16	336...	79.97	373...	88.77
300...	71.40	337...	80.21	374...	89.01
301...	71.64	338...	80.44	375...	89.25
302...	71.88	339...	80.68	376...	89.49
303...	72.11	340...	80.92	377...	89.73
304...	72.35	341...	81.16	378...	89.96
305...	72.59	342...	81.40	379...	90.20
306 ..	72.83	343...	81.63	380...	90.44
307...	73 07	344...	81.87	381...	90.68
308...	73.30	345...	82.11	382...	90.92
309...	73.54	346...	82.35	383...	91.15
310...	73.78	347...	82.59	384...	91.39
311...	74.02	348...	82.82	385...	91.63
312...	74.26	349...	83.06	386...	91.87
313...	74.49	350...	83.30	387...	92.11
314...	74.73	351...	83.54	388...	92.34
315...	74.97	352...	83.78	389...	92.58
316...	75.21	353	84.01	390...	92.82
317...	75.45	354...	84.25	391...	93.06
318...	75.68	355...	84.49	392...	93.30
319...	75.92	356...	84.73	393...	93.53
320	76.16	357...	84.97	394...	93.77
321...	76.40	358...	85.20	395 .	94.01
322...	76.64	359...	85.44	396...	94.25
323...	76.87	360...	85.68	397...	94.49
324...	77.11	361...	85.92	398...	94.72
325...	77.35	362...	86.16	399...	94.96
326...	77.59	363...	86.39	400...	95.20
327...	77.83	364...	86.63	401...	95.44
328...	78.06	365...	86.87	402...	95.68
329...	78.30	366...	87.11	403...	95.91
330...	78.54	367...	87.35	404...	96.15
331...	78.78	368...	87.58	405...	96.39
332...	79.02	369...	87.82	406 ..	96.63
333...	79.25	370...	88.06	407...	96.87
334...	79.49	371...	88.30	408...	97.10

RIXMARK INTO DOLLARS AND CENTS. 173

\$ C.	RE.	\$ C.	RM.	\$ C.	RM.	\$ C.
88.54	409...	97 34	446...	106.15	483...	114.95
88.77	410...	97.58	447...	106.39	484...	115.19
89.01	411...	97.82	448...	106.62	485...	115.43
89.25	412...	98.06	449...	106.86	486...	115.67
89.49	413...	98.29	450...	107.10	487...	115.91
89.73	414...	98 53	451...	107.34	488...	116.14
89.96	415...	98.77	452...	107.58	489...	116.38
90.20	416...	99.01	453...	107.81	490...	116.62
90.44	417...	99.25	454...	108.05	491...	116.86
90.68	418...	99.48	455...	108 29	492 ..	117.10
90.92	419...	99.72	456...	108.53	493...	117.33
91.15	420...	99.96	457...	108.77	494...	117 57
91.39	421...	100.20	458...	109.00	495...	117.81
91.63	422...	100.44	459...	109.24	496...	118.05
91.87	423...	100.67	460...	109.48	497...	118.29
92.11	424...	100 91	461. .	109.72	498...	118.52
92.34	425...	101.15	462...	109.96	499...	118.76
92.58	426..	101.39	463...	110.1 <sup>0</sup>	500...	119.00
92.82	427...	101.63	464...	110.43	501...	119.24
93.06	428 ..	101.86	465...	110.67	502...	119.48
93.30	429...	102.10	466...	110.91	503...	119.71
93.53	430...	102.34	467...	111.15	504...	119.95
93.77	431..	102.58	468...	111.38	505...	120 19
94.01	432...	102.82	469...	111.62	506...	120.43
94.25	433...	103.05	470...	111.86	507...	120.67
94.49	434...	103.29	471...	112.10	508...	120.90
94.72	435...	103.53	472...	112.34	509	121.14
94.96	436	103.77	473...	112.57	510...	121.38
95.20	437...	104 01	474...	112.81	511...	121.62
95.44	438...	104.24	475...	113.05	512...	121.86
95.68	439...	104.48	476...	113.29	513...	122.09
95.91	440...	104.72	477...	113.53	514...	122.33
96.15	441...	104.96	478	113.76	515...	122.57
96.39	442...	105.20	479...	114.00	516...	122.81
96.63	443...	105.43	480...	114.24	517...	123.05
96.87	444...	105.67	481...	114.48	518...	123.28
97.10	445...	105.91	482...	114.72	519...	123.52





RIXMARK INTO DOLLARS AND CENTS.

