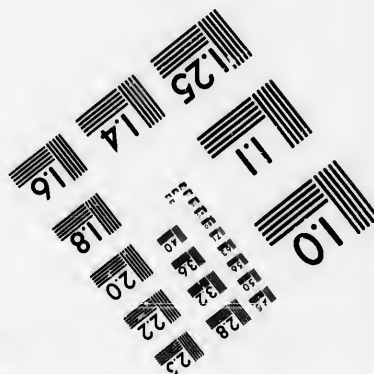
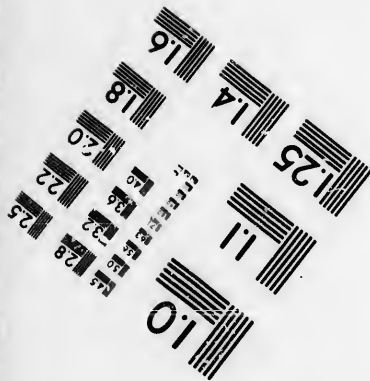
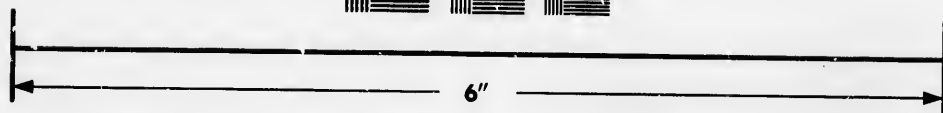
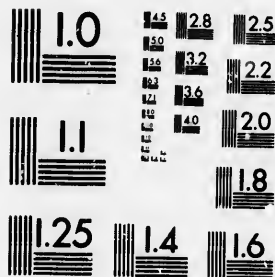


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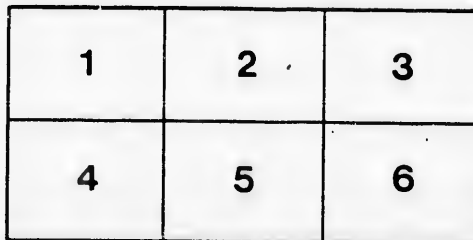
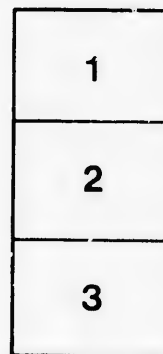
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# CUSTOMS TARIFF

BEING A CONSOLIDATION OF

42 VICT., CAP 13, 43 VICT., CAP 18, 44 VICT.,  
CAP. 10, 45 VICT., CAP. 6, 46 VICT., CAP.  
13, and 47 VICT., CAP. 30.

FROM

1879 to 1884.

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



J. JOHNSON,  
*Commissioner.*



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# CUSTOMS TARIFF

BEING A CONSOLIDATION OF

42 VICT., CAP. 15, 43 VICT., CAP. 18, 44 VICT.,  
CAP. 10, 45 VICT., CAP. 6, 46 VICT., CAP.  
13, and 47 VICT., CAP. 30.

FROM

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Published by the Customs Department for the information and use of Collectors  
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J. JOHNSON,  
*Commissioner.*

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## INSTRUCTIONS RESPECTING VALUES FOR DUTY.

In determining the dutiable values of goods imported, the following particulars should be kept carefully in view :—

### "CUSTOMS ACT, 1883."

1. The value must be that at which the goods are sold for home consumption in the country where they are purchased. (Section 68).
2. The value must be that prevailing in the *principal markets*. (Section 68).
3. Said value must be that current at the *date of exportation* to Canada. (Section 68.)
4. It must be the value at the usual and ordinary credit and not the cash value, except in the case of articles known to be usually sold for cash only. (Section 69).
5. Invoices of goods usually sold on credit, made out at cash values, are subject to a sufficient addition to bring up to credit value. (Section 69.)
6. Drawbacks allowed by foreign Governments must always be taken as part of the value for duty, and if not shown on invoice or included in prices, they must be added. (Section 70.)

### DEDUCTIONS NOT ALLOWABLE.

7. For drawback paid or to be paid or, for special arrangement respecting EXPORTATION, EXCLUSIVE RIGHT to territorial limits, ROYALTIES on patent rights, or ANY OTHER consideration which reduces values. (Section 71.)
8. For ASSUMED VALUE of packages. (Section 72.)
9. On account of CHARGES FOR PACKING, &c. (Section 73.)

### SUGAR, MOLASSES AND SYRUPS, &c.

10. Values of these articles include all charges and packages being *free on board*.

NOTE.—This skeleton outline is not intended to save the necessity of consulting the Act, but to enable Officers of Customs to keep the leading features of the valuation sections prominently in view.

### NON-ENUMERATED GOODS.

Goods not enumerated in the Tariff are nominally subject to duty at 20 per cent. *ad valorem*, but in dealing with them it is necessary to enquire whether they are simple substances or compounds, and, in the latter case, to apply the provisions of Sections 6, 7 or 8, of the Customs Act, 1883. These are commonly known as the "similitude clauses" of the Act.

Special care should also be taken to detect *misdescription* in such cases, which is very frequently practised, to the great detriment of the Revenue.

J. JOHNSON,  
*Commissioner.*





# 42 VICTORIA.

## CHAP. 15.

An Act to alter the Duties of Customs and Excise.

[Assented to 15th May, 1879.]

Amended by 48 Vic., cap. 18, 44 Vic., cap. 10, 45 Vic., cap. 6,  
46 Vic., cap. 13, and 47 Vic., cap. 30.

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

1. So much of all Acts and parts or schedules of Acts and upon goods (which word shall, for all the purposes of this Act, have the meaning assigned to it in the Act passed in the fortieth year of Her Majesty's reign and entitled; "*An Act to amend and consolidate the Acts respecting the Customs,*")\* or exempts goods from Customs duty when imported into Canada, or is in anywise inconsistent with this Act, is hereby repealed; but any power conferred upon the Governor in Council by the Act last cited (40 Victoria, cap. 10)\* to transfer dutiable goods to the list of goods free of duty, is not hereby abrogated or impaired:—and in lieu and instead of all other duties of Customs upon goods imported into Canada, there shall be raised, levied, collected and paid upon the goods enumerated in Schedule A to this Act, or referred to as not enumerated therein but charged with duty, imported into Canada or taken out of warehouse for consumption therein, the several duties of Customs set forth and described in the said Schedule A and set opposite to each respectively, or charged on them as not enumerated, subject to the provisions hereinafter made.

Repeal of enactments imposing duties of customs.

Saving certain power under 40 V., c. 19.

Duties in Schedule A imposed.

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

Goods free of duty.

\* See also "Customs Act 1883."

Prohibited goods.

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

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

4. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids—crates, barrels and other packages containing glass, china, crockery or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors are contained, and every package, being the first receptacle or covering enclosing goods for purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per centum *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum *ad valorem*; but all packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

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

Other packages free.

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

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

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

Provision in case of higher duty in U. S.

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

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

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8. An allowance may be made for deterioration by natural decay during the voyage of importation, upon perishable articles, such as green fruits and vegetables, imported into Canada, but in assessing the same, and in estimating the damage by breakage upon brittle goods, such as crockery, china, glass and glassware, under the provisions of sections fifty-three and fifty-four of "The Customs Act, 1883," such allowance or damage shall only be made and allowed for the amount of loss in excess of twenty-five per cent. of the whole quantity damaged, and only in case claim is made therefor and the loss or damage certified upon examination made by the appraiser or proper officer of Customs, within three days of the landing or arrival of such goods at the port of destination thereof; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid on application to the Minister of Customs, in the proportion and on fulfilment of the conditions above specified, but not otherwise.

Allowance for  
damage to  
certain goods  
on voyage.

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

Cost of inland  
transporta-  
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part of value.

10. The Governor in Council shall, from time to time, establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures or other quantities thereof, as each case may require; and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law; and it shall be the duty of the appraisers of Canada and every of them, and every person

Governor in  
Council may  
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valuation.

Duty of  
appraisers.

who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate and appraise the true and fair market value and wholesale price, (any invoice or affidavit thereto to the contrary notwithstanding), of the goods at the time of exportation, and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them, as the case may require.

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

Not if goods cannot be identified

Minister of Customs to decide.

Remission of or on duties on wines in certain cases.

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

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

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SCHEDULE A.

GOODS SUBJECT TO DUTIES.

BOOKS, PRINTED MATTER AND PAPERS.

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| 1.  | Books, printed, periodicals and pamphlets, not elsewhere specified, not being foreign reprints of British copyright works, nor blank account books, nor copybooks, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn-books, fifteen per cent. <i>ad valorem</i> ..... | 15 p. ct.                       |
| 2.  | British copyright works, reprints of, fifteen per cent. <i>ad valorem</i> , and in addition thereto twelve and a-half per cent. <i>ad valorem</i> .....   | 15 p. ct.<br>and 12½ p. ct.     |
| 3.  | Bibles, prayer-books, psalm and hymn-books, five per cent. <i>ad valorem</i> .....  | 5 p. ct.                        |
| 4.  | Blank books, viz: Account books, copy books, or books to be drawn or written upon, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                       |
| 5.  | Posters and advertising pictures or pictorial show cards or illustrated advertising periodicals and tailors' and mantle-makers' fashion plates, six cents per lb. and twenty per cent. <i>ad valorem</i> .....  | 6 cts. per lb.<br>& 20 p. ct.   |
| 6.  | Printed, lithographed, or copper, or steel plate bill-heads, cheques, envelopes, and miniature newspapers, receipts, drafts, cards, and other commercial blank forms, and other printed matter not elsewhere specified, thirty per cent. <i>ad valorem</i> .  | 30 p. ct.                       |
| 7.  | Advertising pamphlets, one dollar per hundred. ....   | \$1 p. 100                      |
| 8.  | Maps and charts, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.                       |
| 9.  | Printed music, bound or in sheets, ten cents per pound.   | 10 c. p. lb.                    |
| 10. | Valentines, Christmas and New Year's chromo or embossed cards, and all others not being business or advertising cards, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.                       |
| 11. | Labels, for fruit, vegetables, meat, fish and confectionary, also tickets and advertising bills and folders, a specific duty of ten cents per pound, and twenty per cent. <i>ad valorem</i> .....   | 10 cts. p. lb.<br>and 20 p. ct. |
| 12. | Leather board, three cents per pound.....   | 3c. p. lb.                      |
|     | Boot and shoe counters, made from leather board, half a-cent per pair.....  | ½c p. pr.                       |
|     | Paper-hangings or wall paper and glazed, plated, marbled, enamelled or embossed paper, in rolls or sheets and card-board similarly finished, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                       |
| 13. | Paper, calendered, twenty-two and one-half per cent. <i>ad valorem</i> .....  | 22½ p. ct.                      |
|     | Paper, ruled, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                       |
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- 13. Envelopes, and all manufactures of paper not otherwise specified, twenty-five per cent. *ad valorem*... 25 p. ct.
- Paper, union collar cloth, in sheets, not shapen, five per cent. *ad valorem*..... 5 p. ct.
- 13. Mill board, not straw board, ten per cent. *ad valorem*. 10 p. ct.
- Collars, cuffs and shirt fronts of paper, linen or cotton, thirty per cent. *ad valorem*..... 30 p. ct.
- 14. Playing cards, six cents per pack..... 6 cts. p. pk.

CHEMICAL PRODUCTS, DRUGS, DYES AND MEDICINES.

- 15. Acid, acetic, twenty-five cents per Imperial gallon... 25 c. I. p.
- Muriatic and nitric, twenty per cent. *ad valorem*..... 20 p. ct.
- 15. Sulphuric, half a cent. per pound..... ½ c. p. lb.
- Sulphuric and nitric combined and all mixed acids, twenty-five per cent. *ad valorem*..... 25 p. ct.
- But carboys and demijohns containing acids, vinegar or other liquids shall be subject to the same duty as if empty.
- 16. Aniline dyes, not otherwise provided for, ten per cent. *ad valorem*..... 10 p. ct.
- 17. Coal tar and coal pitch, ten per cent. *ad valorem*..... 10 p. ct.
- 18. Blacking, shoe, and shoemakers' ink, harness and leather dressing, twenty-five per cent. *ad valorem*..... 25 p. ct.
- 19. Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured, ten per cent. *ad valorem*..... 10 p. ct.
- 20. Essences, viz.: of apple, pear, pine apple, raspberry, strawberry and other fruits, and vanilla, one dollar and ninety cents per Imperial gallon and twenty per cent. *ad valorem*..... \$1.90 p. g. and 20 p. ct.
- 21. Essential oils for manufacturing purposes, twenty per cent. *ad valorem*..... 20 p. ct.
- 22. Lamp black and ivory black, ten per cent. *ad valorem*. 10 p. ct.
- 23. Lead, nitrate and acetate of, five per cent. *ad valorem*.. 5 p. ct.
- 24. Licorice root paste extract of, for manufacturing purposes, fifteen per cent. *ad valorem*..... 15 p. ct.
- Stick extract or confection, one cent per pound and twenty per cent. *ad valorem*..... 1 c. p. lb. and 20 p. ct.
- 25. Malt, extract of, for medicinal purposes, twenty-five per cent. *ad valorem*..... 25 p. ct.
- 26. Milk food, manufactured by Henri Nestle, Dr. Gibaut, and others, and all similar preparations, thirty per cent. *ad valorem*..... 30 p. ct.
- Oils—
- 27. Carbolic or heavy oil, for any use, ten per cent. *ad valorem*..... 10 p. ct.
- 28. Coal and Kerosene, distilled, purified or refined; naphtha, benzole and petroleum; products of petroleum, coal, shale and lignite, not elsewhere specified, seven cents and one-fifth of a cent per Imperial gallon..... 7½ c. p. I. g.

