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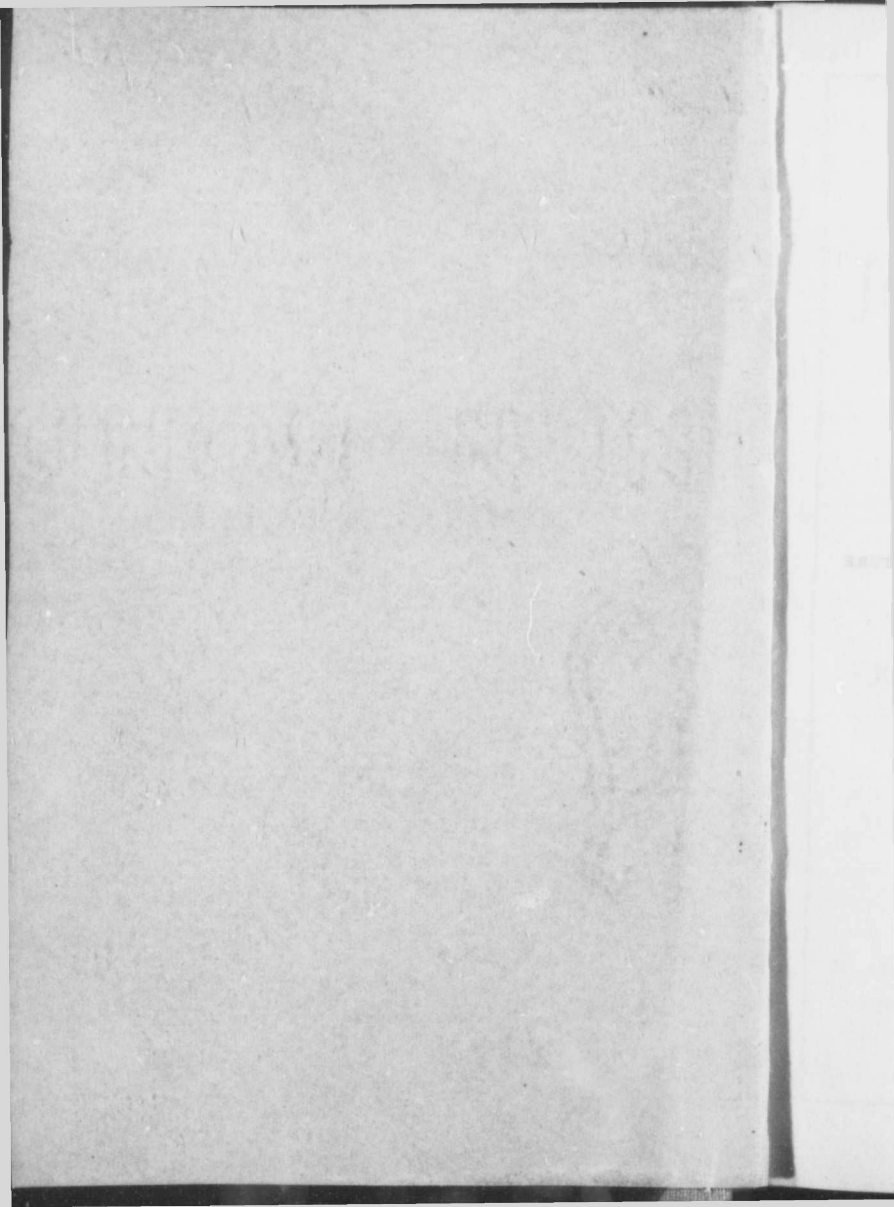
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1911
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MONTREAL

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WITH

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THE FRANCO-CANADIAN TREATY; AND TRADE
CONVENTIONS WITH BELGIUM, THE
NETHERLANDS, ITALY AND
BRITISH WEST INDIA;

EXTRACTS FROM THE CANADIAN CUSTOMS ACT;

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

ALSO,

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

CORRECTED TO JULY 1st, 1913.

COMPILED BY

MICHAEL P. MCGOLDRICK, HIS MAJESTY'S CUSTOMS, MONTREAL.

MORTON, PHILLIPS & CO.,
PUBLISHERS, MONTREAL.

CONTENTS.

	SECTIONS	PAGES
Extracts from Customs Act.....		3
Report inwards, and passing entries.....	22-20	3
Valuation for duty.....	40-57	6
How rate and amount of duty ascertained.....	58-71	9
Goods damaged or lost.....	72-79	11
Warehousing.....	80-96	12
General.....	96-113	14
Refunds.....	120-131	16
General Information :		
Invoices.....	1-8	17
Goods on consignment.....	9	18
do do sold prior to shipment.....	10	18
Goods sold to special or territorial agents.....	11	18
Cash discounts.....	12	18
Goods short received.....	14	18
Goods not according to order.....	15	18
Travellers' samples and trunks.....	16	19
Goods sent in error in bond.....	18	19
Unsigned Stock Certificates.....	19	19
Canadian goods returned.....	20-22	19
Animals for exhibition or competition.....	23	20
do do improvement of stock.....		21
Schedule of Forms.....		22
Horses and Carriages returned within one year.....	25	23
Dogs for improvement of stock.....	26	23
Fowls do do.....	27	24
Tourists' Automobiles.....	28	24
Health of Animal Act.....	29	25
Drawback on Sugar used in manufacture of wines.....	30	33
Trade Catalogues.....	31	36
Way-bills, marks and numbers of packages.....		37
Manifests and Schedule of forms.....		39
Weights and Dumping Clause.....		55
Franco-Canadian Treaty.....		58
Trade Convention with Belgium and the Netherlands.....		82
do do Italy.....		88
Tariff Act.....		90
Schedule A.....		94
do B.....		439
do C.....		440
Packages.....		442
Ships Stores.....		446
Exports prohibited.....		447
Excise Duties.....		449
List of Ports, Outports and Preventive Stations.....		456
Revised List of Postmasters, etc.....		471
Wharfage Rates.....		473
Foreign Currencies.....		477
Sterling Money, Francs and German Rixmarks.....		480
Value of Francs in English Money.....		510
The West Indian Trade Agreement Act, 1913.....		515
French Treaty—Further Rulings re.....		521
Travellers' Samples and Baggage.....		523
Travellers' Baggage.....		524

EXTRACTS FROM CUSTOMS ACT.

Corrected to July 1st, 1913.

The initials N.O.P. represent and have the meaning of the words "not otherwise provided for."

The expression "gallon" means an Imperial gallon,

The expression "ton" means two thousand pounds avoirdupois.

The expressions "proof" or "proof spirits" when applied to wines or spirits of any kind mean spirits of a strength equal to that of pure Ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall, at a temperature of 60 degrees "F," have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

The expression "gauge" when applied to metal sheets or plates or to wire means the thickness as determined by Imperial Standard Gauge.

The expression "in diameter" when applied to tubing means the actual inside diameter

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

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

That the expressions mentioned in section two of *The Customs Act*, whenever they occur herein, or in any Act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said section two; and any power conferred upon the Governor in Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby abrogated or impaired.

22. No goods shall be imported into Canada in any vehicle other than a railway carriage, or on the person, between sunset and sunrise on any day, or at any time on a Sunday or a statutory holiday, except under a written permit from a collector of Customs, and under the supervision of an officer. 52 V., c. 14, s. 3.

- 23 (a) The person in charge of any vehicle other than a railway carriage, arriving by land at any place in Canada and containing goods, whether any duty is payable on such goods or not; and,
- (b) The person in charge of any such vehicle so arriving, whether containing goods or not, if the vehicle, or its fittings, furnishings or appurtenances, or the animals drawing the same, or their harness or tackle, is or are liable to duty; and,
- (c) Every person whosever so arriving in Canada from any port or place out of Canada, on foot or otherwise, and having with him or in his charge or custody, any goods, whether such goods are dutiable or not;

shall come to the Custom-house nearest to the point at which he crossed the frontier line, or to the station of the officer nearest to such point, if such station is nearer thereto than any Custom-house, before unloading or in any manner disposing of the same, and there make a report in writing to the collector or proper officer, stating the contents of each and every package and parcel of such goods and the quantities and values of the same.

(2) Such person shall also then truly answer all questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances and animals, and the harness or tackle appertaining thereto, as the said collector or proper officer requires of him, and shall then and there make due entry of the same, in accordance with the law in that behalf. 52 V., c. 14, s. 3.

24. Every importer of goods by sea from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same.

(2) Every importer of goods imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods and land the same.

(3) Every importer of goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. R. S., c. 32, s. 34.

25. The person entering any goods inwards shall deliver to the collector or other proper officer,—

(a) an invoice of such goods showing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported; and,

(b) a bill of entry of such goods, in such form as if appointed by a competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer, and if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen, and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture. R. S., c. 32, s. 35.

26. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty, and the invoice thereof shall be produced to the collector. R. S., c. 32, s. 38.

27. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the time of entry, pay down, or cause to be so paid, all duties upon all goods entered inwards; and the collector or other proper officer shall, immediately thereupon, grant his warrant for the unloading of such goods, and grant a permit for the conveyance of such goods further into Canada, if so required by the importer. R. S., c. 32, s. 36.

28. In default of such entry and landing, or production of the goods, or payment of duty, the officer may convey the goods to a Customs warehouse, or some secure place appointed by the collector for such purpose, there to be kept at the risk and charge of the owner.

(2) If such goods are not duly entered within one month from the date of their being so conveyed to the Customs warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied first to the payment of duties and charges, and the surplus, if any, after discharging the vessel's lien, or other charges for transportation, shall be paid to the owner of the goods, or to his lawful agent: Provided that, if the goods cannot be sold for a sum sufficient to pay the duties and charges, if offered for sale for home consumption, or the charges, if offered for sale for exportation, such goods shall not be sold, but shall be destroyed. R. S., c. 32, s. 37.

29. If the importer of any goods whereon an ad valorem duty is imposed, or the person authorized to make the declaration required with regard to such goods, makes and subscribes a declaration before the collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, and takes the oath in such cases provided, then the collector or officer may cause such goods to be landed on a bill of sight for the packages and parcels thereof, by the best description that can be given, and to be seen and examined by such person and at his expense, in the presence of the collector or other proper officer, or of such other officer as is

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appointed by the said collector or other proper officer, and to be delivered to such person, on his depositing in the hands of the collector or officer a sum of money sufficient in the judgment of the collector or officer to pay the duties thereon.

(2) If the importer does not complete a perfect entry within the time appointed by the collector, the money so deposited shall be taken and held to be the duty accruing on such goods, and shall be dealt with and accounted for accordingly. R. S., c. 32, s. 39.

30. Such sight entry may be made as aforesaid and the goods may be delivered, if such importer or person as aforesaid makes oath or affirms that the invoice has not been and cannot be produced, and pays to the collector or proper officer aforesaid a sum of money sufficient in the judgment of such collector or officer to pay the duties on such goods; and such sum shall then be held to be the amount of such duties. R. S., c. 32, s. 40.

31. No entry shall, except in cases in which it is otherwise provided herein or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and, in the case of consigned goods, verified by the oath of the consignor. 51 V., c. 14, s. 9.

32. With the bill of entry of any goods, there shall be produced and delivered to and left with the collector an invoice of the goods, as provided in the last preceding section, attested by the oath of the owner, and if the owner is not the person entering such goods, then verified by the oath of the importer or consignee, or, subject to the provision hereinafter made, some other person who may lawfully make such entry and verify such invoice, in the form or to the effect of the oath or oaths prescribed by the Governor in Council in that behalf.

(2) Such oath or oaths shall be written or printed, or partly written and partly printed on such invoice, or on the bill of entry, as the case may be, or shall be annexed thereto, and shall in either case distinctly refer to such invoice so that there can be no doubt as to its being the invoice to which the oath is intended to apply, and such oath shall be subscribed by the person making it and certified by the signature of the person before whom it is made.

(3) The bill of entry shall also contain a statement of the quantity and value for duty of the goods therein mentioned, and shall be signed by the person making the entry, and shall be verified in the form or to the effect of the oath prescribed by the Governor in Council in that behalf. R. S., c. 32, s. 42.

33. If there are more than one owner, importer or consignee of any goods, any one of them cognizant of the facts may take the oath required by this Act; and such oath shall be sufficient unless the goods have not been obtained by purchase in the ordinary way, and some owner, resident out of Canada, is the manufacturer or producer of the goods, or concerned in the manufacture or production thereof, in which case the oath of such non-resident owner, or one of the non-resident owners, if there are more than one, cognizant of the facts, shall be requisite to the due attestation of the invoice. R. S., c. 32, s. 43.

34. The invoice of any goods produced and delivered to the collector, with the bill of entry thereof, shall, if required by the collector, be attested by the oath of the owner or one of the owners of such goods, and shall also be verified by the oath of the importer or consignee or other person who may, under this Act, lawfully make entry of such goods and verify such invoice, if the owner or one of the owners is not the person entering such goods, and shall also, if required by the collector, be attested by the oath of the non-resident owner being the manufacturer or producer of such goods, in the case mentioned in the last preceding section, although one of the owners is the person entering the goods and verifying the invoice on a. h. R. S., c. 32, s. 44.

35. If the owner, importer or consignee of any goods is dead, or a

bankrupt, or insolvent, or if for any cause his personal estate is being administered by another person, his executor, curator, administrator or assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath and make any entry which such owner, importer or consignee might otherwise have taken or made. R. S., c. 32, s. 45.

36. No person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath connected with the entry, unless there is attached to the bill of entry therein referred to, a declaration by the owner, consignee or importer of the said goods, or his attorney, and agent duly appointed to transact business with the collector, pursuant to the provisions in that behalf of this Act, to the same effect as the oath, distinctly referre to the invoice presented with such bill of entry, and signed by such owner, importer or consignee, or by his attorney and agent appointed as aforesaid, either in presence of the agent making the entry, or of a justice of the peace or notary public, who shall attest the signature. R. S., c. 32, s. 46.

37. Such declaration shall be kept by the collector, but may be dispensed with under the order of the Governor in Council, when it is deemed advisable, in the interests of commerce, to dispense therewith. R. S., c. 32, s. 47.

38. Vessels entering the gut of Annapolis shall be reported and entered at such place as the Minister, from time to time, directs. 6-7 Edward VII, c. 10, s. 2.

39. Vessels entering the Great Bras d'Or or Little Bras d'Or shall be reported and entered at such place as the Minister from time to time directs. R. S., c. 32, s. 173.

VALUATION FOR DUTY.

40. Whenever any duty ad valorem is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. R. S., c. 32, s. 58.

41. Such market value shall be the fair market value of such goods, in the usual and ordinary commercial acceptance of the term, and as sold in the ordinary course of trade: Provided that a discount for cash, for duty purposes, shall not exceed two and one-half per cent and shall not be allowed unless it has been actually allowed and deducted by the exporter on the invoice to the importer. 6-7 E. VII, c. 10, s. 3.

42. If any difficulty arises in determining the fair market value for duty of goods imported into Canada, which are the manufacture or production of foreign countries or of Great Britain, such as musical instruments, sewing machines, agricultural machines or implements, medical preparations, commonly called patent medicines, and other goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Governor in Council may, from time to time, fix and determine a certain rate of discount which may be applied to such published prices of any such manufactures or productions, and such published prices, subject to deduction of the amount of discount according to such rate, shall be deemed and taken to be the fair market values of any such manufactures or productions respectively as are specified in such order in council. R. S., c. 32, s. 60.

43. The Dominion Customs appraisers and every one of them and every person who acts as such appraiser, or the collector of Customs, as the case may be, shall, by all reasonable ways and means in his or their power, ascertain, estimate and appraise the true and fair market value (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 thereof, as the case requires.

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by the exporter to persons in Canada prior to their importation into Canada, the amount of the valuation for duty shall not be less than the invoice value to the Canadian purchaser, exclusive of all charges upon the goods, after shipment from the place whence exported directly into Canada.

(3) When articles of the same material, or of a similar kind but of a different quality, are found in the same package, charged or invoiced at an average price, the appraisers shall adopt the value of the best article contained in such package as the average value of the whole; and duty shall be levied thereon accordingly.

(4) The Board of Customs may review the decision of any appraiser or collector of Customs as to the principal markets of the country, or as to the fair market value of goods for duty purposes; and the decision of the Board of Customs in regard to such principal markets, and value of goods for duty purposes in any case or class of cases, shall, when approved by the Minister, be final and conclusive, except as otherwise provided in this Act. 52 V., c. 14, s. 5; 4 E. VII., c. 10, s. 4.

(5) Duty shall not be assessed on less than the invoice value of goods in any case, except on account of reduction in the fair market value of such goods between the time of their purchase by the Canadian importer and their exportation to Canada.

(6) The appraiser, or collector acting as appraiser, in estimating the value for duty may disregard trifling fluctuations in market values occurring after the purchase of the goods by the Canadian importer, and may allow a bona fide discount for cash, not exceeding two and one-half per cent, when allowed and deducted by the exporter on his invoice. 6-7 Edward VII., c. 10, s. 4.

44. The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent or charge for use of any machine or goods of any description, which the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Canada.

(2) When the amount of such drawback, consideration, money value, royalty, rent, or charge for use has been deducted from the value of such goods, on the face of the invoice under which entry is to be made, or is not shown thereon, the collector of Customs or proper officer shall add the amount of such deduction, drawback, consideration, money value, royalty, rent or charge for use, and cause to be paid the lawful duty thereon. 52 V., c. 14, s. 6.

45. No deduction of any kind shall be allowed from the value of any goods imported into Canada, because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights but not payable when the goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing in this section shall be understood to apply to general fluctuations of market values. R. S., c. 32, s. 65.

46. Whenever goods are imported into Canada under such circumstances or conditions as render it difficult to determine the value thereof for duty because,—

- (a) such goods are not sold for use or consumption in the country of production; or,
- (b) a lease of such goods or the right of using the same but not the right of property therein is sold or given; or,
- (c) such goods having a royalty imposed thereon, the royalty is uncertain, or is not from other causes a reliable means of estimating the value of the goods; or,

(d) such goods are usually or exclusively sold by or to agents or by subscription; or,

(e) such goods are sold or imported in or under any other unusual or peculiar manner or conditions;

the Minister may determine the value for duty of such goods, and the value so determined shall, until otherwise provided, be the value upon which the duty on such goods shall be computed and levied.

(2) The Minister shall be the sole judge as to the existence of all or any of the causes or reasons aforesaid. 51 V., c. 14, s. 15.

47. The Minister shall in like manner and with the like effect determine the value for duty of all material imported to form medicinal or toilet preparations, either alone or with other articles or compounds, and intended to be put up, labelled or sold under any proprietary or special name or trade mark: Provided that the Minister may refer to the appraising officers for valuation such of the materials as have a fair market value in the ordinary course of trade. 60-61 V., c. 16, s. 11; 3 E. VII., c. 14, s. 14.

48. No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and, where such charge is made, the Customs officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof. R. S., c. 32, s. 66.

49. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. R. S., c. 32, s. 67.

50. The Governor in Council may provide that in the cases and on the conditions to be mentioned in the order in council, goods bona fide exported to Canada from any country, but passing in transitu through another country, shall be valued for duty as if they were imported directly from such first mentioned country: Provided that goods which have been entered for consumption or for warehouse, or which have been permitted to remain unclaimed, or which have been permitted to remain for any purpose, in any country intermediate between the country of export and Canada, shall not be considered as in transitu through such intermediate country, but shall be treated as goods imported from such intermediate country and be valued and rated for duty accordingly. R. S., c. 32, s. 68; 52 V., c. 14, s. 7.

51. The standards or instruments by which the colours and grades of sugar are to be regulated, and the classes to which sugars shall be held to belong, with reference to duty chargeable thereon, shall be selected and furnished, from time to time, to the collectors of such ports of entry as are necessary, by the Minister, in such manner as he deems expedient.

(2) The decision of the appraiser, or of the collector of a port where there is no appraiser, as to the class to which any sugar belongs, and the duties to which it is subject, shall be final and conclusive, unless upon appeal to the Commissioner of Customs, within thirty days, such decision is, with the approval of the Minister, changed; and the decision of the Commissioner with such approval shall be final. R. S., c. 32, s. 69.

52. If, upon any entry or in connection with any entry, it appears to any Dominion appraiser or to the Board of Customs that any goods have been erroneously appraised, or allowed entry at an erroneous valuation by any appraiser or collector acting as such, or that any of the foregoing provisions of this Act respecting the value at which goods shall be entered for duty have not been complied with, such Dominion appraiser or such Board may make a fresh appraisement or valuation and may direct, under the valuation or appraisement so made, an amended entry and payment of the additional duty, if any, on such goods, or a refund of a part of the duty paid, as the case requires, subject, in case of dissatisfaction on the part of the importer, to such further enquiry and appraisement as in such case hereinafter provided for. 52 V., c. 14, s. 8.

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53. If the importer, owner, consignee, or agent is dissatisfied with the first appraisement, any appraiser, or any collector acting as such, or the persons to be selected as hereinafter mentioned to examine and appraise any goods, may call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such appraiser, collector or persons deem material in ascertaining the true value of any goods imported, and may require the production on oath of any letters, accounts, invoices, or other papers or account books relating to the same in the possession of such owner, importer, consignee or other person. R. S., c. 32, s. 71.

54. If any person called, as provided in the last preceding section, who is the owner, importer or consignee of the goods in question, neglects or refuses to attend, or declines to answer, or refuses to answer in writing, if required, any interrogatories, or to subscribe his name to his deposition or answer, or to produce any such papers or account books, as provided by the last preceding section, when required so to do, the appraisement which the appraiser or collector acting as such shall make, or shall have made thereof, shall be final and conclusive. R. S., c. 32, s. 72.

55. All depositions or testimony in writing taken in any such examination shall be filed in the office of the collector at the place where the same is made or taken, there to remain for future use or reference. R. S., c. 32, s. 73.

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

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

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

(4) Every person who acts as an appraiser under this section except a member of the Board of Customs selected by the Minister as aforesaid, shall take an oath, before a collector of Customs or a justice of the peace, to act without fear, favour, or partiality, and to appraise the goods with reference to which he is called on to act, in accordance with the laws imposing duties of Customs in Canada. 51 V., c. 14, s. 16.

57. The said persons chosen to appraise shall each be entitled to the sum of five dollars, which shall be paid by the person dissatisfied with the first appraisement, if the value ascertained by the second appraisement is equal to or greater than that ascertained by such first appraisement, or if the value ascertained by such second appraisement exceeds by ten per centum, or more, the value of the goods for duty as appears by the invoice and bill of entry thereof; otherwise the same shall be paid by the collector out of any public moneys in his hands, and charged in his accounts. R. S., c. 32, s. 75.

HOW RATE AND AMOUNT OF DUTY ASCERTAINED.

58. Whenever any difference arises or whenever any doubt exists as to whether any or what rate of duty is payable on any class of goods, and there is no previous decision upon the question by any competent tribunal, binding throughout Canada, the Board of Customs may declare the rate of duty payable on the class of goods in question, or that such goods are exempt from duty, subject in each case to an appeal, by any person interested, to the Governor in Council; and any such declaration of the Board of

Customs when approved by the Minister, or any such declaration when made by an order in council upon appeal, shall have force and effect as if the same had been sanctioned by statute.

(2) Such declaration or order in council may state a day upon which it is to come into effect, and shall in that case only have effect upon and after the day so named: Provided that no such declaration or order in council shall be deemed to effect the liability for duty of, or the rate of duty applicable to, any goods imported previous to the time when it comes into effect.

(3) Every order in council made under this section shall be published in The Canada Gazette. 3 E. VII., c. 14, s. 5.

59. All invoices of goods shall be made out in the currency of the country whence the goods are imported, or in the currency in which the goods are actually purchased, and shall contain a true statement of the value of such goods; and in computing the value for duty of such currency the rate thereof shall be such as has been ordered and proclaimed from time to time by the Governor in Council who is hereby empowered to make such order.

(2) The rate so ordered shall be based upon the actual value of the standard coins or currency of such country as compared with the standard dollar of Canada in so far as such comparative values are known.

3. Whenever the value of a currency has not been proclaimed, or whenever there is no fixed standard value, or whenever from any cause, the value of such currency has become depreciated, there shall be attached to the invoice of the goods imported the certificate of some consul resident in such place or country, showing the extent of such depreciation, or the true value of the currency in which such invoice is made out, at the time when and in the place or country where such certificate is given, as compared with the standard dollar of Canada: Provided that, wherever the value of a depreciated currency is dependent upon the rate of exchange on London, it shall be optional with the importer, with the consent of the collector of Customs, to compute the value for duty at the rate of exchange certified by the bank through which the same is drawn, as current at the time and place when and whence the goods were exported to Canada.

(4) When the currency value is determined, as hereinbefore provided, at the time of entry, either by a consul's certificate or by the certificate of a bank, such rate or value shall be final and not open to any readjustment by reason of the subsequent production of any certificate not corresponding in rate or value with that adopted.

(5) All such invoices shall faithfully exhibit the transaction between the exporter and the importer, and contain a true and full statement of the actual price payable for the goods, including cartons, cases and coverings of all kinds and all expenses incident to placing the goods in condition, packed ready for shipment to Canada, and no such invoice shall state any discount other than such as has been actually allowed to the importer. R. S., c. 32, s. 10; E. VII., c. 14, s. 6.

60. Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity. R. S., c. 32, s. 11.

61. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. 51 V., c. 14, s. 6.

62. On each and every non-enumerated article which bears a similitude, either in material or quality, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned. R. S., c. 32, s. 13.

63. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty. R. S., c. 32, s. 14.

64. Repealed. 6-7 E. VII., c. 10, s. 5.

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65. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. R. S., c. 32, s. 16.

66. Spirits and strong waters, from whatsoever substance distilled or prepared, having the flavour of any kind of spirits or strong waters, subject to a higher duty than whisky, shall be liable to the duty imposed on spirits or strong waters of which they have the flavour. R. S., c. 32, s. 17.

68. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to. R. S., c. 32, s. 18.

69. The collector or any appraiser may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods; and such samples shall be disposed of as the Minister directs. R. S., c. 32, s. 20.

70. Repealed. 6-7 E. VII., c. 10, s. 5.

71. The surplus stores of vessels arriving in Canada shall be subject to the same duties and regulations as if imported as merchandise; but if the owner or master desires to warehouse the same for re-shipment for the future use of the vessel, the collector may permit him to do so. R. S., c. 32, s. 166.

GOODS DAMAGED OR LOST.

72. If any goods imported by water, or partly by water and partly by land, on which duties, ad valorem or specific, or both, are payable, receive damage during the voyage of importation, between the actual departure of the vessel in which they are laden from the foreign port of exportation and the actual arrival of the goods at the port of destination in Canada, whereby such goods have become lessened in value, an abatement may be made, in the manner hereinafter provided, in the duty payable upon such goods; or, if duty has been paid thereon, a refund of a part of such duty may be made proportionate to the damage sustained; if, in either case, the claim therefor is made in due form and is properly substantiated at the first landing from such vessel of the said goods, and while they are in the custody of the Crown, or as soon after such first landing as they can be examined: Provided that such examination shall be completed and certified by the collector, Customs appraiser or other proper officer, who shall assess such damage, within fourteen days of the date of entry of such landing. R. S., c. 32, s. 49; 3 E. VII., c. 14, s. 8.

73. If any goods imported by railway, or by any other vehicle, on which goods duties ad valorem or specific, or both, are payable, receive damage during the course of transportation, after they are laden on such railway or other vehicle, and before they arrive at the port of destination in Canada, whereby they become lessened in value, an abatement may be made in the manner hereinafter provided in the duty payable upon such goods, if the claim for such abatement is made in due form within fourteen days of the date of entry or of the arrival of such goods at the port of destination in Canada, and is substantiated in the same manner as is provided in the last preceding section. R. S., c. 32, s. 50; 3 E. VII., c. 14, s. 9.

74. The collector or appraiser or other proper officer whose duty it is to examine and assess the amount of damage sustained in course of importation, shall do so with all possible dispatch on being notified so to do, and shall certify the exact cause and extent of such damage with reference to the value of the goods in the principal markets of the country whence imported, and not according to the value in Canada: Provided that the collector may permit an importer, within fourteen days after entry or landing, to abandon to the Crown any whole package or packages of damaged goods, and be relieved from the payment of the duties on the portion so abandoned; and the goods so abandoned shall be destroyed if, in the opinion of the collector, they cannot be sold for a sum sufficient to pay duties and charges. R. S., c. 32, s. 51; 3 E. VII., c. 14, s. 10.

75. The collector or appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale

of goods, nor shall he estimate any damage nor shall any damage be allowed or duty refunded for,—

- (a) decay, dampness or other cause existing before the voyage commenced and which has rendered the goods unfit to withstand the ordinary risks of the voyage of importation;
- (b) rust on iron or steel or any manufacture thereof, except manufactured articles composed in whole or in part of polished steel and polished Russia iron and Canada plates, and on such only for the amount of loss in excess of twenty-five per centum of the whole quantity damaged;
- (c) stains or injury to any packages holding liquids or the labels thereon unless the contents of such packages have at the same time, received actual specific damage by the admixture therewith of water or other foreign substance. 51 V., c. 14, s. 10; 3 E. VII., c. 14, s. 11.

76. The collector or appraiser shall not estimate any damage nor shall any damage be allowed or duty refunded for or with respect to sugar or any other saccharine product on which the duty is to be computed according to the polariscopic test: Provided that the Minister may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test. 51 V. c. 14, s. 10.

77. When the collector or appraiser has ascertained the percentage of damage, such percentage shall be deducted from the original value of the goods, and duty shall then be levied and collected on such reduced value at an ad valorem rate, which shall be equivalent to the rate of specific and ad valorem duty which should have been collected upon such goods if they had not been so damaged. R. S., c. 32, s. 53.

78. Upon production of satisfactory proof to the Minister of the actual injury or destruction, in whole or in part, of any goods by accidental fire, or other casualty, while they remained in the custody of the officers of the Customs in any Customs warehouse, or while in transportation in bond from one port of entry to another port of entry in Canada, or while within the limits of any port of entry and before they were landed under the supervision of the officers of the Customs, the duties on the whole or the part thereof so proved to have been injured or destroyed may be abated or refunded, if the claim is made within fourteen days after the date of the casualty, and due appraisement is made of the goods so alleged to be injured as soon as they can be examined. 3 E. VII., c. 14, s. 12.

79. 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 this Act, such allowance or damage shall only be made and allowed for the amount of loss in excess of fifteen per centum of the whole quantity damaged; and only if claim is made therefor and the loss or damage certified upon examination made by the appraiser or proper officer within three days of the landing or arrival of such goods at the port of destination thereof.

(2) If the duty has been paid on the full value of the articles a refund of such duty may be allowed and paid on application to the Minister in the proportion and on fulfilment of the conditions hereinbefore specified, but not otherwise. R. S., c. 32, s. 55; 6-7 E. VII., c. 10, s. 6.

WAREHOUSING.

80. The warehousing ports already established, and such ports of entry as the Governor in Council, from time to time appoints, shall be warehousing ports. R. S., c. 32, s. 77.

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81. The importer of any goods imported into Canada may, subject to such rules and regulations as are from time to time prescribed by the Governor in Council in that behalf, enter the goods for exportation or for warehouse. 51 V., c. 14, s. 17.

82. The owner of any warehoused goods may remove the same under the authority of the collector or proper officer from any warehousing port to any other warehousing port in Canada, or from one warehouse to any other in the same port, upon passing a removal entry thereof in the usual form. 51 V., c. 14, s. 17.

83. Upon the entry of any goods at any frontier Customs port, under the authority and with the sanction of the collector or other proper officer at such port, and subject to such rules and regulations as are or may be made in that behalf under the authority of this Act, the importer may pass the goods on to any Customs port in any other part of Canada, or in transit through Canada, by way of any Customs port of exit in Canada. 51 V. c. 14, s. 17.

84. The unshipping, carrying and landing of all goods and the taking of the same to and from a Customs warehouse or other proper place after landing shall be done in such manner and at such places as is appointed by the collector or other proper officer, and the collector or other proper officer shall at all times have free access to any warehouse wherein are stored goods subject to duty, and may, when requiring entrance in the performance of his duty, lawfully force or break any lock or other fastening placed upon any such warehouse, or upon or in any premises necessary to be passed through in order to obtain access to such warehouse. 51 V., c. 14, s. 19.

85. Unless otherwise provided by the Governor in Council, warehouse rent and expenses of safe-keeping in warehouse and all expenses connected with the unshipping, carrying and landing of goods and the taking of the same to and from a Customs warehouse or proper place after landing shall be borne by the importer. R. S., c. 32, s. 87.

86. Goods entered as to be warehoused, landed to be warehoused, or entered and examined to be re-warehoused, shall be immediately thereafter transported to and placed in the designated warehouse; but if, after any goods have been duly entered or landed to be warehoused, or entered and examined to be re-warehoused, and before the same can be actually deposited in the warehouse, the importer further enters the goods, or any part thereof, for home use or for exportation as from the warehouse, the goods so entered shall be considered as warehoused or re-warehoused, as the case may be, although not actually deposited in the warehouse, and may be delivered and taken for home use or for exportation. 52 V., c. 14, s. 9.

87. No transfer of the property in goods warehoused shall be valid for the purposes of this Act unless the transfer is in writing signed by the importer or his duly authorized agent, or is made by process of law, nor unless such transfer is produced to the collector or other proper officer of the proper port, and recorded by him in a book kept for that purpose in the Custom-house.

(2) No such transfer of less than a whole package shall be valid, and no more than three transfers of the same goods shall be allowed before entry thereof for duty or for exportation. R. S., c. 32, s. 81.

88. Upon any transfer of goods in warehouse being lawfully effected as hereinbefore provided, the transferee of such goods shall, by the act of accepting such transfer, become subject to all the conditions, liabilities and penalties to which the person making the transfer was theretofore liable in respect to such goods, and the transferee shall be bound to the performance of all the requirements of this Act and the rules and regulations thereunder.

(2) The goods shall likewise remain and be subject to all Customs claims as if such transfer had not been made. 51 V., c. 14, s. 18.

89. During the regular warehouse hours, and subject to such regulations as the collector or other proper officer at any warehousing port sees fit to adopt, the owner of any warehoused goods may sort, pack, re-pack or make any lawful arrangements respecting the goods warehoused, in order

to the preservation or lawful disposal thereof, and may take therefrom moderate samples, without present payment of duty or entry. R. S. c. 82, s. 83.

90. Duties shall be payable in all cases on the quantity and value of goods in the warehouse, as ascertained and stated on first entry, or as originally warehoused: Provided that an allowance not exceeding two per cent per annum, nor exceeding eight per cent in the whole in any case, may be made for deficiencies in measurement of wines and spirits in casks, arising from natural causes, after such wines and spirits have been entered for warehouse, and prior to the ex-warehousing thereof, under regulations of the Governor in Council. 67 E. VII., c. 10, s. 7; R. S., c. 32, s. 84.

91. All goods taken out of warehouse shall be subject to the duties to which they would be subject if then imported into Canada, and not to any other. R. S., c. 32, s. 85.

92. All warehoused goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof.

(2) If the goods are not so cleared the collector or other proper officer may sell them for the payment, first, of the duties, and secondly of the warehouse rent and other charges; and the surplus, if any, shall be paid to the owner or his lawful agent.

(3) The collector or other proper officer may charge or authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf. R. S., c. 32, s. 90.

93. The collector may, if he sees no reason to refuse such permission, permit an importer to abandon to the Crown any whole package or packages of warehoused goods, without being liable to pay any duty on the same; and the same shall then be sold and the proceeds shall belong to the Crown: Provided that, if such goods cannot be sold for a sum sufficient to pay the duties and charges, the same shall not be sold but shall be destroyed. R. S., c. 32, s. 91.

94. The importer of any cattle or swine may slaughter and cure and pack the same, or, if such cattle or swine are imported in the carcase, may cure and pack the same in bond; and the importer of any wheat, maize or other grain, may grind and pack the same in bond, if such slaughtering, curing, grinding or packing is done and conducted under such regulations and restrictions as the Governor in Council, from time to time, makes for that purpose; but the said regulations shall not extend to the substitution of other beef, pork, flour or meal for the produce of such imported cattle or swine, wheat, maize or other grain. R. S., c. 32, s. 93.

95. No person shall make, nor shall any officer accept, any bond, note or other document for the purpose of avoiding or deferring the actual payment of duties legally accruing on goods imported into Canada, or arrange for deferring payment of such duties in any way, unless such goods are entered for warehouse, and duly deposited therein according to the laws and regulations governing the warehousing of such goods. R. S., c. 82, s. 95.

96. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing. 46 V., c. 12, s. 47.

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

If any goods are found which do not correspond with the goods described in the invoice or entry, or if the description in the invoice or entry has been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any entry any goods have been undervalued for such purpose as aforesaid, such goods shall be seized and forfeited. 46 V., c. 12, s. 108.

That the importation into Canada of any goods enumerated, described or referred to in Schedule C hereto appended, is prohibited; and any such goods imported shall thereby become forfeited to the Crown and may be destroyed

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or otherwise dealt with as the Minister of Customs may direct, and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, 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 in force in the said countries respectively.

That regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the Minister of Customs; and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the Tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Controller, changed; and the decision of the Commissioner with such approval shall be final.

That in the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Syke's hydrometer or of the specific gravity bottle, as the Controller of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

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

With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes, at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of Customs at the port of entry, or before a Notary Public or a Commissioner for taking affidavits:—

"I (name of Importer), the undersigned, importer of the (names of the goods or articles) mentioned in this entry do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (name of the goods to be manufactured) in my own factory, situated at (name of the place, county and province), and that no portion of the same will be used for any other purpose or disposed of until so manufactured."

109. The collector or proper officer, after the entry of any goods, may on suspicion of fraud open and examine any package of such goods in the presence of two or more witnesses, and, if upon examination, the same are found to agree with the entries, they shall be repacked by the collector or proper officer at the public cost. R. S., c. 32, s. 119.

111. The collector shall cause at least one package in every invoice or entry and at least one package in ten, if there are more than ten in any invoice or entry, and so many more as he or any appraiser deems it expedient

to examine for the protection of the revenue, to be sent to the examining warehouse, and there to be opened, examined and appraised, the packages so to be opened being designated by the collector. R. S., c. 32, s. 121.

112. All the packages mentioned in any one entry, although some of such packages have been delivered to the importer, or some one on his behalf, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent to the examining warehouse for examination have been duly opened and the contents examined and approved.

2. The packages so delivered shall not be opened or unpacked before the goods contained in the package or packages sent to the examining warehouse have been examined and passed as aforesaid: Provided that this prohibition shall not extend beyond a period of three days after the goods designated for examination have been actually delivered at the examining warehouse. 51 V., c. 14, s. 24.

113. Any package delivered without examination, or the goods, if lawfully unpacked, shall, if required by the collector of the port at which they are entered, be returned to the Customs or examining warehouse within ten days of delivery; and the collector shall use due diligence in causing a proper examination thereof to be made, and may, if he sees no objection, permit the remaining packages to be opened and unpacked as soon as the contents of those sent to the Customs or examining warehouse have been examined and approved. 51 V., c. 14, s. 24.

REFUND OF DUTY.

129. 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, or because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the quantity or value of such goods for duty, unless the same has been reported to the collector within fourteen days of the date of entry or delivery or landing, 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, no refund of the duty or any part thereof shall be allowed.

2. All applications for refund of duty in such cases shall be submitted with the evidence and all particulars for the decision of the Minister, who may order payment on finding the evidence sufficient and satisfactory. R.S., c. 32, s. 63; 62-63 V., c. 22, s. 1; 3 E. VII., c. 14, s. 13.

130. Although any duty of Customs has been overpaid, or although, after any duty of Customs has been charged and paid, it appears or is judicially established that the same was charged under an erroneous construction of the law, no such overcharge shall be returned after the expiration of three years from the date of such payment, unless application for payment has been previously made. R.S., c. 32, s. 168.

131. No refund of duty shall be allowed after the lapse of fourteen days from the time of entry for any alleged mis-description of goods by the importer.

2. If any error of description is discovered by the importer while unpacking his goods, he shall immediately and without further interference with the goods, report the facts to the collector in order that the same be verified. R.S., c. 32, s. 169.

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GENERAL INFORMATION.

It is deemed advisable to draw the attention of exporters to the fact that the Customs laws of Canada provide severe penalties for the making of false invoices and certificates whereby the Customs Revenue shall or may be defrauded. In such cases, the goods are liable to forfeiture, and the exporter making such fraudulent invoice or certificate, as well as the importer using them, is subject to heavy pecuniary penalties in addition to the forfeiture of the goods. Exporters are, therefore, advised and cautioned to use every care in furnishing true and correct invoices and certificates for goods shipped to Canada.

Attention is directed to the following requirements of the Canadian Customs Laws:—

1. Certified invoices in duplicate are required for Customs Entry. These invoices (2) are to be sent by the Exporter as usual (by mail) to the importer, or his agent, for his use in making entry of the goods at the Customs Port of destination in Canada. The importer will also require a third copy for his own use. The Canadian Customs do not require invoices as prescribed by the Regulations, to be delivered to the carrier transporting the goods into Canada. The proper commercial designation of the goods shipped must be set forth in all invoices. It is required that invoices from exporters to importers in Canada shall show the marks and numbers on the packages, in such a manner to indicate truly the quantities and values of the articles comprised in each exportation package, the packages to be legibly marked and numbered on the outside when of such a character as to enable such marks and numbers to be placed thereon.

2. Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export. The "price" and "value" of the goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place where the goods have been exported directly to Canada. When the value of goods for duty purposes is determined by the Minister of Customs, under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof. Although the invoice forms, as shown on pages 51, 52 and 53, are approved by the Customs Department, it will be permissible for exporters to use their own billheads for invoice purposes, provided the forms be headed with the words "Selling price to the purchaser in Canada at time shipped," and "Fair market value as sold for home consumption at time shipped," as in the specimen forms. These headings may be written, printed, or stamped on invoices, Certificates, as shown on pages 41 to 50 (to be written, printed, or stamped on the front or back of the invoice, but not pasted thereon), are required to be signed on invoices of goods sold by the exporter prior to shipment. The surtax on German goods being suspended, the clause relative to such surtax is dispensed with in all certificates. The clause in the certificates relating to "origin," is not required when the goods are for entry under the General Tariff.

3. Exporters will note particularly that a separate invoice must be furnished for goods entitled to entry under the Preferential Tariff, and that the certificates required must be written, printed or stamped "on the invoice," and also that the Preferential Tariff does not apply to any of the following articles, viz.: wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

4. "Exporters are required to mark distinctly in writing on all invoices of sugar exported to Canada that the sugars described therein are either R.A.W or REFINED in every case, whether for entry under the Preferential Tariff or under the General Tariff.

5. It is required that invoices from exporters to importers in Canada shall show the marks and numbers on the package in such a manner as to indicate truly the quantities and values of the articles comprised in each

exportation package, the packages to be legibly marked and numbered on the outside when of such a character as to enable such marks and the numbers to be placed thereon.

6. If in any package any goods are enclosed which are not included in the invoice of such package, the enclosure (to avoid seizure) should be noted on the invoice of the outside package containing the enclosure, thus:—"3 parcels enclosed," (or as the case may be).

7. Invoices must show plainly the fair market value of goods invoiced, as well as the selling price to Canadian purchaser.

8. Invoices must show the amount of any freight prepaid, or any freight allowance made by the exporter to the purchaser in Canada. (1308)

9. Goods consigned without sale should be invoiced on Form N as consigned goods. The value for duty in such cases should be the price at which the said goods are sold in the home market in the condition in which they are to be imported into Canada.

10. Goods on consignment but sold to persons in Canada prior to shipment should be invoiced on Form M. The value for duty shall not be less than the invoice value to the Canadian purchaser, exclusive of all charges upon the goods after shipment from place whence exported to Canada directly.

The expense for selling the goods in Canada having been incurred previous to shipment, is not to be deducted from the price payable by the Canadian purchaser.

The following may be excluded in computing the value for duty in such cases: Freight, insurance, and charges not exceeding 2 per cent for broker's fees and cost for distribution.

11. In regard to goods sold in wholesale quantities only to special or the territorial agents and not to jobbers generally, the Board of Customs approved the following rule to be followed in fixing the value of such goods for duty purposes: "That the price as sold to such agents in the country of export should be advanced by an addition of from 5 to 10 per cent, according to circumstances, to represent the fair market value for duty on importations to Canada."

12. Cash discounts up to 2½ per cent may be allowed for duty purposes if actually allowed and deducted by the exporter on the invoice to the importer prior to the entry. This deduction is to be made without reserve by the exporter, and should be absolute, and not subject to be disallowed or withdrawn by him under any circumstance.

13. Invoices presented with entries must be signed by a member of the importing firm and by his attorney, when one is employed.

14. In the case of goods duty paid and short received, importers are notified that delivery of same upon subsequent arrival can be obtained, without payment of duty anew, only when the following regulations are observed:—

(a) Notice of the short receipt of goods must be given to the collector in writing within fourteen days of the entry.

(b) If the goods have been omitted from the shipment, a declaration to that effect must be produced from the exporter.

(c) If a portion of the consignment has been delayed in transit by the carriers, a declaration to this effect will be required from the latter.

(d) No portion of a consignment of goods, duty-paid, in respect of which a short shipment occurs, is to be disposed of by the importer until the appraiser has had an opportunity of checking over the goods.

The ready and prompt delivery of duty-paid goods short shipped, or detained in transit, will be greatly expedited if importers will instruct exporters to prepare invoices in accordance with Customs regulations, showing the marks, numbers and contents of each package on the same.

15. Goods having been entered for duty and having passed into the hands of the importer, in cases where said goods are found not to be the goods ordered, the Minister of Customs may order a refund of duty thereon upon approved forms, provided,

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(a) That the goods be identified by an officer of Customs at the port of entry.

(b) That application for refund be made to the collector at the port of entry, and the goods entered for exportation under Customs supervision within three months from the date of the import entry.

(c) And that proof of the exportation of the goods be furnished to the satisfaction of the Minister of Customs.

NOTE.—Goods thus exported should be shipped outwards from Canada accompanied by export entry (B 13) in triplicate, two copies delivered to the collector at the port of exit, and the third copy to be returned to the Canadian exporter, certified by the collector at the port of exit.

The goods are to be delivered to the carrier under Customs supervision; and a copy of way-bill or bill of lading, signed by the carrier or his agent and a certified copy of the export entry are to be annexed to the refund claim. (1469)

16. Travellers' samples and the trunks and other packages are subject to the ordinary duty, but not to special duty. Samples are dutiable each time of importation. Trunks may be admitted free after payment of duty or first importation, and identified to the satisfaction of the Customs officer. (1311)

17. Prohibited goods under Section C of the Tariff are not permitted to be carried in transit through Canada. (1420)

18. Goods (not warehoused) forwarded under usual Customs manifests, must be entered and examined at the receiving port on which they are manifested.

In cases when the collector at the receiving port finds that imported goods arrive there in bond under Customs manifests, in error, the goods may be examined and delivered upon receipt from the collector at the original port of entry of a copy of invoice and entry and a certificate from the collector that the goods were duly entered, examined and appraised as per said entry and invoice. (1485B)

19. Unsigned stock certificates brought into Canada for signature and to be issued only in the country in which they have been printed or engraved, may be signed in bond under Customs supervision, upon pro forma entry for warehouse, conditional on entry ex-warehouse for exportation in due course to the country whence imported.

20. Articles and other goods, the growth, produce or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks, and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada: Provided that the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the Minister of Customs; provided also that any article or goods described in this paragraph, upon which an allowance of drawback has been made, shall not be admitted to entry except upon payment of duties equal to the drawback allowed; provided further that any of such goods or articles manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.

The goods above enumerated are entitled to be entered free of duty under the following regulations:

In the case of articles and other goods, the growth, produce or manufacture of Canada, a certified copy of the export entry (in duplicate) must be produced and the following declaration made on the face of entry:

"The articles above described are the produce or manufacture of Canada, and were exported in the month of, 19.., by..... as per copy of Export entry attached hereto, and the property in the said articles has continued in the said exporters.

"The articles are returned without having been advanced in value or improved in condition by any means; and the allowance received for drawback of Customs and Excise duties thereon (if any) has been as follows, viz:—"

21. In the case of quicksilver flasks and other metallic receptacles for holding liquids and oyster pails, the following declaration must be made on the face of entry:

"The articles above described have once paid duty in Canada and are now returned to the Canadian exporter thereof without having been advanced in value or improved in condition by any means."

REGULATIONS.

22. Articles of Canadian manufacture may be admitted temporarily without duty, when returned to Canada for repairs and to be again exported; provided, that the articles shall be identified to the satisfaction of the collector of Customs at the port of re-entry into Canada, and that a sufficient bond for double the amount of the Customs duty be delivered to the collector as security for the exportation of the articles or payment of duty thereon, within six months from the time of entry.

23. REGULATIONS RESPECTING THE FREE ADMISSION OF ANIMALS AND ARTICLES FOR EXHIBITION OR FOR COMPETITIONS FOR PRIZES, INCLUDING HORSES FOR RACING.

The animals and articles imported for any of the above purposes and admitted without payment of duty shall be entered as for-warehouse on Form B-18 (as amended), in duplicate, with particulars in invoice form thereon.

Before the entry is accepted the importer, or his agent, must deliver to the proper officer of Customs a certificate in Form B-9, signed by the secretary or by a principal officer of the agricultural fair or other association, certifying that the animals or articles are entered and accepted for the purposes of exhibition or competition for prizes under the management of such association.

The importer shall execute a bond to the King with satisfactory surety on the Entry Form B-18 or annexed thereto, for a sum equal to the full value of the animals and articles entered, conditional upon the due exportation of the same, or the delivery to the Customs collector of proper manifests for the transportation of the animals and articles in bond, signed by an approved bonded carrier, or the payment of duty thereon, within three months from the time of entry.

The bond of an approved guarantee company may be accepted as the surety herein mentioned.

If any of the animals or articles aforesaid be sold in Canada, the importer or his agent shall forthwith enter the same for duty and deliver to the collector a true statement, signed by the seller and by the purchaser, showing the actual selling price of the animal or article as an aid to the Customs officer in making his appraisement thereof for duty purposes. Such statement and appraisement shall be filed with the entry papers.

The usual ex-warehouse entry forms may be used for entry ex-warehouse of these animals and articles—(the special Form B-19 being cancelled), provided that an extra copy of the Customs manifest signed by the bonded carrier, or his agent, may be filed with the entry ex-warehouse as a receipt for the delivery of the animals and articles.

The importer, or his agent, shall attest and subscribe to a declaration, to be written on the entry ex-warehouse for removal or for exportation, to the effect that "the animals and articles described in this ex-warehouse entry are identically the same as in the for-warehouse entry mentioned thereon." A notation as to the identity of the animals and articles shall also be made and initialed on the ex-warehouse entry or manifest by the Customs officer supervising their exportation or removal.

**AMENDED REGULATIONS IN REGARD TO THE FREE ENTRY OF
ANIMALS FOR THE IMPROVEMENT OF STOCK.**

In effect 1st April, 1913.

REGULATIONS.

1. No animal imported for the improvement of stock shall be admitted free of duty unless the owner is a British subject, resident in the British Empire, or if more than one owner, each is a British subject, resident in the British Empire, and there is furnished an import certificate stating that the animal is recorded in a Canadian National Record or in a Foreign Record recognized as reliable by the National Record Committee.

A Statutory declaration by the owner or one of the owners, that he is a British subject, or that each is a British subject, resident in the British Empire, and that such animal is the identical animal described in such certificate must be provided, and that such animal is being imported into Canada for the improvement of stock.

2. In case such certificate is not at hand at the time of the arrival of the animals, the entry for duty may be accepted subject to the refund of the duty upon production of the requisite certificates and proofs in due form satisfactory to the collector, within one year from the time of entry.

3. The form of certificate to be accepted for the free importation of animals for the improvement of stock, and the Customs procedure in connection therewith, shall be subject to the direction of the Minister of Customs.

4. The above declarations shall be attached to the Free Import Entry and may be made before the Collector, sub-Collector, Surveyor or Chief Clerk at the port where the goods are entered or before any functionary authorized by law to administer oaths.

INSTRUCTIONS.

(a) Import Certificates required are those bearing the signature of the Accountant of the Canadian National Records, for horses, cattle, sheep, goats, asses and swine (but not including the Holstein-Friesian cattle). Import Certificates required for Holstein-Friesian cattle are those bearing the signature of the Secretary of the Holstein-Friesian Association of Canada.

(b) The Import Certificate and declaration to be delivered to the Collector of Customs before free entry of animals is allowed, shall be in one of the forms in the schedule hereto.

(c) The Import Certificate for horses shall specify the colour and natural markings, if any; if there are no markings the word "solid" shall be inserted. The Collector of Customs is required to compare the description given on the Import Certificate with the animal and if the colour and markings do not agree, free entry must be refused and duty collected.

(d) The import Certificate shall be attached to the Free Customs Entry for transmission by the Collector to the Department of Customs, Ottawa.

The said Certificate shall be marked in each case with the Customs entry number and office dating stamp.

The Collector of Customs shall not demand or accept any Certificate as to pedigree, other than in one of the "Import Certificate" forms herein prescribed and the Declaration of Ownership.

(e) Animals may be shipped in bond from the Canadian frontier port to the Customs port of destination, subject to quarantine requirements.

(f) Import Certificates for Holstein-Friesian Cattle are issued by the Secretary of the Holstein-Friesian Association of Canada, St. George, Ontario.

(g) Import Certificates for live stock other than Holstein-Friesian Cattle, may be procured on application to "Accountant," Canadian National Records, Ottawa, from whom there may also be obtained a list of Canadian Records, and other information concerning the importation of pure bred animals for the improvement of stock.

SCHEDULE OF FORMS.

FORM 1.—For Live Stock other than Holstein-Friesian Cattle.

IMPORT CERTIFICATE.

CANADIAN NATIONAL RECORDS.

I hereby certify that the animal (name) colour
 (markings) (number) is pure bred and is registered
 in the (state book record) of the Canadian Book of Record
 for (state breed)

(Signature)

 Accountant
 Canadian National Records.

Issued to the Owner

Address

Ottawa, Canada, 19

FORM 1 A.

IMPORT CERTIFICATE.

CANADIAN NATIONAL RECORDS.

I hereby certify that the animal (name) (colour)
 markings (number) is pure bred and is registered
 in the (state book of record) a book of record recognized as
 reliable in the country of the origin of the breed of (state breed)

(Signature)

 Accountant
 Canadian National Records.

Issued to the Owner

Address

Ottawa, Canada, 19

FORM 2.—For Holstein-Friesian Cattle.

IMPORT CERTIFICATE.

HOLSTEIN-FRIESIAN ASSOCIATION OF CANADA

I hereby certify that the animal (name)
 (number) is pure bred, and is registered in the Holstein-
 Friesian Herd Book of Canada, the Canadian Book of Record for Holstein-
 Friesian cattle.

(Signature)

 Secretary
 Holstein-Friesian Breeders' Association
 of Canada.

Issued to the Owner

Address

Ottawa, Canada, 19

FORM 3.—Declaration to be made by Sole Owner

Dominion of Canada. } I (name in full, no initials)

Province of } of the of in the County

To Wit: } of (occupation)

do solemnly declare:

1. That I am the sole owner of the animal described as follows, being
 the identical animal for which application is herewith made for free entry
 into Canada, viz. :—
 (Description)

2. That I am a British subject resident in the British Empire.

3. That the said animal is being imported into Canada for the improve-
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And I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Canada Evidence Act."

DECLARED before me this.....
 day of A.D. 19.....
 at.....

 (Title of person authorized to take
 this Declaration.)

FORM 3 A.—Declaration to be made by one of several Owners.
 Dominion of Canada } I..... (name in full, no initials).....
 Province of..... } of the..... of..... in the County
 To Wit:..... } of..... (occupation).....
 do solemnly declare

1. That..... (no initials, name in full).....
 and I are the owners of the animal described as follows, being the identical animal for which application I herewith made for free entry into Canada viz. :—
 (Description).....
2. That each of the said owners is a British subject resident in the British Empire.
3. That the said animal is being imported into Canada for the improvement of stock.

And I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Canada Evidence Act."

DECLARED before me this.....
 day of A.D. 19.....
 at.....

 (Title of person authorized to take
 this Declaration.)

25. RE-ADMISSION OF HORSES, CARRIAGES, ETC., SENT TEMPORARILY TO UNITED STATES AND RETURNED WITHIN ONE YEAR.

Horses, carriages, and harness thereof, of Canadian origin or duty paid in Canada, going into the United States temporarily for exhibition or other purposes, may be re-admitted into Canada without duty, upon identification to the satisfaction of the Canadian Customs Officer at the Frontier, provided they are returned within one year without change of ownership, subject to the following conditions, viz. :—

The horses, carriages, and harness shall be duly reported Outwards, in duplicate, at the frontier port of exit from Canada for temporary stay in United States, with such description of the horses, carriages, and harness as will enable the Customs Officer to identify them on return to Canada.

Duty is to be collected on the value of repairs made in United States to such carriages and harness, after allowing for "wear and tear."

26. REGULATIONS RESPECTING THE FREE ENTRY OF DOGS FOR THE IMPROVEMENT OF STOCK.

Referring to Memo. No. 1480 B, you are hereby advised that by Order in Council of the 1st February, 1909, the following regulations in respect of the free entry of Dogs for the improvement of stock, are made and prescribed instead of the regulations concerning such free entry made by Order in Council of the 21st May, 1908, viz. :—

REGULATIONS.

1. In all cases of importation and free entry of dogs for the improvement of stock, a certificate of purity of blood, given by the breeder of the dog, shall be delivered to the Collector at the port of entry.

An affidavit by the owner, agent, or importer, that such dog is the identical animal described in said certificate of pedigree must also be presented.

2. The original certificate shall be marked in each case with the Customs entry number and office dating stamp, and be signed by the Collector of Customs, and a copy thereof shall be filed with the entry papers before the certificate is returned to the importer.

27. REGULATIONS RESPECTING FREE ENTRY OF PURE-BRED DOMESTIC FOWLS FOR THE IMPROVEMENT OF STOCK.

A certificate of purity of blood, signed by the breeder, and describing the breed, shall be furnished on or with the invoice to the collector at the port of entry.

The identity of the fowls described in the certificate shall be attested to by the importer, or his agent, on the invoice or on the face of the entry, in the following form, to be signed by the importer, or agent, viz:—

"The fowls now imported and entered by the undersigned are the identical fowls described in this entry or invoice.

Signature

"Sworn before me Collector."

28. TEMPORARY ADMISSION OF TOURISTS' AUTOMOBILES.—
In effect 1st April, 1910.

Memo. 1313-B of 17th March, 1905, and Memo. 1424-B of 2nd July, 1907, are cancelled on and from 1st April, 1910, when the following Regulations shall take effect concerning the admission of automobiles for touring purposes in Canada, viz:—

1. Automobiles manufactured abroad and not duty paid, when imported into Canada by the owners personally who are non-residents of Canada or temporary visitors therein, may be admitted under bond or upon cash deposit, for a period of six months, for the actual use of the owners for touring purposes only, provided the owner is in nowise connected with any automobile business, and that the machine is not to be used for any commercial or business pursuits whatever while in Canada, and subject to the following regulations and conditions:—

(a) The automobile shall be reported on form approved (E. 29f), in duplicate, at the Custom House at the port of importation, where a careful examination and appraisement shall be made.

(b) An invoice showing the selling price of the automobile shall be produced (when practicable), as an aid to the Collector in determining the value.

(c) Upon receiving a deposit of \$25.00 and a bond executed in Canada in approved form for double the estimated duties, conditional for the due exportation of the automobile covered thereby within six months from date of bond, the Collector may grant a permit accordingly (to be endorsed on the duplicate report) for the use of the automobile in Canada for touring purposes.

(d) The bond shall be signed by the importer and by two residents of Canada; or by the importer and by a resident of Canada who has deposited with the Collector of the port of entry the general guarantee of an incorporated Guarantee Company authorized to do business in Canada, and which guarantee is then available as a security in the case;

Provided that the special bond of an incorporated Guarantee Company authorized to do business in Canada may also be accepted, in approved form, instead of the bond first herein mentioned, and that the cash deposit of \$25.00 may be dispensed with in any case covered by a Special or General Guarantee Bond.

(e) The bond shall be filed by the Collector with the tourists' report attached, and the duplicate report shall be handed to the tourist with permit and receipt for deposit endorsed thereon.

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(f) The deposit shall be subject to refund by the Collector upon return of permit with proof of the exportation of the automobile within six months from date of bond. In default of the exportation of the automobile with proof of such exportation to the satisfaction of the Collector within six months from the date of importation, the deposit is to be entered as Customs duty and the provisions of the bond enforced.

(g) The term "Automobile" herein is to be held as including the outfit accompanying the automobile.

2. The forms set forth in the Appendix hereto are approved, viz. :—

Form E. 29]. Report of Tourist's Automobile and its outfit.

Form D. 3. amended Form of personal Bond for Tourist's Automobile.

Form D. 3]. Form of Guarantee Co's Special Bond for do.

Form D. 3]. Form of Guarantee Co's Special Bond for do.

3. Automobiles manufactured abroad and not duty paid may not be re-imported for touring purposes within six months from the time of their exportation after previous entry in bond for touring purposes. This limitation, however, shall not apply to automobiles provided for in the section next following.

4. The Regulations in Memo. 940-B. of 31st July, 1897, concerning teams and carriages crossing the frontier, provide that where the persons in charge of such teams and carriages are well known to the Customs Officer he may allow the outfit to cross the frontier and return within one week, subject only to the usual report, search and examination.

This provision may be extended to tourists' automobiles when the Customs Officer is satisfied that the automobile will be used only within the limits of the port of importation and vicinity in conformity with Customs laws and regulations.

5. A proper record is to be kept at the frontier port of all automobiles reported inwards and outwards thereat to the Customs.

29. HEALTH OF ANIMALS BRANCH—QUARANTINE REGULATIONS.

INTERPRETATIONS.

Sec. 1.—In these Regulations, unless the context otherwise requires :—

(a) The expression "the Minister" means the Minister of Agriculture ;

(b) The expression "inspector" means a veterinary or other inspector duly appointed under the provisions of the Animals Contagious Diseases Act ;

(c) The expression "veterinary inspector" means a duly qualified veterinary surgeon appointed an inspector under the provisions of the Animal Contagious Diseases Act ;

(d) The expression "inspection" means an inspection made by a duly authorized inspector ;

(e) The expression "contagious" means communicable by close contact or inoculation ;

(f) The expression "infectious" means communicable in any manner.

(g) The expression "infectious or contagious disease" includes, in addition to other diseases generally so designated, glanders, farcy, maladie du coit, contagious pleuro-pneumonia, foot and mouth disease, rinderpest, anthrax, Texas fever, hog cholera, swine plague, mange, scab, rabies, tuberculosis, actinomycosis, and variola ovina.

Sec. 2.—The Veterinary Director General is in charge of the Health of Animals Branch of the Department of Agriculture.

Sec. 3.—The following Customs ports are hereby declared to be Animals Quarantine Stations, and all animals imported into Canada subject to quarantine must be entered through said Stations, viz. :—Halifax, N.S. ; St. John, N.B. ; Charlottetown, P.E.I. ; Sherbrooke and St. John, Que. ; Bridgeburg, Windsor, and Sarnia, Ont. ; Emerson, Gretna and Bannerman, Man. ; North Portal, Wood Mountain, Big Muddy and Willow Creek, Sask. ; Pendant d'Oreille, Coutts and Twin Lakes, Alta ; Gateway, Kingsgate, Rossland, Nelson, Grand Forks, Midway, Myncester, Vancouver, and Victoria, B.C. ; Whitehorse, Y.T. Quebec is also declared to be an Animals Quarantine Station in so far as importations into Canada by sea are concerned.

Sec. 4.—Animals subject to inspection only, but which are not subject to quarantine, may enter through the aforesaid, and at the following ports :—Picton, North Sydney, and Yarmouth, N.S. ; St. Stephens, Woodstock, McAdam Junction, Edmundston, St. Leonards, Debec Junction, and Aroostook Junction,

N.B.; Comins Mills, Lake Megantic, Coaticook, Beebe Junction, Highwater, Abercorn, St. Armand, Lacolle Junction, Noyan Junction, Athelstan and St. Agnès de Dundee, Que.; Cornwall, Prescott, Morrisburg, Brockville, Kingston, Coburg, Toronto, Niagara Falls, Sault Ste. Marie, Port Arthur, Rainy River and Fort Frances, Ont., Mariethal, Sask.; Rykerts, Osoyoos, Huntingdon Kermeos, New Westminster, White Rock, and Nanaimo, B.C.

Sec. 5.—The Minister of Agriculture is hereby empowered to cancel as quarantine and inspection station any of the places above named, and to select such other sites in exchange for or in addition to the above as he may from time to time deem expedient.

IMPORTATIONS IN GENERAL.

Sec. 6.—The Minister may prohibit or regulate the importation of animals from any country or any district where he has reason to believe that contagious disease of animals exist.

Sec. 7.—(a) Persons contemplating the importation of animals from any part of the world, except the United States and Newfoundland, must first obtain from the Minister a permit therefor. Such permits shall not be available at any port other than the one mentioned therein.

(b) Applications for such permits shall be in writing, and shall state the number and kind of animals for which the permit is applied, the country of origin and probable date of shipment, the port of embarkation, the port at which the animals are to be landed, and the approximate date of their arrival. The statements contained therein may be required to be verified on oath, the Minister deciding in every case whether a permit will be granted.

(c) Animals from countries other than those above mentioned arriving at any port in Canada without such permit shall not be admitted to Canada unless and until ordered by the Minister.

(d) Unless otherwise ordered by the Minister, the provisions of this section shall not apply to the importation of horses from any of the countries of Europe.

Sec. 8.—The importation by sea into Canada of animals from all countries other than the United States, Newfoundland, and Mexico, is prohibited except at the ports of Victoria and Vancouver, B.C.; Quebec, Que., St. John, N.B.; Halifax, N.B.; Charlottetown, P.E.I.; and such other ports as may hereinafter be indicated by the Minister.

Sec. 9.—Animals imported via United States ports must be accompanied not only by the necessary health certificates from the country or origin, but also by a certificate of quarantine or inspection signed by a Veterinary Inspector of the United States Bureau of Animal Industry.

Sec. 10.—Persons in charge of vessels conveying animals to Canada must immediately on arrival in port, notify the Superintendent of the Animals Quarantine Station of the arrival of such vessel, and the number and kind of animals on board thereof.

Sec. 11.—All importers must certify under oath, before making Customs entry, the place of the origin of the animals imported by them.

Sec. 12.—All animals arriving in Canada through any of the above mentioned ports on the Canadian seaboard shall be subject to inspection on arrival by inspectors who may, from time to time, be appointed for that purpose.

Sec. 13.—All inspections of imported animals must be made in daylight.

Sec. 14.—For the purpose of carrying out these Regulations, inspectors shall have free access to any wharf, vessel, car, or to any place where animals may be found.

Sec. 15.—Inspectors shall visit the vessels or cars conveying animals in or said ports, and after inspecting such animals and finding them free from disease, shall superintend their landing or unloading, order them to be placed and disposed of according to the requirements of the case, and see that those to be quarantined are conveyed to the proper quarantine station. Inspectors shall also superintend the landing, unloading, and disposal of fodder, litter, blankets, troughs, and other articles which may have been used by or for the said animals.

Sec. 16.—Importers of animals will be required to certify under oath that the health certificates referred to in these Regulations apply to the said animals and to no other, and that the district named is the actual one from which these animals came.

Sec. 17.—Any unauthorized interference with animals after inspection, whether by substitution or otherwise, or any evasion, or misrepresentation, will be deemed a breach of these Regulations, and in addition will render the shipment liable to seizure and detention pending the orders of the Minister as to its disposal.

Sec. 18.—Inspectors may, if they deem it necessary, order the cleansing and purifying of any vessel, place, vehicle, building, or article, and direct such precautionary measures to be taken as they may consider advisable, pending the decision of the Minister as to the ultimate disposal of such vessel, place, vehicle, building, or article.

Sec. 19.—No person shall import or introduce, or attempt to import or introduce, into Canada any animal contrary to these Regulations, or which is affected with any contagious or infectious diseases, and any animal which is imported introduced or attempted to be imported or introduced into Canada contrary to these Regulations, or which is affected with or suspected of being affected with any contagious or infectious disease, may be forthwith destroyed, refused admission to Canada, or otherwise disposed of as the Veterinary Director General may direct.

Sec. 20.—The importation of head ropes which have been used for tying up cattle is prohibited, and all vessels carrying or having on board such head ropes in contravention of this Regulation shall be liable to be declared infected under The Animal Contagious Diseases Act.

21.—The importation of the manure of swine is prohibited.

Sec. 22.—Any Inspector may declare any railway car, or other land or water conveyance bringing animal manures into Canada, an infected place within the meaning of the provisions of the Animal Contagious Diseases Act, whenever he shall have reason to believe or to have well founded suspicion that such may be a source of danger as respects the introduction of diseases; and the unloading of such car or other land or water conveyance shall be in consequence prohibited until otherwise ordered in accordance with the provisions of the said Act.

Horses, Mules, and Asses.

Sec. 23.—Horses, mules, and asses imported from countries other than the United States, Newfoundland, and Mexico, must be accompanied by the certificate of a qualified veterinarian and of the local authority of the district whence they came, that no glanders, *maladie du coït*, or other serious infectious or contagious diseases affecting horses has existed in said district for a period of six months prior to their shipment.

Sec. 24.—Horses, mules, and asses imported from countries other than the United States, Newfoundland, and Mexico, consigned to Montreal, may be, unless otherwise ordered by the Minister, inspected at that port. Such animals landing at any of the other ports named shall be inspected at such ports.

Cattle.

Sec. 25.—Cattle imported from countries other than the United States, Newfoundland and Mexico, must be accompanied by the certificate of a qualified veterinarian and of the local authority of the district whence they came, that no contagious pleuro-pneumonia, rinderpest, or foot and mouth disease has existed in said district for a period of six months prior to their shipment.

Sec. 26.—(a) A quarantine of thirty days shall be enforced upon cattle imported from the United Kingdom, to be counted from the day of arrival at the quarantine station.

(b) A quarantine of ninety days shall be enforced upon cattle imported from all other countries except the United States, Newfoundland, and Mexico, to be counted from the date of clearance of the vessel carrying the same from the port at which they were embarked.

Other Ruminants.

Sec. 27.—Sheep and goats imported from countries other than the United States, Newfoundland, and Mexico, must be accompanied by the certificate of a qualified veterinarian, and of the local authority of the district whence they came, that no foot and mouth disease has existed in the said district for a period of six months prior to their shipment.

Sec. 28.—A quarantine of thirty days shall be enforced upon all sheep and goats imported from countries other than the United States, Newfoundland, and Mexico, to be counted from the date of clearance of the vessel carrying the same from the port at which they were embarked.

Swine.

Sec. 29.—Swine imported from countries other than the United States, Newfoundland, and Mexico, must be accompanied by the certificate of a qualified veterinarian and of the local authority of the district whence they came, that no hog cholera, swine plague, or foot and mouth disease has existed in said district for a period of six months prior to their shipment.

Sec. 30.—A quarantine of thirty days shall be enforced upon all swine imported from countries other than the United States, Newfoundland, and Mexico, to be counted from the date of clearance of the vessel carrying the same from the port at which they were embarked.

IMPORTATION OF ANIMALS FROM THE UNITED STATES NEWFOUNDLAND AND MEXICO.

Sec. 31.—All animals imported into the Dominion of Canada from the United States, Newfoundland, and Mexico, must be accompanied by a statutory declaration or affidavit made by the owner or importer, stating clearly the purpose for which the said animals are imported, viz., whether for breeding purposes, for milk production, for work, for grazing, feeding, or slaughter, or whether they form part of settlers' effects, or whether they are entered for temporary stay, as provided by these Regulations.

Sec. 32.—Said declaration or affidavit must be presented to the Collector of Customs at the port of entry, who will decide whether the animals are entitled to entry under these Regulations, and who will notify the Veterinary Inspector of the Department of Agriculture in all cases where the Regulations require an inspection to be made.

ANIMALS FROM THE UNITED STATES.

Horses, Mules, and Asses.

Sec. 23.—The importation of branded or range horses, mules, and asses other than those which are gentle and broken to harness or saddle, is prohibited.

Sec. 34.—Horses, mules and asses shall be inspected, and if so ordered by the Minister, may be detained, isolated, dipped, or otherwise treated, or in default of such order, where the inspector has reason to believe or suspect that the animals are affected with, or have been exposed to contagious or infectious disease.

Sec. 35.—Horses, mules, or asses must be accompanied by:—

- (a) A satisfactory certificate of mallein test, dated not more than thirty days prior to the date of entry, and signed by an inspector of the United States Bureau of Animal Industry; or,
- (b) A similar certificate from a reputable veterinarian, provided such certificate is endorsed by an inspector of the said Bureau of Animal Industry; or,
- (c) A similar certificate from an inspector of the Canadian Department of Agriculture.

When not so accompanied such horses, mules, or asses must be submitted to the mallein test either at the quarantine station where entry is made, or under such restrictions as the Veterinary Director General may prescribe at point of destination.

Sec. 36.—When tested at the port of entry, if any reactors are found they shall be slaughtered, without compensation, or definitely marked and returned to the United States, and must not again be presented for entry. All horses, mules, or asses in the same consignment shall be returned to the United States, but the non-reactors may be again presented for entry and further tested after the lapse of a period of not less than fifteen days from the date of the first test, provided that satisfactory evidence is produced to the effect that they have not, during the said period, been in contact with affected animals. When tested at destination points all animals reacting to the test will be slaughtered without compensation, while those comprising the rest of the shipment will be detained in quarantine until it is shown to the satisfaction of the Veterinary Director General that they are free from disease.

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Sec. 37.—No compensation will, under any circumstances, be paid for horses reacting to mallein within six months after the date of their importation to Canada.

Cattle.

Sec. 38.—All cattle shall be inspected, and if so ordered by the Minister, may be detained, isolated, submitted to the tuberculin test, dipped or otherwise treated, or, in default of such order, where the inspector has reason to believe or suspect that animals are infected with or have been exposed to contagious or infectious disease.

Sec. 39.—Cattle for breeding purposes and milk production six months old or over, if unaccompanied by a satisfactory tuberculin test chart dated not more than thirty days prior to the date of entry and signed by a veterinarian of the United States Bureau of Animal Industry, must be detained in quarantine for one week or such further period as may be deemed necessary, and subjected to the tuberculin test; cattle reacting thereto must be returned to the United States or slaughtered without compensation.

Sec. 40.—Importers may be required to furnish a statutory declaration that the chart produced applies to the cattle it purports to describe and no other.

Other Ruminants.

Sec. 41.—All sheep and goats shall be inspected, and, if so ordered by the Minister, may be detained, isolated, dipped, or otherwise treated, or, in default of such order, where the inspector has reason to believe or suspect that the animals are affected with or have been exposed to contagious or infectious disease.

Swine.

Sec. 42.—All swine must be accompanied by a certificate signed by a veterinarian of the United States Bureau of Animal Industry, stating that neither swine plague nor hog cholera has existed within a radius of five miles of the premises in which they have been kept for a period of six months immediately preceding the date of shipment, but such swine shall nevertheless be inspected, and shall be subjected to a quarantine of thirty days before being allowed to come in contact with Canadian animals.

Animals for Exhibition.

Sec. 43.—Animals other than swine may be admitted on inspection at quarantine and inspection ports only, for purposes of exhibition or other temporary stay, subject to the usual Customs regulations.

Animals for Transit through Canada.

Sec. 44.—Animals may be admitted from any part of the United States into Canada for transit to any other part of the United States in bond, and (with the exception of swine) will be admitted to Canada in bond for transit to any Canadian port for exportation by sea to Europe or elsewhere. Such animals are to be subject to inspection at the Canadian port of shipment.

Sec. 45.—The transit of such animals shall be subject to such regulations as the Minister shall, from time to time, prescribe.

ANIMALS FROM MEXICO.

Sec. 46.—Any person contemplating the importation of animals from Mexico must, in addition to all other requirements of this order, first obtain from the Minister a permit therefor.

Applications for such permits shall be in writing, and shall state the number and kind of animals to be imported, the district and state in Mexico whence they are to be shipped, and the probable date of their arrival at and the name of the Canadian port of entry. The statements contained therein may be required to be verified on oath, the Minister deciding in every case whether a permit will be granted.

Mexico Animals Bonded through United States Territory for Admission to Canada.

Sec. 47.—Animals passing in bond through United States territory for importation to Canada must be accompanied by a certificate of health signed by a veterinarian of the United States Bureau of Animal Industry, and by

an affidavit from the owner or importer that the said certificate refers to the animals in question. Such animals shall nevertheless be subject to inspection, and if necessary to detention, before being permitted to enter Canadian territory. If found diseased, such animals are subject to and dealt with according to the orders of an inspector under instructions from the Veterinary Director General.

Horses, Mules, and Asses.

Sec. 48.—The importation of branded or range horses, mules, and asses, other than those which are gentle and broken to harness or saddle is prohibited.

Sec. 49.—All horses, mules, and asses shall be inspected and shall be submitted to the mallein test before being allowed to enter Canada. If any reactors are found they shall be slaughtered without compensation.

Cattle.

Sec. 50.—All cattle shall be inspected, and if so ordered by the Minister, may be detained, isolated, submitted to the tuberculin test, dipped, or otherwise treated, or, in default of such order, where the inspector has reason to believe or suspect that animals are affected with or have been exposed to contagious or infectious disease.

Other Ruminants.

Sec. 51.—All sheep and goats shall be inspected, and if so ordered by the Minister, may be detained, isolated, dipped, or otherwise treated, or, in default of such order, where the inspector has reason to believe or suspect that the animals are affected with or have been exposed to contagious or infectious disease.

Swine.

Sec. 52.—All swine shall be inspected and shall be subjected to a quarantine of sixty days before being allowed to come in contact with Canadian animals.

ANIMALS FROM NEWFOUNDLAND.

Sec. 53.—All animals imported from Newfoundland shall be inspected, and if so ordered by the Minister may be detained, isolated, tested, dipped, or otherwise treated, or, in default of such order, where the inspector has reason to believe or suspect that animals are affected with or have been exposed to contagious disease.

REGULATIONS OF QUARANTINE.

Sec. 54.—Quarantine stations shall be under the care and subject to the orders of the officers appointed for that purpose hereinafter referred to as superintendents, who shall have the general superintendence and control of the servants or other persons, and of all other matters connected therewith.

Sec. 55.—Animals in any quarantine station shall be treated and dealt with under the direction of the superintendent of the said station, and all articles used for, about, or in connection with the said animals shall be in like manner subject to his direction and supervision.

Sec. 56.—Cattle six months old or over imported from countries other than the United States, Newfoundland, and Mexico, shall not be discharged from quarantine until they have been submitted to the tuberculin test by the superintendent of the quarantine or other duly authorized officer.

Sec. 57.—Cattle reacting to the tuberculin test, but not showing clinical symptoms, shall be permanently marked in the right ear with the letter "T" by the officer making the test, and may then be released at the expiry of the prescribed period of quarantine if found free from all other infectious or contagious diseases.