\$	c.	RM.	\$	c.	RM.	\$	c.
41.37		631...	150.18		668...	158.98	
41.61		632...	150.42		669...	159.22	
41.85		633...	150.65		670...	159.46	
42.09		634...	150.89		671...	159.70	
42.32		635...	151.13		672...	159.94	
42.56		636...	151.37		673...	160.17	
42.80		637...	151.61		674...	160.41	
43.04		638...	151.84		675...	160.65	
43.28		639...	152.08		676...	160.89	
43.51		640...	152.32		677...	161.13	
43.75		641...	152.56		678...	161.36	
43.99		642...	152.80		679...	161.60	
44.23		643...	153.03		680...	161.84	
44.47		644...	153.27		681...	162.08	
44.70		645...	153.51		682...	162.32	
44.94		646...	153.75		683...	162.55	
45.18		647...	153.99		684...	162.79	
45.42		648...	154.22		685...	163.03	
45.66		649...	154.46		686...	163.27	
45.89		650...	154.70		687...	163.51	
46.13		651...	154.94		688...	163.74	
46.37		652...	155.18		689...	163.98	
46.61		653...	155.41		690...	164.22	
46.85		654...	155.65		691...	164.46	
47.08		655...	155.89		692...	164.70	
47.32		656...	156.13		693...	164.93	
47.56		657...	156.37		694...	165.17	
47.80		658...	156.60		695...	165.41	
48.04		659...	156.84		696...	165.65	
48.27		660...	157.08		697...	165.89	
48.51		661...	157.32		698...	166.12	
48.75		662...	157.56		699...	166.36	
48.99		663...	157.79		700...	166.60	
49.23		664...	158.03		701...	166.84	
49.46		665...	158.27		702...	167.08	
49.70		666...	158.51		703...	167.31	
49.94		667...	158.75		704...	167.55	
					705...	167.79	
					706...	168.03	
					707...	168.27	
					708...	168.50	
					709...	168.74	
					710...	168.98	
					711...	169.22	
					712...	169.46	
					713...	169.69	
					714...	169.93	
					715...	170.17	
					716...	170.41	
					717...	170.65	
					718...	170.88	
					719...	171.12	
					720...	171.36	
					721...	171.60	
					722...	171.84	
					723...	172.07	
					724...	172.31	
					725...	172.55	
					726...	172.79	
					727...	173.03	
					728...	173.26	
					729...	173.50	
					730...	173.74	
					731...	173.98	
					732...	174.22	
					733...	174.45	
					734...	174.69	
					735...	174.93	
					736...	175.17	
					737...	175.41	
					738...	175.64	
					739...	175.88	
					740...	176.12	
					741...	176.36	

RM.	¢	C.	RM.	\$	C.	RM.	\$	C.
742...	176.	60	779...	185.	40	816...	194.	21
743...	176.	83	780...	185.	64	817...	194.	45
744...	177.	07	781...	185.	88	818...	194.	68
745...	177.	31	782...	186.	12	819...	194.	92
746...	177.	55	783...	186.	35	820...	195.	16
747...	177.	79	784...	186.	59	821...	195.	40
748...	178.	02	785...	186.	83	822...	195.	64
749...	178.	26	786...	187.	07	823...	195.	87
750...	178.	50	787...	187.	31	824...	196.	11
751...	178.	74	788...	187.	54	825...	196.	35
752...	178.	98	789...	187.	78	826...	196.	59
753...	179.	21	790...	188.	02	827	196.	83
754...	179.	45	791...	188.	26	828...	197.	06
755...	179.	69	792 ..	188.	50	829...	197.	30
756...	179.	93	793...	188.	73	830...	197.	54
757...	180.	17	794...	188.	97	831 ..	197.	78
758...	180.	40	795...	189.	21	832...	198.	02
759...	180.	64	796..	189.	45	833...	198.	25
760...	180.	88	797...	189.	69	834...	198.	49
761...	181.	12	798...	189.	92	835...	198.	73
762...	181.	36	799...	190.	16	836...	198.	97
763...	181.	59	800...	190.	40	837...	199.	21
764...	181.	83	801...	190.	64	838...	199.	44
765 ..	182.	07	802...	190.	88	839...	199.	68
766...	182.	31	803...	191.	11	840...	199.	92
767...	182.	55	804...	191.	35	841...	200.	16
768...	182.	78	805...	191.	59	842...	200.	40
769 ..	183.	02	806...	191.	83	843...	200.	63
770...	183.	26	807...	192.	07	844...	200.	87
771...	183.	50	808...	192.	30	845...	201.	11
772...	183.	74	809...	192.	54	846...	201.	35
773...	183.	97	810...	192.	78	847...	201.	59
774...	184.	21	811...	193.	02	848...	201.	82
775...	184.	45	812...	193.	26	849...	202.	06
776...	184.	69	813...	193.	49	850...	202.	30
777...	184.	93	814...	193.	73	851...	202.	54
778...	185.	16	815...	193.	97	852...	202.	78