15 p. ct.

15 p. ct.  
and 12½ p. ct.

5 p. ct.

30 p. ct.

6 cts. per lb.  
& 20 p. ct.

30 p. ct.  
\$1 p. 100  
20 p. ct.  
10 c. p. lb.

25 p. ct.

10 cts. p. lb.  
and 20 p. ct.  
3c. p. lb.

½ c. p. pr.

30 p. ct.

22½ p. ct.  
25 p. ct.

20 p. ct.

|     |   |                        |     |
|-----|---|------------------------|-----|
| 29. | Cod liver, medicated, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.              |     |
| 30. | Lard oil, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.              |     |
| 31. | Linseed or flaxseed, raw or boiled, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.              |     |
| 32. | Lubricating oils, composed wholly or in part of petroleum, and costing thirty cents per Imperial gallon or over, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.              | 49. |
|     | The same, costing less than thirty cents per Imperial gallon, seven and one-fifth cents per Imperial gallon.....  | 7½ p. I. g.            | 50. |
| 33. | Lubricating oils all other, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.              | 51. |
| 34. | Neatsfoot, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.              | 52. |
| 35. | Olive or salad, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.              | 53. |
| 36. | Sesame seed, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.              | 54. |
| 37. | Sperm, twenty per cent.....   | 20 p. ct.              |     |
| 38. | Opium, (drug) twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.              |     |
| 39. | Opium, prepared for smoking, five dollars per pound.  | \$5 p. lb.             | 55. |
| 40. | Paints and colors, ground in oil or any other liquid twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.              |     |
| 41. | Paris green, dry, ten per cent. <i>ad valorem</i> .....   | 10 p. ct.              |     |
| 42. | White and red lead, and orange mineral, dry, also, white zinc, five per cent. <i>ad valorem</i> .....   | 5 p. ct.               | 56. |
| 43. | White lead in pulp, not mixed with oil, five per cent. <i>ad valorem</i> .....  | 5 p. ct.               | 57. |
| 44. | Paints and colors not elsewhere specified twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.              |     |
| 45. | Paraffine wax or stearine, three cents per pound.....   | 3 c. p. lb.            |     |
| 46. | Perfumery, including toilet preparations, viz.: hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth or skin, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.              | 58. |
| 47. | Pomades, French, or flower odours preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. <i>ad valorem</i> .....  | 15 p. ct.              | 59. |
| 48. | Proprietary medicines; to wit:— All tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oils or medicinal preparations or compositions recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies, not otherwise provided for; all liquids fifty per cent. <i>ad valorem</i> ; and all others, twenty-five per cent. <i>ad valorem</i> ..... | 50 p. ct.<br>25 p. ct. | 60. |
|     | All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the   |                        | 61. |
|     |   |                        | 62. |
|     |   |                        | 63. |
|     |   |                        | 64. |



true name of such manufacturer, and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.

|             |     |   |                              |
|-------------|-----|---|------------------------------|
| 20 p. ct.   |     |   |                              |
| 20 p. ct.   |     |   |                              |
| 25 p. ct.   |     |   |                              |
| 25 p. ct.   | 49. | Putty, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.                    |
|             | 50. | Saltpetre, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.                    |
|             |     | Soap, common, brown and yellow, not perfumed, one cent and a-half per pound.....  | 1½c. p. lb.                  |
| 7½ p. I. g. | 51. | Soap, Castile and white, two cents per pound.....   | 2c. p. lb.                   |
|             |     | Soap, perfumed or toilet, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.                    |
| 25 p. ct.   |     | Soap powders, a specific duty of three cents per pound  | 3c. p. lb.                   |
| 20 p. ct.   | 52. | Tin crystals, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                    |
| 20 p. ct.   | 53. | Turpentine, spirits of, ten per cent. <i>ad valorem</i> .....   | 10 p. ct.                    |
| 20 p. ct.   | 54. | Varnish, lacquers, Japan and collodion, not elsewhere specified, twenty cents per Imperial gallon and twenty per cent. <i>ad valorem</i> .....  | 20c. per I. g. and 20 p. ct. |
| 20 p. ct.   |     |   |                              |
| \$5 p. lb.  | 55. | Vaseline, and all similar preparations of petroleum, for toilet, medicinal or other purposes, in bulk, four cents per pound and in bottles or other packages, not over one pound in weight each, six cents per pound..... | 4c. p. lb. and 6c. p. lb.    |
| 25 p. ct.   | 56. | Vinegar, fifteen cents per Imperial gallon.....   | 15c. per I. g.               |
| 10 p. ct.   | 57. | Zinc, chloride, salts and sulphate of, five per cent. <i>ad valorem</i> .....   | 5 p. ct.                     |

COTTON AND COTTON GOODS.

|             |     |  |                             |
|-------------|-----|--|-----------------------------|
| 20 p. ct.   | 58. | Bags containing fine salt, from all countries, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                   |
| 3 c. p. lb. | 59. | Bed comforters or quilts of cotton, twenty seven and a-half per cent. <i>ad valorem</i> .....  | 27½ p. ct.                  |
|             | 60. | Grey or unbleached and bleached cotton, sheetings, drills, ducks, cotton or canton flannels, not stained painted or printed, one cent per square yard, and fifteen per cent. <i>ad valorem</i> .....   | 1c. p. s. yd. and 15 p. ct. |
| 30 p. ct.   |     |  |                             |
|             | 61. | All cotton denims, drillings, bedtickings, gingham, plaids, cotton or canton flannels, ducks and drills, dyed or colored, checked and striped shirtings, cottonade, Kentucky jeans, pantaloons stuffs, and goods of like description, two cents per square yard and 15 per cent. <i>ad valorem</i> ..... | 2c. p. s. yd. and 15 p. ct. |
| 15 p. ct.   |     |  |                             |
|             | 62. | White cotton jeans and coutilles, twenty per cent.   | 20 p. ct.                   |
| 50 p. ct.   | 63. | Cottons over thirty-six inches wide, when imported by manufacturers of window shades, for use in their factories, exclusively for the manufacture of ciled window shades, fifteen per cent. <i>ad valorem</i> .....  | 15 p. ct.                   |
| 25 p. ct.   |     |  |                             |
|             | 64. | Cotton forty-two inches wide and over, when imported by manufacturers of enamelled cloth, for use in their factories, fifteen per cent. <i>ad valorem</i> .  | 15 p. ct.                   |

|      |   |                             |                   |
|------|---|-----------------------------|-------------------|
| 65.  | Cotton wadding, batting, batts and warps, carpet-warps, knitting yarn, hosiery yarn and other cotton yarns, under number forty, not bleached, dyed or colored, two cents per pound, and fifteen per cent. <i>ad valorem</i> .....   | 2c. p. lb. and<br>15 p. ct. | 82.<br>83.        |
| 66.  | And if bleached, dyed or colored, three cents per pound, and fifteen per cent. <i>ad valorem</i> .....  | 3c. p. lb. and<br>15 p. ct. | 84.               |
| 67.  | Cotton warp, number sixty, and finer, fifteen per cent. <i>ad valorem</i> .....   |                             |                   |
| 68.  | Cotton warp, on beams, one cent per yard and fifteen per cent. <i>ad valorem</i> .....  | 15 p. ct.                   | 84.               |
| 69.  | Cotton seamless bags, two cents per pound, and fifteen per cent. <i>ad valorem</i> .....  | 1c. p. yd. and<br>15 p. ct. |                   |
| 70.  | Cotton shirts and drawers, woven or made on frames, and all cotton hosiery and knitted cloth, thirty per cent. <i>ad valorem</i> .....  | 2c. p. lb. and<br>15 p. ct. | 85.               |
| 71.  | Cotton sewing thread, on spools, twenty per cent. <i>ad valorem</i> .....   | 30 p. ct.                   | 86.               |
| 72.  | Cotton sewing thread, in hanks, black and bleached, three and six cord, twelve and a-half per cent. <i>ad valorem</i> .....   | 20 p. ct.                   |                   |
| 73.  | All clothing made of cotton or other material not otherwise provided for, including corsets, lace collars, and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint, tar or other composition, and cotton bags made up by the use of the needle, not otherwise provided for, thirty per cent <i>ad valorem</i> ..... | 12½ p. ct.                  | 87.               |
| 74.  | Lampwicks, thirty per cent <i>ad valorem</i> .....  | 30 p. ct.                   | 88.               |
| 75.  | Jeans and coutilles, when imported by corset-makers for use in their factories, twenty per cent. <i>ad valorem</i> .....  | 30 p. ct.                   |                   |
| 76.  | Printed or dyed cottons, not elsewhere specified, twenty-seven and a-half per cent. <i>ad valorem</i> .....   | 20 p. ct.                   | 89.<br>90.        |
| 77.  | All manufactures of cotton not elsewhere specified, twenty per cent. <i>ad valorem</i> .....  | 27½ p. ct.                  | 91.               |
| 78.  | Prunella, and cotton and woollen netting, for boots, shoes and gloves, ten per cent. <i>ad valorem</i> .....  | 20 p. ct.                   | 92.               |
| 79.  | Velveteens and cotton velvets, twenty per cent. <i>ad valorem</i> .....   | 10 p. ct.                   | 93.               |
| 79½. | The importers of cotton duck, used for sails of ships, or fishing boats, or other vessels, shall be entitled to a drawback equal to the duty paid thereon, less five per cent. of the value of the article, on furnishing proof that the duck had been so used, under regulations to be made by the Minister of Customs.  | 20 p. ct.                   | 94.<br>95.<br>96. |

EARTHENWARE, CHINA AND GLASSWARE.

|     |  |           |     |
|-----|--|-----------|-----|
| 80. | Brick for building, twenty per cent. <i>ad valorem</i> ..... | 20 p. ct. | 97. |
| 81. | China and porcelain ware, twenty-five per cent .....         | 25 p. ct. |     |

2c. p. lb. and  
15 p. ct.

3c. p. lb. and  
15 p. ct.

15 p. ct.  
1c. p. yd. and  
15 p. ct.

2c. p. lb. and  
15 p. ct.

30 p. ct.

20 p. ct.

12½ p. ct.

30 p. ct.

30 p. ct.

20 p. ct.

27½ p. ct.

20 p. ct.

10 p. ct.

20 p. ct.

20 p. ct.

25 p. ct.

82. Drain tiles, not glazed, twenty per cent. *ad valorem*. .. 20 p. ct.
83. Drain pipes and sewer pipes, glazed, twenty-five per cent. *ad valorem*..... 25 p. ct.
84. { Earthenware, and stoneware, brown or colored, and Rockingham ware, twenty-five per cent *ad valorem*..... 25 p. ct.
84. { Earthenware, white, granite, or iron-stone ware, and "C.C." or cream-coloured ware, thirty per cent. *ad valorem*..... 30 p. ct.
84. { Earthenware, decorated, printed or sponged, and all earthenware not elsewhere specified, thirty per cent. *ad valorem*..... 30 p. ct.
85. Fire brick and tiles, for lining stoves and furnaces, twenty per cent. *ad valorem*..... 20 p. ct.
- Glass, and Manufactures of, viz.—**
86. Carboys and demijohns, bottles and decanters, flasks and phials of every description; telegraph and lightning-rod insulators; jars and glass balls, and cut, pressed or moulded table ware, thirty per cent. *ad valorem*..... 30 p. ct.
87. Lamp and gas-light shades, lamps and lamp chimneys, side lights and head lights, globes for lanterns, lamps and gas-lights, thirty per cent. *ad valorem* ..... 30 p. ct.
88. Ornamented, figured and enamelled stained glass, stained, tinted, painted and vitrified glass and stained glass windows, figured, enamelled and obscured white glass, thirty per cent. *ad valorem*..... 30 p. ct.
89. Silvered plate, thirty per cent. *ad valorem*..... 30 p. ct.
90. Common and colorless window glass, thirty per cent. *ad valorem* ..... 30 p. ct.
91. Imitation porcelain shades, and colored glass, not figured, painted, enamelled or engraved, twenty per cent. *ad valorem* ..... 20 p. ct.
92. All other glass and manufactures of glass not herein otherwise provided for, twenty per cent. *ad valorem*..... 20 p. ct.
93. Slates, roofing slate, black or blue, eighty cents per square; red, green, and other colors, one dollar per square ..... 80c. p sq.
94. Slates of all kinds, and manufactures of, not otherwise specified, twenty-five per cent. *ad valorem*.. \$1 p. sq.
95. Slate mantels, thirty per cent..... 25 p. ct.
96. School and writing slates, twenty-five per cent. *ad valorem*..... 30 p. ct.
96. School and writing slates, twenty-five per cent. *ad valorem*..... 25 p. ct.