Sec. 58.—Cattle showing clinical symptoms of tuberculosis shall be destroyed or otherwise disposed of as the Minister may direct.

Sec. 59.—The Minister or the Veterinary Director General may authorize the destruction of any quarantined animal, or all or any portion of the articles used in the care of the said animals, and such destruction shall take place under the supervision of the superintendent, and in the manner prescribed by him.

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Sec. 60.—The expenses of feeding, treating, and caring for animals detained in quarantine, with the exception of those for the use of grounds and shelters, shall be borne by the owner or importer, and such expenses shall be paid before the animals are permitted to leave the quarantine, and in default of such payment within fourteen days after the expiration of the period of quarantine, the superintendent may, on fourteen days' notice in writing, delivered or sent by mail to the owner or importer, cause the animals to be sold to meet the said expenses, together with the expenses of and incidental to the sale of the said animals, the balance, if any, to be handed over to the owner.

Sec. 61.—No animal under quarantine shall be allowed to come in contact with any Canadian animal until duly discharged from quarantine.

Sec. 62.—No animal under quarantine shall be removed from a quarantine station until duly discharged therefrom by the superintendent or other duly authorized officer.

Sec. 63.—No person shall remove or attempt to remove any animal from a quarantine station without the authority of the superintendent or other duly authorized officer.

Sec. 64.—No indemnity shall be allowed for any injury or loss sustained in connection with any animal while detained in quarantine.

EXPORTATION.

Sec. 65.—Canadian animals for transit to any shipping port of the United States for export by sea to Europe or elsewhere must be inspected at such places in Canada as the Minister may from time to time designate; must not be shipped from the place of inspection until they have been certified by a duly authorized veterinary inspector to be free from infectious and contagious disease and otherwise fit for export, and must not be permitted by Collectors of Customs to leave Canada unless accompanied by such certificate.

Sec. 66.—Animals for exportation by sea should, if possible, reach the port of exportation not less than twelve hours before shipment for rest and inspection. Animals failing to do so shall be liable to detention in the discretion of the inspector.

Sec. 67.—Inspectors shall at all times have full power to detain animals for such time as they consider sufficient to enable them to make a thorough and satisfactory inspection, and to ascertain that all the provisions of these Regulations relating thereto have been duly observed and complied with.

Sec. 68.—Owners or persons in charge of animals for exportation shall give twenty-four hours' notice, addressed to the inspector at his office, stating the number and kind of such animals, and the expected time of their arrival at the port of exportation.

Sec. 69.—No animal except as hereinafter provided, shall be permitted to be placed on board any steamship or other vessel for exportation at any Canadian port until they have been inspected and approved by a duly authorized veterinary inspector at such port, and certified by him to be free from contagious disease, and in every way fit for export; such inspection to be made within twenty-four hours of embarkation.

Sec. 70.—For the purpose of carrying out these Regulations, inspectors shall have free access to any wharf, vessel, car, or to any place where animals may be found.

Sec. 71.—All inspections for export must be made in daylight.

Sec. 72.—Owners and shippers of stock during the progress of inspection at any port of exportation shall, with the means at their disposal, give every required assistance to the inspector at such port, and move the animals according to his directions. In case the owner or shipper refuses or neglects to furnish the necessary assistance, the inspector may employ men at the cost of the owner or shipper, and such cost shall be paid to the inspector before a clean bill of health is given.

Sec. 73.—Any unauthorized interference with animals after inspection, whether by substitution or otherwise, or any other evasion or misrepresentation, will be deemed a breach of these Regulations.

Sec. 74.—Inspectors may, if they deem it advisable for purposes of identification, mark animals inspected by them. A certificate of

inspection, stating the name of the owner, the number, sex, and class of animals in consignment, and certifying to their freedom from contagious disease, will be furnished by the inspector, and must be produced to the Collector of Customs before embarkation.

Sec. 75.—Such animals as may have been exposed to contagious or infectious disease, or affected with contagious or infectious disease, shall be detained and dealt with according to orders of the inspector under instructions from the Veterinary Director General.

Sec. 76.—Inspectors may reject animals for any reasonable cause.

Sec. 77.—The Minister may from time to time order that the provisions of these Regulations requiring the inspection and certification as aforesaid, may be waived when in his opinion such action is necessary and desirable.

Sec. 78.—The Collector of Customs of any port of Canada whence animals are exported shall not give a clearance to any ship having animals on board for exportation, other than those exempted by ministerial order under the provisions of the preceding section, without having produced to him a certificate, signed by an inspector, to the effect that the animals therein referred to are free from contagious and infectious disease, and in every way fit for shipment.

INFECTED VESSELS.

Sec. 79.—Vessels which have carried cattle, sheep or other ruminants among any of which 'foot and mouth disease' shall have been found, shall be prohibited, for a period of sixty days thereafter, from loading cattle, sheep or other ruminants or swine, in any Canadian port; and, further, until such vessels shall have been thoroughly cleansed and disinfected, under the supervision of an inspector or other duly authorized officer.

CUSTOMS OFFICERS.

Sec. 80.—Collectors of Customs throughout Canada shall see that the various exigencies and requirements of the present order, or any ministerial or other order made thereunder, are fulfilled before granting any permit which requires before it is given, any act to be performed or any inspection or other proceedings to be made or taken, and they shall see that the prohibitions prescribed and rules established by this order as hereinbefore mentioned, and the instructions which may be issued by the Minister, are obeyed, and in case of any infraction of the provisions of the present order, or any of them, taking place, they shall report at once to the Minister the nature and extent of such infraction.

GENERAL PROVISIONS.

Sec. 81.—To provide against the possibility of diseased animals being carried from place to place, through Canadian territory, or conveyed to and shipped from ports, it is ordered as follows:—

An inspection of animals may be made at any place or time by any veterinary inspector under authority from the Veterinary Director General.

Sec. 82.—Such animals as may be found affected with or to have been exposed to contagious or infectious disease shall be dealt with according to the provisions of The Animal Contagious Disease Act.

Sec. 83.—On infectious or contagious disease of animals being discovered on board any steamship, vessel or car, or in any stable, shed, yard or other place, it shall be the duty of the inspector, on the removal of the infected animal or animals, to superintend the thorough disinfection of such steamship, car, stable, shed, yard or other place, without loss of time, in a manner satisfactory to an inspector.

Sec. 84.—All yards, stables, sheds or other premises used by railway or steamship companies or other persons, for the accommodation of animals shall be maintained in a clean, comfortable and sanitary condition and shall be subject at all times to inspection by inspectors acting under the authority of the Minister, who, when they deem such action necessary, may order the cleaning and disinfection in a satisfactory

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manner of the said yards, stables, sheds or other premises as provided in The Animal Contagious Diseases Act.

Sec. 85.—In the event of any owner, lessee or occupant of any yard, stable, shed or other premises or any railway or steamship company or person, refusing or neglecting to carry out the orders of the inspectors in regard to cleansing and disinfection as aforesaid or in the event of such owner, lessee or occupant, company or person, neglecting to maintain his or its yards, stables, sheds or other premises for the use of animals, in a clean, comfortable and sanitary condition, the inspector may condemn the said premises as unfit for use, whereupon the said premises shall not be used for the accommodation of animals until such time as the orders of the inspector in regard thereto have been satisfactorily carried out.

Sec. 86.—Stock cars or other vehicles used for the conveyance of live stock shall be cleansed and disinfected at such times and places as the Minister may order. Such disinfection shall be done by the thorough cleansing of the car and its subsequent whitewashing with lime and carbolic acid in the proportion of 1 pound commercial carbolic acid to 5 gallons of lime wash or such other process as may be approved by the Veterinary Director General.

Sec. 87.—Any inspector may at any time when he deems such action necessary or advisable, order any steamship, steam or other vessel, railway car, or other vehicle, used for the conveyance of animals to be cleansed and disinfected to his satisfaction, as provided by section 86, at the expense of the person or company owning or operating same, and may prohibit the use or removal of such vessel, car, or other vehicle, until his orders in regard to cleansing and disinfection have been properly carried out.

Sec. 88.—The Minister may from time to time make such orders, not inconsistent with the provisions of this order as may appear to him necessary or expedient.

Sec. 89.—Any person who violates any provision of this order, shall incur the penalties prescribed by The Animal Contagious Diseases Act.

30. DRAWBACK ON SUGAR FOR THE MANUFACTURE OF WINE PRODUCED FROM THE JUICE OF THE GRAPE.

The Regulations set forth in the Appendix hereto have been made and established, and are in effect June 10th, 1910, in regard to drawback of duty on sugar used in the manufacture of wine produced in Canada from the juice of the grape.

APPENDIX.

REGULATIONS.

1. When imported sugar on which duties have been paid is used in the manufacture of wine produced from the juice of the grape, there may be allowed a drawback of 99 per centum of the duties paid on the sugar used in the manufacture of the said wine; provided, however, that such drawback shall not be paid unless the duty has been paid on the sugar so used as aforesaid within three years of the date of the manufacture of the said wine, nor unless the claims as presented by a manufacturer at any one time aggregate ten dollars.

2. The said drawback may be paid to the manufacturer of the wine, subject to the following conditions, viz:—

- (a) The quantity of the sugar used and the amount of the duties paid thereon shall be first ascertained;
- (b) Satisfactory evidence shall be furnished to the Minister of Customs in respect of the manufacture of the wine in Canada.

SCHEDULE "A."

CLAIM OF OF CLAIM No. FOR DRAWBACK.
 (Firm or Corporate Name, (Place) (Leave blank)
 ON IMPORTED SUGAR USED IN THE MANUFACTURE OF WINE FOR HOME CONSUMPTION.

Period during which the Sugar was used in the Wine Manufactured.	Quantity of Wine Manufactured.	SUGAR USED					Entry Nos. per copies of entries attached now or previously.	Port and Date.	Total Duty paid on the foregoing Imported Materials.
		Quantity.	Price.	Value.	Rate of Duty.	Duty Paid.			

Less..... per cent.....

Signature of Claimant.....

Amount claimed, \$.....

Date..... 19

SCHEDULE "B."

OATH OF CLAIMANT.

I, of
 (Christian and Surname) (Place.)
 do solemnly and truly swear that I am
 (A Member of the firm, or Manager, Secretary (or other official), or the Attorney.)
 of the proprietor
 (Name of the firm or company.)
 of the establishment for the manufacture of
 situate at , and the claimant for drawback
 of duty paid on sugar used in the manufacture of wine described in
 the claim particulars of which are set forth on the reverse side of this
 paper; further, that the said wine was manufactured in Canada during
 the period within specified, and that in the manufacture thereof there
 was used the imported sugar stated in the foregoing claim, on which a
 drawback is claimed under regulations, amounting to \$.....
 being equal to per cent of the duty actually paid on the
 said sugar, and that no part of such claim has been included in any
 claim heretofore made.

Subscribed and sworn to
 at
 this day of
 19.....
 before me

 Collector of Customs.)

(Signature.)

31. TRADE CATALOGUES AND PRICE LISTS, ADDRESSED TO MERCHANTS IN CANADA. DUTY FREE.

The remission of duty is authorized in respect of *bona fide* trade catalogues and price lists not designed to advertise the sale of goods by any person in Canada, when sent into Canada in single copies addressed to merchants therein, and not exceeding one copy to any merchant for his own use, but not for distribution.

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INSTRUCTIONS AS TO WAY BILLS AND MARKS AND NUMBERS ON PACKAGES.

In order to facilitate the Customs entry of goods imported from all countries (and especially from the United States) into Canada, shippers are advised that the Way bills should show full information regarding name and address of Consignee, marks and numbers of packages and description of packages.

Where goods are shipped in bulk, the number of pieces, bundles, bushels, &c., is required.

In the case of agricultural implements, the number and description of each class of implement is to be stated, except when packed in cases, crates or other containers, when the number and description of such packages should be stated.

It is very important that Way Bills and Bills of Lading show the required information, in order that the "Carrier" may furnish the reports required to be made at the Custom House and prepare manifests for transporting the goods in bond.

The following clause is added to the General Regulations in Memo. 1155 B:—

18. The Canadian Customs Seals on cars containing goods transported in bond, and on packages of such goods, are not to be broken or removed except by an Officer of Customs or under his supervision.

The goods are to be checked out of the car by the Customs Officer at the Receiving Port as far as practicable, and he is to compare the Carriers check of the contents of the car with the Customs Manifest, and make notation thereon accordingly as to "overs" and "shorts."

Imported goods in bond are not to be removed from railway cars to any Warehouse, or delivered without a Collector's Permit, under penalties prescribed in the Customs laws (which include seizure and forfeiture).

Provided, however, that the Customs Officer in charge may allow Bonded Goods to be removed from cars to the Railway Company's authorized Sufferance Warehouse pending entry, and that bonded goods may be transferred from cars and re-manifested as prescribed by the regulations in that regard.

A Collector's Permit with Entry Number and Report Number thereon is required to be issued before the delivery of any imported goods in bond. Station Agents, Express Agents and other Agents of Carriers are required to strictly observe this provision of the Customs law, the penalty for the infraction of which includes imprisonment.

The Customs Officer may furnish the Carrier with a "Delivery Note" (in Form C. 1½) or he may indicate on the "Advice Note" that the goods may be delivered if he holds the Collector's Permit bearing the Entry and Report Numbers.

The package to be sent to the Appraiser for examination is to be indicated on the Collector's Permit. The Landing Waiter or other Customs Officer delivering goods shall see that the goods delivered correspond with those described on the Collector's Permit (without opening the package except as ordered by the Collector or Appraiser).

The following clause is substituted for Clause 8 of the General Regulations respecting Customs Manifest (Memo. 1155 B.), viz. :—

The labour of cording, sealing and marking is to be performed and the expense paid by the carrier engaged in the transportation of bonded goods. The Customs Sealing Press is to be applied to the seals by the Agent or employee of the carrier, under the supervision of the Customs Officer; and the seals are not to be thereafter removed, broken or injured except by order of an Officer of Customs and in his presence.

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**CUSTOMS MANIFESTS TO BE PROPERLY
PREPARED AND TO GIVE ALL
THE DETAILS CALLED FOR
IN THE HEADINGS OF
THE MANIFESTS.**

Referring to Memo. 1155 B, attention is directed to the provisions of Section 5 of the Regulations for the Manifesting of dutiable goods by railway, as follows :—

“Section 5. Manifests shall be in such form as may be prescribed by the Minister of Customs, who shall also direct the information to be given therein.”

In the case of goods carried by railway and express, it is important that the Manifest should contain all particulars necessary to enable Customs Officers to check the landing and entry of the goods as against invoices and entries presented by importers.

Customs Officers at Sending Ports are therefore to insist that Manifests be properly prepared, giving all the details called for in the headings of the Manifest; and they are to see by such inspection and comparison as may be necessary, that as full particulars are given on the Manifests as on the Way Bills from which the Manifests are to be made.

Customs Officers should refuse to sign Manifests which are not prepared in accordance with these regulations and instructions, and should hold cars or goods reported from railway way bills, running slips or otherwise until proper Manifests are prepared by the Carriers concerned.

(G. R. 14).—In regard to the Second Copy of Manifest permitted to be forwarded by Train or by Mail in the case of goods forwarded by Express or Fast Freight, Collectors are advised to send the Second Copy of Manifest always by Mail when the distance between the Sending Port and the Receiving Port exceeds say 300 miles.

(G. R. 18).—When goods forwarded in bond are diverted in transit from the original port of destination to another Customs port of destination, the Carrier shall deliver the “Train Copy” of the Manifest and also furnish duplicate copies thereof to the Collector at the port to which the goods have been diverted. The Collector shall forward one of the duplicate copies of the Manifest by Mail to the original port of destination, after certifying the receipt of the goods thereon.

SHIPMENTS BY EXPRESS.

All packages by Express must have the Shipper's name and address plainly marked on the package, as well as the Consignee's name and address. The value of the contents should also be marked on the package, as a further means of identification.

FORM OF EXPRESS MANIFEST AMENDED.

The amended form as approved is as follows :—

Form 155, No. A 2½ Express.—Approved Form.

(Colour, Yellow.)

EXPRESS COMPANY.

Sending Port No.

Receiving Port No.

CANADIAN CUSTOMS MANIFEST of Bonded Goods forwarded from the
Port of on the
day of 1911 for delivery into the custody of the Collector
of Customs at the Port of CANADA.

Waybill Number	Number and Kind of Packages	Value Per Waybill \$	Express Package Number	From Whom Received (Name in Full)	Shipping Point	To Whom Addressed (Name in full)	Destination as per Waybill	No. of Entry Re-Manifest or U. List
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12

Certified compared with the Way-Bill of each shipment, checked with the packages, and found correct.

.....
Agent Express Co.

.....
Collector or Landing Waiter.

One copy of this Manifest to be attached to the Way-Bills of the shipments it covers, and may be used for Inwards, Outwards or Transit goods.

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SCHEDULE OF FORMS.

APPENDIX No. 7.

The following is the full form, combining the Certificate of Value and of Origin, prescribed to be written, printed or stamped on Invoices of Articles for entry in Canada, under Treaty or Convention Rates, when the goods have been sold by the Exporter prior to Shipment.

Form M.—A.

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (a) _____ exporter of the goods in the within invoice mentioned or described ;

(2) That the said invoice is in all respects correct and true ;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon ;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof or for any special consideration whatever ;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one ; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(A) That each article on this invoice is *bona fide* the produce or manufacture of the Country specified on the invoice as its Country of Origin ;

That each manufactured article on the invoice in its present form ready for export to Canada has been finished

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice ; and

(8) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf ;

(A) That each article on this invoice is *bona fide* the produce or manufacture of the Country specified on the invoice as its Country of Origin ;

That each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such specified Country of Origin and not less than one-fourth the cost of production of each such article has been produced through the industry of the said Country.

Declared at..... }
 this day of..... 191 }
 before me. }

APPENDIX No. 9.

The following is the full form, combining the Certificate of Value and of Origin prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada, when the goods have been sold by the exporter prior to shipment :—

Form M.—B.

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

I, the undersigned, do hereby certify as follows :—

(1) That I am the (a) exporter of the goods in the within invoice mentioned or described ;

(2) That the said invoice is in all respects correct and true ;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon ;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home

consumption but not payable when exported, or on account of the exportation thereof or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(B) That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its Country of Origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries.

Dated at }
 this day of 191 }
 (Signature).....

APPENDIX No. 10.

The following is the full form, combining the Certificate of Value and of Origin, prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada when the goods have been shipped on Consignment prior to sale by the exporter.

Declaration Form N.-B.

(To be attested to in British Countries before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in other Countries before a British or other Consul, Notary Public or other official authorized to administer Oaths.)

(a) Name of party subscribing to this declaration,

I, (a) of (b)
 do solemnly and truly declare as follows:—

(b) City or town and country,

(1) That I am (c) the owner of the goods shipped on consignment to (d) at in Canada, and described in the annexed invoice;

(c) A member of the firm of (giving the name of the

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

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firm when the shipment is made by a firm, or an officer, director or manager of giving the name of the corporation, when the shipment is made by a corporation.)

(d) Name of consignee.

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods, at their fair market value, as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in the said invoice; and

(8) That no different invoice, or account thereof, has been or will be furnished to any one by me or on my behalf.

(B) That each article on this invoice is *bona fide* the produce or manufacture of a Country entitled in Canada to the benefits of the British Preferential Tariff and specified on the Invoice as its Country of Origin, and that each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such Country and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British Countries.

Declared at
this day of 191 } (Signature)
before me

NOTE. — Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoice.

"C."

- (1) Full name of exporter. FORM of Certificate prescribed to be written, printed or stamped on the face or back of all invoices of *refined sugars*, for entry under the British Preferential Tariff, *when made and signed by an individual exporter personally.*
- (2) Name of party or parties to whom refined sugars invoiced.
- (3) Insert in words at length the total value of the invoice.
- (4) Names of the British Colonies or Possessions where the raw sugar has been grown and produced.
- (5) Place and country of refining and the name of the refinery.
- I, (1) the exporter of the refined sugars included in this invoice, have the means of knowing and do hereby certify that said invoice, being from myself to (2) and amounting to (3) is true and correct; that all the refined sugars included in this invoice have been manufactured wholly from raw sugars grown and produced in one or more of the following British Colonies or Possessions, viz; (4) and that the said refined sugars have been refined, as per certificates annexed hereto, at (5)

Signed.....

Dated at this 19....

"D."

- (1) Full name of person signing the certificate. FORM of Certificate prescribed to be written, printed or stamped on the face or back of all invoices of *refined sugars*, for entry under the British Preferential Tariff, *when made and signed by a person other than an individual exporter.*
- (2) Insert the words partner, manager, chief clerk or principal official, giving rank, as the case may be.
- (3) Name and address of exporter or exporters.
- (4) Name of exporter or exporters.
- (5) Name of party or parties to whom refined sugars invoiced.
- (6) Insert in words at length the total value of invoice.
- (7) Names of British Colonies or Possessions where raw sugar has been grown and produced.
- (8) Place and country of refining and the name of refinery.
- I, (1) hereby certify that I am (2) of the exporter(s) of the refined sugar included in this invoice, and that I am duly authorized to make and sign this certificate, on behalf of the said exporter(s) (4)
- I have the means of knowing and I do hereby certify that this invoice from the said (5) to (6) amounting to (7) is true and correct; that all the refined sugars included in this invoice have been manufactured wholly from raw sugars grown and produced in one or more of the following British Colonies or Possessions, viz; (8) and that the said refined sugars have been refined, as per certificate annexed hereto, at (9)

Signed.....

Dated.....this.....19....

NOTE.—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on invoices.

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FORM of Certificate prescribed to be written, printed or stamped on the face or back of invoices of *raw sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by an individual exporter personally.*

- (1) Full name of exporter.
- (2) Names of party or parties to whom raw sugars invoiced.
- (3) Insert in words at length total value of invoice.
- (4) Names of British Colonies or Possessions where the raw sugars have been grown and produced.

I, (1).....the exporter of the raw sugars included in this invoice have the means of knowing, and do hereby certify that said invoice, being from myself to (2).....and amounting to (3)..... is true and correct; that all the sugars and melado included in the said invoice are *bona fide* the growth and produce of one or more of the following British Colonies or Possessions, viz: (4).....

Signed.....

Dated at.....this.....19....

" F. "

FORM of Certificate prescribed to be written, printed or stamped on invoices of all *raw sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by a person other than an individual exporter.*

- (1) Full name of person signing the certificate.
- (2) Insert the words partner, manager, chief clerk or principal official, giving rank, as the case may be.
- (3) Name and address of exporter or exporters.
- (4) Name of exporter or exporters.
- (5) Name of party or parties to whom raw sugars invoiced.
- (6) Insert in words at length total value of the invoice.
- (7) Names of British Colonies or Possessions where the raw sugars have been grown and produced.

I, (1).....hereby certify that I am (2).....of (3).....the exporter(s) of the raw sugars included in this invoice, and that I am duly authorized to make and sign this certificate on behalf of the said exporter(s).

I have the means of knowing, and I do hereby certify that this invoice from the said (4)..... to (5).....amounting to (6)..... is true and correct; that all the sugars and melado included in the said invoice are *bona fide* the growth and produce of one or more of the following British Colonies or Possessions, viz: (7).....

Signed.....

Dated at.....this.....19. . .

NOTE.—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates or invoices.

"G."

FORM of Certificate of a Principal Official of a Refinery prescribed to be annexed to every certified invoice for refined sugars for entry under the British Preferential Tariff of Canada.

- (1) Name of person signing the certificate.
 (2) Official capacity.
 (3) Name of refinery.
 (4) Name of refiners.
 (5) Location of refinery.
 (6) Name and address of consignee.
 (7) Date.
 (8) Give particulars.
 (9) Names of British Colonies or Possessions where the raw sugars have been grown and produced.

I, (1) certify that I am a principal official employed as (2) in the Sugar Refinery known as (3) operated by (4) and situate at (5) and that I am duly authorized to make and sign this certificate on behalf of the said refiners.

I have means of knowing, do know, and I do hereby certify that there has been shipped from the said refinery to (6) on the (7) refined sugars invoiced and marked as follows: (8) that all the said sugars have been refined and manufactured at the aforesaid refinery wholly from raw sugars grown and produced in one or more of the following British Colonies or Possessions, viz: (9)

Dated at 19

(Signature)

Witness

Address

"H."

CERTIFICATE to be endorsed on postal packages not exceeding \$25 in value, the contents of which are not merchandise for sale.

Every article herein to the extent of at least one-fourth of its present value is *bona fide* the produce or manufacture of (1)

- (1) Name of country.

Dated at 19

Signature of sender

- (2) Signature of postal officer.

In presence of (2)

NOTE.—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates of Invoices.

(F)

(a) Ins words pa clerk or J pal offici ing rank: case may

Form "M."

(For Goods sold prior to Shipment, imported under the General Tariff.)

(a) Insert the words partner, manager, chief clerk or principal official, giving rank as the case may be.

I, the undersigned, do hereby certify as follows:—

(1) that I am the (a)..... exporter of the goods in the within invoice mentioned or described ;

(2) That the said invoice is in all respects correct and true ;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon ;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Canada without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof or for any special consideration whatever ;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any other manner whatsoever, other than as shown in the said invoice.

Dated at } Signature,
 this day of 19 }

Declaration Form "N."

(For Goods sent on Consignment not sold prior to Shipment, imported under the General Tariff.)

To be attested to in British Countries before a Collector of Customs, Notary Public or other official authorized to administer oaths, and in other Countries before a British or other Consul, Notary Public or other official authorized to administer oaths.)

- (a) Name of party subscribing to this declaration. I, (a).....of (b).....do solemnly and truly declare as follows:—
- (b) City, or town and country. (1.) That I am (c).....the owner of the goods shipped on consignment to (d).....and described in the annexed invoice;
- (c) A member of the firm ofat.....in Canada, and described in the annexed invoice;
- (d) Name of consignee. (2.) That the said invoice is a complete and true invoice of all the goods included in this shipment;
- (3.) That the said goods are properly described in the said invoice;
- (4.) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;
- (5.) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;
- (6.) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever;
- (7.) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs' Act at the value stated in said invoice; and
- (8.) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

Declared at } (Signature)
 thisday of 19 }
 before me }

FORM

Invoice

by.....
 from.....
 to be shi

Marks ar
 Number
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 Package

Invoice
sal

Invoice
 by.....
 to.....
 to be ship

Marks and
 Numbers o
 Packages

FORMS OF INVOICES APPROVED BY CUSTOMS DEPARTMENT, AUGUST 1st, 1910.

Invoice of Goods sold by the Exporter prior to their shipment to Canada. (For Goods under the General Tariff Rates.)

(Place and date).....

Invoice of..... purchased by..... of..... from..... of..... to be shipped per.....

Marks and Numbers on Packages	Quantities and Description of Goods	Fair Market Value as Sold for Home Consumption	Selling Price to the Purchaser in Canada	
			@	Amount

(Signature of seller or agent).....

Invoices of Goods shipped to Canada on consignment without sale by the Exporter prior to shipment. (For Goods under General Tariff Rates.)

(Place and date).....

Invoice of..... consigned by..... of..... to..... of..... to be shipped per.....

Marks and Numbers on Packages	Quantities and Description of Goods	Fair Market Value as Sold for Home Consumption	
		@	Amount

(Signature of owner or agent).....

"From and after the 1st day of Feb., 1910, the Country of Origin in respect of each imported article shall be specified on the margin opposite to such article, or elsewhere on the invoice thereof, when the articles are for entry in Canada under the British Pref. Tariff."

(1 - M.B.) Specimen form of Invoice approved by Canadian Customs (December 17, 1909), for goods sold by Exporter prior to shipment. (Under the British Preferential Tariff Rates.)

BRITISH.

(Place and date).....
 Invoice of..... purchased
 by..... of.....
 from..... of.....
 to be shipped per.....

Country of Origin	Marks and No. of Packages	Quantities and Description of Goods	Fair Market Value as Sold for Home Consumption	Selling Price to the Purchaser in Canada	
				@	Amount

(Signature of seller or agent.)

.....

"From and after the 1st day of Feb., 1910, the Country of Origin in respect of each imported article shall be specified on the margin opposite to such article, or elsewhere on the invoice thereof, when the articles are for entry in Canada under the British Pref. Tariff."

(2 - N.B.) Specimen form of Invoice approved by Canadian Customs (December 17, 1909), for goods shipped on consignment without sale by Exporter. (Under the British Preferential Tariff Rates.)

BRITISH.

(Place and date).....
 Invoice of..... consigned
 to..... of.....
 by..... of.....
 to be shipped per.....

Country of Origin	Marks and Numbers of Packages	Quantities and Description of Goods	Fair Market Value as Sold for Home Consumption	
			@	Amount

(Signature of owner or agent.)

.....

"When articles the produce or manufacture of any country are to

Country of Origin

"When articles the produce or manufacture of any country are to

Country of Origin

Goods

(*1st ed.*—F. T.) Specimen form of Invoice approved by Canadian Customs (December 17, 1909), for goods sold by Exporter prior to shipment. (Under Treaty Rates.)

FRENCH TREATY.

(Place and date)..... purchased
 Invoice of..... of.....
 by..... of.....
 from..... of.....
 to be shipped per.....

Country of Origin	Marks and No. of Packages	Quantities and Description of Goods	Fair Market Value as Sold for Home Consumption	Selling Price to the Purchaser in Canada	@ | Amount

(Signature of seller or agent.)

(N.—F. T.) Specimen form of Invoice approved by Canadian Customs for goods shipped on consignment prior to sale by the Exporter. (Under Treaty Rates.)

FRENCH TREATY.

(Place and 'ate).....
 Invoice of..... consigned
 to..... of.....
 from..... of.....
 to be shipped per.....

Country of Origin	Marks and Numbers of Packages	Quantities and Description of Goods	Fair Market Value as Sold for Home Consumption	@ | Amount

(Signature of owner or agent.)

Goods to be entitled to the provisions of the French Treaty must have been conveyed without transhipment from a port in a country entitled to the advantages of this Treaty or from a British port into a sea or river port of Canada.

DECLARATION required with a copy of Exporter Entry for Goods returned.

I do solemnly and truly swear, that no allowance of drawback has been made on any article described in this entry, and none of them were manufactured in a Canadian Customs or Excise bonded warehouse, and are returned within three years from time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means.

Sworn to at this. day of 19...

DECLARATION required on covering and packages returned, such as Barrels, Bags, Tarpaulins, &c.

Being coverings made or once duty paid in Canada, used there in transporting goods and now returned within three years duty free, without allowance or drawback and without having been advanced in value or improved in condition by any means.

INSTRUCTIONS.

The following form of certificate, written, printed or stamped on invoices of the said molasses presented for entry in Canada shall be signed by the shipper or his agent in a British country :—

‘The molasses described in this invoice has been produced in the process of the manufacture of cane-sugar from the juice of the cane without any admixture with any other ingredient, and is in the original packages in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing ; and has been imported direct by vessel from (place) to (name of British country).

‘ Exporter.

‘ Dated at 19...’

WEIGHTS.

The following shows the weight equivalent to a bushel of any of the undermentioned articles, viz.:

		LBS.
Wheat	per Bushel	60
Artichokes	" "	50
Bituminous Coal	" "	70
Lime	" "	70
Indian Corn	" "	56
Rye	" "	56
Peas	" "	60
Barley	" "	48
Malt	" "	30
Oats	" "	34
Beans	" "	60
Clover Seed	" "	60
Timothy Seed	" "	42
Buckwheat	" "	48
Flax Seed	" "	56
Hemp Seed	" "	44
Blue Grass Seed	" "	14
Castor Beans	" "	40
Potatoes	" "	60
Turnips	" "	50
Carrots	" "	50
Farsnips	" "	45
Beets	" "	50
Onions	" "	50
Molasses	" "	50
Syrups	per Gallon	13 1/5
Castor Oil	" "	13 1/5
Olive Oil	" "	10
Linseed Oil	" "	9
Perfumed Spirits	" "	9
Petroleum	" "	8
Turpentine	" "	8.7
Spirits of Ether	" "	8.38

FOREIGN WEIGHTS CONVERTED TO AVOIRDUPOIS.

1 Kilogramme	(France)	=	2.2046 lbs.
1 Momme	(Japan)	=	.60826725 lbs.
1 Oka	(Turkey)	=	2.831 lbs.
1 Picul	(China)	=	133.333 lbs.
1 Pood	(Russia)	=	.903 lbs.
1 Pound	(Cuba	}	= 1.0161 lbs.
	(Porto Rico		
	(Venezuela		
1 Pound	(Venetian)	=	1.0526 lbs.

THE DUMPING CLAUSE.

The Provisions of the Customs Tariff, 1907, in regard to Special Duty or Dumping Duty are as follows:—

1. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada be less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference between the said selling price of

the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected and paid on such article although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifteen per cent. ad valorem in any case;

Provided also that the following goods shall be exempt from such special duty, viz.:-

- (a) Goods whereon the duties otherwise established are equal to fifty per cent. ad valorem;
- (b) Goods of a class subject to excise duty in Canada;
- (c) Sugar refined in the United Kingdom;
- (d) Binder twine or twine for harvest binders manufactured from New Zealand hemp, jute or tamboe fibre, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound.

Provided further that excise duties shall be disregarded in estimating the market value of goods for the purpose of special duty when the goods are entitled to entry under the British Preferential Tariff.

(2) "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

(3) If at any time it appears to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

(4) If the full amount of any special duty of customs is not paid on goods imported, the customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector of Customs.

(5) The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

(6) Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Minister of Customs that such articles are not made or sold in Canada in substantial quantities, and offered for sale to all purchasers on equal terms, under like conditions, having regard to the custom and usage of trade.

(7) Such regulations may also provide for the exemption from special duty of any article when the difference between the fair market value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its fair market value.

Regulations by Order in Council and by the Department of Customs respecting Invoices, Entries, and Special Duty:—

1. Invoices in duplicate properly certified shall be delivered at the Custom House with the bills of entry for all imported goods.

2. Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export.

3. The "price" and "value" of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place whence, the goods have been exported directly to Canada.

4. When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof.

5. In making Customs Entry the "Special duty" may be shown by itself in the "net duty" column of the entry on the line below the article subject to Special duty or on the line below continuous numbers of articles subject to Special duty.

6. Goods of a class or kind made in Canada are subject to special duty, when sold for exportation to Canada at a less price than for home consumption in the country of export, whether such goods be otherwise free of duty or subject to specific or ad valorem duties—with the exceptions stated in Clause 6 of the Tariff as hereinbefore quoted.

.. By Regulations in force from May 1st, 1907.—Under the special duty provisions of the Customs Tariff, the special duty is not to apply in the following cases, viz.:—

(a) In respect of iron and steel, rolled, drawn or polished when the difference between the fair market value and the selling price of such iron and steel to the importer in Canada does not exceed five per cent. of their fair market value;

(b) In respect of other goods when the difference between the fair market value and the selling price of the goods to the importer in Canada does not exceed seven and one-half per cent. of their fair market value.

Provided that the whole difference shall be taken into account for special duty purposes when exceeding five per cent. in the case of such iron and steel and when exceeding seven and one-half per cent. in other cases.

(c) Provided that special duty or dumping duty under Section 6 of the Customs Tariff, 1907, shall without exemption allowance apply to galvanized iron wire, and round rolled wire rods, of iron or steel, classed as free in the Tariff, and being articles of a class or kind made in Canada. (1506 B).

(d) In respect of iron or steel tubing, threaded and coupled or not, four inches or less in diameter, when the difference between the fair market value and the selling price of such tubing to the importer in Canada does not exceed five per cent. of its fair market value: Provided that the whole difference shall be taken into account for special duty purposes when exceeding five per cent.;

(e) Provided, further, that special or dumping duty under the Customs Tariff, 1907, shall without exemption allowance apply to iron and steel tubing, threaded and coupled or not, over four inches and not exceeding eight inches in diameter, such tubing being of a class or kind made in Canada. (1652 B).

8. Bona fide samples admitted without Special Duty.—Articles of merchandise for use bona fide as samples for sale of similar goods are to be admitted without Special duty.—(Subject, however, to ordinary duties as heretofore.)

9. Advance in Market Value after purchase of goods by importer not subject to Special Duty.—The amount of any advance in the market value of goods between the time of their purchase by the importer and the date of their exportation to Canada shall not be subject to Special duty after 9th November, 1904, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the Collector by contracts or other sufficient documents produced for his inspection and attested to.

Provided, however, in respect of goods subject to an ad valorem duty, that the ordinary duty shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada—under the provisions of Section 58 of the Customs Act.

10. Rule to be observed (for Special Duty purposes only) in comparing "Fair Market Value" with "Export Price."—In computing the difference

for Special Duty purposes between the "Fair Market Value" in the country of export and the "Selling price to the importer in Canada," the fair market value of goods is to be estimated on the usual credit basis, except when the article is universally sold in the country of export for cash only, in which case the fair market value is to be estimated on a cash basis;

Provided that a bona fide discount for cash not exceeding two and one-half per cent. when allowed and deducted by the exporter on his invoice may be allowed in estimating the fair market value of goods for duty purposes.

Examples:

(1) Hats sold for Home Consumption at \$100 on Credit, subject to 8 per cent. Cash discount, would be liable to Special Duty if sold to a purchaser in Canada in usual credit at \$92, but would not be liable to special duty if sold to a purchaser in Canada for \$92 Cash.

(2) Machinery sold for Home Consumption at \$100 on Credit, subject to 2½ per cent Cash discount, would not be liable to Special Duty if sold to a purchaser in Canada for \$91 Cash, as the "difference" does not exceed 7½ per cent. after raising the Cash price (\$91) by 2½ per cent. to its Credit equivalent.

As provided for, when the difference between the Home Consumption Value and the selling price to the purchaser in Canada is less than 15 per cent of the home value, the full difference is to be collected, thus:

Silk Ties, sold in the United States for \$100, are bought by Canadian purchaser for \$86, the difference being less than 15 per cent, the duty to be paid would be

\$100 @ 37½ per cent.....	\$37.50	
Special duty	\$100.00	
	<u>86.00</u>	<u>14.00</u>
		Total duty, \$51.50

When the difference is greater than 15 per cent of the home value only up to 15 per cent shall be collected as special duty, thus:

"Silk Ties sold in the United States for \$100 are bought by Canadian purchaser for \$82.00, the difference being greater than 15 per cent, the duty to be paid would be:

\$100 @ 37½ per cent.....	\$37.50	
Special duty, \$100 @ 15 per cent...	<u>15.00</u>	\$52.50

FRENCH TREATY OF 1907, WITH AMENDMENT.

1. The Convention of 19th September, 1907, between Canada and France, hereinafter called "The French Treaty of 1907" or the "Franco-Canadian Convention of 1907," and the Supplementary Convention of 23rd January, 1909, between Canada and France, having been approved by Acts of the Parliament of Canada in 1908 and 1909, are published herewith for the information of Customs officers and others concerned.

2. Under Article XIX of this Convention of Treaty of 6th February, 1893, between Canada and France terminates when the said Convention of 1907 comes into force.

3. The rates of duties set forth in Schedules "B" and "C" of the French Treaty of 1907, as hereto appended, apply to natural and manufactured products originating in France, Algeria, the French Colonies and Possessions and Territories of the Protectorate of Indo-China, upon entry for duty in Canada on and from the day on which said Treaty of 1907 comes into force, when such products have been conveyed without transshipment from a port of those territories or from a port of a territory enjoying the preferential or intermediate tariff in respect of these products into a sea or river port of Canada.

NOTE.—Products originating as specified in this paragraph may be imported into Canada subject to entry under this Treaty, when conveyed without transshipment to a sea or river port of Canada from any British Country or from any country accorded most favoured nation treatment in tariff matters by Canada.

4. Under the provisions of Sections 5 and 6 of The French Convention Act, 1908, as per copy hereto appended, certain natural and manufactured products of the following countries are entitled to entry for duty in Canada, upon the terms and conditions granted in respect of the like natural and manufactured products of France, Algeria, the French Colonies and Possessions and the Territories of the Protectorate of Indo-China, viz :—

The United Kingdom,

All British Colonies and British Possessions ;
and also the following *Countries accorded most favoured nation treatment* in Tariff matters by Canada :—

Argentine Republic,	Norway,
Austria-Hungary,	Russia,
Bolivia,	Spain,
Columbia,	Sweden,
Denmark,	Switzerland,
Japan,	Venezuela.

SAMPLES.

1. Samples of dutiable goods, solely for use in taking orders for merchandise, imported temporarily into Canada direct by non-residents from any British country or from Japan, or from any country entitled in

Canada to the advantages of the Franco-Canadian Convention of 1907, may be admitted upon deposit of a sum equal to the duty, to assure the re-exportation of such samples within one year.

2. A temporary entry of such samples, in duplicate, with certified invoices annexed in the usual form, shall be presented to the Collector of Customs at the port of entry.

The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and to be re-exported within twelve months.

3. When the samples are marked by a Customs Officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples, upon receiving from the importer a sum of money equal to the duty, so as to assure the re-exportation of all the samples.

4. The Permission for the release of the sample goods shall be in duplicate, with a notation thereon that the money deposited with the temporary entry of samples shall be returned to the importer, provided the whole of the said samples be exported within twelve months from the time of entry, with proof of such exportation furnished to the satisfaction of the Collector.

5. The deposit received with the temporary entry of samples shall be dealt with by the Collector in the same manner as Tourists' deposits.

Such temporary entries shall be numbered and filed in consecutive order.

One copy of the temporary entry, with invoice and Permission annexed, shall be delivered to the importer, so that the same may be presented to the Customs Officer when samples are re-exported.

6. Invoices of articles for entry in Canada under the Franco-Canadian Convention of 1907 shall be certified as to origin, quantity, value and in other particulars as prescribed by the Customs Regulations. Goods which are not accompanied by proper certificates of origin shall be entered under the General Tariff.

NOTE.—The foregoing privilege does not extend to articles which, owing to their quality or value, or which, owing to their nature, could not be identified upon re-exportation.

The foreign countries entitled by Treaty to most-favoured nation treatment in Canada in Tariff matters are:—Argentine Republic, Austria-Hungary, Bolivia, Columbia, Denmark, France, Japan, Norway, Russia, Spain, Sweden, Switzerland, Venezuela.

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REGULATIONS CONCERNING ORIGIN.

7. The following Regulations have been made and established by Order in Council of 17th December, 1909 :—

"When articles the produce or manufacture of any country are to be entered at the Custom House in Canada under Treaty or Convention, the Country of Origin in respect of each such article shall be specified on the margin opposite such article or elsewhere on the Invoice thereof.

"A Certificate of Origin as hereafter set forth is prescribed to be written, printed or stamped on the face or back of all invoices of articles for entry as aforesaid.

"Such Certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz :—

A.

"That each article on this invoice is bona fide the produce or manufacture of the Country specified on the invoice as its Country of Origin :

"That each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such specified Country of Origin and not less than one-fourth the cost of production of each such article has been produced through the industry of the said Country."

8-9 EDWARD VII, CHAPTER , 1900.

An Act respecting a certain supplementary convention between His Majesty and the President of the French Republic.

[Assented to 3rd December, 1909.]

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

Short title

1. This Act may be cited as *The Supplementary French Convention Act, 1909.*

Convention in Schedule approved.

2. The convention of the twenty-third day of January, one thousand nine hundred and nine, entered into at Paris by plenipotentiaries appointed by His Majesty and by the President of the French Republic, a copy of which is set forth in the Schedule to this Act, is hereby approved.

SCHEDULE.

SUPPLEMENTARY CONVENTION RESPECTING THE
COMMERCIAL RELATIONS BETWEEN
CANADA AND FRANCE.

His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India, and the President of the French Republic, being desirous of further improving and extending the commercial relations between Canada and France, have resolved to conclude with that object a Convention supplementary to the Convention of September 19th, 1907, and have named as their representative Plenipotentiaries, that is to say:—

His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, Emperor of India ;

His Excellency the Right Honourable Francis Leveson Bertie, Knight Grand Cross of the Most Honourable Order of the Bath, Knight Grand Cross of the Most Distinguished Order of Saint-Michael and Saint-George, Knight Grand Cross of the Royal Victorian Order, His Majesty's Ambassador Extraordinary and Plenipotentiary to the Government of the French Republic ;

The Honourable William Stevens Fielding, a Member of His Majesty's Honourable Privy Council of Canada, a Member of the Parliament of Canada, Minister of Finance and Receiver General of Canada ;

And the President of the French Republic ;

Mr. Stephen Pichon, Senator, Minister of Foreign Affairs ;

Mr. Joseph Caillaux, Deputy, Minister of Finance ;

Mr. Jean Cruppi, Deputy, Minister of Commerce and Industry ;

Mr. Joseph Ruau, Deputy, Minister of Agriculture.

Who, after communicating to each other their respective full powers found in good and due form, have agreed upon the following articles:—

ARTICLE I.

The schedule A annexed to the Commercial Convention of September 19th, 1907, between Canada and France is modified as follows:—

Canadian products enjoying the minimum tariff—

Number of French Tariff.	Products	Observations.
4	Oxen.....	To the exclusion of animals in fat condition for butchering.
5	Cows.....	
6	Bulls.....	
7	Bullocks, Steers and Heifers....	

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ARTICLE 2.

The state of the animals included in Article 1 shall, under the conditions of the declarations contained in the notes attached to this Convention, be determined by sworn special agents of the Ministry of Agriculture, whose findings shall be final.

ARTICLE 3.

This Convention, after being approved by the Parliament of Canada and by the French Chambers, shall be ratified and the ratifications shall be exchanged at Paris as soon as practicable.

It shall come into force immediately after the completion of that formality and shall remain in force for a period of ten years, unless, however, one of the Contracting Parties shall within such period signify to the other Party its intention to terminate this Convention, in which case this Convention shall cease to have effect twelve months after the reception by the other Party of the notification as above.

In case neither of the Contracting Parties shall have signified before the expiry of such term the intention of terminating this supplementary Convention, it shall remain binding until expiry of twelve months from the day on which either of the two Parties shall have denounced it.

In witness whereof the respective Plenipotentiaries have signed this Convention supplementary and have affixed thereto their seals.

Done in duplicate at Paris, on the 23rd January, 1909.

(L.S.) Signed FRANCIS BERTIE.

(L.S.) Signed W. S. FIELDING.

(L.S.) Signed S. PICHON.

(L.S.) Signed S. CAILLAUX.

(L.S.) Signed JEAN CRUPPI.

(L.S.) Signed J. RUAU.

7-8 EDWARD VII, CHAPTER 28.

An Act respecting a certain convention between His Majesty and the President of the French Republic.

[Assented to 3rd April, 1908.]

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

Short title

1. This Act may be cited as *The French Convention Act, 1908*.

Convention approved.

2. The convention of the nineteenth day of September, one thousand nine hundred and seven, entered into at Paris by plenipotentiaries appointed by His Majesty and by the President of the French Republic, copy of which is set forth in the schedule of this Act, is hereby approved.

Duties on
French
products.

3. There shall be levied, collected and paid after the said convention is brought into force, and so long as it remains in force, upon all natural and manufactured products enumerated in schedule B to the said convention, originating in France, Algeria, the French colonies and possessions, and the territories of the Protectorate of Indo-China, imported into Canada in the manner provided in the said convention, the several rates of duties of customs set forth in column 2, "Intermediate Tariff," of *The Customs Tariff, 1907*, and in amendment thereof; and there shall be levied, collected and paid, during the time aforesaid, upon all natural and manufactured products enumerated in schedule C to the said convention, originating and imported as aforesaid, the several rates of duties of customs set opposite to each item respectively in the said schedule C.

Extension of
advantages
to Tunis.

4. Whenever, in the manner provided in the said convention, the terms thereof are extended to Tunis, the provisions of the next preceding section of this Act shall apply to Tunis and the products thereof, to the same extent and as completely as the said provisions apply to France, Algeria, the French colonies and possessions and the territories of the Protectorate of Indo China and the products thereof.

Extension of
advantages
to certain
foreign
powers.

5. The advantages granted to France, Algeria, the French colonies and possessions, and the territories of the Protectorate of Indo-China by the said convention, with respect to the commerce of the said countries with Canada, shall extend to any and every other foreign power which by reason of the operation of the said convention is, under the provisions of a treaty or convention with His Majesty, entitled, in whole or in part, to the same or to the like advantages with respect to its commerce with Canada, to the extent to which in the manner aforesaid such other foreign power is entitled thereto; and such advantages shall continue to so extend to such other foreign power so long as the said convention remains in force, or until the right of such other foreign power to such advantages under its treaty or convention with His Majesty is sooner determined.

Extension of
advantages
to United
Kingdom
and British
Colonies.

6. The advantages so granted to France, Algeria, the French colonies and possessions, and the territories of the Protectorate of Indo-China by the said convention, shall extend to the United Kingdom and the several British colonies and possessions with respect to their commerce with Canada, so long as France, Algeria, the French colonies and possessions, and the said territories continue to be entitled to such advantages; provided, however, that nothing herein contained shall be held to diminish any advantage which the United Kingdom and British colonies and possessions now enjoy under the British Preferential Tariff.

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Repeal of
1894, c. 2.
and 1895, c. 3.

7. From the date of the coming into force of the said convention as provided in Article XX thereof, *The French Treaty Act, 1894*, and chapter 3 of the statutes of 1895, intituled *An Act respecting Commercial Treaties affecting Canada*, shall be repealed.

Orders in
council
authorized

8. The Governor in Council may make such orders and regulations as are deemed necessary to carry out the provisions and intent of this Act and the said convention.

Suspension of
inconsistent
laws.

9. The operation of all laws inconsistent with the giving to the provisions of the said convention and of this Act their full effect shall from time to time be suspended to the extent of such inconsistency.

CONVENTION RESPECTING THE COMMERCIAL RELATIONS BETWEEN CANADA AND FRANCE.

His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the seas, Emperor of India, and the President of the French Republic, being desirous of improving and extending the commercial relations between Canada and France, have resolved to conclude a Convention with that object and have named as their respective Plenipotentiaries, that is to say :

His Majesty the King of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the seas, Emperor of India.

His Excellency the Right Honourable Sir Francis Leveson Bertie, Knight Grand Cross of the Most Distinguished Order of St. Michael and St. George, Knight Grand Cross of the Royal Victorian Order, Knight Commander of the Most Honourable Order of the Bath, His Majesty's Ambassador Extraordinary and Plenipotentiary to the Government of the French Republic ;

The Honourable William Stevens Fielding, a Member of His Majesty's Honourable Privy Council for Canada, a Member of the Parliament of Canada, Minister of Finance and Receiver General of Canada ;

The Honourable Louis-Philippe Brodeur, a Member of His Majesty's Honourable Privy Council for Canada, a Member of the Parliament of Canada, Minister of Marine and Fisheries of Canada ;

And the President of the French Republic ;

Mr. Stephen Pichon, Senator, Minister of Foreign Affairs ;

Mr. Joseph Caillaux, Deputy Minister of Finance.

Mr. Gaston Doumergue, Deputy Minister of Commerce and Industry ;

Mr. Joseph Ruau, Deputy Minister of Agriculture ;

Who after communicating to each other their respective full powers, found in good and due form, have agreed upon the following articles ;

ARTICLE I.

The natural and manufactured products of Canadian origin enumerated in Schedule A to this Convention shall enjoy, on their importation into France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China, the benefit of the Minimum Tariff and of the lowest rates of Customs duty applicable to like products of other foreign origin.

ARTICLE II.

Every reduction of Customs duty granted by France to any foreign country whatever on any of the products enumerated in Schedule A shall apply to the fullest extent to similar Canadian products.

ARTICLE III.

The natural and manufactured products enumerated in Schedule B to this Convention originating in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China shall enjoy, on their importation into Canada, the benefit of the Intermediate Tariff and of the lowest rates of Customs duty applicable to like products of other foreign origin.

ARTICLE IV.

Every reduction of Customs duty granted by Canada to any foreign country whatever on any of the products enumerated in Schedule B shall apply to the fullest extent to similar products originating in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China.

ARTICLE V.

The natural and manufactured products enumerated in Schedule C to this Convention originating in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China, shall enjoy, on their importation into Canada, the benefit of the Customs duties set forth in the said Schedule C.

ARTICLE VI.

Every reduction in the Customs duties set forth in Schedule C granted by Canada to any foreign country whatever on any of the products enumerated in the said Schedule shall apply to the fullest extent to similar products originating in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China.

ARTICLE VII.

If any product now exempt from Customs duty under the French minimum tariff in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China shall hereafter become liable to Customs duty, such product on its importation from Canada shall enjoy the benefit of the lowest rate of duty applicable to a like product when imported from any other foreign country. Reciprocally if any product now admitted free of duty under the Canadian intermediate tariff in Canada shall hereafter become liable to Customs

duty such product when imported from France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China shall enjoy the benefit of the lowest rate of duty applicable to a like product when imported from any other foreign country.

ARTICLE VIII.

To enjoy the benefits of the aforementioned tariff advantages, products originating in France, Algeria, the French Colonies and Possessions and the territories of the Protectorate of Indo-China, shall be conveyed without transshipment from a port of those territories or from a port of a territory enjoying the preferential tariff or intermediate tariff into a sea or river port of Canada.

To enjoy the benefits of the aforementioned tariff advantages, Canadian products shall be conveyed without transshipment from a Canadian port or from a port of a country enjoying the French minimum tariff to a port in France, Algeria, the French Colonies and Possessions and the territories of the Protectorate of Indo-China.

Provided however that nothing in this Article shall exempt the products of either country from any *surtaxe d'entrepôt* that is now, or hereafter may be, imposed on products imported indirectly.

ARTICLE IX.

For the purposes of the foregoing articles Canada and France may require that the products be accompanied by certificates of origin or declarations made in conformity with the laws of the respective countries.

If the Canadian Government or the French Government deem it necessary to have such certificates or declarations *visés*, they may appoint or designate for such purpose officers who shall give such *visés* free of charge.

ARTICLE X.

Canada and France undertake not to establish one against the other any prohibition or restriction of importation, exportation or transit which shall not at the same time be applicable to other countries.

Provided however that Canada and France reserve to themselves the right to establish in regard to products originating in or destined for the one or other country any temporary prohibition or restriction of importation, exportation or transit which either of them adjudges necessary to protect the public health, to prevent the spread of animal disease or the destruction of crops, or in view of the events of war.

ARTICLE XI.

Except as regards tariff provisions Canada and France accord to each other reciprocally the most favoured nation treatment in everything relating to importation, exportation, re-exportation, transit, warehousing, storage, transshipment, consumption, fulfilment of Customs formalities, and in general to everything relating to the pursuit of trade and industry.

These provisions shall not apply :

1° To privileges which have been or may be granted to bordering

states for facilitating frontier traffic within a limit not exceeding fifteen kilometers on each side of the boundary ;

2° To special privileges arising out of the Customs union of France with Monaco.

ARTICLE XII.

Products of Canadian origin of any kind imported into France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China, shall not be subject to any other or higher duties of excise, internal consumption or octroi than those which are or may be charged upon like products of French origin.

In like manner, products of any kind originating in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China, when imported into Canada shall not be subject to any other or higher duties of excise, internal consumption or octroi than those which are or may be charged upon like products of Canadian origin.

The natural and manufactured products of either country when imported into the territory of the other and intended for warehousing or transit shall not be subject to any internal duty.

ARTICLE XIII.

Drawbacks on the exportation of French or Canadian products shall not exceed the amount of Customs duties, excise duties, duties of internal consumption, or duties of octroi, collected on the said products or the materials used in the manufacture thereof.

ARTICLE XIV.

Products liable to duty serving as patterns or samples, imported into Canada or into France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China, by commercial travellers or agents shall be admitted on payment of duty, which shall be refunded after re-exportation of such products.

This provision shall be subject to the conditions of the law of the respective countries. The time within which the re-exportation of such patterns or samples may take place shall not exceed twelve months.

ARTICLES XV.

For the application of *ad valorem* duties, exporters of products originating in France, Algeria, the French Colonies and Possessions, and the territories of the Protectorate of Indo-China, and reciprocally exporters of Canadian products, may produce certificates of value issued by any Chamber of Commerce or by any other similar commercial organization. Such certificates shall be taken into consideration by the respective Customs officials, in levying the duties to which the imported products may be liable, without, however, restricting their rights of appraisement.

ARTICLE XVI.

If importers of French wines furnish certificates of analysis thereof issued by the scientific establishments under the control of the Minister of Agriculture of France and designated by him, such certificates shall

be taken into consideration for determining the alcoholic strength of such wines by the Canadian Customs authorities, without however restricting their rights of appraisalment

ARTICLE XVII.

Canada and France grant to each other reciprocally the most favoured nation treatment for the protection of trade marks, patents, commercial names and industrial designs and patterns.

ARTICLE XVIII.

This Convention may be extended to Tunis on a declaration to that effect exchanged between the High Contracting Parties.

ARTICLE XIX.

From the date of the coming into force of this Convention, the Agreement of the sixth day of February, 1893, respecting the commercial relations between Canada and France shall be terminated.

ARTICLE XX.

This Convention, after being approved by the French Chambers and by the Parliament of Canada, shall be ratified and the ratifications shall be exchanged at Paris as soon as practicable.

It shall come into force immediately after the completion of that formality and shall remain in force for a period of ten years, unless, however, one of the Contracting Parties shall within such period signify to the other Party its intention to terminate this Convention, in which case this Convention shall cease to have effect twelve months after the reception by the other Party of the notification as above.

In case neither of the contracting Parties shall have signified before the expiry of such term the intention of terminating this Convention, it shall remain binding until expiry of twelve months from the day on which either of the two Parties shall have denounced it.

In witness whereof the respective Plenipotentiaries have signed this Convention and have affixed thereto their seals.

Done, in duplicate, at Paris, the 19th day of September in the year 1907.

(*L.S.*) Signed FRANCIS BERTIE.

(*L.S.*) Signed W. S. FIELDING.

(*L.S.*) Signed L. P. BRODEUR.

SCHEDULE A.—FRENCH TREATY.

CANADIAN PRODUCTS ENJOYING THE BENEFIT OF THE MINIMUM
TARIFF OF FRANCE.

*On Importation into France, Algeria, French Colonies and Possessions and
Indo-China.*

No. of the French Treaty.	PRODUCTS
1	Horses,
4	Oxen,
5	Cows,
6	Bulls,
7	Steers, bullocks and heifers.
Ex 14 bis	<i>Poultry.</i>
16	Fresh meat— mutton ; pork ; beef and other.
17	Meat, salted— pork (ham, bacon, &c.) ; beef and other.
17 bis	Pork-butchers' produce.
Ex 18	<i>Poultry, dead.</i>
19	Meat, preserved in tins,
20	Extracts of meat, in cakes or otherwise.
30	Animal fat, other than fish oils— tallow ; lard ; other.
Ex 34	Eggs of poultry or game.
35 bis	Milk, condensed pure.
35 ter	(a) Milk condensed with addition of sugar. (b) Milky farina, with an addition of sugar.
36	Cheese.
Ex 37	Butter, salted.
38	Honey,
41	Bone, black (animal black).
45	Fish, Fresh ; fresh water— of the salmonoid family ; other.
46	Fresh sea fish. Fish, dried, salted or smoked— cod (including klippfish) ; stockfish ; herrings ; other.
47	Fish preserved " au naturel," pickled or otherwise prepared
49	Lobsters— fresh ; preserved " au naturel " or prepared.
51	Fish oils.
52	Spermaceti.
53	Roe of cod and of mackerel.
68	<i>Wheat, spelt, and meslin— grain ; flour.</i>
69	<i>Oats— grain ; meal.</i>
70	<i>Barley— grain ; meal.</i>

To the exclusion of animals in fat
condition for butchering.

No. of the French Tariff	PRODUCTS.
71	<i>Rye—</i> grain ; meal.
72	<i>Maize—</i> grain ; meal.
73	<i>Buckwheat—</i> grain ; meal.
74	<i>Malt.</i>
76	<i>Grouts—grits (coarse flour), pearled or cleaned grain.</i>
76 bis	<i>Millet, hulled or cleaned.</i>
80	<i>Pulse—</i> beans, decorticated or broken, whole, in clusters or pods ; bean meal ; chick peas (<i>pois pointus</i>). <i>Other—</i> in the grain ; decorticated ; in flour.
83	Potatoes.
Ex 84	Table fruits, fresh— apples and pears— for table use ; for cider and perry ; peaches.
Ex 85	Table fruits, dried or drained— apples and pears— for table use ; for cider and perry ; peaches
86	Table fruits, candied or preserved.
89	<i>Seed grain (including the Jarosse, a kind of pea)</i>
89 ter	Luzern, and clover seed.
93	Syrups, bonbons and candied fruits,
95	Preserves— manufactured with sugar or honey ; without sugar or honey.
115 bis	Tar.
128	Woods, common— logs round, rough, not squared, with or without the bark, of any length, and of a circumference at the thickest end of more than 60 centimetres ; wood, sawn, or squared, 80 millimetres in thickness and above ; wood, squared or sawn, less than 80 millimetres, and exceeding 35 millimetres ; wood sawn, 35 millimetres in thickness or less.
129	Paving blocks sawn.
130	Stave wood.
131	Splints.
132	Hoopwood and prepared poles.
133	Perches, poles, and staffs, rough, exceeding 1 metre 10 centimetres in length, and of a maximum circumference of 60 centimetres at the thickest end.
135 bis	Resinous woods in logs, with or without the bark, of any diameter, of a maximum length of 1 meter 10 centimetres.
136	Charcoal and charred boon.
136 bis	Straw, or wool of wood (<i>paille ou laine de bois</i>).
138	Vegetables— fresh ; salted or pickled ; preserved or dried.
164	Fodder*
195	<i>Bran from any kind of cereal.</i>

*Hay is included in this item.

168	Cellulose pulp (wood pulp), mechanical or chemical.
174	Spirits.
174 <i>quater</i>	Mineral waters (receptacles included).
178 <i>ter</i>	Emery on paper or tissues, grindstones and whetstones of emery, or emery in any other form.
185	Cement— slow, quick.
190	Coal— <i>coal or coke;</i> <i>cinders of</i>
205	Cast iron - foundry iron, and forge-pig, containing less than 25 per cent. of manganese; ferro-manganese, containing more than 25 per cent. of manganese; ferro-silicon, containing more than 5 per cent. of silicon; rich silico-spigal iron containing at least 30 per cent. of silicon and manganese; chromic-iron containing 10 per cent. or more of chromium; ferro-aluminum, containing 10 per cent. or less of aluminum; ferro-aluminum, containing more than 10 per cent. and less than 30 per cent. of aluminum.
206	Wrought iron crude, in blooms, prisms or bars.
207	Iron, drawn in bars, angle and T iron, axles, and tyres, in the rough.
210	Sheet and plate iron— rolled or hammered flat, more than 1 millimetre in thickness; thin and black iron plates, flat, more than 1/16 of a millimetre and up to 1 millimetre in thickness. thin and black iron plates, flat, of 1/16 of a millimetre or less in thickness.
212	Iron or steel wire, whether tinned, coppered, zincked, galvanized or not.
212 <i>ter</i>	Rails of iron or steel.
213	Steel in bars.
214	Axles and tyres rough, in steel.
216	Steel— in sheets or bands, brown, hot rolled; in sheets or bands, white, cold rolled.
221	Copper— ore; pure, or alloyed, with zinc or tin— of first fusion, in lumps, bars, pigs or slabs; rolled or hammered in bars or plates; in wire of all sizes, polished or not, other than gilt or silvered. aluminum bronze, crude not containing more than 20 p.c. of aluminum; gilt, or silvered, in lumps or ingots hammered, drawn rolled, or spun on thread or on silk; filings and fragments of old manufactures.
222	Lead— ores, matts, and slag of all kinds; in crude lumps, pigs, bars, or slabs— argentiferous; not argentiferous. alloyed with antimony in lumps; hammered or rolled; filings and fragments of old manufactures.
225	Nickel— ore; produce of first fusion (cast, matte, speiss); refined, in ingots or crude lumps; pure, hammered, rolled or drawn; alloyed with copper, with or without zinc, in ingots, or crude lumps.

No. of the French Tariff	PRODUCTS.
225	Nickel (<i>Cont.</i>)— alloyed with copper, with or without zinc, hammered, rolled or drawn.
227	Antimony.
238 <i>bis</i>	Extract of chestnut-wood, and other tannic vegetables sap, liquid or solid.
282	<i>Chemical products not mentioned</i> (*) (*) Calcium carbide is included under this number.
315	Compound medicines—distilled waters.
316	Compound medicines not specified.
318	Starch.
324	Isinglass, glue manufactured from tendons of whales, and other similar glues.
361	Incandescent electric lamps.
Ex 363	Yarns of hemp not glazed, pure and raw in skeins up to 5,000 metres of single thread to the kilogramme, for the manufacture of fishing lines and nets, and of cordage.
Ex .63 <i>bis</i>	Yarns of hemp not glazed, twisted, unbleached in skeins up to 5,000 metres single thread to the kilogramme for the manufacture of fishing lines and nets, and of cordage.
Ex 366 <i>bis</i>	Yarns of phormium tenax, abaca, and other vegetable fibres not mentioned, not glazed, pure or mixed; the phormium, abaca, etc., predominating in weight, for self-binding harvesters.
461	Paper or card.
462	Card board, rough in sheets, weighing at least 350 grammes per square metre.
462 <i>bis</i>	Moulded card board, called papier maché.
463	Card board cut, or shaped for boxes
464	Card board boxes, covered or not with white or coloured paper.
464 <i>bis</i>	Cylindrical and conical tubes called "busettes," for spinning and weaving
464 <i>ter</i>	Card board goods ornamented with paintings, reliefs, stuffs, wood, plaited straw, and common metals
Ex 476	Skins and hides prepared, simply tanned, tawed, or smoothed, not including goat, kid, sheep and lambskins
478	Soles, cut out of beaten and smoothed leather, and heels
479	Uppers of top boots, boots, shoes, vamps, galoches (cambered or not) and upper heels of calf, cow, horse, goat, or kid leather and skins
480	Top boots
481	Boots for men and women
482	Shoes
484	Gloves
488	Transmission belts, &c., of leather, hose of leather, and other articles of leather or skins for machinery
490	Trunks of wood or pasteboard, covered with leather
493	Peltries— prepared or in sewn pieces; sea lions, and sea otters; seals and bluebacks; grey squirrels and pouches of grey squirrels; hamsters and white rabbits; astrakhan clouded and curled, in skins and "touloupes;" white hares and pouches of white hares; goats, in skins and covers; sheep and mouflons of the Caucasus, in skins and covers, not specially mentioned
494	Peltries made up into articles
512	Locomotives, and traction engines.
513	Tenders for locomotives
522	Agricultural machinery (motors not included)
523	Sewing machines
524	Dynamos
Ex 525	Typesetting machines known as linotypes
Ex 525 <i>bis</i>	General machinery, transmission gearing, balances, scales, presses, lifting apparatus, apparatus not mentioned driven by mechanical power

No. of the
French Tariff

PRODUCTS.

Ex 526	quarter	Gas buoys in iron or steel plate of over one millimetre in thickness, not galvanized or tinned.	
534		Springs of wrought steel, for carriages, railway carriages, and locomotives, not polished	
536		Dynamo-conductors	
536	bis	Arc lamps known as regulators	
537		Tools—With or without handles	
544		Wire gauze, of iron or steel	
542		Wire gauze, of copper or brass—ordinary ; for paper machines	
552		Railway chair, plates or other castings from the open mould	
554		Iron castings for machinery or for ornament	
557		Rough articles of malleable cast iron, of wrought iron and of cast steel	
558	ter	Iron work for carriages, and especially such as enters into the construction of railway rolling stock	
565		Wire nails of iron, or steel, machine made, whether tinned, coppered, zincked or coaltarred or not	
567		Tubes of iron or steel, not welded ; tubes of iron or steel, welded ; jointings of all kinds . tubes of iron or steel, stamped or without welding	
576		Lead pipes, and all other manufactures of lead	
576	bis	Electric accumulators	
579		Articles of nickel, alloyed with copper or zinc (German Silver) or of nickeled metals	ta
590		Furniture of bent wood, fitted or not	se
591		Furniture, other than of bent wood chairs— neither carved, inlaid, ornamented with copper, gilt, nor lacquered ; of common wood ; of cabinet makers' wood ; carved inlaid, ornamented with copper, gilt or lacquered, of any kind of wood	a p
592		Furniture, other than of bent wood, other than chairs, veneered with any kind of wood	FRE
592	bis	Furniture, other than of bent wood, other than chairs, massive— of common wood ; of cabinet makers' wood	
593		Furniture, upholstered in any manner	
597		Builders and cartwrights wood, shaped— hard wood ; soft wood	No. 1 Cant Ta
600		Wood, planed, grooved and (or) tongued, planks, strips or veneers for parquetry, planed grooved, and (or) tongued. of oak or other hard wood ; of fir or other soft wood,	
501		Doors, windows, wainscoting and other carpenters work, fitted together or not—	1
602		Small wooden wares— boxes of white wood, wood shaped for brushes, and small handles for tools, less than 10 centimetres in length :	2
		Bobbins for spinning and weaving, tubes, skewers, biots, spindles, busettes—	6
		not exceeding 10 centimetres in length.	7
		small reels of common wood for sewing thread neither varnished nor stained.	75
		other articles— not varnished ; varnished,	81
602	bis	Wood turners' wares.	82
602	ter	Wood turners' wares, varnished.	

CUSTOMS TARIFF

75

No. of the French Tariff	PRODUCTS.
603	Wood squared for shuttles less than 500 grammes in weight.
603 <i>bis</i>	Shuttles for any kind of weaving, finished or not.
603 <i>quater</i>	Other articles of wood.
Ex 604	Pianos, Organs, harmoniums, instruments with free metallic reeds, with one or several stops Church organs, complete, and detached parts thereof.
Ex 605	Accessories, and detached parts of musical instruments above mentioned (Ex 604)
Ex 614	Carriages (not for rail uses)— carriages properly so called : carts for trade, agricultural purposes, and transport ; tramway cars ; bodies, or parts of bodies for tramway cars.
Ex 615	Seagoing ships of wood,
Ex 616	Hulls of seagoing ships of wood.
Ex 617	River boats of any size, of wood.
620	Manufactures of India-rubber and gutta-percha.
620 <i>bis</i>	Articles of asbestos, spun, felted, woven or moulded, with or without admixture of textile, or mineral substances.
620 <i>ter</i>	Mica in sheets or flakes, articles in mica, "micanite" and agglomerates of mica, mica paper and tissues.
Ex 646	Typewriters, without nickeled parts.

NOTE 1.—Articles in italics are those appearing only in the general tariff, or on which the duties are identically the same in both tariffs.

NOTE 2.—The numbers of the tariff items have reference to the present French tariff.

NOTE 3.—The term "ex" in the case of the number of an item means a part of the item to which the number refers.

SCHEDULE B.—FRENCH TREATY OF 1907.

FRENCH PRODUCTS ENJOYING THE BENEFITS OF THE INTERMEDIATE TARIFF RATES.

On Importation into Canada.

No. of the Canadian Tariff.	PRODUCTS.	DUTIES.
8	Canned meats, canned poultry and game ; extracts of meat and fluid beef not medicated, and soups of all kinds.....	25 p.c.
17	<i>Cheese</i>	3 cents.
23	Preparations of cocoa or chocolate, n.o.p.....	½ c per lb.
27	Macaroni and vermicelli, per one hundred pounds	and 35 p.c.
72	Garden, field and other seeds for agricultural and other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing over one pound each	\$1.00
78	Florist stock, viz :—palms, ferns, rubber plants, (Ficus), gladiolus, cannas, dahlias and peonies.	10 p.c.
81	Trees, viz :—apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds.....	22½ p.c.
82	Grape vines ; gooscherry, raspberry, currant and rose bushes ; fruit plants, n.o.p. ; trees, plants and shrubs, commonly known as nursery stock, n.o.p.....	2½ cents. 17½ p.c.

No. of the Canadian Tariff	PRODUCTS.	DUTIES
Ex 86	Tomatoes and cooked corn in cans, or other air-tight packages, n.o.p., the weight of the packages or cans to be included.....per pound.	1½ cents.
88	Pickles, sauces and catsups.....	3½ p.c.
94	Dates and figs, dried.....per one hundred pound	55 cents.
99	Prunes and dried plums, unpitted; raisins and dried currants.....per pound	¾ cents.
105	Fruits in air-tight cans or other air-tight packages n.o.p., the weight of the cans or other packages to be included in the weight for duty..per pound.	2 cents.
109	Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.o.p.....per pound	2 cents.
112	Nuts of all kinds, n.o.p..... per pound.	2 cents.
114	Nuts, shelled, n.o.p..... per pound.	3½ cents.
Ex 120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty— (a) When weighing over twenty ounces and not over thirty-six ounces each.....per box	5 cents.
	(b) When weighing over twelve ounces and not over twenty ounces each.....per box	4 cents.
	(d) When weighing eight ounces each, or less, per box	2 cents.
121	Fish preserved in oil, n.o.p.....	30 p.c.
141	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.....	½c per lb. 35 p.c.
152	Lime juice and other fruit syrups and fruit juices, n.o.p.....	20 p.c.
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whiskey, and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit. per gallon of the strength of proof.....	\$2.40
159	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, exsirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n.o.p.....per gallon and	\$2.40 30 p.c.
160	Alcoholic perfumes, and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kinds— (a) when in bottles or flasks containing not more than four ounces each.....	50 p.c.
	(b) when in bottles, flasks, or other packages, containing more than four ounces each; per gallon, and	\$2.40 40 p.c.

CUSTOMS TARIFF

77

No. of the Canadian Tariff	PRODUCTS.	DUTIES
162	Medicinal or medicated wines, including vermouth and ginger wine, containing no more than forty per cent. of proof spirits	50 p.c.
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.o.p.	22½ p.c.
213	Acid, acetic and pyroligneous, n.o.p., and vinegar—per gallon of any strength not exceeding the strength of proof, and in addition thereto, for each degree of strength in excess of the strength of proof	12½ cents.
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.— (a) When dry	25 p.c.
	(ex b) Others containing alcohol	50 p.c.
	Provided that drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopœia, or the French Codex as official, shall not be held to be covered by this item.	
	Provided, also, that any article in this item containing more than forty per cent. of proof spirit shall be rated for duty at	\$2.40 and 30 p.c.
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.	32½ p.c.
230	Castile soap	1 cent.
232	Glue, liquid, powdered, or sheet, and mucilage, gelatine, casein, adhesive paste and isinglass	25 p.c.
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each	12½ p.c.
234	Perfumery, including toilet preparations, non-alcoholic, viz.—hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin	32½ p.c.
236	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds, ..	17½ p.c.
237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tin foil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks	7½ p.c.
256	Printing ink	17½ p.c.
257	Writing ink	22½ p.c.
264	Essential oils, n.o.p.	7½ p.c.
287	Tableware of china, porcelain, white granite or ironstone	27½ p.c.
290	Cement, Portland, and hydraulic or water lime, in barrels, bags or casks, the weight of the package to be included in the weight for duty ... per one hundred pounds, ..	11 cents

No. of the
Canadian
Tariff.

PRODUCTS.

DUTIES

316	Electric light carbons and points, of all kinds, n.o.p.	32½ p.c.
318	Common and colourless window glass	12½ p.c.
320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.	10 p.c.
321	Plate glass, not bevelled, in sheets or panes exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.	25 p.c.
322	Silver glass, bevelled or not, and framed or not,	30 p.c.
326a	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n.o.p.	20 p.c.
339	Manufactures of lead, n.o.p.	27½ p.c.
352	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p.	27½ p.c.
354	Manufactures of aluminum, n.o.p.	22½ p.c.
391	Gold, silver and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders,	25 p.c.
392	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, n.o.p.; manufactures of gold and silver, n.o.p.	30 p.c.
366	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves,	12½ p.c.
368	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements,	27½ p.c.
418	Wire cloth, or woven wire of brass or copper,	22½ p.c.
419	Needles, of any material or kind, and pins manufactured from wire of any metal, n.o.p.	27½ p.c.
420	Buckles and clasps of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewelry)	27½ p.c.
426	Knives and forks and all other cutlery, of steel, plated, or not, n.o.p.	27½ p.c.
438	Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds,	30 p.c.
Ex 453	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n.o.p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified,	25 p.c.
454	Manufactures, articles of wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p.	27½ p.c.
506	Manufactures of wood, n.o.p.	22½ p.c.
512	Picture frames and photograph frames, of any material,	27½ p.c.
519	House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers,	27½ p.c.
526	White and cream coloured lace and embroideries, of cotton or linen,	17½ p.c.
536	Cotton or linen thread, n.o.p.; crochet and knitting cotton,	22½ p.c.
593	Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca,	

No. of the
Canadian
Tariff.

PRODUCTS.

DUTIES

	goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs.....	22½ p.c.
567	<i>Fabrics, manufactures, wearing apparel and ready made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doekings, cassimers, tweeds, coatings, over-coatings and felt cloth, n.o.p.</i>	35 p.c.
570	Mats, door or carriage, other than metal, n.o.p.	30 p.c.
571	Carpeting, rugs, mats, and matting of cocoa, straw, hemp or jute; carpet linings and stair pads.....	22½ p.c.
573A	Church vestments of any material.....	17½ p.c.
574	White cotton bobinet, plain, in the web.....	22½ p.c.
Ex 575	Braids, n.o.p.; fringes, n.o.p.; cords; elastic; tassels; handkerchiefs of all kinds; shams and curtains when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n.o.p.	32½ p.c.
580	Black morning crapes.....	17½ p.c.
Ex 581	Velvets other than of pure silk, velvetens, and plush fabrics.....	27½ p.c.
597	Pianofortes, organs and musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records thereof; and mechanical piano and organ players.....	27½ p.c.
598	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes.....	22½ p.c.
603	<i>Fur skins, wholly or partially dressed, n.o.p.</i>	15 p.c.
604	Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.p.; harness leather and chamois skin.....	15 p.c.
611A	Boots, shoes, slippers and insoles of any material, n.o.p.	27½ p.c.
618	Rubber cement and all manufactures of India-rubber and gutta-percha, n.o.p.	25 p.c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	27½ p.c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket books, flybooks and parts thereof.....	30 p.c.
624	Bead ornaments, and ornaments of alabaster, spur, amber, terra-cotta or composition; fans, dolls and toys of all kinds; statues and statuettes of any material.....	27½ p.c.
627	Gloves and mitts, of all kinds.....	30 p.c.
628	Braces or suspenders, and finished parts thereof.....	30 p.c.
630	Boot, shoe, shirt and stay laces of any material.....	27½ p.c.
633	Feathers, in their natural state.....	12½ p.c.
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.....	27½ p.c.
637	Corset clasps, husks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered.....	30 p.c.
647	Jewelry of any material, for the adornment of the person, n.o.p.	30 p.c.
648	<i>Precious stones, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.</i>	10 p.c.
651	Buttons of all kinds, covered or not, n.o.p., including recognition buttons, and cuff or collar buttons	30 p.c.