\$	c.	RM.	\$	c.	RM.	\$	c.	RM.	\$	c.
94.21		853...	203.01		890...	211.82		927...	220.63	
94.45		854...	203.25		891...	212.06		928...	220.86	
94.68		855...	203.49		892...	212.30		929...	221.10	
94.92		856...	203.73		893...	212.53		930...	221.34	
95.16		857...	203.97		894...	212.77		931...	221.58	
95.40		858...	204.20		895...	213.01		932...	221.82	
95.64		859...	204.44		896...	213.25		933...	222.05	
95.87		860...	204.68		897...	213.49		934...	222.29	
96.11		861...	204.92		898...	213.72		935...	222.53	
96.35		862...	205.16		899...	213.96		936...	222.77	
96.59		863...	205.39		900...	214.20		937...	223.01	
96.83		864...	205.63		901...	214.44		938...	223.24	
97.06		865...	205.87		902...	214.68		939...	223.48	
97.30		866...	206.11		903...	214.91		940...	223.72	
97.54		867...	206.35		904...	215.15		941...	223.96	
97.78		868...	206.58		905...	215.39		942...	224.20	
98.02		869...	206.82		906...	215.63		943...	224.43	
98.25		870...	207.06		907...	215.87		944...	224.67	
98.49		871...	207.30		908...	216.10		945...	224.91	
98.73		872...	207.54		909...	216.34		946...	225.15	
98.97		873...	207.77		910...	216.58		947...	225.39	
99.21		874...	208.01		911...	216.82		948...	225.62	
99.44		875...	208.25		912...	217.06		949...	225.86	
99.68		876...	208.49		913...	217.29		950...	226.10	
99.92		877...	208.73		914...	217.53		951...	226.34	
00.16		878...	208.96		915...	217.77		952...	226.58	
00.40		879...	209.20		916...	218.01		953...	226.81	
00.63		880...	209.44		917...	218.25		954...	227.05	
00.87		881...	209.68		918...	218.48		955...	227.29	
01.11		882...	209.92		919...	218.72		956...	227.53	
01.35		883...	210.15		920...	218.96		957...	227.77	
01.59		884...	210.39		921...	219.20		958...	228.00	
01.82		885...	210.63		922...	219.44		959...	228.24	
02.06		886...	210.87		923...	219.67		960...	228.48	
02.30		887...	211.11		924...	219.91		961...	228.72	
02.54		888...	211.34		925...	220.15		962...	228.96	
02.78		889...	211.58		926...	220.39		963...	229.19	

RM.	\$	C.	RM.	\$	C.	RM	\$	C.
964 ..	229.	43	983...	233.	95	1100...	261.	80
965...	229.	67	984...	234.	19	1200...	285.	60
966...	229.	91	985...	234.	43	1300...	309.	40
967..	230.	15	986...	234.	67	1400...	333.	20
968...	230.	38	987...	234.	91	1500 ..	357.	00
969...	230.	62	988...	235.	14	1600...	380.	80
970 ..	230.	86	989...	235.	38	1700...	404.	60
971...	231.	10	990...	235.	62	1800...	428.	40
972...	231.	34	991...	235.	86	1900...	452.	20
973...	231.	57	992...	236.	10	2000...	476.	00
974...	231.	81	993...	236.	33	3000...	714.	00
975...	232.	05	994...	236.	57	4000...	952.	00
976...	232.	29	995...	236.	81	5000...	1190.	00
977...	232.	53	996...	237.	05	6000...	1428.	00
978...	232.	76	997...	237.	29	7000...	1666.	00
979...	233.	00	998...	237.	52	8000...	1904.	00
980...	233.	24	999...	237.	76	9000...	2142.	00
981...	233.	48	1000...	238.	00	10000...	2380.	00
982...	233.	72						

Fractional Currency, =100 Pfennig equal to one Rixmark.