**HEMP, JUTE AND FLAX GOODS :**

97. Canvas of hemp or flax, and sail twine, w<sup>h</sup>en to be used for boats' and ships' sails five per cent. *ad valorem*..... 5 p. ct.

|      |   |                                   |            |
|------|---|-----------------------------------|------------|
| 98.  | Carpeting, matting and mats of hemp, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.                         |            |
| 99.  | Cordage of all kinds, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                         |            |
| 100. | { Flax-fibre, scutched, one cent per pound.....   | 1c. p. lb.                        |            |
|      |   | Hackled, two cents per pound..... | 2c. p. lb. |
| 101. | Flax, tow of, scutched or green, one-half cent per pound.....   |                                   |            |
| 102. | Jute, carpeting or matting and mats, twenty-five per cent. <i>ad valorem</i> .....  | 1c. p. lb.                        |            |
| 103. | Jute, manufactures of, N.E.S., twenty per cent. <i>ad valorem</i> .....   | 25 p. ct.                         | 114.       |
| 104. | Oil-cloth in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, flocked or coated, thirty per cent. <i>ad valorem</i> ..... | 20 p. ct.                         |            |
| 105. | Sails for boats and ships, also tents and awnings, twenty-five per cent. <i>ad valorem</i> .....  | 80 p. ct.                         | 115.       |
| 106. | Twine of all kinds, not otherwise specified, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.                         |            |
|      |   | 25 p. ct.                         | 116.       |

LIQUORS.

|      |   |                   |      |
|------|---|-------------------|------|
| 107. | { Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one Imperial gallon) eighteen cents per Imperial gallon .....  | 18c. p. I. g.     |      |
|      |   |                   |      |
|      | Ale, beer and porter, when imported in casks or otherwise than in bottles, ten cents per Imperial gallon .....  |                   |      |
| 108. | Spirits and strong waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer, for every Imperial gallon of the strength of proof of such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, viz.:—Geneva gin, rum, whiskey, and unenumerated articles of like kinds, one dollar and thirty-two and one-half cents per Imperial gallon; brandy, one dollar and forty-five cents per Imperial gallon ..... | \$1.32½ p. I. g.  |      |
| 109. | Absinthe, two dollars per Imperial gallon.....  | & \$1.45 p. I. g. |      |
| 110. | "Old Tom" gin, one dollar and thirty-two and one-half cents per Imperial gallon, in bulk.....   | \$2 p. I. g.      |      |
| 111. | Spirits sweetened, or mixed, so that the degree of strength cannot be ascertained, as aforesaid, viz.: Rum-shrub, cordials, schiedam schnapps, tafia, bitters, and unenumerated articles of like kind, one dollar and ninety cents per Imperial gallon.....   | \$1.32½ p. I. g.  |      |
| 112. | Spirits and strong waters not elsewhere specified, one dollar and ninety cents per Imperial gallon.....   | \$1.90 p. I. g.   |      |
| 113. | Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomi-   | \$1.90 p. I. g.   | 117. |

|                 |      |  |   |
|-----------------|------|--|---|
| 25 p. ct.       |      | nation of proprietary medicines, tinctures, es-              |   |
| 20 p. ct.       |      | sences, extracts, or any other denomination, in-             |   |
| 1c. p. lb.      |      | cluding medicinal elixirs and fluid extracts, and            |   |
| 2c. p. lb.      |      | wine preparations in bulk or bottle, not else-               |   |
| 1c. p. lb.      |      | where specified, shall be, nevertheless, deemed              |   |
| 25 p. ct.       |      | spirits or strong waters, and subject to duty as             |   |
| 20 p. ct.       |      | such: one dollar and ninety cents per Imperial               |   |
| 80 p. ct.       |      | gallon, and in addition thereto, twenty per cent.            |   |
| 25 p. ct.       |      | <i>ad valorem</i> .....                                      | \$1.90 p. I. g.<br>and 20 p. c.   |
| 25 p. ct.       | 114. | Cologne water and perfumed spirits, in bottles or            |   |
|                 |      | flasks not weighing more than four ounces each,              |   |
|                 |      | forty per cent. <i>ad valorem</i> .....                      | 40 p. ct.   |
|                 | 115. | Colonge water and perfumed spirits in bottles, flasks        |   |
|                 |      | and other packages, weighing more than four                  |   |
|                 |      | ounces each, one dollar and ninety cents per                 |   |
|                 |      | Imperial gallon and thirty per cent. <i>ad valorem</i> ..... | \$1.90 p. I. g.<br>and 30 p. ct.  |
|                 | 116. | Wines of all kinds, except sparkling wines, including        |   |
|                 |      | ginger, orange, lemon, strawberry, raspberry,                |   |
|                 |      | elder and currant wines, containing twenty-six               |   |
|                 |      | per cent. or less of spirits, of the strength of             |   |
|                 |      | proof by Sykes' hydrometer, imported in wood                 |   |
|                 |      | or in bottles (six quart or twelve pint bottles to           |   |
|                 |      | be held to contain an Imperial gallon), twenty-              |   |
|                 |      | five cents per Imperial gallon, and for each                 |   |
|                 |      | degree of strength in excess of twenty-six per               |   |
|                 |      | cent. of spirits as aforesaid, an additional duty            |   |
|                 |      | of three cents until the strength reaches forty              |   |
|                 |      | per cent. of proof spirits; and in addition thereto          |   |
|                 |      | thirty per cent. <i>ad valorem</i> .....                     | 25c. p. I. g.<br>and 3c. p. I.<br>g. for each<br>degree<br>from 26 up<br>to 40 and<br>30 p. c.                        |
|                 | 117. | Champagne and all other sparkling wines, in bottles,         |   |
|                 |      | containing each not more than a quart and more               |   |
|                 |      | than one pint, three dollars per dozen bottles;              |   |
|                 |      | containing not more than a pint each, and more               |   |
|                 |      | than one-half pint, one dollar and fifty cents per           |   |
|                 |      | dozen bottles; containing one-half pint each or              |   |
|                 |      | less, seventy-five cents per dozen bottles; bottles          |   |
|                 |      | containing more than one quart each shall pay                |   |
|                 |      | in addition to three dollars per dozen bottles, at           |   |
|                 |      | the rate of one dollar and fifty cents per Imperial          |   |
|                 |      | gallon, on the quantity in excess of one quart               |   |
|                 |      | per bottle, the quarts and pints in each case                |   |
|                 |      | being old wine measure; in addition to the                   |   |
|                 |      | above specific duty there shall be an <i>ad valorem</i>      |   |
|                 |      | duty of thirty per cent. ....                                | \$3 p. doz.<br>\$1.50 p. doz.<br>75c. p. doz.<br>\$1.50 p. I. g.<br>for all over<br>one qt. p. bt'l.<br>and 30 p. ct. |
|                 |      | [But any liquors imported under the name of wine,            |   |
|                 |      | and containing more than forty per cent. of                  |   |
|                 |      | spirits of the strength of proof by Sykes' hydro-            |   |
|                 |      | meter, shall be rated for duty as unenumerated               |   |
|                 |      | spirits.]  |   |
| 18c. p. I. g.   |      |  |   |
| 10c. p. I. g.   |      |  |   |
| 1.32½ p. I. g.  |      |  |   |
| \$1.45 p. I. g. |      |  |   |
| \$2 p. I. g.    |      |  |   |
| .32½ p. I. g.   |      |  |   |
| 1.90 p. I. g.   |      |  |   |
| 1.90 p. I. g.   |      |  |   |

MANUFACTURES OF METAL AND WOOD COMBINED

AGRICULTURAL IMPLEMENTS :

|      |  |                              |      |
|------|--|------------------------------|------|
| 118. | Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs and parts of the same, harrows, scythes, horse and hand hay rakes, garden rakes of any material, grain seed drills, spades and shovels, hoes, hay, straw, manure, spading and mining forks and all similar articles, and parts thereof, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th day of May, 1888..... | 85 p. ct.                    | 124. |
| 119. | Bird Cages of all kinds, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.                    | 125. |
|      | Carriages—   |                              |      |
|      | Buggies of all kinds, farm waggons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, and all other carriages not otherwise enumerated, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th of May, 1888.....  | 35 p. ct.                    | 126. |
| 120. | Railway cars, sleighs, cutters, wheelbarrows and hand carts, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.                    | 127. |
|      | Children's carriages of all kinds, thirty-five per cent. <i>ad valorem</i> , to take effect on after the 10th May, 1883.....   | 35 p. ct.                    |      |
|      | Parts of carriages or of other manufactured articles shall be charged with the same rate of duty, on a proportionate valuation, as that chargeable upon the finished article   |                              | 128. |
| 121. | Clocks, and parts thereof, except springs, thirty-five per cent. <i>ad valorem</i> .....   | 35 p. ct.                    | 129. |
| 122. | Clock springs, ten per ct. <i>ad valorem</i> .....   | 10 p. ct.                    | 130. |
|      | Organs, Cabinet, viz.:—On reed organs having not more than two sets of reeds, a specific duty of ten dollars each; having over two and not over four sets of reeds, fifteen dollars each; having over four and not over six sets of reeds, twenty dollars each; having over six sets of reeds, thirty dollars each, and in addition thereto, fifteen per cent. <i>ad valorem</i> on the fair market value thereof.....   | \$10<br>\$15<br>\$20<br>\$30 | 131. |
| 123. | Organs, pipe organs, and sets or parts of sets of reeds for cabinet organs, twenty-five per cent. <i>ad valorem</i> .....  | and 15 p. ct.                | 132. |
|      | Pianofortes, viz—  | 25 p.                        | 133. |
| 124. | All square pianofortes, whether round-cornered or not, not over seven octaves, twenty-five dollars each; on all other square pianofortes, thirty dollars each; on upright pianofortes,   | \$25<br>\$30                 | 134. |
|      |  |                              | 135. |
|      |  |                              | 136. |
|      |  |                              | 137. |

|                        |      |  |                            |
|------------------------|------|--|----------------------------|
|                        |      | thirty dollars each; on concert, semi-concert or parlor grand pianofortes, fifty dollars each; and in addition thereto, fifteen per cent. <i>ad valorem</i> .....  | \$30<br>\$50               |
|                        | 124. | Parts of pianos, twenty-five per cent. <i>ad valorem</i> .....   | and 15 p. ct.<br>25 p. ct. |
|                        | 125. | Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and fanning mills and parts thereof, thirty-five per cent. <i>ad valorem</i> , to take effect on and after the 10th day of May, 1883.....  | 85 p. ct.                  |
|                        | 126. | Sewing machines, whole or heads, or part of heads of sewing machines, two dollars each, and in addition thereto, twenty per cent. <i>ad valorem</i> .....  | \$2 and 20 p. ct.          |
| 85 p. ct.<br>30 p. ct. | 127. | Ships, and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery, and all appurtenances:—On the hull, rigging, and all appurtenances, except machinery, ten per cent. <i>ad valorem</i> ; on boilers, steam engines and other machinery, twenty-five per cent. <i>ad valorem</i> ..... | 10 p. ct.<br>25 p. ct.     |
| 35 p. ct.<br>30 p. ct. | 128. | Telephones, telegraph instruments, electric and galvanic batteries, and apparatus for electric lights, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                  |

METALS.

|                              |      |   |           |
|------------------------------|------|---|-----------|
| 35 p. ct.                    | 129. | Babbit metal, ten per cent. <i>ad valorem</i> .....   | 10 p. ct. |
|                              | 130. | Bedsteads and other iron furniture, thirty-five cent. <i>ad valorem</i> .....   | 85 p. ct. |
|                              | 131. | Bells of any description, except for churches, thirty per cent. <i>ad valorem</i> .....   | 80 ct.    |
| 35 p. ct.<br>10 p. ct.       | 132. | Brass, in bar and bolts, seamless drawn tubing and plain and fancy tubing, ten per cent. <i>ad valorem</i> ...  | 10 p. ct. |
|                              |      | In strips for printers' rules, not finished, fifteen per cent. <i>ad valorem</i> .....  | 15 p. ct. |
| \$10<br>\$15<br>\$20<br>\$30 |      | Manufactures of brass, not elsewhere specified, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct. |
|                              | 133. | Britannia metal, manufactures of, not plated, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct. |
| and 15 p. ct.                | 134. | Copper, old and scrap, in pigs, bars, rods, bolts, ingots and sheathing, not planished or coated, and copper seamless drawn tubing, ten per cent. <i>ad valorem</i> ..... | 10 p. ct. |
| 25 p.                        |      | Copper rivets and burrs, and all manufactures of copper not elsewhere specified, thirty per cent. <i>ad valorem</i> .....   | 80 p. ct. |
|                              | 135. | Gas, coal oil or kerosene fixtures, or parts thereof, thirty per cent. <i>ad valorem</i> .....  | 80 p. ct. |
|                              | 136. | German and nickel silver, manufactures of, not plated, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct. |
| \$25<br>\$30                 | 137. | Gold and silver leaf, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct. |