No. of the Canadian Tariff.	PRODUCTS.	DUTIES
652	Combs for dress and toilet, including mane combs of all kinds	32½ p.c.
653	Brushes of all kinds.....	25 p.c.
655	Lead pencils, pens penholders and rulers of all kinds.....	25 p.c.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches.....	32½ p.c.
657	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.o.p., cyclometers and pedometers, and tape lines of any material.....	22½ p.c.
710	Coverings, inside and outside, used in covering or holding goods imported therewith.....	20 p.c.
711	All goods not enumerated in this schedule (*) as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited (†) 17½ p.c.	

(*) The words "this schedule" refer to the Canadian customs tariff now in force.

(†) Are included under this number more especially, mineral waters in bottles, drugs, and preparations recognized as official by the French Codex.

NOTE 1.—Articles *in italics* are those on which duties are identical in the general and intermediate tariff.

NOTE 2.—Abbreviation: n.o.p. means "not otherwise provided for" elsewhere in the Canadian tariff.

NOTE 3.—The numbers of the tariff items have reference to the present Canadian tariff.

NOTE 4.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

SCHEDULE C—FRENCH TREATY OF 1907.

(FRENCH PRODUCTS ENJOYING THE BENEFIT OF A SPECIAL TARIFF.)

On Importation into Canada.

No. of the Canadian Tariff.	PRODUCTS	DUTIES
Ex 6	Vegetables, tomatoes excepted, including baked beans, in cans, or other air-tight packages, n.o.p.: the weight of the cans or other packages, to be included in the weight for duty..... per pound.	1 cent.
Ex 120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty: (c) When weighing over eight ounces, and not over twelve ounces each..... per box.	2 cents.
Ex 163	Wines of the fresh grape of all kinds not sparkling, imported in barrels or in bottles: (a) containing 20 p.c. or less proof spirit* per gal.	15 cents.

CUSTOMS TARIFF

81

No. of the Canadian Tariff.	PRODUCTS.	DUTIES
	(b) containing more than 20 p.c.* and not more than 23 p.c. proof spirit † per gallon.	20 cents.
	(c) containing more than 23 p.c. and not more than 26 p.c. of proof spirit per gallon.	25 cents.
	For each degree in excess of 26 p.c. of proof spirit until the strength reaches 40 p.c. of proof spirit	3 cents.
	Provided that six quarts (3) bottles, or twelve pint (4) bottles, shall be held to contain a gallon for duty purposes under this item.	
Ex 165	Champagne and all other sparkling wines in bottles containing :	
	(a) not more than a quart, but more than a pint (old wine measure) per dozen bottles :	\$4.30
	(b) not more than a pint, but more than one half pint (old wine measure) per dozen bottles.	\$1.65
	(c) one half pint, or less per dozen bottles.	82 cents.
	(d) over one quart (old wine measure) per gallon.	\$1.50
Ex 169	Books, viz.: Novels or works of fiction, or literature of a similar character; unbound or paper bound or in sheets, in the French language, but not to include Christmas Annuals, or publications commonly known as juvenile and toy books.	15 p.c.
Ex 171	Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n.o.p.; not to include blank account books, copy books, or books to be written or drawn upon.	5 p.c.
Ex 220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n.o.p.	
	Ex (b) All other than dry, and not containing alcohol	25 p.c.
	Provided that drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia, or the French Codex as officinal, shall not be held to be covered by this item.	
262	Olive oil, n.o.p.	15 p.c.
Ex 575	Embroideries, n.o.p.; lace, n.o.p.; collars or collarettes in lace and all manufactures of lace; nettings of cotton, linen, silk, or other material, n.o.p.	27½ p.c.
Ex 581	Velvets of pure silk and silk fabrics.	20 p.c.
582	Ribbons of all kinds, and materials.	25 p.c.
583	Manufactures of silk or of which silk is the component part of chief value, n.o.p.	32½ p.c.

* Or 11° 6 by centesimal alcoholmeter.
 † Or 13° 3 by centesimal alcoholmeter.
 3 Equal to .946 of a litre.
 4 Equal to .473 of a litre.

NOTE 1.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

NOTE 2.—The numbers of the tariff items have reference to the present Canadian tariff.

THE INTERMEDIATE TARIFF EXTENDED IN PART TO BELGIUM, THE NETHERLANDS AND ITALY.

1. By Order in Council, published in the 'Canada Gazette' of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked 'Schedule number one,' the produce or manufacture of Belgium, when imported and conveyed without transhipment from a port of Belgium or from a port of a British country into a sea or river port of Canada.

2. By Order in Council, published in the 'Canada Gazette' of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked 'Schedule number one,' the produce or manufacture of the Netherlands, when imported and conveyed without transhipment from a port of The Netherlands or from a port of a British country into a sea or river port of Canada.

3. By Order in Council, published in the 'Canada Gazette' of this date, the benefit of the Intermediate Tariff is extended to the goods enumerated in the Schedule hereto, marked 'Schedule number two,' the produce or manufacture of Italy, when imported and conveyed without transhipment from a port of the Kingdom of Italy or from a port of a British country into a sea or river port of Canada.

4. *Collectors are directed to note carefully* that the Intermediate Tariff applies only to the goods described in the Schedules hereto, that is to say, Schedule number one as to goods of *Belgium* and the *Netherlands*, and Schedule number two as to goods of *Italy*.

5. Invoices of goods for entry under the Intermediate Tariff shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs Regulations. The Certificate of origin shall be in form similar to the Certificate Form A, under the French Treaty.

SCHEDULE No. 1.

GOODS OF BELGIUM AND OF THE NETHERLANDS ENJOYING THE BENEFIT
OF THE INTERMEDIATE TARIFF ON IMPORTATION INTO CANADA.

No. of the Canadian Tariff.	GOODS.	DUTIES.
8	Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds.....	25 p.c.
17	<i>Cheese</i>	3 cents.
23	Preparations of cocoa or chocolate, n.o.p.....	½c per lb.
	and	35 p.c.
67	Macaroni and vermicelli.....	per 100 lbs.
72	<i>Garden, field and other seeds for agricultural and other purposes, n.o.p.: sunflower, canary, hemp and millet seed, when in packages, weighing over one pound each</i>	\$1.00
78	Florist stock, viz.:—Palms, ferns, rubber plants (<i>Ficus</i>), gladiolus, cannas, dahlias and pæonies..	10 p.c.
		22½ p.c.

CUSTOMS TARIFF

83

No. of the Canadian Tariff.	GOODS.	DUTIES.
81	Trees, viz.:—Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds .....each.	2½ cents.
82	Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n.o.p.; trees, plants and shrubs, commonly known as nursery stock, n.o.p.	17½ p.c.
86	Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty.... per lb.	1½ cents.
88	Pickles, sauces and catsups.	3¼ p.c.
94	Dates and figs, dried. per 100 lbs.	85 cents.
99	Prunes and dried plums, unpitted; raisins and dried currants per lb.	¾ cents.
105	Fruits in air-tight cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty. per lb.	2 cents.
109	Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.o.p. per lb.	2 cents.
112	Nuts of all kinds, n.o.p. per lb.	2 cents.
114	Nuts, shelled, n.o.p. per lb.	3½ cents.
120	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty : (a) When weighing over twenty ounces and not over thirty-six ounces each. per box (b) When weighing over twelve ounces and not over twenty ounces each. per box (c) When weighing over eight ounces and not over twelve ounces each. per box (d) When weighing eight ounces each or less. per box	5 cents. 4 cents. 3 cents. 2 cents.
121	Fish preserved in oil, n.o.p.	30 p.c.
141	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar.	4c per lb. 35 p.c.
152	Lime juice and other fruit syrups and fruit juices, n.o.p.	20 p.c.
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil! methyl alcohol, wood alcohol, wood naphtha, pyrocellic spirit or any substance known as wood spirits or methylated spirits, absinthe, orrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum, shrab, schiedam and other schnapps, tafia, angustura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit. per gallon of the strength of proof..	\$2.40
159	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n.o.p. per gallon and.	\$2.40 40 p.c.

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No. of the Canadian Tariff.	GOODS.	DUTIES.
160	<i>Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kinds—</i>	
	(a) When in bottles or flasks containing not more than four ounces each.....	50 p.c.
	(b) When in bottles, flasks or other packages containing more than four ounces each.....	\$2.40
	and	40 p.c.
162	<i>Medicinal or medicated wines, including vermouth and ginger wines, containing not more than forty per cent. of proof spirits.....</i>	50 p.c.
Ex 163	<i>Wines of the fresh grape of all kinds, not sparkling, containing twenty-six per cent. or less of proof spirit, whether imported in wood or in bottles.....</i>	25 cents,
	And in addition thereto, for each degree of strength in excess of twenty-six per cent. of proof spirit until the strength reaches forty per cent. proof spirit.....	3 cents.
	Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.	
165	<i>Champagne and all other sparkling wines:—</i>	
	(a) In bottles containing each not more than a quart but more than a pint (old wine measure).....	\$3.30
	(b) In bottles containing not more than a pint each, but more than one half-pint (old wine measure).....	\$1.65
	(c) In bottles containing one-half pint each or less.....	\$0.82
	(d) In bottles containing over one quart each (old wine measure).....	\$1.50
Ex 163	<i>Books, viz.: Novels or works of fiction or literature of a similar character, unbound or paper bound, or in sheets, in the French language, but not to include Christmas annuals or publications commonly known as juvenile and toy books.....</i>	22½ p.c.
Ex 171	<i>Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n.o.p.; not to include blank account books, copy books, or books to be written or drawn upon.....</i>	10 p.c.
180	<i>Photographs, chromos, chromotypes, artotypes, electrographs, printings, drawings, pictures, decalcomania, transfers of all kinds, engravings or prints, or proofs therefrom and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.o.p.....</i>	22½ p.c.
213	<i>Acid, acetic and pyroligneous, n.o.p., and vinegar:—</i>	
	—per gallon of any strength not exceeding the strength of proof.....	12½ cents.
	—And in addition thereto, for each degree of strength in excess of the strength of proof.....	1½ cents,
	Provided that the strength of proof shall be held to be equal to six per cent. of absolute acid, and shall be determined in the manner prescribed by the Governor in Council.	
220	<i>All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:—</i>	
	(a) When dry.....	25 p.c.

CUSTOMS TARIFF

85

DIES.	No. of the Canadian Tariff.	GOODS.	DUTIES.
		(b) All others	50 p.c.
		Provided that drugs, pill-mass and preparations, not including pills or medical plasters, recognized by the British or the United States pharmacopœia, or the French Codex as officinal, shall not be held to be covered by this item:	
		Provided, also, that any article in this item containing more than forty per cent of proof spirit shall be rated for duty at per gallon and	\$2.40 30 p.c.
	228	Soap powders, powdered soap, mineral soap and soap, n.o.p.	32½ p.c.
	230	Castile soap.....per lb.	1 cent.
	211	Glue, liquid, powdered or sheet, and mactilage, gelatine, casein, adhesive paste and isinglass	25 p.c.
	233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.....	12½ p.c.
	234	Perfumery, including toilet preparations, non-alcoholic, viz.: hair oils, soaps and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p. used for the hair, mouth or skin	32½ p.c.
	235	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds.....	17½ p.c.
	237	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks.....	7½ p.c.
	256	Printing ink.....	17½ p.c.
	257	Writing ink.....	22½ p.c.
	257	Olive oil, n.o.p.....	20 p.c.
	264	Essential oils, n.o.p.....	7½ p.c.
	287	Tableware of china, porcelain, white granite or ironstone.....	27½ p.c.
	291	Cement, Portland, and hydraulic or water lime in barrels, bags or casks, the weight of the package to be included in the weight for duty.....per 100 lbs	11 cents.
	316	Electric light carbons and points, of all kinds, n.o.p.	32½ p.c.
	318	Conservation and colourless window glass.....	12½ p.c.
	320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.....	10 p.c.
	321	Plate glass, not bevelled, in sheets or panes exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.....	25 p.c.
	323	Silver glass, bevelled or not and framed or not.....	30 p.c.
	326a	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n.o.p.....	20 p.c.
	339	Manufactures of lead, n.o.p.....	27½ p.c.
	352	Brass and copper nails, tacks; rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass and copper, n.o.p.....	27½ p.c.
	354	Manufactures of aluminium, n.o.p.....	22½ p.c.
	361	Gold, silver, and aluminium leaf; Dutch or schlag metal leaf; brocade and bronze powders.....	25 p.c.

No. of the Canadian Tariff.	GOODS.	DUTIES.
362	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electroplated ware, n.o.p.; manufactures of gold and silver, n.o.p.	30 p.c.
366	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	12½ p.c.
368	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	27½ p.c.
418	Wire cloth, or woven wire of brass or copper.....	22½ p.c.
419	Needles of any material or kinds, and pins manufactured from wire of any metal, n.o.p.	27½ p.c.
420	Buckles and clasps of iron; steel, brass or copper, of all kinds, n.o.p. (not being jewellery)	27½ p.c.
426	Knives and forks and all other cutlery, of steel, plated or not, n.o.p.....	27½ p.c.
438	Locomotives and motor cars for railways and tramways; and automobiles and motor vehicles of all kinds	30 p.c.
Ex 453	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators sockets, insulators, of all kinds; electric apparatus, n.o.p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified	25 p.c.
454	Manufactures, articles of wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p.	27½ p.c.
506	Manufactures of wood, n.o.p.	22½ p.c.
512	Picture frames and photograph frames of any material.....	27½ p.c.
519	House, office cabinet or store furniture of wood, iron or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers.....	27½ p.c.
526	White and cream coloured lace and embroideries of cotton or linen.....	17½ p.c.
526	Cotton or linen thread, n.o.p.; crochet and knitting cotton.....	22½ p.c.
563	Woman's and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs	27½ p.c.
567	Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doeskins, cassimeres, tweeds, coatings, over-coatings, and felt cloth, n.o.p.....	35 p.c.
570	Mats, door or carriage, other than metal, n.o.p.....	30 p.c.
571	Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute: carpet linings and stair pads.....	22½ p.c.
573A	Church vestments of any material.....	17½ p.c.
574	White cotton bobinet, plain, in the web.	22½ p.c.

CUSTOMS TARIFF

87

No. of the
Canadian
Tariff.

GOODS.

DUTIES.

Ex 575	Embroideries, n.o.p.; lace, n.o.p.; braids, n.o.p.; fringes, n.o.p.; cords; elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nettings of cotton, linen, silk, or other material, n.o.p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n.o.p.	32½ p.c.
580	Black mourning crapes	17½ p.c.
581	Velvets, velveteens, silk velvets, plush and silk fabrics	27½ p.c.
582	Ribbons of all kinds and materials	32½ p.c.
583	Manufacture of silk or of which silk is the component part of chief value, n.o.p.	35 p.c.
597	Pianofortes, organs and musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	27½ p.c.
598	Brass band instruments; parts of pianofortes and parts of organs; and bag-pipes	22½ p.c.
603	Fur skins, wholly or partially dressed, n.o.p.	15 p.c.
604	Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.p.; harness leather, and chamois skin	15 p.c.
611a	Boots, shoes, slippers and insoles of any material, n.o.p.	27½ p.c.
618	Rubber cement and all manufactures of India-rubber and gutta-percha, n.o.p.	25 p.c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	27½ p.c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket books, fly books and parts thereof	30 p.c.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls, and toys of all kinds; statutes and statuettes of any material	27½ p.c.
627	Gloves and mitts, of all kinds	30 p.c.
628	Braces or suspenders, and finished parts thereof	30 p.c.
630	Boot, shoe, skirt and stay laces of any material	27½ p.c.
633	Feathers, in any natural state	12½ p.c.
634	Feathers and manufacture of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats	27½ p.c.
637	Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered	30 p.c.
647	Jewellery of any material, for the adornment of the person, n.o.p.	30 p.c.
648	Precious stones, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted	10 p.c.
651	Buttons of all kinds, covered or not, n.o.p.; including recognition buttons, and cuff or collar buttons	30 p.c.
652	Combs for dress and toilet, including mane combs, of all kinds	32½ p.c.
653	Brushes of all kinds	25 p.c.
655	Lead pencils, pens, penholders, and rulers of all kinds	25 p.c.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	32½ p.c.

DUTIES.

30 p.c.

12½ p.c.

17½ p.c.

12½ p.c.

17½ p.c.

7½ p.c.

7½ p.c.

5 p.c.

5 p.c.

7½ p.c.

2½ p.c.

7½ p.c.

7½ p.c.

½ p.c.

½ p.c.

½ p.c.

½ p.c.

1 p.c.

1 p.c.

1 p.c.

1 p.c.

1 p.c.

No. of the Canadian Tariff.	GOODS.	DUTIES.
657	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.o.p., cyclometers, and pedometers, and tape lines of any material.....	22½ p.c.
710	Coverings, inside and outside, used in covering or holding goods imported therewith.....	See item.
711	All goods not enumerated in this schedule (1) as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited.....	17½ p.c.

(1) The words 'this schedule' refers to the Canadian Customs Tariff now in force.

NOTE 1.—Articles *in italics* are those on which duties are identical in the General and Intermediate Tariff.

NOTE 2.—Abbreviation : n.o.p. means 'not otherwise provided for' elsewhere in the Canadian tariff.

NOTE 3.—The numbers of the tariff items have reference to the present Canadian Tariff.

NOTE 4.—The Term 'Ex' in the case of the number of an item means a part of the item to which the number refers.

SCHEDULE No. 2.

ITALIAN GOODS TO BE ADMITTED INTO CANADA AT INTERMEDIATE CUSTOMS TARIFF RATES.

No. of the Canadian Customs Tariff Items.	GOODS.	DUTIES.
67	Macaroni and vermicelli. .per one hundred pounds	\$1.00
86	Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty.....per lb.	1½ cents.
152	Lime juice and other fruit Syrups and fruit juices, n.o.p.	20 p.c.
Ex 163	Wines of the fresh grape of all kinds, not sparkling, containing twenty-six per cent. or less of proof spirit, whether imported in wood or in bottles per gal	25 cents.
	And in addition thereto, for each degree of strength in excess of twenty-six per cent. of proof spirit until the strength reaches forty per cent. proof spirit.....	3 cents.
	Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.	
165	Champagnes and all other sparkling wines :— (a) In bottles containing each not more than a quart but more than a pint (old wine measure) per dozen bottles	\$3.30
	(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure).....per dozen bottles	\$1.65

ES.	Number of the Canadian Customs Tariff Items.	GOODS.	DUTIES.
		(c) In bottles containing one-half pint each or less per dozen bottles	82 cents.
		(d) In bottles containing over one quart each (old wine measure).....per gall,	\$1.50
c.	230	Castile soap.....per lb.	1 cent.
m.	233	Pomades, French or flower odours, preserved in fat or oil for the purpose of preserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.....	12½ p.c.
c.	264	Essential oils, n.o.p.....	7½ p.c.
ariff	526	White and cream coloured lace and embroideries, of cotton or linen.....	17½ p.c.
l in	563	Women's and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cashmere, henricettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs.....	22½ p.c.
for '	573a	Church vestments of any material.....	17½ p.c.
the	581	Velvets, velveteens, silk velvets, plush and silk fabrics.....	27½ p.c.
cans	582	Ribbons of all kinds and materials.....	32½ p.c.
	583	Manufactures of silk or of which silk is the component part of chief value, n.o.p.....	35½ p.c.
TE	EX 597	Musical instruments of all kinds, n.o.p. (not including pianofortes and organs); phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor.....	27½ p.c.
	598	Brass band instruments; parts of pianofortes and parts of organs; and bag pipes.....	22½ p.c.
ES.	624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statuettes and statuettes of any material.....	27½ p.c.
o	EX 627	Gloves, fine kid.....	30 p.c.

Abbreviation: n.o.p. means 'not otherwise provided for' elsewhere in the Canadian Tariff.

The term 'Ex' in the case of the number of an item means a part of the item to which the number refers.

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THE CUSTOMS TARIFF, 1907.

An Act Respecting the Duties of Customs.

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

1. This Act may be cited as **The Customs Tariff, 1907.**

2. In this Act, and in any other Act relating to the customs, unless the context otherwise requires,—

- (a) "M ft" represents and has the meaning of the words "one thousand feet board measure."
- (b) "N. O. P." represents and has the meaning of the words "not otherwise provided for."
- (c) "Gallon" means an Imperial gallon.
- (d) "Ton" means two thousand pounds avoirdupois.
- (e) "Proof," "Proof spirit" or "Proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature.
- (f) "Gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by the Imperial Standard Gauge.
- (g) "In diameter," when applied to tubing, means the actual inside diameter.
- (h) "Sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.
- (i) "Plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.
- (j) "p. c." in any one of the tariff columns in Schedule A to this Act represents and has the meaning of the words "per centum, ad valorem."
- (k) "Free" in any one of the said tariff columns means that the goods opposite which the word appears, and to which the tariff in the said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty.
- (l) "Iron" includes "Steel."
- (m) "Rolled iron" or "rolled steel" means iron or steel hot rolled only.

2. The expressions mentioned in Section 2 of **The Customs Act**, whenever they occur herein or in any Act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said Section 2; and any power conferred upon the Governor in Council by **The Customs Act** to transfer dutiable goods to the list of goods which may be imported free of duty or to reduce the rates of duty on dutiable goods is not hereby abrogated or impaled.

Subject to the provisions of "**The Customs Act**," there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule "A" to this Act, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in the column of the tariff applicable to the goods, subject to the following conditions, viz:—

- (1) The rates of customs duties, if any, set forth in column 1,

"British Preferential Tariff," shall apply to goods the produce or manufacture of the following British countries when imported direct from any British country:—

- (a) the United Kingdom;
- (b) the British colony of Bermuda;
- (c) the British colonies commonly called the British West Indies.

including the following:—

- the Bahamas;
- Jamaica;
- Turks and Caicos Island;
- the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands);
- the Windward Islands (Grenada, St. Vincent and St. Lucia);
- Barbados;
- Trinidad and Tobago;

- (d) British Guiana;
- (e) British India;
- (f) Ceylon;
- (g) Straits Settlements;
- (h) New Zealand;
- (i) Cape of Good Hope;
- (j) Natal;
- (k) Orange River Colony;
- (l) Transvaal;
- (m) Southern Rhodesia;

(m^{1/2}) Swaziland, Basutoland, Bechuanaland Protectorate, Northern Rhodesia, Nyasaland Protectorate, Uganda Protectorate, East Africa Protectorate, Protectorate of Northern Nigeria, Colony and Protectorate of Southern Nigeria, Gold Coast, Sierra Leone, Gambia, Somaliland Protectorate, Federated Malay States, British North Borneo, Sarawak, Brunei, Mauritius and Dependencies thereof, Seychelles, St. Helena, Ascension, Friendly or Tonga Islands, Fiji, Falkland Islands, British Honduras.

- (n) any other British colony or possession admitted to the benefit of the British Preferential Tariff in Canada, in the manner hereinafter provided;

(6) Every manufactured article to be admitted under the British Preferential Tariff must be bona fide the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.

4. The Governor in Council may, by order in council,—

- (a) extend the benefit of the British Preferential Tariff to any British country not named in paragraph (1) of section 3, and from and after the publication of such order in council in the "Canada Gazette," the British Preferential Tariff shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;
- (b) withdraw the benefit of the British Preferential Tariff from any British country (other than the United Kingdom) which has received the said benefit; and from and after the publication of such order in the "Canada Gazette," the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;
- (c) from time to time, in consideration of benefits satisfactory to the Governor in Council, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country,

the produce or manufactures of which have previously been subject to the rates of customs duties set forth in the General Tariff, and from and after the publication of such order in the "Canada Gazette," the rates of duty set forth in the Intermediate Tariff, so far as they are mentioned in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act; and

- (d) withdraw the benefit of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the "Canada Gazette" the rates of Customs duties set forth in the General Tariff shall apply to goods the produce or manufacture of such country, subject to the provisions of this Act.

On and after a date to be named by the Governor in Council, in a proclamation published in the "Canada Gazette," the British Preferential Tariff shall apply only to goods brought into Canada by ship direct to a Canadian seaport.

The rates of Customs duties, if any, set forth in Column 2 "Intermediate Tariff" shall apply:—

- (a) to goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country.

The rates of Customs duties, if any, set forth in Column 3 "General Tariff" shall apply to all goods not entitled to admission under the Intermediate Tariff or under the British Preferential Tariff aforesaid.

Proof of origin, as prescribed by the Minister of Customs, shall be furnished with the bill of entry at the Custom House for goods admitted to entry under any of the Tariffs in Schedule A; and that the decision of the Minister of Customs shall be final as to the Tariff or Surtax applicable in any case to imported goods by reason of their origin;

Provided, that goods for which entry is claimed under the Intermediate Tariff shall be bona fide the produce or manufacture of a country which has been admitted to the benefits of such Intermediate Tariff:

The Governor in Council may make regulations for carrying out the purposes of this section, and may, by order in council, from time to time suspend the surtax from application to the goods of any country.

Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of customs duty until otherwise determined by the Governor in Council, by order published in the "Canada Gazette."

Fish caught by fishermen in Canadian fishing vessels, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty under regulations by the Minister of Customs.

On the materials set forth in schedule B to this Act, when used for consumption in Canada for the purpose specified in that schedule, there may be paid, out of the Consolidated Revenue Fund, the several rates of draw-back of customs duties set opposite to each item respectively in that schedule, under regulations by the Governor in Council.

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

Whenever, from or as a result of a judgment of the Supreme Court or Exchequer Court of Canada, or of any superior court, or circuit, district or county court in Canada, it appears to the satisfaction of the Governor in Council that with regard to any article of commerce there exists any conspiracy, combination, agreement or arrangement of any kind among manufacturers of such articles or dealers therein to unduly promote the advantage of the manufacturers or dealers at the expense of the consumer, the Governor in Council may admit the article free of duty, or so reduce duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article.

That whenever the Governor in Council deems it to be in the public interest to enquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor in Council may commission or empower any Judge of the Supreme Court, or Exchequer Court of Canada, or of any Superior Court or County Court in Canada, to enquire in a summary way into and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

The Judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such enquiry.

If the Judge reports that such conspiracy, combination agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

Nothing in this Act shall affect "The French Treaty Act, 1894 or chapter" 3 of the statutes of 1895, intituled "An Act respecting Commercial Treaties affecting Canada."

All orders in council placing articles on the free list or reducing rates of duties, and all other orders in council and departmental regulations inconsistent with any of the provisions of this Act, are repealed.

This Act shall be deemed to have come into operation on the thirtieth day of November, one thousand nine hundred and six, and to apply and have applied to all goods imported or taken out of warehouse for consumption on or after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day, except as otherwise provided in this Act: Provided that goods which were imported or taken out of warehouse for consumption and on which duty was paid on or after the thirtieth day of November, one thousand nine hundred and six, and prior to the thirty-first day of March, one thousand nine hundred and seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty ninth day of November, one thousand nine hundred and six, shall not be subject to further payment of duty by reason of such rate of duty having been increased by any resolution or amendment introduced subsequently to that in accordance with which such duty was paid.

Unless the regulations be complied with in every respect the articles will be subject to payment of the general tariff rates of duty upon importations into Canada.

CUSTOMS TARIFF

Numbers in front of items are those of the Official Tariff.

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

FOR ABBREVIATIONS SEE PAGES 3 AND 90

	A	Brit. P.C.	Pref. Treaty	General P.C.	
	Abdominal Supporters	according to material			
756	Abrasives, artificial, imported in bulk, to be used dry on buffing and polishing wheels.....	Free	Free	Free	280
756	Abrasives, artificial, in bulk, crushed or ground, when imported for use in the manufacture of abrasive wheels and polishing composition	Free	Free	Free	723
756	Abrasives, artificial, for use on buffing wheels	Free	Free	Free	
156	Absinthe..... per proof gal.	\$2.40		\$2.40	
236	Absorbent Cotton	12½	17½	20	217
711	Acetanilid	15	17½	17½	216
106	Acetate, Amyl Acetate	30		30	
711	Acetate of Alumina	15	17½	17½	208
711	Acetate of Chrome, Powdered Crystals	15	17½	17½	208
203	Acetate of Iron for Dyeing Articles.....	Free	Free	Free	216
203	Acetate of Aluminum, adapted for dyeing and calico printing, Red Liquor	Free	Free	Free	208
711	Acetate of Lime, crude.....	15	17½	17½	218
711	Acetic Ether	15	17½	17½	217
488	Acetate and Nitrate of Lead, not ground,	Free	Free	Free	216
106	Acetone	30		30	215
465	Acetylene gas lanterns, for gas beacons....	Free	Free	Free	208
454	Acetylene Generators	20	27½	30	490
	Acetylene Gas welding apparatus	according to material			216
711	Acetate of Lead.....	15	17½	17½	26
213	Acid, acetic and pyroligneous, n.o.p., and vinegar:—per gallon of any strength not exceeding the strength of proof	10c	12½c	15c	205
	—and in addition thereto, for each degree of strength in excess of the strength of proof				181
	.....per gal.	1½c	1¾c	2c	597

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

675 Ac
Middle col

CUSTOMS TARIFF

95

Brit. Pref. General
P.C. Treaty P.C.

Provided that the strength of proof shall be held to be equal to six per cent. of absolute acid, and shall be determined in the manner prescribed by the Governor in Council

214	Acid, Acetic Acid crude and Pyroligneous, crude, of any strength, not exceeding thirty per cent.	15		25
208	Acid, Boracic, in packages not less than 25 lbs. weight	Free	Free	Free
216	Acid, Carbonic and Carboic	15		22½
216	Acid, Lactic	15		22½
216	Acid, Citric	15		22½
216	Acid, Phosphoric	15		22½
216	Acid, Sulphurous	15		22½
711	Acid, tartaric, powdered	15	17½	17½
280	Acids, Fatty, single distilled, prepared from Cotton Seed foots, containing no Alkali and fit only for the manufacture of soap	Free	Free	Free
723	Acid, Tungstic, when imported by manufacturers for use only in their own factories, in the manufacture of metal filaments for electric lamps ..	Free	Free	Free
217	Acid, Muriatic	17½c		25c
216	Acid, Nitric, and all other mixed acids, N.O.P.	15		22½
208	Acid, Tannic acid	Free	Free	Free
208	Acid Tartaric, crystals	Free	Free	Free
216	Acid, Tartaric, N. O. P.	15		22½
208	Acid, Oxalic	Free	Free	Free
218	Acid, Phosphate, not Medicinal	12½		20
217	Acid, Sulphuric	17½c		25c
216	Acid, mixed Acids	15		22½
215	Acid, Stearic Acid	12½		20
208	Acid, hydro-fluo-silicic	Free	Free	Free
490	Acid, sulphuric, platinum articles for	Free	Free	Free
216	Acids, other	15		22½
26	Acorns, Nuts, per lb N. O. P.	1½		2c
205	Aconite Root, unground	Free	Free	Free
181	Account Books	22½		35
597	Accordeons	20	27½	30
597	Accordeons, from Italy, regulations adopted by O.C., June 10, 1910.		27½	
597	Action, piano player	20	27½	30
	The same from Italy under regulations of O. C. June 10th, 1910.		27½	
675	Actions, piano, parts for manufacture of ...	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
366	Actions, watch	10	12½	12½
252	Adams' composition for cleaning and polishing Furniture			
657	Adding Machines	15		27½
562	Adhesive Cloth, not otherwise manufactured than coated	17½	22½	25
537	Adhesive Cloth, stitched	20		30
232	Adhesive Paste	25		35
185	Adhesive Felt for sheathing vessels	17½	25	27½
179	Adhesive Window Signs	Free	Free	Free
453	Adjustable Cross-over Bars, used in crossing trolley wires charged with electricity	22½		35
177	Admiralty charts	15		27½
453	Addressograph Machines of iron or steel ..	Free	Free	Free
181	Advertising Frogs	15		27½
178	Advertising Bills and Folders ....per lb.	22½		35
178	Advertising and Printed Matters, Advertising Pamphlets, Advertising Show Cards, Illustrated Advertising Periodicals, Price Books, Catalogues & Price Lists, Advertising Almanacs and Calendars, Patent Medicines or other Advertising Circulars, Fly Sheets, or Pamphlets, Advertising Chromos, Chromotypes, Oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon or attached thereto, including Advertising Bills, Folders and Posters or other similar artistic work, lithographed, printed or stamped on paper or card board for business or advertising purposes, N.O.P. ....per lb.	10		15
181	Advertising matter in peanut shells	10c		15c
181	Advertising Paper-weights, glass	22½		35
181	Advertising Pens of glass and paper	22½		35
178	Advertising Pictures	10c		15c
199	Advertising Book Matches	22½		35
178	Advertising Calendar attached to celluloid and cardboard, with file-hook attachment			
178	Advertising Calendar, combined with stand of paper and leatheroid	10c		15c
178	Advertising Calendar with Celluloid cover	10c		15c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

97

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
12½	178 Advertising Post Cards per lb.	10c		15c
27½	179 Advertising Posters, gummed on one side	22½		35
25	181 Advertising Sample Cards, to which small pieces of dyed fabrics are attached	22½		35
30	178 Advertising transparencies with metal mountings, not being labels. . . per lb.	10c		15c
35	178 Advertising Wrappers per lb.	10c		15c
27½	454 Adzes	20	27½	30
Free	503 African Teak Wood, not further manufactured than sawn or split	Free	Free	Free
35	506 African Teak Wood, manufactures of	17½	22½	25
27½	192 Agasote Headlining, single ply	15		25
35	711 Agate Bearings for scales	15	17½	17½
15	648 Agates, polished, not mounted or set	7½	10	10
	648 Agates, in the rough	7½	10	10
	647 Agate or Stone Buttons	22½	30	35
	427 Agate, Granite or Enamelled Iron or Steel ware	22½		35
	296 Agalite rock, ground	Free	Free	Free
	232 Agar, Agar-Kanten or Chinese Isinglass or Japanese Isinglass	17½	25	27½
	598 Agraffe Pins of Brass, parts of Pianos	15	22½	25
	172 Agriculture, Books on	Free	Free	Free
	444 Agricultural Implements, plates cut for	Free	Free	Free
	1002 Agricultural Implements, iron and steel for manufacture in their own factories. See Schedule "B."			
	705 Agricultural Implements, &c. Settlers' effects. See Settlers' Effects	Free	Free	Free
	446 Agricultural Implements (wheeled) operated by hand power, adjustable for use respectively as Seed Drills, Cultivators and Plows	12½		20
15c	449 Agricultural Implements, cultivators, hand, fitted with a wooden handle, as used in cultivating the soil in gardens	15		22½
35	Agricultural Implements, viz:—			
35	449 Axes, all kinds	15		22½
15c	445 Binding Attachments	12½		17½
15c	446 Cultivators	12½		20
15c	446 Drills, seed drills	12½		20
15c	449 Edging Knives	15		22½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

	Brit. Pref. P.C.	Treaty	General P.C.	
447 Engines, portable, with boilers in combination horse powers and track in engines, for farm purposes.....	15		20	
448 Fanning Mills	15		25	
448 Farm, Road or Field Rollers	15		25	
501 Farm Wagons	17½		25	
448 Fodder or Feed Cutters	15		25	
449 Forks, pronged forks	15		22½	
445 Harrows	12½		20	
445 Harvesters, self-binding and harvesters without binders	12½		17½	
449 Hay Knives	15		22½	
448 Hay Tedders	15		25	
449 Hoes	15		22½	1
446 Horse Rakes	12½		20	1
446 Manure Spreaders	12½		20	2
450 Mowers, lawn mowers ..	20		32½	2
445 Mowing Machines	12½		17½	2
448 Potatoe Diggers and Grain Crushers ..	15		25	15
446 Ploughs	12½		20	10
448 Post Hole Diggers	15		25	15
449 Rakes, other, N. O. P.....	15		22½	
445 Reapers and complete parts thereof....	12½		17½	15
448 Rollers, land rollers	15		25	
449 Scythes	15		22½	22
447 Separators, threshing machine	15		20	
450 Shovels and Shovel Blanks, of iron or steel cut to shape.....	20		32½	711
449 Sickles or Reaping Hooks	15		22½	159
448 Snaths	15		25	147
450 Spades and Spade Blanks, of iron or steel cut to shape.....	20		32½	146
449 Straw Knives	15		22½	
447A Traction ditching machines (not being ploughs) adapted for tile drainage on farms, valued by retail at not more than \$3000 each.....	Free	Free	Free	711
448 Threshers, N.O.P.	15		25	711
446 Weeders and Windmills	12½		20	525
447 Windstackers	15		20	203
448 Other Agricultural Implements, N. O. P....	15		25	711
453 Air Compressors of iron or steel.....	15		27½	205
362 Air, compressed air apparatus, nickel plated	22½	30	35	604
424 Air Guns and Air Rifles	20		30	
593 Air Brakes, as parts of cars	20		30	711
624 Alabaster Ornaments	20	27½	30	341

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

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624	Alabaster Ornaments from Italy, under regulations of O.C., June 10, 1910...			
519	Alarm Money Drawers	20	27½	30
273	Albany Compound (Grease) as lubricating oil, N. O. P.	12½		20
711	Albulactin	15	17½	17½
207	Albumen, Egg	5		10
232	Albumen, Bent's Milk (Casein).....	17½	25	27½
187	Albumenized Paper, chemically prepared for Photographers' use	15		30
177	Album insides of paper	Free	Free	Free
178	Albums or books of views, advertising, per lb.	10c		15c
199	Albums, N. O. P.	22½		35
199	Albums, stamp	22½		35
207	Albumen, animal albumen	5		10
207	Albumen, blood albumen	5		10
220	Alboline, in liquid form, containing alcohol.	50	50	50
156	Alcoholic bitters and beverages. See Spirits			
160	Alcoholic Perfumes, etc. See Spirits			
156	Alcoholic Preparations (Shoe Blacking) containing over 40% proof spirits, per gallon	\$2.40		\$2.40
156	Alcohols of all kinds, see Spirits..... per proof gal.	\$2.40		\$2.40
220	Alcolia, a. proprietary . medicine . (non-alcoholic)	50		50
711	Alcona Food Flavours, if non alcoholic and unsweetened.....	15	17½	17½
159	Alcona Food Flavors, alcoholic \$2.40 per gal. and	30	30	30
147	Ale, Beer and Porter, imported in Bottles (6 qts or 12 pts to I. G.).... per gallon	24c		24c
146	Ale, Beer and Porter, imported in casks, or otherwise than bottles	16c		16c
711	Ale, Kops ale and stout, if not containing 1 per cent. alcohol or 2 p.c. proof spirit..	15	17½	17½
711	Ale Finings	15	17½	17½
711	Ale, Ginger	15	17½	17½
711	Ale, hop bitter ale, non-alcoholic	15	17½	17½
525	Alhambra Cotton Quilts	20		30
203	Alizarine and Artificial Alizarine	Free	Free	Free
711	Alizarine Oil	15	17½	17½
205	Alkanet Root, crude, crushed or ground.	Free	Free	Free
604	Alligator Leather, not dressed, waxed, glazed or further finished than tanned	12½	15	15
711	Alloy, nickle chrome	15	17½	17½
341	Alloy, of tin, antimony and lead in blocks, bars, plates or sheets	10		15

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
178 Almanacs, advertising per lb.	10c		15c	
109 Almonds, Bitter, not shelled per lb.	1c	2c	2c	
114 Almonds, shelled, N. O. P. per lb.	3c	3½c	4c	
109 Almonds, not shelled, N. O. P. per lb.	1c	2c	2c	
141 Almond Paste as Confectionery	22½	35	35	
204 Aloes, crude, not edible and not advanced in value by refining or grinding, or any other process of manufacture, N. O. P.	Free	Free	Free	3 2
711 Aloes, other, N. O. P.	15	17½	17½	
566 Alpaca, Linings	22½		35	20
567 Alpaca Hair, manufactured. See Wool	30	35	35	
563 Alpaca hair fabrics and Alpacas to be dyed and finished in Canada, not exceeding 6 ounces in weight to the square yard when imported in the gray or unfin- ished state	15	22½	25	71 42 35
The same from Italy under regulations of O.C., June 10th, 1910.		22½		42 42 670
567 Alpaca Ready-made Clothing	30	35	35	
560 Alpaca Yarn	Free	Free	Free	750
352A Altar Bells	Free	Free	Free	
172 Altar Cards (prayers in Latin)	Free	Free	Free	
573A Altar Cloths.	12½	17½	20	220 460
573A Altar Cloths from Italy, under regula- tions of O.C., June 10th, 1910.		17½		
519 Altars made of wood	20	27½	30	503
212 Alum, in bulk only, ground or unground, not calcined	Free		10	499
212 Alum Cake	Free		10	254
711 Alum, burnt	15	17½	17½	711
711 Alum, other, N. O. P.	15	17½	17½	711
203 Alum, Chrome	Free	Free	Free	254
375 Alumaloyd. per ton	\$1 50		\$2 50	624
211 Alumina and Chloride of Aluminum	Free	Free	Free	624
212 Alumina, Sulphate of	Free		10	
711 Alumina, hydrate of	15	17½	17½	650
433 Aluminum Bases for electrotypes per sq. inch	½		¾	711 254
453 Aluminum Casing, sockets for electric lamps.	15	25	27½	711
354 Aluminum Crucifix	15	22½	25	
354 Aluminum Floats	15	22½	25	
361 Aluminum Foil	15	25	27½	
354 Aluminum Cigar Box Covers	15	22½	25	
353 Aluminum Tubing, over 6 feet, not bent, polished, otherwise manufactured.	Free	Free	Free	648 184

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

101

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
15c	361 Aluminum Bronze	15	25	27½
2c	361 Aluminum Leaf	15	25	27½
4c	353 Aluminum in ingots, blocks or bars, strips, sheets or plates			
2c	428 Aluminum and Nickel, kitchen or household hollow-ware, N.O.P.	Free	Free	Free
35	354 Aluminum, manufactures of, N. O. P.	20		30
	211 Alumina and Chloride of Aluminium or Chloralum	15	22½	25
	203 Aluminum, crude acetate of, for dyeing, etc.	Free	Free	Free
Free	711 Aluminum, resinate of	Free	Free	Free
17½	428 Aluminum Smallware	15	17½	17½
35	354 Aluminum Tubing, threaded for connections	20		30
35	428 Aluminum collapsible cups	15	22½	25
	428 Aluminum Salts and Peppers	20		30
	428 Aluminum Easy clothes sprayers	20		30
	670 Alumudum Wheels and such like manufactures of Alumudum	17½		25
	756 Alumudum when imported in bulk, crushed or ground, for use in the manufacture of abrasive wheels	Free	Free	Free
	220 Alvina table salt	20	25	25
	460 Amalgam Safes, for mining or metallurgical operations	Free	Free	Free
	503 Amaranth wood, not further manufactured than sawn or split	Free	Free	Free
	499 Amaranth wood, sawdust of	Free	Free	Free
	254 Ambergris	Free	Free	Free
	711 Amber Bead Beverage	15	17½	17½
	711 Amber Colouring	15	17½	17½
	254 Amber Gum	Free	Free	Free
	624 Amber Ornaments	20	27½	30
	624 Amber Ornaments from Italy, under regulations of O.C., June 10th, 1910..		27½	
	656 Amber, parts of tobacco pipes or of cigar and cigarette holders	22½	32½	35
	711 Amber, manufactures of	15	17½	17½
	254 Amber, in plates or blocks, not cut or sawn to shape	Free	Free	Free
	711 Amberoid, moulded in shape for mouth-pieces and square sawn amber for pipe mounts, when not further manufactured than sawn	15	17½	17½
	648 Amethysts, not mounted or set	7½	10	10
	184 American Fashion Review	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
161 Ammonia, Aromatic Spirits of (see Spirits). \$2.40 cts. per proof gal. and	30		30	
208 Ammonia, sulphate of	Free	Free	Free	
208 Ammonia, Nitrate of	Free	Free	Free	
711 Ammonia, anhydrous	15	17½	17½	
758 Ammonia, binitrotoluol, trinitrotoluol and perchlorate of, when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories	Free		Free	
711 Ammonia, carbonate of	15	17½	17½	
711 Ammonia, household	15	17½	17½	
711 Ammonia, nitrate of, coated with para- fine by a vapor process.....	15	17½	17½	
711 Ammonia, oxalate.....	15	17½	17½	
711 Ammonia, perchlorate of.....	15	17½	17½	
208 Ammoniac, sal	Free	Free	Free	
424 Ammunition for Army, Navy and Militia (Canadian)	20		30	
424 Ammunition, other, N. O. P.....	20		30	
166 Amyl Acetate, gun cotton saturated with..	30		30	101
156 Amyl, Alcohol				55
166 Amyl acetate	30		30	56
195 Anaglypta wall decorations	22½		35	55
699 Anatomical Preparations and Skeletons or parts of	Free	Free	Free	15
180 Anatomical Charts or Pictures.....	15	22½	22½	1:
455 Anchors for vessels	Free	Free	Free	
454 Anchors, N. O. P.	20	27½	30	6
537 Anchors, marine drag, made of canvas and rope	25		35	1
470 Anchor Pockets, iron, for ships.....	Free	Free	Free	
120 Anchovies, packed in oil or otherwise, in tin boxes, the weight of box to be included in weight for duty:—				2
(a) When weighing over 20 ounces and not over 36 ounces each.....per box	3½c	5c	6c	
(b) When weighing over 12 ounces and not over 20 ounces each.....per box	2½c	4c	4½c	701
(c) When weighing over 8 ounces and not over 12 ounces each.....per box	2c	2c	3½c	700
The same under Treaties with Belgium and the Netherlands.....		3c		
(d) When weighing 8 ounces or less each per box	1¼	2c	2½c	
123 Anchovies, prepared or preserved, N. O.P.....	17½		30	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

103

General P.C.	CUSTOMS TARIFF		General P.C.	
	Brit. Pref. P.C.	Treaty		
30	123	Anchovie Paste	17½	30
Free	123	Anchovies in glass.....	17½	30
Free	88	Anchovy Essence and Anchovy Sauce..	25	32½
17½	118	Anchovies and Sardelles in salt brine uncooked in tins or other first receptacles containing upwards of 20 lbs. each.....per lb.	½c	1c
	412	Anchor Rods with nuts 75c per 100 lbs and	10	25
	455	Anchors for gasoline boats.....	Free	Free
Free	454	Anchors for trawls.....	20	27½
17½	454	Angles, galvanized iron and steel	20	27½
17½	470	Angles, iron or steel, for ships. See item Masts	Free	Free
		Angle Iron or Steel, other; see Angles, Steel		
	352	Angles, brass	20	27½
Free	717	Angles, brass, not less than 6 feet long, and not further manufactured than as drawn, for use in Canadian manu- facturers	Free	Free
30	1015	Angle Iron for Bedsteads, see Schedule "B"		
30	554	Angora Goat Hair, unmanufactured	Free	Free
30	567	Angora Goat Hair, manufactures of.....	30	35
35	559	Angora Goat Hair, yarn of, for braids, etc. see Yarn	Free	Free
Free	156	Angostura Bitters	\$2.40	\$2.20
22½	13	Animal Stearine, per lb.....	1½	2c
Free	5	Animals, Living, N. O. P.	15	25
30	6	Animals, Hogs, live hogs	1c	1½c
	1	Animals Horses, Cattle, Sheep, Goats, Asses, Swine, and Dogs, for improve- ment of Stock under regulations to be made by the Treasury Board and approved by the Governor in Council	Free	Free
35	2	Animals, domestic fowls, pure bred, for the improvement of stock, homing or messenger pigeons, and pheasants and quails.....	Free	Free
Free				
6c	701	Animals, horses and cattle of menageries, carriages and harness of.....	Free	Free
4½c	700	Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other associations (but a bond shall be first given in ac- cordance with regulations to be pre-		
3½c				
2½c				
30				

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
scribed 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)				
690 Animal Skins, not natives of Canada, not further manufactured than prepared for preservation, for taxidermic purposes	Free	Free	Free	
624 Animals, mechanical, manufactured of paper	Free	Free	Free	
624 Animals, Mechanical, from Italy; under regulations of O.C., June 10th, 1910..	20	27½	30	
1207 Animals suffering from any contagious disease prohibited.....		27½		
701 Animals, wild, for breeding and show purposes.....	Free	Free	Free	
207 Animal Albumen	5		10	
662 Animal Charcoal, granulated	Free	Free	Free	
662 Animal Manures	Free	Free	Free	
203 Aniline Dyes, and coal tar dyes in bulk or packages of not less than one pound weight.....Soluble in water	Free	Free	Free	
246 Aniline Colours dry	15		22½	220
246 Aniline Dyes, N. O. P.....	15		22½	236
203 Aniline Oil, Crude.....	Free	Free	Free	
203 Aniline Salts, for dyeing or tanning.....	Free	Free	Free	
75 Anise Star Seed, crude.....see Seeds	Free	Free	Free	
75 Anise Star Seed, other.....see Seeds	Free	Free	Free	
75 Anise Seed, crude.....see Seeds	Free	Free	Free	206
75 Anise Seed, other.....see Seeds				454
150 Anisette Bordeaux .\$.2 40 per gallon and	30	30	30	586
203 Annato, liquid or solid.....	Free	Free	Free	586
74 Annato Seed	Free	Free	Free	454
711 Annato-ine, or Extract of Annato	15	17½	17½	696
174 Annual Reports of religious or benevolent associations, not for sale	Free	Free	Free	
453 Annunciators with bells.....	15	25	27½	
358 Anodes, nickel, zinc, copper, silver or gold..	5		10	
220 Anodynes.....see Medicine, etc.				453 A
150 Anodynes, Alcoholic.....\$.2.40 per gal.	30		30	657 A
Antelope Skins, (Glove Leather) ..see Leather				680 A
182 Anthems, in sheet music form	5		10	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

105

		Brit. Pref. P.C.	Treaty	General P.C.
	172 Anthems, in book form, composed of hymns only	Free	Free	Free
	220 Anticongestive, used as a mineral poultice.....	20	25	25
Free	711 Antiformin, a bleach for cotton.....	15	17½	17½
	711 Antitigalline	15	17½	17½
	208 Antimonine	Free	Free	Free
Free	330 Antimony, or regulus of, not ground, pul- verized or otherwise manufactured....	Free	Free	Free
	711 Antimony, or regulus of, N. O. P.....	15	17½	17½
30	711 Antimony, sodiate of.....	15	17½	17½
	208 Antimony Salts, viz.: Tartar emetic, chlorine, and lactate.....	Free	Free	Free
	711 Antimony, sulphate of.....	15	17½	17½
	711 Antimony, sulphuret of	15	17½	17½
	727 Antimony, salts for dyeing.....	Free	Free	Free
	711 Antimony, red sulphide of.....	15	17½	17½
Free	603 Antiquities, collections of, when imported			
10	by public museums, public libraries,			
Free	universities, colleges or schools, and			
Free	which are to be placed in such institu- tions	Free	Free	Free
	220 Antiseptic, dry, for preserving	20	25	25
Free	236 Antiseptic surgical dressing, such as absor- bent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes and oakum, pre- pared for use as surgical dressings, plain or medicated	12½	17½	20
Free	206 Antitoxine, for subcutaneous injection....	Free	Free	Free
Free	454 Anti-rail creeper	20	27½	30
Free	586 Anthracite Coal.....	Free	Free	Free
30	586 Anthracite Coal Dust.....	Free	Free	Free
Free	454 Anvils	20	27½	30
17½	606 Apparatus when imported for use or by order of universities, colleges, schools and scientific societies, and not for sale.—See Philosophical and Scien- tific Apparatus	Free	Free	Free
Free	453 Apparatus for Electric Light, N. O. P.....	15	25	27½
27½	657 Apparatus, Philosophical and Scientific, N. O. P.	17½	22½	25
10	689 Apparatus, life-saving, specially imported by societies to encourage the saving of human life	Free	Free	Free

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
704 Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada, books, pictures, family plates or furniture, personal effects and heirlooms left by bequest	Free	Free	Free	
703 Apparel, Wearing, or Travellers' Luggage.— See Travellers' Baggage	Free	Free	Free	
705 Apparel of Settlers.— See Settlers' Effects.	Free	Free	Free	2
567 Apparel, Wearing, wool	30	35	35	
210 Apple Bleach	Free	Free	Free	71
178 Appleton Railway Guide	10c		15c	20
93 Apples, dried	17½		25	22
93 Apples, desiccated or evaporated.	17½		25	19
92 Apples, green, imported in barrels, per bbl.	25c		40c	53
92 Apples, green, imported in boxes, three boxes of 60 lbs. each to be computed as one barrel, viz., 180 lbs.	25c		40c	708
152 Apple Juice, N. O. P	15	20	20	
152 Apple Juice, from Italy, under regulations of O. C. June 10th, 1910.		20		424 708
150 Apple Juice, fortified with and containing not more than 25% of proof spirits, per gallon	60c		60c	
151 Apple Juice, fortified with and containing more than 25% of proof spirits—\$2.40 per gallon, and	30		30	150 181 161
90 Apples Pine.	Free	Free	Free	
81 Apple Trees of all kinds	2c	2½c	3c	75
82 Apple Root Grafts	12½	17½	20	30B
177 Appraisal Papers consisting of type-written matter and blue prints	Free	Free	Free	208 711
97 Apricots, Green	35c		50c	210
711 Apricot Kernels	15	17½	17½	208
93 Apricots, dried	17½		25	711
573 Apron Cloth, i.e., enamelled cloth, not rubber coated	25		35	348A
220 Apterite, soil fumigant.	20	25	25	760 A
648 Aqua Marine, not mounted or set	7½	10	10	
254 Arabic Gum	Free	Free	Free	
39 Arabol Flour, weight of packages to be included in weight for duty ..per lb.	1c		1½	
435 Arc Lamps	20		30	
203 Archill, extract of, for dyeing or tanning	Free	Free	Free	
172 Architecture, Books on	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col.

CUSTOMS TARIFF

107

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	180 Architects' Plans and Blue Prints.....	15	22½	22½
	177 Architects' Specifications, if written or typewritten	Free	Free	Free
	172 Architects, plates and engravings of designs for use of, when having a title page, and properly numbered pages, and an index corresponding therewith so as to form a volume, bound or unbound.....	Free	Free	Free
Free	282 Architectural Terra Cotta or building blocks of cement or clay	12½		22½
Free	711 Argentine, in pulp	15	17½	17½
35	208 Argols, or Argals.....	Free	Free	Free
Free	220 Aristol..... see Medicine			
15c	192 Arlite backing board	15		25
25	537 Army duck covers	5		35
25	424 Arms, including Muskets, Rifles and other firearms, not elsewhere specified	20		30
40c	708 Arms and Munitions of War imported by and for use of Imperial Army and Navy	Free	Free	Free
20	424 Arms for Canadian Militia Cadet Corps....	20		30
	708 Arms, Military Stores, Munitions of War, and other articles the Property of the Imperial Government and to remain the property of such Government....	Free	Free	Free
60c	159 Arnica, Extract of			see Spirits
	181 Arithmetic Pads, paper	22½		35
30	161 Aromatic Spirits of Ammonia—\$2.40 per gallon, and	30		30
Free	75 Aromatic Seeds, crude	Free	Free	Free
3c	39B Arrow Root..... per lb.	½c	1c	1c
20	208 Arsenic, Sulphide of	Free	Free	Free
Free	711 Arseniate of Aniline	15	17½	17½
50c	210 Arseniate of Soda	Free	Free	Free
17½	208 Arsenous Oxide	Free	Free	Free
25	711 Arsenate of Lead	15	17½	17½
35	348A Art Works in bronze, cast from models made in Canada, etc.....	Free	Free	Free
25	760 Artificial or imitation silk, yarns, threads and filaments of, produced from a form of cellulose obtained by chemical processes from cotton or wood, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
750 Artificial Abrasives, imported in bulk, to be used dry on buffing and polishing wheels	Free		Free	
756 Artificial Abrasives, in bulk, crushed or ground, when imported for use in the manufacture of abrasive wheels and polishing composition	Free	Free	Free	
156 Artificial Brandy	\$2.40	\$2.40	\$2.40	
255 Artificial Gum Arabic or Dextrine	5		10	
688 Artificial Limbs and parts thereof	Free	Free	Free	
688 Artificial Limbs, extension shoes (so called) to serve as	Free	Free	Free	
(This does not include the ordinary boot or shoe, for covering such limb or extension.)				
688 Artificial Limbs, stumps stocking adapted for use only on artificial limbs	Free	Free	Free	
688 Artificial Teeth	Free	Free	Free	
Artificial teeth, shade guides for. Dutiable according to material				
203 Artificial Alizarine	Free	Free	Free	
532 Artificial Silk, No. 40 and finer, made from cotton fibre, for use in the manufacture of braids	Free	Free	Free	
634 Artificial Flowers, so long as they are adapted for ornamentation of hats	20	27½	27½	
Artificial Flowers, not adapted for ornamentation of hats	According to material			
460 Articles of metal used as apparatus in manufacturing pig lead into red lead and litharge	Free	Free	Free	
745 Articles of metal for use in the manufacture of cream separator parts, when imported by manufacturers of such parts	Free	Free	Free	
751 Articles of iron or steel, wholly or in part nickel or electroplated, when imported by manufacturers for use only in their own factories, in the manufacture of bicycles	20		30	
326A Articles of glass, to be mounted	15	20	22½	
549 Articles made from twine	20		30	700
707 Articles for the use of Governor General	Free	Free	Free	700
133 Articles, N. O. P., the produce of the Fisheries	15		25	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
Free	708 Articles consigned direct to officers and men on board vessels of His Majesty's navy, for their own personal use or consumption on board their own ships	Free	Free	Free
Free	544A Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only	Free	Free	Free
\$2.40 10	1001 Articles not machy., when entering into the Cost of Binder Twine manufactured in Canada. See Schedule B.	Free	Free	Free
Free	709 Articles and other goods, the growth, produce or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks, and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada. Provided that the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the Minister of Customs. Provided also that any article or good, described in this paragraph, upon which an allowance of drawback has been made shall not be admitted to entry except upon payment of the Customs to the drawback allowed; Provided further that any of such goods or articles manufactured in bond or under Excise Regulations in Canada and exported shall not be admitted to entry except upon payment of the Custom or of Excise duties to which they would have been liable had they not been exported from Canada.	Free	Free	Free
Free	700 Articles brought into Canada temporarily. See Animals, etc.	Free	Free	Free
Free	706 Articles for personal or official use of Consuls-General who are natives or citizens of the country they represent,			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

less otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
and not engaged in any other business or profession.....	Free	Free	Free	
Articles ex-warehoused for Ship's Stores, see page of Tariff after letter Z.	Free	Free	Free	
203 Articles, dyeing or tanning.—See Dyeing Articles	Free	Free	Free	
692 Articles, metallic, actually bestowed as trophies or prizes, and received and accepted as honorary distinction....	Free	Free	Free	
247 Artists' water-paint colors	20		30	
187 Artotype, bromide paper	15		30	
180 Artotypes, N. O. P.	15	22½	22½	
156 Arrack or Palm Spirits, per gall.	\$2.40	\$2.40	\$2.40	
79 Araucarias	Free	Free	Free	
246 Asbestine Pulp, a water wall paint or kalsomine, dry.....	15		22½	6
247 Asbestine Pulp, a water wall paint or kalsomine, liquid	20		30	6
711 Asbestos, Crude	15	17½	17½	7
312 Asbestos, wall covering	15		25	17
312 Asbestos, in any form other than Crude, and all manufactures thereof	15		25	17
312 Asbestos Putty	15		25	453
312 Asbestos Roofing Cement	15		25	180
192 Asbestite, a roofing material	15		25	618
490 Asbestos, platinized for manufacture of sulphuric acid	Free	Free	Free	671
312 Asbestos packing in sheets or layers held together by a liquid cement, includ- ing rubber cement, so long as no rubber is visible in the packing.....	15		25	445
312 Asbestos, sheet for theatre curtains.....	15		25	264
220 Aseptol, chemical.....see Medicines				264
210 Ash, Soda	Free	Free	Free	
662 Ash, bone	Free	Free	Free	
503 Ash, White Ash Lumber, etc., not further manufactured than sawn or split.....	Free	Free	Free	
209A Ash, Pot and Pearl, in packages of not less than 25 lbs. weight	Free	Free	Free	454
209A Ash, pot or pearl, in pkgs less than 25 lbs. weight	10		15	1009
208 Ash Volcanic.....	Free	Free	Free	460
711 Ashes, wood	15	17½	17½	254
87 Asparagus, green	15		30	465
				453
				460

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

111

General P.C.		Brit. P.C.	French Treaty	General P.C.
Free	584 Asphalt, California, solid, for paving purposes	Free	Free	Free
Free	584 Asphalt, manco	Free	Free	Free
Free	584 Asphalt, native solid, or native Asphaltum solid	Free	Free	Free
Free	718 Asphalt Road Oil, for paving purposes	Free	Free	Free
Free	271 Asphalt Road Oil, for other purposes, per gall.	1½c		2½c
Free	711 Asphalt and thinning oil, composition of	15	17½	17½
30	584 Asphaltic Concrete when to be melted for paving purposes	Free	Free	Free
30	584 Asphaltum or Asphalt, solid; Pitch crude only in pkgs not less than 100 lbs. weight	Free	Free	Free
22½	584 Asphaltum Substitute, bone pitch, crude only	Free	Free	Free
\$2.40	602 Astrakhan or Russian hare skins and China goat plates or rugs, wholly or partially dressed, but not dyed	Free	Free	Free
Free	607 Astronomical Globes	Free	Free	Free
22½	711 Atlas preservative for steam boilers	15	17½	17½
30	171 Atlas, containing a large proportion of reading matter in the french language	5	5	10
17½	171 Atlas, containing large proportion of reading matter in the French language, under Treaties with Belgium and the Netherlands		10	
25	171 Atlas, containing large proportion of reading matter, N.O.P.	5	10	10
25	453 Atlas, rail joints or rail sections, (insulated)	15		27½
25	180 Atlas, N. O. P.	15	22½	22½
Free	618 Atomizers, composed entirely of rubber and glass	15	25	27½
Free	671 Attachments, sewing machine	Free	Free	Free
Free	445 Attachments, Binding	12½		17½
Free	264 Attar of Roses	5	7½	7½
Free	264 Attar of Roses, imported from Italy, under regulations of O.C., June 10th, 1910			7½
Free	454 Auger and Auger Bits	20	27½	30
Free	1009 Auger and Auger Bits, steel for.—Sched. B.	Free	Free	Free
15	460 Augers, Coal, for mining	Free		Free
Free	254 Australian Gum	Free	Free	Free
Free	465 Automatic Gas Buoys, articles for			
17½	453 Automatic Carbonators	15		27½
30	460 Automatic Samplers and Feeders.—See Mining Machinery, etc.	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
430 Automatic Fire Sprinklers.....	22½		35	
Automatic starters, Everready, accord- ing to material				45
438 Automobiles	22½	30	35	
Automobiles by tourists as tourists' outfits under Regulations prescribed by Min- ister of Customs.....				45 43 45 45 45
537 Automobile Spare Tires, covers for, made of coated canvas, enamelled oil cloth or carriage cloth.....	25		35	352 453
613 Automobile Goggles, sanitary, made of celluloid and leather.	15		25	657
454 Automobile Tanks, filled with gasoline, such as can be installed on automo- biles.....	20	27½	30	453
AUTOMOBILE PARTS (finished and unfinished) and AUTOMOBILE ACCESSORIES.				
352 Acetylene Tanks (brass).....	20	27½	30	453 619
354 Aluminum Castings.....	20	27½	30	453 327
453 Ammeters.....	15	25	27½	564 613
454 Anti-Skid Rivets (steel).....	20	27½	30	393
438 Automobile Covers (tops).....	22½	30	35	438 352 I
438 Automobiles (commercial)	22½	30	35	453 C
438 Automobiles (electric).....	22½	30	35	352 C
438 Automobiles (gasoline).....	22½	30	35	352 G
438 Automobiles (steam).....	22½	30	35	352 G
392 Axles.....	22½		35	G
453 Ball Bearings.....	15		27½	453 G
352 Battery Box, Brass Parts.....	20	27½	30	353 G
453 Bearings.....	15		27½	657 G
352 Bells.....	20	27½	30	352 G
506 Bent Wood Work (unfinished).....	17½	22½	25	622 H
453 Boilers.....	15		27½	352 H
438 Bodies.....	22½	30	35	362 H
453 Boiler Fixtures (parts) of iron or steel.....	15		27½	Ho
454 Bonnets.....	20	27½	30	453 Ign
454 Brakes.....	20	27½	30	453 Ign
454 Brake Drums.....	20	27½	30	453 Ign
352 Brass Castings.....	20	27½	30	453 Iron
352 Brass Pipe Fittings.....	20	27½	30	
711 Carbide.....	15	17½	17½	454
352 Carburetors.....	20	27½	30	453 Insu
Castings, rough, according to material.....				454 Jack
411 Chains, viz.—Malleable sprocket or link belting chain	Free	Free	Free	435 Lam Lamp

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column.

CUSTOMS TARIFF

113

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	Automobile Parts, etc.— <i>Continued.</i>			
	454 Chain Adjustors.....	20	27½	30
	Chain Repairs, according to material.....			
35	453 Chain Guards, according to material.....			
	453 Charging Apparatus (electric).....	15	25	27½
	438 Chassis.....	22½	30	35
	454 Clips and Clamps, iron or steel.....	20	27½	30
	368 Clocks.....	20	27½	30
	454 Clutches, iron or steel.....	20	27½	30
	352 Cocks (brass).....	20	27½	30
35	453 Commutators.....	15	25	27½
	Cushions, according to material.....			
25	657 Cyclometers.....	17½	22½	25
	Dashes and Fenders, according to material.....			
30	453 Differential Gears.....	15		27½
	Dust Shields, according to material.....			
	453 Electric Auto Motors.....	15	25	27½
	619 Engine Packing, rubber.....	22½		35
	453 Engine Parts, (integral) if iron or steel.....	15	25	27½
	327 Eye Protectors.....	20		30
30	564 Felt Washers and Dust Rings.....	15		25
30	613 Foot Bellows for Horn (leather).....	15		25
27½	393 Forgings.....	20		30
30	438 Frames.....	22½	30	35
35	352 Fuel Level Indicator.....	20	27½	30
35	453 Gasoline Auto Engines.....	15		27½
35	352 Gasoline Engine Fittings, brass.....	20	27½	30
35	352 Gasoline Syphon, brass.....	20	27½	30
35	352 Gasoline Tank Guages, brass.....	20	27½	30
35	Gear Cases, according to material.....			
27½	453 Gears and Pinions, iron or steel (unassembled).....	15		27½
30	353 Generators (Acetylene), brass.....	20	27½	30
27½	657 Grandometers.....	17½	22½	25
30	352 Grease Cups, brass.....	20	27½	30
25	622 Hampers.....	20	27½	30
27½	352 Horns, brass, if not plated.....	20	27½	30
35	362 Horns, brass, if plated.....	22½	30	35
27½	Hose clamps and menders, according to material.....			
30	453 Igniters.....	15	25	27½
30	453 Ignition Apparatus.....	15	25	27½
30	453 Ignition Batteries.....	15	25	27½
30	453 Iron Castings, rough.....	15	25	27½
30	(Finished), if engine parts.....	15	25	27½
17½	454 Otherwise.....	20	27½	30
30	453 Insulators.....	15	25	27½
30	454 Jacks (iron or steel).....	20	27½	30
Free	435 Lamps.....	20		30
	Lamp brackets, according to material.....			

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
<i>Automobile Parts, etc.—Continued.</i>				
435	20		30	
453	15	25	27 ½	50
454	20	27 ½	30	
				Locks, according to material.
352	20	27 ½	30	Lubricators
454	20	27 ½	30	Luggage Carriers (Racks of iron or steel)
619	22 ½		35	Mats, rubber
				Mud Guards, according to material.
				Mud Guard Attachments, according to material.
				Mufflers, according to material
657	17 ½	22 ½	25	Odometers
352	20	27 ½	30	Oil Cans, brass
352	20	27 ½	30	Oil Cups, brass
352	20	27 ½	30	Oil Guns, brass
352	20	27 ½	30	Oil Hole Covers
435	20		30	Portable Electric Lights
438	22 ½	30	35	Pressed Steel Body Frames
454	20	27 ½	30	Pressed Steel Channels and Angles
				Pumps (Tire), according to material.
				Pumps (Oil), " " "
				Pumps (Water, " " "
				Pumps (Brass) Circulation, according to material
				Pump Connections, according to material.
				Radiators, according to material.
				Rims, Steel, according to material.
453	15		27 ½	Roller Bearings
438	22 ½	30	35	Running Gears
453	15	25	27 ½	Spark Coils
453	15	25	27 ½	Spark Caps
453	15	25	27 ½	Spark Plugs
657	17 ½	22 ½	25	Speed Indicators
392	22 ½		35	Springs—Vehicle
454	20	27 ½	30	Sprockets
491	Free		10	Steel Balls
				Steering apparatus, according to material
				Steering knuckles, " " "
				Steering wheels, " " "
				Steering levers, " " "
				Steering yokes, " " "
				Steps, according to material.
453	15	25	27 ½	Storage Batteries
453	15	25	27 ½	Switches, electric
454	20	27 ½	30	Tanks, Iron
352	20	27 ½	30	Tanks, copper
592	22 ½		35	Tires (Rubber)
				Tire Protector and Anti Skids, according to material.