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**TABLE**  
SHOWING THE  
**CANADIAN CUSTOMS VALUES**  
OF THE  
**PRINCIPAL FOREIGN CURRENCIES.**

COUNTRY.	MONETARY UNIT.	STANDARD.	Value in Dollars & Cents.
Argentine Republic.....	Peso.....	Gold & Silver.	\$0.96.5
Austria.....	Florin.....	..... Silver.....	.34.5
Belgium.....	Franc.....	.....Gold & Silver.	.19.3
Bolivia.....	Boliviano.....	.....Silver.....	.69.8
Brazil.....	Milreis of 1000 reis.	.....Gold.....	.54.6
Chili.....	Peso.....	.....Gold & Silver.	.91.2
Cuba.....	Peso.....	.....Gold & Silver.	.92.6
Denmark.....	Crown.....	.....Gold.....	.26.3
Ecuador.....	Sucre.....	.....Silver.....	.69.8
Egypt.....	Pound (100 piastres).	.....Gold.....	4.94.3
France.....	Franc.....	.....Gold & Silver.	.19.3
German Empire.....	Mark.....	.....Gold.....	.23.8
Greece.....	Drachma.....	.....Gold & Silver.	.19.3
Guatemala.....	Peso.....	.....Silver.....	.69.8
Hayti.....	Gourde.....	.....Gold & Silver.	.96.5
Honduras.....	Peso.....	.....Silver.....	.69.8
India.....	Rupee of 16 annas.	.....Silver.....	.33.2
Italy.....	Lira.....	.....Gold & Silver.	.19.3
Japan.....	Yen.....	*Gold & Silver	.99.7
Liberia.....	Dollar.....	.....Gold.....	.75.2
Liberia.....	Dollar.....	.....Silver.....	1.00.
Mexico.....	Florin.....	.....Gold & Silver.	.76
Netherlands.....	Peso.....	.....Silver.....	.40.2
Nicaragua.....	Crown.....	.....Gold.....	.69.8
Norway.....	Sol.....	.....Silver.....	.26.8
Peru.....	Milreis of 1000 reis	.....Gold.....	.69.8
Portugal.....	Rouble of 100 copecks.	.....Silver.....	1.08.
Russia.....	Peseta of 100 centimes.	.....Gold & Silver.	.55.8
Spain.....	Crown.....	.....Gold.....	.19.3
Sweden.....	Franc.....	.....Gold & Silver.	.26.3
Switzerland.....	Mahbab of 20 piastres.	.....Silver.....	.19.3
Tripoli.....	Pistre.....	.....Gold.....	.62.9
Turkey.....			.04.4
United States of Col- umbia.....	Peso.....	.....Silver.....	.69.8
Venezuela.....	Bolivar.....	.....Silver.....	.14.0

\*Gold, the nominal Standard. Silver, practically the Standard.