## Iron and Manufactures of, viz.—

| (Wire and iron to be measured by Stubb's standard gauge.) |  |                 |
|---|--|-----------------|
| 138.  | Pig, two dollars per ton.....  | 55.             |
| 139.  | In slabs, blooms, loops or billets, puddled or not, and muck and puddled bars or billets, ten per cent. <i>ad valorem</i> .....  | \$2 p. ton.     |
| 140.  | In bars, rolled or hammered, including flats, rounds and squares, nail and spike rods, and all other iron not otherwise provided for, seventeen and one-half per cent. <i>ad valorem</i> .....                   | 10 p. ct. 56.   |
| 141.  | Rolled round wire rods, in coils under half an inch in diameter, ten per cent. <i>ad valorem</i> .....   | 17½ p. ct. 58.  |
| 142.  | Iron rails or railway bars for railways or tramways, fifteen per cent. <i>ad valorem</i> .....   | 10 p. ct. 59.   |
| 143.  | Railway fish plates, frogs, frog-points, chairs and finger-bars, seventeen and a-half per cent. <i>ad valorem</i> .....  | 15 p. ct.       |
| 144.  | Band and hoop, sheets, smoothed or polished, coated or galvanized and common or black, number seventeen gauge or thinner, boiler plate, and Canada plates, twelve and one-half per cent. <i>ad valorem</i> ..... | 17½ p. ct. 60.  |
| 145.  | Iron and steel wire, galvanized or not, over fifteen gauge, and N.E.S., fifteen per cent. <i>ad valorem</i> .....  | 12½ p. ct. 162. |
| 146.  | Stoves and other castings and forgings not elsewhere specified, twenty-five per cent. <i>ad valorem</i> .....  | 15 p. ct. 163.  |
| 147.  | Gas, water and soil pipes of cast iron, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct. 165.  |
| 148.  | Car-wheels and axles, of iron or steel, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct. 166.  |
| 149.  | Rolled beams, channels and angle and T iron, steel or iron and steel, twelve and one-half per cent. <i>ad valorem</i> .....  | 25 p. ct. 167.  |
| 150.  | Iron bridges, and structural iron work, malleable iron castings and iron safes, and doors for safes and vaults, twenty-five per cent. <i>ad valorem</i> .....  | 12½ p. ct. 168. |
| 151.  | Locomotive engines and stationary, fire, or other steam engines and boilers, and other machinery composed wholly or in part of iron, and N.E.S., twenty-five per cent. <i>ad valorem</i> .....                   | 25 p. ct. 170.  |
| 152.  | Locomotive tires of steel or Bessemer steel, in the rough, ten per cent. <i>ad valorem</i> .....   | 25 p. ct. 172.  |
| 153.  | Wrought iron tubing, plain, not threaded, coupled or otherwise manufactured, over two inches in diameter, fifteen per cent. <i>ad valorem</i> .....  | 10 p. ct. 173.  |
| 154.  | Wrought-iron tubing, plain, two inches in diameter, or under, coupled and threaded or not, twenty-five per cent. <i>ad valorem</i> .....   | 15 p. ct. 174.  |
|   |  | 25 p. ct.       |



|             |      |   |                          |
|-------------|------|---|--------------------------|
| auge.)      | 55.  | Lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured, one and a-half inches in diameter and over, fifteen per cent. <i>ad valorem</i> .....                     | 15 p. ct.                |
| \$2 p. ton. |      |   |                          |
| 10 p. ct.   | 56.  | Ornamental iron work and wire work, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                |
|             | 57.  | Skates and locks of all kinds, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                |
| 17½ p. ct.  | 58.  | Tinned, glazed or enamelled hollow-ware, of cast or wrought iron, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                |
| 10 p. ct.   |      |   |                          |
| 15 p. ct.   | 59.  | Hardware, viz.: builders', cabinet makers', upholsterers', carriage makers', saddlers' and undertakers', including coffin trimmings of metal, thirty per cent <i>ad valorem</i> .....     | 30 p. ct.                |
|             | 60.  | Bolts, washers and rivets, of iron or steel, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                |
| 17½ p. ct.  | 61.  | Forks, cast iron, not handled, ground or otherwise further manufactured, ten per cent. <i>ad valorem</i> .....  | 10 p. ct.                |
|             | 162. | Printing presses of all kinds, ten per cent. <i>ad valorem</i> .....  | 10 p. ct.                |
| 12½ p. ct.  |      |   |                          |
| 15 p. ct.   | 163. | Pumps, iron, pitcher-spout, cistern, well and force pumps, thirty-five per cent. <i>ad valorem</i> .....  | 35 p. ct.                |
|             | 164. | Tacks, brads and sprigs, Hungarian and clout nails, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.                |
| 25 p. ct.   | 165. | Horse-shoes and horse-shoe nails, thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.                |
| 25 p. ct.   | 166. | Iron wire nails, called "Pointes de Paris," thirty per cent. <i>ad valorem</i> .....  | 30 p. ct.                |
| 25 p. ct.   | 167. | Iron and steel screws, commonly called "wood screws," thirty-five per cent. <i>ad valorem</i> .....   | 35 p. ct.                |
|             | 168. | Scales, balances and weighing beams, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                |
| 12½ p. ct.  | 169. | Chain cables, over nine-sixteenths of an inch in diameter, whether shackled or swiveled, or not, five per cent. <i>ad valorem</i> .....   | 5 p. ct.                 |
| 25 p. ct.   | 170. | Nails and spikes, cut, half a cent per pound and ten per cent. <i>ad valorem</i> .....  | ½c. p. lb. and 10 p. ct. |
|             | 171. | Nails and spikes, wrought and pressed, whether galvanized or not, three-fourths of a cent per pound and ten per cent. <i>ad valorem</i> .....   | ¾c. p. lb. and 10 p. ct. |
| 25 p. ct.   | 172. | Composition nails and spikes and sheathing nails, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                |
| 10 p. ct.   | 173. | Nuts, of iron or steel, one cent per pound and ten per cent. <i>ad valorem</i> .....  | 1c. p. lb. and 10 p. ct. |
| 15 p. ct.   | 174. | All articles, rated as iron or manufactures of iron, shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise expressly provided. |                          |
| 25 p. ct.   |      |   |                          |

|      |  |  |      |
|------|--|--|------|
|      | Lead, old, scrap and pig, forty cents per one hundred pounds .....   | 40c. p. 100 lbs.                           | 190. |
| 176. | Lead, bars, blocks and sheets, sixty cents per hundred pounds.....   | 60c. p. 100 lbs.                           | 191. |
|      | Lead pipe and lead shot, and all manufactures of lead, not otherwise specified, thirty per cent. <i>ad valorem</i> .....   |  |      |
| 176. | Nickle anodes, ten per cent. <i>ad valorem</i> .....   | 80 p. ct.                                  |      |
| 177. | Phosphor bronze, in blocks, bars, sheets and wire, ten per cent. <i>ad valorem</i> .....   | 10 p. ct.                                  |      |
| 178. | Pins, manufactured from wire of any metal, thirty per cent. <i>ad valorem</i> .....  | 10 p. ct.                                  | 192. |
| 179. | Plated-ware, electro-plated and gilt of all kinds, including cutlery, plated wholly or in part, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                                  | 193. |
| 180. | Plates, engraved on wood, and on steel or other metal, twenty per cent. <i>ad valorem</i> .....  | 30 p. ct.                                  | 194. |
| 181. | Screws of iron, steel, brass or other metal, not otherwise provided for, thirty per cent. <i>ad valorem</i> .....  | 20 p. ct.                                  | 195. |
| 182. | Silver, rolled, and German and nickel silver, in sheets, ten per cent. <i>ad valorem</i> .....   | 30 p. ct.                                  | 196. |
|      | Steel and Manufactures of, viz.--  | 10 p. ct.                                  |      |
|      | Steel, Ingots, Bars, Sheets under three sixteenths of an inch thick, whole or cut to shape, but not further manufactured, and rolled round wire rods in coils, not elsewhere specified, three dollars per ton of 2,000 pounds, and ten per cent. <i>ad valorem</i> ..... | \$3 per ton of 2,000 lbs. and 10 per cent. | 197. |
| 183. | Steel, rolled round wire rods, under half an inch in diameter, when imported by wire manufacturers for use in their factories, five per cent. <i>ad valorem</i> .....  | 5 per cent.                                | 198. |
|      | Steel, needles, viz:—Cylinder needles, hand frame needles and latch needles, thirty per cent. <i>ad valorem</i> .....  |  |      |
| 184. | Carpenters', coopers', cabinet-makers' and all other mechanics' tools, edge tools of every description, axes, and saws of all kinds, thirty per cent. <i>ad valorem</i> .....  | 30 per cent.                               | 199. |
| 185. | Files and rasps, thirty-five per cent. <i>ad valorem</i> ...   | 80 p. ct.                                  | 200. |
| 186. | Firearms, viz: Muskets, rifles, pistols and shot-guns; cut and all manufactures of steel, and of iron and steel, not elsewhere specified, twenty per cent. <i>ad valorem</i> .....   | 85 p. ct.                                  | 201. |
| 187. | Knife blades or knife blanks, in the rough, unhandled, for use by electro-platers, ten per cent. <i>ad valorem</i> .....   | 20 p. ct.                                  | 202. |
| 188. | Stereotypes and electrotypes of standard books, ten per cent. <i>ad valorem</i> .....  | 20 p. ct.                                  | 203. |
| 189. | Stereotypes and electrotypes for commercial blanks and advertisements, twenty per cent. <i>ad valorem</i>  | 10 p. ct.                                  | 204. |
|      |  | 20 p. ct.                                  | 205. |
|      |  |  | 206. |
|      |  |  | 207. |
|      |  |  | 208. |
|      |  |  | 209. |
|      |  |  | 210. |

|                  |      |   |           |
|------------------|------|---|-----------|
| 40c. p. 100 lbs. | 190. | Tinware, stamped and japanned ware, and all manufactures of tin, not elsewhere specified, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct. |
| 60c. p. 100 lbs. | 191. | Cans or packages made of tin or other material, containing fish of any kind, admitted free of duty under any existing law or treaty, not exceeding one quart in contents, one cent and a-half on each can or package; and when exceeding one quart, an additional duty of one cent and a-half for each additional quart or fractional part thereof. |           |
| 80 p. ct.        | 192. | Type for printing, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct. |
| 10 p. ct.        | 193. | Type metal, ten per cent. <i>ad valorem</i> .....   | 10 p. ct. |
| 10 p. ct.        | 194. | Watches and watch-cases, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct. |
| 30 p. ct.        | 194. | Watch actions or movements, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct. |
| 20 p. ct.        | 195. | Wire cloth, of brass and copper, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct. |
| 30 p. ct.        | 196. | Zinc, seamless drawn tubing, ten per cent. <i>ad valorem</i>  | 10 p. ct. |
| 10 p. ct.        | 196. | Manufactures of zinc, not elsewhere specified, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct. |

PROVISIONS.

|  |      |  |           |
|--|------|--|-----------|
|  | 197. | Animals, living, of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i> ..... | 20 p. ct. |
|--|------|--|-----------|

Breadstuffs, viz.—

|  |      |  |              |
|--|------|--|--------------|
| \$3 per ton of<br>2,000 lbs. and<br>10 per cent. | 198. | Breadstuffs, grain and flour and meal of all kinds, when damaged by water <i>in transitu</i> , twenty per cent. <i>ad valorem</i> upon the appraised value, such appraised value to be ascertained as provided by sections 44, 45 and 46, of the Act 40 Vic., cap. 10, intituled: "An Act to amend and consolidate the Acts respecting the Customs," as amended by the Act 44 Vic., cap. 11* ..... | 20 p. ct.    |
| 5 per cent.                                      | 199. | Barley, fifteen cents per bushel.....  | 15c. p. bsh. |
| 80 per cent.                                     | 200. | Buckwheat, ten cents per bushel.....   | 10c. p. bsh. |
|  | 201. | Indian corn, seven and a-half cents per bushel...  | 7½c. p. bsh. |
| 80 p. ct.  | 202. | Oats, ten cents per bushel.....  | 10c. p. bsh. |
| 85 p. ct.  | 203. | Rice, one cent per pound.....  | 1c. p. lb.   |
|  | 204. | Rice, uncleaned, unhulled or paddy, when imported direct from the country of growth, seventeen and a-half per cent. <i>ad valorem</i> .....  | 17½ p. ct.   |
| 20 p. ct.  | 205. | Rye, ten cents per bushel.....   | 10c. p. bsh. |
|  | 206. | Wheat, fifteen cents per bushel.....   | 15c. p. bsh. |
| 10 p. ct.  | 207. | Pease, ten cents per bushel.....   | 10c. p. bsh. |
| 10 p. ct.  | 208. | Beans, fifteen cents per bushel.....   | 15c. p. bsh. |
| 10 p. ct.  | 209. | Buckwheat meal or flour, one-fourth of one cent per pound .....  | ¼c. p. lb.   |
| 20 p. ct.  | 210. | Cornmeal, forty cents per barrel.....  | 40c. p. brl. |

\* These Sections will be found in Sections 93 to 102 inclusive in "Customs Act, 1883."