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

115

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	Automobile Parts, etc.—Continued.			
30	Tire Repairs Kits, according to material.....			
27 1/2	562 Tire Repair Tape.....	20		30
30	Tire Repair Tools, according to material.....			
1/2	Tire Valves and Stems, according to material....			
30	438 Tops.....	22 1/2	30	35
30	622 Tool Bags.....	20	27 1/2	30
35	453 Transmissions Gears.....	15		27 1/2
	Universal Joints, according to material.....			
	453 Valves (Engine), if iron or steel.....	15	25	27 1/2
	453 Valve Parts (Engine), if iron or steel.....	15	25	27 1/2
25	352 Vaporizers (brass).....	20	27 1/2	30
30	453 Volt Ammeters.....	15	25	27 1/2
30	453 Voltmeters.....	15	25	27 1/2
30	Vulcanizers, according to material.....			
30	438 Wheels.....	22 1/2	30	35
35	711 Avena, Bread, N.O.P.....	15	17 1/2	17 1/2
30	1009 Axes, Steel for...see Hammers in steel			
1/2	449 Axes of all kinds.....	15		22 1/2
	506 Axe Handles, wooden.....	17 1/2	22 1/2	25
	449 Axes, linemens.....	15		22 1/2
	449 Axes, hunters.....	15		22 1/2
	392 Axles and Axle Blanks and parts thereof, of iron or steel.....	22 1/2		35
	1007 Axles and Springs, steel for.—Schedule B.			
27 1/2	273 Axle Grease.....	12 1/2		20
35	392 Axles, car, used, imported to be forged into shafts, cranks and other machine parts	22 1/2		35
27 1/2	79 Azaleas.....	Free	Free	Free
27 1/2				
25				
35				
30				
10				
	B			
	341 Babbit Metal.....	10		15
	657 Babcock Milk Testers.....	17 1/2	22 1/2	25
	10 Bacon and Hams, shoulders and sides, per lb.	1 1/2 c		2c
	8 Bacon, sliced, in glass jars.....	17 1/2	25	27 1/2
	663 Bacteria Culture, nitre.....	5		10
	206 Bacteriological products for subcutaneous injection.....	Free	Free	Free
	199 Background, Window, a three-ply paper board coated with wood veneer.....	22 1/2		35
	646 Badges.....	22 1/2		35
	281 Baffle Plates (firebrick blocks).....	Free	Free	Free
	711 Bagasse or Cane Fibre.....	15	17 1/2	17 1/2
	518 Bagatelle Tables or Boards, with cues, balls, cue tips and cue racks.....	22 1/2		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

555 otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
518 Bagatelle Balls, when imported separately.	22½		35
703 Baggage, Travellers..... see Folio			
552 Bags or Sacks, cotton, seamless.....	15		20
537 Bags or Sacks, cotton, made up by the use of the needle	25		35
622 Bags, Carpet and Tool	20	27½	30
537 Bags, cotton, filter.....	25		35
424 Bags, Game	20		30
622 Bags, Golf.....	20	27½	30
193 Bags, paper bags or sacks of all kinds, printed or not.....	15		27½
41 Bags, containing salt	Free		25
552 Bags or Sacks of jute, hemp and linen	15		20
Bags, Sponge Bags to pay according to material			
700 Bags, Boxes and other goods, the growth, produce or manufacture of Canada, returned to the ex- porter thereof after having been exported with- out having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada.....	Free	Free	Free
Provided that the said articles and goods are returned within five years from time of exportation, subject to regu- lations prescribed by the Minister of Customs			
Provided also that any articles or goods described in this paragraph, upon which an allowance of drawback has been made shall not be admitted to entry except upon payment of duties equal to the drawback allowed;			
Provided further that any of such goods or articles manufactured in bond or under Excise Regulations in Canada and ex- ported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.			
658 Bags, chatelain, frames, etc., articles for manufacturers of.—See Frames, etc....	12½		20
710A Bags of hemp, linen or jute, and cotton seamless, containing peanuts.....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

117

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	710E Bags of hemp, linen or jute, and cotton seamless, containing Indian corn....	15		20
20	291 Bags, containing cement	15		20
35	199 Bags, so-called, of paper, for pianos and organs	22½		35
½	710A Bags of hemp, linen or jute or cotton seamless bags, containing rice	Free	Free	Free
35	710E Bags of linen, hemp or jute, and cotton seamless bags, containing malt.....	Free	Free	Free
30	537 Bags, mailing, cotton, hemp, or flax....	25		35
30	623 Bags, school.....	22½	30	35
½	623 Bags, twine, shopping.....	22½	30	35
27½	598 Bagpipes	15	22½	25
25	598 Bagpipes, from Italy, under regulations of O. C., June 10th, 1910.....		22½	
20	603 Bacteria Culture, nitro.....	5		10
	422 Bait, Sportsmen's fishing bait	22½		35
	567 Baize, green and red.....	30	35	35
	86 Baked Beans, in cans or other air-tight packages, N. O. P., weight of packages to be included in weigh. for duty, lb...	1c	1c	1½c
	86 The same from Italy, Belgium and the Netherlands, under regulations of O. C., June 10th, 1910.....per lb.		1¼	
Free	711 Baker's Egg.....	15	17½	17½
	453 Baking Ovens, electric, so long as less than 50% of the metal surface is plated.....	15	25	27½
	231 Baking Powders, weight of packages to be included in weight for duty.....per lb.	4c		6c
	249 Baking Japan Varnish, 20 ets. per gal., and	15		22½
	437 Balances and Scales.....	20		30
	616A Balata, crude, unmanufactured.....	Free	Free	Free
	454 Ballast Spreaders.....	20	27½	30
	454 Ballast Unloaders.....	20	27½	30
	453 Ball Bearings, universal joint, used on automobiles	15		27½
	296 Ball Mills, flint or silex for use as linings for	Free	Free	Free
	722 Ball Bearings, flat steel, cold rolled, not over ½ inch thick for use only in the manufacture of cups and cones for ball bearings, when imported by manufacturers of such ball bearings....	Free		5
	352 Balls, bronze, for bearings.....	20	27½	30
	303 Balls, forged chrome steel.....	20		30
	618 Balls, golf, of rubber	15	25	27½
	613 Balls, leather, cricket.....	15		25
	618 Balls, Tennis, made of Felt and Rubber	15	25	27½
	624 Balls, ping-pong	20	27½	30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
624 Balls, Ping Pong, from Italy, under regulations of O.C., June 10th, 1910..		27½		
465 Balls for gas buoys, etc.	Free	Free	Free	
326A Balls, Glass.	15	20	22½	
518 Balls for Billard Tables.	22½		35	
518 Balls for Bagatelle Boards.	22½		35	
237 Balls, Celluloid, moulded, coated with tinfoil or not, but not finished or further manufactured.	5	7½	10	
618 Balls, Rubber.	15	25	27½	
491 Balls, Steel, adapted for use on bearings of Machinery and Vehicles.	Free		10	
610 Balata Belting.	20		27½	
204 Balsams, crude drug.	Free	Free	Free	
711 Balsams, N. O. P.	15	17½	17½	
497 Bamboos, unmanufactured.	Free	Free	Free	
497 Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols or Sunshades.	Free	Free	Free	
513 Bamboo, Parasols and Sun Shade sticks or handles made from.	15		20	
511 Bamboo fishing rods.	20		30	
575 Bamboo Curtains.	25	32½	35	
519 Bamboo, furniture made from.	20	27½	30	
498 Bamboo, split.	7½		10	
506 Bamboos, manufactures of, N. O. P.	17½	22½	25	
90 Bananas, Green Fruit.	Free	Free	Free	45
711 Banana oil.	15	17½	17½	36
638A Bands, Hat Bands, (not cords) imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories.	Free	Free	Free	181
Band and Hoop Iron. see Iron				
508 Band Instruments, brass.	15	22½	25	
508 Band Instruments, Brass, from Italy, under regulations of O.C., June 10th, 1910.		22½		378
454 Band Steel, rolled and galvanized, but not otherwise manufactured thicker than No. 14 gauge, costing 3½ cents per lb. or less.	20	27½	30	347
386 Band Steel, rolled and galvanized, but not otherwise manufactured thicker than No. 14 gauge, and costing over 3½ cents per lb.	Free		5	349

Midix column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

119

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	464 Bands for rifles (Government).....	Free	Free	Free
	592 Bands, rubber retread for automobile tires	22½		35
Free	522 Bandages, open wove, cotton or gauze, only cut into shapes for use as bandages, and compressed	17½		25
22½	522 Bandages, cambric, hydrophile, 6 yds. long by 2-5 inches wide.....	17½		25
35	522 Bandages, compressed triangular cut only..	17½		25
35	567 Bandages, flannel	30	35	35
10	236 Bandages, Suspensory	12½	17½	20
27½	618 Bandages, rubber	15	25	27½
10	583 Bandages, silk web	30	32½	37½
27½	583 Bandages, Silk Web, from Italy, Belgium and the Netherlands, under regulations of O.C., June 10th, 1910..		35	
Free	537 Bandages of Cotton, sewn.....	25		35
17½	568 Bandages, stockinette.....	22½		35
Free	620 Bandages, woven, elastic webbing, 3 inches in width.....	12½		20
Free	682 Bank Lines	Free	Free	Free
	181 Bank Notes, Bonds, Bills of Exchange, Cheques, Promissory Notes, Draft and all similar work unsigned, and Cards or other commercial Blank Forms, printed or lithographed, or printed from steel or copper, or other plates and other printed matter, N. O. P.....	22½		35
20	454 Banks for Coins.....	20	27½	30
30	362 Banks for Coins, nickel or silver plated	22½	30	35
35	181 Baptismal and Confirmation Certificates (blank)	22½		35
30	190 Baptismal Registers, in blank.....	22½		35
10	757 Barium, peroxide of, non-alcoholic, for use in the manufacture of peroxide of hydrogen, when imported by manufacturers of peroxide of hydrogen.....	Free	Free	Free
25	378 Bars, steel, round rolled, N.O.P., per ton	\$4.25		\$7.00
Free	386 Bar Iron or Steel, when of greater value than 3½c per lb.....	Free		5
17½	347 Bars, yellow metal, both sheets for use in the Construction or repair of Vessels	Free	Free	Free
Free	349 Bars, Brass, over 6 feet long, unmanufactured, N. O. P.....	5		10
30	717 Bars, brass, over 6 feet long, unmanufactured, for use in Canadian manufactures.....	Free	Free	Free
5				

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
355 Bars, Britannia Metal.....	Free	Free	Free	
359 Bars, gold and Silver, unmanufactured....	Free	Free	Free	
348 Bars, Copper, over 6 feet long, unmanufactured, N. O. P.	Free	Free	Free	7
453 Bars, adjustable crossover, used in crossing trolley wires.....	15		27½	7
348 Bars, extruded copper, if imported in condition as drawn and not less than 6 feet.....	Free	Free	Free	71
303 Bars, Finger, cold rolled, reinforced....	20		30	71
454 Bars, galvanized steel curb	20	27½	30	
326A Bars, opal glass and transparent glass towel bars.....	15	20	22½	
254 Barbary Gum	Free	Free	Free	71
519 Barbers' stands, with or without mirrors..	20	27½	30	
480 Barbed Fencing Wire, of iron or steel....	Free	Free	Free	2
228 Barilla Soap.....	22½	32½	32½	4
218 Barkato, same as Acid Phosphate.....	12½		20	50
210 Barilla or Soda Ash.....	Free	Free	Free	50
711 Bark, prepared, N. O. P.....	15	17½	17½	71
711 Bark, Hemlock Bark Extract.....	15	17½	17½	18
203 Bark, Hemlock, crude.....	Free	Free	Free	
203 Bark, Tanners', crude.....	Free	Free	Free	
711 Bark, Cinchona, powdered	15	17½	17½	71
203 Bark, Chinchona, crude, for dyeing or tanning.....	Free	Free	Free	120
204 Barks, other, in a crude state used in dyeing	Free	Free	Free	53
403 Bark, Cork	Free	Free	Free	
711 Bark, other, N. O. P.....	15	17½	17½	196
711 Bark (Soap), ground.....	15	17½	17½	433
682 Barked Marline	Free	Free	Free	
52 Barley, N.O.P. per bushel	10c		15c	622
51 Barley, roasted or ground, pot, pearl, rolled	20		30	622
46A Barley, damaged by water in transitu (on appraised value).....	15		25	622
51 Barley Flour.....	20		30	622
51 Barley, pearl barley, prepared.....	20		30	
624 Barettes, made of celluloid or composition.....	20	27½	30	627 289 203
624 Barettes, made of celluloid or composition from Italy, according to O.C., June, 10th, 1910.....		27½		203 203 252
657 Barometers.....	17½	22½	25	562
506 Barrell staves, headings and hoops, of wood, finished	17½	22½	25	
502 Barrell Staves of Oak, rough, etc.....	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

121

			Brit. Pref. P.C.	Treaty	General P.C.
	General P.C.	Barrels, For Value.—See value of pkgs. at end of Tariff			
e	Free	506 Barrels containing corn flour valued at 25c	17 ½	22 ½	25
e	Free	710D Barrels containing mess pork	17 ½	22 ½	25
e	Free	710A Barrels containing Bottled Ale, Beer or Porter.....	Free	Free	Free
	27 ½	710A Barrels containing Wheat, Flour or Cornmeal	Free	Free	Free
		710D Barrels, containing salted Beef	17 ½	22 ½	25
B	Free	710A Barrels, containing Apples (green).....	Free	Free	Free
	30	710D Barrels containing Petroleum, or its products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty ...	17 ½	22 ½	25
	30	710D Barrels, half barrels, containing ditto....	17 ½	22 ½	25
	22 ½	41 Barrels containing salt, N. O. P.....	Free		25
e	Free	290 Barrels containing Cement.....see Cement			
	30	454 Barrels, steel.....	20	27 ½	30
e	Free	506 Barrels, wooden.....	17 ½	22 ½	25
	32 ½	506 Barrel head linings.....	17 ½	22 ½	25
	17 ½	711 Barrette Blanks.....	15	17 ½	17 ½
	17 ½	188 Baryta coated paper, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper.....	Free	Free	Free
e	Free	711 Barytes, crude.....	15	17 ½	17 ½
e	Free	1203 Base Coin, importation prohibited.....			
e	Free	Base for Electrotype.....see Electrotype			
e	Free	537 Baseballs, filled with cotton waste and covered with canvas.....	25		35
	17 ½	199 Baseball Scorers, paper advertising.....	22 ½		35
	17 ½	433 Bases, aluminum for electrotypes, per sq. inch	½c		½c
e	Free	622 Baskets, Carpenters' Tool Baskets.....	20	27 ½	30
	15c	622 Baskets of Willow, Bamboo and other N. O. P.	20	27 ½	30
	30	622 Baskets, wire.....	20	27 ½	30
	25	622 Baskets, wood berry	20	27 ½	30
	30	Basswood Lumber.... see Lumber in Wood			
	30	627 Baseball Gloves and Mitts.....	22 ½	30	35
	25	280 Basins, earthenware	20		35
	25	203 Bate, safety, invoiced "Oropon" for tanning.....	Free	Free	Free
	25	203 Bate, safety, "Puerine D", for tanning.....	Free	Free	Free
	25	203 Bate, tanners.....	Free	Free	Free
	25	252 Bath Brick	15		27 ½
e	Free	562 Bath Curtains, rubber, made of rubberized cloth.....	20		30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
466 Bath, electric, invoiced "the Vieryel-benbad", for nervous diseases.....	Free	Free	Free
289 Baths of Earthenware, Stone, Cement or Clay	20		35
289 Baths of other material.....	20		35
506 Bats, cricket, wood.....	17½	22½	25
453 Batteries, dry cell.....	15	25	27½
453 Batteries, electric.....	15	25	27½
520 Batting and Batts of Cotton.....	17½		25
326 Battery Jars, of glass.....	20		32½
454 Battery Wells, if iron or steel.....	20	27½	30
453 Battery Zincs.....	15	25	27½
485 Batteries, brass caps for the manufacture of electric batteries.....	Free	Free	Free
160 Bay Rum.....see Spirits			
82 Bay Trees.....	12½	17½	20
424 Bayonets and Swords.....	20		30
465 Beacons, automatic gas, material for....	Free	Free	Free
624 Bead Ornaments.....	20	27½	30
624 Bead Ornaments, from Italy, under regulations of O.C., June 10, 1910.....		27½	
Beads, Prayer, to pay according to material			
647 Bead Necklets, glass.....	22½	30	35
647 Bead and Shell Bracelets combined.....	22½	30	35
647 Beads, gold and composition pearl, when permanently strung.....	22½	30	35
Beads, in bulk, not permanently strung, to pay according to material.			
575 Beaded Trimmings.....	25	32½	35
575 Beaded Braids.....	25	32½	35
Beams, Iron or steel..... See Iron or Steel			
470 Beams, Iron or Steel, for ships.....	Free	Free	Free
437 Beams, weighing beams.....	20		30
288 Bean Bakers', earthenware.....	20		30
711 Bean Cake from China.....	15	17½	17½
77A Beans, cocoa beans not roasted, crushed or ground, per 100 lbs.....	Free	75c	75c
711 Beans, cocoa, N. O. P.....	15	17½	17½
203 Beans, dyeing or tanning, crude.....	Free	Free	Free
87 Beans, green, not in cans.....	15		30
86 Beans, canned, in tins or other air-tight packages, the weight of packages to be included in the weight for duty, per lb.	1c	1c	1½c
The same, under Treaties with Belgium and the Netherlands..... per lb.		1¼c	
The same, from Italy, under regulations of O.C., July 10, 1910.....		1¼c	
47 Beans, grain..... per bushel	15c		25c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	47 Beans, N. O. P. per bushel	15c		25c
	76 Beans, Seed Beans from Britain	Free		
Free	46A Beans, when damaged by water in transitu. on appraised value	15		25
35	77 Beans, Tonquin and Vanilla, crude only	Free	Free	Free
35	711 Beans, Tonquin Vanilla and Nux Vomica, when powdered.	15	17½	17½
25	77 Beans, Locust	Free	Free	Free
27½	204 Beans, crude drug	Free	Free	Free
27½	453 Bearings, Radial, Iron or Steel	15		27½
25	454 Bearings' Thrust	20	27½	30
32½	604 Beaudruche Skins for capping bottles ...	12½	15	15
30	190 Beaver Board, painted	22½		35
27½	178 Beaver Board, painted, advertising, per lb.	10c		15c
Free	519 Bedsteads of Iron, Brass, Steel or any other material, N. O. P.	20	27½	30
20	486 Bedsteads, articles for the manufacture of, under regulations.—See Tubing....	Free	Free	Free
30	633 Bed Feathers in their natural state	10	12½	15
Free	525 Bed Quilts filled with down and covered with Cotton or Linen	20		30
30	583 Bed Quilts, covered with silk	30	32½	37½
35	583 Bed Quilts, covered with silk, under Treaties with Belgium and Netherlands		35	
35	583 Bed Quilts, covered with silk, from Italy, under regulations of O.C., June 10th, 1910		35	
35	525 Bed Counterpanes of cotton or linen ...	20		30
Free	8 Beef, dried, sliced, in glass jars	17½	25	27½
30	7 Beef fresh	2c		3c
30	8 Beef Fluid, not medicated	17½	25	27½
17½	711 Beef Scraps, dried and ground fine for "Poultry food"	15	17½	17½
75c	8 Beef Tongue, cooked, moulded to the form of a brick	17½	25	27½
17½	14 Beef Suet, refined	15		20
Free	711 Beef Suet, shredded	15	17½	17½
30	147 Beer imported in Bottles	24c		24c
30	146 Beer imported in Wood	16c		16c
1½c	711 Beer, Root Beer, not containing spirits ...	15	17½	17½
	156 Beer, Root Beer extract \$2.40 per gal. and	30	30	30
	711 Beer colouring, non-alcoholic	15	17½	17½
	352 Beer Pumps of Brass	20	27½	30
	427 Beer Casks of enamelled steel	22½		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
506 Beer Kegs and Casks of Wood, knocked down or finished.....	17½	22½	25	5:
3 Bees.....	Free	Free	Free	
15 Bees Wax.....	5		10	52
711 Beeswax Comb foundation.....	15	17½	17½	61
711 Beet refuse or waste for food for cattle....	15	17½	17½	61
74 Beet Seed.....	Free	Free	Free	61
Beetroot Sugar..... see Sugar				41
463 Beetroot sugar, machinery for.....	Free	Free	Free	60
662 Belgian Phosphate, unmanufactured....	Free	Free	Free	60
204 Belladonna Leaves, crude..... see Drugs	Free	Free	Free	610
711 Belladonna Leaves, when powdered.....	15	17½	17½	45:
352A Bells, Altar.....	Free	Free	Free	23:
352 Bells for annunciators.....	20	27½	30	711
352 Bells for Convents and Colleges.....	20	27½	30	228
352 Bells, telephone.....	20	27½	30	271
352A Bells, when imported for the use of the Churches only.....	Free	Free	Free	711
352 Bells, electric.....	20	27½	30	319
352 Bells, of any description, N. O. P.....	20	27½	30	704
453 Bell Annunciators, pushes and other articles wholly adapted to telephone, telegraph and other electric and galvanic apparatus, and not suitable for other purposes.....	15	25	27½	711 95
453 Belt Knives, iron or steel, for leather splitting machine.....	15		27½	90
252 Belt Dressing.....	15		27½	96
452 Belt Pulleys for power transmission.....	15		27½	96
646 Belts of Leather, N. O. P.....	22½		35	712
646 Belts, electric, not silk.....	22½		35	466
646 Belts, galvanic, not silk.....	22½		35	
424 Belts, Cartridge belts of any material.....	20		30	172
583 Belts of Silk.....	20	32½	37½	171
583 Belts of Silk, under Treaties with Belgium and Netherlands.....			35	171
Italy.....			35	
646 Belts of Cotton.....	22½		35	
646 Belts, surgical, not silk.....	22½		35	537 I
646 Belts, plated belts.....	22½		35	209 I
646 Belts, all other, N. O. P.....	22½		35	210 I
610 Belting of Cotton.....	20		27½	711 I
582 Belting, cotton, for ladies' belts.....	22½	25	35	208 I
The same, when imported under the treaties with Belgium, the Netherlands and Italy.....			32½	705 E 705 E 594 E B

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

125

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
25	522 Belting, cotton, for use in making up ladies' dress bands and belts, if in the piece, uncoloured.....	17½		25
Free	523 The same coloured.....	25		32½
10	610 Belting, stitched canvas.....	20		27½
17½	610 Belting, Rubber.....	20		27½
17½	610 Belting, N.O.P.....	20		27½
Free	411 Belting, chain link.....	Free	Free	Free
Free	605 Belting Leather of all kinds.....	10		15
Free	606 Belting of leather.....	15		22½
Free	610 Belting, Balata.....	20		27½
17½	453 Bending Machines, railway, iron or steel	15		27½
Free	232 Bent's Milk Albumen (casein).....	17½	25	27½
30	711 Benzate Sodium.....	15	17½	17½
30	228 Benzine Soap.....	22½	32½	32½
30	271 Benzole..... per gall.	1½c		2½c
Free	711 Benzoate Sodium.....	15	17½	17½
30	711 Benzylacetate.....	15	17½	17½
30	319 Bent Plate Glass, N. O. P.....	17½		25
	704 Bequests.....	Free	Free	Free
	204 Berries, crude drugs.....see Drugs, etc.	Free	Free	Free
	203 Berries, for dyeing or used in composing dyes, crude.....see Dyeing Articles, &c.	Free	Free	Free
	711 Berries, ground or powdered, N. O. P.....	15	17½	17½
27½	95 Berries, black, etc., weight of package to be included in weight for duty..... per lb.	1½c		2c
27½	90 Berries, wild.....	Free	Free	Free
27½	96 Berries, wlorck berries.....	17½		25
27½	96 Berries, Cranberries.....	17½		25
35	712 Beta Nephthol Resorein.....	Free	Free	Free
35	466 Betz Hot Air Apparatus, metal (but not vapour bath cabinets).....	Free	Free	Free
30	172 Bibles (see Books).....	Free	Free	Free
37½	171 Bible, Dr. Parker's Peoples.....	5	10	10
	171 Bible in pictures (book).....	5		10
	171 Bible in pictures (book) if in French, French Treaty.....		5	
35	Belgium and Netherlands.....		10	
35	537 Bibs, of cotton or linen.....	25		35
35	209 Bichromate of Potash, crude.....	Free	Free	Free
35	210 Bichromate of Soda.....	Free	Free	Free
27½	711 Bicarbonate of Soda.....	15	17½	17½
35	208 Bichloride of Tin.....	Free	Free	Free
	705 Bicycles of Settlers.—See Settlers' Effects.	Free	Free	Free
	705 Bicycles, Settlers'.....	Free	Free	Free
	594 Bicycles, N. O. P.....	20		30
	Bicycle Chain, steel for.....see Steel			

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
0 C Bicycles, tourist, liable to duty as in the case of other tourists' articles, subject to a refund if exported within six months from time of entry.....				141 220 13 67 66 45
506 Bicycle rims of wood	17 ½	22 ½	25	
362 Bicycle Saddles, plated.....	22 ½	30	35	
592 Bicycle Tires	22 ½		35	
751 Bicycles, articles of iron or steel, wholly or in part nickel or electro plated, when imported by manufacturers for use only in their own factories in the manufacture of bicycles.....	20		30	46 65 331 711 210 711
103 Biggarreaux au Marasquin Cherries in Maraschino	50		50	454 454 1009
105 Bigarreaux Cherries non alcoholic as Fruit in air-tight cans, weight of packages to be included in the weight for duty, per lb	1 ½c	2c	2 ¼c	
Billets, iron.....see Iron				
Billets, Hickory Billets for Axe, &c., handles				612
See Lumber in Wood				453
518 Billiard Tables, with or without pockets, cues, balls, cue tips and cue racks.....	22 ½		35	156 109 162
518 Billiard Balls of all kinds, imported separately			35	
181 Bills of Exchange, etc	22 ½		35	
178 Bills, advertising	10c		15c	156 156 220
544 Binder Twine.....	Free	Free	Free	
544A Binder Twine, articles for	Free	Free	Free	
575 Binding, N. O. P.	25	32 ½	35	
445 Binding attachments	12 ½		17 ½	220 588 587
210 Binarsenate of Soda.....	Free	Free	Free	
758 Binitrotoluol, Trinitrotoluol and Perchlorate of Ammonia, when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free	(T)
5 Birds, Canary Birds	15		25	252 Bl
156 Birch extract, to pay same as spirits, see Spirits.				
5 Birds, N. O. P.	15		25	
711 Birds, stuffed	15	17 ½	17 ½	158 Bl
72-73 Bird Seed				see Seeds
600 Bird Skins, for taxidermic purposes, not natives of Canada, not further manufactured than prepared for preservation.	Free	Free	Free	314 252 246 304 Bl Bl Bl Bl
326A Bird Baths (glass)	15	20	22 ½	
421 Bird Cages	22 ½		35	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column

CUSTOMS TARIFF

127

ty	General P.C.	CUSTOMS TARIFF		General P.C.		
		Brit. Pref. P.C.	Treaty			
		141	Bird's Custard Powder	22½	35	35
		220	Bird's Egg Powder (dry)	20	25	25
½	25	13	Biscola (lard substitute) per lb.	1½		2c
	35	65	Biscuits, not sweetened.....	15		25
	35	66	Biscuits, sweetened, of all kinds	17½		27½
		45	Biscuits, shredded wheat, in packages not exceeding 25 lbs. each	17½		25
		46	Biscuits, shredded wheat, in pkgs over 25 lbs each	15		20
		65	Biscuits, toasted wheat.....	15		25
	30	331	Bismuth, Metallic, in its natural state.....	Free	Free	Free
		711	Bisulphite of Lime	15	17½	17½
	50	210	Bisulphite of Soda.....	Free	Free	Free
		711	Bisulphide of Soda	15	17½	17½
		454	Bits—Tools	20	27½	30
	2¼c	454	Bits, machine, when imported separately	20	27½	30
		1009	Bits, auger, steel for manufacture of, see Hammers, steel for, in Steel Schedule B			
		612	Bits, plated or not, adapted for use only on harness	20		30
		453	Bits, steel chisel, shaped for well drilling	15		27½
		156	Bitter Water, or Hop Supplement... See Spirit.			
	35	109	Bitter Almonds..... per lb.	1c	2c	2c
		102	Bitters, Vermouth, containing not more than 40% of proof spirits	50		50
	35	156	Bitter, Taffa	\$2.40	\$2.40	\$2.40
	15c	156	Bitters, alcoholic, N.O.P. per gal.	\$2.40	\$2.40	\$2.40
ee	Free	156	Bitters, Angostura..... per gal.	\$2.40	\$2.40	\$2.40
ee	Free	220	Bitters, as Proprietary Medicines, Liquid see Medicines.....			
½	35	220	Bitters, Constitutional..... see Medicines			
ee	Free	588	Bituminous coal, round and run of Mine No. 1 per ton	35c		53c
		587	Bituminous Slack Coal, such as will pass through a ¾ inch screen, per ton.....	10c		14c
			(To be admitted under this item, coal must not contain not more than 100 lbs to the ton, of coal too large to pass through a ¾ inch screen)			
ee	Free	252	Blacking, Shoe and Shoemakers' Ink, Shoe, Harness and Leather Dressing and Harness Soap and Knife or other polish or composition.....	15		27½
	25					
½	17½	158	Blacking, shoe, containing more than 40% proof spirits, per gal.....	\$2.40		\$2.40
		314	Black Lead if manufg. of Plumbago	15		25
		252	Black Dye, "Levant Ink"	15		27½
ee	Free	246	Black Pigment	15		22½
	22½	364	Black Diamonds for Borers	Free	Free	Free
	35		Black Heart Ebony Wood .. See Wood			

ss otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
252 Black Repair Crayons	15		27 ½	
31 Black Pepper, shell dust..... per lb.	3c		3c	
and	7 ½		10	
82 Blackberry Bushes	12 ½	17 ½	20	
95 Blackberries, the weight of the package to be included in the weight for duty, p. lb.	1 ½c		2c	
199 Blackboards, hyroplate	22 ½		35	
506 Blackboard Material (three ply), made wholly of wood, coated on one surface with black composition.....	17 ½	22 ½	25	
314 Blacking, ingot	15		25	
711 Black Rocks (clay pigeons)	15	17 ½	17 ½	
711 Bladders	15	17 ½	17 ½	
425 Blades, Knife, in the rough, etc.	5		10	
454 Blades, shoe knives	20	27 ½	30	
453 Blades, steel, for power hack saws....	15		27 ½	
180 Blades, cardboard fan with pictures there- on (no printing)	15	22 ½	22 ½	
240 Blanc Fixe	Free	Free	Free	
252 Blanco	15		27 ½	
Blanks, corsets See item Corsets, &c.				
109 Blank Books	22 ½		35	
181 Blanks, Insurance blanks, etc., not illus- trated	22 ½		35	
178 Blanks, Insurance blanks, if illustrated. and advertizing per lb.	10c		15c	
181 Blank forms and cards, commercial, printed or lithographed	22 ½		35	
537 Blankets, cotton	25		35	
565 Blankets, horse blankets, shaped, of pure wool	22 ½		35	
442 Blankets, metallic, for duplex press....	5		10	
565 Blankets, of pure Wool	22 ½		35	
567 Blankets, of cotton and wool	30	35	35	
567 Blankets, of all kinds, N. O. P.....	30	35	35	
567 Blankets, woollen (containing woolshoddy or other material than pure wool....	30	35	35	
685 Blanketing and lapping, and discs or mills for engraving copper rollers when im- ported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only ...	Free	Free	Free	
711 Blankit.....	15	17 ½	17 ½	
667 Blasting and Mining Powder per lb.	1 ½c		2c	
372 Blast Furnace Slag	Free	Free	Free	
462 Blast Furnace Slag trucks of a class or kind not made in Canada	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

129

aty	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	27 1/2	460 Blast furnace blowing engine, used exclusively for mining	Free	Free	Free
	3c	210 Bleach, corn	Free	Free	Free
	10	172 Bleaching, Books on	Free	Free	Free
1/2	20	273 Bleaching, compound, hemp	12 1/2		20
	2c	208 Bleaching Powder or Chloride of Lime, in packages not less than 25 lbs. each....	Free	Free	Free
	35	220 Bleaching assistant, dry	20	25	25
		252 Blenio fire proofing liquid, a composition non-alcoholic			
1/2	25	220 Blight Dust, dry	15		27 1/2
	25	Blight Dust, others	20	25	25
1/2	17 1/2		50	50	50
1/2	17 1/2	516 Blinds of wood, metal or other material, not textile or paper, N.O.P.			
	10	Blinds, other, to pay according to material	20		30
1/2	30	173 Blind, books and cards embossed for	Free	Free	Free
	27 1/2	517 Blind Rollers	22 1/2		35
		123 Bloater paste	17 1/2		30
1/2	22 1/2	506 Blocks, creosoted, wood paving	17 1/2	22 1/2	25
ee	Free	284 Blocks, inverted blocks	25		35
	27 1/2	285 Blocks, earthenware or stone, for mosaic flooring			
	35	Blocks, wood	20		30
		Blocks, Ten-Pin, of wood	17 1/2	22 1/2	25
	35	453 Block Nailing Machine, electrotypers' iron or steel	15		27 1/2
	15c	711 Blocks, fireproof, made of ordinary plaster with wood fibre binding	15	17 1/2	17 1/2
	35	199 Blocks, rock wool	22 1/2		35
	35	282 Blocks, terra cotta, for facing exterior of buildings	12 1/2		22 1/2
	10	282 Blocks, white glazed, scum channel blocks	12 1/2		22 1/2
	35	207 Blood Albumen	5		10
	35	206 Blood, Dragon's	Free	Free	Free
		648 Blood Stones, not mounted or set	7 1/2	10	10
	35	376 Blooms, iron	\$1.50		\$2.50
		376 Blooms, Steel	\$1.50		\$2.50
		393 Blooms, hammered	20		30
		199 Blotters, printed but not illustrated	22 1/2		35
		178 Blotters, if printed and illustrated, per lb.	10c		15c
ee	Free	178 Blotters, faced with a sheet of celluloid on which illustrated advertising appears	10c		15c
1	17 1/2	178 Blotting Paper, celluloid and fastener combined to make an advertising show card			
	2c		10c		15c
ee	Free				
	Free				
	otherwise				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
190 Blotting Paper, enamelled surface, illustrated, with blank space for printing, without advertisement.....	22½		35
454 Blotting Pad, composed of paper, celluloid, and steel sheet.....	20	27½	30
178 Blotting Paper, enamelled surface, illustrated, with advertisement... per lb.	10c		15c
178 Blotting Paper, leatheroid and pictorial celluloid, combined to make an advertising show card..... per lb.	10c		15c
178 Blotting Paper, illustrated advertising, per lb.	10c		15c
575 Blouses, Ladies' or Misses', cotton or linen.	25	32½	35
567 Blouses, wool	30	35	35
583 Blouses, silk	30	32½	37½
583 Blouses, Silk, under Treaties with Belgium, Netherlands.....		35	
Italy		35	
454 Blow pipes	20	27½	30
453 Blowers and Exhausters, steel or iron, operated by mechanical power.....	15		27½
462 Blowers of iron and steel, not made in Canada, for smelting ores, or the reduction, separation or refining of metals	Free	Free	Free
460 Blowing engines, blast furnace, for mining.	Free	Free	Free
326 Blown glass tableware	20		32½
180 Blue Prints	15	22½	22½
208 Bluestone, or Sulphate of Copper	Free	Free	Free
208 Blue Vitriol, or Sulphate of Copper	Free	Free	Free
246 Blue, Chinese & Prussian (dry colors) N. O. P.	15		22½
240 Blue, ultramarine, dry or in pulp	Free	Free	Free
246 Blue Black (dry color), N. O. P.....	15		22½
187 Blue Print Paper	15		30
188 Blue Print Paper, paper byrata coated, when to be used in making.....	Free	Free	Free
246 Blue, soluble.....	15		22½
90 Blueberries, wild only	Free	Free	Free
96 Blueberries, other	17½		25
246 Blueing, Laundry Blueing of all kinds	15		22½
192 Board, backing board, paper.....	15		25
192 Board, Felt	15		25
186 Board, felt, for gun wads, sized and hydraulic pressed	Free	Free	Free
190 Board, four-ply wall board.....	22½		35
190 Board, utility wall board.....	22½		35
Boards, Wood			see Lumber in Wood
518 Boards, game and bagatelle	22½		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

131

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	Boards of health, apparatus for is not admitted under item 696			
35	454 Boards, stove, of iron	20	27½	30
	344 Boards, stove, of tin	15		25
30	346 Boards, stove, of zinc	15		25
	417 Boat Nails, galvanized	20		35
15c	500 Boats, open pleasure sail boats	15		25
	500 Boats, gasoline, electric, steam and pleasure boats of all kinds, unregistered or foreign built			
15c		15		25
15c	089 Boats, life boats, imported by Societies to encourage the saving of human life	Free	Free	Free
35		15		25
35	550 Boats, sails for			
37½	537 Boat and Launch Fenders, made of cotton canvas filled with ground cork	25		35
	574 Bobbinet, plain white cotton in the web	15	22½	25
30	494 Bobbins, cork	15		20
	440 Bobbins, part of Sewing Machine	20		30
27½	506 Bobbins, wood, N. O. P.	17½	22½	25
	454 Bobbins and Shuttles, for weaving machines	20	27½	30
Free	575 Bobinette, spotted	25	32½	35
Free	454 Boiler Feed Water Regulators	20	27½	30
32½	454 Boiler Heads, flanged	20	27½	30
22½	346 Boiler Plates, zinc, square cast plates of zinc with hole in centre	15		25
Free	395 Boiler Tubes, wrought or seamless, N.O.P., under regulation prescribed by Minister of Customs	Free	Free	Free
Free	589 Boilers, Steam Engines and other machinery of Ships or Vessels built in a foreign country, etc.—See Ships			25
22½	453 Boilers and Engines, and parts of, not elsewhere specified	15		27½
30		22½	30	35
Free	438 Boilers for Locomotives	15		27½
22½	453 Boilers, for hot water heating	20	27½	30
Free	454 Boilers, Range			
25	352 Boilers, wash, of tin, with copper bottoms	20	27½	30
22½				
25	380 Boiler plate, of iron steel, not less than thirty inches in width, and not less than one-quarter of an inch in thickness, for use exclusively in the manufacture of boilers under regulations by the Minister of Customs; the term boiler plate may include flange plate and			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C. 3	
fire-box plate, when imported exclusively for use in the mfg. of boilers. . .	Free	Free	Free	
220 Boiler Compound, dry	20	25	25	
219A Boiler Compound, liquid	20		25	
412 Bolts, iron or steel, $\frac{3}{4}$ c per lb. and.	10		25	1
412 Bolt Blanks, iron or steel, $\frac{3}{4}$ c per lb. and. . .	10		25	1
412 Bolts and Nuts for sluice work, 75c per 100 lbs. and	10		25	
352 Bolts of bronze	20	27 $\frac{1}{2}$	30	
347 Bolts of yellow metal, for use in construction of ships.	Free	Free	Free	
454 Bolts, eye	20	27 $\frac{1}{2}$	30	16
500 Bolts, handle, heading, stave and shingle, N. O. P.	Free	Free	Free	16
454 Bolts, King	20	27 $\frac{1}{2}$	30	
530 Bolting Cloth, not made up	Free	Free	Free	
519 Boisters and Pillows	20	27 $\frac{1}{2}$	30	
624 Bomjak, Explosive Marbles, as Toys	20	27 $\frac{1}{2}$	30	171
624 Bomjak, Explosive Marbles, from Italy, under regulati's of O.C., June 10, 1910		27 $\frac{1}{2}$		171
181 Bonds, unsigned	22 $\frac{1}{2}$		35	
228 Bon Ami, a polishing soap	22 $\frac{1}{2}$	32 $\frac{1}{2}$	32 $\frac{1}{2}$	
662 Bone Dust	Free	Free	Free	
662 Bone Ash	Free	Free	Free	169
662 Bone Back, or charred bone	Free	Free	Free	
679 Bones, crude	Free	Free	Free	
711 Bones, burnt, calcined	15	17 $\frac{1}{2}$	17 $\frac{1}{2}$	
662 Bone ground	Free	Free	Free	
711 Bone Dice	15	17 $\frac{1}{2}$	17 $\frac{1}{2}$	
651 Bone, collar buttons	22 $\frac{1}{2}$	30	35	
419 Bone Crochet Hooks	20	27 $\frac{1}{2}$	30	171
711 Bone manufactures of, N. O. P.	15	17 $\frac{1}{2}$	17 $\frac{1}{2}$	
584 Bone Pitch, crude only	Free	Free	Free	
711 Bone Pitch, other N.O.P.	15	17 $\frac{1}{2}$	17 $\frac{1}{2}$	
453 Bone Crushers, iron or steel.	15		27 $\frac{1}{2}$	171
453 Bone Cutters, iron or steel.	15		27 $\frac{1}{2}$	
626 Bonnets	22 $\frac{1}{2}$		35	B
626 Bonnet Shapes	22 $\frac{1}{2}$		35	F1
638 Bonnet Shapes, buckram for	Free	Free	Free	173 Bc
178 Booklets, with cards pasted on the covers, or made up to cardboard pictures (advertising) per lb.	10c		15c	173 Bo
199 Bookmarks, paper, advertising.	22 $\frac{1}{2}$		35	172 Bo
176 Books, bound or unbound, which have been printed and manufactured more than twelve years	Free	Free	Free	172 Boc

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column

CUSTOMS TARIFF

133

General P.C. 9		Brit. Pref. P.C.	Treaty	General P.C.
	169 Books, Copying Books	22½		35
	171 Books, code	5	10	10
Free	171 Books, code in the French Language, under the French Treaty		5	
25	178 Book Covers, illustrated paper, per lb.	10c		15c
25	169 Books, Novels, or works of fiction or litera- ture of a similar character, unbound or paper bound, or in sheets, but not to include Christmas annuals or publica- tions commonly known as juvenile and toy books	15		25
25		15		25
Free	169 Books of fiction, paper covered			
30	169 Books of fiction, paper covered, in the French language— Under the Belgium and the Nether- lands Treaty		22½	
Free	Under the French Treaty		15	
30	171 Books of history, biography, and such books	5		10
30	171 Books of history, biography, in the French language— Under the Treaty with Belgium and the Netherlands		10	
35	Under the French Treaty		5	
32½	169 Books, Novels or works of fiction, or literature of a similar character, un- bound or paper bound, or in sheets, in the French Language. Under the Belgium and the Netherlands Treaty		22½	
Free	Under the French Treaty		15	
Free	171 Books, Printed Periodicals and Pamphlets, or parts thereof, not elsewhere spec- ified, not to include blank account books, nor copy books, nor books to be written or drawn upon . . .	5		10
Free	171 The same, if printed in French. Belgium and Netherlands Treaty		10	
17½	French Treaty		5	
35	173 Books for the instruction of the deaf and dumb and blind	Free	Free	Free
30	173 Books, embossed for blind	Free	Free	Free
17½	172 Books, Bibles, Prayer-books, Psalm Books and Hymn Books and religious tracts, and Sunday School lesson pictures . . .	Free	Free	Free
27½	172 Books printed in any language other than the English or French languages . . .	Free	Free	Free
27½		Free	Free	Free
35				
35				
Free				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Free
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	Brit. Pref. P.C.	Treaty	General P.C.	
172 Books printed in any two languages, not being English or French.....	Free	Free	Free	
172 Books printed in three or more languages	Free	Free	Free	
178 Books, Equitable Record, the—issued by the Equitable Life Assurance Society of New York per lb.	10c		15c	
178 Books, show-books per lb.	10c		15c	
172 Books, songs of rejoicing, hymns	Free	Free	Free	
175 Books, not printed or reprinted in Canada, which are included and used as text-books in the curriculum of any university, college or school in Canada; books specially imported for the bona fide use of incorporated mechanic institutes, public libraries, libraries of universities, colleges and schools or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals, the whole under regulations to be made by the Controller of Customs —provided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon				17 17 17 17 199 170 623 176 178 623 704 172 178
(690) Books, donation of, for charitable purposes.	Free	Free	Free	
1201 Books Prohibited, See Schedule "C" at end of Tariff				
172 Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, ship building, mechanism, dyeing, bleaching, tanning, weaving and other mechanics' arts, and similar industrial books	Free	Free	Free	171 171
705 Books of Settlers.—See Settlers' Effects ..	Free	Free	Free	442
704 Books, the property of British subjects dying abroad.—See Apparel, etc.	Free	Free	Free	453
175 Books, text, described in the pamphlet which specifies the course of study				531

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column

CUSTOMS TARIFF

135

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	in some Canadian universities or colleges, not printed or reprinted in Canada, in sheet form, to be assembled and bound in Canada	Free	Free	Free
Free	172 Books, "Thorp's Applied Chemistry"	Free	Free	Free
Free	174 Books, printed by any Government, or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations and issued in the course of the proceedings of the said associations to their members, and not for the purpose of sale or trade.	Free	Free	Free
15c	178 Books, price books illustrated per lb.	10c	Free	15c
15c	171 Books, N. O. P., printed in two languages, one of which is French or English, bound and not being novels	5		10
Free	171 The same, one being the French Language, French Treaty.		5	
	Belgium and Netherlands Treaty		10	
	172 Books, printed in any language other than the English or French languages, but with English or French notations	Free	Free	Free
	199 Books, Blank Books, Account Books, Copy books or books to be drawn or written upon	22½		35
	170 Books, freight and telegraph rates.	15		25
	623 Books, pocket	22½	30	35
Free	176 Books, printed more than 12 years.	Free	Free	Free
Free	178 "Book Buyer" the per lb.	10c		15c
	623 Books, Fly-Books and parts thereof	22½	30	35
	704 Books left by bequest	Free	Free	Free
	172 Books of instruction in planting trees. ...	Free	Free	Free
	178 Books of Song, without music, in which is shown the price of each song as set to music. per lb.	10c		15c
	171 Books, Song, without music,	5		10
	171 Books, Song, without music, in the French language, French Treaty, Belgium and Netherlands.		5	10
Free	442 Book Binders', book-binding, machines, &c., See Machines	5		10
Free	453 Book Binders' Eyeletting Machine of iron or steel	15		27½
Free	531 Book Binders' Cloth, such as is used for covering Books, when imported for use			

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
exclusively in binding books under regulations by the Minister of Customs	Free	Free	Free	
453 Book Binders' cloth cutting machine, Fullers' of iron or steel.....	15		27½	
171 Book, "Bible in Pictures".....	5		10	
The same in French.—French Treaty.....		5		
Belgium and Netherlands.....		10		
169 Book, dialogue and recitation, paper covered.....	15		25	
169 Book, dialogue and recitation, paper covered, in the French language, French Treaty.....		15		710
Belgium and Netherlands.....		22½		31
171 Book, Dr. Parker's Peoples' Bible.....	5	10	10	28
199 Book Matches, advertising.....	22½		35	14
181 Book, Prospectuses.....	22½		35	66
410 Boom Chain, coupled with ring or toggle at either or both ends, five-sixteenths of an inch and over in diameter, when not less than ten feet long.....	5		10	71
454 The same in shorter lengths.....	20	27½	30	50
454 Boom Chain, hooks for.....	20	27½	30	45
611A Boots and Shoes of any material, N.O.P....	20	27½	30	454
454 Boots and Shoes, shanks of steel for.....	20	27½	30	506
482 Boots and Shoes, wire for.—See Wire.....	Free	Free	Free	326
611 Boots and Shoes, pegged or wire fastened with unstitched soles close edged....	17½		25	506
613 Boots, sheep, made throughout of soft leather (sheepskin), intended to be worn inside heavy leather or rubber boots.....	15		25	503
612 Boots, horse boots.....	20		30	657
252 Boot and Shoe Polish, "Black Heel Balls," "White Polished Balls," and "Soft Black Heel Balls,".....	15		27½	624
614 Boot and Shoe Counters, made from leath-eroid.....	15		25	453
Boot Jacks, to pay according to material..				454
252 Boot and Shoe Dressing.....	15		27½	506
630 Boot and Shoe Laces, of any material....	20	27½	30	537
292 Boot and Shoe Patterns, manufactured of Paper.....	10		15	199
453 Boot Protectors, a steel casting for heels of boots.....	15	25	27½	180
568A Bootees wool.....	25		35	199
208 Borax, in packages not less than 25 lbs....	Free	Free	Free	519
711 Borax Glass.....	15	17½	17½	623

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

137

General P.C.		Brit. P.C.	Treaty	General P.C.
Free	711 Borax, N. O. P.	15	17½	17½
	228 Borax Soap, "perfumed"	22½	32½	32½
27½	711 Borax-ette, welding compound.....	15	17½	17½
10	208 Boracic Acid and Borax, ground or unground in bulk of not less than 25 lbs.	Free	Free	Free
	364 Borers, for diamond dust, etc	Free	Free	Free
	364 Bort	Free	Free	Free
25	609 Botanical Specimens	Free	Free	Free
	454 Bottle Filling Machine	20	27½	30
	453 Bottle Washing Machine, iron or steel.	15		27½
	710A Bottles, glass, containing salt, N.E.S.	20		32½
	326 Bottles, Glass	20		32½
	286 Bottles, earthenware or stone ink bottles..	20		30
10	199 Bottle wrappers, of paper.....	22½		35
35	606 Bottles specially engraved for holding chemicals in laboratories of Universities.....	Free	Free	Free
35				
	711 Bows, Hair violin.....	15	17½	17½
10	506 Bows, violin of wood.....	17½	22½	25
30	454 Bows, hand rake, made of Steel tubing.	20		30
30	450 B wls, steel, for cream separators.....	Free	Free	Free
30	506 Bowls, Pipe, briar wood, unfinished, to be used in the manufacture of pipes.	17½	22½	25
30	326 Bowls or Globes of glass for fish.....	20		32½
Free	506 Boxwood, manufactures of	17½	22½	25
25	503 Box Wood, unmanufactured			
	See Lumber in Wood	Free	Free	Free
	657 Box Wood Rulers	17½	22½	25
	624 Box Ball, a game.....	20	27½	30
25	The same from Italy under regulations of O.C., June 10, 1910,		27½	
30	453 Box Car Loader, iron or steel.....	15		27½
	454 Box Straps of Steel or Hoop, indented...	20	27½	30
27½	506 Box Shooks	17½	22½	25
	537 Box Toe, felt, for boots.....	25		35
25	199 Box Tops, padded.....	22½		35
	180 Box Tops, embossed, not padded	15	22½	22½
27½	199 Boxes, Paper, made in imitation of suit cases and travelling bags.....	22½		35
30	Boxes, snuff boxes, to pay according to material			
15	519 Boxes, specimen boxes of wood, with glass top, for holding collection of insects	20	27½	30
27½				
35	623 Boxes, for jewels, &c.	22½	30	35
Free	676 Boxes for vaccine points, imported by manufacturers of vaccine points	Free	Free	Free
17½				
otherwise				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref.		General		
	P.C.	Treaty	P.C.		
023 Boxes, puff boxes	22½	30	35		
023 Boxes, decorated burnt wood	22½	30	35		
190 Boxes, paper boxes, empty, plain	22½		35		
454 Boxes, twine boxes of Iron	20	27½	30		
344 Boxes, artists' colour, japanned, made of tin....	15		25		5
022 Boxes, Hat Boxes	20	27½	30		7
023 Boxes, metal, when lined, for jewels, etc...	22½	30	35		7
023 Boxes, Fancy Work Boxes, Glove Boxes, Handkerchief Boxes, fancy and all similar articles made of any material	22½	30	35		15
198 Boxed Papers	22½		35		71
711 Bracaenas	15	17½	17½		15
028 Braces or Suspenders and Finished Parts thereof	22½	30	35		
454 Braces, carpenters' tools	20	27½	30		71
362 Braces, carpenters' tools, if plated....	22½	30	35		
406 Braces, spinal, substantially of metal, for curvature of spine.....	Free	Free	Free		
435 Brackets, metal gas fixtures	20		30		435
352 Brackets, shelf, of brass	20	27½	30		598
454 Brackets, shelf, of iron or steel	20	27½	30		598
362 Brackets, plated	22½	30	35		
647 Bracelets, watch	22½	30	35		598
417 Brads	20		35		
647 Bracelets, bead and shell	22½	30	35		
647 Bracelets, of gold and silver	22½	30	35		671
618 Braid Bands, with rubber buffers strung thereon, for use on carpet sweepers.	15	25	27½		352
575 Braid, fancy	25	32½	35		352
641 Braid, grass	Free	Free	Free		348
575 Braid, mercerized cotton, white or colored	25	32½	35		
760 Braided Fabrics, yarns, threads and fila- ments of artificial or imitation silk, produced from a form of cellulose obtained by chemical processes from cotton or wood, when imported by manufacturers of braided, woven or knitted fabrics, for use only in their own factories in the manufacture of such articles.....	Free	Free	Free		349
575 Braids of all kinds, N. O. P.....	25	32½	35		717
641 Braids or plaits, of chip, palm leaf, manilla, willow, osier, rattan, straw, Tuscan, or grass, suitable for making or ornamenting hats	Free	Free	Free		348
641 Braids or plaits corresponding to chip or straw braids for hats, and which have the appear- ance of being chip or straw.....	Free	Free	Free		484
753 Braids or plaits of glazed cotton thread, not over ¼ inch wide, when imported					

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	by manufacturers of hats, for use only in the manufacture of hat bodies	Free	Free	Free
35	559 Braids, yarns for the manufacture of.....See Yarns, etc.	Free	Free	Free
35	711 Bran, Mill Feed	15	17½	17½
35	711 Bran, Cotton Seed Bran	15	17½	17½
25	156 Brandy, imitation of and artificial brandy, (see Spirits)			
30	per proof gall.	\$2.40	\$2.40	\$2.40
35	156 Brandy (see Spirits)....	\$2.40	\$2.40	\$2.40
35	711 Brandy Colouring, not containing spirits..	15	17½	17½
17½	156 Brandy Colouring, containing spirits, per proof gall.	\$2.40	\$2.40	\$2.40
35	717 Brass Bars, including angles and channels, not less than 6 feet long, and not further manufactured than as drawn	Free	Free	Free
30	435 Brass gas jet ventilators, as gas fixtures..	20		30
30	598 Brass Band Instruments	15	22½	25
30	598 Brass Band Instruments from Italy, under regulations of O.C., June 10th, 1910..		22½	
35	598 Brass, Agraffe Pins, parts of Pianos	15	22½	25
35	The same from Italy, under regulations of O.C., June 10th, 1910.....		22½	
35	671 Brass Eyelets and Eyelet Hooks for shoes	Free	Free	Free
27½	352 Brass Eyelets, etc., N. O. P.....	20	27½	30
35	352 Brass Mouldings.....	20	27½	30
35	348 Brass, old and scrap, in blocks, ingots or pigs	Free	Free	Free
35	349 Brass in bars, and rods in coil or otherwise not less than 6 feet in length	5		10
Free	717 Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, when for use in Canadian manufactures	Free	Free	Free
Free	348 Brass Tubing, in lengths of not less than 6 feet, not polished, bent or otherwise manufactured	Free	Free	Free
35	352 Brass Tubes, N. O. P.....	20	27½	30
Free	352 Brass Tubing, Cased	20	27½	30
Free	484 Brass Cups, being rough blanks for the manufacture of paper shells or cartridges, when imported by the manufacturers of brass and paper shells and cartridges for use in their factories for the manufacture of such articles.....	Free	Free	Free

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

	Brit. Pref. P.C.	Treaty	General P.C.
352 { Brass Cups, N. O. P.	20	27 1/2	30
Brass Castings, N. O. P.	20	27 1/2	30
Brass Nails and Tacks	20	27 1/2	30
Brass Rivets	20	27 1/2	30
Brass Burrs or Washers	20	27 1/2	30
Brass Cabinetbuilder's Hardware N.O.P.	20	27 1/2	30
420 Brass Buckles, not jewelry	20	27 1/2	30
604 Brass Pattern, models, which cannot be fitted for use	Free	Free	Free
430 Brass Patterns, N. O. P., not being models..	20		30
628 Brass parts of corsets, braces and suspenders	22 1/2	30	35
349 Brass in plates, sheets, or strips, not polished, planished or coated.....	5		10
717 Brass in strips, sheets or plates, not polished, planished or coated, when for use as materials in Canadian manufactures	Free	Free	Free
352 Brass Sheets stamped or figured	20	27 1/2	30
413 Brass Washer Head Screws.....	22 1/2		35
352 Brass Weather Stripping.....	20	27 1/2	30
350 Brass Wire, plain	7 1/2		12 1/2
418 Brass Wire Cloth.....	17 1/2	22 1/2	25
406 Brass Wire, tinned.....	15		20
352 Brass, in sheets, subdivisions of, such as strips or widths cut to sizes or forms, N. O. P.	20	27 1/2	30
352 Brass Weights for Scales	20	27 1/2	30
413 Brass Screws	22 1/2		35
352 Brass Springs, N. O. P.	20	27 1/2	30
352 Brass Springs for Door	20	27 1/2	30
352 Brass Wire and Rods cut to special lengths, N. O. P.	20	27 1/2	30
435 Brass Gas Fixtures	20		30
352 Brass Butts and Hinges	20	27 1/2	30
352 Brass Pumps, N. O. P.	20	27 1/2	30
352 Brass Locks	20	27 1/2	30
485 Brass Caps, adapted for use in the manufacture of Electric Batteries	Free	Free	Free
486A Brass Trimmings for Bedsteads, when imported by manufacturers of Iron or Brass Bedsteads, for use exclusively in the manufacture of such articles in their own factory	Free	Free	Free
651 Brass Buttons for collars and cuffs	22 1/2	30	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

141

	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
		352 Brass Hair Pins	20	27½	30
		470 Brass, iron and steel manufactures of a class or kind not made in Canada, for construction or equipment of ships ..	Free	Free	Free
		352 Brass, manufactures of, N. O. P.	20	27½	30
		348 Brass Blocks, scrap or old	Free	Free	Free
		486 Brass covered tubing, not over 2 in. diameter, rods and trimmings for carriage rails	Free	Free	Free
		482 Brass Wire for boots and shoes, etc., etc.	Free	Free	Free
		400 Brazed Tubes, iron or steel, (not welded)	20		30
		109 Brazil Nuts. per lb.	1c	2c	2c
		538 Brattice Cloth, such as used in coal mines. .	15		25
		77 Bread, St. John's bread (locust beans)	Free	Free	Free
		426 Bread Knives	20	27½	30
		711 Bread Fruit	15	17½	17½
		46 Bread, ordinary bakers	15		20
		45 Bread, Passover, in packages not over 25 lbs.	17½		25
		46 Bread, Passover. N.O.P.	15		20
		454 Bread Mixers or Bread Makers (universal)	20	27½	30
		141 Breads, sweetened	22½	35	35
		46A Breadstuffs, dutiable, damaged by water when in transit	15		25
		46 Breakfast Foods, N.O.P.	15		20
		45 Breakfast Foods in pkgs. less than 25 lbs..	17½		25
		647 Breast Pins	22½	30	35
		506 Breeders of wood	17½	22½	25
		711 Brewers' Pitch, refined	15	17½	17½
		63 Brewers' Rice (broken kernels) per 100 lbs.	50c		75c
		506 Brewers' Chips of wood	17½	22½	25
		711 Brick, made from anthracite coal waste ..	15	17½	17½
		282 Brick, hollow and porous	12½		22½
		282 Brick, Building	12½		22½
		711 Brick, Pumice brick	15	17½	17½
		282 Brick for paving	12½		22½
		281 Brick, fire brick, of a class or kind not made in Canada	Free	Free	Free
		252 Brick, Bath	15		27½
		344 Broom Locks, tin	15		25
		282 Brick Lining, stove	12½		22½
		282 Brick, Locomotive	12½		22½
		711 Bricklets, coal	15	17½	17½
		391 Bridges, iron or steel bridges	22½		35
		506 Bridges, International, material for	Free	Free	Free
		506 Bridges, violin, of wood	17½	22½	25
		293 Brime or Chalkstone (so called.) The			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

s otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
weight of the package to be included in the weight for duty... per 100 lbs.			
208	8c		12½
	Free	Free	Free
711			
	15	17½	17½
642A	Free	Free	Free
255			
	5		10
654	Free	Free	Free
190			
	22½		35
102			
	15		25
355	Free	Free	Free
357			
	17½		30
362	22½	30	35
361	15	25	27½
448	15		25
63	50c		75c
711	15	17½	17½
713	Free	Free	Free
208	Free	Free	Free
208	Free	Free	Free
208	Free	Free	Free
647	22½	30	35
454	20	27½	30
506	17½	22½	25
510	15		20
654	Free	Free	Free
352	20	27½	30
342			
	5		10
342			
	5		10
361	15	25	27½
341	10		15
342	5		10
624	20	27½	30
624	20	27½	30
624			
		27½	
340			
	5		10
465	Free	Free	Free
352	20	27½	30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

143

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	352 Bronze Gates.....	20	27½	30
	247 Bronzine "K," a colour in oil.....	20		30
12½ Free	440 Broom Sewing Machine.....	20		30
	246 Brunswick Green, dry color, N. O. P.....	15		22½
	653 Brushes of all kinds.....	17½	25	27½
17½ Free	453 Brushes, side disc.....	15	25	27½
	87 Brussels Sprouts.....	15		30
	623 Brush and Toilet Cases.....	22½	30	35
10 Free	204 Buchu Leaves, crude..... see Drugs	Free	Free	Free
	711 Buchu Leaves, when powdered.....	15	17½	17½
	Buck Skins..... see Leather			
35	503 Buckets and Cars, combination.....	20		30
	453 Buckets, salem elevator, steel or iron...	15		27½
25 Free	420 Buckles, iron, steel, brass or copper, for use on suspenders, imported separat- ately.....	20	27½	30
	628 Buckles, iron, steel, brass or copper, if attached to suspender parts.....	22½	30	35
30 35 27½	647 Buckles, steel or brass, for ladies' belts..	22½	30	35
25	420 Buckles and Clasps, nickel-plated, for hose supporters.....	20	27½	30
75c 17½ Free	357 Buckles, Harness, made wholly of nickel	17½		30
Free	477 Buckle Clasps, steel for, See Ice Creepers, etc., in steel	Free	Free	Free
Free	420 Buckles, made of iron, steel, brass or cop- per, all kinds (not being jewellery), N. O. P.....	20	27½	30
Free	405 Buckthorn Strip Fencing, woven wire fencing & wire fencing of iron or steel N.O.P. not to include woven wire or net- ting made from wire smaller than 14 gauge nor to include fencing wire larger than No. 9 gauge.....	10		15
25 20 Free 30	49 Buckwheat.....per bush.	10c		15c
10	46A Buckwheat, damaged by water in transitu (on appraised value).....	15		25
10 27½ 15	50 Buckwheat, meal or flour.....per 100 lbs.	35c		50c
10	45 Buckwheat Flour, in packages not ex- ceeding 25 lbs. each.....	17½		25
30	46 Buckwheat Flour, N.O.P.....	15		20
30	626 Buckram Hats, trimmed.....	22½		35
	638 Buckram, adapted for the manufacture of hat and bonnet shapes.....	Free	Free	Free
	538 Buckram, jute fabric.....	15		25
	638 Buckram Rice Net.....	Free	Free	Free
	711 Buckwheat Hulls.....	15	17½	17½
10 Free	677 Buddles, for gold mining.....	Free	Free	Free
30	81 Buds, June or small peach trees,	2	2½c	3c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
232 Buff Pigment, liquid	17½	25	27½
537 Buff Wheels, made of layers of cotton fabrics, cut circular and sewn together.	25		35
537 Buffs, cotton	25		35
502 Buggies, minimum value, open, \$40, covered \$50, whether new or second-hand	22½		35
282 Building Blocks, terra cotta	12½		22½
352 Builders' Hardware, of brass	20	27½	30
454 Builders' Hardware, of iron or steel	20	27½	30
362 Builders' Hardware, plated	22½	30	35
192 Building Paper	15		25
180 Building Plans	15	22½	22½
305 Building Stones, not hammered, sawn or chiselled	10		15
306 Building Stone, sawn or dressed	15		20
711 Bulbous Roots	15	17½	17½
204 Bulbs, crude drug.—See Drugs, etc.	Free	Free	Free
79 Bulbs, N.O.P	Free	Free	Free
435 Bulbs, electric flashlight, use with dry cells batteries.	20		30
78 Bulbs, gladiolus, cannas, dahlias and paconias.	15	22½	25
316A Bulbs, incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps and mantle stocking for gaslight	5		10
676 Bulbs, rubber, for vaccine points	Free	Free	Free
339 Bullets, lead	20	27½	30
454 Bullet Moulds of Iron.	20	27½	30
359 Bullion, Gold and Silver in bars, blocks or ingots, drops, sheets or plates, un-manufactured	Free	Free	Free
359 Bullion or Gold Fringe	Free	Free	Free
460 Bullion Furnaces, for mining	Free	Free	Free
45 Pull Meat Flour, in packages not exceeding 25 lbs. weight	17½		25
46 Bull Meat Flour, N. O. P.	15		20
567 Bunting, wool	30	35	35
562 Burlap, coated for wall covering	20		30
435 Burners, lamp	20		30
435 Burners, gas burners	20		30
435 Burners, Wills light burners	20		30
435 Burners, Bunsen	20		30
245 Burnt Siennas	10		15
348A Bronze, works of art in Bronze cast from models made in Canada and designed by sculptors domiciled therein under regulations by Minister of Customs ..	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
27½	465 Buoys, gas, material for (See Official Tariff)....	Free	Free	Free
	711 Burnt Sugar (Spirits colouring) non alcoholic....	15	17½	17½
35	623 Burnt Wood Boxes, decorated.....	22½	30	35
35	209 Burr Stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill stones	Free	Free	Free
	Burr Stones, N. O. P.—See Stones.			
35	352 Burrs of brass or copper, N.O.P.	20	27½	30
22½	585 Burgundy Pitch	Free	Free	Free
30	220 Burtoko (Cream of Tartar substitute)	20	25	25
30	537 Bureau covers of cotton or linen.....	25		35
35	637 Busk, corset clasps, etc.....	22½	30	35
25	82 Bushes, Gooseberry, Currant, Rose, Rasp- berry, Blackberry, and all others N.O.P.	12½	17½	20
22½	454 Bushings, iron, for split pulleys.....	20	27½	30
15	624 Busts, parian or statuettes	20	27½	30
20	624 Busts, parian or statuettes from Italy, under regulations of O.C., June 10th, 1910		27½	
17½	426 Butter Knives	20	27½	30
Free	454 Butt-hinges	20	27½	30
Free	426 Butchers' Knives	20	27½	30
30	426 Butchers' Steels	20	27½	30
25	519 Butchers' Blocks	20	27½	30
	18 Butter, peanut butter per lb.	3c		4c
10	18 Butter per lb.	3c		4c
Free	20A Butter, produced from the cocoa bean..... per lb.	1½		2c
30	18 Butter, vegetable or nerecoa per lb.	3c		4c
30	454 Butter Triers of iron or steel	20	27½	30
	203 Butter Color, Annatto	Free	Free	Free
	711 Butter Color, other, N. O. P.....	15	17½	17½
Free	711 Butter, caramel, not sweetened	15	17½	17½
Free	454 Butter Cutters, unplated.....	20	27½	30
Free	362 Butter Cutters, plated.....	22½	30	35
	190 Butterflies of paper, for advertising purposes	22½		35
25	454 Butter Separators, centrifugal aerating ...	20	27½	30
20	206 Butter-making, ferment cultures for.....	Free	Free	Free
35	277 Butter, Shea	Free	Free	Free
30	199 Butter dishes, wood pulp.....	22½		35
30	1204 Butterine, or other substitute for Butter, importation prohibited.			
30	45 Buttermilk, concentrated (La Nubricia)	17½		25
15	203 Button or Dye.—See Dyeing Articles.....	Free	Free	Free
	651 Buttons, collar and cuff.....	22½	30	35
	671 Buttons, shoe buttons, made of papier maché	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
649 Buttons, shoe buttons, N. O. P.	17½		25
650 Button blanks of animal shell, in the rough	7½		10
454 Button Fastener of Wire	20	27½	30
254 Button lac, crude	Free	Free	Free
651 Buttons, brotherhood	22½	30	35
711 Buttons, carbon disc transmitter buttons without metallic base	15	17½	17½
651 Buttons of all kinds, covered or not, N.O.P., including recognition buttons and cuff and collar buttons	22½	30	35
650 Buttons, covered, metal parts of	12½		20
561 Button, cloth for. see item Lasting, &c., &c.	Free	Free	Free
692 Buttons, pictures, religious, for use as prizes in Sunday schools	Free	Free	Free
454 Buttons, so called, two pronged Japan- ned metal (bifurcated fasteners), for upholsterers' use	20	27½	30
454 Butt Hinges	20	27½	30
362 Butt Hinges, if plated	22½	30	35
545 Butts, jute	Free	Free	Free
711 Butyric ether, non-alcoholic	15	17½	17½
711 Byrrlite, artificial asphaltum	15	17½	17½
162 Byrrh Wine, as medicated wine, not over 40 p.c. proof spirit	50		50

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692 Cabinet of Coins, collection of medals and of other antiquities, including collections of postage stamps	Free	Free	Free
519 Cabinet Ware or Furniture	20	27½	30
597 Cabinet Organs	20	27½	30
519 Cabinets, Dental	20	27½	30
426 Cabinets, imported filled with Cutlery shall be dutiable at the same rate as their contents	20	27½	30
699 Cabinets of specimens or exhibits imported by a Board of Education	Free	Free	Free
597 Cabinet cases, containing gramophones ... The same from Italy, under regulations of O.C., June 10, 1910	20	27½	30
711 Cabbage Plant Seedlings for transplat- ing	15	17½	17½
87 Cabbage	15		30
408 Cables, telephone, telegraph and electric light	17½		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

147

	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	25	470 Cables, Chain, iron or steel, for ships.....	Free	Free	Free
		407 Cable covered.....	20		30
	10	548 Cable, hawser laid manilla.....	20		25
	30	408 Cable Wire, not covered.....	17½		25
e	Free	711 Cable Wax.....	15	17½	17½
	35	407 Cables, Submarine.....	20		30
		192 Cabots Quilting, consisting of sea weed sewn between two thicknesses of paper.....	15		25
	17½	711 Cachets, made of flour, unleavened, used to enclose medicine powders.....	15	17½	17½
	35	141 Cachous, breath sweeteners.....	22½	35	35
	20	Cacti..... see Florist Stock			
e	Free	220 Cactus Plant, green, preserved in alcohol, \$2.40 per gall., and	30	30	30
		711 Cadmium Metal.....	15	17½	17½
		13 Caccream..... per lb.	1½c		2c
		421 Cages, bird cages, squirrel and rat cages of wire and metal parts of.....	22½		35
	30	506 Cages of Wood, plain.....	17½	22½	25
	35	141 Cakes, containing sugar.....	22½	35	35
e	Free	68 Cake, Palm Nut Cake and Nut Cake Meal.	Free	Free	Free
	17½	68 Cakes, oil cake.....	Free	Free	Free
	17½	68 Cake, oil cake meal and cotton seed cake.. Cake Turners, to pay according to material	Free	Free	Free
	50	212 Cake Alum.....	Free		10
		206 Cake Saffron.....	Free	Free	Free
		210 Cake Salt, crude.....	Free	Free	Free
		141 Cake, containing sugar.....	22½	35	35
		38 Cake, yeast, weight of package to be includ- ed in weight for duty..... per lb.	4c		6c
e	Free	711 Cakeoma, a cake flour.....	15	17½	17½
	30	298 Carcareous Tufa, not further manufactured than ground.....	Free	Free	Free
	30	208 Calcic Chloride Crystals.....	Free	Free	Free
		711 Calcined Alum.....	15	17½	17½
		711 Calcined Magnesia.....	15	17½	17½
		711 Calcined Magnesite.....	15	17½	17½
	Free	711 Calcium Carbide.....	15	17½	17½
	30	711 Calcium Chloride, when in packages weighing less than 25 lbs.....	15	17½	17½
		711 Calcium, oxide of.....	15	17½	17½
	17½	197 Calendered Paper, N. O. P., not ruled.....	15		25
	30	199 Calendered Paper, N. O. P., ruled.....	22½		35
		178 Calendars, advertising..... per lb.	10c		15c
	25	181 Calendars, block....	22½		35

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
199 Calendar (Dickens's)	22½		35
711 Calendars, celluloid pocket	15	17½	17½
604 Calf Skins, tanned and other, dressed, glazed or further finished than tanned, N.O.P.	12½	15	15
599 Calf Skins, raw	Free	Free	Free
370 Calico Printers, copper rollers for	Free	Free	Free
99 California or Silver Prunes per lb.	½c	⅔c	⅔c
657 Calipers	17½	22½	25
205 Calumba Root, underground.—See Roots.....	Free	Free	Free
220 Calves Foot and Head Jelly, Port Wine flavor..	20	25	25
711 Calking Cotton or Cotton Oakum.....	15	17½	17½
453 Callow Simplex Screen, of iron or steel, used in separating particles of ore..	15		27½
246 Calsomine, dry	15		22½
217 Calsomine, liquid.....	20		30
522 Cambric Bandages, hydrophile, 6 yards long 2.5 in. wide.....	17½		25
Cambric Cloths, see cotton fabrics			
554 Camel Hair, not further prepared than washed.—See Hair or Wool.....	Free	Free	Free
563 Camel Hair Fabrics, not exceeding in weight 6 oz. to the square yard, when import- ed in the gray or unfinished state, to be dyed or finished in Canada	15	22½	25
563 The same from Italy, under regulations of O.C., June 10, 1910.....		22½	
648 Cameos, not mounted or set.....	7½	10	10
657 Cameras	17½	22½	25
762 Cameras and Kodaks, special parts of metal, in the rough when imported by manufacturers of cameras and kodaks, for use only in the manufacture of cameras and kodaks.....	5	7½	7½
Cameras and Kodaks, the following when imported by manufacturers of such for use only in the manufacture of Cameras and Kodaks:			
714 Lenses and Shutters	Free	Free	Free
715 Special parts of brass and aluminum in the rough	5		7½
711 Camphor Gum	15	17½	17½
203 Camwood and Sumac, and extract thereof, for dyeing or tanning purposes, in a crude state	Free	Free	Free
203 Camwood, ground, for dyeing or tanning	Free	Free	Free
225 Canaba Wax	5		10

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

149

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	384 Canada Plates	Free		5
17½	709 Canadian goods returned, See Articles, etc..	Free	Free	Free
15	247 Canary Colours, in liquid, N.O.P.....	20		30
Free	5 Canary Birds	15		25
Free	72-73 Canary Seed		see Seed	
¾c	141 Candies, other than chocolate.....	22½	35	35
25	141 Candied Peels	22½	35	35
Free	585 Candle Pitch, as pine pitch	Free	Free	Free
25	141 Candy, sugar	22½	35	35
17½	226 Candles, tallow, paraffine wax, sperm and all others	15		25
27½	553 Candle Wick, cotton	17½		25
22½	497 Canes, material for			
30	See Bamboo, etc., and Umbrellas, etc.	Free	Free	Free
25	511 Canes and Walking Sticks, N. O. P.	20		30
Free	711 Cane Fibre or Bagasse.....	15	17½	17½
Free	497 Cane or Rattan, not manufactured	Free	Free	Free
Free	498 Cane, reed or rattan, not further manufactured than split	7½		10
Free	752 Cane, reed or rattan, not further manufactured than split, when for use in Canadian manufacture	Free	Free	Free
25	Cane Juice		see Sugars and Molasses	
25	506 Cane Webbing, in the roll	17½	22½	25
10	454 Cans, galvanized iron	20	27½	30
25	344 Cans, tin, containing extract of coffee.....	15		25
7½	500 Canoes	15		25
Free	8 Canned Meats	17½	25	27½
Free	125 Canned Oysters, in cans not over 1 pint, including the duty on the cans...per can	2c		3c
Free	126 Canned Oysters, over 1 pint and not over 1 quart	3c		5c
Free	127 Canned Oysters, in cans exceeding 1 quart in capacity	3c		5c
Free	8 Canned Poultry and Game	17½	25	27½
Free	86 Canned Tomatoes and Cooked Corn, weight of package to be included in weight for duty.....per lb	1c	1¼	1½
Free	86 The same when imported from Italy under regulations of O.C. June 10th, 1910.....		1¼	
Free	86 Canned Vegetables, N.O.P., weight of packages to be included in weight for duty.....per lb.	1c	1c	1½
Free	86 Canned Vegetables, N. O. P., weight of packages to be included in weight for			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
duty, under treaties with Belgium, Netherlands and Italy..... per lb.		1¼	
105 Canned lychee, the weight of packages to be included in the weight for duty, per lb.	1½	2c	2¼c
78 Cannas	15	22½	25
522 Canton Flannel, white, cotton	17½		25
523 Canton Flannel, printed and dyed, cotton..	15		32½
562 Canvas, collar	20		30
537 Canvas Duck Decoys for sportsmen's use	25		35
545 Canvas, "Jute," uncolored.....	Free	Free	Free
537 Canvas Leggings, cotton	25		35
562 Canvas, artists' prepared canvas of linen or cotton, if coated			
547 Canvas for boat or ship's sails	20		30
Canvas, N. O. P., to pay according to ma- terial.	5		5
562 Canvas, tarpaulin	20		30
537 Canvas, water hose for fire brigades.....	25		35
562 Canvas, waterproof.....	20		30
668 Cannon, musket, rifle, gun and sporting powder	2c		3c
424 Cannons	20		30
668 Canister Powder	2c		3c
Can Openers, to pay according to material			
616 Caoutchouc, unmanufactured	Free	Free	Free
618 Caoutchouc, manufactures of.....	15	25	27½
676 Capillary Tubes, when imported by manu- facturers of vaccine points for use ex- clusively in their own factories.....	Free	Free	Free
630 Caplins, unfinished Leghorn hats and Man- illa hoods, not bleached or blocked..	Free	Free	Free
638A Cap Bands, bindings, and hat sweats, im- ported by manufacturers of hats and caps, for use exclusively in the manu- facture of hats and caps in their own factories	Free	Free	Free
626 Cap shapes	22½		35
626 Caps, of linen or cotton, N. O. P.....	22½		35
626 Caps, cloth, wool	22½		35
625 Caps, Fur	20		30
626 Caps, Scotch caps	22½		35
626 Caps, Knitted	22½		35
626 Caps and Hats, N. O. P.....	22½		35
537 Caps, maids.....	25		35
Cap peaks, rated according to material....			
1012 Cap Linings			see Schedule "B"

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

151

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	424 Caps, Percussion	20		30
	485 Caps, brass, adapted for use in the manufacture of electric batteries	Free	Free	Free
	672 Caps for Umbrellas, in the rough, when imported by manufacturers for use in their own factories	Free	Free	Free
2 1/4 c				
25				
25				
32 1/2				
30				
35				
Free	573A Caps (Mortar Board)	12 1/2	17 1/2	20
35	573A The same, imported from Italy under regulations of O. C. June 10th, 1910.		17 1/2	
	626 Caps, cloth, with advertising printed thereon	22 1/2		35
30	199 Caps, paper bands for.	22 1/2		35
5	604 Capping Bottles, Beaudruche skins for.	12 1/2	15	15
	232 Capsules, empty, gelatine	17 1/2	25	27 1/2
	220 Capsules, Medicinal, filled.—See Medicines.			
30	339 Capsules for Bottles, made of lead	20	27 1/2	30
35				
30	Capsules of other material, to pay according to material			
3c				
30	625 Capes, Fur	20		30
3c	88 Capers, in vinegar same as pickles	25	32 1/2	35
	711 Caramel, brewers'	15	17 1/2	17 1/2
	75 Caraway Seed.—See Seeds	Free	Free	Free
	375 Carbanese (Ferro-manganese)....per ton	\$1.50		\$2.50
	711 Carbide, calcium	15	17 1/2	17 1/2
	648 Carbuncles, not mounted or set	7 1/2	10	10
	192 Cardboard, not pasted or coated	15		25
	199 Card Mounts	22 1/2		35
	246 Carmine, dry color, N. O. P.	15		22 1/2
	247 Carmine, in pulp	20		30
	438 Car Bodies adopted for motors	22 1/2	30	35
	503 Car Bodies for trailers and street railway cars ..	20		30
	454 Car Chutes, steel	20	27 1/2	30
	454 Car Coupler, freight, cast steel	20	27 1/2	30
	453 Car Jacks of iron or steel	15		27 1/2
	344 Car Seats of tin	15		25
	392 Car Springs	22 1/2		35
	593 Cars, Railway	20		30
	595 Cars, &c., running on roads crossing the frontier, etc.—See Locomotives, etc...		Free	Free
	454 Car Couplers, cast steel	20	27 1/2	30
	278 Carbolic or Heavy Oil	Free	Free	Free
	216 Carbolic Acid	15		22 1/2
	315 Carbons, over 8 in. in circumference	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
316 Carbons, electric light carbons, all kinds, N. O. P.	22½	32½	35
711 Carbon Discs (transmitter buttons) without metallic base.....	15	17½	17½
316 Carbon Points, electric light	22½	32½	35
711 Carbon, Silicate of	15	17½	17½
239 Carbon, black	Free	Free	Free
220 Carbon Remover, presto.....	20	25	25
711 Carbonic Acid Gas	15	17½	17½
711 Carbonate of Ammonia	15	17½	17½
711 Carbonate of Copper.....	15	17½	17½
209A Carbonate of Potash, when imported in packages of not less than 25lbs. weight	Free	Free	Free
209A Carbonate of Potash, N. O. P.....	10		15
453 Carbonators, automatic	15		27½
453 Carborundum Grinders, iron or steel.....	15		27½
711 Carborundum Sand	15	17½	17½
711 Carborundum and Aloxite Grains.....	15	17½	17½
756 Carborundum and Aloxite Grains, when for use in manufacture of abrasive wheels and polishing composition.....	Free	Free	Free
210 Carbosil, as Sal Soda.....	Free	Free	Free
180 Carboard Fan Blades, with pictures, no printing	15	22½	22½
326 Carboys, when containing goods subject to specific duty, to pay same rate of duty as if imported empty	20		32½
326 Carboys, empty	20		32½
354 Card Index, telephone, with aluminum case	15	22½	25
468 Carding, machinery for, of a class or kind not made in Canada, when imported by manufacturers for such purposes ...	10		10
711 Cardoman Seeds, decorticated.....	15	17½	17½
178 Cards, advertising post.....per lb.	10c		15c
623 Card Cases, pearl	22½	30	35
178 Cards, cigarette and velvet faced show cards per lb.....	10c		15c
180 Cards, cigarette pictures without advertising ..	15	22½	22½
429 Card Clothing machine	17½		25
181 Cards, commercial	22½		35
173 Cards, grooved, for the blind	Free	Free	Free
181 Cards, instructions for guidance of steam fitters	22½		35
234 Cards, sachet pad, Christmas.....	25	32½	32½
178 Cards, show, advertising..... per lb..	10c		15c
178 Cards, pictorial show cards, advertising, not framed	10		15c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

153

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	178 Cards, pictorial show cards, advertising framed, on the cards per lb.	10c		15c
	512 On the frames	20	27 1/2	30
17 1/2	190 Card Blanks, N. O. P.	22 1/2		35
35	190 Cards, game cards, not being the ordinary playing cards.	22 1/2		35
17 1/2	194 Cards, for playing per pack	5c		8c
Free	190 Cards, old maid game of cards.	22 1/2		35
25	190 Cards, used for covering.	22 1/2		35
17 1/2	178 Cards, business, advertising, cut to shape per lb.	10c		15c
17 1/2	190 Cards, cut-out.	22 1/2		35
Free	190 Cards, visiting.	22 1/2		35
15	178 Card Covers, menu. per lb.	10c		15c
27 1/2	442 Card Cutting Machine, for punching design in loom patterns.	5		10
27 1/2	623 Card Holders, Rate, made of celluloid	22 1/2	30	35
17 1/2	181 Cards, Advertising, samples to which small pieces of dyed fabric are attached.	22 1/2		35
17 1/2	172 Cards, altar (prayers in Latin).	Free	Free	Free
Free	181 Cards, membership blank.	22 1/2		35
Free	194 Cards, Playing, miniature per pack	5c		8c
22 1/2	178 Cards, Illustrated Show, stamped ready to be cut into Card Puzzles. per lb.	10c		15c
	194 Cards, playing, samples in clusters of 12 cards held together in one corner by an eyelet, pro rata on the basis of 52 cards to the pack	5		8
32 1/2	181 Cards, motto, post.	22 1/2		35
32 1/2	82 Carnation cuttings for propagation purposes.	12 1/2	17 1/2	20
25	190 Cardboard, pasted, in sheets or cut to size, N. O. P.	22 1/2		35
	75 amon Seed, crude	Free	Free	Free
10	228 Carazol Soap, perfumed.	22 1/2	32 1/2	32 1/2
17 1/2	79 Carnation Stock, seedling.	Free	Free	Free
15c	43 Carnation Cream, weight of packages to be included in weight for duty. per lb.	2c		3 1/4 c
22 1/2	622 Carpenters' Tool Baskets and Boxes	20	27 1/2	30
25	657 Carpenters' Rules	17 1/2	22 1/2	25
35	172 Carpentry, books on	Free	Free	Free
Free	510 Carpet Sweepers	20	27 1/2	30
35	618 Carpet Sweepers, braid bands with rubber buffers strung thereon, for use on.	15	25	27 1/2

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
519 Carpet Stretchers	20	27 ½	30
622 Carpet Bags	20	27 ½	30
572 Carpet Squares, wool	25		35
573 Carpet, cork matting or carpets	25		35
572 Carpets, Venetian and Damasks	25		35
572 Carpets, Brussel	25		35
694 Carpets, models or designs of, separate sheets of paper	Free	Free	Free
572 Carpets, Tapestry	25		35
572 Carpets, N. O. P.	25		35
571 Carpet Linings and Stair Pads	17 ½	22 ½	25
571 Carpeting, rugs, mats and matting of cocoa, straw, hemp, or jute	17 ½	22 ½	25
74 Carrot Seed	Free	Free	Free
424 Cartridge Belts of any material	20		30
424 Cartridges, for guns, rifles and pistols, N. O. P.	20		30
424 Cartridge Cases	20		30
454 Carts, sanitary, odorless, steel vehicles	20	27 ½	30
454 Car Wheels, finished	20	27 ½	30
505 Cars, passenger, baggage and freight, the property of railroad companies crossing the frontiers, etc.		Free	Free
438 Cars, motor, for railways	22 ½	30	35
438 Cars, mine, for underground loading	22 ½	30	35
503 Cars, steel, side dump	20		30
592 Cars, wicker side, for use with motor cycles	22 ½		35
454 Carriage Heaters of charcoal	20	27 ½	30
454 Carriage Top Fasteners	20	27 ½	30
537 Carriage Trimmings made up, cotton, hemp or flax	25		35
567 Carriage Trimmings made up, wool	30	35	35
592 Carriages, buggies and pleasure carts and similar vehicles, including cutters and parts of, N.O.P.	22 ½		35
593 Carriages, Railway Cars (or other cars) Wheelbarrows, Trucks, Road or Rail- way Scrapers, and Hand Carts	20		30
592 Carriages, Childrens' Carriages and Sleds, and parts of, N.O.P.	22 ½		35
506 Carriages, tank wagons, when fitted with wooden tanks	17 ½	22 ½	25
454 Carriages, tank wagons, when fitted with iron tanks	20	27 ½	30
594 Carriages, Bicycles and Tricycles, N. O. P. . Carriages, Bicycles of tourists.—See Item Bicycle	20		30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.
General P.C.	591 Carriages, freight wagons, drays, sleighs and similar vehicles	17½		25
30	Carriages, parts of, finished shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article..			
30	Carriages, parts of, &c.; is held to include Wheels, Bodies, Seats, Dashboards, Gears, Tops, Shaft and Poles ready to fit, painted or not painted.			
35	592 Carriage Tires (rubber)	22½		35
35	454 Carriage Hardware, of iron or steel	20	27½	30
35	352 Carriage Hardware, brass	20	27½	30
35	362 Carriage Hardware, plated	22½	30	35
Free	570 Carriage Mats, N. O. P.	25	30	35
35	573 Carriage Oilcloth	25		35
Free	486A Carriage Rails, articles for the manufacture of.—See Tubing	Free	Free	Free
30	705 Carriages of Settlers..see Settlers' Effects, etc.	Free	Free	Free
30	702 Carriages of travellers, and Carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs	Free	Free	Free
30	1007 Carriage Springs and Axles, steel for.—See Schedule B.	Free	Free	Free
Free	562 Carriage Top Cloth (black), so long as the same with material substantially rubber.	20		30
35	573 Carriage Cloth, imitation leather, made of fabric, coated with material composed principally of specially prepared linseed oil and colored pigments.	25		35
35	454 Carriers, Hay	20	27½	30
30	454 Carrying Track with brackets for overhead carriers	20	27½	30
35	711 Cauliflower Plants for transplanting....	15	17½	17½
25	458 Car Wheel Tires of Steel when in the rough	Free	Free	Free
30	454 Car Wheel Tires, finished	20	27½	30
30	591 Carts, dump, as used by contractors, and for farm work	17½		25
30	592 Carts, Pleasure	22½		35
30	705 Carts, Settlers'.—See Settlers' Effects	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
593 Carts, Hand	20		30
484 Cartridges, brass caps for, under special regulations.—See item	Free	Free	Free
519 Carvings, of wood or composition	20	27½	30
623 Cases, celluloid watch cases worn to pocket watch	22½	30	35
435 Cases, flashlight lamp cases.....	20		30
519 Cases for specimens of minerals imported for High School.....	20	27½	30
623 Cases, leather for thermos bottles.....	22½	30	35
623 Cases, leather pocket cases for holding tracts.	22½	30	35
Cash Boxes, to pay according to material..			
519 Cash Registers	20	27½	30
448 Cashman Soil Firmer.....	15		25
448 Cashman Soil Trencher.....	15		25
567 Cashmere Dolmans.....	30	35	35
567 Cashmere Shawls	30	35	35
567 Cashmere Jackets.....	30	35	35
567 Cashmere Mufflers, hemmed or not.....	30	35	35
567 Cashmeres.—See Wool Cloth	30	35	35
568 Cashmere Mufflers, knitted.....	22½		35
Cashmere, manufactures of, in the piece, not elsewhere provided for to pay according to material.....			
567 Cashmerette, for use in manufacture of boots and shoes.....	30	35	35
711 Casings, sheep, cleaned and packed in salt in casks	15	17½	17½
514 Caskets and metal parts thereof.....	17½		25
1013 Casket gimps, fringes and embroidered embossed chiffon, silk cloth, including satin, when used in the manufacture of burial caskets or robes in their own factories			see Schedule B.
606 Casts, as models for the use of schools of design.....	Free	Free	Free
Casts, as models, N. O. P., to pay according to material.....			
232 Caseine.....	17½	25	27½
1016 Caseine when used in the manufacture of Leather..... See Schedule B.			
31 Casisa, ground as ground Spice, 3c per lb. and	7½		10
39A Cassava Flour	¾c		1c
30 Cassia unground (spice).....	10		12½
30-31 Cassia buds, same rate as Cassia.....			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