VALUE OF FRANCS IN ENGLISH MONEY. 181

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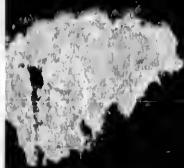
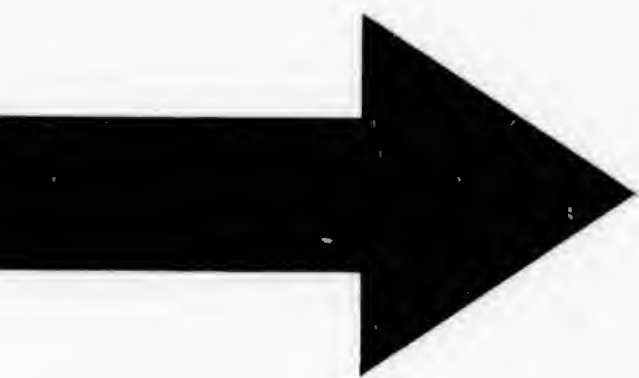
$4\frac{3}{8}$   
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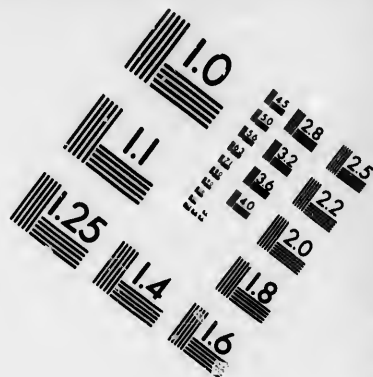
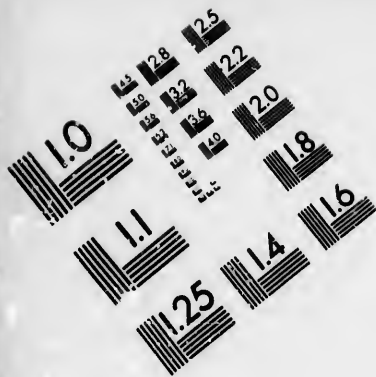
Fr. Cts.	£	s.	d.	Fr. Cts.	£	s.	d.
3 90	=	..	3	1 $\frac{1}{2}$	6 40	=	5
4 ..	"	..	3	2 $\frac{3}{8}$	6 50	"	5
4 10	"	..	3	3 $\frac{3}{8}$	6 60	"	5
4 20	"	..	3	4 $\frac{3}{8}$	6 70	"	5
4 25	"	..	3	4 $\frac{3}{4}$	6 75	"	5
4 30	"	..	3	5 $\frac{1}{4}$	6 80	"	5
4 40	"	..	3	6 $\frac{1}{4}$	6 90	"	5
4 50	"	..	3	7 $\frac{1}{8}$	7 ..	"	5
4 60	"	..	3	8 $\frac{1}{8}$	7 10	"	5
4 70	"	..	3	9 $\frac{1}{8}$	7 20	"	5
4 75	"	..	3	9 $\frac{5}{8}$	7 25	"	5
4 80	"	..	3	10 $\frac{1}{8}$	7 30	"	5
4 90	"	..	3	11	7 40	"	5
<b>5 ..</b>	"	..	<b>4</b>	..	<b>7 50</b>	"	<b>6</b>
5 10	"	..	4	1	7 60	"	6
5 20	"	..	4	1 $\frac{7}{8}$	7 70	"	6
5 25	"	..	4	2 $\frac{3}{8}$	7 75	"	6
5 30	"	..	4	2 $\frac{7}{8}$	7 80	"	6
5 40	"	..	4	3 $\frac{7}{8}$	7 90	"	6
5 50	"	..	4	4 $\frac{3}{4}$	8 ..	"	6
5 60	"	..	4	5 $\frac{3}{4}$	8 10	"	6
5 70	"	..	4	6 $\frac{3}{4}$	8 20	"	6
5 75	"	..	4	7 $\frac{1}{4}$	8 25	"	6
5 80	"	..	4	7 $\frac{5}{8}$	8 30	"	6
5 90	"	..	4	8 $\frac{5}{8}$	8 40	"	6
6 ..	"	..	4	9 $\frac{5}{8}$	8 50	"	6
6 10	"	..	4	10 $\frac{1}{2}$	8 60	"	6
6 20	"	..	4	11 $\frac{1}{2}$	8 70	"	6
<b>6 25</b>	"	..	<b>5</b>	..	<b>8 75</b>	"	<b>7</b>
6 30	"	..	5	.. $\frac{1}{2}$	8 80	"	7

.. $\frac{1}{2}$

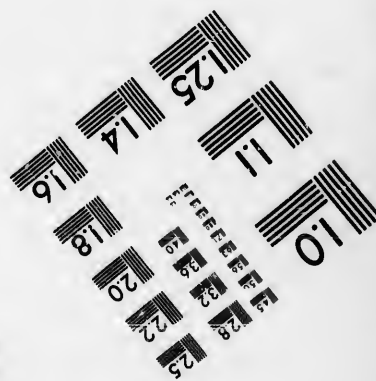
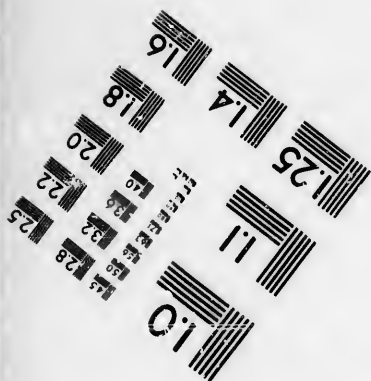
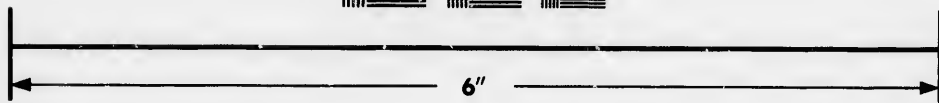
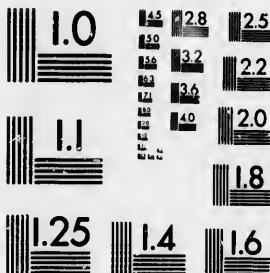