|      |   |                    |      |
|------|---|--------------------|------|
| 211. | Oatmeal, one-half cent per pound.....   | 1/2 c. p.          |      |
| 212. | Rye flour, fifty cents per barrel....   | 50c. p. b          | 225. |
| 213. | Wheat flour, fifty cents per barrel.....  | 50c. p. b          |      |
| 214. | Rice and sago flour, two cents per pound.....   | 2c. p. l           | 226. |
| 215. | Butter, four cents per pound.....   | 4c. p. l           |      |
| 216. | Cheese, three cents per pound.....  | 3c. p. l           | 227. |
| 217. | Chicory, raw or green, three cents per pound.....   | 3c. p. l           | 228. |
|      | Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, four cents per pound.....   | 4c. p. l           | 229. |
| 218. | Cocoa nuts, one dollar per hundred.....   | \$1 p. l           | 230. |
|      | Cocoa nuts, when imported from the place of growth by vessel direct to a Canadian port, fifty cents per hundred.....  | 50c. p. l          |      |
| 219. | Cocoa paste and chocolate, not sweetened, twenty per cent. <i>ad valorem</i> .....  | 20 p. c            |      |
|      | Cocoa paste and other preparations of cocoa containing sugar, one cent per pound and twenty-five per cent. <i>ad valorem</i> .....  | 1c. p lb. & 25 p   | 231. |
| 220. | Coffee, green, from the United States, ten per cent. <i>ad valorem</i> .....  | 10 p. c            |      |
|      | Coffee, roasted or ground, from the United States, three cents per pound and ten per cent. <i>ad valorem</i> .....  | 3c. p. lb. & 10 p  |      |
| 221. | Coffee, roasted or ground, and all imitations of and substitutes for, not elsewhere specified, three cents per pound.....   | 3c. p. l           | 232. |
|      | Fish, fresh, salted or smoked, except fish free of duty, as provided by the Treaty of Washington, one cent per pound.....   | 1c. p. l           | 233. |
| 222. | Fruit, dried, viz; apples, two cents per pound.....   | 2c. p. l           |      |
|      | Currants, dates, figs, plums, prunes, raisins, and all other dried fruits not otherwise specially charged with duty, twenty per cent. <i>ad valorem</i> .....   | 20 p. c            | 234. |
| 223. | Fruit, Green, viz : Apples, forty cents per barrel.....   | 40c. p. br         |      |
|      | Blackberries, gooseberries, raspberries and strawberries, two cents per quart.....  | 2c. p. q           | 235. |
| 223. | Cherries and currants, one cent per quart.....  | 1c. p. q           |      |
|      | Cranberries, plums and quinces, thirty cents per bushel.....  | 30c. p. bush       | 236. |
| 224. | Grapes, two cents per pound.....  | 2c. p. lb          | 237. |
|      | Peaches, forty cents per bushel.....  | 40c. p. bush       |      |
| 224. | Oranges and lemons, twenty per cent. <i>ad valorem</i> ..   | 20 p. ct           |      |
|      | Fruits in air-tight cans or other packages, including the cans or other packages weighing not over one pound, three cents per can or package, and three cents additional per can or package for each pound or fraction of a pound over one pound in weight..... | 3c. p. can or pkge | 238. |
|      | (the rate to include the duty on the cans or other packages, and the weight on which duty shall be payable to include the weight of the cans or other packages.)  |                    | 239. |

|       |                       |      |  |
|-------|-----------------------|------|--|
| ..... | 1c. p.                |      |  |
| ..... | 50c. p. b             | 225. | Fruits, preserved in brandy, or other spirits, one dollar and ninety cents per Imperial gallon.....  |
| ..... | 50c. p. b             |      | \$1.90 p. I. g-  |
| ..... | 2c. p. l              | 226. | Honey, bees', in the comb or otherwise, three cents per pound.....   |
| ..... | 4c. p. l              |      | 3c. p. lb.   |
| ..... | 3c. p. l              | 227. | Hops, six cents per pound.....   |
| ..... | 3c. p. l              | 228. | Jellies and jams, five cents per pound.....  |
| ..... | 3c. p. l              |      | 6c. p. lb.   |
| ..... | 4c. p. l              | 229. | Lard, tried or rendered, two cents per pound.....  |
| ..... | \$1 p. l              |      | 5c. p. lb.   |
| ..... |                       |      | 2c. p. lb.   |
| ..... |                       | 230. | Malt, fifteen cents per bushel, upon entry for warehouse, subject to Excise Regulations.....   |
| ..... |                       |      | 1 1/2 c. p. lb.  |
| ..... |                       |      | 15c. p. bsh.   |
| ..... | 50c. p. l             | }    | Meats, fresh or salted, on actual weight as received in Canada, except shoulders, sides, bacon and hams, one cent per pound.....   |
| ..... | 20 p. c               |      | Shoulders, sides, bacon and hams, fresh, salted, dried or smoked, two cents per pound.....   |
| ..... |                       |      | Poultry and game of all kinds, twenty per cent. <i>ad valorem</i> .....  |
| ..... | 1c. p lb. & 25 p. ad  |      | 231.   |
| ..... | 10 p. c               |      | 2c. p. lb.   |
| ..... | 3c. p. lb. & 10 p. ad | 232. | Mustard cake, twenty per cent. <i>ad valorem</i> .....   |
| ..... | 3c. p. lb             |      | 20 p. ct.  |
| ..... |                       |      | Mustard seed, unground, fifteen per cent. <i>ad valorem</i> ....   |
| ..... |                       |      | 15 p. ct.  |
| ..... |                       | 233. | Mustard, ground, twenty-five per cent. <i>ad valorem</i> ....  |
| ..... |                       |      | 25 p. ct.  |
| ..... | 1c. p. lb             |      | Nuts of all kinds, except cocoanuts, twenty per cent. <i>ad valorem</i> .....  |
| ..... | 2c. p. lb             |      | 20 p. ct.  |
| ..... |                       | 234. | Spices, viz.: Ginger and spices of all kinds (except nutmegs and mace), unground, ten per cent. <i>ad valorem</i> ; ground, twenty-five per cent. <i>ad valorem</i> .....  |
| ..... |                       |      | 10 p. ct.  |
| ..... | 20 p. c               |      | 25 p. ct.  |
| ..... | 40c. p. br            |      | Nutmegs and mace, twenty-five per cent <i>ad valorem</i> .....   |
| ..... |                       |      | 25 p. ct.  |
| ..... | 2c. p. q              | 235. | Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, two cents per pound.....  |
| ..... | 1c. p. q              |      | 2c. p. lb.   |
| ..... | 30c. p. bush          | 236. | Tea from the United States, ten per cent. <i>ad valorem</i> ..   |
| ..... | 2c. p. lb             | 237. | Vegetables, viz.: Potatoes, ten cents per bushel.....  |
| ..... | 40c. p. bush          |      | 10c. p. bsh.   |
| ..... | 20 p. ct              |      | 30c. p. bsh.   |
| ..... |                       |      | Tomatoes, thirty cents per bushel.....   |
| ..... |                       | 238. | Tomatoes and other vegetables, including corn, in cans, or other packages weighing not over one pound each, two cents per can or package, and two cents additional per can or package for each pound, or fraction of a pound over one pound in weight (the rate to include the duty on the cans, or other packages, and the weight on which duty shall be payable to include the weight of the cans or packages.)..... |
| ..... | 3c. p. can or pkg     |      | 2c. p. can.  |
| ..... |                       | 239. | And all other vegetables, including sweet potatoes, twenty per cent. <i>ad valorem</i> ..  |
| ..... |                       |      | 20c. p. ct.  |

SILK AND SILK GOODS:

|      |  |           |      |
|------|--|-----------|------|
|      | Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not colored, fifteen per cent. <i>ad valorem</i> .....  | 15 p. ct. | 246. |
|      | Sewing silk and silk twist, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct. | 247. |
| 240. | Silk velvets and all manufactures of silk, or of which silk is the component part of chief value, not elsewhere specified, except church vestments, thirty per cent. <i>ad valorem</i> ..... | 30 p. ct. | 248. |
|      | Silk plush netting used for the manufacture of gloves, fifteen per cent. <i>ad valorem</i> .....   | 15 p. ct. |      |

SUGARS, SYRUPS AND MOLASSES:—

|      |  |                            |      |
|------|--|----------------------------|------|
|      | Sugar, when imported direct, without transshipment from the country of growth and production, above number fourteen Dutch standard, a specific duty of one cent per pound, and thirty-two and a-half per cent. <i>ad valorem</i> ..... | 1c. p. lb. and 32½ p. ct.  | 249. |
| 241. | Equal to number nine, and not above number fourteen Dutch standard, a specific duty of three-fourths of a cent per pound, and twenty seven and a-half per cent. <i>ad valorem</i> .....  | ¾c. p. lb. and 27½ p. ct.  | 250. |
|      | Below number nine Dutch standard, a specific duty of one-half cent per pound, and twenty-seven and one-half per cent. <i>ad valorem</i> .....  | ½c. p. lb. and 27½ p. ct.  | 251. |
| 242. | Melado, and concentrated melado, three-eighths of one cent per pound, and twenty-seven and one-half per cent. <i>ad valorem</i> .....  | ¾c. p. lb. and 27½ p. ct.  | 252. |
|      | On all the above sugars, melado, and concentrated melado, when not imported direct, without transshipment, from the country of growth and production.  |                            |      |
|      | Above number fourteen Dutch standard—a specific duty of one cent per pound, and thirty-five per cent. <i>ad valorem</i> .....  | 1 c. p. lb. and 35 p. ct.  | 253. |
| 243. | Equal to number nine, and not above number fourteen Dutch standard, a specific duty of three-fourths of one cent per pound and thirty per cent. <i>ad valorem</i> .....  | ¾c. p. lb. and 30 p. ct.   |      |
|      | Below number nine Dutch standard, a specific duty of one-half cent per pound, and thirty per cent. <i>ad valorem</i> .....   | ½c. p. lb. and 30 p. ct.   | 254. |
| 244. | Melado and concentrated Melado, a specific duty of three-eighths of one cent per pound, and thirty per cent. <i>ad valorem</i> .....   | ¾c. p. lb. and 30 p. ct.   |      |
| 245. | Concentrated cane juice, concentrated molasses, concentrated beet root juice, and concrete, whether imported direct or not, a specific duty of three-eighths of a cent per pound, and thirty per cent. <i>ad valorem</i> .....         | ¾ct. per lb. and 30 p. ct. | 255. |
|      |  |                            | 256. |

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|---|------|--|--|
| 15 p. ct.   | 246. | Syrups, cane juice, refined syrup, sugar house syrup or sugar house molasses, syrup of sugar, syrup of molasses or sorghum, whether imported direct or not—a specific duty of five-eighths of a cent per pound, and thirty per cent. <i>ad valorem</i> . | $\frac{3}{4}$ ct. per lb. and 30 p. ct.  |
| 25 p. ct.   | 247. | Molasses, other, when imported direct, without transshipment, from the country of growth and production—fifteen per cent. <i>ad valorem</i> , on the value thereof free on board.....  | 15 p. ct.                                |
| 30 p. ct.   | 248. | Molasses when not so imported—twenty per cent. <i>ad valorem</i> .....   | 20 p. ct                                 |
| 15 p. ct.   |      | The value upon which the <i>ad valorem</i> duty shall be levied and collected upon all the above named sugars, melado, syrups, molasses, &c., shall be the value thereof free on board—as provided by Section 77 of the Customs Act, 1883.               |  |
| 1c. p. lb. and 32 $\frac{1}{2}$ p. ct.              | 249. | Sugar candy, brown or white, and confectionery, one cent per pound, and thirty-five per cent. <i>ad valorem</i> .....  | 1c. p. lb and 35 p. ct.                  |
| $\frac{1}{4}$ c. p. lb. and 27 $\frac{1}{2}$ p. ct. | 250. | Glucose or grape sugar, to be classed and rated for duty as sugar according to grade by Dutch standard in color.   | $\frac{1}{4}$ c. p. lb and 35 p. ct.     |
| $\frac{1}{4}$ c. p. lb. and 27 $\frac{1}{2}$ p. ct. |      | Glucose syrup, half of one cent per pound and thirty-five per cent. <i>ad valorem</i> .....  |  |
| TOBACCO ;   |      |  |  |
| $\frac{1}{4}$ c. p. lb. and 27 $\frac{1}{2}$ p. ct. | 251. | Manufactured tobacco and snuff, twenty cents per pound, and in addition thereto twelve and a-half per cent. <i>ad valorem</i> , to take effect on and after the 1st of May, 1883 .....   | 29 c. p. lb. and 12 $\frac{1}{2}$ p. ct. |
| $\frac{1}{4}$ c. p. lb. and 27 $\frac{1}{2}$ p. ct. | 252. | Cigars and cigarettes, sixty cents per pound, and twenty per cent. <i>ad valorem</i> .....   | 60c. p. lb. and 20 p. c.                 |
| WOOD AND WOODEN WARES.                              |      |  |  |
| 1 c. p. lb. and 35 p. ct.                           | 253. | Bagatelle tables or boards, with cues and balls, thirty-five per cent. <i>ad valorem</i> .....   | 35 p. ct.                                |
| $\frac{1}{4}$ c. p. and 30 p. ct.                   | 254. | Billiard tables, without pockets, four feet six inches by nine feet or under, a specific duty of twenty-two dollars and fifty cents each.....  | \$22.50                                  |
| $\frac{1}{4}$ c. p. lb. and 30 p. ct.               |      | On those of over four feet six inches by nine feet, a specific duty of twenty-five dollars each.....   | \$25                                     |
| $\frac{1}{4}$ c. p. lb. and 30 p. ct.               |      | On billiard tables with pockets, five feet six inches by eleven feet or under, a specific duty of thirty-five dollars each .....   | \$35                                     |
| $\frac{1}{4}$ c. p. lb. and 30 p. ct.               |      | And on all over five feet six inches by eleven feet, a specific duty of forty dollars each.....  | \$40                                     |
| $\frac{1}{4}$ c. p. lb. and 30 p. ct.               |      | And in addition thereto fifteen per cent. <i>ad valorem</i> ; each table to include twelve cues, and one set of four balls, with markers, cloths and cases, but no pool balls.....   | and 15 p. ct.                            |
| $\frac{1}{4}$ c. p. lb. and 30 p. ct.               | 255. | Cane or rattan, split or otherwise manufactured, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                                |
|   | 256. | Corks, and other manufactures of cork wood or cork bark, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                                |