157

Rate	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	30	230 Castile Soap per lb.	1c	1c	2c
Free	Free	230 Castile Soap from Italy, under regulations of O. C., June 10th, 1910.		1c	
1/2	30	425 Cast Iron Table Forks, not handled filed, ground, or otherwise manufactured.	5		10
	30	426 Iron Table Forks, finished.	20	27 1/2	30
	35	394 Cast Iron Pipes of every description, per ton.	\$6.00		\$8.00
1/2	30	375 Cast Scrap Iron per ton	\$1.50		\$2.50
	35	500 Cast Iron Vessels, N. O. P.	15		25
	35	711 Cast Steel Cement, composed principally of iron or steel filings.	15	17 1/2	17 1/2
1/2	30	114 Cashew Nuts, shelled.	3c	3 1/2 c	4c
	25	515 Cases, show cases.	22 1/2		35
	25	623 Cases, manicure cases.	22 1/2	30	35
	35	506 Cases, pencil, of wood	17 1/2	22 1/2	25
	35	623 Cases for jewels, watches, silverware, plated ware, cutlery, imported empty.	22 1/2	30	35
	35	426 Cases, when imported filled with cutlery, the cases shall be dutiable at the same rate as their contents.	20	27 1/2	30
	35	623 Cases, toilet and dressing cases.	22 1/2	30	35
	35	597 Cases, cabinet cases containing gramophones.	20	27 1/2	30
	35	597 Cases, Cabinet cases containing gramophones from Italy, under regulations of O. C., June 10th, 1910.		27 1/2	
1/2	17 1/2	656 Cases, cigar and cigarette cases.	22 1/2	32 1/2	35
	25	656 Cases, smokers' sets and cases therefor.	22 1/2	32 1/2	35
		623 Cases, perfume cases.	22 1/2	30	35
		424 Cases, or gun covers, all kinds.	20		30
		623 Cases, pearl card cases.	22 1/2	30	35
		623 Cases for musical instruments, when imported empty.	22 1/2	30	35
Free	Free	623 Cases containing musical instruments when imported, shall pay the same rate of duty as their contents.			
	27 1/2	367 Cases, watch cases and parts thereof finished or unfinished.	20		30
		623 Cases, fancy, other, and similar fancy articles made of any material, N. O. P.	22 1/2	30	35
	10	424 Cases, Cartridge Cases.	20		30
	1c	368 Cases, clock.	20	27 1/2	30
	12 1/2	525 Cases, pillow, of cotton or linen.	20		30
		12 Casings, sausage, not cleaned.	Free	Free	Free

therwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
711 Casings, Sausage, cleaned	15	17½	17½
45 Cassoid Flour, in packages not exceeding 25 lbs. weight	17½		25
46 Cassoid Flour, N. O. P.	15		20
477 Casters, furniture, steel for.—See Steel.	Free	Free	Free
380 Cast Steel, in lars, bands, hoop, scrol, strip, sheets or plates costing over 3½c per lb.	Free		5
403 Cast Steel, wire, crucible, valued at not less than 6c per lb.	Free		5
453 Castings, iron or steel	15	25	27½
352 Castings, brass	20	27½	30
357 Castings, Monel Metal, not advanced in manufacture.	17½		30
454 Castings, Malleable Iron Castings prepared for use in the construction of Carriages	20	27½	30
711 Castor Oil.	15	17½	17½
178 Catalogues per lb.	10c		15c
711 Catgut or Gut Cord for Musical Instru- ments	15	17½	17½
687 Catgut, imported, to be sterilized for use as cord for surgical purposes.	Free	Free	Free
711 Catgut or Gut Cord, manufactures of, N. O. P.	15	17½	17½
687 Catgut or Wormgut, unmanufactured, for whip and other cord.	Free	Free	Free
711 Catgut or Wormgut, N. O. P.	15	17½	17½
711 Catgut, aseptic, prepared for surgical use, put up in germicidal fluid in sealed glass tubes	15	17½	17½
466 Catheter, silver ear	Free	Free	Free
466 Catheters, of metal.	Free	Free	Free
318 Cathedral Glass, colorless	7½	12½	12½
1 Cattle, for improvement of stock.	Free	Free	Free
5 Cattle, other living	15		25
282 Cattle Guards of vitrified clay, as manu- facturing Clay	12½		22½
705 Cattle of Settlers.—See Settlers' Effects. ...			
701 Cattle of Menageries.—See Menageries	Free	Free	Free
466 Cattle trocar for bloot	Free	Free	Free
466 Cattle Case No. 2, "Pilling," if substantial portion of each article is made of metal	Free	Free	Free
736 Cattle Food, soyabeans and soya bean cake, when imported by manufactur- ers for use in the manufacture of such cattle food.	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

159

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
17½	60A Cattle Food containing Molasses	15		20
	288 C. C. Ware	20		30
25	88 Catsups	25	32½	35
20	648 Cats' Eyes, not mounted or set	7½	10	10
Free	711 Caulking Cotton	15	17½	17½
5	209A Caustic Potash in package not less than 25 lbs.	Free	Free	Free
5	209A Caustic Potash when in package less than 25 lbs.	10		15
27½	711 Caustic Soda "in Resin Shell," a prepared lye	15	17½	17½
30	210A Caustic Soda, "Greenbanks' Double Concentrated Soda" in small tins	10		15
30	210A Caustic Soda, in package not less than 25 lbs	Free	Free	Free
30	210A Caustic Soda, when in package less than 25 lbs.	10		15
17½	466 Cautery Transformer Apparatus, if for surgeons	Free	Free	Free
15c	133 Caviar, as fish eggs	15		25
17½	454 Ceilings, metal	20	27½	30
Free	72-73 Celery Seed see Seed			
	87 Celery	15		30
17½	220 Celery Salt	20	25	25
Free	711 Celery Plants, seedlings for transplanting	15	17½	17½
17½	286 Cellula Pottery for fireproof purposes	20		30
17½	754 Celluloid, Xylonite or Xyolite, in sheets, lumps, blocks, cylinders, rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufacture	Free	Free	Free
17½	238 Celluloid Xylonite, or Xyolite, in sheets, lumps, blocks or balls, not further manufactured than moulded or pressed	Free		5
Free	711 Celluloid Eraser Shield	15	17½	17½
Free	711 Celluloid Foundation Pins, sets for crochet	15	17½	17½
12½	711 Celluloid Key Tops, as used on typewriters	15	17½	17½
Free	711 Celluloid Memo. Tablets	15	17½	17½
25	237 Celluloid moulded into sizes for handles of knives and forks, not bored, nor otherwise manufactured; also moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured, celluloid lamp shade blanks and comb blanks	5	7½	10
22½	711 Celluloid Name Plates	15	17½	17½
Free	711 Celluloid, hairpins made of plain	15	17½	17½
Free	631 Celluloid cuffs and collars	25		37½
Free	711 Celluloid thimbles	15	17½	17½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
612 Celluloid Rings, saddlery.....	20		30
454 Celluloid Rings, if reinforced by metal ring.	20	27 ½	30
512 Celluloid frames.....	20	27 ½	30
623 Celluloid, fancy cases or boxes made of.....	22 ½	30	35
711 Celluloid, manufactures of, N. O. P.....	15	17 ½	17 ½
433 Celluloids, N. O. P. per sq. inch	½c		½c
432 Celluloids, for almanacs, calendars, illustrated pamphlets, newspaper or other advertisements, N. O. P.... per sq. inch	1c		1 ½
623 Celluloid Watch Case, worn to protect watch.	22 ½	30	35
483 Celluloids, for books	Free	Free	Free
178 Celluloid, Advertising Calendar attached to celluloid and cardboard with file-hook attachment.....per lb.	10c		15c
178 Celluloid, Advertising Calendar, with celluloid cover..... per lb.	10c		15c
454 Celluloid Blotting Pad, composed of paper, celluloid and steel sheet.....	20	27 ½	30
178 Celluloid Blotting Paper, leatheroid and pictorial celluloid, combined to make an advertising show card..... per lb.	10c		15c
220 Celluloid Court Plaster, with celluloid cover	20	25	25
199 Celluloid Diary with celluloid cover.....	22 ½		25
711 Celluloid Game Counter.....	15	17 ½	17 ½
326 Celluloid, Glass Pepper or Salt Dish, with celluloid top.....	20		32 ½
661 Celluloid Advertising Signs.....	20		30
178 Celluloid Blotting Paper and Fastener combined, to make an advertising show card..... per lb.	10c		15c
623 Celluloid Card Case.....	22 ½	30	35
562 Celluloid, cloth coated with	20		30
613 Celluloid Check with leather strap.....	15		25
711 Celluloid Key Tags.....	15	17 ½	17 ½
711 Celluloid Napkin Rings.....	15	17 ½	17 ½
711 Celluloid Paper Cutter	15	17 ½	17 ½
711 Celluloid Price Ticket (printed).....	15	17 ½	17 ½
623 Celluloid Rate Card Holders.....	22 ½	30	35
711 Celluloid Scale.....	15	17 ½	17 ½
711 Celluloid Shirt Bosoms.....	15	17 ½	17 ½
623 Celluloid Puff Boxes.....	22 ½	30	35
711 Celluloid Scraper.....	15	17 ½	17 ½
711 Celluloid shoe horn.....	15	17 ½	17 ½
711 Celluloid Tablets	15	17 ½	17 ½
711 Celluloid Tooth-brush Holders.....	15	17 ½	17 ½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

161

ty	General		CUSTOMS TARIFF			Brit. Pref.		General	
	P.C.			P.C.	Treaty	P.C.		P.C.	
	30		624	Celluloid or composition barettes	20	27½		30	
	30		290	Cement "Atlas" per 100 lbs.	7c	10c		10c	
	30		290	Cement, bricklayers per 100 lbs.	7c	10c		10c	
	35		252	Cement, Callium	15			27½	
	17½		711	Cement "Cast Steel"	15	17½		17½	
	½c		290	Cement "Dugan" per 100 lbs.	7c	10c		10c	
			711	Cement "H. O. Pipe Joint"	15	17½		17½	
			711	Cement "Hercules"	15	17½		17½	
	1½		453	Cement Mixers, iron or steel	15			27½	
	35		290	Cement, Portland and hydraulic or water lime in bags, barrels or casks, the weight of the package to be included in the weight for duty, per 100 lbs.	7c	10c		10c	
	Free		291	Bags containing the above mentioned articles					
	15c		618	Cement, rubber	15			20	
	15c		618	Cement, Eureka steam joint	15	25		27½	
			618	Cement, asphalt roofing	15	25		27½	
	30		618	Cement, magnetic rivet	15	25		27½	
			711	Cement "Smooth on"	15	17½		17½	
	15c		290	Cement "Stonekote" per 100 lbs.	7c	10c		10c	
			289	Cement, tubs, baths and washstands	20			35	
			282	Cement, manufactures of, N. O. P.	12½			22½	
	25		273	Cement Oil, lubricating, N. O. P.	12½			20	
	17½		711	Cement, Keenes	15	17½		17½	
			247	Cement, White Roofing	20			30	
	32½		673	Centers, rawhide, for whips, under special regulations	Free	Free		Free	
	30		454	Centrifugal Aerating Butter Separators	20	27½		30	
			220	Cerabos Table Salt	20	25		25	
	15c		39A	Cereal C. T. per lb.	¾c			1c	
	35		45	Cereal Foods, in packages not exceeding 25 lbs. weight	17½			25	
	30		46	Cereal Foods, N. O. P.	15			20	
	17½		168	Cereal Syrups, as grain molasses	35			35	
	17½		711	Cereal Products, corn flour	15	17½		17½	
	17½		224	Cerosine Wax (hard parafine)	15			25	
	17½		181	Certificates, blank, confirmation	22½			35	
	35		181	Certificates, stock, blank	22½			35	
	17½		453	Chain Blocks, triplex, iron or steel	15			27½	
	17½		410	Chain Shackles, 5-16 in. and over in diameter	5			10	
	35		454	Chains, sling	20	27½		30	
	17½		296	Chalk, China or Cornwall stone, Felspar and Cliff stone, ground or unground	Free	Free		Free	
	17½		711	Chalk, for pencils containing no plumbago	15	17½		17½	
	17½		711	Chalk, manufactured, N. O. P.	15	17½		17½	
	17½		548	Chalk lines	20			25	

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
293 Chalk Stone or Brime, weight of package to be included in weight for duty per 100 lb.	8c		12½c
165 Champagne see Wine, sparkling,			
204 Chamomile Flowers, crude, see Drugs, crude	Free	Free	Free
711 Chamomile Flowers when powdered	15	17½	17½
192 Chamois Paper made by one process	15		25
190 Chamois Paper made by more than one process	22½		35
613 Chamois Leather, prepared for polishing	15		25
604 Chamois Skins	12½	15	15
646 Chains or cords made of hair	22½		35
612 Chain Trace, finished, part of harness	20		30
647 Chains, gold and silver jewellery	22½	30	35
410 Chains (iron or steel), coil links, links and chain shackles, five-sixteenths of an inch in diameter or over	5		10
1000 Chains, bicycle, steel for,—See Chains in Steel			
454 Chains for Dogs and Cows	20	27½	30
454 Chains, iron or steel, other, N. O. P.	20	27½	30
410 Chain, boom, coupled with ring at either or both ends, when not less than 10 feet long; 5-16 of an inch in diameter and over	5		10
454 Chain, boom, less than 10 feet long	20	27½	30
454 Chain, logging, with hook on each end and swivel in center	20	27½	30
470 Chain, cable for vessels, under special regulations	Free	Free	Free
411 Chain, malleable sprocket	Free	Free	Free
519 Chairs, furniture	20	27½	30
519 Chairs, dental, operating metal	20	27½	30
519 Chairs, invalid	20	27½	30
519 Chairs, theatre	20	27½	30
519 Chair Seats of oak veneer, varnished and complete	20	27½	30
519 Chair seats, perforated	20	27½	30
454 Chain Repair Links, iron or steel	20	27½	30
519 Chair Seats, imitation leather	20	27½	30
454 Chain Hobbles	20	27½	30
720 Chains, iron or steel rods, rolled or drawn, not less than $\frac{5}{16}$ of an inch in diameter when imported by manufacturers of			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

163

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	chain for use only in the manufacture of chain in their own factory.....	Free	Free	Free
12½c	454 Chain (Sling), made of one forged ring, to which are attached two chains, each six feet in length, with hooks thereon.....	20	27½	30
Free	435 Chandeliers	20		30
17½	435 Chandelier or lamp hooks of brass.....	20		30
25	435 Chandelier or Lamp Hooks, of iron or steel	20		30
35	282 Channel Blocks, white glazed.....	12½		22½
	Channels, iron or steel, see Angles in steel			
	Chaplets, as prayer beads, to pay according to material.....			
25	454 Chaplets, iron or steel, made from wire resembling unpointed spikes tinned at upper end.....	20	27½	30
15	711 Charcoal.....	15	17½	17½
35	662 Charcoal, granulated animal.....	Free	Free	Free
30	454 Charcoal Heaters	20	27½	30
35	454 Charcoal laundry irons.....	20	27½	30
	242 Charlton Zinc, white	Free		5
10	177 Charts, admiralty charts.....	Free	Free	Free
30	173 Charts for the use of schools for the blind..	Free	Free	Free
	182 Charts, music ..	5		10
	180 Charts, N. O. P.	15	22½	22½
	181 Charts, pyrometer	22½		35
10	696 Charts for schools, colleges, academy, seminary, etc., and not for sale.....	Free	Free	Free
30	340 Chases	12½		20
	438 Chassis, automobile	22½	30	35
	181 Checking Pads, restaurant	22½		35
e Free	17 Cheese	2c	3c	3c
e Free	454 Cheese triers, of iron or steel.....	20	27½	30
30	537 Cheese caps, cut from cheese cloth	25		35
30	Cheese Cloths.....see Cotton			
30	220 Chemical Preparations, &c.—See Medicines &c.....			
30	203 Chemical Compound (safety bate) and (tannine preserver) when imported by tanners for use exclusively in the tanning of leather in their own factories..	Free	Free	Free
30	711 Chemicals, not elsewhere specified.....	15	17½	17½
30	181 Cheque Book of Christmas wishes.....	22½		35
30	181 Cheques, unsigned.....	22½		35
30	95 Cherries, to include the weight of the packages in the weight for duty, per lb.	1½c		2c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
103 Cherries, preserved in maraschino, or other spirits and containing more than 2 per cent. and not more than 40 per cent. of proof spirit in the Liq. Contents.	50		50	28 32 28 29 29 28 62 62
105 Cherries, preserved in maraschino or other spirits, if containing not more than 2 per cent. proof spirits in the liquid contents thereof, weight of packages to be included in weight for duty.....per lb.	1½c	2c	2¼	287
104 And if over 40 per cent. proof spirit \$2.40 per gall and	30	30	30	602 266
106 Cherries, preserved, with syrup drained off, 11-lb tins.....per lb.	2¼c		3¼c	296
105 Cherries, Bigarreux, as put in cans, per lb.	1½c	2c	2¼	288
103 Cherries, Teyssonneau, in Maraschino.....	50		50	743
141 Cherries, glace	22½	35	35	
96 Cherries, in brine, in casks or barrels.....	17½		25	
Cherry Juice.....see Lime Juice				246
503 Cherrywood.....see Wood				435
711 Cherryheat Welding Compound.....	15	17½	17½	232
81 Cherry Trees	2	2½	3	220
156 Cherry Brandy	2.40		2.40	203
106 Chestnuts preserved in syrup..... per lb.	2¼c		3¼c	626
141 Chewing Gum, if sweetened	22½	35	35	639
711 Chewing Gum, not sweetened.....	15	17½	17½	
72-73 Chia Seed.....see Seeds				641
254 Chicle Gum, or Sappato gum in a crude state.....	Free	Free	Free	711 711
711 Chicle Gum, etc., N. O. P.	15	17½	17½	506
24 Chicory, raw or green	2c		3c	211
25 Chicory, kiln-dried, roasted or ground, per b.	2c		3c	211
9 Chickens, live.....	12½		20	711
1013 Chiffon, Embroidered or Embossed for use in manufacture of burial robes see Schedule "B"				208 711
592 Children's Carriages and Sleds	22½		35	208
592 Children's Express Waggons, adapted for use in delivering parcels.....	22½		35	711
592 Children's Toy Waggons.....	22½		35	711
8 Chile Con Carne	17½	25	27½	208
303 Chilled Iron or Steel Rolls.—See Fittings in Iron	20		30	711 210
453 Chilled Iron Rolls, shaped but not finished, for grinding machines, if castings.....	15	25	27½	208

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
284 Chimney linings or vents	25		35
326 Chimneys, Lamp Glass	20		32½
284 Chimney Tops	25		35
295 China Clay	Free	Free	Free
206 China or Cornwall Stone	Free	Free	Free
282 China door knobs, unmounted	12½		22½
624 China Figures, if Statuettes	20	27½	30
624 China Figures, if Statuettes from Italy, under regulations of O. C., June 10th, 1910		27½	
287 China Tableware, Porcelain, white granite or Ironstone	15	27½	27½
602 China goat plates or rugs, &c., not dyed ..	Free	Free	Free
266 China Wood Oil	Free	Free	Free
296 China or Cornwall Stone	Free	Free	Free
288 China Water Fonts	20		30
743 Chinaware, articles of, when imported to be mounted by manufacturers of silverware in their own factories	15		22½
246 Chinese Blue, dry color, N. O. P.	15		22½
435 Chinese Lanterns	20		30
232 Chinese Isinglass	17½	25	27½
220 Chinese Medicine Tea, dry	20	25	25
203 Chip Hypernic	Free	Free	Free
626 Chip Hats	22½		35
639 Chip Hoods, unfinished, not bleached or blocked	Free	Free	Free
641 Chip Plaits.—See Plaits	Free	Free	Free
711 Chips, quassi	15	17½	17½
711 Chips, potatoes	15	17½	17½
506 Chips, Brewers'	17½	22½	25
211 Chloralum or Chloride of Aluminium	Free	Free	Free
211 Chloride of Aluminium	Free	Free	Free
711 Chloride of Barium	15	17½	17½
208 Chloride Calcium, when in packages of not less than 25 lbs. each	Free	Free	Free
711 Chloride Calcium, in packages less than 25 lbs. each	15	17½	17½
208 Chloride Crystals, calcic	Free	Free	Free
711 Chloralamide	15	17½	17½
711 Chloride of ethyl	15	17½	17½
208 Chloride of Lime in packages of not less than 25 lbs. weight	Free	Free	Free
711 Chloride of Lime, N. O. P.	15	17½	17½
210 Chlorate of Soda	Free	Free	Free
208 Chloride of Zinc	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
208 Chlorine	Free	Free	Free	
209 Chlorate of Potash, not further prepared than ground	Free	Free	Free	200 170 180
219 Chloroform	15		25	100
219 Chlorosene	15		25	300
711 Chocair and Sulspar, unsweetened, a pre- paration of cocoanut oil, used in confectionery	15	17½	17½	300 300 600
23 Chocolate Confectionery, the weight of wrapp- ings and cartons to be included in weight for duty..... per lb.		½c	½c	
and		22½	35	
20 Chocolate Paste or "Liquor" not sweetened in blocks or cakes	3½c		4c	180 82
21 Chocolate paste or "Liquor" sweetened in blocks or cakes not less than 2 lbs. in weight	3½c		4c	254 454 453
22 Chocolate, and other preparations of Cocoa in powder form	20		25	510
23 Chocolate, Preparations of N.O.P the weight of wrappings and cartons to be included in the weight for duty..... per lb.		½c	½c	
and		22½	35	
159 Chocolate Flavor..... per gall.		\$2.40	\$2.40	352A
and		30	30	573A
22 Chocolate Icing Powder.....	20		25	
23 Chocolate Syrup, sweetened, the weight of wrappings and cartons to be included in weight for duty..... ½c per lb. and	22½	35	35	573A
711 Cholerine	15	17½	17½	
454 Choppers, meat	20	27½	30	
453 Choppers, Meat, of iron or steel, if equip- ped with a fly-wheel or belt pulley	15		27½	
123 Chowder, Clam, tinned	17½		30	362
180 Christmas and New Year Chromos	15	22½	22½	454
178 Christmas Cards advertising	10c		15c	148 149
180 Christmas Cards, N. O. P (envelopes for same are dutiable under item 199).....	15	22½	22½	454 656
199 Christmas Crackers, of paper	22½		35	600
141 Christmas Stockings.....	22½	35	35	
180 Christmas Greeting Cards	15	22½	22½	
246 Chrome Green, dry color, N. O. P	15		22½	179
385 Chrome Steel	10		15	354
203 Chrome Alum	Free	Free	Free	143
246 Chrome Yellow, dry color, N. O. P	15		22½	
393 Chrome Steel, forged balls of	20		30	
375 Chromium	\$1.50		\$2.50	143
228 Chromol, for tanners' use	22½	32½	32½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

167

	Brit. Pref. P.C.	Treaty	General P.C.
203 Chromol liquor, for tanning.....	Free	Free	Free
178 Chromos, Advertising per lb.	10c		15c
180 Chromos, N. O. P.	15	22½	22½
178 Chromotypes, Advertising, per lb.	10c		15c
368 Chronometer Clocks, as Clocks.....	20	27½	30
368 Chronometers, N. O. P.	20	27½	30
368 Chronometer Watches.....	20	27½	30
369 Chronometers and Compasses for Ships....	Free	Free	Free
696 Chronometers for Colleges, etc..see Phi- losophical Instruments	Free	Free	Free
180 Chromotypes, N. O. P.	15	22½	22½
82 Chrysanthemums, cuttings for propaga- tion purposes.....	12½	17½	20
254 Chucca Gum.....	Free	Free	Free
454 Chucks, machine tool.....	20	27½	30
453 Chucks of Iron or Steel, for lathes and drills.....	15		27½
510 Churns, N.O.P.....	15		20
286 Churns and Crocks, Earthenware or Stone ware.....	20		30
352A Church Bells, when imported for the use of Churches.....	Free	Free	Free
573A Church Vestments of any material, not to include garments worn by worshippers.....	12½	17½	20
573A Church Vestments, mortar board caps, sur- plices and cassocks, for use of choirs..	12½	17½	20
The same, from Italy, under regulations of O. C., June 10th, 1910.....		17½	
Church Fonts, dutiable according to material.....			
362 Church Regalia Motifs.....	22½	30	35
454 Chutes, steel, car.....	20	27½	30
148 Cider, not clarified or refined per gal.	5c		5c
149 Cider, clarified or refined per gal.	10		10
454 Cigar Knives.....	20	27½	30
656 Cigar and Cigarette Cases, all kinds	22½	32½	35
656 Cigar and Cigarette holders and cases for same.....	22½	32½	35
Cigar moulds, to pay according to material			
179 Cigar Box Labels.....	22½		35
354 Cigar Box Covers, aluminum	15	22½	25
143 Cigars, the weight of the cigars to include bands or ribbons, \$3 per lb. and	25		25
143 Cigarettes, the weight of the cigarettes to include the weight of the paper cover- ing, \$3 per lb. and	25		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
204 Cinchona bark, crude.....	Free	Free	Free	
711 Cinchona bark, powdered.....	15	17½	17½	460
657 Cinematographs, and films for	17½	22½	25	
333 Cinnabar.....	Free	Free	Free	653
31 Cinnamon Ground (spice) 3 cts. per lb. and	7½		10	45
30 Cinnamon Unground (spice).....	10		12½	
583 Circulars of Silk, lined with furs.....	30	32½	37½	454
583 Circulars of Silk, under treaty with Netherlands, Belgium and Italy		35		711 454
178 Circulars, advertising	10c		15c	296
384 Circular Steel Sheets cut from sheet steel, 14 gauge and thinner.....	Free		5	711
216 Citric Acid.....	15		22½	454
87 Citron Vegetable.....	15		30	466
91 Citron lemon and orange rinds in brine ...	Free	Free	Free	657
133 Clams, not prepared in any manner.....	15		25	454
123 Clam chowder	17½		30	374
503 Clapboards, not further manufactured than sawn or split	Free	Free	Free	681
506 Clapboards, dressed on one side and edge...	17½	22½	25	454
596 Clarionets	20	27½	30	362
The same from Italy, under regulations of O.C., June 10, 1910		27½		619
477 Clasps, buckle clasps, steel for.—See Ice Creeper in steel	Free	Free	Free	625
637 Clasps for Corsets	22½	30	35	567
628 Clasps for suspenders.....	22½	30	35	368
658 Clasps, adapted for use in the manu- facture of purses and bags.....	12½		20	705
420 Clasps, of iron, steel, brass or copper (not being jewelry)	20	27½	30	368
295 Clay, pipe clay, not further prepared than ground	Free	Free	Free	476
295 Clay, fire clay, including China clay, not further prepared than ground	Free	Free	Free	611A 289
295 Clay, pipe clay, powdered.....	Free	Free	Free	519
282 Clay, lining, stove	12½		22½	408
300 Clay Crucibles.....	Free	Free	Free	600
228 Clay manufacture, N. O. P.	12½		22½	428
288 Clay Conduits, for electric wires	20		30	525
711 Clay Pigeons (Black Rocks)	15	17½	17½	573A
282 Clay Retorts, for gas plants	12½		22½	
295 Clays, not further manufactured than ground	Free	Free	Free	573A
300 Clay Scorifiers as Crucibles.....	Free	Free	Free	625
282 Clay Sleeves, fire.....	12½		22½	537

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

169

	Brit. Pref. P.C.	Treaty	General P.C.
400 Cleaners, amalgam, for mining or metallurgical operations	Free	Free	Free
653 Cleaners, sink, made of twigs.....	17½	25	27½
453 Cleaners, vacuum (stationary machines, substantially iron or steel).....	15		27½
454 Cleavers, iron or steel.....	20	27½	30
711 Clematis.....	15	17½	17½
454 Cleveics, carriage hardware.....	20	27½	30
206 Cliff Stone, ground or unground.....	Free	Free	Free
711 Climax Welding Compound and "Borax ette.".....	15	17½	17½
454 Climbers, steel, as used by linemen.....	20	27½	30
406 Clinical Thermometers of Metal.....	Free	Free	Free
657 Clinical Instruments, N. O. P.	17½	22½	25
454 Clips, carriage hardware.....	20	27½	30
374 Clippings, iron or steel (Scrap) ...per ton	50c		\$1.00
681 Clippings and Waste, etc.....	Free	Free	Free
454 Clipping Machines, portable	20	27½	30
454 Clippers toilet and horse, iron or steel....	20	27½	30
362 Clippers, Horse, Hand, nickel plated....	22½	30	35
619 Cloaks, ladies waterproof india rubber surfaced	22½		35
625 Cloaks of fur.....	20		30
567 Cloaks, wool	30	35	35
368 Clock Keys.....	20	27½	30
705 Clocks, Settlers'.—See Settlers' Effects....	Free	Free	Free
368 Clocks.....	20	27½	30
368 Clock movements	20	27½	30
476 Clock Springs, steel for.—See Corset Steel, in steel	Free	Free	Free
611A Clogs, wooden.....	20	27½	30
289 Closets, earthenware	20		35
519 Closet Seats and Tanks, if imported and billed separate from closets	20	27½	30
408 Clothes Lines, wire	17½		25
600 Clothes Wringers for domestic use, and parts thereof.....	22½		35
428 Clothes sprayer, (Easy) aluminum.....	20		30
525 Cloths, tray, embroidered	20		30
573A Cloths, altar cloth, dutiable as church vestments	12½	17½	20
573A Cloths, Altar, from Italy, under regulations of O. C., June 10th, 1910		17½	
625 Cloth, coated or flocked, etc.....	20		30
537 Cloth, copying cloth, cotton, hemp or flax...	25		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
573 Cloth, German coated.....	25		35	
561 Cloth Lasting Mohair, or other cloth, for buttons	Free	Free	Free	
537 Cloth, polishing, cotton, hemp or flax.....	25		35	
562 Cloth, tracing cloth	20		30	
562 Cloth, Tape, rubber coated, etc.....	20		30	57
531 Cloth, bookbinders' cloth when imported by bookbinders for use exclusively in binding books	Free	Free	Free	56
531 Cloth, Art Book Cloth, Yankee Vellum Book Cloth, same as Bookbinders' Cloth, under regulations by Minister of Customs	Free	Free	Free	101
523 Cloth, Tennis Cloth, Cotton, colored.....	25		32½	
546 Cloth, jute cloth, uncoloured and not further finished than bleached, calendered, cropped or mangled	7½		10	
538 Cloth, jute cloth, N. O. P.....	15		25	
545 Cloth, jute cloth, as taken from the loom, not col- ored, cropped, mangled, pressed, calendered, not finished in any way.....	Free	Free	Free	525
545 Cloth, jute, uncoloured, suitable for the manufac- ture of bags, whether cropped, mangled or cal- endered or not, as jute canvas.....	Free	Free	Free	533 429 O C
567 Cloth, wool, N. O. P.....	30	35	35	
566 Cloth, Italian Linings.....	22½		35	575
538 Cloth, brattice	15		25	690
645 Cloth, hair cloth, all kinds.....	20		30	
573 Cloth, oil cloth	25		35	567
418 Cloth, wire cloth, brass or copper.....	17½	22½	25	704
409 Cloth, wire cloth, iron or steel	20		30	
525 Cloth, tray cloths	20		30	568
530 Cloth, bolting, not made up	Free	Free	Free	568
192 Cloth, emery	15		25	575
567 Cloth, felt	30	35	35	575 619
190 Cloth, paper union collar, not glossed or finished	10		15	
191 Cloth, paper union collar, glossed or finished...	12½		20	583
529 Cloth, Prunella, of wool	Free	Free	Free	583
621 Cloth, window shade, in the piece	22½		35	
732 Cloth, coated and sized, when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print paper.	10		15	551
568 Cloth, Jersey, for the manufacture of rubber boots and shoes, when im- ported by manufacturers of rubber				690 575

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

171

	Brit. Pref. P.C.	Treaty	General P.C.
boots and shoes for use in the manu- facture of such articles in their own factories	22½		35
573 Cloth, coated with material composed principally of specially prepared lin- seed oil and colored pigments.....	25		35
567 Cloth, made of silk one way and wool the other.....	30	35	35
1010 Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, 50 inches or over in width, and weighing not more than seven ounces to the square yard, when imported exclusively for the manu- facture of mackintosh clothing.— See schedule B.			
525 Cloths, table cloths of linen or cotton uncolored	20		30
533 Cloths, wiping, old fabrics of linen or cotton.	7½		12½
429 Clothing, machine card	17½		25
O C Clothing for students attending Canadian schools, when sent by parents who re- side abroad (1277B)	Free	Free	Free
575 Clothing, oil, of linen or cotton	25	32½	35
690 Clothing, donations of used clothing sent by friends to a settler	Free	Free	Free
567 Clothing, wool, N. O. P.	30	35	35
704 Clothing and apparel of British subjects dying abroad	Free	Free	Free
568 Clothing, underwear, knitted	22½		35
568 Clothing, knitted of all kinds, N. O. P.....	22½		35
575 Clothing, cotton, N. O. P.....	25	32½	35
575 Clothing, linen, N. O. P.....	25	32½	35
619 Clothing, India Rubber and Clothing made waterproof with India Rubber.....	22½		35
583 Clothing, silk, N. O. P.....	30	32½	37½
583 Clothing, silk, under treaty with Nether- lands and Belgium		35	
Italy.....		35	
551 Clothing, horse clothing of jute shaped or otherwise manufactured.....	20		30
Clothing, horse, of other material, to pay according to material.			
690 Clothing, donation of, for charitable pur- poses.....	Free	Free	Free
575 Clothing, shirts, of cotton or linen	25	32½	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
567 Clothing, shirts, of wool	30	35	35	43E
583 Clothing, shirts, of silk	30	32½	37½	268 271
583 Clothing, Shirts of silk, under treaty with Belgium and Netherlands.. . . . Italy.....		35 35		219A 271
625 Clothing, fur coats, cloaks, etc.....	20		30	
417 Clout Nails, wrought iron and pressed.....	20		35	453
71 Clover Seed	5		10	453
204 Clover Tops, when imported for medicinal purposes only.....	Free	Free	Free	198 567
412 Clutch Bolts.....75c per 100 lbs. and	10		25	506
454 Clutches for motor trucks	20	27½	30	567
413 Coach or Lag Screws	22½		35	625 575
460 Coal Augers, for use exclusively in mining or metallurgical operations	Free	Free	Free	583 583
586 Coal, Anthracite.....	Free	Free	Free	
537 Coal Bags of cotton or linen.....	25		35	568
588 Coal, Bituminous, round and run of mine, per ton of 2,000 lbs.	35c		53c	711 332
711 Coal Bricks.....	15	17½	17½	208
588 Coal, N. O. P., per ton of 2,000 lbs.....	35c		53c	711
586 Coal Dust, Anthracite.....	Free	Free	Free	
587 Coal, Bituminous slack coal, such as will pass through a ¾ inch screen, (only 100 lbs. to the ton is permitted of coal too large to pass through the meshes of a ¾ inch screen to be admitted under this item), per ton of 2,000 lbs.	10		14c	206 77A C
1019 Coal, Bituminous Coal when imported by Proprietors of smelting works and converted at the works into coke for the smelting of metals from ores.— See Schedule "B"				20A C 711 C 150 C
588 Coal, semi-anthracite, described as Welsh anthracite	35c		53c	22 C
585 Coal and Pine Pitch and Coal and Pine Tar, in packages of not less than 15 gallons	Free	Free	Free	23 C
711 Coal and Pine Pitch, and Coal and Pine Tar, other, N. O. P.	15	17½	17½	
203 Coal Tar Dyes.—See Aniline Dyes, etc.	Free	Free	Free	571 C
712 Coal Tar Base or Salt, for use in the manu- facture of coal tar dyes	Free	Free	Free	20 C
271 Coal Oil and Kerosene, distilled, purified, or refined petroleum and product of petroleum, N.O.P. ....per I.G.	1½c		2½c	21 C

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col.

CUSTOMS TARIFF

173

	Brit. Pref. P.C.	Treaty	General P.C.
435 Coal Oil, or other oil fixtures and metal parts thereof.....	20		30
268 Coal Oil, costing more than 30c per gallon..	15		20
271 Coal Oil, N. O. P. per gal.	1½		2½
219A Coal Tar Dip.....	20		25
271 Coal Tar Naptha, for use in manufacture of rubber tanned leather..... per gal.	1½c		2½c
453 Coal Washing Plants of iron or steel....	15		27½
453 Coasting time recorders.....	15		27½
108 Coated Papers	22½		35
567 Coatings, wool	30	35	35
566 Coat Hangers, substantially of wood.....	17½	22½	25
567 Coats, wool	30	35	35
625 Coats, furs, and fur lined	20		30
575 Coats, linen or cotton	25	32½	35
583 Coats, silk	30	32½	37½
583 Coats, Silk, under treaty with Netherlands and Belgium and Italy.....		35	
568 Coats, men's knitted waist.....	22½		35
711 Cobs, Corn	15	17½	17½
332 Cobalt, Ore of.....	Free	Free	Free
208 Cobalt, Oxides of.....	Free	Free	Free
711 Cobbler's Wax, for waxing thread.....	15	17½	17½
Cocaboral Wood..... see Wood			
206 Cochineal	Free	Free	Free
Cocks and valves to pay according to material.....			
77A Cocoa Beans, not roasted, crushed, or ground..... per 100 lbs.	Free	75	75
20A Cocoa Butter, produced from the cocoa bean per lb.	1½c	2c	2c
711 Cocoa-Butter substitute.....	15	17½	17½
150 Cocoa Cola (an article used with soda water as a flavouring for summer drinks and containing not more than 25 p.c. of proof spirits) per gal.	60c		60c
22 Cocoa, Preparations of cocoa, in Powder form	20		25
23 Cocoa, preparations of N O P, the weight of the wrappings and cartons to be included in the weight for duty..... per lb.	f 22½ 17½	½c 35 22½	½c 35 25
and			
571 Cocoa Matting and Mats.....	17½		25
20 Cocoa paste, or liquor, not sweetened, in blocks or cakes..... per lb.	3½c		4c
21 Cocoa paste, or liquor, sweetened, in blocks or cakes, not less than 2 lbs. in weight..... per lb.	3½		4c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
19 Cocoa shells and nibs	7½		10	
323 Cocoa nut Jars, used as tobacco jars	22½	30	35	
113 Cocoonut, dessicated, sweetened or not, p. lb.	2c		4c	711
113A Cocoonut Meat, broken, or Copra, not shredded, dessicated, or prepared in any manner, per lb	Free	¾c	¾c	2c
111 Cocoonuts, imported from place of growth by ship direct to a Canadian port per 100	Free		50c	362
110 Cocoonuts, N. O. P. per 100	25c		75c	514
278 Cocoonut Oil, in its natural state.....	Free	Free	Free	692
277A Cocoonut Oil, N O P	12½		17½	
278 Cocoonut oil, not edible, when imported for use in the manufacture of refined cocoonut oil.....	Free	Free	Free	362
576 Cocoones, silk	Free	Free	Free	1203
682 Cod Lines	Free	Free	Free	
711 Cod-Livers, concentrated extract of.....	15	17½	17½	100
Cod Oil, from Newfoundland.....	Free	Free	Free	454
265 Cod Oil, N. O. P.	12½		22½	532
339 Cod Leads, used in deep sea fishing.....	20	27½	30	586
171 Code Books.....	5		10	738
171 Code Books in the French language, French Treaty.....		5		
Belgium and Netherlands.....		10		
118 Codfish	½c		1c	428
123 Codfish, shredded	17½		30	344
Sec. 7 Codfish in cans, from Newfoundland	Free	Free	Free	651
265 Cod-liver Oil, N. O. P.	12½		22½	502
44 Coffee, condensed coffee with milk.....	20		30	612
44 Coffee, condensed coffee with milk or cream	20		30	351
28 Coffee, green, imported direct from country of production	Free	Free	Free	191
29 Coffee, green, N. O. P.	10		10	190
27 Coffee, roasted or ground, when not im- ported direct from the country of growth and production, per lb.	1½c		2c	631
and	10		10	575
26 Coffee, roasted or ground, N.O.P., including acorn nuts	1½c		2c	575
26 Coffee, all other substitutes for and imita- tions of, N. O. P. per lb.	1½c		2c	435
25 Coffee, extract of, N. O. P., or substitute thereof of all kinds..... per lb.	2c		3c	435
Coffee Mills, to pay according to material				692
				696
				693

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

175

		Brit. Pref. P.C.	Treaty	General P.C.
	Coffee Roasters, to pay according to material			
711	Coffee Flavor, when non alcoholic and unsweetened	15	17½	17½
20	Coffee, green, imported from stock held in bond in U. S.	10		10
362	Coffee Urns, electric or not, if plated ...	22½	30	35
514	Coffins and metal parts thereof	17½		25
692	Coins, cabinet of, collections of medals and of other antiquities, including collections of postage stamps	Free	Free	Free
362	Coins, Silver Coins of the U.S.	22½	30	35
390	Coins, British and Canadian, and foreign gold	Free	Free	Free
1203	Coins, base or counterfeit, importation prohibited			
199	Coins, paper paramids for	22½		35
454	Coils for refrigerating plants	20	27½	30
532	Coir and Coir Yarn	Free	Free	Free
586	Coke	Free	Free	Free
738	Coke, ground, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries	Free	Free	Free
428	Collapsible cups, aluminum	20		30
344	Collapsible Metal Tubes, tin	15		25
651	Collar Buttons, of gold or silver	22½	30	35
562	Collar Canvas	20		30
612	Collars, dog	20		30
551	Collar Buttons, N. O. P.	22½	30	35
191	Collar Cloth, paper, glossed or finished ...	12½		20
190	Collar Cloth, paper, not glossed or finished	10		15
631	Collars of cotton, linen, xylonite, xylite or celluloid	25		37½
631	Collars, embroidered cotton	25		37½
575	Collars, Lace, under treaty with Belgium and Netherlands		32½	
575	Collars, Lace	25	27½	35
435	Collars for lamps	20		30
435	Collars, light fixture	20		30
692	Collections of Postage Stamps and Medals	Free	Free	Free
696	Colleges, articles for	Free	Free	Free
	See Philosophical Instruments	Free	Free	Free
693	Colleges, antiquities imported by, to be placed therein	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref.		General	
	P.C.	Treaty	P.C.	
711 Collodion Cotton, dry	15	17½	17½	
761 Collodion, for use in films for photo engraving and engraving copper rollers, when imported by photo engravers and manufacturers of copper rollers	15		17½	20 71 23
711 Collupuline, viz., hop-pollen.....	15	17½	17½	45
71-72 Colchicum Seed	see Seeds			65
216 Colcothar	15		22½	
303 Cold rolled reinforced finger bars.....	20		30	45
246 Cold water paints, dry	15		22½	71
247 Cold water paints, liquid.....	20		30	36
247 Cologne, color in pulp	20		30	
160 Cologne Water, and Perfumed Spirits, in bottles, flasks, or other packages not weighing more than four ounces each..	50	50	50	24
160 Cologne Water, etc., over 4 oz., 40 per cent.	and \$2.40 per gal.			64
319 Coloured Glass, in sheets, plain.....	17½		25	
190 Coloured Glazed Paper	22½		35	55
247 Colours, liquid water.....	20		30	
246 Colours, Lithol Red R paste in very thick pulpy form, representing the dry colour in water without any addition	15		22½	64
247 Colours and Paints, pulped or ground in oil N. O. P.	20		30	537 181
711 Colouring Amber	15	17½	17½	
203 Colouring, butter colouring, if anatto	Free	Free	Free	
Colouring containing alcohol to pay as spirits	see Spirits			220
711 Colouring, liquid caramel.....	15	17½	17½	601
246 Colours, dry, N. O. P.	15		22½	711
248 Colours ground in spirits, and all spirit var- nishes and lacquers	per gal.		\$1.00	453
711 Coloured Sand	15	17½	17½	657 360
711 Colours, Pulp Colours, when not ground in to be used in the manufacture of wall paper	15	17½	17½	657 365
247 Colours, artists' water paint	20		30	
208 Columbia Copper Element	Free	Free	Free	415
271 Columbia Oil.....	1½c		2½c	
210A Columbia Soda, when in packages not less than 25 lbs. weight each.....	Free	Free	Free	711
210A Columbia Soda, when in packages, less 25 lbs. each.....	10		15	711
453 Columbia Zinc with tin zinc	15	25	27½	624
156 Columbian Spirits.....	per gall.		\$2.40	624
391 Columns, iron and steel, punched or drilled, or further manufactured than rolled or				252

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

177

	Brit. Pref. P.C.	Treaty	General P.C.
cast, N. O. P.	22½		35
268 Colza Burning Oil	15		20
711 Colza Oil	15	17½	17½
237 Comb Blanks	5	7½	10
454 Combs, painters' graining combs	20	27½	30
652 Combs, for dress and toilet, including mane combs, all kinds	22½	32½	35
454 Combs, curry combs.	20	27½	30
711 Comb, foundation made of beeswax. . .	15	17½	17½
362 Combs, metal frames or mountings, plated, for use as settings for precious stones on combs for ladies hair.	22½	30	35
249 Comb Lacquer, non-alcoholic. . . per gal. and	20c 15		20c 22½
648 Comb Ornaments, imitations of precious stones for	7½	10	10
555 Combining Wools, such as are grown in Can- ada	2c		3c
643 Combing, hair, teased, heckled and kneaded with soap, and tied into strands, but not dyed, curled, or otherwise advanced in manufacture.	Free	Free	Free
537 Comforters bed, of cotton or linen.	25		35
181 Commercial blank forms, printed or litho- graphed	22½		35
Commercial Travellers' Samples. See Folio			
220 Common Soap, or laundry soap, per 100 lbs.	65c		\$1.00
601 Communion Sets, of glass, wood or metal.	Free	Free	Free
711 Communion Wafers	15	17½	17½
453 Commutator bars, copper, for electrical apparatus.	15		27½
657 Compass and Pencil combined	17½	22½	25
330 Compasses for ships	Free	Free	Free
657 Compasses, N. O. P.	17½	22½	25
365 Composition Metal, in bars, ingots or cores, for the manufacture of jewellery	5		10
415 Composition Nails, Spikes and Sheathing Nails	10		15
711 Composition Fuel, in blocks	15	17½	17½
711 Composition of asphalt and mineral thinning oil.	15	17½	17½
624 Composition ornaments of terra cotta ...	20	27½	30
624 Composition ornaments of terra cotta from Italy, under regulations of O.C. June 10th, 1910.		27½	
252 Composition Polish, &c.	15.		27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
220 Compositions, Medicinal			see Medicines
519 Composition ornaments made in imitation of wood carving and carvings of wood for use on furniture or as parts of furniture	20	27½	30
711 Compound, Founders' Core Compound	15	17½	17½
711 Compound Rubber	15	17½	17½
203 Compounds, chemical, for dyeing or tanning	Free	Free	Free
362 Compressed Air Apparatus, nickel plated	22½	30	35
36 Compressed Yeast, in bulk or mass of not less than 50 lbs. per lb.	2c		3c
37 Compressed Yeast, in packages weighing less than 50 lbs., the weight of the package to be included in the weight for duty per lb.	4c		6c
38 Compressed Yeast Cakes, the weight of package to be included in the weight for duty per lb.	4c		6c
453 Compressors for air brake equipment, type AA7, iron or steel	15		27½
453 Compressors, of iron or steel, for refrigerating plants	15		27½
45 Concentrated Buttermilk (La Nutricia)	17½		25
711 Concentrated heading	15	17½	17½
711 Concentrated Hop	15	17½	17½
711 Concentrated Lye	15	17½	17½
264 Concentrated Flower Oil	5	7½	7½
The same from Italy, under regulations of O.C., June 10, 1910		7½	
454 Concrete work, wire fabrics for	20	27½	30
44 Condensed Coffee	20		30
453 Concrete Mixers, of iron or steel	15		27½
711 Concentrated Dongola (leather dye)	15	17½	17½
44 Condensed Coffee with milk	20		30
43 Condensed Milk (weight of the package to be included in the weight for duty) per lb.	2c		¾c
453 Condenser, iron or steel surface, operated with air pumps	15		27½
453 Conduit, paper, bituminized, for insulating wires	15		27½
288 Conduit Pipe of Clay (single and multiple) glazed within and without, as used in laying telephone wires	20		30
288 Conduits, clay, for electric wires	20		30
300 Conduit, enamelled steel	20		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

179

		Brit. Pref. P.C.	Treaty	General P.C.
	288 Conduit, vitrified, single and multiple...	20		30
	302 Conductor's punches, plated	22½	30	35
	454 Conductor's punches, dull.....	20	27½	30
	219A Condy's Fluid.....	20		25
	454 Concrete Carts, Spreading.....	20	27½	30
	454 Concrete Forms.....	20	27½	30
	454 Concrete reinforcement, cold twisted steel bars for use in.....	20	27½	30
	402 Concrete Pipe Fittings, substantially iron or steel.....	20		30
	189 Cones of all sizes, made of paper, and adapted for winding yarns thereon.	Free	Free	Free
	282 Cones, pyrometric.....	12½		22½
	23 Confectionery, coated with or containing choco- late, the weight of the wrappings and cartons to be included in the weight for duty.per lb. and	f 22½	½	½
	141 Confectionery, N O P.....	22½	35	35
	199 Confetti paper	22½	35	35
	30 Confola Flour, weight of package to be included in weight for duty .per lb.	1c		1½c
	8 Cooked Beef Tongue, moulded to the form of a brick.....	17½	25	27½
	706 Consuls General, articles for the personal use of, who are natives or citizens of the country they represent, and who are not engaged in any other business or profession	Free	Free	Free
	368 Control Clocks, known as Watchmen's Clocks	20	27½	30
	255 Converted Flour	5		10
	427 Cookers, fireless, if agate, granite or enamelware	22½		35
	453 Cooking ranges, electrically operated....	15	25	27½
	254 Copal Gum	Free	Free	Free
	406 Coppered Iron or Steel Wire, N. O. P.....	15		20
	348 Copper, bars and rods, in coil or otherwise, unmanufactured, in lengths not less than six feet	Free	Free	Free
	352 Copper Bars, Rods and Sheets, N. O. P....	20	27½	30
	711 Copper, carbonate of	15	17½	17½
	352 Copper Nails and Tacks	20	27½	30
	370 Copper Rollers adapted for use in Calico Printing.....	Free	Free	Free
	352 Copper Rivets	20	27½	30
	348 Copper in bolts, unmanufactured	Free	Free	Free
	352 Copper Barrs,	20	27½	30
	348 Copper, old and scrap, or in blocks	Free	Free	Free

Midlle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
348 Copper Tubing, in lengths of not less than 6 feet, not polished, bent or otherwise manufactured	Free	Free	Free	30
352 Copper Tubing, N. O. P.	20	27½	30	20
352 Copper Tubing, brazed	20	27½	30	16
348 Copper Tubing, brazed, not less than 6 ft., not polished, bent or otherwise manufactured...	Free	Free	Free	53
352 Copper, in sheets or subdivisions, shaped or otherwise manufactured	20	27½	30	51
352 Copper Sheets, plates or ingots planished or coated	20	27½	30	65
348 Copper Sheets, strips or plates not planished, polished or coated	Free	Free	Free	60
348 Copper Ingots or pigs	Free	Free	Free	64
351 Copper Wire, plain, tinned or plated	7½	12½	12½	45
406 Copper Wire, plated	15	20	20	68
289 Copper Baths, N. O. P.	20	35	35	54
Copper shells, etc. see Stereotypes, &c.				55
289 Copper Bath Tubs fitted up in frame or stand of wood	20	35	35	57
352 Copper Oilers, made of tin, copper plated...	20	27½	30	53
352 Copper Plates for doors, finished, builders' hardware	20	27½	30	54
711 Copper Matte	15	17½	17½	54
342 Copper Silicon	5	10	10	46
358 Copper Anodes	5	10	10	220
420 Copper Buckles	20	27½	30	150
432 Copper Shells for stereotypes, etc., for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, N. O. P. per sq. inch	1c	1½c	1½c	604
433 Copper Shells for stereotypes, composed wholly of metal or celluloid, N. O. P., per sq. inch	½c	½c	½c	581
483 Copper Shells, for stereotypes, etc., other than French or English, and of books..	Free	Free	Free	711
418 Copper Wire Cloth	17½	22½	25	454
352 Copper, all other manufactures of, not elsewhere provided for	20	27½	30	190
208 Copper, sulphate of (blue vitriol)	Free	Free	Free	75
208 Copper, subacetate of, dry or verdigris	Free	Free	Free	494
208 Copper, precipitate of, crude	Free	Free	Free	494
488 Copper, black oxide of, etc., for use in the manufacture of chlorates and colors...	Free	Free	Free	611A
453 Copper commutator bars for electrical apparatus	15	25	27½	494

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

181

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	342		5	10
	208	Free	Free	Free
	190	22½		35
	537	25		35
	519	20	27½	30
	655	15	25	27½
	660			
		Free	Free	Free
	648	7½	10	10
	453			
		15	25	27½
	687	Free	Free	Free
	548	20		25
	550	Free	Free	Free
	575	25	32½	35
	537	25		35
	548	20		25
	467			
		Free	Free	Free
	220			
	156	\$2.40	\$2.40	\$2.40
	604			
		12½	15	15
	581	17½	27½	30
			27½	
	711	15	17½	17½
	454	20	27½	30
	190	22½		35
	75			
		Free	Free	Free
	494	15		20
	494	15		20
	537			
		25		35
	494	15		20
	611A	20	27½	30
	494			
		15		20
	711	15	17½	17½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
573 Cork Matting and Carpet	25		35	
494 Cork Tipping	15		20	65
711 Cork Tops, composition.....	15	17½	17½	71
493 Cork-wood or cork-bark, unmanufactured. Cork Drawers .....according to material	Free	Free	Free	4 8
493 Cork bark, broken or granulated, but untreated (crude).....	Free	Free	Free	71 39
495 Corks, manufactured from cork wood over ¾ of an inch in diameter, measured at the larger end	4c		5c	649
496 Corks, manufactured from cork wood ¾ of an inch and less in diameter, measured at the larger end	6c		8c	451 395
Corkscrews .....according to material				296
493 Corkwood squares, cut on four sides and rough on two sides, for use in making corks	Free	Free	Free	576 475
79 Corms	Free	Free	Free	637
210 Corn Bleach	Free	Free	Free	637
453 Corn Dryer and Waster (economy) iron or steel.	15		27½	
45 Corn Flakes, in packages not exceeding 25 lbs. weight each	17½		25	630 671
46 Corn Flakes, N O P.....	15		20	487
445 Corn Harvesters	12½		17½	
711 Corn, "dried or evaporated"	15	17½	17½	479
139 Corn Syrup	40c		62½c	274
54 Corn, Indian, for purposes of distillation, per bu.	7½c		7½c	
55 Corn, Indian, not for purposes of distillation.....	Free	Free	Free	
711 Corn, ground products of, which will pass through No. 5 bolting cloth, as corn flour.....	15	17½	17½	
448 Corn Huskers and Shellers	15		20	
53 Corn Meal	20c		25c	567 555
711 Corn Flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts remov- able by boiling only, and not capable of being used as starch without further change	15	17½	17½	13 13 172 280 407 525 522
46A Corn Meal, when damaged by water in transitu (on appraised value)	15		25	
141 Corn, pop corn	22½	35	35	
86 Corn, canned, weight of package to be in- cluded in weight for duty..... per lb. From Italy, O.C. June 10, 1910.....	1c	1¼c	1½c	523 546 537
656 Corn Cob Pipes, tobacco	22½	32½	35	407 517

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

183

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	658 Corn, broom			
20	711 Corn Grits	Free	Free	Free
17½	448 Corn Planters	15	17½	17½
Free	87 Corn, green	15		25
	711 Corn flour, cereal product.....	15	17½	30
	711 Corn oil	15	17½	17½
Free	39 Cornstarch or Flour, weight of package to be included in weight for duty, per lb..	1c		1½c
5c	649 Cornelians, not mounted or set	7½	10	10
	454 Corrugated Steel Strips.....	20	27½	30
	395 Corrugated Tubes, for marine boilers...	Free	Free	Free
8c	519 Cornice Poles and pole ends, brass	20	27½	30
	296 Cornwall or China Stone, ground or unground	Free	Free	Free
	576 Corsets, cotton or linen	25	32½	35
Free	475 Corsets, steel for . . . see Corset Steel in Steel			
Free	637 Corset clasps, busks, blanks and steels	22½	30	35
Free	637 Corset wires, covered, cut to lengths, tipped or untipped	22½	30	35
27½	630 Corset Laces	20	27½	30
25	671 Corset Eyelets	Free	Free	Free
20	487 Corset Laces, tagging metal for.—See Tagging Metal.			
17½	479 Corsets, flat wire for.—See Wire.			
17½	274 Cosmoline, as Vaseline.....	15		25
62½c	Costumes, theatrical, to pay according to material, N. O. P.			
7½c	Costumes, theatrical, which have been used, being the personal property of the actor, when for use by him in theatrical exhibitions and not for sale.....	Free	Free	Free
Free	567 Costume Cloth, wool	30	35	35
	555 Cotswold Combing Wool	2c		3c
	13 Cottolene	1½c		2c
	13 Cotosuet.....	1½		2c
	172 Cotswold Sheep Records in book form	Free	Free	Free
	280 Cotton Seed, Foot's	Free	Free	Free
17½	407 Cotton-covered Wire	20		30
	525 Cotton Quilts	20		30
25	522 Cotton Belting, for use in making up ladies' dress bands and belts. If in a piece uncoloured	17½		25
35	523 The same coloured.....	25		32½
	946 Cotton Belts	22½		35
	537 Cotton Buffs	25		35
	407 Cotton Covered Magnet Wire	20		30

herwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
523 Cotton Fabrics, in creams, doves and other shades	25		32½	57
575 Cotton Lace Covers, white	25	27½	35	508
The same under Treaties with Belgium and the Netherlands		32½		52 53 55
190 Cotton Paper, embossed or not	22½		35	532
68 Cotton Seed Oil Cake, without admixture	Free	Free	Free	
525 Cotton Sheets	20		30	1010
524 Cotton, duck, grey or white, weighing over 8 oz. per square yard	15		20	575
575 Cotton drawers, trimmed with lace	25	32½	35	548
537 Cotton bureau covers	25		35	631
748 Cotton seed oil, crude, when imported by manufacturers of refined cotton seed oil for use only in the manufacture of such refined cotton seed oil in their own factories	Free	Free	Free	533 537 575 575
532 Cotton thread finer than 40 for use in the manufacture of ribbons	Free	Free	Free	575
750 Cotton yarn for use only in the manufacture of measuring tape lines, when imported by manufacturers of such tape lines	5		10	236 575 620
521 Cotton, grey cotton fabrics and fabrics of flax unbleached, N.O.P.	15		25	525 582 582
Cotton Duck, N. O. P.—See Cotton Fabrics.				
610 Cotton, belting of cotton	20		27½	619
523 Cotton Tapestry, colored	25		32½	552
574 Cotton, white cotton bobbinet, plain in the web	15	22½	25	270A 270
575 Cotton Dusters	25	32½	35	
522 Cotton Tape, white or uncoloured	17½		25	1004
711 Cotton, e.d.aking	15	17½	17½	
683 Cotton Fillets, etc.—See item Fillets	Free	Free	Free	
523 Cotton Damasks, colored, in the piece	25		32½	525
521 Cotton Fabrics, grey or unbleached	15		25	71-72
523 Cotton, Fabrics, printed, dyed or colored, N. O. P.	25		32½	535 538
522 Cotton Fabrics, white or bleached, N. O. P.	17½		25	
575 Cotton Clothing	25	32½	35	525 575
523 Cotton, gingham and plaids, dyed or colored, N. O. P.	25		32½	548 581
575 Cotton Handkerchiefs	25	32½	35	
537 Cotton Blankets	25		35	F
525 Cotton Counterpanes	20		30	
575 Cotton Shirts	25	32½	35	
568 Cotton Undershirts and Drawers	22½		35	631

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column

CUSTOMS TARIFF

185

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	575 Cotton Ties, made up	25	32½	35
32½	568A Cotton Socks and Stockings	25		35
35	520 Cotton Yarns, dyed or undyed, N. O. P.	17½		25
	532 Cotton Yarns, 40 and finer.....	Free	Free	Free
	553 Cotton Candle Wicks	17½		25
35	532 Cotton yarn, composed of 6,7,8,9 strands; each strand being 40 and finer.....	Free	Free	Free
Free				
30	1010 Cotton Cloth for the manufacture of macintosh clothing, etc. see Schedule "B"			
20	575 Cotton Cords, N. O. P.....	25	32½	35
35	548 Cotton Cordage	20		25
35	631 Cotton Collars	25		37½
	553 Cotton Lamp Wicks	17½		25
	537 Cotton, lap dusters	25		35
	575 Cotton Netting.....	25	27½	35
	575 Cotton Netting, under treaty with Belgium and Netherlands.....		32½	
Free				
Free	575 Cotton Nets.....	25		35
	236 Cotton, absorbent cotton	12½	17½	20
	575 Cotton Plaits	25	32½	35
	629 Cotton Parasols and Umbrellas	22½		35
10	525 Cotton Pillow Cases	20		30
	582 Cotton Ribbons	22½	25	35
25	582 Cotton Ribbons, under Treaty with Belgium, Netherlands and Italy.....		32½	
27½	619 Cotton Hose, lined with rubber	22½		35
32½	552 Cotton Bags, seamless	15		20
	276A Cotton Seed Oil, N. O. P.	12½	17½	17½
25	276 Cotton Seed Oil, refined, edible, when imported for canning fish.....	Free	Free	Free
35				
17½	1004 Cotton Seed Oil, when used in the manufacture of liquid annatto (see Schedule "B")			
Free				
32½	525 Cotton Quilts, stuffed with down	20		30
25	71-72 Cotton Seed			see Seeds
	535 Cotton Sewing Thread, in hanks	7½		10
32½	536 Cotton Thread on spools and crochet cotton and all other cotton thread, N.O.P....	17½	22½	25
25				
35	525 Cotton Towels	20		30
	575 Cotton shawls	25	32½	35
32½	548 Cotton Twine	20		25
35	581 Cotton Velveteens and Cotton Velvet Fabrics	17½	27½	30
35				
30	From Italy, under regulations of O.C., June 10th, 1910.....		27½	
35				
35	631 Cotton Cuffs	25		37½

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
520 Cotton Sheet Wadding, batts and batting dyed or not	17½		25	53
Cotton Winceys	see Cotton Fabrics			
523 Cottons, cambries, silicias and casbans, printed or dyed	25		32½	53
527 Cottons, jeans.—See Item Jeans	12½		20	
502 Cotton Waterproof Fabric	20		30	
620 Cotton Webbing, elastic, over 1 inch wide..	12½		20	
528 Cotton Webbing, non-elastic, when imported by manufacturers of suspenders, for use exclusively in the manufacture of suspenders in their own factories.....	12½		20	711 537 240
537 Cotton, articles made up by the seamstress from linen or cotton fabrics, N.O.P....	25		35	537 537
532 Cotton Wool or Raw Cotton, not dyed	Free	Free	Free	711 583
236 Cotton Wool, surgical dressing.....	12½	17½	20	583
534 Cotton Yarn, polished or glazed, when imported by manufacturers of shoe laces for the manufacture of such goods in their own factories	Free	Free	Free	519 613 711
681 Cotton Waste, when not machine cleaned or garnetted	Free	Free	Free	657 220 220
533 Cotton Waste, when machine cleaned or garnetted	7½		12½	220
526 Cotton, white cotton embroideries	12½	17½	20	527 300
The same from Italy, under regulations of O.C., June 10, 1910.....		17½		538 537 567
581 Cotton Plush	17½	27½	30	537 424
581 Cotton Plush, from Italy, under regulations of O.C., June 10th, 1910.....		27½		537 178
520 Cotton Warps, dyed or undyed, N. O. P....	17½		25	643
68 Cotton Seed Cake Meal.....	Free	Free	Free	219 A 133 C
575 Cotton Embroideries	25	27½	35	123 C
575 Cotton Embroideries, under treaty with Belgium and Netherlands.			32½	123 C
68 Cotton Seed Cake	Free	Free	Free	253 C
Cottonnades	see Cotton Fabrics			
524A Cotton, seamless cotton duck in circular form of a class or kind not made in Canada for use in manufacturing hose pipe	Free	Free	Free	
520 Cotton Batts and Batting	17½		25	
525 Cotton Damask, uncolored, in the piece ...	20		30	
525 Cotton, diaper	20		30	
681 Cotton Rags	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

187

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
25	533 Cotton Shoddy, machined, garnetted or prepared for use	7½		12½
32½ 20 30 20	534 Cotton Yarn, for Shoe Laces, polished or glazed, when imported by manufacturers of shoe laces for use in the manufacture of such articles in their own factories.....	Free	Free	Free
	711 Cotton Oakum	15	17½	17½
	537 Cotton Tufts, as used in manufacture of mattresses	25		35
20	249 Cotton soluble moistened with amyl acetate	(15 (20		22½ 20c
35 Free	537 Cotton bandages, sewn	25		35
20	537 Cotton bags, sewn	25		35
	711 Coumarin crystals	15	17½	17½
	583 Counterpanes, silk	30	32½	37½
	583 Counterpanes, Silk, under treaty with Belgium and Netherlands.....		35	
Free	Italy.....		35	
	519 Counter Tops, opalite	20	27½	30
Free	613 Counters, boot and shoe, made from leather	15		25
	711 Counters, bone	15	17½	17½
12½ 20	454 Couplers, cast steel freight car.....	20	27½	30
	657 Couplers, gauge.....	17½	22½	25
	220 Court plaster, with celluloid cover	20	25	25
	220 Court plaster, liquid	50	50	50
30	220 Court plaster, liquid, if non-alcoholic, under French Treaty		25	
	527 Couilles			see Jeans, &c.
25	300 Covers, crucible.....	Free	Free	Free
Free	538 Covers, table, of jute	15		25
35	537 Covers, table of colored cotton.....	25		35
	567 Covers, table, of wool	30	35	35
	537 Covers, sideboard, of damask.....	25		35
Free	424 Covers, gun or pistol	20		30
	178 Covers for seed catalogues, paper, advertising	10c		15c
	537 Covers for spare automobile tires, made of coated canvas, enamelled oil cloth, or carriage cloth.....	25		35
Free	643 Cow Hair, unmanufactured	Free	Free	Free
25	219 A Cow Ease	20		25
30	133 Crabs, alive	15		25
30	123 Crabs, deviled crabs, tinned	17½		30
Free	123 Crabs, prepared or preserved	17½		30
wise	253 Crack filler, Johnson's.....	17½		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
711 Cracked Corn and Wheat	15	17½	17½	2
500 Craft, water-borne, built outside of Canada, of any material, destined for use in Canadian waters	15		25	2
96 Cranberries	17½		25	2
453 Cranes, finished parts of, iron or steel.....	15		27½	21
460 Cranes, for use exclusively in charging open hearth furnaces.....	Free	Free	Free	1
453 Cranes, of iron or steel, for other uses about steel furnaces.....	15		27½	
453 Cranes, iron or steel, as machy	15		27½	
Crapes other than black, rated according to material				64
580 Crapes, black	12½	17½	20	
711 Crayons, chalk	15	17½	17½	71
252 Crayons, black repair	15		27½	11
655 Crayons, corresponding in composition to ordinary pencil	15	25	27½	
311 Crayons or Pencils, of soapstone	15		25	22
655 Crayons, lumbermen's, made of ordinary composition without the wood covering	15	25	27½	47
288 Cream-colored Ware	20		30	53
526 Cream Colored Embroideries.....	12½	17½	20	64
From Italy.....		17½		71
526 Cream Colored Lace	12½	17½	20	25
From Italy.....		17½		
454 Cream Freezers	20	27½	30	286
141 Cream, Magic	22½	35	35	374
459 Cream Separators	Free	Free	Free	
255 Cream Sizing	5		10	657
208 Cream of Tartar in Crystals	Free	Free	Free	
453 Cream Separators, electric motors, pulleys and hangers for.....	15	25	27½	198
745 Cream separator parts, articles of metal for use in the manufacture of, when imported by manufacturers of such parts	Free	Free	Free	390
472 Cream Separators. Materials for manufacture of cream separators to be used in their own factories. Parts of, for repairs (except bowls) are dutiable...	Free	Free	Free	454
711 Cream of Tartar, other, N. O. P.....	15	17½	17½	626
46 Cream of Wheat, N. O. P.....	15		20	300
45 Cream of Wheat, in packages not over 25 lbs. weight each	17½		25	403
255 Cream sizing.....	5		10	475
477 Creepers, steel for.—See item in Steel.				300

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

189

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
7½	220 Creoline, an antiseptic and disinfectant .	50	50	50
	220 Do. if dry	20	25	25
	220 Creosotal			see Medicines
5	Creosoted Lumber			see Wood
5	278 Creosote Oil (heavy)	Free	Free	Free
7½	219A Creosote oil, soluble, a spraying preparation			25
Free	197 Crepe paper, made at one operation on the paper machine in the forming of the sheet, and not afterwards advanced in manufacture, in rolls of 50lbs. and upwards	15		25
27½	644 Crepe, wool used the same as hair curled or dyed	12½		20
7½	711 Crest Garantose	15	17½	17½
	114 Cresca potpourri, a mixture of different shelled nuts and raisins, dry, in glass jars			per lb.
27½	228 Cresson softener, described as softener for hosiery (soap)	3c	3½c	4c
5	479 Crinoline, wire for	22½	32½	32½
	536 Crochet Cotton	Free	Free	Free
7½	648 Crocidolites, not mounted or set.	17½	22½	25
10	711 Crocus, antimony	7½	10	10
20	252 Crocus, composition of oxide of iron for buffing or polishing metal	15	17½	17½
30	286 Crocks, earthenware	20		30
35	374 Crop ends of Steel Rails, the same not having been used	50c		\$1.00
Free	657 Crosby pressure gauge tester, used in testing the accuracy of pressure gauges	17½	22½	25
10	198 Cross section paper	22½		35
Free	390 Crossings and intersections for railways ..	20		32½
27½	454 Crowbars	20	27½	30
	626 Crowns, hat and bonnet	22½		35
Free	300 Crucible Covers	Free	Free	Free
	403 Crucible cast steel Wire, valued at not less than 6c per lb.	Free		5
	475 Crucible Sheet Steel. See Sheet Steel in Steel	Free	Free	Free
Free	300 Crucibles, Clay or Plumbago	Free	Free	Free
17½	Crucibles, N. O. P., dutiable according to material			
20	348 Crucibles, platinum	Free	Free	Free
25	354 Crucifix, of alumtnum and wood	15	22½	25
10	Crucifix, of metal, according to material			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.
713 Crude Bromide, for the production of bromine	Free	Free	Free
207 Crude Magnesite	Free	Free	Free
711 Crude Naphthaline, dry	15	17½	17½
207 Crude Oil Petroleum, lubricating	Free	Free	Free
204 Crude aloes	Free	Free	Free
711 Crushed Marble or Stone	15	17½	17½
711 Crushed Rock	15	17½	17½
457 Crushed Steel for polishing	Free	Free	Free
711 Crushed Stone or dust	15	17½	17½
448 Crushers (grain crushers)	15		25
334 Cryolite or Kryolite, mineral	Free	Free	Free
648 Crysolite, not mounted or set	7½	10	10
648 Crystal, not mounted or set	7½	10	10
326 Crystal Glass Tableware	20		32½
711 Crystal Rice	15	17½	17½
141 Crystallized ginger	22½	35	35
210 Cubic Nitre, or Nitrate of Soda	Free	Free	Free
87 Cucumbers, N. O. P.	15		30
88 Cucumbers, salted and pickled	25	32½	35
203 Cudbear, Extract of, see Dyeing, &c., Articles	Free	Free	Free
518 Cue Racks and Tips	22½		35
518 Cues and Cue Tips	22½		35
631 Cuffs of Celluloid or Xyolite	25		37½
199 Cuffs of Paper	22½		35
647 Cuff Studs, gold or silver, as jewelry	22½	30	35
651 Cuff and Collar-buttons, not being jewel- lery	22½	30	35
681 Cullet Glass	Free	Free	Free
446 Cultivators	12½		20
206 Cultures, ferment to be used in butter-mak- ing	Free	Free	Free
449 Cultivators, hand, fitted with wooden handles, as used by hand in cultivat- ing the soil of gardens	15		22½
75 Cumin Seed not edible	Free	Free	Free
199 Cups, individual, paper	22½		35
362 Cups, of silver, N. O. P.	22½	30	35
Cups, oil cups to pay according to material			
692 Cups, or other metallic prizes won in bona fide competition	Free	Free	Free
454 Cupolas of iron, foundry	20	27½	30
454 Curb Bars, galvanized steel	20	27½	30
426 Curd Knives, N. O. P.	20	27½	30
82 Currant Vines and Bushes	12½	17½	20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middl

CUSTOMS TARIFF

191

	Brit. Pref. P.C.	Treaty	General P.C.
163 Currant Wine see Wine			
95 Currants, green fruit, the weight for duty to include the weight of the packages per lb.	1½c		2c
96 Currants, Zante and others, dried . . . per lb.	½c	⅔c	⅔c
644 Curled or Dyed Hair, N. O. P.	12½		20
301 Curling Stones	Free		10
454 Curling tongs, dull	20	27½	30
362 Curling tongs, plated	22½	30	35
454 Curry Cards	20	27½	30
454 Curry Combs	20	27½	30
31 Curry Powders, as ground spices 3 cents per lb. and	7½		10
454 Curtain Fasteners, carriage top	20	27½	30
519 Curtain Poles, Ends, Rings and Brackets, made of brass	20	27½	30
519 Curtain Stretchers	20	27½	30
575 Curtains when made up, trimmed or un- trimmed	25	32½	35
575 Curtains, made of bamboo	25	32½	35
562 Curtains, rubber, for baths, made of rubberized cloth	20		30
388 Curved iron or steel railway bars or rails, punched or not, N.O.P. per ton	\$4.50		\$7.00
141 Custard Powder	22½	35	35
141 Custard Powder, Birds'	22½	35	35
711 Cutch Liquid N. O. P.	15	17½	17½
203 Cutch or gambier, crude dye	Free	Free	Free
220 Cuticura Resolvent see Medicines			
448 Cutters, fodder and feed cutters	15		25
448 Cutters, straw and hay cutters	15		25
442 Cutters, paper cutters, part of bookbinders', etc., cutting machines	5		10
592 Cutters, vehicles	22½		35
453 Cutters, bone, of iron or steel	15		27½
681 Cutting flock (wool flocks) produced by shearing cloth, not further treated	Free	Free	Free
426 Cutlery: Carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking and glaziers' knives, cigarknives, spatulas or palette knives, razors, erasers or office knives, pen, pocket, pruning, sportsman and hunt- ers' knives, manicure files, scissors, trimmers; barbers', tailors' and lamb shears, horse and toilet clippers, and			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
all like cutlery, N.O.P. When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents				93 94 105
711 Cut Flowers, N. O. P.....	20	27½	30	
Cut Veneers	15	17½	17½	
414 Cut Nails and Spikes, of iron or steel, per 100 lbs.				657
326 Cut Glassware	30c		50c	173
178 Cut-outs, lithographed..... per lb.	20		32½	192
208 Cyanide of Potassium	10c		15c	505
208 Cyanogen, or compound of bromine and potassium for reducing metals in mining operations	Free	Free	Free	567 271
711 Cyanogen, double salts of.....	Free	Free	Free	180 326
657 Cyclometers	15	17½	17½	
454 Cylinder needles, steel	17½	22½	25	
597 Cylinders for phonographs, graphophones and gramophones	20	27½	30	537 607
The same from Italy, under regulations of O.C., June 10, 1910.....		27½		711 I 204 I
453 Cylinders and Dials, of iron or steel, for knitting machines.....	15		27½	643
454 Cylinders, iron, porcelain lined, for hand pumps.....	20	27½	30	711 I 279 I
657 Cylinders, steel, for moving picture machines..	17½	22½	25	
D				
78 Dahlias	15	22½	25	507 D
210 Dairy Klenzer, Thatcher	Free	Free	Free	178 D 286 D
254 Damar gum	Free	Free	Free	326 D
525 Damask, uncoloured, of cotton or linen in the piece, including uncoloured table cloths or napkins of linen or cotton; stair linen, diaper, doylies, tray cloths, sheets, quilts, counterpanes, towels and pillow cases of cotton or linen.....	20		30	710D D 523 D De
523 Damask of Cotton, colored, in the piece....	25		32½	519 De 711 De
525 Damask, of linen or cotton, uncolored, N. O. P.....	20		30	220 De 466 De 466 De
675 Dampers, base, piano, parts to manufacture	Free	Free	Free	178 De
94 Dates, dried fruit	40c	55c	55c	192 De
141 Dates, stuffed with candies	22½	35	35	236 De
93 Dates, with stones removed	17½		25	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