**IMAGE EVALUATION  
TEST TARGET (M1-3)**



**Photographic  
Sciences  
Corporation**

23 WEST MAIN STREET  
WEBSTER, N.Y. 14580  
(716) 872-4503

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1.8 3.2  
2.2 3.6  
2.5 4.0  
3.0 4.5  
3.6 5.0  
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182 VALUE OF FRANCS IN ENGLISH MONEY.

Fr.	Cts.	£	s.	d.	Fr.	Cts.	£	s.	d.		
8	90	=	..	7	1½	21	..	=	..	16	9½
9	..	"	..	7	2¾	21	25	"	..	17	..
9	10	"	..	7	3¾	22	..	"	..	17	7¼
9	20	"	..	7	4¾	22	50	"	..	18	..
9	25	"	..	7	4¾	23	..	"	..	18	4¾
9	30	"	..	7	5¼	23	75	"	..	19	..
9	40	"	..	7	6¼	24	..	"	..	19	2½
9	50	"	..	7	7⅛	<b>25</b>	..	"	<b>1</b>	..	..
9	60	"	..	7	8⅛	26	..	"	1	..	9½
9	70	"	..	7	9⅛	27	..	"	1	1	7¼
9	75	"	..	7	9⅝	28	..	"	1	2	4¾
9	80	"	..	7	10⅓	29	..	"	1	3	2½
9	90	"	..	7	11	30	..	"	1	4	..
<b>10</b>	..	"	..	<b>8</b>	..	31	..	"	1	4	9½
11	..	"	..	8	9½	32	..	"	1	5	7¼
<b>11 25</b>	..	"	..	<b>9</b>	..	33	..	"	1	6	4¾
12	..	"	..	9	7¼	34	..	"	1	7	2½
<b>12 50</b>	..	"	..	<b>10</b>	..	35	..	"	1	8	..
13	..	"	..	10	4¾	36	..	"	1	8	9½
13	75	"	..	11	..	37	..	"	1	9	7¼
14	..	"	..	11	2½	38	..	"	1	10	4¾
15	..	"	..	12	..	39	..	"	1	11	2½
16	..	"	..	12	9½	40	..	"	1	12	..
16	25	"	..	13	..	41	..	"	1	12	9½
17	..	"	..	13	7¼	42	..	"	1	13	7¼
17	50	"	..	14	..	43	..	"	1	14	4¾
18	..	"	..	14	4¾	44	..	"	1	15	2½
<b>18 75</b>	..	"	..	<b>15</b>	..	45	..	"	1	16	..
19	..	"	..	15	2½	46	..	"	1	16	9½
20	..	"	..	16	..	47	..	"	1	17	7¼

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184 VALUE OF FRANCS IN ENGLISH MONEY.

Fr.		£	s.	d.	Fr.		£	s.	d.
500	=	20	..	..	3500	=	140	..	..
550	"	22	..	..	4000	"	160	..	..
600	"	24	..	..	4500	"	180	..	..
650	"	26	..	..	5000	"	200	..	..
700	"	28	..	..	5500	"	220	..	..
750	"	30	..	..	6000	"	240	..	..
800	"	32	..	..	6500	"	260	..	..
850	"	34	..	..	7000	"	280	..	..
900	"	36	..	..	7500	"	300	..	..
950	"	38	..	..	8000	"	320	..	..
1000	"	40	..	..	8500	"	340	..	..
1500	"	60	..	..	9000	"	360	..	..
2000	"	80	..	..	9500	"	380	..	..
2500	"	100	..	..	10000	"	400	..	..
3000	"	120	..	..	<b>20000</b>	"	<b>800</b>	..	..