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|------|---|---------------------|
| 257. | Excelsior for upholsterers' use, twenty per cent. <i>ad valorem</i> .....   |                     |
| 258. | Fishing rods, thirty per cent. <i>ad valorem</i> .....  | 20 p. c             |
| 259. | Furniture of wood, iron or any other material, house, cabinet or office, finished or in parts, including hair and spring and other mattresses, bolsters and pillows, caskets and coffins of any material, thirty-five per cent. <i>ad valorem</i> ..... | 80 p. c             |
| 260. | Show cases, two dollars each, and thirty-five per cent. <i>ad valorem</i> .....   | 35 p. c<br>\$2 each |
| 261. | Shingles, twenty per cent. <i>ad valorem</i> .....  | and 35 p. c         |
|      | Wood and manufactures of, and wooden ware, viz.: Pails, tubs, churns, brooms, brushes, and other manufactures of wood not elsewhere specified, twenty-five per cent. <i>ad valorem</i> .....  | 20 p. c             |
| 262. | Hubs, spokes, felloes, and parts of wheels, rough hewn or sawn only, fifteen per cent. <i>ad valorem</i> .....  | 25 p. ct            |
|      | Lumber and timber, not elsewhere specified, twenty per cent. <i>ad valorem</i> .....  | 15 p. ct            |
|      |   | 20 p. ct            |

WOOLS AND WOOLENS, VIZ :

|      |   |                              |
|------|---|------------------------------|
| 263. | Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animals, viz. :—Blankets and flannels of every description ; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every description, not elsewhere specified ; horse-collar cloth ; yarn, knitting yarn, fingering yarn, worsted yarn, knitted goods, viz. :—Shirts and drawers, and hosiery, not elsewhere specified, seven and a-half cents per pound, and in addition thereto twenty per cent. <i>ad valorem</i> ..... | 7½c. p. lb. and<br>20 p. ct. |
| 264. | Clothing, ready-made, and wearing apparel of every description, including socks and stockings, cloth caps and horse clothing, shaped, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer, except knit goods, ten cents per pound, and in addition thereto twenty-five per cent. <i>ad valorem</i> .....   | 10c. p. lb. and<br>25 p. ct. |
| 265. | Dress or costume cloths, serges and similar fabrics, under twenty-five inches wide and weighing not over three and a-half ounces per lineal yard, either or both, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                    |
| 266. | All manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, not herein otherwise provided for, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                    |



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|-------------|---|---|
| <p>267.</p> | <p>Treble ingrain, three-ply and two-ply carpets, composed wholly of wool, ten cents per square yard; and in addition thereto twenty per cent. <i>ad valorem</i> .....</p>  | <p>10c. p. sq. yd.<br/>and 20 p. ct.</p>                                  |
| <p>268.</p> | <p>Two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the alpaca, goat, or other like animals, five cents per square yard; and in addition thereto, twenty per cent. <i>ad valorem</i> .....</p>  | <p>5c. p. sq. yd.<br/>and 20 p. ct.</p>                                   |
| <p>269.</p> | <p>Felt for boots and shoes and skirts, when imported by the manufacturers for use in their factories, fifteen per cent. <i>ad valorem</i>.....</p>   | <p>15 p. ct.</p>  |
| <p>270.</p> | <p>Felt for glove linings and endless felt for paper makers, when imported by the manufacturers for use in their factories, ten per cent. <i>ad valorem</i> .....</p>   | <p>10 p. ct.</p>  |
| <p>271.</p> | <p>Winceys, plain, of all widths, when the material is not over one-fourth wool, twenty per cent. <i>ad valorem</i> .....</p> <p>Checked, striped or fancy, not over twenty-five inches wide, twenty per cent. <i>ad valorem</i>.....</p> <p>Checked, striped or fancy dress winceys, over twenty-five inches wide, and not over thirty inches, when the material is not more than one-fourth wool, two cents per square yard, and fifteen per cent. <i>ad valorem</i> .....</p> <p>(But all checked, striped or fancy winceys over thirty inches wide, shall be subject to duty as woollen goods, when the material is partly wool.)</p> | <p>20 p. ct.</p> <p>20 p. ct.</p> <p>2c. p. sq. yd.<br/>and 15 p. ct.</p> |
| <p>272.</p> | <p>Wool, class one, viz.: Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada, three cents per pound .....</p>   | <p>3c. p. lb.</p>   |
| <p>273.</p> | <p>Unenumerated articles. See page 31.</p>  |   |

SUNDRIES:—

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|-------------|---|------------------|
| <p>274.</p> | <p>Agates, sapphires, emeralds, garnets and opals, polished, but not set or otherwise manufactured, ten per cent. <i>ad valorem</i> .....</p> | <p>10 p. ct.</p> |
| <p>275.</p> | <p>Artificial flowers and feathers, twenty-five per cent. <i>ad valorem</i> .....</p>   | <p>25 p. ct.</p> |
| <p>276.</p> | <p>Belts and trusses of all kinds, twenty-five per cent. <i>ad valorem</i>.....</p>   | <p>25 p. ct.</p> |
| <p>277.</p> | <p>Bookbinders' tools and implements, including ruling machines and binders' cloth, ten per cent. <i>ad valorem</i> .....</p>                 | <p>10 p. ct.</p> |
| <p>278.</p> | <p>Boot, shoe and stay laces of any material, thirty per cent. <i>ad valorem</i>.....</p>   | <p>30 p. ct.</p> |
| <p>279.</p> | <p>Braces or suspenders, thirty per cent. <i>ad valorem</i>.....</p>  | <p>30 p. ct.</p> |
| <p>280.</p> | <p>Buttons of all kinds, twenty-five per cent. <i>ad valorem</i> .....</p>  | <p>25 p. ct.</p> |
| <p>281.</p> | <p>Button covers, crozier, ten per cent. <i>ad valorem</i>.....</p>   | <p>10 p. ct.</p> |

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| 282. | { Candles, tallow, two cents per pound.....  | 2c. p. lb.       | 805. |
|      | { Candles, paraffine wax, five cents per pound .....   | 5c. p. lb.       |      |
|      | { All other candles, including sperm, twenty-five per cent. <i>ad valorem</i> .....  |                  | 806. |
| 283. | Caplins, unfinished Leghorn hats, twenty per cent. <i>ad valorem</i> .....   | 25 p. ct.        | 807. |
| 284. | Cases—Jewel and watch cases, and other like articles of any material, thirty per cent. <i>ad valorem</i> .....                   | 20 p. ct.        | 808. |
| 285. | Cement, raw, or in stone from the quarry, one dollar per ton of thirteen cubic feet (see stone).....                             | 30 p. ct.        |      |
| 286. | Cement, burnt and unground, seven and a-half cents per hundred pounds.....   | \$1 p. ton.      | 809  |
| 287. | Cement, hydraulic, or water lime, ground, including barrels, forty cents per barrel.....   | 7½c. p. 100 lbs. | 810. |
| 288. | Cement, in bulk or in bags, nine cents per bushel.....   | 40c. p. brl.     |      |
| 289. | Cement, Portland or Roman, twenty per cent. <i>ad valorem</i> .....  | 9c. p. bsh.      |      |
| 290. | Clothing of any material, including horse clothing, shaped, not otherwise provided for, thirty per cent. <i>ad valorem</i> ..... | 20 p. ct.        |      |
|      | { Coal, anthracite, fifty cents per ton of 2,000 pounds... ..  | 30 p. ct.        | 811. |
| 291. | { Coal, bituminous, sixty cents per ton of 2,000 pounds... ..  | 50c. p. ton.     | 812. |
|      | { Coal dust, twenty per cent. <i>ad valorem</i> .....  | 60c. p. ton.     | 813. |
| 292. | Coke, fifty cents per ton of 2,000 pounds.....   | 20 p. ct.        | 814. |
| 293. | Cocoa matting, twenty-five per cent. <i>ad valorem</i> .....   | 50c. per ton.    |      |
| 294. | Combs, for dress and toilet, of all kinds, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.        |      |
| 295. | Crapes of all kinds, twenty per cent. <i>ad valorem</i> .....  | 25 p. ct.        |      |
| 296. | Emery wheels, twenty-five per cent. <i>ad valorem</i> .....  | 20 p. ct.        | 815. |
| 297. | Feathers, ostrich and vulture, undressed, fifteen per cent. <i>ad valorem</i> ; .....  | 25 p. ct.        |      |
|      | { and dressed, twenty-five per cent. <i>ad valorem</i> .....   | 15 p. ct.        |      |
| 298. | Fire proof paint, dry, one-quarter of a cent per pound.  | 25 p. ct.        | 816. |
| 299. | Fire works, twenty-five per cent. <i>ad valorem</i> .....  | ¼c. p. lb.       | 817. |
| 300. | Flax seed, ten cents per bushel .....  | 25 p. ct.        |      |
|      | Furs, viz.—  | 10c. p. bsh.     | 818. |
|      | { Fur skins, wholly or partially dressed, fifteen per cent. <i>ad valorem</i> .....  |                  | 819. |
| 301. | { Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, twenty-five per cent. <i>ad valorem</i> .....  | 15 p. ct.        | 820. |
| 302. | Gloves and mitts, of cotton, leather, silk, woollen or any other material, twenty-five per cent. <i>ad valorem</i> .....         | 25 p. ct.        | 821. |
|      | Gunpowder and other Explosives, viz.—  | 25 p. ct.        | 822. |
| 303. | Gun, rifle and pistol cartridges, and cartridge cases of all kinds and materials, thirty per cent. <i>ad valorem</i> .....       |                  | 823. |
| 304. | Gun, rifle and sporting powder in kegs, half-kegs, or quarter-kegs, and other similar packages, five cents per pound.....        | 30 p. ct.        | 824. |
|      |  | 5c. p. lb.       | 825. |

|                  |      |  |                              |
|------------------|------|--|------------------------------|
| 2c. p. lb.       | 805. | Cannon and musket powder in kegs and barrels, four cents per pound.....  | 4c. p. lb.                   |
| 5c. p. lb.       | 806. | Canister powder, in pound and half-pound tins, fifteen cents per pound.....  | 15c. p. lb.                  |
| 25 p. ct.        | 807. | Blasting and mining powder, three cents per pound.....   | 3c. p. lb.                   |
| 20 p. ct.        | 808. | Giant powder, dualin, dynamite and other explosives in which nitro-glycerine is a constituent part, five cents per pound, and twenty per cent. <i>ad valorem</i> .....   | 5c. p. lb. and<br>20 p. ct.  |
| 30 p. ct.        | 809  | Nitro-glycerine, ten cents per pound, and twenty per cent <i>ad valorem</i> .....  | 10c. p. lb. and<br>20 p. ct. |
| \$1 p. ton.      | 810. | [Provided that a drawback of one and a-half cents per pound may be allowed and paid on all blasting powder actually used by miners in the Province of British Columbia, during the three years next after the first day of April, 1880.] |                              |
| 7½c. p. 100 lbs. | 811. | Gutta-percha, manufactures of, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                    |
| 40c. p. brl.     | 812. | Hair-cloth, for furniture, thirty per cent. <i>ad valorem</i> ..   | 30 p. ct.                    |
| 9c. p. bsh.      | 813. | Hair, curled, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.                    |
| 20 p. ct.        | 814. | Hats, caps and bonnets, not elsewhere specified, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                    |
| 50c. per ton.    | 815. | India-rubber, viz. : boots and shoes, and other manufactures of, not otherwise provided for, twenty-five per cent. <i>ad valorem</i> .....   | 25. p. ct.                   |
| 25 p. ct.        |      | India-rubber clothing, or clothing made water-proof with India-rubber, thirty-five per cent. <i>ad valorem</i> .   | 35 p. ct.                    |
| 25 p. ct.        |      | India-rubber vulcanized handles for knives and forks, ten per cent. <i>ad valorem</i> .....  | 10 p. ct.                    |
| 25 p. ct.        | 816. | Ink, for writing, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.                    |
| 15 p. ct.        | 817. | Jewellery and manufactures of gold and silver, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                    |
| 25 p. ct.        | 818. | Laces, braids, fringes and other trimmings, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.                    |
| ¼c. p. lb.       | 819. | Leather, sole, tanned but rough or undressed, ten per cent. <i>ad valorem</i> .....  | 10 p. ct.                    |
| 25 p. ct.        | 820. | Morocco skins, tanned, but rough or undressed ten per cent. <i>ad valorem</i> .....  | 10 p. ct.                    |
| 10c. p. bsh.     | 821. | Sole and belting leather, and all upper leather, including kid, lamb, sheep, and calf, tanned or dressed, but not waxed or glazed, fifteen per cent. <i>ad valorem</i> .....   | 15 p. ct.                    |
| 15 p. ct.        | 822. | Glove leathers, viz:—Buck, deer, and antelope, tanned, or dressed, colored or not colored, ten per cent. <i>ad valorem</i> .....   | 10 p. ct.                    |
| 25 p. ct.        | 823. | Leather as above, dressed and waxed or glazed, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                    |
| 30 p. ct.        | 824. | Japanned, patent or enamelled leather, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                    |
| 5c. p. lb.       | 825. | Cordova leather, tanned from horse hide, and manufactures of, twenty-five per cent. <i>ad valorem</i> .  | 25 p. ct.                    |