113

	Brit. Pref. P.C.	Treaty	General P.C.
93 Dates, stuffed with nuts and raisins.....	17½		25
94 Dates and figs in other packages than air-tight..... per 100lbs.	40c	55c	55c
105 Dates and figs in cans and other air- tight packages, the weight of pack- ages to be included in weight for duty per lb.	1½c	2c	2¼c
Dating Machines, according to material.			
657 Day's rapid shading machine.....	17½	22½	25
173 Deaf and Dumb and Blind, books for	Free	Free	Free
192 Deafening Quilts, paper and Eelgrass.....	15		25
505 Deals, wood see Wood			
567 Debêges, woollen dress goods	30	35	35
271 Decarbonizer, liquid..... per gal	1½c		2½c
180 Decalcomania Transfers	15	22½	22½
326 Decanters, and pressed or moulded table ware	20		32½
537 Decoys, canvas duck	25		35
607 Deer (glove leather) tanned or dressed, colored or not colored, for the manu- facture of gloves in their own factories	5		10
711 Deer Tongue (powdered)	15	17½	17½
204 Deer Tongue, crude	Free	Free	Free
643 Deer Hair, unmanufactured	Free	Free	Free
711 Deer Heads, mounted	15	17½	17½
279 Degras and Grease, for stuffing or dressing leather, and which are fit only for such use	Free	Free	Free
567 Delaines, French	30	35	35
178 Delineator, The per lb.	10c		15c
286 Demijohns (earthenware and stoneware)...	20		30
326 Demijohns, glass	20		32½
710D Demijohns containing liquids subject to specific duty, to pay same rate of duty as if imported empty	20		32½
523 Denims, cotton, dyed or colored	25		32½
Dent Corn, etc. see Indian Corn			
519 Dental Cabinet	20	27½	30
711 Dental Cement, Oxpara, liquid	15	17½	17½
220 Dental Cement, Oxpara, powder	20	25	25
466 Dental Engines	Free	Free	Free
466 Dental Instruments, of metal	Free	Free	Free
178 Dental Journal..... per lb.	10c		15c
192 Dental, sandpaper discs for dental use....	15		25
236 Dental Napkins, sterilized and absorbent, repre- senting gauze fabric cut in six squares, but			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
not shaped or advanced in manufacture, except aseptic, sterilized and absorbent....	12½	17½	20	232 647
Dental operating chairs and accessories are dutiable.				648A
Dental sterilizers, dutiable according to material.				168 525
362 Deposit Ware, silver	22½	30	35	711
453 Derricks, of iron or steel.	15		27½	711
623 Desks, etc., writing desks, fancy.....	22½	30	35	199
519 Desks, N. O. P., as office furniture	20	27½	30	199
113 Dessicated Coconut, sweetened or not per lb.	2c		4c	680
694 Designs or Models of carpets on separate sheets of paper.....	Free	Free	Free	711 171
694 Designs, paper, for oilcloth and lino- leum, to be used as models in the manufacture of such articles.....	Free	Free	Free	171 171
172 Designs, plates and engravings of, for the use of architects, when having a title page and properly numbered pages, and an index corresponding there- with, so as to form a volume, whether bound or unbound				172 172
271 Distillate of Petroleum	Free	Free	Free	454
368 Detectors, Time	1½c		2½c	448
424 Detonator caps, electric.	20	27½	30	219A
123 Devilled crabs, tinned.....	20		30	219A
255 Dextrine, Dry	17½		30	454
711 Dextrine, granular	5		10	685
168 Dextrose, malt	15	17½	17½	
690 Diagrams, wall, natural history, for schools etc.	35	35	35	606
169 Dialogue and recitation books, paper covered.....	Free	Free	Free	711 I 454 I
169 Dialogue and recitation books, paper covered, in the French language under French Treaty.....	15		25	454 I
Belgium and Netherlands.....		15 22½		759 I
437 Dial Scale, for weighing empty sugar barrels..	20		30	
453 Dials, of iron or steel, for circular latch needle knitting machine.....	15		27½	199 D
364 Diamond Dust or bort and black, for borers	Free	Free	Free	199 D
460 Diamond Drills, for prospecting for miner- als, not to include motive power	Free	Free	Free	141 D 199 D
711 Diamonds, glaziers'	15	17½	17½	219A D
457 Diamond Grit	Free	Free	Free	219A D
648 Diamonds, imitations of, not mounted or set	7½	10	10	220 D

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

195

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
20	232 Diamond Paste	17 ½	25	27 ½
	647 Diamonds, set	22 ½	30	35
	648A Diamonds, unset	Free	Free	Free
	168 Diamalt as grain molasses	35		35
	525 Diapers, cotton or linen	20		30
	711 Diastase	15	17 ½	17 ½
35	711 Di-sodium phosphate, soda crystals	15	17 ½	17 ½
27 ½	199 Diary with celluloid cover	22 ½		35
35	199 Diary with leatheroid cover	22 ½		35
30	680 Diatomaceous Earth (infusorial earth), crude	Free	Free	Free
4c	711 Dice, bone, N. O. P.,	15	17 ½	17 ½
Free	171 Dictionaries, as printed bound books	5		10
	171 Dictionaries in the French language	5	5	10
Free	171 Dictionaries in the French language, under treaty with Belgium and Netherlands		10	
	172 Dictionaries, French—Latin	Free	Free	Free
	172 Dictionaries, French—Greek	Free	Free	Free
	Dies for the manufacture of medals Dutiable according to material			
Free	454 Digesters for pulp mills	20	27 ½	30
2 ½c	448 Diggers, post-hole diggers	15		25
30	219A Dip, coal tar	20		25
30	219A Dipping, preparations	20		25
30	454 Discs, steel, for harness	20	27 ½	30
10	685 Discs or mills for copper rollers, &c. See Blanketing, etc.	Free	Free	Free
17 ½	606 Dissecting Instruments, for plants, flowers and insects	Free	Free	Free
Free	711 Discs, carbon, with or without metallic base	15	17 ½	17 ½
	454 Discs, harrow plates, punched	20	27 ½	30
25	454 Disc Plows, heavy, forged wrenches im- ported with	20	27 ½	30
	759 Discs or Plates, glass, rough cut or unwrought, for use in the manufacture of optical instru- ments, when imported by manufacturers of such optical instruments	Free	Free	Free
30	199 Discs, paper to be used on the twine box on binders	22 ½		35
27 ½	199 Dishes, butter, made of wood pulp	22 ½		35
Free	141 Disks, Sugar	22 ½	35	35
Free	199 Disinfectant paper	22 ½		35
17 ½	219A Disinfectants, liquid, non-alcoholic	20		25
Free	219A Disinfectant, Liquid Preparations for, non- alcoholic	20		25
10	220 Disinfectant Fluids, alcoholic	50	50	50

otherwise Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
519 Display Horses	20	27½	30	50
567 Doeskins (woollen clot.)	30	35	35	28
1 Dogs for improvement of stock	Free	Free	Free	57
5 Dogs, N. O. P.	15		25	4
454 Dog Chains, not plated	20	27½	30	45
362 Dog Chains, plated	22½	30	35	51
612 Dog Collars	20		30	71
204 Dog Grass	Free	Free	Free	61
572 Dog Skin Rugs, dyed	25		35	71
624 Dolls of all kinds and materials	20	27½	30	52
From Italy		27½		18
624 Dolls, dressed	20	27½	30	20
From Italy		27½		28
Dolls' Clothing, imported separately, ac- cording to material.				28
567 Doll's head novelties (pin-cushions), wool	30	35	35	141
537 Doll's head novelties (pin-cushions), cotton	25		35	32
583 Doll's head novelties (pin-cushions), silk ..	30	32½	37½	568
583 Doll's head novelties (pin-cushions) silk, under the Treaties with Belgium and Netherlands and Italy.		35		575
567 Dolmans of cashmere	30	35	35	257
711 Dolomite, calcined	15	17½	17½	180
435 Domes, lamp of leaded glass when chief value is other than glass.	20		30	190
326 Domes, lamp of leaded glass, when chief value is glass.	20		32½	288
2 Domestic Fowls, pure bred, for improve- ment of stock	Free	Free	Free	519
711 Dominos of Ivory	15	17½	17½	501
506 Dominos, all wood, plain	17½	22½	25	461
600A Donations, casual, not for sale	Free	Free	Free	519
600 Donations of Clothing and Books, for chari- table purposes, not for sale	Free	Free	Free	563
604 Dongola Leather, dressed, waxed, glazed or further finished than tanned.	12½	15	15	637
78 Dormant Roots, as follows: Gladiolus, Can- nas, Dahlias, Peonias	15	22½	25	479
352 Door Gongs	20	27½	30	537
282 Door knobs, china or mineral, unmounted ..	12½		22½	306
288 Door Knobs, E. Ware, finished	20		30	306
454 Door Knobs, of iron or brass	20	27½	30	255
362 Door Knobs, if plated	22½	30	35	252

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

197

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
30	506 Door Knobs, made of wood, plain, unmounted			
35	282 Door Knobs, mineral	17½	22½	25
Free	570 Door Mats, N. O. P., not metal	12½		22½
25	454 Door Springs	25	30	35
30	437 Doors for Safes and Vaults	20	27½	30
35	519 Doors, wire	20		30
30	711 Double Salts of Cyanogen	20	27½	30
Free	618 Douches, rubber	15	17½	17½
35	525 Doylies of Linen or Cotton	15	25	27½
30	Doylies, other, to pay according to material			30
	181 Drafts, cheques, and receipts, unsigned	22½		35
	206 Dragon's Blood	Free	Free	Free
	283 Drain Tiles, not glazed	15		20
	284 Drain Pipes	25		35
	141 Drained orange and lemon peel	22½	35	35
	326 Drain flasks, glass	20		32½
35	568 Drawers, underwear	22½		35
	575 Drawers, ladies' white cotton, trimmed with lace			
35		25	32½	35
37½	257 Drawing Ink	15	22½	25
	180 Drawings, N. O. P.	15	22½	22½
	190 Drawing paper, mounted	22½		35
	288 Drawing Slates, of china	20		30
35	519 Drawing Tables	20	27½	30
17½	Drawn Tubing, copper or brass, see Tubing			
30	453 Draw plates, wire, of iron or steel	15		27½
	519 Drawing boards, made of three-ply lumber, with two strong battens, dressed and finished			
32½		20	27½	30
	591 Drays	17½		25
Free	461 Lredges, floating, for mining	Free	Free	Free
17½	519 Dress Forms	20	27½	30
25	563 Dress Goods, women and children			
Free				
	see Woollens			
	637 Dress Steels	22½	30	35
Free	479 Dress Stays, flat wire for, No. 16 gauge or thinner, imported by manufacturers of dress stays, for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free
25	537 Dress shields, water-proofed cotton	25		35
30	306 Dressed Flag Stones	15		20
22½	306 Dressed Freestone	15		20
30	255 Dressine	5		10
35	252 Dressing, for boots and shoes	15		27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	O.
236 Dressing, antiseptic, surgical	12½	17½	20	
623 Dressing Cases	22½	30	35	4
252 Dressings, harness, and leather	15		27½	
93 Dried Fruits	17½		25	
43 Dried Milk, weight of pkge. to be included, per lb.	2c		3¼c	
711 Dried Roots, N.O.P.	15	17½	17½	2
133 Dried Shrimp.....	15		25	40
87 Dried Vegetables.....	15		30	
93 Dried peaches, apricots, and pears.....	17½		25	24
249 Drier, concentrated paste.....	f 15		22½	24
and per gall.	20c		20c	65
453 Dryer Machine, of iron or steel, for drying pulverized coal to be used in furnaces for smelting copper or other ores.	15		27½	24
248 Driers, liquid, 20c per gal. and.....	15		22½	
453 Driers, rotary, ore, iron or steel.....	15		27½	45
454 Driers, sand	20	27½	30	24
273 Drilling Compound, Noxall.....	Free	Free	Free	
469 Drilling Machinery, well, of a class or kind not made in Canada	Free	Free	Free	524
523 Drillings (cotton) dyed or colored	25		32½	
460 Drills, diamond drills for prospecting for minerals, not to include motive power	Free	Free	Free	521
453 Drills, of iron or steel, for use quarrying gypsum	15		27½	522
446 Drills, seed	12½		20	523
453 Drills, rock drills, of iron or steel	15		27½	524
454 Drills, tools, of iron or steel	20	27½	30	
453 Drills, twist, iron or steel	15		27½	523
453 Drill and lathe chucks of iron or steel...	15		27½	537
220 Drops, medicinal				537
see Medicines				711
572 Druggets and carpet squares, wool	25		35	524
204 Drugs, crude, such as barks, beans, berries, flowers, roots, balsams, bulbs, fruits, insects, grains, gums, and gum resins, herbs, leaves, nuts, fruits and stem seeds; any of the foregoing which are not edible and in a crude state, and not advanced in value by refining or grind- ing or any other process of manufac- ture, and not otherwise provided for ..	Free	Free	Free	453
220 Drugs and Chemicals when compounded of more than one substance	Free	Free	Free	454
see Medicines, &c.				586
711 Drugs and Chemicals, N.O.P.	15	17½	17½	662
220 Drugs, Medicines, etc.				364
see Medicines				454
203 Drugs, not elsewhere specified, in a crude state, used in dyeing or tanning	Free	Free	Free	587
				711
				499

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle c

CUSTOMS TARIFF

199

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
0	O. C. Drums of Iron containing caustic soda, having to be destroyed to release the goods	Free	Free	Free
5	454 Drums, ear, made of thin sheet rubber and wire	20	27½	30
7½	249 Dryers' Japan and liquid driers	15		22½
5	20 cents per gall. and			
7½	248 Dryers' Mixed, with paints or spirits, per gal.	\$1.00		\$1.00
5	460 Dryers, vacuum, used exclusively in the conversion of metals	Free	Free	Free
0	246 Dry Colors, N. O. P.	15		22½
5	246 Dry Fillers, paint	15		22½
2½	711 Dry Plate Emulsion, photographic	15	17½	17½
0c	659 Dry Plates, photographic	20		30
	242 Dry Red Lead, orange mineral and zinc white	Free		5
7½	457 Dry Putty, for polishing granite or glass	Free	Free	Free
2½	243 Dry White Lead	20		30
7½	Dualin			see item Powder
10	524A Duck, Seamless cotton duck, in circular form of a class or kind not made in Canada for use in manufacturing of hose pipe	Free	Free	Free
Free	Duck, Seamless linen, in circular form for use in manufacturing hose pipe:			
2½	521 Grey, unbleached	15		25
Free	522 Grey, bleached	17½		25
7½	523 Printed, dyed or colored	25		32½
0	524 Duck, Cotton, grey or white, when weighing over 8 ozs. per sq. yard	15		20
7½	523 Duck, Colored Cotton	25		32½
7½	537 Duck Covers, army	25		35
5	537 Duck Decoys, canvas	25		35
	711 Ducks, natural, stuffed	15	17½	17½
	524 Duck, tire, weighing over 8 oz. per sq. yd.	15		20
	593 Dump Cars, steel side	20		30
	591 Dump Carts, as used by contractors, and for farm work	17½		25
	453 Dumb Waiter Gearings, of iron or steel	15		27½
	454 Duroline (translucent roofing, made of wire cloth filled with transparent material)	20	27½	30
Free	586 Dust, anthracite coal dust	Free	Free	Free
	662 Dust, bone	Free	Free	Free
	364 Dust, diamond dust or bort	Free	Free	Free
7½	454 Dust Guards, plate steel, for car journal boxes.	20	27½	30
	587 Dusts, other coal dusts. per ton	10c		14c
	711 Dust, not elsewhere specified	15	17½	17½
Free	499 Dust, sawdust	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
345 Dust, zinc dust	Free	Free	Free
711 Dust absorbent used in sweeping	15	17½	17½
711 Dust, preparation for laying dust in streets called Glatrin	15	17½	17½
653 Dusters, feather	17½	25	27½
537 Dusters, Cotton	25		35
361 Dutch or Schlag Metal, leaf	15	25	27½
39 Dutch Farina, weight of package to be included in weight for duty..... per lb.	1c		1½c
156 Dye Japinol Leather, containing more than 40 percent. proof spirits, per gal.	\$2.40		\$2.40
203 Dyeing or tanning articles, viz. :— Non-edible seeds, beans, nuts, berries, plants, weeds, bark and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; tumeric, nut galls and extracts thereof; indigo, and indigo paste and extracts of; aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight; aniline oil, crude; aniline salt, alizarin and artificial alizarin; annatto liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing			
711 Dye, leather, concentrated dongola	Free	Free	Free
711 Dye, jet black, for dyeing cotton	15	17½	17½
711 Dyeing or tanning articles, N. O. P.	15	17½	17½
711 Dye Wood, ground or further advanced in manufacture than in chips, N. O. P.	15	17½	17½
711 Dyewood Extract N.O.P.	15	17½	17½
606 Dynamite	1¾c		2½c
453 Dynamos, electric	15	25	27½

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454 Ear drums, made of thin sheet rubber and wire			
466 Ear Masseur Engines, metal	20	27½	30
206 Earth, Fuller's in bulk only, not prepared for toilet or other purposes....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
132 Eggs, fish, for propagating	Free	Free	Free	4
141 Egg Nutrine	22½	35	35	310
220 Egg Powder, Birds'	20	25	25	40
711 Egg, powdered	15	17½	17½	4
207 Egg Yolk	5		10	
711 Egg Yolk, in bulk, preserved with salt	15	17½	17½	48
207 Egg Yolk, desiccated	5		10	32
711 Egg Yolk and Alb., powdered	15	17½	17½	40
711 Egg Whites, so-called frozen, being whites of eggs, without admixture, except a small addition of salt or some preservative.	15	17½	17½	45 22
231 Egg powder, so-called (not custard powder), the weight of package to be included in weight for duty	4c		6c	45 45
711 Eggo	15	17½	17½	45
575 Elastic Hose Supporters	25	32½	35	42
620 Elastic Webbing, over 1 inch wide	12½		20	43
620 Elastic web (tinsel), over one inch wide	12½		20	45
575 Elastic, round or flat, including garter elastic	25	32½	35	302 455
684 Elastic Rubber Thread, not covered	Free	Free	Free	
575 Elastic, garter	25	32½	35	
508A Elastic Stockings	25		35	453
163 Elder Wine	see Wine			453
316 Electric Arc Light Carbons, N. O. P.	22½	32½	35	454
315 Electric Arc Light Carbons, over 6 inches in circumference	Free	Free	Free	453 438
Electric Cooking or heating apparatus, when less than 50% of the metallic surface is nickle plated is entitled to entry under item 453. when 50% or more is plated must be entered under item 362				453 406
453 Electric Apparatus, N. O. P.	15	25	27½	733
453 Electric and Galvanic Batteries	15	25	27½	
485 Electric Batteries, brass caps, for the manufacture of	Free	Free	Free	
646 Electric Belts, not silk	22½		35	738
453 Electric Conduit, of paper, bituminized for insulating wires	15	25	27½	
453 Electric Dynamos	15	25	27½	
453 Electric message registers for telephones	15	25	27½	
453 Electrically operated cooking ranges	15	25	27½	723
453 Electric warning signals, sirene, for motor cars	15	25	27½	
453 Electric Meters	15	25	27½	
453 Electric Generators	15	25	27½	
454 Electric Heaters, not plated	20	27½	30	302

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

	Brit. Pref. P.C.	Treaty	General P.C.
435 Electric Lamps	20		30
316A Electric Light Bulbs, of glass	5		10
408 Electric Light Cables, N. O. P.	17½		25
435 Electric Light Fixtures or Metal parts of, N. O. P.	20		30
435 Electric Light Shades, N. O. P.	20		30
326 Electric Light Shades, of glass	20		32½
460 Electric Machines for separating or concen- trating iron ores	Free	Free	Free
453 Electric Motors	15	25	27½
220 Electric Salvo	50	50	50
453 Electric Sockets	15	25	27½
453 Electric Baking Ovens	15	25	27½
453 Electric Box Car Leader, for use at coal mine.	15	25	27½
453 Electric buzzers	15	25	27½
424 Electric detonators caps	20		30
435 Electric Flashlights or Lamps without the battery	20		30
453 Electric fuses, if not covered wire	15	25	27½
362 Electric Heaters, nickel plated	22½	30	35
453 Electric Horn, the Klaxon, for autos	15	25	27½
Electric Hot Plates, Toasters, Radiators, Sauce Pans, Kettles, Sad Irons	According to material		
453 Electric Mixers	15	25	27½
453 Electric push buttons for electric bells ..	15	25	27½
454 Electric Resistance Furnace	20	27½	30
453 Electric Stoves	15	25	27½
438 Electric street cars (motor)	22½	30	35
453 Electric switchboards (finished)	15	25	27½
453 Electric travelling cranes, with or with- out motor	15	25	27½
466 Electric vibrator if for surgical use and substantially of metal	Free	Free	Free
733 Electric fuses, fuse head of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses	Free	Free	Free
738 Electric batteries, ground coke when imported by manufacturers of electric batteries for use only in their own factories in the manu- facture of such batteries	Free	Free	Free
723 Electric lamps, metallic elements and tungstic acid when imported by manufacturers for use in their own factories in the manufacture of metal filaments for electric lamps	Free	Free	Free
362 Electro-plated Ware	22½	30	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted a. so to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
751 Electroplated (wholly or in part) articles of iron or steel, when imported by manufacturers for use only in their own factories in the manufacture of bicycles.....	20		30	618 192 252 670 669
Electrotypes, Stereotypes and Celluloids, &c., other see item Stereotypes				
453 Electrotypers' block nailing machine....	15		27½	192
435 Electroliers, if not capable of being used for any other purposes than Electric Lights	20		30	453 670
254 Elemi Gum	Free	Free	Free	208 220
453 Elevator Buckets, of iron or steel.....	15		27½	711
453 Elevators, freight and passenger, of iron or steel	15		27½	255
453 Elevators, mercury.....	15		27½	573
461 Elevators or Floating Dredges, used in mining submerged alluvial gold deposit ...	Free	Free	Free	427 608
Elixirs, medicinal see Spirits				454
258 Elixir, prepared linseed oil... per 100lbs.	\$1.25		\$1.65	427
711 Elk Head set up by taxidermist.....	15	17½	17½	628
454 Elliott Milk Gauge, manufacture of iron...	20	27½	30	460
220 Embalming fluid, containing more than 40 per cent. proof spirits \$2.40 per gal. and....	30	30	30	466 439
173 Embossed Books, for the blind	Free	Free	Free	454
178 Embossed Cards, or Christmas and New Year's Chromos, advertising per lb.	10c		15c	453
195 Embossed Paper, extra heavy, for cracked and damaged walls	22½		35	453 438 590
442 Embossing Machines, bookbinders', when for use exclusively by printers, bookbinders and manufacturers of paper articles	5		10	447 453 453
431 Embossing Plates, of steel, for use in printing press	15		20	447A
526 Embroideries, white cotton embroideries... The same from Italy, under regulations of O. C., June 10, 1910.....	12½	17½	20	453
575 Embroideries, under treaty with Belgium and Netherlands.....		17½		447
575 Embroideries, N. O. P.	25	27½	35	180
579 Embroidery Silk	17½		25	180
453 Embroidering machine, of iron or steel.....	15		27½	172
525 Embroidered Tray Cloths.....	20		30	
526 Embroidered work ornaments, white or cream coloured, of linen or cotton...	12½	17½	20	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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Brit. Pref.
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		Brit. Pref. P.C.	Treaty	General P.C.
	The same from Italy, under regulations of O.C., June 10, 1910.....		17 1/2	
	648 Emeralds, not mounted or set	7 1/2	10	10
	192 Emery Cloth	15		25
	252 Emery, fine, for smoothing.....	15		27 1/2
	670 Emery Manufacture, N. O. P.	17 1/2		25
	669 Emery, in bulk, crushed or ground	Free	Free	Free
	192 Emery Paper	15		25
	453 Emery Tool Grinders, hand operated.....	15		27 1/2
	670 Emery Wheels	17 1/2		25
	208 Emetic, Tartar.....	Free	Free	Free
	220 Emulsion, Dufresne, containing alcohol....	50	50	50
	711 Enamel, Jewellers'	15	17 1/2	17 1/2
	255 Enamel Sizing	5		10
	573 Enamelled Carriage Cloth	25		35
	427 Enamelled Iron or Steel Ware	22 1/2		35
	608 Enamelled Leather	15		25
	454 Enamelled meat choppers (domestic)....	20	27 1/2	30
	427 Enamelled steel beer casks.....	22 1/2		35
	628 Ends for Suspenders, finished	22 1/2	30	35
	460 Engines, blast furnace, blowing, for use in mining or metallurgical operations....	Free	Free	Free
	466 Engines, dental	Free	Free	Free
	439 Engines, Fire	22 1/2		35
	454 Engine Gangs, forged wrenches imported with..	20	27 1/2	30
	453 Engines, gasoline, for binders.....	15		27 1/2
	453 Engines, hydraulic turbine.....	15		27 1/2
	438 Engines, Locomotives, for railways	22 1/2	30	35
	590 Engines, steam, of ships or other vessels built in any foreign country, etc.....	15		25
	447 Engines, traction or portable, for thresher..	15		20
	453 Engines, traction, for roadmaking	15		27 1/2
	453 Engines, steam, all others	15		27 1/2
	447A Engines, finished parts of iron or steel for repairs of portable engines and of traction engines for farm purposes..	15		20
	453 Engines; gasoline portable, for farm or other purposes.....	15		27 1/2
	447 Engines, gasoline traction, for farm purposes.....	15		20
	180 Engravings	15	22 1/2	22 1/2
	172 Engravings of designs for use of architects when having a title page and properly numbered pages, with an index corresponding therewith, so as			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Prof. P.C.	Treaty	General P.C.	
to form a volume, whether bound or unbound	Free	Free	Free	86
172 Engineering, books on	Free	Free	Free	
431 Engravers' Plates, of steel	15		20	
448 Ensilage Cutters	15		25	
689 Entomological Specimens	Free	Free	Free	87
199 Envelopes, paper, of all kinds	22½		35.	711
197 Envelope Paper, opaque, manufactured in one process	15		25	
453 Envelope Sealing and Stamping Machine, automatic, of iron or steel	15		27½	220
711 Epsom Salts	15	17½	17½	181
Equitable Record				506
203 Ergot, crude	Free	Free	Free	453
252 Eraser, Kleanit	15		27½	700
539 Esparto, or Spanish Grass	Free	Free	Free	
220 Essence of Ginger, N.O.P.	50	50	50	758
220 Essences, medicinal				
220 Essences, other, N. O. P.	50	50	50	
159 Essences of all kinds containing or mixed with spirits \$2.40 per gall. and	30	30	30	636 F
20 Essence for coffee	1½c		2c	664 F
204 Essential Oils	5	7½	7½	688 F
From Italy		7½		
711 Ester Gum	15	17½	17½	
696 Etchings for schools, etc., not for sale.—See Philosophical Instruments	Free	Free	Free	430 F
711 Ether Acetic	15	17½	17½	13 E
220 Ether, butyric, alcoholic, \$2.40 per gall. and	30	30	30	711 E
711 Ether, Butyric, non-alcoholic	15	17½	17½	203 E
161 Ether, nitrous ether \$2.40 per gall. and	30	30	30	141 E
219 Ether, sulphuric ether	15		25	293 E
156 Ethyl Alcohol	\$2.40	\$2.40	\$2.40	
157 Ethyl alcohol, to be denatured.—See Spirits	Free	Free	Free	159 E
156 Ethyl Hydrate, oxide of.	\$2.40	\$2.40	\$2.40	
161 Ethyl nitrate	\$2.40		\$2.40	203 E
and	30		30	
252 Eureka Steam Joint Cement	15		27½	11 E
220 Eureka Solvent	50	50	50	168 E
220 Euphorin, chemical				
87 Evaporated Vegetables	15		30	168 E
86 Evaporated Vegetables in air-tight packages, weight of package to be included in the weight for duty from Italy, Belgium and Netherlands, per lb.			1¼c	230 E
				220 E

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

		Brit. Pref. P.C.	Treaty	General P.C.
Free	86			
Free				
20				
25				
Free	87		1c	1½c
35.				
	711	15		30
		15	17½	17½
25				
27½	220			
17½	181	22½		35
	506	17½	22½	25
Free	453	15		27½
27½	700			
Free		Free	Free	Free
50	758			
50				
30	606	Free	Free	Free
2c		1¼		2½
7½	664	Free	Free	Free
	688			
17½				
	430	Free	Free	Free
Free	13	22½		35
17½		1½c		2c
30	711	15	17½	17½
17½	203			
30		Free	Free	Free
25	141	22½	35	35
\$2.40	203			
Free		Free	Free	Free
\$2.40	150			
\$2.40		30	30	30
30	203			
		Free	Free	Free
27½	11	Free	Free	Free
50	168			
30	168	35		35
		35		35
	230	Free	Free	Free
	220			
		50	50	50
	203	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Frit. Prof. P.C.	Treaty	General P.C.	
220 Extract Fluid, containing more than 40 per cent. proof spirits \$2.40 per gall. and	30	30	30	522
8 Extract of Meats, not medicated.	17½	25	27½	506
25 Extract of coffee or substitute therefor, of all kinds. per lb.	2c		3c	523
711 Extract of Hemlock bark, N O P.	15	17½	17½	
711 Extract of Wool, N. O. P.	15	17½	17½	521
203 Extract of Archill, for dyeing or tanning	Free	Free	Free	522
203 Extract of Cudbear, for dyeing or tanning	Free	Free	Free	523
203 Extract of Gambier, for dyeing or tanning.	Free	Free	Free	523
203 Extract of Camwood, for dyeing or tanning.	Free	Free	Free	521
203 Extract of Madder, for dyeing or tanning	Free	Free	Free	506
203 Extract of Indigo, for dyeing or tanning	Free	Free	Free	581
203 Extract of Nut Galls	Free	Free	Free	581
203 Extract of Safflower	Free	Free	Free	
220 Extract, Proprietary Medicine see Medicines				581
203 Extract of Indian Madder	Free	Free	Free	
220 Extract of Root Beer, alcoholic, \$2.40 per gall. and	30	30	30	567
711 Extracts, N. O. P., non-alcoholic	15	17½	17½	573
150 Extracts N. O. P., containing spirits, \$2.40 per gall. and	30	30	30	573
711 Extract, Dyewood extract, N. O. P.	15	17½	17½	567
711 Extract, vegetable, N. O. P.	15	17½	17½	
220 Extract of malt, Pabst's.	50	50	50	
502 Express wagons, childrens, adapted for delivering parcels	22½		35	454
203 Extract of hemlock bark for tanning	Free	Free	Free	314
379A Eyebar Blanks, of steel, not punched nor drilled, for use exclusively in the manufacture of bridges, steel structural work, or in car construction ... per ton	\$2.00		\$3.00	618
671 Eyelet Hooks and Eyelet, shoe	Free	Free	Free	503
671 Eyelets, corset and shoe	Free	Free	Free	199
327 Eye glasses and ground lenses for	20		30	198
328 Eye glass frames and metal parts thereof.	15		20	704
454 Eyes, or polls, picks, mattocks, etc.	20	27½	30	
326A Eyes, glass	15	20	22½	180
Eye Shades, according to material.				623

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

200

General
P.C.

Brit. Pref.
P.C.

Treaty

General
P.C.

F

30	523	Fabric, white cotton, in the piece, with designs printed thereon for embroidery purposes..	25		32½
27½	506	Fabrics, alpaca linings.....	22½		35
3c	523	Fabrics, cotton, in creams, doves, and other shades as colored cotton.....	25		32½
17½	521	Fabrics, cotton, grey, N. O. P., unbleached..	15		25
17½	522	Fabrics, cotton, white, N. O. P.....	17½		25
Free	523	Fabrics, cotton, dyed or coloured, N. O. P...	25		32½
Free	522	Fabrics, flax, bleached, N. O. P.....	17½		25
Free	523	Fabrics of cotton, dyed or coloured, printed, N. O. P.....	25		32½
Free	521	Fabrics, flax, unbleached, N. O. P.....	15		25
Free	506	Fabrics, mohair lining.....	22½		35
Free	581	Fabrics, plush.....	17½	27½	30
Free	581	Fabrics, plush, from Italy, under regulations of O.C., June 10th, 1910.....		27½	
Free	581	Fabrics, silk.....	17½	20	30
Free	581	Fabrics, silk, under treaty with Belgium and Netherlands.....		27½	
		Italy.....		27½	
30	567	Fabrics, wool, worsted, etc., N. O. P.....	30	35	35
17½	573	Fabric, Keratol.....	25		35
	573	Fabric, Rexine.....	25		35
30	567	Fabrics made of silk one way and of wool the other way.....	30	35	35
17½		Fabrics imported to be cut up and made into hat bands are dutiable according to material.....			
17½					
50					
	454	Fabrics, wire for concrete work.....	20	27½	30
35	314	Facing, foundry, of all kinds.....	15		25
a Free	618	Factisite.....	15	25	27½
	593	Factory Trucks, knocked down.....	20		30
	199	False Faces, paper.....	22½		35
	198	False Faces, papier mache.....	22½		35
\$3.00	704	Family plates of B. subjects, &c.			
e Free		see Apparel	Free	Free	Free
e Free	180	Fan Blades, of cardboard, with pictures (no printing).....	15	22½	22½
30					
10	623	Fancy writing desks, fancy cases for jewelry, watches, silverware, plated ware and cutlery, glove, handkerchief and collar boxes or cases, brush or toilet cases, and all fancy cases for similar fancy articles, of any material.....	22½	30	35
30					
22½					

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
539 Fancy Grasses, dried, but not colored nor otherwise manufactured	Free	Free	Free	634 711 453
634 Fancy Feathers (dressed feathers)	20	27 ½	27 ½	454 418
624 Fans, N. O. P.	20	27 ½	30	460
624 Fans, from Italy, under regulations of O.C., June 10th, 1910.		27 ½		537
454 Fans and Blowers, for circulating air, iron.	20	27 ½	30	502
448 Fanning Mills	15		25	506 711
39 Farina, Dutch, weight of packages to be included in weight for duty ....per lb.	1c		1 ½c	296
46 Farina, N. O. P.	15		20	192
45 Farina, in packages not exceeding 25 lbs. weight each	17 ½		25	564
426 Farriers' Knives	20	27 ½	30	186
448 Farm Rollers	15		25	537
591 Farm Wagons	17 ½		25	626
180 Fashion Plates of men's hats	15	22 ½	22 ½	185
454 Fasteners, auto-top, not plated	20	27 ½	30	598
362 Fasteners, auto-top, plated	22 ½	30	35	
671 Fasteners, glove, metal, not more than ¾ in. crown or face diameter (larger sizes are dutiable, according to material)	Free	Free	Free	564
671 Fasteners for shoe-lace wire	Free	Free	Free	572
630 Fasteners, cord glove, the cords of	20	27 ½	30	564
671 Fasteners, cord glove, metal parts of	Free	Free	Free	
458 Fasteners for purses, chatelaine bags or reticules, etc. see Frames	12 ½		20	567
454 Fasteners, of iron or brass, N. O. P.	20	27 ½	30	564
454 Fasteners, steel corrugated, for box shoos ...	20	27 ½	30	
178 Fashion Pamphlets, illustrated. ....per lb.	10		15	567
675 Fashion Plates, Tailors, Milliners and Mantle Makers	Free	Free	Free	611A
447 Fast, bed, steel for.—See Steel.				623
280 Fatty Acids, single distilled, prepared from cotton seed foots, containing no alkali, fit only for manufacture of soap...	Free	Free	Free	564
220 Father John's Medicine	50	50	50	564
506 Faucets, wood	17 ½	22 ½	25	
454 Faucets, iron	20	27 ½	30	719
636 Featherbone, plain or covered, in coils	12 ½		20	
633 Feathers, in their natural state	10	12 ½	15	
634 Feathers, and manufactures of feathers, N.O.P..	20	27 ½	27 ½	500
653 Feather Dusters	17 ½	25	27 ½	424
519 Feather Pillows	20	27 ½	30	
634 Feathers, artificial	20	27 ½	27 ½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

211

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.	
	634	Feathers, prepared for advertising purposes	20	27½	27½
	711	Feed, similar to bran	15	17½	17½
Free	453	Feed water heaters for steam plants, of iron or steel	15		27½
27½	454	Feed Water Regulators	20	27½	30
30	448	Feed Cutters	15		25
	460	Feeders, automatic, used exclusively in mining or metallurgical operations	Free	Free	Free
30	537	Feeders, cordage, stitched together	25		35
25	502	Felloes of hickory wood, not finished, see Wood	Free	Free	Free
	506	Felloes, spokes and hubs, wood, finished	17½	22½	25
1½c	711	Felspar, crushed	15	17½	17½
20	296	Felspar, Cliff, Chalk, China or Cornwall Stones, ground or unground	Free	Free	Free
25	192	Feltboard	15		25
30	564	Felt, pressed of all kinds, not filled or covered by or with any woven fabrics	15		25
25	186	Felt Board for Gun Wads, see Hemp Paper	Free	Free	Free
25	537	Felt Box Top for boots	25		35
22½	626	Felt, pull-over hats	22½		35
30	185	Felt, adhesive, for sheathing vessels	Free	Free	Free
35	598	Felt Pouchings, for pianos	15	22½	25
		The same from Italy, under regulations of O.C., June 10, 1910		22½	
Free	564	Felt, pressed wheels	15		25
Free	572	Felt carpets	25		35
30	564	Felt, oakum felt, not filled or covered by or with any woven fabric	15		25
Free	567	Felted woven fabric	30	35	35
20	564	Felt, printed pressed felt, not filled or covered by or with any woven fabric	15		25
30	567	Felt Cloth, wool of every description, not elsewhere specified	30	35	35
30	611A	Felt Boots and Shoes	20	27½	30
15	626	Felt Hat Bodies	22½		35
Free	564	Felt, splint felt, not filled or covered by or with any woven fabric	15		25
Free	564	Felt, pressed, prepared for use in the manufacture of Surgical Splints	15		25
50	719	Felt, pressed, when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs	Free	Free	Free
25	500	Fence Posts	Free	Free	Free
30	424	Fencing Foli and Masks	20		30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref.		General P.C.
	P.C.	Treaty	
405 Fencing Wire, of iron or steel.....	10		15
405 Fencing Wire buckthorn, strip.....	10		15
405 Fencing, woven wire, not to include woven wire or netting made from wire smaller than 14 gauge, not to include fencing of wire larger than No. 9 gauge.....	10		15
480 Fencing, steel wire for manufacturing.— See Steel.			
405 Fencing, wire, woven from wires not smaller than No. 14 gauge nor larger than No. 9 gauge.....	10		15
537 Fenders, boat and launch, made of cotton canvas, filled with ground cork.....	25		35
454 Fencing, wire, if attached to iron or steel tubing, bars or made into gates.....	20	27½	30
75 Fennel Seed..... see Seed	Free	Free	Free
75 Fenugreek Seed..... see Seed	Free	Free	Free
711 Fenugreek Seed, ground.....	15	17½	17½
206 Ferment Cultures, to be used in butter making..	Free	Free	Free
711 Fermina, powdered (cream of tartar).....	15	17½	17½
78 Ferns.....	15	22½	25
220 Fer Robin, a patent medicine, alcoholic.....	50	50	50
375 Ferro-manganese..... per ton of 2,000 lbs.	\$1.50		\$2.50
375 Ferro-silicon..... per ton of 2,000 lbs.	\$1.50		\$2.50
375 Ferrochrome metal in pigs..... per ton	\$1.50		\$2.50
711 Ferro vanadium.....	15	17½	17½
454 Ferrotypes Plates.....	20	27½	30
454 Ferrules, carriage hardware.....	20	27½	30
627 Ferrules, for umbrellas and parasols, in the rough.—See Umbrellas.....	Free	Free	Free
454 Ferrules, of wire, iron or steel, N. O. P.....	20	27½	30
Ferrules, N. O. P., to pay according to material.....			
663 Fertilizers, compounded or manufactured..	5		10
662 Fertilizers, un-compounded or unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash, bone dust or charred bone, and bone ash, fish offal or refuse, and other animal and vegetable manures.....	Free	Free	Free
662 Ferilizers, soya beans and soya bean cake for use in the manufacture of fertilizers, when imported by manufacturers of such fertilizers....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

213

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
15	736 Fertilizers, mourah meal to be used in the manufacture of.....	Free	Free	Free
15	199 Fibre Conduit Paper.....	22½		35
	467 Fibre Flax, machinery to prepare, of a class or kind not manufactured in Canada, and parts thereof.....	Free	Free	Free
15	539 Fibre, Mexican, natural and tampico or istle.....	Free	Free	Free
	539 Fibre, vegetable.....	Free	Free	Free
15	509 Fibre Ware, Kartavert indurated fibre ware, vulcanized fibre ware, and all articles of like material, N. O. P.....	17½		25
35	539 Fibre, vegetable, twisted for convenience in transportation.....	Free	Free	Free
	539 Fibre, Ramie.....	Free	Free	Free
30	539 Fibrilla, Flax Fibre and Flax Tow.....	Free	Free	Free
Free	711 Ficus.....	15	17½	17½
Free	448 Field Rollers.....	15		25
17½	72 Field Seeds, N. O. P., in packages over 1 lb.	5	10	10
Free	73 Fields Seeds, in packages 1 lb. or less.....	15		25
17½	94 Figs (dried fruit)..... per 100 lbs.	40c	55c	55c
25	94 Figs, in glass jars, not in syrup or liquid, and not air-tight..... per 100 lbs.	40c	55c	55c
50	624 Figures, of E. Ware or of Chinaware.....	20	27½	30
\$2.50	The same from Italy, under regulations of O.C., June 10, 1910.....		27½	
\$2.50	109 Filberts, nuts, N. O. P..... per lb.	1c	2c	2c
\$2.50	114 Filberts, nuts, shelled..... per lb.	3c	3½c	4c
17½	454 Files and Rasps.....	20	27½	30
30	1009 Files, steel for..... see Hammers in Steel			
30	454 File Blanks.....	20	27½	30
Free	426 File, manicule files.....	20	27½	30
Free	454 File ties, wire.....	20	27½	30
10	683 Filets, of Cotton and Rubber, not exceeding 7 inches wide, when imported by and for the use of manufacturers of card clothing in their own factories.	Free	Free	Free
	246 Fillers, N. O. P.....	15		22½
	247 Fillers, liquid.....	20		30
	711 Filings, silver and tin.....	15	17½	17½
	711 Filings, steel.....	15	17½	17½
Free	187 Films, etc., for photographers, etc.....	15		30
Free	761 Films for photo engraving and for engraving copper rollers, collodion for use in, when imported by photo engravers and manufacturers of copper rollers.....	15		17½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
657 Films, which have been used in other countries in moving pictures, and which are rented from the exporters conditional on return to such exporter within a limited period to be valued at not less than \$20.00 per roll of about 1,000 feet without provision for refund when exported....	17 ½	22 ½	25
657 Films, cinematograph.....	17 ½	22 ½	25
657 Films for moving picture machines.....	17 ½	22 ½	25
537 Filter bags (sewn) of cotton hemp or flax	25		35
197 Filter Paper, in sheets.....	15		25
199 Filter Paper, cut to shape.....	22 ½		35
Filters.....to pay according to material			
Finger Bars, railway (iron or steel).—See Iron.....			
393 Finger bars cold rolled, reinforced.....	20		30
557 Fingering Yarn, wool.....	20		30
220 Finings, wine.....Seq Medicines.			
249 Finish, oil, N. O. P. ....per gal.	20c		20c
and	15		22 ½
424 Fire-arms, revolvers, muskets, cannons, rifles, pistols and shot guns, N. O. P., including air guns and air rifles, and other firearms, N. O. P.....	20		30
282 Fire-brick stove lining.....	12 ½		22 ½
282 Fire-brick, N. O. P.	12 ½		22 ½
282 Fire Brick, for use in furnaces of a green house.....	12 ½		22 ½
281 Fire Brick of a class or kind not made in Canada.....	Free	Free	Free
282 Firebrick, enamelled.....	12 ½		22 ½
284 Fire-clay Vents or chimney linings.....	25		35
282 Fireclay Gas Retorts, hollow shapes and hollow blocks.....	12 ½		22 ½
282 Fire Clay Gas Logs.....	12 ½		22 ½
282 Fire Clay Gas Retorts.....	12 ½		22 ½
282 Fire Clay, so-called "Rutland Fire Clay"..	12 ½		22 ½
205 Fire Clay, N. O. P., not further manufactured than ground.....	Free	Free	Free
282 Fire Clay Stove Lining.....	12 ½		22 ½
282 Fire Clay manufacture, N. O. P.....	12 ½		22 ½
282 Fire clay sleeves.....	12 ½		22 ½
665 Fire Crackers.....	17 ½		25
439 Fire Engines, N. O. P.....	22 ½		35
439 Fire Extinguishers.....	22 ½		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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P.C.

CUSTOMS TARIFF

		Brit. Pref. P.C.	Treaty	General P.C.
	537 Fire Hose, unlined linen.....	25		35
	427 Fireless Cookers, if agate, granite or enamel ware	22½		35
	246 Fire-proofs, dry	15		22½
	711 Fireproof Plaster Blocks	15	17½	17½
	500 Firewood	Free	Free	Free
	711 Fireproof blocks made of ordinary plaster with wood fibre binding.....	15	17½	17½
25	305 Fire Stone.....	10		15
25	665 Fire Works.....	17½		25
35	619 Fire Hose, of cotton or linen, lined with rubber	22½		35
25	454 Fire Dogs of Iron.....	20	27½	30
35	123 Fish Balls	17½		30
25	133 Fish, dried shrimp.....	15		25
30	699 Fish Skins	Free	Free	Free
30	682 Fish Nets and Seines, for deep sea fishing, etc.—See item Fish Hooks, etc.....	Free	Free	Free
0c	549 Fish Nets and Seines, N. O. P.....	20		30
22½	711 Fish Pumace.....	15	17½	17½
	662 Fish Offal.....	Free	Free	Free
	45 Fish Food, vermicelli, in packages not exceeding 25 lbs. each.....	17½		25
	115 Fish—Mackerel, N. O. P. per lb.	½c		1c
30	116 Herrings, pickled or salted, N. O. P., per 100 lbs.	35c		50c
22½	130 Fish, Turtles, N. O. P.....	Free	Free	Free
22½	117 Salmon, fresh, N. O. P..... per lb.	½c		1c
22½	117 Salmon, pickled or salted, N. O. P., Per lb.....	½c		1c
Free	118 All other Fish, fresh, pickled or salted.....per lb.	½c		1c
22½	119 Smoked and Boneless Fish, N. O. P., per lb.	½c		1c
35	120 Anchovies, Sardines, Sprats and other fish packed in oil or otherwise, in tin boxes, the weight of the box to be included in the weight for duty.			
	(A) When weighing over 20 ozs. and not over 36 ozs. each per box.....	3½c	5c	6c
	(B) When weighing over 12 ozs. and not over 20 ozs. each per box.....	2½c	4c	4½c
	(C) When weighing over 8 ozs. and not over 12 ozs. each per box.....	2c	2c	3½c
	(D) When weighing 8 ozs. or less, each per box.....	1¼c	2c	2½
	120 Anchovies, Sardines, Sprats and other fish packed in oil or otherwise, in tin			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

erwise

	Brit. Pref. P.C.	Treaty	General P.C.
boxes, the weight of the boxes to be included in the weight for duty, when imported under treaty with Belgium and Netherlands.....			
(C) When weighing over 8 ozs. and not over 12 ozs. each..... per box		3c	
123 Anchovies and Sardines imported in any other form.....	17½		30
123 Fish, anchovies in glass.....	17½		30
121 Fish preserved in oil, except Anchovies and Sardines.....	20	30	35
122 Fresh or Dried Fish..... per lb.	½c		1c
123 Salmon and all other fish prepared or preserved, including oysters, N. O. P.	17½		30
133 Lobsters, fresh, alive, N. O. P.....	15		25
123 Lobsters, prepared or preserved, N.O.P.	17½		30
124 Oysters, shelled, in bulk, N.O.P., per gal.	7c		10c
Oysters, pails containing, &c., &c.—See item Pails.....			
125 Oysters shelled in cans not over one pint, including the duty on the cans, per can.....	2c		3c
126 Oysters shelled in cans, over one pint and not over one quart per can, including the cans, per can.....	3c		5c
127 Oysters shelled in cans exceeding one quart, in capacity, including duty on the cans, N.O.P., per quart.....	3c		5c
Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.			
128 Oysters in the shell, N. G. P.....	17½		25
133 Live Fish, N. O. P.....	15		25
Packages containing oysters or other fish, not otherwise provided for see Packages			
265 Fish Oils, spermaceti, whale and other fish oils, including cod liver oil.....	12½		22½
Fish, fresh, dried, salted or smoked, fish oils, and all products of fish, the natural products of Newfoundland....	Free	Free	Free
682 Fish Hooks for deep sea or lake fishing, not smaller in size than No. 2 O; Bank cod, pollock and mackerel fish lines, and mackerel, herring, salmon, seal, seine, mullet net and trawl twine in			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

217

General
P.C.

Brit. Pref.
P.C. Treaty General
P.C.

		Brit. Pref. P.C.	Treaty	General P.C.
	hanks or coil, barked or not, in variety of sizes and thread, including gilling thread in balls and head ropes for fishing nets, manilla rope, not exceeding 1½ inches in circumference for holding traps in lobster fishery; barked marline, and net norsels of cotton, hemp or flax, and fishing nets or seines when used exclusively for the fisheries, not to include hooks, lines or nets commonly used for sportsmen's purposes.....	Free	Free	Free
30	548 Fish Lines	20		25
30	602 Fish Retuse	Free	Free	Free
35	422 Fish Hooks, N. O. P.	22½		35
1c	426 Fish Knives	20	27½	30
30	265 Fish Oils	12½		22½
25	172 Fish, and Fishing, books on	Free	Free	Free
30	132 Fish, eggs for propagating	Free	Free	Free
10c	170 Fish, labels for	22½		35
	132 Fish, live, for propagating	Free	Free	Free
	129 Fish, oysters, seed for breeding, imported to be planted in Canadian waters	Free	Free	Free
3c	326 Fish bowls or globes of glass	20		32½
	548 Fish lines, twine and cordage adapted for sportsman's fish lines.....	20		25
	711 Fish lines, gut leaders without hooks...	15	17½	17½
5c	422 Fishing Bait	22½		35
	511 Fishing Rods	20		30
	422 Fishing Flies with hooks	22½		35
5c	422 Fishing Fly Books	22½		35
	389 Fish Plates, railway... per ton of 2,000 lbs.	\$5.00		\$8.00
	133 Fisheries, articles, products of, N. O. P.....	15		25
	284 Fittings, earthenware, for sewer pipe.....	25		35
25	402 Fittings, pipe fittings	20		30
25	402 Fittings, iron or steel conduit.....	20		30
	435 Fixtures, gas, coal oil and electric light or metal parts of.....	20		30
	305 Flagstone, not hammered, sawn or chiselled	10		15
	306 Flagstone, sawn or dressed	15		20
22½	Flags, to pay according to material.			
	523 Flannels, canton, printed, dyed and colored	25		32½
	522 Flannels, canton, white.....	17½		25
Free	566 Flannels, plain, not fancy	22½		35
	567 Flannels, wool, worsted, etc.....	30	35	35
	567 Flannel, bandages made up from.....	30	35	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
567 Flannel, fancy, twilled, or varicoloured. Flannellettes, cotton see Cotton Fabrics	30	35	35
566 Flannellette finish	22½		35
453 Flashers, electric apparatus	15	25	27½
435 Flashlight Lamp Cases	20		30
326 Flasks, Glass	20		32½
709 Flasks, quicksilver, exported and returned within five years, once duty paid	Free	Free	Free
326 Flasks, glass dram	20		32½
753 Flat Braids or Plaits, of glazed cotton thread, not over ¼ inch wide, when imported by manufacturers of hats, for use only in the manufacture of hat bodies	Free	Free	Free
141 Flavouring Powder, consolidated	22½	35	35
539 Flax fibre	Free	Free	Free
537 Flax Packing	25		35
539 Flax tow	Free	Free	Free
70 Flax Seed per Bushel		7½c	10c
258 Flax Seed Oil, raw or boiled . . . per 100 lbs.	\$1.25		\$1.65
548 Flax Twine	20		25
525 Flax, damask, of linen in the piece, uncol'd	20		30
575 Flax, linen handkerchiefs	25	32½	35
547 Flax, sail twine of hemp and flax, when to be used for ships' sails	5		5
525 Flax, towels	20		30
537 Flax, manufacture of cotton Hemp or flax, or of which Cotton Hemp or flax is the Component material of chief value	25		35
522 Flax Fabrics, bleached	17½		25
711 Flax Screenings	15	17½	17½
523 Flax, printed, dyed or coloured	25		32½
521 Flax, unbleached, N. O. P.	15		25
141 Flexible Licorice, sweetened	22½	35	35
296 Flint, flints and ground flint stones	Free	Free	Free
192 Flint Paper	15		25
296 Flint blocks for use for lining for ball mills	Free	Free	Free
226 Floats, Wax	15		25
494 Floats, corkwood	15		20
354 Floats, aluminum, for fishing nets	15	22½	25
461 Floating Dredges, for mining, see Elevators	Free	Free	Free
681 Flocks, cutting (wool flocks) produced by shearing cloth not further treated	Free	Free	Free
284 Floor Tiles, Earthenware	25		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

219

General P.C.		Brit. Pref.		General P.C.
		P.C.	Treaty	
5	573 Floor Oil Cloth	25		35
5	454 Floor Scrapers, hand operated	20	27½	30
17½	711 Floor Wax, not liquid	15	17½	17½
10	285 Flooring, Mosaic of Tiles or blocks, of earthenware or of stone prepared	20		30
2½	711 Florist Stock, wild scenery, consisting of smilax, hemlock branches, pine branches, boxwood sprays, laurel, etc.	15	17½	17½
Free	79 Florist Stock, viz.; Azaleas, Rhododendrons			
2½	Pot grown, Lilacs, Rose stock, and other stock for grafting, Seedling Carnation stock, Araucarias, Bulbs, Corms, Tubers, Rhizomes and dormant roots, N. O. P., Seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees	Free	Free	Free
	Florist Stock:—			
	82 Bay trees, pot grown	12½	17½	20
	82 Carnation cuttings for propagation purposes	12½	17½	20
	82 Chrysanthemum cuttings for propagation purposes	12½	17½	20
	711 Holly and laurel cuttings	15	17½	17½
	711 Magnolia leaves, natural	15	17½	17½
	711 Palms, natural preserved	15	17½	17½
	711 Wheat sheaves whole wheat sewn on forms, in shape of a sheaf for decoration purposes	15	17½	17½
	Note as to pot grown trees and shrubs, only "Azaleas, Rhododendrons and pot grown lilacs," may be entered free under item 79			
	579 Floss, silk	17½		25
	575 Flounces	25	32½	35
	39 Flour "Arabol"	1c		1½c
	711 Flour, "Cakeoma"	15	17½	17½
	39A Flour, cassava	¼c		1c
	711 Flour, corn	15	17½	17½
	46A Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value)	15		25
	50 Flour, Buckwheat or Meal, ... per 100 lbs.	35c		50c
	167 Flour, Malt, containing not less than 50 per cent malt, when entered for warehouse, subject to excise regulations, per 100 lbs.	45c		45c
	711 Flour, wood	15	17½	17½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
711 Flour, marble flour or dust	15	17½	17½	220 F
39 Flour, potato flour, dutiable as starch.— per lb.	1c		1½c	206 F 453 F
168 Flour, Malt Flour containing less than 50 per cent. in weight of malt				220 F 711 F
59 Flour of Rye	35 33c		35 50c	211 F 190 F
39A Flour of Rice	¾c		1c	422 F
39A Flour of Sago and Tapioca	¾c		1c	623 F
61 Flour, Wheat,	40c		60c	190 F 178 F
61 Flour, Wheat, when imported in bags, per barrel	40c		60c	711 F
45 Flour, bull meat, in packages not over 25 lbs. weight	17½		25	
46 Flour, bull meat, N. O. P.	15		20	711 F
45 Flour, casoid, in packages not over 25 lbs. weight	17½		25	424 F
46 Flour, casoid, N. O. P.	15		20	646 F
61 Flourine	40c		60c	613 F
45 Flour, K.K.K., in packages not over 25 lbs. weight	17½		25	448 F 453 F
46 Flour, K.K.K., N. O. P.	15		20	361 F
45 Flour, self-raising buckwheat, in packages not over 25 lbs. weight	17½		25	343 F 343 F
46 Flour, self-raising buckwheat, N. O. P.	15		20	181 F 178 F
255 Flour, converted, for use in the manufac- ture of sizing cream	5		10	442 F
711 Flowers, natural, cut	15	17½	17½	
711 Flowers, wax	15	17½	17½	
72 Flower Seeds, when in packages weighing over 1 lb.	5	10	10	205 F 307 F
73 Flower Seeds, in packages weighing 1 lb. each or less	15		25	352 F 288 F
204 Flowers, crude drugs.—See Drugs, etc.	Free	Free	Free	F
233 Flower Odors, preserved in fat or oil, when imported in tins not less than 10 lbs. each	10	12½	15	45 F 46 F
The same from Italy, under regulations of O.C., June 10, 1910		12½		711 F
Flowers, artificial, not adapted for the orna- mentation of hats	According to material			
634 Flowers, artificial, so long as they are adapted for the ornamentation of hats	20	27½	27½	45 F 45 F
199 Flowers, artificial—paper shaped for use in manufacture of	22½		35	
305 Flues for marine boilers.	Free	Free	Free	46 F
8 Fluid Beef, not medicated.	17½	25	27½	69a F

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col.

	Brit. Pref. P.C.	Treaty	General P.C.
220 Fluid, embalming See Medicines.			
206 Fluorspar	Free	Free	Free
453 Fluting Machine, of iron or steel	15		27½
220 Flux, twentieth century (dry)	20	25	25
711 Flux-on Alloy of tin, aluminum and zinc	15	17½	17½
220 Fluxine, fluorspar compound	20	25	25
190 Fly Paper	22½		35
422 Fly Hooks	22½		35
623 Fly Books	22½	30	35
190 Fly Ribbon, tanglefoot	22½		35
178 Fly Sheets, advertising per lb.	10c		15c
711 Foam Cream, a non-alcoholic extract of soap tree bark	15	17½	17½
711 Foam Syrup (concentrated heading)	15	17½	17½
424 Foils, fencing foils	20		30
646 Fobs, watch, with badge	22½		35
613 Fobs, leather, watch	15		25
448 Folder Cutters	15		25
453 Fog horns, patent portable machine of iron or steel	15		27½
361 Foil, aluminum	15	25	27½
343 Foil, metal, composition foil	Free	Free	Free
343 Foil, tin, not printed	Free	Free	Free
181 Foil, tin, printed	22½		35
178 Folders and Posters per lb.	10c		15c
442 Folding Machines, when for use exclusively by printers, book binders, or manufacturers of paper or card board articles	5		10
205 Folia Digitalis Root see Roots	Free	Free	Free
307 Fonts, soda water, marble	30		35
352 Fonts, copper	20	27½	30
288 Fonts, china water	20		30
Fonts for churches, dutiable according to material			
45 Food, Health, in packages not over 25 lb.	17½		25
46 Food, health food, a specially prepared wheat flour or meal, N. O. P.	15		20
711 Food flavours made of glycerine, a vegetable gum, and a small proportion of essential oil flavouring, unsweetened and non-alcoholic	15	17½	17½
45 Food, milk, N. O. P.	17½		25
45 Foods, prepared cereal, in packages not over 25 lbs. weight	17½		25
46 Foods, prepared cereal, N. O. P.	15		20
68a Food, cattle, containing molasses	15		20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
280 Foot Grease, being the refuse of the cotton seed or olives, after the oil has been pressed out for the manufacture of Soap and oil only.....	Free	Free	Free	705 9 701 657
454 Foot Scrapers of Iron, N. O. P.....	20	27½	30	
280 Foots, olive oil.....	Free	Free	Free	328
280 Foots of cotton seed oil, recovered by acid treatment, and fit only for the manufacture of soap.....	Free	Free	Free	658
613 Footballs, leather.....	15		25	
454 Force Pumps, hand, iron.....	20	27½	30	328
706 Foreign Consuls, articles for. see item Articles, etc.....	Free	Free	Free	512
172 Forestry, books on.....	Free	Free	Free	512
454 Forged wrenches imported with heavy disc plows and engine gangs.....	20	27½	30	672 141
303 Forgings.....	20		30	454
426 Forks, table, plated or not, of steel or other metal.....	20	27½	30	591 170
425 Forks of iron or steel, in the rough.....	5		10	
448 Forks, hay, manure, etc.....	15		25	233
Forks, agricultural or harvesting, steel for.....see Hammers in Steel				
449 Forks, pronged.....	15		22½	172
237 Fork Handles, celluloid, moulded, cut sizes for, not bored or otherwise manufactured.....	5	7½	10	172 88 34
449 Forks, hay, used with hay carriers or unloaders.....	15		22½	711 7
219A Formaldehyde disinfectant.....	20		25	85 F
220 Formalin, chemical.....see Medicines				
181 Forms, commercial blank.....	22½		35	453 F
519 Forms, dress.....	20	27½	30	
680 Fossils.....	Free	Free	Free	454 F
711 Founders' Core Compound.....	15	17½	17½	220 F
314 Foundry Facings of all kinds.....	15		25	195 F
454 Foundry cupolas of iron.....	20	27½	30	
655 Fountain pens.....	15	25	27½	180 F
307 Fountains, soda, marble.....	30		35	575 F
742 Fountain Pens, hard rubber, unfinished, in tubes for use only in the manufacture of fountain pens when imported by manufacturers of such pens	5		10	583 F
2 Fowls, domestic pure bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails.....	Free	Free	Free	It 350 Fr 575 Fr 550 Fr

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	705 Fowls of Settlers.—See Settlers' Effects...	Free	Free	Free
	9 Fowls, other, N. O. P.....	12½		20
	701 Foxes and other wild animals for breeding or show purposes.....	Free	Free	Free
Free	657 Frames, testing, designed for use in testing eyes.....	17½	22½	25
30	328 Frames, lorgnette.....	15		20
Free	658 Frames, not more than 10 inches in width, clasps and fasteners adapted for use in the manufacture of purses and chatelaine bags or reticules.....	12½		20
25	328 Frames, spectacles and eyeglass.....	15		20
30	512 Frames, picture and photograph of any material.....	20	27½	30
Free	512 Frames, for oil paintings.....	20	27½	30
Free	672 Frames, umbrella, ribs, assembled without sticks.....	Free	Free	Free
30	141 Frappe powder.....	22½	35	35
30	454 Freight Car Couplers, cast steel.....	20	27½	30
30	501 Freight Wagons.....	17½		25
30	170 Freight Rates, for railway and Telegraph rates, bound in book or pamphlet form.....	15		25
10	233 French or Flower Odors, imported in tins of not less than 10 lbs. each.....	10	12½	15
25	The same from Italy, under regulations of O.C., June 10, 1910.....		12½	
22½	172 French-Greek Dictionaries.....	Free	Free	Free
	172 French-Latin Dictionaries.....	Free	Free	Free
10	88 French Mustard, liquid, as sauce.....	25	32½	35
	34 French Mustard, Ground.....	17½		27½
22½	711 French Red Seal Zinc.....	15	17½	17½
25	7 Fresh Meats, N. O. P..... per lb.	2c		3c
35	85 Fresh Tomatoes.....	20		30
30	453 Freezers, ice cream, if equipped with fly-wheel or belt pulley of iron or steel.....	15		27½
Free	454 Freezers, other operated by hand.....	20	27½	30
17½	220 Freezum Powder.....	20	25	25
25	195 Freizes, lithographic panoramic for wall decorations.....	22½		35
30	180 Friction Patterns.....	15	22½	22½
27½	575 Frillings and Flounces, of cotton.....	25	32½	35
35	583 Frilling, neck, made of silk.....	30	32½	37½
	583 Frillings, neck of silk, under Treaties with Belgium and Netherlands.....		35	
	Italy.....		35	
10	359 Fringe, Bullion and Gold Fringe.....	Free	Free	Free
	575 Fringes, other.....	25	32½	35
	550 Fringes, yarns for the manufacture of....	Free	Free	Free

Free otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
1013 Fringes when used in the manufacture of Burial caskets or robes.—See Schedule B.			
181 Frogs, advertising.....	22½		35
711 Frogs' Legs.....	15	17½	17½
300 Frogs, railway.....	20		32½
96 Fruit Pulp, sterilized, only when imported in bulk in barrels and unsweetened.....	17½		25
105 Fruit Pulp, sterilized, imported in tins, irrespec- tive of the size of the tins, weight of tins to be included in weight for duty...per lb.	1½c	2c	2¼c
152 Fruit Syrups, N. O. P.....	15	20	20
The same, imported from Italy, under regula- tions of O. C. June 10, 1910.....		20	
204 Fruits, crude drugs..... see Drugs, crude	Free	Free	Free
93 Fruits, dried, apples, desiccated or evaporated.....	17½		25
99 Fruit, dried, raisins.....per lb.	½c	⅔c	⅔c
99 Fruits, dried, currants.....per lb.	½c	⅔c	⅔c
99 Fruit, dried, plums unpitted.....per lb.	½c	⅔c	⅔c
99 Fruits, dried, prunes unpitted.....per lb.	½c	⅔c	⅔c
93 Fruits, dried, desiccated or evaporated fruits, all other, N. O. P.....	17½		25
90 Fruit, green, viz., bananas, plantains, pine- apples, pomegranates, guavas, mangoes and wild blueberries, wild straw- berries and wild raspberries.....	Free	Free	Free
92 Fruits, green apples.....per brl.	25c		40c
95 Blackberries, gooseberries, raspberries and strawberries, cherries and currants, N.O.P., the weight of the package to be included in the weight for duty per lb.	1½c		2c
9C Fruits, cranberries.....	17½		25
102 Fruits, peaches N.O.P., the weight of pkgs. to be included in weight for duty.....per 100 lbs.	67c		\$1.00
100 Fruits Green, grapes.....per lb.	1½c		2c
101 Fruits, green, lemons.....	Free	Free	Free
101 Fruits, green, oranges.....	Free	Free	Free
101A Fruit, green, limes.....	Free	10	10
101 Fruits, shaddocks or grape fruit.....	Free	Free	Free
97 Fruit, green pears, Quinces, Apricots and Nectarines, N.O.P.....per 100 lbs.	35c		50c
105 Fruits in air-tight cans or other air-tight pkgs. the weight on which the duty shall be payable to include the weight of the cans or other packages.....per lb	1½c	2c	2¼c

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

225

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	103 Fruits, preserved in brandy and other spirits and containing not more than 40 per cent. proof spirit in the liquor contents thereof.....	50		50
35 17½ 32½				
25	104 Fruits, preserved in brandy and other spirits and containing more than 40 per cent. proof spirit in the liquid contents thereof, \$2.40 per gall, and	30		30
	323 Fruit Jars, of glass	20		32½
2¼c 20	150 Fruit Essences.....see Spirits Fruit Presses..to pay according to material			
Free	151 Fruit Juices, containing more than 25 per cent. proof spirits	\$2.40 and 30		\$2.40 30
25	150 Fruit Juices, containing not more than 25 per cent. of proof spirits.....pergal.	60c		60c
2½c 2½c 2½c 2½c	152 Fruit Juices, N. O. P..... The same imported from Italy under regulations of O.C. June 10th, 1910....	15	20	20
	82 Fruit Plants, N. O. P.....	12½	17½	20
25	79 Fruit Trees, for grafting	Free	Free	Free
	634 Fruits, artificial	20	27½	27½
	141 Fruits, candied	22½	35	35
	1204 Fruit of the Meadow	Prohibited		
Free	711 Fruit pudding, if unsweetened	15	17½	17½
40c	141 Fruit, red paste.....	22½	35	35
	453 Fuel Driers, iron or steel.....	15		27½
	267 Fuel Oils, .8235 specific gravity or heavier at 60°	Free	Free	Free
	234 Fuller's Earth, prepared for toilet.....	25	32½	32½
	206 Fuller's Earth, in bulk only, not prepared for toilet or other purposes.....	Free	Free	Free
2c 25	618 Fumigators, Lister's	15	25	27½
	625 Fur lined coats.....	20		30
	453 Furnaces, hot water furnaces, not radiators of iron or steel.....	15		27½
\$1.00 2c Free Free 10 Free	453 Furnaces, for hot water heating, of iron or steel.....	15		27½
	510 Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattresses	20	27½	30
50c	705 Furniture, Settlers, see Settlers' Effects and Apparel of British Subjects, etc.....	Free	Free	Free
	477 Furniture Caster, steel for.—See Ice Creepers, etc., in steel	Free	Free	Free

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
519 Furniture Springs.....	20	27½	30	
601 Fur Skins, of all kinds, not dressed in any manner, N. O. P.	Free	Free	Free	2
603 Fur Skins, wholly or partially dressed, and sewn only into plates without being fashioned, lined or otherwise advanced in manufacture, N. O. P.	10	15	15	5
603 Fur Tails (being fur twisted in imitation of natural tails)	10	15	15	4
602 Fur Skins, Astrakhan, dressed, not dyed...	Free	Free	Free	6
603 Fur Skins, wholly or partially dressed N. O. P.	10	15	15	4
625 Fur hats, caps, muffs, tippets, capes, coats, jackets, cloaks and other manufactures of fur.....	20		30	38
603 Fur Plates, not shaped	10	15	15	102
600 Fur Tails, in the raw state	Free	Free	Free	
642 Furs, hatters', not on the skin.....	Free	Free	Free	38
454 Furnace, electric resistance	20	27½	30	45
451 Furnace, hot air, for dwellings.....	15		25	45
462 Furnace Slag Pots	Free	Free	Free	45
372 Furnace Slag, blast	Free	Free	Free	45
462 Furnace Slag Trucks, of a class or kind not made in Canada	Free	Free	Free	40
462 Furnace Slag Pots, of a class or kind not made in Canada	Free	Free	Free	71
453 Furnaces, steam, for heating, of iron or steel	15		27½	71
451 Furnaces, hot air, for heating	15		25	71
Furnaces, plumbers', according to material.				202
451 Furnaces, for burning paintings on china...	15		25	202
454 Furnaces, for tempering and annealing....	20	27½	30	711
704 Furniture, left by bequest	Free	Free	Free	8
502 Fuses, Electric or Platinum Fuses, wire covered.....	20		30	424
605A Fuse, not Metallic.....	12½		20	624
733 Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses.....	Free	Free	Free	711
				624
156 Fusil Oil	\$2.40	\$2.40	\$2.40	205
203 Fustic, extract of.—See Dyeing, etc., articles	Free	Free	Free	449
203 Fustic, ground.....	Free	Free	Free	72
203 Fustic, bolted.....	Free	Free	Free	73

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

227

		Brit. Pref. P.C.	Treaty	General P.C.
	G			
ree	220 Gaduol, chemical.....			see Medicines
	567 Gaiters, wool.....	30	35	35
	537 Gaiters, cotton.....	25		35
	435 Galleries.....	20		30
	Galoon Cotton, same rate as Cotton Fabrics			
	417 Galvanized Nails and Spikes, wrought and pressed.....	20		35
ree	646 Galvanic Belts, not silk.....	22½		35
	453 Galvanic Batteries.....	15	25	27½
	Galvanized Sheet Iron Tubing... see Tubing			
	384 Galvanized Sheet Iron, No. 14 gauge and thinner.....	Free		5
	1020 Galvanized Wire netting of a class or kind not made in Canada when used in Traps for the Fisheries. see Schedule B.			
	384 Galvanized iron or steel sheets, rolled.....	Free		5
ree	454 Galvanized Corrugated sheets.....	20	27½	30
ree	454 Galvanized Iron Cans.....	20	27½	30
ree	454 Galvanized iron and steel angles.....	20	27½	30
ree	454 Galvanized iron water tanks or boilers.....	20	27½	30
ree	408 Galvanized plain twist wire 2-ply, 12 or 13 gauge.....	17½		25
ree	711 Galvanized metal in bars, composed substantially of zinc and aluminum.	15	17½	17½
ree	711 Galvanizing solution.....	15	17½	17½
7½	711 Gambia Gum.....	15	17½	17½
5	203 Gambier or Cutch, crude.....	Free	Free	Free
0	203 Gambier Extract.....	Free	Free	Free
ree	711 Gambier or Cutch, liquid.....	15	17½	17½
	8 Game, canned.....	17½	25	27½
	9 Game, other, N. O. P.....	12½		20
0	424 Game Bags.....	20		30
0	624 Games, as toys.....	20	27½	30
	624 Games, as toys from Italy, under regula- tions of O.C., June 10, 1910.....		27½	
	711 Game counter, celluloid.....	15	17½	17½
	624 Game, "Box-Ball".....	20	27½	30
Free	The same from Italy, under regulations of O.C. June 10, 1910.....		27½	
2.40	205 Gannister.....	Free	Free	Free
	449 Garden Rakes.....	15		22½
Free	72 Garden Seeds, in packages weighing over 1 lb.	5	10	10
Free	73 Garden Seeds, when in packages weighing 1 lb. or less.....	15		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
618 Garget Outfit	15	25	27½	657
87 Garlic	15		30	453
619 Garlock Packing	22½		35	352
648 Garnets, not mounted or set	7½	10	10	236
420 Garter Buckles	20	27½	30	
362 Garter Loops, combination, nickel plated.....	22½	30	35	236
575 Garters	25	32½	35	
575 Garter Elastic	25	32½	35	236
Gas Light, mantle stocking for, to be entitled to entry under Item 316A, must be untreated, or not saturated with lighting fluid (other- wise it is dutiable under Item 435)				236
435 Gas Burners	20		30	236
282 Gas Retorts, fire clay.....	12½		22½	236
436 Gas Meters and Finished parts thereof....	22½		35	453
435 Gas Mantles, with or without supports....	20		30	502
711 Gas Mantels, magnesia rings for	15	17½	17½	
435 Gas fixtures and metal parts thereof.....	20		30	254
586 Gas Coke.....	Free	Free	Free	232
451 Gas Heaters (Suvio).....	15		25	232
Gas Oil .....see Crude Petroleum in Oil				255
711 Gas, oxygen, in small cylinders	15	17½	17½	454
435 Gas Light Shades, N. O. P.....	20		30	454
394 Gas Pipes of cast iron per ton	\$6.00		\$8.00	205
711 Gas, for dentists and others	15	17½	17½	711
711 Gas, carbonic acid gas.....	15	17½	17½	667
465 Gas Buoys, automatic, materials for.....	Free	Free	Free	662
465 Gas Lanterns, acetylene, for gas beacons ..	Free	Free	Free	357
734 Gas mantles, incandescent, cotton thread, nitrate of thorium & nitrate of cerium for use in the manufacture of, when imported by manufacturers of such mantles or stockings for such mantles	Free	Free	Free	324
454 Gas heated steam radiators	20	27½	30	161
435 Gasaliers	20		30	662
619 Gaskets, metal insertion.....	22½		35	662
618 Gaskets, rubber.....	15	25	27½	207
453 Gasoline Engines for use on binders	15		27½	356
453 Gasoline Engines	15		27½	
272 Gasoline under .725 specific gravity.....	Free	Free	Free	357
453 Gasoline engines, portable, for farm or other purposes.....	15		27½	609
447 Gasoline traction engines for farm purposes.....	15		20	502
454 Gasometers.....	20	27½	30	240
352 Gates, bronze.....	20	27½	30	240
				361
				548

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

220

		Brit. Pref. P.C.	Treaty	General P.C.
	657 Gauges, skit.....	17½	22½	25
	453 Gauges, steam, of iron or steel.....	15		27½
	352 Gauges, steam, substantially of brass....	20	27½	30
	236 Gauze, Hospital, prepared for use as surgical dressing.....	12½	17½	20
	236 Gauze, absorbent, compressed, prepared as surgical dressings.....	12½	17½	20
	236 Gauze, absorbent iodoform, compressed....	12½	17½	20
	236 Gauze, absorbent, Lord Lister's double cy- anide.....	12½	17½	20
	236 Gauze, absorbent, boric.....	12½	17½	20
	236 Gauze, absorbent, cotton wool.....	12½	17½	20
	236 Gauzes, surgical dressing.....	12½	17½	20
	453 Gear, transmission, auto parts.....	15	25	27½
	502 Gears, carriage, finished, to pay as parts of carriage and wagon.....	22½		35
	254 Gedda Gum.....	Free	Free	Free
	232 Gelatine, and all similar preparations.....	17½	25	27½
	232 Gelena.....	17½	25	27½
	255 Geline.....	5		10
	454 Generators, acetylene.....	20	27½	30
	454 Generators, heat, for hot water plants.....	20	27½	30
	205 Gentian Root, unground.....	Free	Free	Free
	711 Gentian Wood, ground.....	15	17½	17½
	607 Geographical Globes.....	Free	Free	Free
	602 German Potash Salts, unmanufactured....	Free	Free	Free
	357 German Silver Ingots, manufactures of, not plated, N. O. P.....	17½		30
	324 German Looking Glass, unsilvered.....	12½		20
	161 German Spirits of nitrous ether (sweet nitre) \$2.40 per gall. and.....	30	30	30
	602 German Potash Salt.....	Free	Free	Free
	602 German Mineral Potash.....	Free	Free	Free
	207 German Egg Yolk.....	5		10
	356 German and Nickel Silver, in bars, rods, strips, sheets or plates.....	Free	Free	Free
	357 German Silver, manufactures of, not plat- ed, N. O. P.....	17½		30
	609 Giant Powder.....per lb.	1¼c		2½c
	502 Gigs.....	22½		35
	240 Gilders' whiteing.....	Free	Free	Free
	249 Gilding oil.....20 cts. per gal. and	15		22½
	361 Gilding Metal.....	15	25	27½
	548 Gilling Twines, N. O. P.....	20		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
682 Gilling thread, imported in balls.....	Free	Free	Free	326
536 Gilling or linen thread, N. O. P.....	17½	22½	25	325
362 Gilt Ware, of all kinds, N. O. P.....	22½	30	35	326
575 Gimp	25	32½	35	
1013 Gimp, casket gimps and fringes.—See Schedule B.....				326
156 Gin, Geneva (see Spirits)..... per proof gal.	\$2.40	\$2.40	\$2.40	
156 Gin, Old Tom	\$2.40	\$2.40	\$2.40	
107 Ginger, preserved ginger.....	20		30	
711 Ginger Ale.....	15	17½	17½	325
156 Ginger Ale (Extract)..... see Spirits.				318
30 Ginger and spices, unground, N.O.P.....	10		12½	326
31 Ginger and Spices, ground N.O.P., 3c per lb. and.....	7½		10	326A
711 Ginger Syrup.....	15	17½	17½	651
162 Ginger Wine, containing not more than 40 per cent. of proof spirits.....	50		50	323
156 Ginger Wine, containing more than 40 per cent of proof spirit, per Imp. Gal.....	\$2.40	\$2.40	\$2.40	326A
30 Ginger, crude cochin.....	10		12½	181
141 Ginger, glace and crystalized.....	22½	35	35	324
711 Gingerine	15	17½	17½	
523 Gingham, colored cotton	25		32½	326A
205 Ginseng Root, unground.....	Free	Free	Free	317
72 Ginseng seeds, in packages over one pound	5	10	10	
73 Ginseng seed, in packages one pound or less	15		25	
377 Girders, iron or steel. see Angles in Steel				326A
435 Girandoles and Gasaliers.....	20		30	G
141 Glace Cherries	22½	35	35	326
78 Gladiolus	15	22½	25	Gl
78 Gladiolus bulbs, either dormant or growing	15	22½	25	323
327 Glasses, eyeglasses.....	20		30	320
326A Glasses, graduate medicine	15	20	22½	Gl
691 Glasses, individual communion	Free	Free	Free	321
326A Glasses, lamp, for autos.....	15	20	22½	Gl
657 Glasses, magnifying	17½	22½	25	
711 Glass, borax or fused borax	15	17½	17½	322
653 Glass Brushes	17½	25	27½	Gl
326 Glass Ink Wells	20		32½	Gl
326 Glass Squeezers, lemon.....	20		32½	
319 Glass, bent sheet	17½		25	750
316A Glass Bulbs, for the manufacture of electric lamps.....	5		10	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

231

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	326 Glass colored glass shades.....	20		32½
Free	325 Glass, ornamental or stained glass windows.....	20		30
25	326 Glass, carboys and demijohns, empty or filled; bottles and decanters.....	20		32½
35	326 Glass, flasks and phials, glass jars and glass balls, lamp chimneys, glass shades, globes, cut, pressed or moulded crystal or glass tableware, decorated or not, and blown-glass tableware.....	20		32½
\$2.40		20		30
\$2.40	325 Glass, stained glass windows.....	20		30
30	318 Glass, common and colorless window glass	7½	12½	12½
17½	326 Glass, imitation porcelain shades and table ware.....	20		32½
12½	326A Glass blanks for cutting, not plate or sheet	15	20	22½
10	651 Glass Buttons.....	22½	30	35
17½	323 Glass, cheval.....	22½	30	35
50	326A Glass Stoppers.....	15	20	22½
	181 Glass advertising paper weights.....	22½		35
	324 Glass, German, looking glass (thin plate), unsilvered or for silvering.....	12½		20
\$2.40	326A Glass, for the purpose of mounting in silver not Plate.....	15	20	22½
12½	317 Glass cut to size for manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories.....	Free	Free	Free
35	326A Glass Gauges.....	15	20	22½
17½	326 Glass Moulders or freezers for ice cream.....	20		32½
Free	326 Glass Mounts, part of incandescent lamp...	20		32½
25	326 Glass Pendants.....	20		32½
30	323 Glass, silvered, bevelled or not, and framed or not.....	22½	30	35
35	320 Glass, plate glass, not bevelled, in sheets or panes not exceeding 7 sq. feet, N. O. P..	7½	10	10
25	321 Glass, plate glass, not bevelled, in sheets or panes exceeding 7 sq. feet, and not exceeding 25 square feet each, N.O.P.	15	25	27½
17½	322 Glass, plate glass not bevelled in sheets or panes, N. O. P.....	22½		35
27½	322 Glass, plate glass, bevelled, in sheets or panes, N. O. P.....	22½		35
32½	750 Glass Plates or Discs, rough cut or unwrought, for use in the manufacture of optical instruments, when imported by manufacturers of			
25				
10				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
such optical instruments.....	Free	Free	Free	
519 Glass Shelves for bath rooms	20	27 ½	30	
657 Glass thermometers.....	17 ½	22 ½	25	519
326A Glass Vases, blown.....	15	20	22 ½	466A
326 Glass Vases, cut.....	20		32 ½	
661 Glass Signs	20		30	
367 Glasses, watch	20		30	
319 Glass, bent plate or other sheet glass N. O. P.....	17 ½		25	
456 Glass, Moulds of metal.....	5		10	
1014 Glass in sheet and in plate. When used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate..... See Schedule B.				711 711 282 711
326A Glass, manufactures of glass not elsewhere specified.....	15	20	22 ½	426 199
326A Glass, ground glass.....	15	20	22 ½	607
681 Glass, broken	Free	Free	Free	
318 Glass, colourless, cathedral	7 ½	12 ½	12 ½	326
326 Glass Carboys and Demijohns	20		32 ½	326
691 Glass Communion Sets	Free	Free	Free	228
681 Glass Cullet	Free	Free	Free	141
676 Glass Caps for vaccine points, imported by manufacturers of such articles for use only in their manufacture in their own factories	Free	Free	Free	457 249
326A Glass Eyes	15	20	22 ½	249
319 Glass in sheets, N. O. P.....	17 ½		25	671
457 Glass, iron sand and dry putty, for polish- ing	Free	Free	Free	
192 Glass Paper	15		25	627
316A Glass Tubing for lamps, for use in manu- facture of incandescent lamps	5		10	627
419 Glass push pins, steel pins with glass heads.....	20	27 ½	30	454 607
362 Glass cutters, plated.....	22 ½	30	35	
Glass in which a wire mesh is embedded dutiable the same as like glass not wired.....	15	17 ½	17 ½	671
711 Glass cutters, diamonds.....	20		32 ½	630
326 Glass dram flasks.....	20		32 ½	
326 Glass fish bowls or globes.....	22 ½	32 ½	32 ½	627
228 Glass polish, Kleanit				272
326 Glass pepper or salt dishes with celluloid top	20		32 ½	232
326A Glass receptacles "Thermos" if made of glass only, unfinished.....	15	20	22 ½	232

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

General
P.C.

CUSTOMS TARIFF

233

		Brit. Pref. P.C.	Treaty	General P.C.
Free				
30				
25				
22½	519 Glass shelves.....	20	27½	30
32½	406A Glassware and other scientific apparatus for laboratory work in public hospitals, also apparatus for sterilizing purposes, not includ- ing washing or laundry machines; all articles in this item when imported in good faith for the use and by the order of any public hospital.....	Free	Free	Free
30				
30				
25				
10				
	711 Glauber Salts.....	15	17½	17½
	711 Glaze, mercine.....	15	17½	17½
	282 Glazed Channel Blocks, white.....	12½		22½
	711 Glaziers' diamonds.....	15	17½	17½
	423 Glaziers' Knives.....	20	27½	30
	199 Glazier paper for window decoration.....	22½		35
	697 Globes, Geographical, Topographical and Astronomical.....	Free	Free	Free
	326 Globes, for lanterns and electric lights, N. O. P.	20		32½
	326 Globes, for lamps, N. O. P.....	20		32½
	228 Globe cotton softener.....	22½	32½	32½
	141 Globules, sugar.....	22½	35	35
	457 Globules, iron, for polishing, etc.....	Free	Free	Free
	249 Gloria lacquer.....	15		22½
		20c		20c
	249 Glossine, 20c per gal. and.....	15		22½
	671 Glove Fasteners, metal, not more than ¾ in. crown or face diameter.....	Free	Free	Free
	Glove Fasteners, of larger size, dutiable accord- ing to material.....			
	627 Gloves and Mitts of all kinds.....	22½	30	35
	627 Gloves, fine kid, from Italy under regula- tions of O. C., June 10, 1910.....		30	
	454 Glove Heater.....	20	27½	30
	607 Glove Leathers, tanned or dressed, col- oured or not, when imported by glove manufacturers for use exclus- ively in their own factories, for the manufacture of gloves.....	5		10
	671 Glove Fasteners, cord, metal parts of....	Free	Free	Free
	630 Glove Fasteners, cord, the cords.....	20	27½	30
	627 Gloves and mitts, baseball.....	22½	30	35
	272 Glovine, testing under .725 s.g.....	Free	Free	Free
	232 Gloy Paste.....	17½	25	27½
	232 Glue, liquid, powdered, or sheet, and mucilage, gelatine and isinglass.....	17½	25	27½
	Glue, fish liquid—Munn's, from New- foundland.....	Free	Free	Free
	453 Glueing Machine, iron or steel.....	15		27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
139 Glucose Syrup per 100 lbs.	40c		62½c	655
139 Glucose and Grape Sugar per 100 lbs.	40c		62½c	382
711 Gluten Feed, Alfalfa Meat and Corn Meal . .	15	17½	17½	358
45 Gluten Flour, a prepared cereal, in packages not exceeding 25 lbs. weight each	17½		25	232
46 Gluten Flour, N O P	15		20	359
711 Glutrine	15	17½	17½	461
711 Glutrin, for use in laying dust in streets	15	17½	17½	
711 Glycerine, N. O. P.	15	17½	17½	711
664 Glycerine when imported by manufacturers of explosive for use in the manufacture thereof in their own factories	Free	Free	Free	700 711
228 Glycerine softener (soft soap)	22½	32½	32½	622 352
735 Glycerine, crude, when imported by manufacturers for use in their own factories in the manufacture of re- fined glycerine	Free	Free	Free	82 95
1 Goats, for the improvement of stock	Free	Free	Free	711 (
554 Goat Hair, not further prepared than wash- ed, N. O. P.	Free	Free	Free	453 (
604 Goat Leather, waxed, glazed, dressed or further finished than tanned	12½	15	15	707 (
602 Goat Plates, rugs and skins, China, wholly or partially dressed, but not dyed	Free	Free	Free	593 79 (
613 Goggles, Sanitary Automatic, made of leather and celluloid	15		25	204 (
618 Golf Balls, rubber	15	25	27½	454 (
686 Gold Beaters' moulds	Free	Free	Free	46A C
686 Gold Beaters' skins	Free	Free	Free	
302 Gold Bridge Work	22½	30	35	448 G
359 Gold Bullion, or Gold Fringe	Free	Free	Free	168 G
523 Gold Cloth	25		32½	206 G
575 Gold Laces	25	27½	35	634 G
575 Gold Laces, under Treaties with Belgium and Netherlands		32½		G
251 Gold Liquid Paint	15		25	
251 Gold Paint, Japanese, liquid bronze	15		25	448 G
302 Gold and Silver Plated Ware, N. O. P.	22½	30	35	597 G
575 Gold and Silver Tassels	25	32½	35	F
692 Gold Medals, actually bestowed and won as trophies	Free	Free	Free	597 G ₁
647 Gold and Silver Jewellery	22½	30	35	F ₁
301 Gold and Silver Leaf	15	25	27½	
361 Gold Leaf, imitation of	15	25	27½	623 G ₁
359 Gold and Silver Sweepings	Free	Free	Free	287 G ₁
300 Gold and Silver Coins British and Cana- dian; and foreign gold coin	Free	Free	Free	427 G ₁

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	655 Gold Pens.....	15	25	27½
62½c	362 Gold, manufactures of, not elsewhere specified..	22½	30	35
62½c	358 Gold Anodes	5		10
17½	232 Gold Gum, liquid	17½	25	27½
25	359 Gold Ingots, blocks, bars, drops, sheets, plates, etc., unmanufactured	Free	Free	Free
20	461 Gold mining, alluvial, machinery, etc., for, of a class or kind not made in Canada.	Free	Free	Free
17½	711 Golden Seal Roots, green, for setting purposes.	15	17½	17½
17½	709 Goods, Canadian, returned.—See Articles.....	Free	Free	Free
17½	711 Goods, unenumerated	15	17½	17½
Free	622 Golf Bags.....	20	27½	30
32½	352 Gongs for doors, as bells.....	20	27½	30
	82 Gooseberry Bushes.....	12½	17½	20
	95 Gooseberries, the weight of the package to be included in the weight for duty... Per lb.	1½c		2c
Free	711 Gouverneur Pulp.....	15	17½	17½
Free	453 Governors, machine governors, of iron or steel	15		27½
Free	707 Governor General, articles for	Free	Free	Free
	Gowns, Surgeons, according to material.....			
15	593 Graders, road.....	20		30
	79 Grafting, seedling stock for	Free	Free	Free
Free	204 Grains, crude	Free	Free	Free
	454 Grain Bins, steel.....	20	27½	30
25	46A Grain, dutiable, of all kinds, when damaged by water in transit (on appraised value)	15		25
27½	448 Grain Crushers	15		25
Free	168 Grain Molasses	35		35
Free	206 Grains, musk, in pods or in	Free	Free	Free
32½	634 Grains, artificial, suitable for the ornamentation of hats	20	27½	27½
35	Grain bags containing grain dutiable same as if imported empty			
25	448 Grain shocker implements	15		25
25	597 Gramophones and Finished Parts thereof	20	27½	30
35	From Italy, under regulations of O.C., June 10, 1910.....		27½	
Free	597 Gramophone Cylinders and Records.....	20	27½	30
35	From Italy, under regulations of O.C., June 10, 1910.....		27½	
27½	623 Gramophones, cases for, empty	22½	30	35
Free	287 Granite, white granite or ironstone, tableware...	15	27½	27½
Free	427 Granite or Agateware	22½		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Free otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
305 Granite, rough, not hammered or chiselled.	10		15	
306 Granite, sawn, only.....	15		20	
307 Granite, N. O. P., and all manufactures of..	30		35	
453 Granite slabs for switchboards, finished, and adapted only for use as an insulator.....	15	25	27 ½	
100 Grapes, green fruit..... per lb.	1 ½c		2c	
150 Grape Compound, an alcoholic flavouring, \$2.40 per gallon, and.....	30	30	30	
82 Grape Vines.....	12 ½	17 ½	20	
130 Grape Sugar..... per 100 lb.	40c		62 ½c	
101 Grape Fruit (shaddocks)	Free	Free	Free	
45 Grape Nuts, in packages not exceeding 25 lbs. weight	17 ½		25	7
46 Grape Nuts, N. O. P.....	15		20	4
273 Graphite, grease, waterproof.....	12 ½		20	7
571 Grass (straw), carriage mats.....	17 ½	22 ½	25	4
641 Grass Plaits, suitable for making or ornamenting hats.....	Free	Free	Free	4
448 Grass Seed Sower, hand.....	15		25	6
530 Grass, seagrass, in natural state or cleaned only	Free	Free	Free	7
530 Grass, Manilla, Esparto or Spanish, and other grasses and pulps of, including fancy grasses dried but not colored or otherwise manufactured.....	Free	Free	Free	7 6
711 Grasses, natural dried (bouquets).....	15	17 ½	17 ½	6
711 Grass, manufactures of, N. O. P.....	15	17 ½	17 ½	71
71 Grass Seed	5		10	41
630 Grass Hoods, unfinished, not bleached or blocked.....	Free	Free	Free	41
530 Grass, pulp of, unmanufactured	Free	Free	Free	17
530 Grasses, fancy, dried, not colored or other- wise manufactured	Free	Free	Free	25 25
204 Grass, dog.....	Free	Free	Free	25
454 Grates, of iron.....	20	27 ½	30	20
362 Grates, of iron, if nickel-plated	22 ½	30	35	25
295 Gravels.....	Free	Free	Free	25
280 Grease, rough, the refuse of animal fat for the manufacture of soap and oils only	Free	Free	Free	
273 Grease, axle	12 ½		20	71
711 Grease Stuffing.....	15	17 ½	17 ½	25
711 Grease, other, N. O. P.....	15	17 ½	17 ½	25
273 Grease, petroleum.....	12 ½		20	25
279 Grease for leather, for stuffing or dressing leather.....	Free	Free	Free	25- 14

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

237

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
15	507 Green baize,	30	35	35
20	87 Green Corn	15		30
35	507 Green Baize, wool.	30	35	35
	250 Green, paris, dry	5		10
	87 Green Peppers	15		30
27 1/2	711 Grey Acetate of Lime.	15	17 1/2	17 1/2
2c	453 Grinders, emery tool, hand, iron or steel.	15		27 1/2
	453 Grinders, carboumdum, iron or steel.	15		27 1/2
30	448 Grinders, feed mill and grain crushers.	15		25
20	304 Grindstones, N. O. P.	17 1/2		25
62 1/2 c	303 Grindstones, not mounted, and not less than 36 inches in diameter			
Free	711 Grit, crushed (poultry grit)	10		15
	Grommets, N.O.P., to pay according to material.	15	17 1/2	17 1/2
25	457 Grit, Diamond	Free	Free	Free
20	711 Grits, Corn, coarse.	15	17 1/2	17 1/2
20	412 Grommets, iron or steel, 75c. per 100 lbs. and	10		25
25	454 Grooves for sluice work	20	27 1/2	30
Free	624 Ground Glass drawing slates	20	27 1/2	30
25	From Italy, under regulations of O.C., June 10, 1910		27 1/2	
Free	711 Ground Silica	15	17 1/2	17 1/2
	711 Guaiacol, chemical.	15	17 1/2	17 1/2
	662 Guano, unmanufactured, and other animal and vegetables manures	Free	Free	Free
Free	663 Guano, artificial, compounded	5		10
17 1/2	711 Guarana, a drug, N. O. P.	15	17 1/2	17 1/2
17 1/2	454 Guard Plate, steel dust, for car journal boxes.	20	27 1/2	30
10	454 Guard Rails.	20	27 1/2	30
Free	90 Guavas, green fruits	Free	Free	Free
Free	178 Guides, Travellers' official guides. per lb.	10c		15c
Free	254 Gum, Arabic, crude, powdered, without admixture	Free	Free	Free
Free	232 Gum, box toe.	17 1/2	25	27 1/2
Free	254 Gum, chuca.	Free	Free	Free
Free	204 Gums, crude	Free	Free	Free
30	204 Gum Resins, crude.	Free	Free	Free
35	255 Gum Arabic, artificial, a dextrine	5		10
Free	254 Gums, Amber, Arabic, Australian, Copal, Damar, Mastic, Sandarac, Tragacanth, Elem	Free	Free	Free
Free	711 Gum, Ester gum	15	17 1/2	17 1/2
20	254 Gum, Senegal	Free	Free	Free
17 1/2	254 Gum, Shellac	Free	Free	Free
17 1/2	254 Gum Gedda and Gum Barberry	Free	Free	Free
20	254 Gum Kaurie.	Free	Free	Free
Free	141 Gums, chewing, sweetened	22 1/2	35	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
711 Gums, chewing, not sweetened	15	17½	17½	
255 Gum, British	5		10	
Gum Opium (drug).—See item Opium.				
254 Gum Chiclé or sappato gum in a crude state	Free	Free	Free	
255 Gum Sizing	5		10	
711 Gums, Camphor and others, N. O. P.	15	17½	17½	
711 Gum, Gambia.....	15	17½	17½	
254 Gum, pontianac	Free	Free	Free	
503 Gumwood Lumber, see item Lumber in wood				
068 Gunpowder	2c		3c	6
424 Gun Wads, of all kinds	20		30	6
424 Gun and Pistol Covers and Cases	20		30	
424 Gun Caps, Percussion	20		30	
424 Gun, rifle and pistol cartridges and cart- ridge cases, N. O. P.	20		30	6
424 Guns, air	20		30	5
424 Guns, N. O. P.	20		30	6
711 Gun Cotton	15	17½	17½	2
424 Gun Tools, such as reloading sets, &c.	20		30	10
502 Gun, blocks, rough, sawn only	Free	Free	Free	
186 Gun Wads, felt board for, sized and hy- draulic pressed	Free	Free	Free	4
705 Guns, settlers'	Free	Free	Free	4
726 Gun barrels, in single tubes, forged, rough bored.....	Free	Free	Free	41
711 Gut leaders, without hooks.....	15	17½	17½	65
087 Gut, cord, unmanufactured	Free	Free	Free	5
711 Gut, manufactures of, N. O. P.	15	17½	17½	64
711 Gut Strings	15	17½	17½	
619 Gutta Percha Clothing	22½		35	
616 Gutta Percha, crude	Free	Free	Free	
618 Gutta Percha, manufactures of, same as rubber	15	25	27½	64
619 Gutta Percha, hose lined	22½		35	71
616 Gutta Percha Waste	Free	Free	Free	40
747 Gutta Percha, materials of, when im- ported by manufacturers of music rolls for piano players for use only in their own factories in the manu- facture of such music rolls.....	Free	Free	Free	40
412 Guy Anchor Rods with nuts, iron or steel, 75c per 100 lbs. and... ..	10		25	22
202 Gypsum, crude (Sulphate of Lime)	Free	Free	Free	710
204 Gypsum, ground, not calcined	10		15	500
203 Gypsum, calcined, weight of package to be included in weight for duty, per 100 lbs	8c		12½c	10

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Midd.

CUSTOMS TARIFF

230

		Brit. Pref. P.C.	Treaty	General P.C.
	H			
	178 Haberdasher, the—Publication..... per lb.	10c		15c
	426 Hacking Knives	20	27 ½	30
	643 Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured	Free	Free	Free
	643 Hair, horse hair, not further manufactured than simply cleaned and dipped or dyed	Free	Free	Free
	644 Hair, curled or dyed, N.O.P.	12 ½		20
	644 Hair, plasterer's, having gone through a process of manufacture	12 ½		20
	Hair, braids, chains or cords of.—See Laces.			
	645 Hair Cloth, of all kinds	20		30
	519 Hair Mattresses	20	27 ½	30
	646 Hair, other manufactures of N. O. P.	22 ½		35
	234 Hair Oils, Pomatums and Pastes, N. O. P. ...	25	32 ½	32 ½
	160 Hair, tooth and skin washes, containing spirits, see Alcoholic Perfumes in Spirits			
	454 Hair Clippers, of iron or steel.....	20	27 ½	30
	454 Hair Curlers, of iron or steel.....	20	27 ½	30
	419 Hair Pins, wire, N. O. P.	20	27 ½	30
	654 Hair Brush Pads	Free	Free	Free
	554 Hair of the camel, goat, and like animals not further prepared than washed	Free	Free	Free
	647 Hair Pins, fancy	22 ½	30	35
	643 Hair combings, teased, heckled, and kneaded with soap, and tied into strands but not dyed, curled, or otherwise advanced in manufacture.	Free	Free	Free
	644 Hair crimped or rendered wavy.....	12 ½		20
	711 Hair for violin bows.....	15	17 ½	17 ½
	711 Hair pins of celluloid or horn.....	15	17 ½	17 ½
	466 Hæmacytometers, so long as substantial part of same is of metal	Free	Free	Free
	466 Hæmagloëinometers, so long as a sub- stantial part is of metal.....	Free	Free	Free
	220 Hakka cream, a thick paste.....	20	25	25
	710D Half Barrels, containing petroleum.....	17 ½	22 ½	25
	506 Hallocks, folding berry boxes of wood.....	17 ½	22 ½	25
	10 Hams	1 ½c		2c
	8 Hams, smoked, put up in air-tight tins.	17 ½	25	27 ½
	454 Hammers, Iron or steel, not plated	20	27 ½	30
	362 Hammers, plated	22 ½	30	35
	1009 Hammers, Steel for, see Hammers in Steel			
	453 Hammers, steam, iron or steel	15		27 ½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
075 Hammers, piano, parts to manufacture.— See Piano Parts.				597
598 Hammers, piano.	15	22½	25	468
The same from Italy, under regulations of O.C., June 10, 1910.		22½		228
393 Hammered blooms.	20		30	612
549 Hammocks	20		30	
500 Handle Bolts, N. O. P.	Free	Free	Free	612
506 Handles, wooden, for scythes, or snaths . . .	17½	22½	25	
615 Handles, whip handles with leather loops on end	20		30	701
501 Handles D, shovel handles, wholly of wood	10		15	604
454 Handles D, shovel handles, bent and rivited	20	27½	30	446
506 Handles, for tools, entirely of wood	17½	22½	25	445
454 Handles for tools, metal	20	27½	30	454
237 Handles, knife and fork, celluloid, moulded into shapes for, unmanufactured	5	7½	10	362
301 Handles, curling stones	Free		10	1009
513 Handles, umbrella, parasol, N. O. P.	15		20	622
449 Hand cultivators, fitted with a wooden handle, as used by hand in cultivating the soil in gardens.	15		22½	638
439 Hand Grenades, for fire protection.	22½		35	625
323 Hand Mirrors	22½	30	35	626
454 Hand rake bows made of steel tubing.	20	27½	30	626
448 Hand broadcast seeders.	15		25	626
454 Hangers, iron	20	27½	30	626
575 Handkerchiefs, of all kinds	25	32½	35	537
454 Handcuffs, iron, not plated	20	27½	30	753
362 Handcuffs, iron or steel, plated	22½	30	35	
711 Harbutt's plasticine, used in schools as a modelling material.	15	17½	17½	
Hardware, builders', cabinetmakers', uphol- sterers', harnessmakers' and saddlers' and carriage hardware, according to material.				619 419 624
Hardware, house furnishing, to be rated ac- cording to material.				1012
755 Hard Rubber, in strips, or rods, but not further manufactured, when for use in Canadian manufactures	Free	Free	Free	519 626 575
228 Hard Soap (not being whale oil soap or castile soap) valued at over 6 cents per lb. at place of manufacture	22½	32½	32½	626 642
602 Hare Skins, Russian, dressed but not dyed.	Free	Free	Free	
5 Hares, Live.	15		25	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

241

General P.C.		Brit. Pref.		General P.C.
		P.C.	Treaty	
	507 Harmonicas of all kinds	20	27½	30
	The same from Italy, under regulations of O.C., June 10, 1910		27½	
25	468 Harness, loom harness	10		10
	228 Harness Soap Dressing	22½	32½	32½
30	612 Harness and Saddlery, plated or not, including horse boots.....	20		30
Free	612 Harness—Bits, rosettes and terrets, plated or not, adapted for use only on harness.....	20		30
30	701 Harness of Menageries.—See Menageries ..	Free	Free	Free
15	604 Harness Leather	12½	15	15
	446 Harrows	12½		20
30	445 Harvesters	12½		17½
25	454 Hasps, of iron or steel, not plated.....	20	27½	30
30	454 Hatchets, not plated	20	27½	30
	302 Hatchets, plated or nickel.....	22½	30	35
10	1009 Hatchets, steel for, see Hammers in Steel			
10	622 Hat Boxes	20	27½	30
20	Hat Bands, fabrics for, dutiable according to material.....	Free	Free	Free
22½	638 Hats, buckram for, etc.	Free	Free	Free
35	625 Hats, fur hats	20		30
35	626 Hats, caps and bonnets, N. O. P.....	22½		35
30	626 Hat, Cap and Bonnet Shapes	22½		35
25	626 Hats, felt hat bodies	22½		35
30	626 Hats, Panama, not bleached or blocked.....	22½		35
35	537 Hat Band Stiffener.....	25		35
30	753 Hat Bodies, flat braids or plaits of glazed cotton thread, not over ¼ inch wide, when im- ported by manufacturers of hats, for use only in the manufacture of hat bodies....	Free	Free	Free
17½	619 Hat Covers of rubber	22½		35
	419 Hat Pins, wire, not jewelry	20	27½	30
	624 Hat Ornaments, beaded	20	27½	30
	From Italy, under regulations of O.C., June 10, 1910.....		27½	
	1012 Hat and Cap Linings..... see Schedule "B"			
	519 Hat Racks, as furniture	20	27½	30
	626 Hat Shapes for Panama hats.....	22½		35
Free	575 Hat Bands, cotton, N. O. P.	25	32½	35
	626 Hats, Mexican palm leaf	22½		35
	642 Hatters Furs, not on the skins	Free	Free	Free
	Hatters' Plush, etc., must be imported by a bona fide manufacturer of hats and caps who			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
make the bodies of hats and caps in a factory (and not merely a decorator or trimmer of hats, such as a milliner)				71
C38A Hatters' plush of silk or cotton; hatters' bands (not cords), bindings and hat sweats; hatters' tips and sides when cut to shape; and cashmere when cut to shape for under brims and hat covers.—All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free	Free	Free	71 21 71 20 54 27 100
454 Hatters' Irons, not plated	20	27½	30	54
408 Hawsers, wire, for vessels	17½		25	20
60 Hay per ton	\$1.65		\$2.00	68
449 Hay Knives	15		22½	57
448 Hay Loaders	15		25	54
453 Hay Presses, iron or steel	15		27½	184
448 Hay Tedders	15		25	
454 Hay carriers, steel	20	27½	30	
449 Hay forks, used with hay carriers or hay unloaders	15		22½	
435 Head Lights	20		30	
682 Head Ropes for fishing nets	Free	Free	Free	
673 Head for whips.—See Square Reeds	Free	Free	Free	537
711 Heading, concentrated	15	17½	17½	
500 Heading Bolts, N. O. P.	Free	Free	Free	
500A Heading Bolts, of poplar	15		20	
460 Heading Machines, coal, for mining or metallurgical operations	Free	Free	Free	552 547
506 Headings, barrel, finished	17½	22½	25	541
192 Headlining Agasote, single ply	15		25	204
711 Health Food, a specially prepared wheat flour or meal, not medicated	15	17½	17½	210A 204
453 Heaters, electric	15	25	27½	711
453 Heaters, feed water heaters, for steam plants, of iron or steel	15		27½	711
454 Heaters, glue	20	27½	30	116
454 Heat Generators for hot water plants	20	27½	30	682
278 Heavy Oil or Carbolie Oil	Free	Free	Free	123
453 Heddles, for looms, of iron or steel	15		27½	123
704 Heirlooms left by bequest				447
See Apparel of British Subjects, etc.	Free	Free	Free	503
				502

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middn

		Brit. Pref. P.C.	Treaty	General P.C.
	711 Heliotropin and musk coal tar salts for perfumes	15	17½	17½
	711 Heliotropine, chemical	15	17½	17½
	203 Hemlock Bark, crude	Free	Free	Free
	711 Hemlock Bark Extract	15	17½	17½
	203 Hemlock, seed and leaf, crude, for dyeing articles	Free	Free	Free
	542 Hemp Yarn, plain, dyed or coloured.....	Free	Free	Free
	273 Hemp, bleaching compound.....	12½		20
	1003 Hemp Bleaching Compound, for manufacture of rope in their own factories..... see Schedule "B"			
Free	540 Hemp, undressed or dressed	Free	Free	Free
30	203 Hemp, Indian (crude drug).....	Free	Free	Free
25	681 Hemp Rags	Free	Free	Free
\$2.00	571 Hemp or Jute Carpeting, Matting and Mats	17½	22½	25
22½	548 Hemp Twine and Cordage	20		25
25	186 Hemp Paper, made on four cylinder machines, and calendered to between .006 and .008 inch in thickness, for the manufacture of shot shells; felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads.....	Free	Free	Free
27½	Hemp Seed			see Seed
30	537 Hemp, manufacturers of hemp or of which hemp is the component material of chief value, flax and jute combined, not elsewhere specified.....	25		35
Free	552 Hemp Bags or Sacks	15		20
Free	547 Hemp Canvas or Twine, for sails	5		5
17½	541 Hemp, oakum	Free	Free	Free
Free	204 Henbane Leaf, crude	Free	Free	Free
20	219A Herbicide	20	25	25
	204 Herbs, crude	Free	Free	Free
	711 Herbs, dried	15	17½	17½
	711 Herbs, thyme, sage and savory, ground or unground	15	17½	17½
	116 Herrings, pickled or salted per 100 lbs.	35c		50c
	682 Herring, twine, in hanks or coil.....	Free	Free	Free
	123 Herrings, in tins, not preserved in oil.....	17½		30
	123 Herrings in bullion.....	17½		30
	447 Hitches, binder traction	15		20
	503 Hickory Wood			see Wood
	502 Hickory Spokes, rough, unmanufactured...	Free	Free	Free

Midway column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Free
30
25
\$2.00
22½
25
27½
30
22½
30
Free
Free
17½
Free
20
Free
25
25
17½
27½
27½
30
30
Free
27½
Free
otherwise

25c

	Brit. Pref. P.C.	Treaty	General P.C.	
502 Hickory Felloes, rough, sawn or bent to shape, not further manufactured	Free	Free	Free	4
590 Hides and Skins, raw, whether dry, salted or pickled, and raw pelts	Free	Free	Free	4
613 Hide, raw hide manufacture	15		25	4
352 Hinges, brass	20	27½	30	
412 Hinges, T, and strap hinges and hinge blanks, per 100 lbs. 75c, and	10		25	3
454 Hinges, N. O. P.	20	27½	30	67
Hirsutus, a toilet preparation containing alcohol, to be rated for duty as alcoholic perfumes				45
454 Hitching Rings	20	27½	30	68
440 Hoes	15		22½	44
6 Hogs, live per lb.	1c		1½c	50
643 Hog's Hair, unmanufactured	Free	Free	Free	45
435 Holders, shade	20		30	71
522 Hollands (tailor's) of linen	17½		25	71
282 Hollow Blocks and Shapes, fireclay	12½		22½	3
427 Hollow-ware, agate, granite, or enamelled, steel or iron	22½		35	71
428 Hollow-ware, iron or steel hollow-ware, plain black, tinned or coated and nickel and aluminum, kitchen or household hollow-ware, N. O. P.	20		30	50
711 Holly	15	17½	17½	28
2 Homing Pigeons	Free	Free	Free	4
711 Hominy	15	17½	17½	651
481 Homo Spring Wire for mattresses, see Wire				711
108 Honey, in the comb or otherwise, and imitation thereof. per lb.	2c		3c	678
567 Honfey comb shawls, wholly or in part wool	30	35	35	453
626 Hoods	22½		35	711
630 Hoods, unfinished, composed of Leghorn, Manilla, palm leaf, grass, willow or chip, not bleached or blocked	Free	Free	Free	679
220 Hoof Ointment	20	25	25	88
679 Hoofs, horn strips, horn and horn-tips in the rough, not polished or otherwise manufactured than cleaned	Free	Free	Free	679
651 Hoof, buttons made of	22½	30	35	1
711 Hoof, manufactures of, N. O. P.	15	17½	17½	705
422 Hooks, fish hooks, N. O. P.	22½		35	5
352 Hooks, picture hooks of brass	20	27½	30	551
454 Hooks, iron and steel	20	27½	30	565

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middl.

CUSTOMS TARIFF

245

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
Free	419 Hooks, crochet hooks	20	27 1/2	30
	454 Hooks, of iron, N. O. P.	20	27 1/2	30
Free	454 Hooks for boom chain	20	27 1/2	30
25	454 Hooks, for chandelier or lamps, made of iron	20	27 1/2	30
30	352 Hooks, for lamps or chandelier, made of brass	20	27 1/2	30
25	671 Hooks, shoe, eyelet hooks	Free	Free	Free
30	454 Hooks, screw hooks and eyes	20	27 1/2	30
	682 Hooks, fishing, deep sea, not smaller in size than No. 2-0	Free	Free	Free
	449 Hooks, reaping	15		22 1/2
	Hoop Iron see Iron			
30	506 Hoops, coiled elm	17 1/2	22 1/2	25
22 1/2	454 Hoop Iron, indented	20	27 1/2	30
1 1/2 c	711 Hop Bitter Ale, non-alcoholic	15	17 1/2	17 1/2
Free	711 Hop, concentrated	15	17 1/2	17 1/2
25	35 Hops per lb.	4c		7c
22 1/2	711 Hop extract, non-alcoholic, and hop roots, N. O. P.	15	17 1/2	17 1/2
35	500 Hop Poles	Free	Free	Free
	289 Hoppers, slop, cast iron	20		35
	45 Horlick's Malted Milk	17 1/2		25
30	651 Horn, buttons made of	22 1/2	30	35
17 1/2	711 Horn and Ivory, manufactures of, N. O. P.	15	17 1/2	17 1/2
Free	679 Horns, cleaned only	Free	Free	Free
17 1/2	453 Horns, electric, "The Klaxon," for automobiles	15	25	27 1/2
	344 Horns, tin	15		25
	453 Horn, fog patent (portable machine) of iron or steel	15		27 1/2
3c	711 Horn Scoops	15	17 1/2	17 1/2
35	679 Horn in the rough, not polished	Free	Free	Free
35	637 Horn, covered	22 1/2	30	35
	88 Horseradish, grated, in vinegar	25	32 1/2	35
	679 Horn strips, rough, not polished	Free	Free	Free
Free	679 Horn tips, rough, not polished	Free	Free	Free
25	1 Horned Cattle, for improvement of Stock	Free	Free	Free
	705 Horned Cattle, settlers	Free	Free	Free
	See Settlers' Effects	Free	Free	Free
Free	5 Horned Cattle, N.O.P.	15		25
35	551 Horse Clothing, of jute, shaped	20		30
17 1/2	505 Horse Blankets, wool, pure	22 1/2		35
35	454 Horse Clippers, not plated	20	27 1/2	30
30	643 Horse Hair, etc., not further manufactured			
30				

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
than simply cleaned and dipped or dyed	Free	Free	Free	
618 Horse Shoes of rubber	15	25	27 ½	17
454 Horse Shoes, of iron or steel	20	27 ½	30	
612 Horse Boots	20		30	40
567 Horse Collar.Cloth, wool	30	35	35	
549 Horse Nets, made of twine	20		30	45
453 Horse Clipping Machines, of iron or steel	15		27 ½	
1 Horses, for improvement of stock	Free	Free	Free	45
700 Horses brought into Canada temporarily see Animals				70
705 Horses of Settlers.—See Settlers Effects..	Free	Free	Free	42
5 Horses, N. O. P.	15		25	
4 Horses, over one year old, valued at \$50.00 or less	\$10.00		\$12.50	51
519 Horses, display	20	27 ½	30	70
447 Horse Powers, for farm purposes	15		20	
446 Horse Rakes	12 ½		20	
701 Horses, of menageries	Free	Free	Free	
567 Horse blankets, wool shoddy	30	35	35	53
88 Horse radish, grated in vinegar	25	32 ½	35	
619 Hose, canvas water, for fire brigades	22 ½		35	50
711 Hose, linen fire, linen yarn for the manufacture of	15	17 ½	17 ½	50
619 Hose, rubber, cotton or linen lined	22 ½		35	50
362 Hose Supporters, nickel	22 ½	30	35	90
Hose Supporters, N.O.P., to pay according to material				711
619 Hose, of linen or cotton, lined with rubber	22 ½		35	644
537 Hose, of linen, not lined, N. O. P.	25		35	448
568A Hose and Half-Hose	25		35	449
619 Hose, rubber, for suction sweeper	22 ½		35	420
619 Hose, rubber, or gutta percha, whether rein- forced or strengthened with wire or not ..	22 ½		35	453
628 Hose suspenders, ladies	22 ½	30	35	290
420 Hose supporters, buckles and clasps for, plated or not	20	27 ½	30	
362 Hose supporters, nickel plated loops for ..	22 ½	32 ½	35	711
588 Hosiery, knitted, other than socks and stockings of cotton	22 ½		35	156
466 Hospital and Physicians Sterilizing Outfit	Free	Free	Free	711
236 Hospital gauze prepared for use as surgical dressing	12 ½	17 ½	20	454
466A Hospitals, public.—Glassware and other scien- tific apparatus for laboratory work in public hospitals, also apparatus for sterilizing pur- poses, not including washing or laundry				352
				208
				711
				216

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

247

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	machines ; all articles in this item when imported in good faith for the use of and by order of any public hospital.....	Free	Free	Free
Free	172 Horticulture, books on	Free	Free	Free
27½	466 Hot air apparatus, Betz metal (but not vapour bath cabinets).....	Free	Free	Free
30	451 Hot Air Furnaces for dwellings	15		25
30	Hot Plates, electric.....	According to	material	
27½	453 Hot Water Furnaces, iron or steel.....	15		27½
Free	704 Household effects of British subjects dying abroad, etc.—See Apparel, etc	Free	Free	Free
Free	428 Household Hollowware, nickel or aluminium.....	20		30
25	519 House Furniture	20	27½	30
	705 House Furniture of Settlers, see Settlers' Effects	Free	Free	Free
	House Furnishing Hardware .. to be rated according to material			
	537 Houses, Kenyon portable, canvas stretched on wooden frames.....	25		35
	502 Hubs, brick, rough turned.....	Free	Free	Free
	502 Hubs, rough hewn or sawn only.....	Free	Free	Free
	506 Hubs, spokes, and felloes, wood, finished...	17½	22½	25
	90 Huckleberries, wild	Free	Free	Free
	711 Hulls, Buckwheat	15	17½	17½
	711 Hulls, Cotton Seed.....	15	17½	17½
	644 Human Hair, curled or dyed.....	12½		20
	Hungarian Seed	Free	Free	Free
	448 Huskers and Shredders, corn, power....	15		25
	449 Hunters' axes	15		22½
	426 Hunters' Knives	20	27½	30
	453 Hydraulic Bits for well drilling, iron or steel..	15		27½
	453 Hydraulic Turbine Installations, iron or steel..	15		27½
	200 Hydraulic Water Lime, weight of packages to be included in weight for duty			
	per 100 lbs.	8c	11c	12½c
	711 Hydrated Lime.....	15	17½	17½
	156 Hydrated Oxide of Ethyl.—See Spirits.			
	711 Hydrate of Alumina	15	17½	17½
	454 Hydrant Valves and Water-gates, of iron or steel	20	27½	30
	352 Hvdrant Valves of Brass	20	27½	30
	208 Hydro-fluo Silicic Acid....	Free	Free	Free
	711 Hydro-carbon	15	17½	17½
	216 Hydro Fluoric Acid	15		22½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

ess otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
757 Hydrogen, Peroxide of,—Peroxide of barium, non-alcoholic, for the use in the manufacture of peroxide of hydrogen, when imported by manufacturers of peroxide of hydrogen.	Free	Free	Free	2
219 Hydrogen, solutions of peroxide of.	15		25	5
219A Hydrolite, a non-alcoholic preservative.	20	25	25	2
711 Hydrosulphite, a reducing compound.	15	17½	17½	
219A Hydrox special, antiseptic.	20		25	1
172 Hymn Books	Free	Free	Free	
199 Hyroplate	22½		35	1
466 Hypodermic Syringe, complete with needles.	Free	Free	Free	1
Hyoseyamus Leaves, crude, see Drugs, crude				1
Hyoseyamus Seed see Seeds				
711 Hypochloride of Lime, in packages less than 25 lbs.	15	17½	17½	17
711 Hypochlorite of lime in packages less than 25lbs.	15	17½	17½	57
208 Hypochlorite of lime in packages 25lbs. and over	Free	Free	Free	44
728 Hyposulphite of soda, when imported by tanners for use in their own factories in the tanning of leather.	Free	Free	Free	44
711 Hyposulphite of Soda, N.O.P.	15	17½	17½	45
				43
I				
155 Ice	Free	Free	Free	316A
537 Ice Containers, rubberized cloth.	25		35	711
454 Ice Cream Freezers, iron	20	27½	30	454
232 Ice Cream Preparation, thickener, not sweetened	17½	25	27½	500
454 Ice Making Machines, coil and condensers.	20	27½	30	454
453 Ice Making Machines, engines and compressor.	15		27½	354
454 Ice Picks, iron or steel.	20	27½	30	502
454 Ice Plows, iron or steel	20	27½	30	619
454 Ice Creepers, iron or steel	20	27½	30	618
477 Ice Creepers, steel for see Ice Creepers in Steel				616
454 Ice Chisels, iron or steel.	20	27½	30	617
519 Ice Boxes, furniture	20	27½	30	54
539 Iceland Moss, cleaned only	Free	Free	Free	
220 Ichthyol, chemical see Medicines				55
711 Icilma toilet water (natural mineral water)	15	17½	17½	53

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

249

General P.C.		Brit. P.C.	Prof. P.C.	Treaty	General P.C.
	22	20		25	25
	220				
	220	50		50	50
Free	537	25			35
25	208				
25	177	15			20
17 1/2					
25					
Free	177	Free	Free	Free	Free
35	177	Free	Free	Free	Free
	178				
Free					
		10c			15c
	178	10c			15c
17 1/2	575	25	32 1/2		35
	444				
17 1/2					
Free		Free	Free	Free	Free
	448	15			25
	453				
Free		15			27 1/2
17 1/2	435				
	316A	20			30
	711	5			10
	454	15	17 1/2		17 1/2
Free	506	20	27 1/2		30
35	454	17 1/2	22 1/2		25
30	354	20	27 1/2		30
	562	15	22 1/2		25
27 1/2	619	20			30
30	618	22 1/2			35
27 1/2	616	15	25		27 1/2
30	617	Free	Free	Free	Free
30	54	15			25
		7 1/2c			7 1/2c
30	55				
30					
Free		Free	Free	Free	Free
	53	20c			25c
	204	Free	Free	Free	Free
17 1/2	246	15			22 1/2

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
657 Indicators, speed.....	17½	22½	25	17
203 Indigo Auxiliary or zinc dust.....	Free	Free	Free	18
203 Indigo Extract.....	Free	Free	Free	17
203 Indigo Paste.....	Free	Free	Free	69
711 Indigeline.....	15	17½	17½	69
691 Individual Communion Glasses.....	Free	Free	Free	
509 Indurated Fibre Ware.....	17½		25	
172 Industrial Books.....	Free	Free	Free	65
45 Infants' Food, as milk food, N.O.P.....	17½		25	59
680 Infusorial earth, crude.....	Free	Free	Free	59
314 Ingot Blacking.....	15		25	
355 Ingots, monel metal, not advanced in manuf- acture.....	Free	Free	Free	705
456 Ingot Moulds; glass moulds of metal.....	5		10	598
353 Ingots, aluminum.....	Free	Free	Free	
376 Ingots, cogged, iron or steel..... per ton	\$1.50		\$2.50	
348 Ingots, copper or brass.....	Free	Free	Free	698
359 Ingots, gold or silver, unmanufactured.....	Free	Free	Free	
376 Ingots, iron or steel..... per ton	\$1.50		\$2.50	
355 Ingots, nickel and German silver.....	Free	Free	Free	
341 Ingots, white bronze.....	10		15	705
456 Ingot moulds, used in connection with manu- facture of steel.....	5		10	466
466 Inhalers for the administration of ether, if sub- stantially of metal.....	Free	Free	Free	453
711 Ink Essence, dry.....	15	17½	17½	562
252 Ink, shoemakers' ink.....	15		27½	694
257 Ink, for writing.....	15	22½	25	284
256 Ink, for printing.....	12½	17½	20	648
711 Ink Powder.....	15	17½	17½	390
252 Ink Levant.....	15		27½	220
257 Ink, drawing.....	15	22½	25	208
326 Inkstands of glass.....	20		32½	
648 Inlaid or Incrusted Stones, not mounted or set.....	7½	10	10	711
178 Inland Printer, The, published by the Inland Printer Company..... per lb.	10c		15c	205
220 Insecticide, for killing insects on plants, etc., rated as medicines.....see Medicines				203
711 Insect Powder, N. O. P.....	15	17½	17½	377
177 Insects, illustrations of, for colleges, etc.....	Free	Free	Free	751
204 Insects, crude drug, etc.....see Drugs	Free	Free	Free	
711 Insecticide pyrethrum powder.....	15	17½	17½	
453 Inserted teeth, steel, for circular saws.....	15		27½	378
611A Insoles.....	20	27½	30	159
453 Insulators, porcelain knobs for telegraph and telephone.....	15	25	27½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

251

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
25	178 Insurance Blanks, Circulars, illustrated advertising.....per lb.	10c		15c
Free	181 Insurance Blanks, not illustrated, N. O. P.....	22½		35
Free	177 Insurance Maps.....	Free	Free	Free
Free	696 Instruments, Philosophical, etc., etc., for the use of colleges.—See Philosophical Instruments.....	Free	Free	Free
25	657 Instruments, mathematical, optical and photographic, N. O. P.....	17½	22½	25
Free	597 Instruments, musical, N. O. P.....	20	27½	30
25	597 Instruments, musical (not to include pianofortes and organs), from Italy under regulations of O. C., June 10th, 1910.....			
Free	705 Instruments and tools of trade (Settlers').....	Free	27½	Free
10	598 Instruments, brass band.....	15	22½	25
Free	From Italy, under regulations of O.C., June 10th, 1910.....			
\$2.50	698 Instruments, musical for school of blind.....	Free	22½	Free
Free	Instruments, unfinished materials for brass band instruments dutiable according to material.....	Free	Free	Free
Free	705 Instruments (Settlers').....	Free	Free	Free
15	466 Instruments, surgical and dental, of metal.....	Free	Free	Free
10	453 Instruments, telegraph and telephone.....	15	25	27½
Free	453 Insulators of all kinds.....	15	25	27½
17½	562 Insulating Tape.....	20		30
27½	694 Inventions, models of, which cannot be fitted for use.....	Free	Free	Free
25	284 Inverted Block, earthenware.....	25		35
20	648 Intaglios, not mounted or set.....	7½	10	10
17½	390 Intersections for Railways.....	20		32½
27½	220 Iodal, chemical.....see Medicines			
25	208 Iodine, crude.....	Free	Free	Free
32½	711 Iodine, resublimed.....	15	17½	17½
10	205 Ipecacuanha Root, unground.....	Free	Free	Free
15c	205 Iris, Orris Root, unground.....	Free	Free	Free
Free	203 Iron, Acetate or Nitrate of, for dyeing articles.....	Free	Free	Free
Free	377 Iron Angles, rolled, N. O. P.....per ton	\$4.25		\$7.00
17½	751 Iron articles, wholly or in part nickel or electroplated, when imported by manufacturers for use only in their own factories in the manufacture of bicycles... ..	20		30
Free	378 Iron Bars, rolled, N. O. P.....per ton	\$4.25		\$7.00
Free	159 Iron Brew Extract containing more than 40 per cent. proof spirits \$2.40 per gall. and.....	30	30	30

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
420 Iron Buckles	20	27½	30	41
673 Iron Caps for whips.—See Square Reeds.....	Free	Free	Free	41
454 Iron Corrugated, galvanized or painted.....	20	27½	30	
454 Iron Cylinders, porcelain lined for hand pumps.....	20	27½	30	41
519 Iron Elevating Imposing Tables, used in the composition room in making up the forms.....	20	27½	30	41
447A Iron, finished parts of, for repairs of portable engines and of traction engines for farm purposes.....	15		20	45
519 Iron Furniture.....	20	27½	30	47
457 Iron Globules, for polishing, etc.....	Free	Free	Free	28
393 Iron, hammered, drawn or cold rolled.....	20		30	20
376 Iron Ingots and cogged ingots.....per ton	\$1.50		\$2.50	71
203 Iron Liquor for dyeing articles.....	Free	Free	Free	
203 Iron Liquor, for dyeing or printing calico loops, etc.....	Free	Free	Free	
454 Iron or steel chaplets made from wire, resembling unpointed spikes, tinned at the upper end.....	20	27½	30	46
767 Iron or Steel (drawn), hoop, band, scroll or strip, No. 14 gauge and thinner, galvanized or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories.....	Free	5	5	73
711 Iron or steel filings.....	15	17½	17½	486
447A Iron or Steel, finished parts for repairs of portable engines and of traction engines, for farm purposes.....	15		20	400
720 Iron or Steel Rods, rolled or drawn, not less than 5-16 inch in diameter, when imported by manufacturers of chain, for use only in the manufacture of chain in their own factories.....	Free	Free	Free	398
430 Iron Patterns.....	20		30	396
400 Iron Pipe, tin lined.....	20		30	399
380 Iron Plates, for boilers, etc., not less than 30 inches wide, and not less than ¼ inch thick, for use exclusively in the manufacture of boilers.....	Free	Free	Free	409
388 Iron Railway Bars or Rails, curved, punched or not, N.O.P.....per ton	\$4.50		\$7.00	454

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Mida

CUSTOMS TARIFF

253

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
30	457 Iron Sand, for polishing glass or granite			
Free	457 Iron Sand or Globules, or iron shot and dry putty for polishing glass or granite, or for sawing stone	Free	Free	Free
30	454 Iron Sheets, japanned	20	27½	30
30	344 Iron (sheet) tea-trays, japanned	15		25
	454 Iron Shelf Brackets	20	27½	30
30	457 Iron Shot, for glass or granite	Free	Free	Free
	450 Iron Shovels	20		32½
	454 Iron Solder Moulds	20	27½	30
	450 Iron Spades	20		32½
20	470 Iron, steel or brass manufactures, for vessels, of a class or kind not made in Canada	Free	Free	Free
30	287 Ironstone Tableware	15	27½	27½
Free	208 Iron, sulphate of (copperas)	Free	Free	Free
\$2.50	716 Iron Tubing, lacquered or brass covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods			
Free		Free	Free	Free
30	465 Iron, Tubes, over sixteen inches in diameter, for gas buoys, etc.	Free	Free	Free
	737 Iron Tubing, brass covered, not over two inches in diameter, in the rough, when imported by manufacturers for use only in their own factories in the manufacture of towel bars, bath tub rails, and clothes carriers	Free	Free	Free
5				
17½	486 Iron Tubing, lacquered or brass covered, for bedsteads.—See Tubing	Free	Free	Free
	400 Iron Tubing, other, N. O. P.	20		30
20	398 Iron Tubing, over 4 inches	10		15
	396 Iron Tubing, square, adapted for use in manufacture of agricultural implements	Free		5
	399 Iron Tubing, wrought or seamless, 4 inch or less	20		35
Free	409 Iron Wire Cloth, woven wire and wire netting, of iron or steel	20		30
30				
30	454 Irons, hatters' and tailors' irons, not plated	20	27½	30
	454 Irons, sad irons, not plated	20	27½	30
	Iron and Manufactures of—			
Free	454 Adzes	20	27½	30
\$7.00	455 Anchors for Vessels	Free	Free	Free

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Brit. Pref.		General
P.C.	Treaty	P.C.

Iron and Manufactures of—

1015	Angle Iron, 9 and 10 gauge, for the manufacture of iron bedsteads				37
	see Schedule "B"				
470	Angles for vessels, iron and steel	Free	Free	Free	
377	Angles, rolled iron or steel, not punched, drilled or further manufactured than rolled, N.O.P. per ton.	\$4.25		\$7.00	4
379	Angles, Channels and Beams, iron or steel, not further manufactured than rolled, weighing not less than 35 lbs. per lineal yard, not being square, flat, oval or round shapes, and not being railway bars or rails per ton	\$2.00		\$3.00	3' 3' 3' 4' 4'
448	Agricultural Implements, N.O.P.	15		25	41
454	Anvils	20	27½	30	
449	Axes of all kinds	15		22½	41
392	Axles and axle bars and blanks	22½		35	38
437	Balances	20		30	38
378	Band Iron, 12 inches and less in width, Numbers 13 gauge and thicker, N.O.P., per ton	\$4.25		\$7.00	
386	Band Iron, rolled, N. O. P., when of greater value than 3½c per lb.	Free		5	40
393	Bars, hammered, etc.	20		30	
378	Bar Iron or Steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals, squares, and flats; steel billets, N.O.P., and rolled iron or steel hoops, band, scroll or strip, 12 inches or less in width, No. 13 gauge and thicker, N. O. P., per ton of 2,000 lbs.	\$4.25		\$7.00	37 47 38
480	Barbed fencing Wire of Iron or Steel	Free	Free	Free	67
376	Bars, puddled per ton of 2,000 lbs.	\$1.50		\$2.50	37
388	Bars, railway per ton	\$4.50		\$7.00	39
437	Beams, weighing beams	20		30	
470	Beams, for vessels	Free	Free	Free	45
377	Beams, rolled iron, not punched, drilled, or further manufactured than rolled, N.O.P., per ton	\$4.25		\$7.00	45
519	Bedsteads	20	27½	30	41
376	Billets weighing not less than 60 lbs. per lineal yard, N. O. P. per ton	\$1.50		\$2.50	
412	Blanks, bolt, 75c per 100 lbs. and	10		25	45 47

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.
	Iron and Manufactures of—			
Free	379A Blanks, flat, eye-bar blanks, not punched nor drilled for use exclusively in the manufacture of bridges, steel structural work, or in car construction per ton	\$2.00		\$3.00
	412 Blanks, hinge blanks—			
	per 100 lbs.	75c		75c
	and	10		25
\$7.00	374 Blooms, crop ends of. per ton	50c		\$1.00
	376 Blooms per ton	\$1.50		\$2.50
	395 Boiler Tubes, wrought or seamless.	Free	Free	Free
	453 Boilers, N. O. P	15		27½
	412 Bolts. per 100 lbs.	75c		75c
\$3.00	and	10		25
25	412 Bolt Blanks. per 100 lbs.	75c		75c
30	and	10		25
22½	417 Brads.	20		35
35	391 Bridges, iron or steel, or parts thereof.	22½		35
30	391 Building or structural Sections, drilled, punched, or in any further stage of manufacture than as rolled or cast, N. O. P.	22½		35
\$7.00	405 Buckthorn strip fencing, woven wire fencing and wire fencing of iron or steel, N. O. P. not to include woven wire or netting made from wire smaller than 14 gauge, nor to include fencing of wire larger than No. 9 gauge.	10		15
5	378 Bundles, comprising rounds, ovals, squares and flats, rolled, N. O. P.	\$4.25		\$7.00
30	470 Cable chain for vessels.	Free	Free	Free
\$7.00	384 Canada Plates.	Free		5
Free	672 Caps for umbrellas, rough, see Umbrellas.	Free	Free	Free
\$2.50	375 Cast Scrap Iron. per ton	\$1.50		\$2.50
\$7.00	394 Cast Iron Pipes of every description, per ton	\$6.00		\$8.00
30	453 Castings, malleable iron castings.	15	25	27½
Free	453 Castings, Iron or steel, in the rough, N. O. P.	15	25	27½
\$7.00	454 Chain Traces	20	27½	30
30	410 Chains, coil chain, coil chain links and chain shackles of iron or steel, 5/16 of an inch in diameter and over.	5		10
\$2.50	454 Chains and pulls for closets, if not plated.	20	27½	30
25	470 Chain, Cable, for ships.	Free	Free	Free

therwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.	
Iron and Manufactures of—					
454	Chains, other, N. O. P.	20	27½	30	38
377	Channels, not punched, drilled or further manufactured than rolled, N. O. P., ton. . .	\$4.25		\$7.00	4
454	Chilled Iron Rolls	20	27½	30	38
376	Cogged Ingots. per ton	\$1.50		\$2.50	38
454	Corrugated Galvanized Sheet Iron.	20	27½	30	37
374	Clippings, iron or steel. per ton	50c		\$1.00	39
378	Coils, iron or steel, rolled, N. O. P., ton. . .	\$4.25		\$7.00	39
391	Columns, shapes or sections, drilled, punched, or in any other further stage of manufacture than as rolled or cast, N. O. P.	22½		35	44 42
415	Composition Nails and Spikes and Sheathing Nails	10		15	40
454	Crank Pins, of iron or steel.	20	27½	30	428
374	Crops from tin plate bars, or of blooms and from rails per ton	50c		\$1.00	454
390	Crossings, for railways	20		32½	
454	Crowbars	20	27½	30	384
414	Cut Nails and Spikes. per 100 lbs.	30c		50c	454
417	Cut Tacks.	20		35	435
374	Cuttings per ton	50c		\$1.00	377
426	Cutlery	20	27½	30	454
437	Doors for Safes and Vaults.	20		30	454
427	Enamelled Iron ware.	22½		35	393
439	Engines, fire engines.	22½		35	
438	Engines, locomotive for railway	22½	30	35	454
453	Engines, portable	15		27½	
590	Engines for ships.	15		25	412
453	Engines, steam engines, boilers and ma- chinery, composed wholly or in part of iron or steel, N. O. P. . . . see Machinery	15		27½	428 454
379A	Eye-bar Blanks, not punched or drilled, over 12 inches wide, for use exclusively in the manufacture of bridges or steel struc- tural work or in car construction. . . per ton	\$2.00		\$3.00	378
405	Fencing, Buckthorn. See Buckthorn in iron	10		15	390
480	Fencing, barbed fencing wire of iron or steel.	Free	Free	Free	376
375	Ferro Manganese. per ton	\$1.50		\$2.50	377
375	Ferro-Silicon. per ton	\$1.50		\$2.50	
672	Ferrules for Umbrellas, in the rough, See Umbrellas	Free	Free	Free	375 470

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

257

General P.C.			Brit. Pref. P.C.	Treaty	General P.C.
		Iron and Manufactures of—			
30	389	Fish Plates, Railway Fish Plates per ton	\$5.00		\$8.00
	402	Fittings, iron or steel, for iron or steel pipe, of every description, and chilled iron or steel rolls	20		30
\$7.00			Free		5
30	384	Flat Galvanized Iron or Steel Sheets	\$4.25		\$7.00
\$2.50	378	Flats, rolled iron or steel per ton	Free	Free	Free
30	395	Flues, etc., for marine boilers	20		30
\$1.00	393	Forging, iron or steel	15		22½
\$7.00	419	Forks, pronged	5		10
	425	Forks, in the rough, not handled, filed, ground, or otherwise manufactured	20		32½
35	390	Frogs for railways	Free	Free	Free
	404	Galvanized iron, or steel wire, curved or not, for fencing No. 9, 12 and 13 gauge	20		30
15			20		30
30	428	Galvanized Sheet Iron or Steel Hollow-ware	20		27½
	454	Galvanized Sheet Iron Manufacturers, N. O. P.	Free		5
\$1.00	384	Galvanized Sheet, flat	20	27½	30
32½	454	Galvanized Corrugated Sheet Iron	20	27½	30
30	454	Galvanized Corrugated Sheet Iron	20		30
50c	435	Gas Fixtures	20		30
35	377	Girders, not punched, drilled or further manufactured than rolled, N. O. P., ton	\$1.25		\$7.00
\$1.00			20	27½	30
30	454	Grub-Hoes, iron or steel	20	27½	30
30	454	Hammers, not plated	20		30
35	393	Hammered iron or steel bars or shapes	20		30
35		Hardware, according to material.	20	27½	30
35	454	Hatchets	20		30
27½		Hinges, N. O. P., according to material.	75c		75c
25	412	Hinge Blanks per 100 lbs. and	10		25
	428	Hollow-ware, plain black or coated	20		30
27½	454	Horse Shoes	20	27½	30
	384	Hoop, or band, iron or steel, 14-gauge or thinner	Free		5
	378	Hoops, 12 inches or less in width, No. 13 gauge and thicker, N. O. P. per ton	\$4.25		\$7.00
\$3.00			20		32½
15	390	Intersections for railways	\$1.50		\$2.50
Free	376	Iron in slabs, blooms, etc. per ton	\$4.25		\$7.00
\$2.50	377	Joists, iron or steel, not punched, drilled or further manufactured than rolled, N. O. P. per ton	\$1.50		\$2.50
\$2.50			\$4.25		\$7.00
Free	375	Kentledges, iron kentledges per ton	\$1.50		\$2.50
	470	Knees for vessels	Free	Free	Free

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.	
Iron and Manufactures of—					
425	Knife Blanks, of iron or steel, in the rough, not handled, filed, ground or otherwise manufactured.....	5		10	37
454	Knobs, door, iron, not plated.....	20	27 ½	30	38
	Knobs, door knobs, steel for, see Schedule "B"				
	Locks, steel for see Schedule "B"				38
454	Locks, not plated.....	20	27 ½	30	38
438	Locomotive Engines.....	22 ½	30	35	38
376	Loops, iron or steel, less finished than iron or steel bars, but more advanced than pig iron, except castings, per ton.....	\$1.50		\$2.50	44
453	Machinery, iron or steel.....	15		27 ½	45
453	Malleable Iron Castings.....	15	25	27 ½	45
470	Masts, iron or steel.....	Free	Free	Free	37
470	Manufactured articles of iron for ships, of a class or kind not manufactured in Canada.....	Free	Free	Free	38
417	Nails, N. O. P.....	20		35	38
387	Nail Rods, Swedish, under ½ inch diameter, for the manufacture of horseshoe nails.....	Free	Free	Free	67
412	Nuts: Iron or steel nuts, washers, rivets, and bolts with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, N.O.P. 75 cents per 100 lbs. and			25	41
378	Ovals, bars, iron or steel, rolled, per ton....	\$4.25		\$7.00	
376	Other forms N. O. P., iron less finished than bar, but more advanced than pig iron....	\$1.50		\$2.50	378
454	Picks.....	20	27 ½	30	393
375	Pig Iron, Iron Kentledge and Cast Scrap Iron, N. O. P.....per ton	\$1.50		\$2.50	377
1002	Pig Iron, when used in the manufacture of mowing machines, reapers, &c. see Schedule "B"				382
461A	Pig Iron, or steel pipe, not butt or lap welded, and wirebound wooden pipe, not less than thirty inches internal diameter, when for use exclusively in alluvial gold mining.....	5		10	408
394	Pipes, cast iron.....per ton	\$6.00		\$8.00	378
402	Pipe Fittings.....	20		30	384
470	Plates, for the construction of vessels.....	Free	Free	Free	454
382	Plates, sheets or plates, sheared or unsheared, iron, rolled, N.O.P.....per ton	\$4.25		\$7.00	437

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

250

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	Iron and Manufactures of—			
	374			
	381	50c		\$1.00
10				
30				
	389	\$2.00		\$3.00
	389	\$5.00		\$8.00
30	382	\$5.00		\$8.00
35				
	446	\$4.25		\$7.00
	453	12½		20
\$2.50	376	15		27½
27½	374	\$1.50		\$2.50
27½	374	50c		\$1.00
Free	389	\$5.00		\$8.00
	388			
	388	\$4.50		\$7.00
Free	388	\$4.50		\$7.00
35	672			
Free	412	Free	Free	Free
		75c		75c
		10		25
	471			
25				
\$7.00		Free	Free	Free
	378	\$4.25		\$7.00
\$2.50	393	20		30
30	377			
\$2.50				
	382	\$4.25		\$7.00
	408	\$4.25		\$7.00
	378	17½		25
	378	\$4 25		\$7.00
	384	Free		5
	454	20	27½	30
	487			
10	437	20		30
\$8.00		20		30
30	374			
ee				
Free				
\$7.00				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

is otherwise

		Brit. Pref. P.C.	Treaty	General P.C.	
	Iron and Manufactures of—				
	blooms, or of rails, the same not having been in actual use. per ton	50c		\$1.00	
	Nothing shall be deemed scrap iron or scrap steel except waste or refuse of iron or steel, fit only to be remanufactured in rolling mills or furnaces.				42
	Provided that articles of iron or steel damaged in transit, if broken up under Customs supervision and rendered unsaleable except as scrap, may be entered for duty as scrap				38
	373 Scrap Iron and Scrap Steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada				37
	375 Scrap, cast scrap iron per ton	Free	Free	Free	
	374 Scrap Iron, other per ton	\$1.50		\$2.50	382
	413 Screws, N. O. P.	50c		\$1.00	
	378 Scrolls, 12-inch or less in width, No. 13 gauge and thicker, N. O. P. per ton	22½		35	376
	386 Scroll, rolled iron or steel costing over 3½c per lb.	\$1.25		\$7.00	414
	391 Sections, drilled	Free		5	423
	377 Sections, not punched, drilled or further manufactured than rolled, N. O. P. . . . ton	22½		35	375
	454 Shackles, chain	\$1.25		\$7.00	417
	377 Shapes, not punched, drilled or further manufactured than rolled, N. O. P. . . . ton	20	27½	30	378
	391 Shapes, etc., punched, drilled, or further manufactured	\$4.25		\$7.00	377
	393 Shapes, hammered	22½		35	451
	384 Sheet Iron, rolled, No. 14 gauge and thinner	20		30	405
	454 Sheet Iron, corrugated and galvanized	Free		5	378
	382 Sheets or plates rolled iron or steel, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, N. O. P. per ton	20	27½	30	384
	384 Sheets, rolled iron or steel sheets, polished or not, No. 14 gauge, and thinner, N. O. P.; Canada plates, Russia iron, terne plate, and rolled sheets of iron or steel coated with zinc, spelter or other metal of all widths and thickness, N. O. P., and rolled iron or steel	\$4.25		\$7.00	377
					391
					463
					387

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

261

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	Iron and Manufactures of—			
\$1.00	hoop, band, scroll or strip, No. 14 gauge and thinner Galvanized or Coated with other metal or not N.O.P.....	Free		5
	428 Sheet Iron or Steel Hollow-ware, plain, black or coated N.O.P.....	20		30
	384 Sheet iron, flat, galvanized.....	Free		5
	374 Sheets, iron or steel, having been in actual use, cuttings of.....	50c		\$1.00
	454 Sheet Iron, manufactures of, N. O. P.	20	27½	30
	289 Sinks	20		35
	383 Skelp Iron or Steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories	5		5
Free	382 Skelp Iron or Steel, sheared or rolled in grooves other, N.O.P..... per ton	\$4.25		\$7.00
\$2.50	376 Slabs	\$1.50		2.50
\$1.00	414 Spikes..... per 100 lbs.	30c		50c
35	423 Skates and parts thereof.....	22½		35
\$7.00	375 Spiegeleisen	\$1.50		\$2.50
5	417 Sprigs	20		35
35	378 Squares, iron or steel, rolled..... per ton	\$4.25		\$7.00
\$7.00	377 Stars or other rolled shapes, not punched, drilled, or further manufactured than rolled, N.O.P..... per ton	\$4.25		\$7.00
30	451 Stoves	15		25
\$7.00	405 Strip fencing.... see Buckthorn in iron			
35	378 Strips, 12 inches and less in width, No. 13 gauge and thicker, N.O.P..... per ton	\$4.25		\$7.00
30	384 Strips, No. 14 gauge and thinner, N.O.P., per ton	Free		5
5	377 Structural Sections, rolled iron or steel, not punched, drilled or further manufactured than rolled, N.O.P..... per ton	\$4.25		\$7.00
30	391 Structural work, drilled, punched, &c.....	22½		35
\$7.00	463 Structural, for use in the construction and equipment of factories for the manufacture of sugar from beet root. When imported under Regulations prescribed by Minister of Customs.....	Free	Free	Free
	387 Swedish rolled iron and Swedish rolled steel nail rods, under ½ inch diameter, for the manufacture of horse shoe nails....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

ss otherwise

		Brit. Pref. P.C.	Treaty	General P.C.	
Iron and Manufactures of—					
390	Switches, frogs, crossings and intersections for railways.....	20		32½	4
417	Tacks.....	20		35	
377	Tees, rolled iron or steel, not punched, drilled, or further manufactured than rolled, N. O. P..... per ton	\$4.25		\$7.00	4
384	Ternplate.....	Free		5	
389	Tieplates..... per ton	\$5.00		\$8.00	18
412	Washers, 75 cents per 100 lbs. and.....	10		25	20
374	Waste, etc..... per ton	50c		\$1.00	71
454	Wedges.....	20	27½	30	10
437	Weighing Beams.....	20		30	24
446	Wind Mills not Including Shafting.....	12½		20	24
416	Wire Nails of all kinds, N. O. P., per 100 lbs.	40c		60c	34
406	Wire, N. O. P.....	15		20	60
471	Wire, iron for				45-
	See Wire Rods in item Wire	Free	Free	Free	23-
374	Wrought scrap iron and scrap steel, per ton..	50c		\$1.00	24-
377	Zees, rolled iron or steel, not punched, drilled or otherwise manufactured than rolled, N. O. P..... per ton	\$4.25		\$7.00	15-
454	Iron and manufactures of, or part iron and part steel, N. O. P.....	20	27½	30	32-
711	Iridium, powdered.....	15	17½	17½	
232	Isinglass.....	17½	25	27½	527
539	Istle or Tampico "fibre," natural.....	Free	Free	Free	
566	Italian Cloth, lining wool.....	22½		35	
674	Ivories, piano key ivories.....	Free	Free	Free	
239	Ivory Black and Lamp Black.....	Free	Free	Free	106
674	Ivory and Ivory Nuts, unmanufactured.....	Free	Free	Free	326
651	Ivory Buttons.....	22½	30	35	141
711	Ivory Dominos.....	15	17½	17½	220
711	Ivory Rings.....	15	17½	17½	
623	Ivory, fancy cases or boxes made of.....	22½	30	35	39
711	Ivory, manufactures of, N. O. P.....	15	17½	17½	
674	Ivory Nuts, in pieces, rough, sliced.....	Free	Free	Free	246
206	Ivory Vaccine Points.....	Free	Free	Free	624
674	Ivory Veneers, unmanufactured.....	Free	Free	Free	
228	Ivory Soap.....	22½	32½	32½	
246	Ivory Green, dry color.....	15		22½	575
674	Ivory and Ivory Nuts, piano key ivories, and veneers of ivory, unmanufactured.....	Free	Free	Free	711
220	Ivory table salt.....	20	25	25	568
					711

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

263

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	J			
32½	412 Jack Rods, iron or steel, 75c per 100 lbs. and..	19		25
35	453 Jack Screws, car jacks, of iron or steel.....	15		27½
	625 Jackets, fur jackets, lined with satin, &c.....	20		30
	Jackets, according to material.....			
\$7.00	453 Jacks, ratchet track, iron or steel.....	15		27½
5	Jaconet.....see Cotton, Fabrics, &c.			
\$8.00	199 Jacquard cards used in carpet looms.....	22½		35
25	205 Jalap Root, unground.....	Free	Free	Free
\$1.00	711 Jalap Root, ground.....	15	17½	17½
30	106 Jams.....per lb.	2¼c		3¼c
30	247 Japan Colour, a paint paste.....	20		30
20	249 Japans, varnish, 20c per gal. and.....	15		22½
60c	344 Japanned Tin Ware.....	15		25
20	608 Japanned Leather.....	15		25
Free	454 Japanned Sheet Iron.....	20	27½	30
\$1.00	232 Japanese isinglass, agar-agar.....	17½	25	27½
	249 Jap-a-lac, 20c per gallon, and.....	15		22½
	156 Japinol, leather dye, containing over 40 per cent. proof spirits.....per gal.	\$2.40	\$2.40	\$2.40
\$7.00	326 Jars, glass.....	20		32½
30	Jeans, Sateens and Coutils, N.O.P., to pay same rate as Cotton Fabrics.....			
17½	527 Jeans, Sateens and Coutils, when imported by corset and dress stay makers, for use in the manufacture of such articles in their own factories.....	12½		20
27½	Jellies.....per lb.	2¼c		3¼c
Free	326 Jelly tumblers, with tin covers, empty.....	20		32½
35	141 Jelly Powders.....	22½	35	35
Free	220 Jelly, calf's foot and head, port wine flavour, alcoholic.....	50	50	50
Free	39 Jellyine, as starch, weight of package to be included in weight for duty.....per lb.	1c		1½c
Free	246 Jet Black Dye, dry.....	15		22½
Free	624 Jet Hat Ornaments, beaded.....	20	27½	30
Free	From Italy, under regulations of O. C., June 10th, 1910.....		27½	
32½	575 Jet trimmings.....	25	32½	35
22½	711 Jet, manufactures of, N. O. P.....	15	17½	17½
e Free	568 Jerseys, knitted.....	22½		35
25	711 Jersey cream syrup, non-alcoholic.....	15	17½	17½

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
568 Jersey Cloth for the manufacture of rubber boots and shoes when imported by manufacturers of rubber boots and shoes for use in the manufacture of such articles in their own factories	22½		35	5 5 5
366 Jewels for watch movements	10	12½	12½	
648 Jewels, imitation precious stones	7½	10	10	5-
711 Jewellers' Glass Enamel	15	17½	17½	
647 Jewellery for the adornment of the person, including hat pins, hair pins, belt or other buckles and similar ornamental articles commercially known as jewellery, N.O.P., and all manufactures of gold and silver, N.O.P.	22½	30	35	54 53
365 Jewellery, composition metal for	5		10	54
623 Jewel, cases	22½	30	35	54
624 Jews' Harps	20	27½	30	55-
From Italy, under regulations of O. C., June 10th, 1910		27½		551 57-
453 Jig Tables, iron or steel	15		27½	148
537 Jockey strop suspensories	25		35	538
377 Joists, iron or steel, rolled, not punched, drilled, or further manufactured than rolled, N. O. P. per ton	\$4.25		\$7.00	539
391 Joists, iron or steel, drilled, punched, etc	22½		35	81
174 Journals of proceedings of religious or benevolent societies and orders, not for sale	Free	Free	Free	562 541 681
286 Jugs, earthenware	20		30	236
156 Juice, prune juice per gal.	\$2.40	\$2.40	\$2.40	
150 Juice, fruit and lime, containing not more than 25% of proof spirits per gal.	60c		60c	296 662
151 Juice, fruit and lime, containing more than 25% of proof spirits, \$2.40 per gal. and	30		30	
152 Juice, Lime and Fruit, N. O. P.	15	20	20	246 247
From Italy, under regulations of O. C., June 10th 1910		20		295 604
206 Juice, quassia	Free	Free	Free	
204 Juice, Paw-Paw	Free	Free	Free	
153 Juice, Lime, raw and concentrated, not refined per gall.	Free		5c	232 509
681 Junk, old	Free	Free	Free	254
11 Junket Tablets, a preparation of rennet	Free	Free	Free	539 523
545 Jute Canvas, uncolored	Free	Free	Free	711
571 Jute, carpeting or matting and mats	17½	22½	25	573

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle c

CUSTOMS TARIFF

265

General P.C.		Brit. P.C.	Pref. Treaty	General P.C.
	548 Jute Cord, six ply.....	20		25
	546 Jute cloth, uncolored, not otherwise finished than bleached, calendered, cropped, or mangled.....	7½		10
35	545 Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered, nor finished in anyway..	Free	Free	Free
12½				
10	545 Jute cloth, uncolored, suitable for the manufacture of bags, whether cropped, mangled or calendered, or not, as jute canvas.....	Free	Free	Free
17½				
	542 Jute, or hemp yarn, plain, dyed, or colored.....	Free	Free	Free
35	538 Jute Cloth, N. O. P.....	15		25
10	545 Jute Butts.....	Free	Free	Free
35	545 Jute.....	Free	Free	Free
30	552 Jute Bags.....	15		20
	551 Jute, horse clothing of jute, Shaped.....	20		30
	575 Jute Rugs.....	17½	22½	25
27½	148 Jute Twine.....	20		25
35	538 Jute, manufactures of, not elsewhere provided for.....	15		25
	Jute Seed..... see Seed			
\$7.00	539 Jute Fibre Bleached.....	Free	Free	Free
35	81 Jute Buds.....each	2c	2½c	3c
	562 Jute Burlap, coated for walls.....	20		30
	541 Jute Oakum.....	Free	Free	Free
Free	681 Jute Rags.....	Free	Free	Free
30	236 Jute Surgical Dressing.....	12½	17½	20
\$2.40				
	K			
60c	296 Kalkspar.....	Free	Free	Free
	662 Kainite, or German Potash Sale, unmanufactured.....	Free	Free	Free
30	246 Kalsomine, dry.....	15		22½
20	247 Kalsomine, liquid.....	20		30
	295 Kaolin, crude.....	Free	Free	Free
	604 Kangaroo Leather, dressed, waxed, glazed, or further finished than tanned.....	12½	15	15
3	Free			
3	Free			
	232 Kantén, agar-agar.....	17½	25	27½
	509 Kartavert.....	17½		25
5c	254 Kaurie Gum.....	Free	Free	Free
e	Free			
e	Free			
e	Free			
25	539 Kelp.....	Free	Free	Free
	523 Kentucky Jeans, colored cotton.....	25		32½
	711 Keene's Cement.....	15	17½	17½
25	573 Keratol fabric.....	25		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
711 Kernels, apricot	15	17½	17½	
271 Kerosene and Coal Oil, distilled, purified or refined petroleum, N. O. P., per 1 G	1½c		2½c	
435 Kerosene and Coal Oil fixture or parts thereof..	20		30	50
453 Kerosene engines, marine, although for use in the equipment of vessels....	15		27½	50
Kettles, electric		According to material		50
178 Keystone, the—Publication.....per lb.	10c		15c	40
711 Key Tops, celluloid typewriter.....	15	17½	17½	40
368 Keys, clock keys.....	20	27½	30	
368 Keys, watch keys.....	20	27½	30	41
454 Keys for locks, etc.....	20	27½	30	41
454 Keys for Printers, for printers' quoins.....	20	27½	30	52
506 Keys, violin of wood.....	17½	22½	25	55
393 Key steel, ¼-inch square, cold drawn....	20		30	53
711 Key tag, celluloid.....	15	17½	17½	44
604 Kid Leather, dressed, waxed, glazed or fur- ther finished than tanned	12½	15	15	42
627 Kid Gloves and Mitts.....	22½	30	35	44
627 Kid Gloves (fine kid), from Italy under regulations of O.C., June 10, 1910....		30		42
451 Kilns, for burning painting in china.....	15		25	42
312 Kindlers, automatic.....	15		25	42
426 Kitchen Knives.....	20	27½	30	44
428 Kitchen Hollowware, aluminum and nickel.	20		30	
624 Kites, paper, as toys.....	20	27½	30	
From Italy, under regulations of O.C., June 10, 1910.....		27½		45
453 Klaxon Horns, electric, for autos.....	15	25	27½	42
228 Klenit, glass polish.....	22½	32½	32½	45
252 Kleanit Eraser.....	15		27½	
619 Klingeret packing.....	22½		35	
470 Knees, iron or steel, for ships	Free	Free	Free	44
252 Knife Powder, N. O. P.....	15		27½	45
425 Knife Blades or Knife Blanks, and table forks of iron or steel, in the rough, not handled, filed, ground or other- wise manufactured.....	5		10	45
237 Knife Handles, celluloid, moulded into sizes for, not bored or otherwise manufac- tured	5	7½	10	40
453 Knife and tool grinder, of iron or steel..	15		27½	70
760 Knitted Fabrics, yarns, threads and filments of artificial or imitation silk, produced from a form of cellulose obtained by chemical pro- cesses from cotton or wood, when imported by manufacturers of knitted, woven or				71