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|------|--|--------------------|------|----------|
| 326. | All other leather and skins tanned, not otherwise specified, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.          | 43.  | Sand     |
| 327. | Boots and shoes and other manufactures of leather, and leather belting, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.          | 44.  | Seed     |
| 328. | Lithographic stones, not engraved, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.          | 45.  | Sha      |
| 329. | Machine card clothing, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.          |      | Stor     |
| 330. | Magic lanterns and optical instruments, including microscopes and telescopes, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.          |      |          |
|      | { Marble, in blocks from the quarry, in the rough, or sawn on two sides only and not specially shapen, containing less than fifteen cubic feet, ten per cent. <i>ad valorem</i> .....  | 10 p. ct.          | 346. |          |
| 331. | { Marble slabs, sawn on not more than two sides, ten per cent. <i>ad valorem</i> .....   | 10 p. ct.          |      |          |
|      | { Marble blocks and slabs, sawn on more than two sides, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.          |      |          |
|      | { Finished marble, and all manufactures of marble not elsewhere specified, thirty per cent. <i>ad valorem</i> ..   | 80 p. ct.          |      |          |
| 332. | Musical instruments of all kinds, not otherwise provided for, twenty-five per cent. <i>ad valorem</i> ...  | 25 p. ct.          | 347. | Ta       |
| 333. | Ochres, dry, ground or unground, washed or unwashed, not calcined, ten per cent. <i>ad valorem</i> ...   | 10 p. ct.          |      | Tr       |
| 334. | Paintings, drawings, engravings and prints, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.          | 348. |          |
| 335. | Pencils, lead, in wood or otherwise, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.          | 349. | T        |
| 336. | Plants, viz. :—Fruit, shade, lawn and ornamental trees, shrubs and plants, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.          | 350. | U        |
|      | { Plaster of Paris, or gypsum, ground, not calcined, ten cents per one hundred pounds.....   | 10c. p. 100 lbs.   | 351. | V        |
| 337. | { Plaster of Paris, calcined or manufactured, fifteen cents per one hundred pounds, or forty-five cents per barrel of not over three hundred pounds.....   | 15c. p. 100 lbs.   |      | All      |
| 338. | Plumbago, ten per cent. <i>ad valorem</i> ; and all manufactures of plumbago, not elsewhere specified, twenty per cent. <i>ad valorem</i> .....  | 10 p. ct.          |      | Custom   |
| 339. | Pumice stone, ground or powdered, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.          |      | duty of  |
| 340. | Quills, twenty per cent. <i>ad valorem</i> .....   | 20 p. ct.          |      | out of v |
| 341. | Ribbons of all kinds and materials, thirty per cent. <i>ad valorem</i> .....   | 80 p. ct.          | 352. |          |
|      | { Salt, coarse (except as imported from the United Kingdom, or any British Possession, or imported for the use of the Sea or Gulf Fisheries, which shall be free of duty), and all fine salt, in bulk, eight cents per one hundred pounds..... | 8 c. per 100 lbs.  | 353. |          |
| 342. | { In bags, barrels, and other packages, twelve cents per one hundred pounds.....   | 12 c. per 100 lbs. | 354. |          |
|      |  |                    | 355. |          |
|      |  |                    | 356. |          |

|             |      |   |                               |
|-------------|------|---|-------------------------------|
|             | 43.  | Sand-paper, glass, flint and emery paper, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                     |
| 20 p. ct.   | 44.  | Seeds, viz.:—Flower, garden, field, and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent. <i>ad valorem</i> ; when put up in small papers or parcels, twenty-five per cent. <i>ad valorem</i> ..... | 15 p. ct.<br>25 p. ct.        |
| 25 p. ct.   | 45.  | Shawls of all kinds and materials, except silk, twenty-five per cent. <i>ad valorem</i> .....   | 25 p. ct.                     |
| 20 p. ct.   |      | Stone, viz.—  |                               |
| 25 p. ct.   |      | Rough freestone, sandstone and all other building stone, except marble, from the quarry, not hammered or chiselled, one dollar per ton of thirteen cubic feet.....  | \$1 p. ton.                   |
|             |      | Water limestone or cement stone, one dollar per ton ( <i>See cement</i> ).....  | \$1 p. ton.<br>\$2 p. ton.    |
| 10 p. ct.   | 346. | Grindstones, two dollars per ton.....   |                               |
| 10 p. ct.   |      | Dressed freestone and all other building stone except marble, and all manufactures of stone or granite, twenty per cent. <i>ad valorem</i> .....  | 20 p. ct.                     |
| 20 p. ct.   |      | Flag stones, dressed, one dollar and fifty cents per ton.....   | \$1.50 p. ton.<br>1c. per lb. |
| 30 p. ct.   | 347. | Tallow, one cent. per pound.....  |                               |
| 25 p. ct.   |      | Trees, Fruit Trees, viz.—   |                               |
| 10 p. ct.   |      | Apple, of all kinds, two cents each.....  | 2c. each                      |
|             |      | Pear, of all kinds, four cents each.....  | 4c. each                      |
| 20 p. ct.   | 348. | Plumb, of all kinds, five cents each.....   | 5c. each                      |
|             |      | Cherry, of all kinds, four cents each.....  | 4c. each                      |
| 25 p. ct.   |      | Quince, of all kinds, two cents and one half each..   | 2½c. each                     |
|             | 349. | Trunks, satchels, valises, carpet bags, purses and pocket-books, thirty per cent. <i>ad valorem</i> .....   | 30 p. ct.                     |
| 20 p. ct.   | 350. | Umbrellas, parasols, and sunshades of all kinds and materials, twenty-five per cent. <i>ad valorem</i> .....  | 25 p. ct.<br>25 p. ct.        |
| p. 100 lbs. | 351. | Whips, twenty five per cent. <i>ad valorem</i> .....  |                               |

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

SCHEDULE B.

FREE GOODS.

|             |      |  |
|-------------|------|--|
| 20 p. ct.   | 352. | Agaric,  |
| 20 p. ct.   | 353. | Agates, rubies, pearls, sapphires, emeralds, garnets, and opals, not polished or otherwise manufactured, |
| 30 p. ct.   | 354. | Alkanet root,  |
|             | 355. | Aloes,   |
|             | 356. | Aluminum,  |
| er 100 lbs. |      |  |
| er 100 lbs. |      |  |

|  |      |
|--|------|
| 357. Alum,   |      |
| 358. Ambergris,  |      |
| 359. Ammonia, Sulphate of,   | 38.  |
| 360. Anatomical preparations,  | 39.  |
| 361. Aniline dyes, in bulk or packages of not less than one pound weight,  | 90.  |
| 362. Aniline oil, crude.   | 91.  |
| 363. Aniline salts,  | 92.  |
| 364. Animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition, or competition for prizes offered by any agricultural or other association. (But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond). | 98.  |
| 365. Animals for the improvement of stock, viz.: horses, cattle, sheep and swine, under regulations to be made by the Treasury Board and approved by the Governor in Council,  | 94.  |
| 366. Annato, liquid or solid,  | 95.  |
| 367. Annato, seed,   | 96.  |
| 368. Anchors,  | 97.  |
| 369. Antimony,   | 98.  |
| 370. Ashes, pot, pearl and soda,   | 99.  |
| 371. Asphaltum,  | 100. |
| 372. Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada,  | 401. |
| 373. Argol dust,   | 402. |
| 374. Argols, crude,  | 403. |
| 375. Arsenic,  | 404. |
| 376. Arseniate of aniline,   | 405. |
| 377. Articles for the use of the Governor General,   | 406. |
| 378. Articles for the use of foreign Consuls General,  | 407. |
| 379. Articles imported by and for the use of the Dominion Government, or any of the Departments thereof, or for the Senate or House of Commons.  | 408. |
| 380. Army and Navy and Canadian Militia, for the use of, viz:—   | 409. |
| Arms,  | 410. |
| Clothing,  | 411. |
| Musical instruments for bands,   | 412. |
| Military stores and munitions of war.  | 413. |
| 381. Bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades,  | 414. |
| 382. Bamboos unmanufactured,   | 415. |
| 383. Barrels of Canadian manufacture exported filled with domestic petroleum and returned empty, under such regulations as the Minister of Customs may prescribe,  | 416. |
| 384. Barilla,  | 417. |
| 385. Barytes, unmanufactured,  | 4.8  |
| 386. Beans, vanilla and nux vomica,  | 419. |
| 387. Bees,   | 420. |
|  | 421. |
|  | 422. |
|  | 423. |
|  | 424. |
|  | 425. |
|  | 426. |
|  | 427. |
|  | 428. |

38. Belladonna leaves.
39. Bells for churches.
90. Berries for dyeing or used for composing dyes.
91. Bismuth, metallic.
92. Bolting cloths, not made up.
93. Bones, crude, not manufactured, burned, calcined, ground or steamed.
94. Bone-dust and bone-ash, for manufacture of phosphates and fertilizers.
95. Books, bound, which shall have been printed more than seven years at the date of importation, except foreign reprints of English copyrighted books, which shall remain subject to the copyright duty.
96. Books printed by any Government, or by any scientific association or other society, now existing, for the promotion of learning and letters, and issued in the course of their proceedings and not for the purpose of sale or trade.
97. Books, educational, imported by and for the use of schools for the deaf and dumb, exclusively.
398. Boracic Acid,
399. Borax,
400. Botany, specimens of,
401. Brass, old, scrap and in sheets,
402. Bristles,
403. Britannia metal, in pigs and bars.
404. Brimstone, crude, or in roll or flour,
405. Brim moulds for gold beaters,
406. Bromine,
407. Broom corn,
408. Buchu leaves,
409. Bullion, gold and silver,
410. Burgundy pitch,
411. Burr stones, in block, rough or unmanufactured, and not bound up into millstones,
412. Carriages of travellers and carriages laden with merchandise, and not to include circus troops nor hawkers, under regulations to be prescribed by the Minister of Customs,
413. Cabinets of coins, medals and other collections of antiquities,
414. Casts, as models, for the use of schools of design,
415. Cornelian, unmanufactured,
416. Canvas for manufacture of floor oil-cloth, not less than forty-five inches wide, and not pressed nor calendered,
417. Canvas, jute canvas not less than fifty-eight inches wide, when imported by manufacturers of floor oil-cloth, for use in their factories.
418. Caoutchouc, unmanufactured,
419. Cat-gut strings or gut cord for musical instruments,
420. Cat-gut or whip-gut, unmanufactured,
421. Celluloid or xyolite, in sheets, lumps or blocks,
422. Chalk and cliff stone, unmanufactured,
423. Chamomile flowers,
424. Cherryheat welding compound.
425. China clay, natural or ground,
426. Chloralum or chloride of aluminium,
427. Chloride of lime,
428. Chronometers and compasses for ships,

|      |  |                      |
|------|--|----------------------|
| 429. | Cinchona bark,   | 472.                 |
| 430. | Cinnibar,  | 478.                 |
| 431. | Citrons, and rinds of, in brine for candying,  | 474.                 |
| 432. | Clays,   | 475.                 |
| 433. | Clothing, donations of, for charitable purposes,   |                      |
| 434. | Cobalt, ore of,  | 476.                 |
| 435. | Cochineal,   | 477.                 |
| 436. | Cocoa, bean, shell and nibs,   | 478.                 |
| 437. | Coffee, green, except as provided by the Act 42 Vict., cap. 15, sec.   | 479.                 |
| 438. | Coins, gold and silver, except United States silver coin,  | 480.                 |
| 439. | Communion plate, and plated ware for use in churches,  | 481.                 |
| 440. | Coir and coir yarn,  | 482.                 |
| 441. | Conium maculatum, or hemlock seed and leaf,  | 483.                 |
| 442. | Copper, in sheets,   |                      |
| 443. | Cotton waste and cotton wool,  | 484.                 |
| 444. | Cork wood or cork bark, unmanufactured,  |                      |
| 445. | Colors, dry, viz.:—Blue-black, Chinese blue, Prussian blue and<br>umber. In pulp, viz.: Carmine, cologne and rose lakes, scarlet<br>and maroon, satin and fine-washed white and ultra-marine blue, | 485.<br>486.<br>487. |
| 446. | Colors, metallic, viz.: Cobalt, zinc and tin.  | 488.                 |
| 447. | Cream of tartar, in crystals,  | 489.                 |
| 448. | Diamond drills, for prospecting for minerals,  | 490.                 |
| 449. | Diamonds, unset, including black diamonds for borers,  | 491.                 |
| 450. | Diamond dust or bort,  | 492.                 |
| 451. | Dragons' blood,  | 493.                 |
| 452. | Duck for belting and hose,   | 494.                 |
| 453. | Dye, jet black,  |                      |
| 454. | Dyeing or tanning articles, in a crude state, used in dyeing or tanning,<br>not elsewhere specified,   | 495.                 |
| 455. | Eggs,  | 496.                 |
| 456. | Embossed books for the blind,  | 497.                 |
| 457. | Emery,   | 498.                 |
| 458. | Entomology, specimens of,  | 499.                 |
| 459. | Ergot,   | 500.                 |
| 460. | Esparto, or Spanish grass, and other grasses, and pulp of, for<br>manufacture of paper,  | 501.                 |
| 461. | Extract of logwood,  | 502.                 |
| 462. | Felt, adhesive, for sheathing vessels,   | 503.                 |
| 463. | Fire clay,   | 504.                 |
| 464. | Fibre, Mexican,  | 505.                 |
| 465. | Fibre, vegetable, for manufacturing purposes,  | 506.                 |
| 466. | Fibrilla,  | 507.                 |
| 467. | Fillets of cotton and rubber, not exceeding seven inches wide, when<br>imported by, and for the use of manufacturers of card clothing,   | 508.                 |
| 468. | Fish bait,   | 509.                 |
| 469. | Fish oil, and fish of all kinds, the produce of the fisheries of the<br>United States (except fish of the inland lakes and of the rivers<br>falling into them, and fish preserved in oil),         | 510.                 |
| 470. | Fish-hooks, nets and seines, and lines and twines, for the use of the<br>fisheries, but not to include sporting fishing-tackle, or hooks with<br>flukes, or trawling spoons,                       | 511.                 |
| 471. | Fur skins of all kinds, not dressed in any manner,   | 512.                 |



472. Flint, flints and ground flint stones,  
 473. Folia digitalis,  
 474. Fossils,  
 475. Fowls, pure bred, including pheasants and quails, for improvement of stock,  
 476. Fuller's earth,  
 477. Gentian root,  
 478. Ginseng root,  
 479. Gold-beaters' moulds and gold-beaters' skins,  
 480. Grease and grease scrap,  
 481. Gravels,  
 482. Guano, and other animal and vegetable manures,  
 483. Gums, amber, Arabic, Australian, British, copal, damar, mastic, sandarac, shellac and tragacanth,  
 484. Gut, and worm gut, manufactured or unmanufactured, for whip and other cord,  
 485. Gutta percha, crude,  
 486. Gypsum, crude (sulphate of lime),  
 487. Hair, angola, buffalo and bison, camel, goat, hog, horse and human, cleaned or uncleaned, but not curled or otherwise manufactured,  
 488. Hatters' furs, not on the skin,  
 489. Hatters' plush of silk or cotton,  
 490. Hemlock bark,  
 491. Hemp, undressed,  
 492. Hides, raw, whether dried, salted or pickled,  
 493. Horn strips, when to be used in making corsets,  
 494. Horses, cattle, sheep and swine, for the improvement of stock, under regulations to be made by the Treasury Board, and approved by the Governor General in Council,  
 495. Hoofs, horn and horn tips,  
 496. Hyoseyamus, or henbane leaf,  
 497. Ice,  
 498. India rubber, unmanufactured,  
 499. India hemp (crude drug),  
 500. Indigo,  
 501. Indigo, paste and extract of,  
 502. Iodine, crude,  
 503. Iris, orris root,  
 504. Iron and steel, old and scrap,  
 505. Iron or steel beams, sheets, plates, angles and knees, for iron or composite ships or vessels,  
 506. Iron sand or globules, and dry putty, for polishing granite,  
 507. Istle or tampico fibre,  
 508. Ivory and ivory nuts, unmanufactured,  
 509. Ivory veneers, sawn only, not planed or polished,  
 510. Iron masts for ships, or parts of,  
 511. Jalap, root,  
 512. Junk, old,  
 513. Jute butts,  
 514. Jute,  
 515. Kainite, or German potash salts for fertilizers,  
 516. Kelp,

517. Kryolite,  
 518. Lac—dye, crude, seed, button, stick and shell,  
 519. Lava, unmanufactured,  
 520. Leeches,  
 521. Liquorice root,  
 522. Litharge,  
 523. Litmus and all lichens, prepared and not prepared,  
 524. Lemons, and rinds of, in brine for candying,  
 525. Logs, and round unmanufactured timber not elsewhere provided for,  
 526. Lumber and timber, plank and boards, sawn, of boxwood, cherry, walnut, chestnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, Spanish cedar, oak, hickory and whitewood, not shaped, planed or otherwise manufactured, and sawdust of the same, provided that hickory lumber, sawn to shape for spokes of wheels, but not further manufactured, shall be also free,  
 527. Locomotives and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.  
 528. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of,  
 529. Manganese, oxide of,  
 530. Manilla grass,  
 531. Manuscripts,  
 532. Marble, in blocks from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing fifteen cubic feet or over,  
 533. Medals of gold, silver or copper.  
 534. Meerschaum, crude or raw,  
 535. Mineral waters, natural—under regulations to be made by the Minister of Customs,  
 536. Mineralogy, specimens of,  
 537. Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvement which can be fitted for use,  
 538. Moss, Iceland, and other mosses, crude,  
 539. Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state or only cleaned,  
 540. Menageries—horses, cattle, carriages and harnesses of, under regulations to be prescribed by the Minister of Customs.  
 541. Nitrate of soda or cubic nitre,  
 542. Nut galls,  
 543. Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound,  
 544. Nickel,  
 545. Oak bark,  
 546. Oakum,  
 547. Oil cake, cotton seed cake and meal, palm nut cake and meal,  
 548. Oils, cocoanut and palm, in their natural state,  
 549. Oranges, and rinds of, in brine, for candying,

550. Ores  
 551. Otta  
 552. Osie  
 553. Oxa  
 554. Pai  
 555. Pal  
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550. Ores of metals of all kinds,  
 551. Otter of roses,  
 552. Osiers,  
 553. Oxalic acid,  
 554. Paintings, in oil or water colors, by artists of well-known merit, or copies of the old masters by such artists,  
 555. Palm leaf, unmanufactured,  
 556. Pearl, mother of, not manufactured,  
 557. Persis, or extract of archill and cudbear,  
 558. Philosophical instruments and apparatus, including globes and pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies,  
 559. Phosphorus,  
 560. Pelts,  
 561. Pipe clay,  
 562. Pitch (pine),  
 563. Pumice and pumice stone,  
 564. Platinum wire,  
 565. Plaits, straw, Tuscan and grass,  
 566. Potash, German mineral,  
 567. Potash, muriate and bichromate of, crude,  
 568. Precipitate of copper, crude,  
 569. Quercitron, or extract of oak bark,  
 570. Quicksilver,  
 571. Quinine, sulphate of, in powder,  
 572. Rags, of cotton, linen, jute and hemp, paper waste or clippings and waste of any kind, fit only for manufacture of paper,  
 573. Rattans and reeds, unmanufactured,  
 574. Rennet, raw or prepared,  
 575. Resin,  
 576. Rhubarb root,  
 577. Roots, Medicinal, viz.: Aconite, calumba, ipecacuanha, sarsaparilla, squills, taraxacum, valerian,  
 578. Rubber, hard crude, in sheets, plain or moulded,  
 579. Salt, imported from the United Kingdom or any British Possession or imported for the use of the Sea or Gulf Fisheries, not otherwise provided for,  
 580. Saffron and safflower, and extract of,  
 581. Saffron cake,  
 582. Sal ammoniac,  
 583. Sal soda,  
 584. Sand,  
 585. Sausage skins or casings, not cleaned,  
 586. Sea-weed, not elsewhere specified,  
 587. Sea-grass,  
 588. Seeds, anise, coriander, cardimon, fennel and fenugreek,  
 589. Senna, in leaves,  
 590. Silex, or crystalized quartz,  
 591. Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste,  
 592. Skins, undressed, dried, salted or pickled,

593. Soda ash,  
 594. Soda caustic,  
 595. Soda, silicate of,  
 596. Sodium, sulphide of,  
 597. Settlers' effects, viz.: Wearing apparel, household furniture, professional books, implements and tools of trade, occupation or employment, which the settler has had in actual use for at least six months before removal to Canada, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least one year before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects cannot be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years actual use in Canada; provided also that under regulations to be made by the Minister of Customs, live stock, when imported into Manitoba or the North-West Territory by intending settlers shall be free, until otherwise ordered by the Governor in Council.
598. Steel railway bars or rails,  
 599. Steel for saws and straw cutters, cut to shape, but not further manufactured,  
 600. Spelter, in blocks and pigs,  
 601. Spurs and stilts, used in the manufacture of earthenware.  
 602. Sulphur, in roll or flour,  
 603. Tails, undressed,  
 604. Tampico, white and black,  
 605. Tanners' bark,  
 606. Tar (pine),  
 607. Tea, except as provided by the Act 42 Victoria, cap. 15, sec. 7.  
 608. Terra Japonica,  
 609. Teasels,  
 610. Tin, in blocks, pigs, bars and sheets, and plates and tin foil,  
 611. Tobacco, unmanufactured, for Excise purposes, under conditions of Act 31 Victoria, cap. 51,  
 612. Tortoise and other shells, unmanufactured,  
 613. Travellers' baggage, under regulations to be prescribed by the Minister of Customs,  
 614. Trees, Forest, when imported into the Province of Manitoba, or the North-West Territories for planting.  
 615. Tree-nails,  
 616. Turmeric,  
 617. Turpentine, raw or crude,  
 618. Turtles,  
 619. Vaccine, and ivory vaccine points,  
 620. Varnish, black and bright, for ships' use,  
 621. Vitriol, blue,  
 622. Veneers of wood and ivory, sawn only,  
 623. Verdigris, or sub-acetate of copper, dry,  
 624. Vegetable fibres, natural, not produced by any mechanical process,  
 625. Whiting or whitening,

616. Whale  
 617. Whale  
 618. Willow  
 619. Wire  
 620. Wire  
 621. Wire  
 622. Wire  
 623. Wood  
 624. Wood  
 625. Wood  
 626. Yellow  
 627. Zinc

The

638.

639.

626. Whalebone, unmanufactured,  
 627. Whale-oil, in casks from on shipboard, and in the condition in which it was first landed,  
 628. Willow for basket-makers,  
 629. Wire of brass or copper, round or flat,  
 630. Wire of iron or steel, galvanized or tinned, or not, 15 gauge or smaller,  
 631. Wire of spring steel, coppered, for the manufacture of mattresses, number 9 gauge and smaller,  
 632. Wire rigging for ships and vessels,  
 633. Wood for fuel, when imported into Manitoba and the North-West Territories,  
 634. Woods, not further manufactured than sawn or split, viz.:—  
 African teak, black heart ebony, lignumvita, red cedar and satin wood,  
 635. Wool, unmanufactured, hair of the alpaca, goat and other like animals, not elsewhere specified,  
 636. Yellow metal, in bolts, bars, and for sheathing,  
 637. Zinc, in blocks, pigs and sheets.

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#### SCHEDULE C.

GOODS FREE IN THE CASES THEREIN MENTIONED.

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

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

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#### SCHEDULE D.

639. { The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz.:—  
 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind, of a treasonable or seditious, or of an immoral or indecent character.  
 Foreign reprints of British copyright works, copyrighted in Canada, and of Canadian copyrighted works.  
 Coin, base or counterfeit.

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

657.

|      |   |                       |
|------|---|-----------------------|
| 640. | Gas coke, when used in Canadian manufactures only.....  | O.C., 17th June 1879. |
| 641. | Woollen rags.....   | 17th June, 1879       |
| 642. | Glass, bent, for manufacture of show cases, provided it is not made in Canada.....  | 14th Aug., 1879       |
| 643. | Steel, imported for use in the manufacture of skates.   | 5th May, 1880.        |
| 644. | Musk, in pods or in grains.....   | 9th Dec., 1881.       |
| 645. | White shellac, for manufacturing purposes.....  | 9th Dec., 1881.       |
| 646. | Jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 42 inches wide, when imported to be manufactured into bags only..... | 22nd Dec., 1881.      |
| 647. | Salt cake, being a sulphate of soda, when imported by manufacturers of glass and soap for their own use in their works.....   | 20th Jan., 1882.      |
| 648. | "Foot grease," the refuse of the cotton seed after the oil is pressed out.....  | 23rd May, 1882.       |
| 649. | Tagging metal, plain, japanned or coated, in coils not over 1½ inches in width, when imported by manufacturers of shoe and corset laces, for use in their factories.....                  | 27th July, 1882.      |
| 650. | Locust beans, for the manufacture of horse and cattle food.....   | 12th Oct., 1882.      |
| 651. | Hoop iron, not exceeding three-eighths (¾) of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets.....   | 25th May, 1883.       |
| 652. | Buckram, for the manufacture of hat and bonnet shapes, until manufactured in Canada, or until close of next Session of Parliament.....  | 7th July, 1883.       |
| 653. | Recovered rubber, and rubber substitute.....  | 4th Dec., 1883.       |

ARTICLES BROUGHT UNDER DUTY BY ORDERS IN COUNCIL.

|      |  |                  |
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| 654. | Tea, additional duty of ten per cent. imposed on importations from the United States.....    | 2nd April, 1879. |
| 655. | Coffee, additional duty of ten per cent. imposed on importations from the United States..... | 2nd April, 1879. |

EXPORT DUTIES.

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| 656. | { | Shingle bolts, per cord of 128 cubic feet..... | \$1 00 |
|      |   | Spruce logs, per M. feet*.....                 | \$1 00 |
|      |   | Pine logs, per M. feet*.....                   | \$1 00 |

(\*The above means board measure.)

## EXPORTS PROHIBITED.

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

OF ORDERS

7th June 1879.  
th June, 1879

th Aug., 1879  
th May, 1880.  
th Dec., 1881.  
th Dec., 1881.

nd Dec., 1881.

th Jan., 1882.

rd May, 1882.

th July, 1882.

th Oct., 1882.

th May, 1883.

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nd April, 1879.

nd April, 1879.

\$1 00  
\$1 00  
\$1 00

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