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle c

CUSTOMS TARIFF

267

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
17½				
	braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics.....	Free	Free	Free
2½c				
30	568 Knitted Goods, of all kinds, N. O. P.....	22½		35
	568 Knitted Shawls	22½		35
	568 Knitted Vests	22½		35
27½				
aterial	468 Knitters, universal necktie.....	10	10	10
15c				
17½	468 Knitting Machines, of a class or kind not made in Canada.....	10		10
30	419 Knitting Needles, steel.....	20	27½	30
30	419 Knitting Machine Needles, steel.....	20	27½	30
30	520 Knitting Yarn, dyed or undyed, cotton....	17½		25
30	557 Knitting Yarn, woolen, N. O. P.....	20		30
25	536 Knitting Cotton	17½	22½	25
30	449 Knives, straw cutter.....	15		22½
17½	426 Knives, oyster knives.....	20	27½	30
	449 Knives, Hay.....	15		22½
15	Knives, Hay or Straw, steel for.....			
35	see hammers in Steel			
	426 Knives, bread.....	20	27½	30
	426 Knives, farriers.....	20	27½	30
25	426 Knives, fish knives.....	20	27½	30
25	445 Knives for mowing machines.....	12½		17½
30	Knives for mowers, &c., steel for.....			
30	See Sheets, Crucible, etc., in Steel	Free	Free	Free
30	454 Knives for Machines, N. O. P., imported separately.....	20	27½	30
27½	426 Knives, other.....	20	27½	30
32½				
27½	453 Knives, belt, and leather splitting machines, of iron or steel.....	15		27½
35				
Free	449 Knives, Edging Knives	15		22½
27½	454 Knobs, door knobs, iron, not plated.....	20	27½	30
	Knobs, door knobs, steel for.....			
	see Schedule B.			
	454 Knobs, steel, not plated	20	27½	30
10	468 Knotter, machine for tying knots in connection with yarn winding.....	10	10	10
	762 Kodaks or Cameras, special parts of metal in the rough, when imported by manufacturers of, for use only in the manufacture of such kodaks or cameras.....	5	7½	7½
10				
27½	711 Ko-nut.....	15	17½	17½
	Kodaks and Cameras, the following when imported by manufacturers for use in the manufacture of such articles:			

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
714 Lenses and Shutters, when imported by manufacturers of cameras or kodaks for use only in the manufacture of cameras and kodaks.....	Free	Free	Free	57
715 Special parts of brass and aluminum, in the rough, when imported by manufacturers of cameras or kodaks for use only in the manufacture of cameras and kodaks.....	5		7½	48
454 Kraut cutters	20	27½	30	53
141 Kremo and Tutti Fruitti.....	22½	35	35	
334 Kyrolite or eyrolite (mineral).....	Free	Free	Free	
L				
179 Labels, Transfer Labels, not pictures....	22½		35	254
179 Labels, cigar box labels.....	22½		35	208
179 Labels, for fruit, vegetables, meat, fish, confectionery, and other goods or wares, shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, N. O. P.....	22½		35	216
506 Labels, wood tree, blank	17½	22½	25	248
583 Label ribbons or silk labels.....	30	32½	37½	
The same under Belgium and Netherlands and Italy Treaties.....		35		
575 Lace Collars.....	25	27½	35	249
575 Lace Collars, under Treaties with Belgium and Netherlands.....		32½		711
575 Lace Covers, white cotton.....	25	27½	35	711
The same under Treaties with Belgium, the Netherlands and Italy.....		32½		711
199 Lace Paper and Paper Lace Mats.....	22½		35	220
630 Laces, boot shoe and stay, of any material	20	27½	30	537
613 Laces, leather, rawhide, for machinery belting.	15		25	583
575 Lace, N. O. P., Embroideries, N. O. P., Lace Collars and all manufactures of lace, nettings of cotton, linen, silk or other material, N.O.P.....	25	27½	35	
575 The same under Treaties with Belgium and the Netherlands.....		32½		628
526 Lace, Valenciennes, torchon, white cotton or linen	12½	17½	20	413
526 The same imported from Italy under regulations of O.C. June 10th, 1910.....		17½		453

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

209

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	575 Lace tea cloth	25	27 ½	35
	The same under Belgium and Netherlands Treaty		32 ½	
Free	526 Lace ornaments, white or cream coloured, of linen or cotton, not including lace collars	12 ½	17 ½	20
	The same from Italy, under regulations of O. C., June 10th, 1910		17 ½	
	487 Laces, shoe and corset, tagging metal for, see Tagging Metal	Free	Free	Free
7 ½	534 Laces, shoe, cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free
30		Free	Free	Free
35		Free	Free	Free
Free	254 Lac, crude	Free	Free	Free
	208 Lactate (Antimonine)	Free	Free	Free
	216 Lactic Acid	15		22 ½
35	248 Lacquers, spirit varnish, and lacquers, per gallon	\$1.00		\$1.00
35	249 Lacquers, N. O. P., 20c per gallon and	15		22 ½
	711 Lacto, Bread Powder	15	17 ½	17 ½
	711 Lacto	15	17 ½	17 ½
	711 Lacto Casien	15	17 ½	17 ½
	220 Lactophenin, chemical see Medicines			
35	537 Ladder Web, as used in Venetian blinds	25		35
25	583 Ladies' elastic silk belts	30	32 ½	37 ½
37 ½	The same under Belgium and Netherlands and Italy Treaties			
	628 Ladies' hose suspenders		35	
	413 Lag or Coach Screws	22 ½	30	35
35	453 Lags, for rag-tearing machines	22 ½		35
	220 Lait d'Irie, if alcoholic	15		27 ½
½	141 Laitova flavouring powder	50	50	50
½	603 Lambskins, wholly or partially dressed	22 ½	35	35
	604 Lamb and Sheep Skins, dressed, waxed, glazed, or further finished than tanned	10	15	15
35		12 ½	15	15
	236 Lambs' Wool, surgical dressing	12 ½	17 ½	20
30	239 Lamp black and Ivory Black	Free	Free	Free
25	435 Lamp Burners	20		30
	326A Lamp Glasses for automobiles	15	20	22 ½
	435 Lamp Reflectors	20		30
½	435 Lamps, miniature	20		30
35	460 Lamps, Safety, for mining or metallurgical operations	Free	Free	Free
½	326 Lamp shades and domes of leaded glass, when chief value is glass			
½	435 Lamp shades and domes of leaded glass, when chief value is other than glass	20		32 ½
½		20		30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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	Brit. Pref. P.C.	Treaty	General P.C.	
435 Lamps, side lights and head lights, lanterns, chandeliers, gas, coal or other oil fixtures, and electric light fixtures, or metal parts thereof, lava and other tips, burners, collars, galleries, shades, and shadeholders.....	20		30	4
435 Lamps (glass).....	20		30	4
691 Lamps, Sanctuary lamps.....	Free	Free	Free	61
435 Lamps, brass.....	20		30	41
435 Lamps for Carriages, plated.....	20		30	56
435 Lamps, Electric Lamps.....	20		30	
326 Lamp Chimneys, Glass.....	20		32½	
435 Lamp Shades, of metal.....	20		30	
237 Lamp Shade Blanks, celluloid.....	5	7½	10	
434 Lamp Springs.....	7½		10	
16 Lamp Bulbs, for use in the manufacture of incandescent lamps.....	5		10	
553 Lampwicks.....	17½		25	246
293 Land Plaster, ground. see Plaster of Paris				229
448 Land Rollers.....	15		25	289
444 Landsides.... see Plough Plates in Steel				711
657 Lantern Slides, for use of moving picture company.....	17½	22½	25	298
Lantern Slides brought into Canada temporarily for religious or charitable purposes, and not for sale, may be admitted free entry, conditional on their exportation within six months				435
435 Lanterns, Chinese.....	20		30	711
657 Lanterns, magic.....	17½	22½	25	289
435 Lanterns, N. O. P.	20		30	160
465 Lanterns, acetylene gas, for beacons, etc...	Free	Free	Free	82
Lap Dusters of all kinds, to pay according to material.				523
685 Lapping, &c..... see item Blanketing				522
13 Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, N.O.P..... per lb.	1½c		2c	450
711 Lard Nut.....	15	17½	17½	454
259 Lard Oil.....	15		25	549
13 Lard Substitute, Biscola..... per lb.	1½c		2c	338
273 Lard Pulp, to pay the same as lubricating oil.....	12½		20	337
466 Laryngoscopes, so long as a substantial part of the same is metal.....	Free	Free	Free	242
548 Lath Yarn, sisal hemp, saturated with tar....	20		25	243
453 Lathe, dental, portable machines, of iron or steel.....	15		27½	244 I

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

271

	General P.C.	Brit. Pref.		General P.C.
		P.C.	Treaty	
		15		27 ½
		15		27 ½
		15		27 ½
		20		30
30		20	27 ½	30
30		17 ½	22 ½	25
Free		20	27 ½	30
30				
30				
32 ½				
30				
10				
10				
25		Free	Free	Free
		15		22 ½
		65c		\$1.00
		20		35
25		15	17 ½	17 ½
25		Free	Free	Free
		20		30
		15	17 ½	17 ½
		20		35
30		12 ½	17 ½	20
25		25		32 ½
30		17 ½		25
0 Free		20		32 ½
		20	27 ½	30
		20		30
		15		25
		10		15
½	2c	Free		5
	17 ½	20		30
25		30		37 ½
2c		20	27 ½	30
		20	27 ½	30
20		20	27 ½	30
		15	25	27 ½
30	Free	20	27 ½	30
25				
	27 ½	Free	Free	Free

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
336 Lead, tea lead.....	Free	Free	Free	
339 Lead Capsules.....	20	27½	30	612
339 Lead, all manufactures of, not elsewhere provided for	20	27½	30	604
246 Lead, pickers, natural blue	15		22½	622
466 Lead Probes	Free	Free	Free	608
711 Lead, acetate of, ground (sugar of lead).....	15	17½	17½	
711 Lead, arsenate of.....	15	17½	17½	
339 Leads, cod, used in deep sea fishing.....	20	27½	30	630
711 Leaders, gut	15	17½	17½	604
361 Leaf, Dutch or schlag metal	15	25	27½	605
361 Leaf, gold, silver and aluminum	15	25	27½	573
630 Leaf Palm blocks, unfinished, not bleach- ed or hooded	Free	Free	Free	
641 Leaf Palm, unmanufactured.....	Free	Free	Free	739
642 Leaf Plaits, for hats	Free	Free	Free	

Leather and Manufactures of—

604 Alligator, Kangaroo and Kid, dressed, waxed, glazed, or further finished than tanned	12½	15	15	614
605 Belting Leather of all kinds.....	10		15	232
609 Belting of Leather.....	15		22½	156
646 Belts	22½		35	
611A Boots and Shoes, N.O.P.....	20	27½	30	623
611 Boots and Shoes, pegged or wirefastened, with unstitched soles, close Edged... ..	17½		25	613
611A Boots and Shoes of any material, N. O. P.	20	27½	30	613
604 Calf, etc. dressed, waxed, glazed, or fur- ther finished than tanned	12½	15	15	613
604 Chamois Skins.....	12½	15	15	453
604 Cordovan, Coat and Dongola, dressed, waxed, glazed, or further finished than tanned	12½	15	15	468
604 Dressed, waxed or glazed, or further finished than tanned, N. O. P.....	12½	15	15	605
608 Enamelled or Patent Leather	15		25	604
607 Glove leather: tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use in their own factories in the manufacture of gloves.	5		10	179
627 Gloves and Mitts	22½	30	35	613
627 Gloves of fine kid from Italy, under regulations of O. C., June 10, 1910....		30		613

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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General P.C.			Brit. Pref. P.C.	Treaty	General P.C.
	Leather and Manufactures of—				
Free	612	Harness and Saddlery of every description	20		30
30	604	Harness, leather.....	12½	15	15
22½	622	Hat Boxes.....	20	27½	30
Free	608	Japanned, patent or enamelled leather & morocco leather and leathers in imitation of morocco leather.....			
17½			15		25
17½	630	Laces, for boots and shoes.....	20	27½	30
30	604	Lamb, etc., for gloves. see Glove Leather			
17½	605	Leather and skins N.O.P.....	10		15
27½	573	Leather, artific'l, made of fabric coated with material composed principally of specially prepared linseed oil and coloured pigments.....	25		35
Free	730	Leather belt'g preparations made from pyroxylin and wood naphtha when imported by manufacturers for use only in their own factories in the manufacture of leather belting.....	5		10
Free			15		25
Free	614	Leather Board and manufacture thereof.	17½	25	27½
	232	Leather Cement.....	15		27½
15	252	Leather Dressing.....			
22½	156	Leather Dye, Japinol, containing more than 40 per cent. proof spirits per gall.	\$2.40	\$2.40	\$2.40
35	623	Leather Fly Books.....	22½	30	35
30	613	Leather Goggles, Sanitary Automobile, made of leather and celluloid.....	15		25
25	613	Leather Leggings, lined with cotton.....	15		25
30	613	Leather Muffs lined with silk.....	15		25
15	453	Leather Paring Machines.....	15	27½	
15	468	Leather Pickers for weaving machines.....	10		10
	605	Leather, rawhide, lace leather, oil tanned.....	10		15
15	604	Leather, split, dres'd to imitate box calf, box kid, and such like leathers known as upper or side leathers, and imported for use in the manufacture of boots and shoes.....	12½	15	15
15	179	Leather tags (lettered), designed for indexing.....	22½		35
25	613	Leather, unfinished parts of braces.....	15		25
10	604	Leather, walrus, in the hide, not made up.....	12½	15	15
35	613	Leather Watch Wristlets and Fobs.....	15		25
	613	Manufactures of leather, N. O. P.....	15		25
	608	Morocco leather.....	15		25

s otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

275

Category	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
		714 Lenses and Shutters, when imported by manufacturers of cameras and kodaks for use in their manufacture	Free	Free	Free
	15	326A Lenses, not finished.....	15	20	22½
	35	327 Lenses, spectacle, when finished	20		30
	35	711 Lentils.....	15	17½	17½
	15	228 Lessive Phoenix washing preparations, a soap powder.....	22½	32½	32½
	15	181 Letter copying-books.....	22½		35
	17½	661 Letters for signs or similar use, not paper	20		30
7½	30	406 Leucodescent ray apparatus	Free	Free	Free
		657 Levels, Spirit.....	17½	22½	25
		454 Levers, ratchet brake.....	20	27½	30
		175 Libraries, public, books for.....	Free	Free	Free
		693 Libraries, public, antiquities for.....	Free	Free	Free
	15	219A Lice killer for poultry.....	20		25
27½	30	689 Lifeboats and life-saving apparatus, specially imported by societies established to encourage the saving of human life	Free	Free	Free
	30	687 Ligature, gut for	Free	Free	Free
Free	Free	435 Lighting Fixtures	20		30
		352 Lightning rods, copper veneered.....	20	27½	30
	27½	519 Lignum Composition Ornaments.....	20	27½	30
		268 Lignite, products of.....see Coal Oil			
		503 Lignumvitae Wood.....see Wood			
	35	79 Lilacs, pot grown	Free	Free	Free
Free	Free	Lilies of the Valley.....see Florist Stock			
		688 Limbs, artificial.....	Free	Free	Free
Free	Free	292 Lime, sulphate of, Gypsum caude.....	Free	Free	Free
	35	150 Lime Juice and fruit juices, fortified with and containing not more than 25 p.c. of proof spirits.....per gal.	60c		60c
	25	151 Lime Juice and fruit Juices when containing more than 25 p.c. of proof spirits. \$2.40 per gal., and.....	30		30
	35	152 Lime Juice and other fruit syrups and fruit juices, N.O.P.....	15	20	20
Free	Free	The same from Italy under regulations of O.C., June 10, 1910.....		20	
	27½	711 Lime, Acetate of.....	15	17½	17½
	32½	711 Lime.....	15	17½	17½
	35	101A Limes, green fruits.....	Free	10	10
	20	208 Lime, Chloride of, in packages of not less than 25 lb. weight.....	Free	Free	Free
	22½	711 Lime, bolted.....	15	17½	17½
	20	454 Lime burning plant, of iron or steel.....	20	27½	30

unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
711 Lime, crude, acetate of.....	15	17½	17½
711 Lime flour, ground slacked lime.....	15	17½	17½
711 Lime, hydrated.....	15	17½	17½
153 Lime Juice, raw and concentrated, not refined..... per gall.	Free	5c	5c
711 Lime, nitrate of.....	15	17½	17½
711 Lime, quick.....	15	17½	17½
711 Lime, rock, crushed.....	15	17½	17½
711 Limestone, crushed.....	15	17½	17½
555 Lincolnshire Combing Wool, such as is grown in Canada..... per lb.	2c		3c
411 Link Belting chain.....	Free	Free	Free
410 Links, parts of Belting, chain.....	5		10
525 Linen, stair linen.....	20		30
525 Linen Sheets.....	20		30
552 Linen Bags.....	15		20
631 Linen Cuffs and Collars.....	25		37½
575 Linen Clothing, N. O. P.....	25	32½	35
521 Linen, duck, N. O. P.....	15		25
525 Linen, damask, uncoloured in the piece..	20		30
525 Linen Table Cloths, uncoloured.....	20		30
521 Linen Canvas, N. O. P.....	15		25
Linen, Duck, seamless in circular form for use in the manufacture of Hose Pipe.			
521 Grey, unbleached.....	15		25
522 Grey or white, bleached.....	17½		25
523 Printed, dyed or colored.....	25		32½
547 Linen Canvas, when to be used for boats and ships' sails.....	5		5
575 Linen Handkerchiefs, all kinds.....	25	32½	35
575 Linen, nettings of.....	25	27½	35
575 Linen, nettings of, under Treaties with Belgium and Netherlands.....		32½	
575 Linen Shirts, N. O. P.....	25	32½	35
536 Linen Thread, N. O. P.....	17½	22½	25
525 Linen Towels.....	20		30
619 Linen Hose, lined with rubber.....	22½		35
537 Linen Hose, not lined.....	25		35
537 Linen, lap dusters.....	25		35
537 Linen, manufactures of, not elsewhere specified.....	25		35
537 Linen Bureau Covers.....	25		35
750 Linen Yarn for use only in the manu- facture of measuring tape lines, when imported by manufacturers of such tape lines.....	5		10

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	General P.C.	French P.C.
156 Liquors, alcoholic or spirituous . . . per gall.	\$2.40	\$2.40	\$2.40
711 Liquorice Pellets	15	17½	17½
235 Liquorice, paste	15		22½
205 Liquorice Root, not ground	Free	Free	Free
711 Liquorice Roots, ground	15	17½	17½
205 Liquorice Root, peeled, but not ground	Free	Free	Free
235 Liquorice, in rolls or sticks, not sweetened	15		22½
141 Liquorice, sweetened	22½	35	35
203 Liquor, Iron.—See Dyeing Articles, etc.	Free	Free	Free
20 Liquor, chocolate, not sweetened, in blocks or cakes per lb.	3½c		4c
21 Liquor, chocolate, sweetened, in blocks or cakes, not less than 2 lbs. per lb.	3½c		4c
20 Liquor, cocoa, not sweetened, in blocks or cakes per lb.	3½c		4c
21 Liquor, cocoa, sweetened, in blocks or cakes, not less than 2 lbs. per lb.	3½c		4c
156 Liqueurs of all kinds, N. O. P. . . . per gall.	\$2.40	\$2.40	\$2.40
203 Liquor, Red	Free	Free	Free
178 Lists, price per lb.	10c		15c
241 Litharge	Free	Free	Free
242 Lithophone, Red Seal	Free		5
Literary Papers see Newspapers			
442 Lithographic Presses and type-making accessories therefor	5		10
302 Lithographic Stones, not engraved	12½		20
308 Lithographic Stones, engraved	20		30
199 Lithograph Cutouts, wall pockets	22½		35
246 Lithol colours, Lithol Red R paste in very thick pulpy form, representing the dry colour in water without any addition	15		22½
242 Lithophone, commercial zinc	Free		5
206 Litmus and all Lichens, prepared and not prepared	Free	Free	Free
9 Live Chickens and poultry	12½		20
5 Live Stock, other	15		25
705 Live Stock of Settlers, see Settlers' Effects	Free	Free	Free
6 Live Hogs per lb.	1c		1½c
5 Living Animals, N. O. P.	15		25
448 Loaders, hay	15		25
424 Loading Tools	20		30
711 Lobelia Plant, ground	15	17½	17½
123 Lobsters, preserved or prepared	17½		30
133 Lobsters, fresh, alive	15		25
Lobsters, fresh or preserved, from Newfoundland	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	682			
2.40	Lobster fishing, Manilla rope for, not exceeding 1½ inches in circumference....	Free	Free	Free
17½	454 Locks of all kinds, not plated	20	27½	30
22½	362 Locks, plated	22½	20	35
Free	400 Lock-joint Pipe	20		30
17½	454 Locknuts, iron or steel.....	20	27½	30
Free	595 Locomotives and Railway Passenger, Baggage and Freight Cars, being the property, or under the control 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 into the United States, under regulations to be prescribed by the Minister of Customs		Free	Free
4c				
4c				
4c				
4c	438 Locomotives for railway	22½	30	35
\$2.40	458 Locomotive and Car Wheel Tires of steel, when in the rough	Free	Free	Free
Free	393 Locomotive wrought forgings, or parts thereof	20		30
15c	282 Locomotive Brick	12½		22½
Free	438 Locomotive Boilers	22½	30	35
5	Locomotive Throttle Valves, according to material.			
10	Locomotives, foreign built, repairs for not admitted free.			
20	454 Locomotive turntables.....	20	27½	30
30	77 Locust Beans.....	Free	Free	Free
35	77 Locust-bean Meal	Free	Free	Free
	454 Logging Chain with hook on each end and swivel in centre	20	27½	30
22½	203 Logwood, cut	Free	Free	Free
5	203 Logwood Chips, crude dye	Free	Free	Free
Free	203 Logwood, extract of, for dyeing or tanning.....	Free	Free	Free
20	711 Logwood Compound	15	17½	17½
25	203 Logwood Ground, for dyeing or tanning	Free	Free	Free
Free	282 Logs, gas logs	12½		22½
1½c	500 Logs, and round unmanufactured timber... ..	Free	Free	Free
25	453 Loom, needle pricking, of iron or steel	15		27½
25	468 Loom Harness	10		10
30	453 Loom Shuttles, iron or steel	15		27½
17½	453 Looms for weav'g wire fence, iron or steel	15		27½
30	324 Looking Glass, German, unsilvered	12½		20
25				
Free				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
628 Loops for suspenders, being parts of.....	22½	30	35
362 Loops, combination for garters, nickel plated...	22½	30	35
328 Lorgnette frames, for opticians.....	15		20
159 Lotions, alcoholic, N. O. P., \$2.40 per gal. and	30	30	30
220 Lozenges, Medicinal	see Medicines		
141 Lozenges, mint.....	22½	35	35
273 Lubricating Oils, N. O. P.....	12½		20
269 Lubricating Oils, composed wholly or in part of petroleum, costing less than 25c per gallon	1½c		2½c
Lubricators, to pay according to material Lug Straps, are dutiable according to ma- terial			
503-504 Lumber and Timber	see Wood		
506 Lumber, planed on two edges	17½	22½	25
506 Lumber, surfaced on one side and beaded on one edge	17½	22½	25
593 Lumber trucks or lumber buggies, two wheeled hand truck.....	20		30
655 Lumbermen's crayons, made of ordinary pencil composition, but without the wood covering.....	15	25	27½
Lunch Boxes of all kinds, to pay according to material			
566 Lustres Wool	22½		35
555 Lustre Wools, such as are grown in Canada, per lb.	2c		3c
220 Lyeetol, chemical	see Medicines		
711 Lycopodium Powder	15	17½	17½
711 Lye, in 1 lb. tins or in small packages.....	15	17½	17½
105 Lychee, canned, the weight of packages to be included in weight for duty per lb.	1½c	2c	2¼c

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32 Mace, whole or unground	12½		20
33 Mace, ground	20		30
67 Maccaroni and Vermicelli per 100 lbs.	75c	\$1.00	\$1.25
67 Maccaroni and Vermicelli, from Italy under regulations of O.C., June 10, 1910..... per 100 lbs.		\$1.00	
442 Macerating Machine, which cuts up paper and cardboard spoiled in printing.....	5		10
442 Machine, card cutting for punching designs in loom patterns.....	5		10

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

281

General P.C.		Brit. P.C.	French Treaty	General P.C.
35	454 Machine Tools, iron or steel	20	27 1/2	30
35	453 Machines, horse clipping, iron or steel . . .	15		27 1/2
20	442 Machines, bookbinders, bookbinding, ruling, embossing and paper-cutting machines and parts thereof, see Printing Presses.	5		10
30	442 Machines, printing machines see item Printing Presses	5		10
35	429 Machine, card clothing	17 1/2		25
20	453 Machine, iron or steel, Stroud grading and Austin grading,	15		27 1/2
2 1/2 c	454 Machine, sheet washing, kindling squeegee	20	27 1/2	30
	468 Machine, semi automatic border and cap.	10		10
	453 Machine, shuttle embroidery, of iron or steel.	15		27 1/2
	453 Machines, dryer, iron or steel, for drying pulverized coal to be used in furnaces for smelting copper or other ores.	15		27 1/2
25	453 Machines, shading machines, of iron or steel used in stone Engraving	15		27 1/2
25	442 Machines, folding see Printing Presses	5		10
	442 Machines, paper-cutting. see Printing Presses	5		10
30	445 Machines, mowing machines	12 1/2		17 1/2
	453 Machines, knitting, N.O.P., of iron or steel	15		27 1/2
	454 Machines, numbering and dating, dull.	20	27 1/2	30
27 1/2	362 Machines, numbering and dating, plated.	22 1/2	30	35
	440 Machines, sewing machines and parts of.	20		30
35	705 Machines, sewing machines, imported with Settlers see Settlers' Effects	Free	Free	Free
3c	671 Machines, sewing machine attachments	Free	Free	Free
	462 Machines, sintering.	Free	Free	Free
17 1/2	448 Machines, agricultural machines, N. O. P.	15		25
17 1/2	413 Machine Screws	22 1/2		35
	453 Machines, washing, of iron or steel.	15		27 1/2
	437 Machines, strength testing, &c.	20		30
2 1/4 c	447A Machines, track on ditching, (not being ploughs) adapted for tile drainage on farms, valued by retail at not more than \$3000 each.	Free	Free	Free
20	441. Machines, typecasting and typesetting, and parts thereof, adapted for use in printing offices	Free	Free	Free
30	453 Machines, winding, of iron or steel.	15		27 1/2
\$1.25	453 Machine Pulleys, of iron or steel.	15		27 1/2
	453 Machine Chucks, of iron or steel.	15		27 1/2
10	453 Machine Governors, of iron or steel.	15		27 1/2
10	453 Machine, electrotyper's block nailing, of iron or steel	15		27 1/2

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
453 Machines, Buckeye, ditcher, of iron or steel.....	15		27½
453 Machines, interlocking and signal, complete (knockdown), of iron or steel..	15		27½
439 Machinery, fire engines and extinguishers	22½		35
453 Machinery, repairs on, N. O. P.....	15	25	27½
590 Machinery, of ships or other vessels, see Ships, etc.	15		25
460 Machinery, when for use exclusively in mining or metallurgical operations, viz.: Diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heading, machines; coal augers; rotary coal drills; core drills; miners' safety lamps and parts thereof, also accessories for cleaning, filling and testing such lamps; electric or magnetic machines for separating or concentrating iron ores; furnaces for the smelting of copper, zinc and nickel ores; converting apparatus for metallurgical processes in metal; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes, automatic ore samplers feeders; retorts; mercury pumps, pyrometers; bullion furnaces; amalgam cleaners; blast furnace blowing engines; wrought iron tubing, butt or lap welded, threaded or coupled or not, over four inches in diameter; and integral parts of all machinery mentioned in this item.....			
453 Machinery Knives, etc., iron or steel	Free	Free	Free
464 Machinery. The following articles and materials under regulations prescribed by the Minister of Customs, viz.:	15		27½
(a) All tools and machinery not manufactured in Canada up to the required standard necessary for any factory to be established in Canada for the manufacture of Rifles for the Government of Canada			
(b) All materials or parts in the rough, unfinished and screws, nuts, bands and	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

General
P.C.

Brit. Pref.
P.C. Treaty General
P.C.

27 1/2
27 1/2
35
27 1/2
25

	springs to be used in Rifles to be manufactured at any such factory for the Government of Canada	Free	Free	Free
1018	Machinery, imported after 1st July, 1906, and prior to 1st July, 1908, and other articles not machinery. When entering into the cost of tin plate, terne plate, and black sheets of iron or steel, fourteen gauge or thinner See Schedule "B"			
468	Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, braiding or knitting fibrous materials, when imported by manufacturers for such purposes	10		10
462A	Briquette-making machines	Free	Free	Free
463	Machinery of every kind and structural iron and steel, when imported under regulations prescribed by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beet root...	Free	Free	Free
461	Machinery and Appliances of iron or steel, of a class or kind not made in Canada, and elevators and machinery of floating dredges, when for use exclusively of alluvial gold mining	Free	Free	Free
467	Machinery and parts thereof of a class or kind not made in Canada for the manufacture of linen, twine, cordage, or for the preparation of flax fibre...	Free	Free	Free
469	Well Drilling Machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power	Free	Free	Free
453	Machinery of all kinds, composed wholly or in part of iron or steel, N.O.P.	15		27 1/2
203	Madder and Munjeet, or Indian Madder, ground and prepared, and all extracts of ..	Free	Free	Free
115	Mackerel	1/2c		1c
682	Mackerel Fish Lines	Free	Free	Free
682	Mackerel Twine, in hanks, for deep sea fishing	Free	Free	Free
171	Magazines, bound, N. O. P.	5		10
171	Magazines, bound, in the French language, under the French Treaty		5	

Free
27 1/2

Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Prof. P.C.	Treaty	General P.C.	
Under the Belgium and Netherlands Treaty		10		652
184 Magazines unbound, quarterly monthly and semi-monthly	Free	Free	Free	101
657 Magic Lanterns and Slides thereof	17 ½	22 ½	25	711
141 Magic Cream, for confectionery	22 ½	35	35	333
711 Magnesia	15	17 ½	17 ½	342
220 Magnesia Plastic	20	25	25	453
711 Magnesia, milk of	15	17 ½	17 ½	453
711 Magnesia, fluid, if not proprietary	15	17 ½	17 ½	90
711 Magnesia Rings for gas mantels	15	17 ½	17 ½	96
296 Magnesite	Free	Free	Free	74
711 Magnisite, calcined	15	17 ½	17 ½	426
460 Magnetic Machines, for separating iron ores, etc.	Free	Free	Free	548
711 Magnolia leaves, natural	15	17 ½	17 ½	544
503 Mahogany				548
507A Mahogany Veneers, not over 3-32 of an inch in thickness	5		7 ½	539
537 Mailing Bags	25		35	682
711 Maize Oil	15	17 ½	17 ½	199
288 Majolica Ware, stone pottery	20		30	641
575 Maline Nettling, silk	25	27 ½	35	711
The same under Treaties with the Netherlands and Belgium		32 ½		184
453 Malleable Iron Castings	15	25	27 ½	435
411 Malleable Sprocket Chain	Free	Free	Free	310
454 Mallets, iron or steel	20	27 ½	30	307
141 Mallow cream	22 ½	35	35	519
168 Malt, Dextrose	35		35	446
167 Malt, whole, crushed or ground and malt flour containing not less than fifty per cent. of malt, upon entry for warehouse, subject to excise regulations				602
per 100 pounds	45c		45c	662
168 Malt flour, containing less than fifty per cent. in weight of malt; also extract of malt, fluid or not including grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs				470
45 Malted Milk, Horlick's, in packages not more than 25 lbs.	17 ½		25	177
8 Malted claims	17 ½	25	27 ½	138
584 Manco Asphalt, so called	Free	Free	Free	177

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column

CUSTOMS TARIFF

285

neral
P.C.

Free

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17 1/2

25

17 1/2

17 1/2

Free

17 1/2

Free

17 1/2

Free

17 1/2

7 1/2

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17 1/2

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27 1/2

Free

30

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45c

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25

27 1/2

Free

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	Brit. Pref. P.C.	Treaty	General P.C.
652 Mane Combs	22 1/2	32 1/2	35
101 Mandarin Oranges	Free	Free	Free
711 Manganese Borate, a solid dryer.....	15	17 1/2	17 1/2
335 Manganese, Oxide of	Free	Free	Free
342 Manganese copper, in bars and rods not specially manufactured.	5		10
453 Manganese Jaw Plates for crushers, of iron or steel	15		27 1/2
453 Mangles, iron and wood, combined, as machinery	15		27 1/2
90 Mangoes, fruit	Free	Free	Free
96 Mangoes, in brine	17 1/2		25
74 Mangold Seed	Free	Free	Free
426 Manicure Files.....	20	27 1/2	30
548 Manila, cordage, N. O. P.....	20		25
544 Manila Twine, for harvest binders.....	Free	Free	Free
548 Manila Twine, other, N. O. P.....	20		25
539 Manila Grass	Free	Free	Free
639 Manila Hoods, unfinished not bleached or blocked	Free	Free	Free
682 Manila Rope, for lobster fishing, not ex- ceeding 1 1/2 inches in circumference....	Free	Free	Free
199 Manila Carpeting, stained paper	22 1/2		35
641 Manila Plaits	Free	Free	Free
711 Manioca	15	17 1/2	17 1/2
184 Mantle makers' fashion plates	Free	Free	Free
435 Mantle stockings, on ring or mounted, for gas lighting.....	20		30
310 Mantels, Slate	20		30
307 Mantels, Marble	30		35
519 Mantels, wood, with or without mirrors....	20	27 1/2	30
446 Manure Spreaders	12 1/2		20
662 Manure, sheep, pulverised.....	Free	Free	Free
662 Manures, unmanufactured	Free	Free	Free
470 Manufactures of iron, steel or brass for ships or vessels, of a kind not manufac- tured in Canada	Free	Free	Free
177 Manuscripts, and insurance maps and album insides of paper	Free	Free	Free
138 Maple Sugar and Maple Syrups	15		20
177 Maps, insurance maps	Free	Free	Free
180 Maps, index pocket, which include an index or shippers' guide for ready reference to points throughout the territory covered by the map	15	22 1/2	22 1/2
180 Maps and Charts, N. O. P.....	15	22 1/2	22 1/2
173 Maps and charts for the use of schools, for the blind	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
696 Maps for Schools, etc.	Free	Free	Free	50
711 Marble, crushed	15	17½	17½	19
711 Marble Dust	15	17½	17½	
681 Marble Waste, not fit for flagstone, building stone or paving blocks.....	Free	Free	Free	17
306 Marble, sawn only, not polished.....	15	20	20	50
305 Marble, rough, not hammered or chiselled..	10	15	15	19
624 Marble Statues.....	20	27½	30	69
624 Marble Statues from Italy, under regula- tions of O.C., June 10, 1910.....		27½		65
282 Marble, imitation, made of cement	12½		22½	71
307 Marble, finished or polished	30		35	519
307 Marble, all manufactures of, N. O. P.....	30		35	481
711 Marble, screenings	15	17½	17½	571
308 Marble, stone polishing shoes used in polishing marble.....	20		30	571
624 Marbles.....	20	27½	30	573
The same from Italy under regula- tions of O.C., June 10, 1910.....		27½		619
106 Marmalade	2¼c		3¼c	766
537 Marine Drag Anchors, made of canvas and rope	25		35	454
453 Marine engines, kerosene.....	15		27½	571
682 Marline, barked, for fisheries.....	Free	Free	Free	454
518 Marline, tarred	20		25	570
575 Marquisette Fabric, printed, silk.....	25	27½	35	767
The same under Treaties with Belgium and the Netherlands.....		32½		
424 Masks, Fencing	20		30	
198 Masks, papier mache.....	22½		35	
199 Masks, paper, or false faces	22½		35	
466 Masseur, engine, ear.....	Free	Free	Free	181
254 Mastic Gum	Free	Free	Free	
470 Masts, iron or steel, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain for wood- en, iron, steel on composite ships and vessels, and iron steel, or brass manu- factures which at the time of their importation are of a class or kind not manufactured in Canada, when import- ed for use in the construction or equip- ment of ships or vessels under Regula- tions prescribed by the Minister of Customs.....	Free	Free	Free	199 201
711 Mastic, Sanite	15	17½	17½	442
618 Masticated para, sheet rubber.....	15	25	27½	
711 Matches, of wax	15	17½	17½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

287

ty	General P.C.		CUSTOMS TARIFF		
	Free		Brit. Pref. P.C.	Treaty	General P.C.
ee	Free	506	Matches, of wood	17 ½	25
½	17 ½	199	Matches, advertising book	22 ½	35
½	17 ½		Match Safes and Boxes, to pay according to material		
ee	Free	178	Match Scrapers, advertising, paper.....per lb.	10c	15c
20	20	506	Matches, nickel tip, in gross boxes.....	17 ½	25
15	15	199	Matches, paper.....	22 ½	35
½	30	696	Mathematical Instruments for Colleges etc.—See Philosophical Instruments...	Free	Free
½	22 ½	657	Mathematical Instruments, N. O. P.....	17 ½	25
35	35	711	Matte, copper	15	17 ½
35	35	519	Matrasses, hair, spring and other	20	27 ½
½	17 ½	481	Mattresses, steel wire for.—See Wire.....	Free	Free
½	30	571	Matting and Mats of jute or hemp	17 ½	25
½	30	571	Matting and Mats, cocoa.....	17 ½	25
½	30	573	Matting, cork or carpet	25	35
½	30	619	Matting of Rubber	22 ½	35
½	3 ¼ c	766	Matting, paper, for use in Canadian manufacture	17 ½	25
35	35	454	Mattocks	20	27 ½
35	35	571	Mats of Straw	17 ½	25
ee	Free	454	Mats, wire door mats	20	27 ½
½	25		Mats, articles for the manufacture of, see Jute, &c.		
½	35	570	Mats, door or carriage, other than metal, N. O. P	25	30
½	30	767	Mats, drawn iron or steel hoop, band, scroll or strip number 14 gauge and thinner, galvanized or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories.....	Free	5
ee	Free	181	Mat board valentines, made of paper, and printed.....	22 ½	35
ee	Free	199	Matrimonial and baptismal registers....	22 ½	35
ee	Free	201	Matrix Paper, not being tissue paper, adapted for use in printing	Free	Free
ee	Free		Matrices for stereotypes... see Stereotypes		
ee	Free		Matrices, or copper shells, &c., see Stereotypes, &c.		
½	17 ½	442	Matrices, so called, of metal for monotype and linotype machines.....	5	10
½	27 ½		Matrices used to produce one sheet of illustrated matter in different colors (as many matrices being required as there are different colors) are dutiable according to the surface measurement of the respective sheets of matrices		
½	17 ½	141	Mazzetta or mazzeta cream, used in confectionery	22 ½	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
46 Matzos and matzos meal, in packages over 25 lbs.....	15		20
46A Meal, when damaged by water in transitu (on appraised value)	15		25
77 Meal, locust bean meal	Free	Free	Free
50 Meal, Buckwheat .....per 100 lbs.	35c		50c
68 Meal Cake	Free	Free	Free
53 Meal, Indian Cornmeal per bbl.	20		25
711 Meal, molassine	15	17½	17½
57 Meal, oat per 100 lbs.	40c		60c
68 Meal, palm nut cake	Free	Free	Free
711 Meal, peanut for stock food purposes.....	15	17½	17½
711 Meal, soya bean.....	15	17½	17½
711 Meal, wood.....	15	17½	17½
750 Measuring Tape Lines, yarn of linen or cotton for use in the manufacture of, when import- ed by manufacturers of such tape lines.....	5		10
454 Meat Choppers and Pounders, iron or steel	20	27½	30
506 Meat Pounders, all wood	17½	22½	25
711 Meat Scraps, poultry food	15	17½	17½
Medals of metal sent to Canada for presentation to agents of life insurance companies who have won same in competition with one another in insurance work, are dutiable according to material, and not exempt under Item 602.....			
10 Meats, Beef, salted in barrels per lb.	1½c		2c
7 Beef, fresh	2c		3c
8 Canned meats and canned poultry and game, extracts of meats and all kinds of fluid beef not medicated, and soups.....	17½	25	27½
10 Pork, barrelled pork, salted per lb.	1½c		2c
7 Pork, fresh	2c		3c
7 Other meats, fresh, N.E.S. per lb.	2c		3c
9 Poultry and game, N.O.P.	12½		20
8 Meats, extract of fluid beef not medicated	17½	25	27½
8 Meats, potted and specially prepared meats, not medicated, in cans	17½	25	27½
45 Meat Flour, bull, in packages not exceeding 25 lbs.	17½		25
Meat Stuffers .....according to material			
8 Meat Juice (Valentine's not medicated) ..	17½	25	27½
453 Meat choppers, equipped with fly wheel or belt pulley, iron or steel	15		27½
288 Meat roasters, earthenware.....	20		30
10 Meats, N. O. P. per lb.	1½c		2c
179 Meats, label for	22½		35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

280

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
20	106 Meats, mince meats, condensed per lb.	2¼c		3¼c
25	657 Measuring Tapes, rules, yard sticks, steel squares, spirit levels, bevels, micrometers, and other like tools or instruments, used to ascertain facts that must be mathematically exact	17½	22½	25
Free	597 Mechanical piano and organ players	20	27½	30
Free	172 Mechanical arts, books on	Free	Free	Free
½	624 Mechanical animals, made of paper	20	27½	30
Free	624 The same from Italy, under regulations of O. C., June 10th, 1910		27½	
½	453 Mechanical interlocking and signalling machines, iron or steel, complete (knocked down)	15		27½
½	692 Medals, collections of, and of other antiquities	Free	Free	Free
10	357 Medals, German or nickel silver, not plated	17½		30
½	362 Medals, gold	22½	30	35
½	352 Medals, brass	20	27½	30
½	362 Medals, sterling or other silver	22½	30	35
	692 Medals, won in competition	Free	Free	Free
	352 Medals, bronze	20	27½	30
	362 Medals, plated	22½	30	35
	692 Medals of gold, silver or copper and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions	Free	Free	Free
2c	526 Medallions, white or cream colored lace, or embroidered work of cotton or linen	12½	17½	20
3c	The same when imported from Italy under regulations of O.C. June 10, 1910		17½	
27½	205 Medicinal Roots	Free	Free	Free
2c	162 Medicinal Wines, not over 40 per cent. proof spirits	50	50	50
3c	159 Medicines, alcoholic, N.O.P., \$2.40 per gal. and	30	30	30
20	326A Medicine Glasses, graduate	15	20	22½
27½	220 Medicines, all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tincture, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, drops, waters, essences and oils, N.O.P., provided that drugs, pill mass, and preparations, not including pills or medical plasters recognized by the British or the United			
27½				
25				
27½				
27½				
30				
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35				

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Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
States Pharmacopoeia or the French Codex as official, shall not be held to be covered by this item, when liquid..	50		50
Ditto .....when Dry	20	25	25
220 All other than dry, and not containing alcohol, under the regulations of the French Treaty.....		25	
Provided also that any article in this item containing more than 40 per cent. of proof spirits shall be rated for duty at \$2.40 per gallon.....and	30	30	30
220 Medicines in capsules.....	20	25	25
274 Medicinal preparations of vaseline, petroleum, etc.	15		25
656 Meerschaum Pipes	22½	32½	35
656 Meerschaum Pipes, imitation of	22½	32½	35
678 Meerschaum, crude or raw	Free	Free	Free
656 Meerschaum, cigar and cigarette holders ..	22½	32½	35
711 Meerschaum, manufactures of, N. O. P.....	15	17½	17½
98 Melons.....each	2c		3c
181 Memorandum Pads and Envelopes.....	22½		35
711 Memo. Tablets, celluloid.....	15	17½	17½
701 Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of Customs ..	Free	Free	Free
711 Menthol	15	17½	17½
508 Men's knitted waistcoats.....	22½		35
711 Mercurial ointment.....	15	17½	17½
453 Mercury Elevator Buckets, of iron or steel....	15		27½
711 Mercury Oxide	15	17½	17½
711 Mercury Perchloride (dry salts).....	15	17½	17½
460 Mercury Pumps, for mining or metallurgical operations	Free	Free	Free
711 Mercury Sulphide.....	15	17½	17½
156 Mescal per gal.	\$2.40	\$2.40	\$2.40
453 Message registers, electric for telephones.....	15	25	27½
745 Metal articles for use in the manufacture of cream separator parts when imported by manufacturers of such parts.....	Free	Free	Free
341 Metal, babbitt metal	10		15
Metal Boxes, according to material.			
355 Metal, Britannia, in pigs, blocks and bars..	Free	Free	Free
357 Metal, Britannia, manufactures of, not plated, N. O. P.....	17½		30
454 Metal Ceilings.....	20	27½	30
691 Metal Communion Sets	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

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Free
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17 1/2
3c
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17 1/2

Free
17 1/2
35
17 1/2
27 1/2
17 1/2
17 1/2

Free
17 1/2
2.40
27 1/2

Free
15

Free
30
30
Free

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		Brit. Pref. P.C.	Treaty	General P.C.
361	Metal, leaf Dutch, schlag, gold, silver and aluminum	15	25	27 1/2
341	Metal, type	10		15
671	Metal glove fasteners; papier maché shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments	Free	Free	Free
365	Metal composition metal, and plated metal in bars, ingots or cores, for the manufacture of watch cases, jewellery and of filled gold and silver seamless wire	5		10
487	Metal, tagging, etc., see Tagging Metal, etc.	Free	Free	Free
347	Metal, yellow metal in bars, sheets, bolts, for use in the construction or repair of vessels.	Free	Free	Free
375	Metal, ferrochrome in pigs.....per ton	\$1.50		\$2.50
343	Metal Foil, invoiced composition foil.....	Free	Free	Free
454	Metal lath, iron or steel.....	20	27 1/2	30
591	Metal wheels for farm waggons.....	17 1/2		25
717	Metal, yellow, in sheets not polished, planished or coated when for use in Canadian manufactures.	Free	Free	Free
735	Metal, pig, 70% iron and 30% nickel when imported in the form of pig iron.....per ton	\$1.50		\$2.50
247	Metal Preservative.....	20		30
661	Metal Signs, embossed.....	20		30
466	Metal Sterilizers	Free	Free	Free
676	Metallic Tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes, and corks when imported by manufacturers of Vaccine points for use exclusively in the manufacture of such articles in their own factories...	Free	Free	Free
692	Metallic articles, actually bestowed as trophies or prizes, and received and accepted as honorary distinctions, or as prizes won in bona fide competition.....	Free	Free	Free
331	Metallic Bismuth, natural	Free	Free	Free
442	Metallic Blankets for duplex press.....	5		10
709	Metallic receptacles, exported and returned.	Free	Free	Free
711	Metallic sodium.....	15	17 1/2	17 1/2
723	Metallic elements and tungstic acid, when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps.....	Free	Free	Free
711	Metalcrete, liquid.....	15	17 1/2	17 1/2

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
203 Metachrome mordant, for dyeing or tanning....	Free	Free	Free	192
172 Metallurgy, books on	Free	Free	Free	453
460 Metallurgical processes in iron, etc., con- verters for	Free	Free	Free	454
436 Meters, Gas, and finished parts thereof ...	22½		35	446
453 Meters, Water, of iron or steel	15		27½	379A
352 Meters, water, composed wholly or in chief value of brass or bronze.....	20	27½	30	
453 Meters, Electric	15	25	27½	
156 Methyl Alcohol..... per gal	\$2.40	\$2.40	\$2.40	711
158 Methyl Alcohol, for denaturing purposes.— See Spirits.				448
156 Methylated Spirits	\$2.40	\$2.40	\$2.40	685
626 Mexican palm leaf hats.....	22½		35	308
539 Mexican Fibre, natural	Free	Free	Free	
502 Mexican saddle-trees and stirrups, of wood	Free	Free	Free	453
711 Mica, N. O. P.	15	17½	17½	106
296 Mica Schist, adapted for lining furnaces, in the rough, unwrought, not being fit for build- ing, flag or paving stone.	Free	Free	Free	141 426
711 Mica Snow	15	17½	17½	282 711
657 Micrometers	17½	22½	25	154
466 Microscopes valued at not less than \$50 each by retail	Free	Free	Free	
696 Microscopes, for universities, schools, etc. see Philosophical Instruments	Free	Free	Free	711 711
711 Middlings, wheat.	15	17½	17½	274
708 Military Stores and Munitions of War, see articles for use of Imperial army any navy, etc.	Free	Free	Free	228 242
711 Milk and Cream.....	15	17½	17½	662
45 Milk Food, N. O. P.	17½		25	225 711 711
Milk Shake, to pay according to material				711
43 Milk, condensed milk, weight of package to be included in weight for duty. .per lb.	2c		3¼c	699 689A
711 Milk, sugar milk	15	17½	17½	
711 Milk Maganesia	15	17½	17½	
454 Milk Gauge, iron	20	27½	30	
657 Milk Testers, Babcocks.....	17½	22½	25	
45 Milk, dry skimmed.....	17½		25	
466 Milk Fever Outfit, metal	Free	Free	Free	
43 Milk, powdered, weight of packages to be included in weight for duty, per lb.	2c		3¼c	460
453 Milking Machines, iron or steel.....	15		27½	454
466 Milking Tube, silver	Free	Free	Free	104 460

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

203

		Brit. Pref. P.C.	Treaty	General P.C.
	192 Mill Board, not pasted or coated	15		25
	453 Mill, tube, of iron or steel	15		27½
	454 Mills, coffee, spice, and similar articles	20	27½	30
	446 Mills, wind-mills, and complete parts, not including shafting	12½		20
½	379A Mill, universal, or rolled edged steel plates over 12 inches wide for use exclusively in the manufacture of steel structural work or of bridges or for car construction. per ton	\$2.00		\$3.00
½	711 Millet seed, prepared, (hulled)	15	17½	17½
0	448 Mills, fanning mills	15		25
	685 Mills, for engraving copper rollers, etc.— See Blanketing	Free	Free	Free
10	308 Millstones	20		30
ree	Millet seed	see Seed		
	Millinery, to be rated according to material			
ree	453 Mimeographs, rotary, iron or steel	15		27½
7½	106 Mince Meat, condensed	2¼c		3¼c
	141 Mince-meat, moist, not condensed	22½	35	35
	426 Mincing Knives	20	27½	30
ree	282 Mineral door knobs, unmounted	12½		22½
7½	711 Mineral Pulp, N.O.P.	15	17½	17½
5	154 Mineral Waters, natural, not in bottles, under regulations prescribed by the Minister of Customs	Free	Free	Free
Free	711 Mineral Waters, N. O. P.	15	17½	17½
Free	711 Mineral and Bituminous Substances, N.O.P.	15	17½	17½
17½	274 Mineral Soap Grease, a preparation of petroleum	15		25
	228 Mineral Soaps	22½	32½	32½
Free	242 Mineral, orange, dry	Free		5
17½	662 Mineral Potash, German, unmanufactured.	Free	Free	Free
25	225 Mineral Wax, N. O. P.	5		10
	711 Mineral Wool Board	15	17½	17½
	711 Mineral Wool, not asbestos or steel wool	15	17½	17½
	699 Mineralogical specimens	Free	Free	Free
¾c	689A Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, and automatic resuscitation apparatus for artificial breathing, to aid in the saving of human life	Free	Free	Free
17½	460 Miners' Safety Lamps and accessories for cleaning, etc.	Free	Free	Free
17½	454 Miniature Ovens in steel	20	27½	30
30	194 Miniature playing cards	5c		8c
25	460 Mining Machinery	Free	Free	Free
Free				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
667 Mining powder per lb.	1½c		2c	
172 Mining, books on	Free	Free	Free	
141 Mint Lozengers	22½	35	35	
711 Mirbane Oil	15	17½	17½	
323 Mirrors	22½	30	35	
346 Mirrorplac, coated sheet zinc, for use in decorating walls and ceilings	15		25	
Mitre boxes, to pay according to material				
711 Mistletoe	15	17½	17½	
627 Mitts and Gloves, all kinds	22½	30	35	
453 Mixers, cement, of iron or steel	15		27½	
694 Models or designs of carpets, on separate sheets of papers	Free	Free	Free	
694 Models of Inventions and other Improve- ments in the Arts, but no article shall be deemed a model which can be fitted for use	Free	Free	Free	136A 140
Models, which can be fitted for use, to pay according to material.				
699 Models, specimens and wall diagrams for illustration of natural history for uni- versities and public museums	Free	Free	Free	140 69A
711 Modelling Material, plasticine	15	17½	17½	454
619 Mohair Tubing	22½		35	168
567 Mohair Curled Cloth	30	35	35	711
566 Mohair Fabrics, Linings	22½		35	
561 Mohair, lasting mohair, cloth, &c., &c., for covering buttons.—See Lasting, etc.	Free	Free	Free	711 523
560 Mohair Yarns	Free	Free	Free	519
575 Mohair Plaits	25	32½	35	336
136 Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when im- ported direct from the place of produc- tion or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees nor more than fifty-six degrees, under regula- tions prescribed by the Minister of Customs per gallon			3c	406 356 357 355 442 225 711 605 220 573 583 583
137 Molasses, testing not more than fifty-six degrees by the polariscope, the produce				583 Middle

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

295

	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	2c				
	Free	of any British country entitled to the benefits of the British Preferential Tariff when produced from sugar cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing.....			
	35				
	17½				
	35				
	25				
	17½				
	35				
	27½				
	Free	Provided, however, that the said molasses may be transferred in bond under excise regulations for purposes of distillation.			
		136A Molasses of cane, testing by polariscope under thirty-five degrees, but not less than twenty degrees .....per gall.	Free		1½c
	Free	140 Molasses and Syrups of all kinds, the product of the sugar cane or beet, n.o.p., and all imitations thereof or substitutes therefor.....per 100 lbs.	35c		50c
		140 Molasses in tins.....per 100 lbs.	35c		50c
	Free	60A Molasses, cattle food.....containing	15		20
	17½	454 Molasses, gates of iron	20	27½	30
	35	168 Molasses, grain	35		35
	35	711 Molasses Residue, being the residue after rum has been distilled from molasses..	15	17½	17½
		711 Molassine Meal.....	15	17½	17½
	Free	523 Moleskin, pantaloon stuff, cotton colored..	25		32½
	Free	519 Money Drawers.....	20	27½	30
	35	336 Monel Metal, in sheet form, not advanced in manufacture.....	Free	Free	Free
		406 Monel Metal wire, not advanced in manufacture	15		20
		356 Monel Metal, Rods, not advanced in manufacture.....	Free	Free	Free
		357 Monel Metal Castings, not advanced in manufacture	17½		30
		355 Monel Metal Ingots, not advanced in manufacture.....	Free	Free	Free
		442 Monotype Metal Matrices, Lanston.....	5		10
		225 Montan or Roxite Wax	5		10
		711 Morphine, N. O. P.	15	17½	17½
		605 Morocco Skins, tanned but not further manufactured	10		15
		220 Morrhnol, chemical..... see Medicines			
		573 Morroccoline, artificial leather	25		35
		583 Morley Phones, silk	30	32½	37½
		583 Morley Phones, silk, when imported under regulations of treaties with			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
Belgium, the Netherlands and Italy.				
247				
	20	35	30	508
285				662
	20		30	
575				597
	25		35	
539				
	Free	Free	Free	
711				368
	15	17½	17½	
539				366
	Free	Free	Free	
199				475
	22½		35	
680				
	Free	Free	Free	
623				445
	22½	30	35	
526				
	12½	17½	20	
				450
		17½		450
661				445
	20		30	
438				232
	22½	30	35	
453				354
	15	25	27½	
438				568
	22½	30	35	
453				568
	15	25	27½	
543				567
	15	25	27½	
228				583
	22½	32½	32½	
181				
	22½		35	
252				
	15		27½	
444				
	Free	Free	Free	
454				625
	20	27½	30	
442				625
	5		10	
				613
				454
				682
686				442
	Free	Free	Free	
456				708
	5		10	
456				203
	5		10	
456				217
	5		10	
326				209
	20		32½	
672				74
	Free	Free	Free	
				206
				424
656				
	22½	32½	35	
198				708
	22½		35	
624				
	20	27½	30	
				668
		27½		693
352				182
	20	27½	30	
352				172
				182

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

207

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	of metal stove fronts.....			
30	508 Mouldings of Wood	17½	27½	25
30	662 Mourah Meal, a vegetable manure, to be used in the manufacture of fertilizers.....	Free	Free	Free
35	597 Mouth Organs	20	27½	30
	The same when imported from Italy, under regulations of O.C., June 10th, 1910.....		27½	
Free	368 Movements, clock	20	27½	30
17½	366 Movements, watch	10	12½	12½
Free	475 Mower Knives, steel for.—See Sheets in Steel	Free	Free	Free
35	445 Mowers (not lawn mowers) and Reapers' Knives and Cutter Bars, as parts of Reapers, &c.....	12½		17½
20	450 Mowers, lawn mowers.....	20		32½
	450 Mowers, horse lawn.....	20		32½
30	445 Mowing and Reaping Machines.....	12½		17½
35	232 Mucilage and liquid glue.....	17½	25	27½
27½	354 Muffler, telephone.....	15	22½	25
35	568 Mufflers, knitted, silk	22½		35
27½	568 Mufflers, wool, knitted, N. O. P.....	22½		35
27½	567 Mufflers of Cashmere, wool, hemmed.....	30	35	35
32½	583 Mufflers, of silk, N. O. P.....	30	32½	37½
35	The same when imported under regulations of treaties with Belgium, The Netherlands and Italy.....		35	
Free	625 Muffs, fur, and Satchels combined, with clasps.....	20		30
30	625 Muffs, Fur.....	20		30
10	613 Muffs, leather, lined with silk.....	15		25
	454 Mule Shoes, iron or steel	20	27½	30
	682 Mullet Twine, in hanks	Free	Free	Free
Free	442 Multigraph Printing Press	5		10
10	708 Munitions of War (Imperial Government) .	Free	Free	Free
10	203 Munjeet	Free	Free	Free
	217 Muriatric Acid	17½c		25c
10	209 Muriate of Potash, crude.....	Free	Free	Free
32½	74 Mushroom Spawn	Free	Free	Free
	206 Musk, in pods or in grain	Free	Free	Free
Free	424 Muskets, Rifles, Guns and Pistols, N.O.P.	20		30
35	708 Muskets, Rifles, &c., for army and navy.. see Articles for Imperial	Free	Free	Free
35	668 Musket Powder	2c		
½	693 Museums, public, antiquities for.....	Free	Free	Free
½	182 Music, anthems, in sheet form.....	5		10
30	172 Music, in book form, composed of hymns only..	Free	Free	Free

as otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
747 Music Rolls for piano players, paper and materials of paper, gutta percha, and imitation rubber, when imported by manufacturers of music rolls, for use only in the manufacture of such music rolls in their own factories...	Free	Free	Free	416 352 417 417
519 Music Stands.....	20	27½	30	
182 Music, printed music bound or in sheets including music for Mechanical Piano Players.....	5		10	
182 Music Rolls, perforated papers.....	5		10	352
705 Musical Instruments, being settlers' effects see Settlers' Effects	Free	Free	Free	387
698 Musical Instruments for the blind..... see Typewriters, etc.	Free	Free	Free	415
598 Musical Instruments, used in brass bands.. The same imported from Italy, under regulations of O.C., June 10th, 1910..	15	22½	25	414
623 Musical Instrument Cases, N. O. P.....	22½	30	35	417
597 Musical Instruments of all kinds, N.O.P... (Provided that the musical instrument cases shall be dutiable at the same rate as their contents, when imported containing the instruments.	20	27½	30	417 326A 417
597 Musical Instruments of all kinds, N. O. P. (not including pianofortes and organs) when imported from Italy, under regulations of O.C., June 10th, 1910.....		27½		453 525 N 362 N 1
362 Musical Instrument Strings, of gut covered with silver wire.....	22½	30	35	236 N
454 Musical Instrument Strings, of steel....	20	27½	30	
362 Musical Instruments of Steel, plated....	22½	30	35	
575 Musical Instrument Strings, silk twisted or braided.....	22½	32½	35	199 N 271 N 271 N
618 Musical Soothers.....	15	25	27½	156 N
575 Muslin Ties, made up.....	25	32½	35	N
523 Muslins, dyed or colored.....	25		32½	711 N
522 Muslin, book muslin, and other plain, not dyed or colored.....	17½		25	78 N
74 Mustard Seed.....	Free	Free	Free	171 N
711 Mustard Seed Oil.....	15	17½	17½	
34 Mustard, ground.....	17½		27½	
88 Mustard, French Mustard, liquid, same duty as sauce.....	25	32½	35	B 171 N
203 Myrobolan Nuts.....	Free	Free	Free	180 N 708 N
N				
362 Mail Cleaners and Trimmers, plated.....	22½	30	35	259 N
362 Nail Nippers, plated.....	22½	30	35	618 N

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle cols

General
P.C.

CUSTOMS TARIFF

Brit. Pref.
P.C. Treaty ²⁰⁰
General
P.C.

	416	Nails, wire nails of all kinds, N.O.P. Per 100 lbs.	40c		60c
Free	352	Nails, picture nails of brass	20	27½	30
30	417	Nails, horseshoe nails	20		35
10	417	Nails, wrought and pressed nails and spikes, trunk, clout, coopers', cigar box, Hungarian, and other nails, N. O. P.	20		35
10	352	Nails, of brass or copper	20	27½	30
Free	387	Nail rods, Swedish.—See Swedish Rolled Iron, in Iron	Free	Free	Free
Free	415	Nails, wire and sheathing, and composi- tion nails	10		15
25	414	Nails, cut nails and spikes of iron or steel (ordinary builders') and R.R. spikes Per 100 lbs.	30c		50c
35	417	Nails, shoe nails and sprigs	20		35
30	417	Nails, steel, chair, with brass heads	20		35
	326A	Nail heads, as glass beads	15	20	22½
	417	Nails, wire roofing, with attached heads, made from sheet metal	20		35
	453	Nailing Machine, electrotypers' block iron or steel	15		27½
	525	Napkins, of linen or cotton, uncolored	20		30
	362	Napkin Rings	22½	30	35
		Napkin Rings, N. O. P., according to material			
	236	Napkins, dental, sterilized and absorbent, repre- senting gauze fabric cut in six squares, but not further shaped or advanced in manufac- ture, except aseptic, sterilized or absorbent.	12½	17½	20
35	199	Napkins, paper, white or colored	22½		35
30	271	Naptha, coal tar	1½c		2½c
35	271	Naptha, safety varnish.	1½c		2½c
27½	156	Naphtha, wood naphtha			
35		Naphtha, not elsewhere specified (see Oils)			
32½	711	Naphthaline, crude, dry	15	17½	17½
25	78	Natural Plants, prepared	15	22½	25
Free	171	Nautical Almanacs, if printed in the French Language, under the provi- sions of the French Treaty		5	
17½		Belgium and Netherlands Treaty		10	
27½	171	Nautical Almanacs	5		10
35	180	Nautical Charts, other than Admiralty	15	22½	22½
Free	708	Navy, imperial, articles for officers and men of	Free	Free	Free
35	259	Neatsfoot Oil	15		25
35	618	Neberlizers or Atomizers	15	25	27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
583 Neck Frilling, made of silk fabric.....	30	32½	37½
583 Neck Frilling, made of silk fabric, under Treaties with Belgium and the Netherlands and Italy.....		35	
506 Neck Yokes and Single Trees, rough turned..	17½	22½	25
468 Necktie Knitters, universal.....	10		10
765 Neckties, fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories.....	17½		20
583 Neckties of silk.....	30	32½	37½
583 Neckties of Silk, when imported under the provisions of the treaties with Belgium, The Netherlands and Italy.....		35	
97 Nectarines..... per 100 lbs.	35c		50c
419 Needles, crochet needles.....	20	27½	30
419 Needles, N. O. P.....	20	27½	30
466 Needles, surgical.....	Free	Free	Free
419 Needles, for knitting machines.....	20	27½	30
682 Nets and Seines, for use of fisheries.....	Free	Free	Free
549 Nets and Seines, other, N. O. P.....	20		30
575 Nets, cotton, linen, silk or other material N.O.P.	25		35
549 Nets, lawn tennis nets.....	20		30
549 Nets, horse nets made of twine.....	20		30
575 Nettings of any material.....	25	27½	35
575 Nettings of cotton, linen, silk or other material, when imported under regu- lations of treaty with Belgium and The Netherlands.....		32½	
409 Netting of Iron or Steel Wire.....	20		30
575 Netting, silk maline.....	25	27½	35
The same under Treaties with Belgium and the Netherlands.....		32½	
357 Nevada and German Silver, manufactures of, not plated, N. O. P.....	17½		30
Sec. 8 Newfoundland fisheries, products of.....	Free	Free	Free
183 Newspapers or supplemental editions, or parts thereof, partly printed and intended to be completed and published in Canada.....	15		25
184 Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound, and tailor's, milliner's and mantle-maker's fashion plates.....	Free	Free	Free
443 Newspaper Printing Presses, etc., of not less than \$1,500 value each by retail,			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
the comb in worsted factories.....	Free	Free	Free
521 Gray cotton fabrics and fabrics of flax, unbleached	15		25
522 White cotton fabrics and fabrics of flax, bleached	17½		25
523 Colored cotton fabrics and fabrics of flax, printed, dyed or colored.....	25		32½
Non-Elastic Webbing, for hose supporters—			
528 Non-elastic Webbing, when imported by manu- facturers of suspenders, for use only in their own factories in the manufacture of sus- penders.....	12½		20
199 Notarial Seals, of paper.....	22½		35
672 Notches for Umbrellas, etc.—See Umbrellas	Free	Free	Free
181 Notes, bank, unsigned	22½		35
181 Notes, promissory, unsigned	22½		35
169 Novels, etc., unbound, or paper bound	15		25
160 Novels, unbound or paper bound, in the French Language, when imported under the provisions of the French Treaty.....		15	
Belgium and The Netherlands Treaty...		22½	
273 Noxall Drilling Compound	12½		20
711 Nucleo, bread powder.....	15	17½	17½
711 Nucoline	15	17½	17½
661 Number Plates, motor car	20		30
454 Numbering and Dating Machines, dull	20	27½	30
362 Numbering and Dating Machines, plated... ..	22½	30	35
661 Numerals, not paper	20		30
442 Numbering Machines, typographic, for printing presses used by printers	5		10
82 Nursery Stock, N. O. P.....	12½	17½	20
180 Nurseryman's Plate Books, prints only, without price notes	15	22½	22½
203 Nutgalls and Nutgall Extract, without admix- ture, for the manufacture of ink.....	Free	Free	Free
412 Nuts, wrought iron and steel, 75c per 100 lbs. and	10		25
114 Nuts, almonds, shelled, N. O. P.... per lb.	3c	3½c	4c
114 Nuts, shelled, N. O. P. per lb.	3c	3½c	4c
109 Nuts, peanuts, shelled..... per lb.	1c	2c	2c
109 Nuts, peanuts, shelled and salted... per lb	1c	2c	2c
109 Nuts, Brazil nuts, pecans and walnuts, not shelled.....	1c	2c	2c
109 Nuts, filberts, not shelled	1c	2c	2c
114 Nuts, filberts, shelled	3c	3½c	4c
109 Nuts of all kinds, other, N.O.P., not shelled			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

803

		Brit. Pref.	Treaty	General
	Per -lb.	P.C.	P.C.	P.C.
		1c	2c	2c
	Nut: Crackers, to pay according to material			
	110 Nuts, cocoa, N. O. P. per 100	25c		75c
	111 Nuts, cocoa, when imported from the place of growth, by ship, direct to a Canadian port per 100	Free		50
2½	204 Nuts, crude, drugs. see Drugs, Crude			
	26 Nuts, acorn per lb.	1½c		2c
	109 Nuts, almonds, walnut, Brazil nuts, pecans and shelled peanuts per lb.	1c	2c	2c
	114 Nuts, cashew, shelled. per lb.	3c	3½c	4c
	114 Nuts, Pignolia, shelled. per lb.	3c	3½c	4c
	109 Nuts, Pistachio per lb.	1c	2c	2c
	141 Nuts, candied	22½	35	35
Free	203 Nuts, dyeing or tanning	Free	Free	Free
35	412 Nuts, blanks, iron or steel, 75c per 100 lbs. and	10		25
35	674 Nuts, unmanufactured ivory	Free	Free	Free
25	454 Nuts, Lock, steel	20	27½	30
	114 Nuts, shelled pecans. per lb.	3c	3½c	4c
	141 Nuts, shelled and raisins mixed dry.	22½	35	35
	32 Nutmegs and mace whole or unground.	12½		20
	33 The same, ground.	20		30
20	711 Nutreine	15	17½	17½
17½	203 Nutgalls, and extracts therof.			
30	141 Nutreme, egg	Free	Free	Free
30	203 Nux vonica Beans, crude only.	Free	Free	Free
35	711 Nux Vomica Beans, N. O. P.	15	17½	17½
30				
10	203 Oak and oak bark extract for dyeing articles.	Free	Free	Free
20	203 Oak Bark, ground, for dyeing articles.	Free	Free	Free
	503 Oak Lumber and timber.			
	see Lumber in Wood			
22½	519 Oak Furniture	20	27½	30
Free	506 Oak, manufactures of, N. O. P.	17½	22½	25
	502 Oak Felloes, rough sawn	Free	Free	Free
	506 Oak Rims for use in the manufacture of tables.	17½	22½	25
25	502 Oak Spokes, rough, etc., or bent to shape	Free	Free	Free
4c	502 Oak Staves, not further manufactured than listed or jointed	Free	Free	Free
4c	217 Oak Stain (non-alcoholic).	20		30
2c	711 Oaktie.	15	17½	17½
	541 Oakum, of jute or hemp.	Free	Free	Free
2c	236 Oakum Surgical Dressing	12½	17½	20
	711 Oakum, cotton	15	17½	17½
4c	502 Oar Blocks, rough sawn	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
56 Oats .....per bush.	7c		10c	
46A Oats, damaged by water in transitu (on appraised value).....	15		25	
57 Oat Flour.....per 100 lbs.	40c		60c	
57 Oatmeal and rolled oats.....per 100 lbs.	40c		60c	27
46A Oatmeal, damaged by water in transitu (on appraised value).....	15		25	
245 Ochres, ochrey earths, raw siennas, and umbers.....	10		15	
657 Oculist's Test Case	17½	22½	25	26
233 Odours, French or flower, in oil, in tins, not less than 10 lbs.	10	12½	15	
The same imported from Italy, under regulations of O.C., June 10th, 1910..		12½		71
662 Offal, fish	Free	Free	Free	
519 Office Furniture	20	27½	30	26.
203 Oil, Aniline, crude.....	Free	Free	Free	27
711 Oils, Banana oil.....	15	17½	17½	26.
271 Oil, Coal and Kerosene, distilled, purified or refined Petroleum, and products of petroleum, N.O.P.,..... per gal.	1½c		2½c	71
278 Oil coconut, not edible, when imported for use in the manufacture of soap.....	Free	Free	Free	26.
Oil, coconut, free for the manufacture of soap, must be imported by manufacturers of soap.				258
748 Oil, crude cotton seed, when imported by manufacturers of refined cotton seed oil, for use only in their own factories in the manufacture of such refined cotton seed oil.....	Free	Free	Free	248 234 271
268 Oils, illuminating oils, composed wholly or in part of the products of petroleum, coal shale or lignite, costing more than thirty cents par Imp. gal.....	15		20	259 269
271 Oils, products of petroleum, N.O.P., per gal.	1½c		2½c	
277A Oil, Coconut, N. O. P	12½		17½	273
278 Oil, Carbolic, or heavy oil.....	Free	Free	Free	
273 Oil, Cement, as lubricating N.O.P.....	12½		20	711 259
276A Oil, Cotton Seed Oil.....	12½		17½	278
1004 Oil, Cotton seed oil, imported by manufacturers of liquid annato, to be used exclusively in the manufacture of liquid annato.....see Schedule B.				262
1001 Oil, Fuel oil, and other articles not Machy when entering into the Cost of Binder Twine Manufactured in Canada.....				711 264
See Schedule B.				711
275 Oil (petroleum) when imported by miners or mining companies or concerns, to be				265

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Midd

	Brit. Pref. P.C.	Treaty	General P.C.	
220 Oil, strawberry oil, \$2.40 per gallon and....	30	30	30	
711 Oil, blown rape seed.....	15	17½	17½	
271 Oil, Columbia..... per gal.	1½c		2½c	
268 Oil, colza burning.....	15		20	
711 Oil, cotton.....	15	17½	17½	4
711 Oil, creosote.....	15	17½	17½	4
278 Oil, creosote, heavy.....	Free	Free	Free	2
264 Oil, lemon.....	5	7½	7½	
The same under Treaty with Italy.....		7½		5
220 Oil, medicinal..... see Medicines				
711 Oil, mirbane.....	15	17½	17½	
203 Oil, monoplane, aniline.....	Free	Free	Free	5
711 Oil, printing ink oil, produced from linseed oil.	15	17½	17½	4.
259 Oil, sesame seed.....	15		25	7
269 Oil, sole leather..... per gal.	1½c		2½c	71
711 Oil, soya bean.....	15	17½	17½	2.
265 Oil, sperm, N. O. P.....	12½		22½	2.
711 Oils, vegetable oils, not elsewhere specified	15	17½	17½	27
264 Oils, essential.....	5	7½	7½	27
The same imported from Italy under regulations of O.C., June 10, 1910....		7½		27
264 Oil, artificial essential oils of Wintergreen and Sassafra.....	5	7½	7½	22
The same imported from Italy under regulations of O.C., June 10, 1910....		7½		71
264 Oil, two or more essential oils blended....	5	7½	7½	71
The same imported from Italy under regulations of O.C., June 10, 1910....		7½		25
264 Oil of Roses.....	5	7½	7½	711
The same imported from Italy under regulations of O.C., June 10, 1910....		7½		25
220 Oil, raspberry oil, \$2.40 per gallon, and....	30	30	30	562
266 Oil, rosin oil.....	Free	Free	Free	198
156 Oil, fusil oil..... per gall.	\$2.40	\$2.40	\$2.40	
156 Oil, potatoe oil..... per gall.	\$2.40	\$2.40	\$2.40	562
266 Oil, China Wood oil.....	Free	Free	Free	
272 Oil, Gazoline under. 725 specific gravity at 60° temperature.....	Free	Free	Free	352
264 Oil, Peppermint Oil.....	5c	7½	7½c	220
264 Oil, Peppermint, imported from Italy, under regulations of O.C., June 10, 1910.....		7½		259
763 Oil, peppermint, when for use in Canadian manufactures.....	5		10	180
711 Oil, vegetable soap.....	15	17½	17½	13
265 Oil, whale, N. O. P.....	12½		22½	262
Oil, whale, from Newfoundland.....	Free	Free	Free	262
711 Oil, all other, N. O. P.....	15	17½	17½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middla

CUSTOMS TARIFF

307

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
30	249 Oil Finish or Oil Varnish, 20c per gal. and . .	15		22½
17½	68 Oil Cake Linseed, and Oil Cake Meal Cotton Seed Cake and Cotton Seed Meal, and Palm Nut Cake and Meal.	Free	Free	Free
2½c				
20				
17½	454 Oil Tanks, made of galvanized sheet iron . .	20	27½	30
17½	454 Oil Tanks, iron, N. O. P.	20	27½	30
Free	266 Oil "China Wood".	Free	Free	Free
7½	Oil Cups. rated according to material			
	573 Oil Cloths, floor, enamelled, carriage, stair, shelf and table oil cloths, and cork matting or carpet, and linoleum.	25		35
17½				
Free	575 Oil Clothing, linen or cotton	22½	32½	35
17½	453 Oil Extractor, iron or steel	15		27½
25	711 Oil, cooking, I. X. L.	15	17½	17½
2½c	711 Oil, maize	15	17½	17½
17½	220 Oil, medical, N. O. P.—See Medicines.			
22½	228 Oil, stuffing	22½	32½	32½
17½	273 Oil, Three-in-One	12½		20
7½	277 Oil, palm, bleached	Free	Free	Free
	275 Oil, petroleum, when imported by mining companies for concentration of ores.	Free	Free	Free
	227 Oil, soap, whale	Free	Free	Free
7½	718 Oil, asphalt, for paving purposes only.	Free	Free	Free
	271 Oil, asphalt, for other purposes. per gal.	1½c		2½c
	711 Oil, corn	15	17½	17½c
7½	258 Oil, Japan (linseed oil substitute) p. 100 lbs.	\$1.25		\$1.65
	258 Oil, prepared linseed oil elixir, per 100 lbs.	\$1.25		\$1.65
	711 Oil, saponified red, a recovered oil.	15	17½	17½
7½	250 Oil, soluble lard.	15		25
	694 Oilcloth, paper designs to be used as models in the manufacture of.	Free	Free	Free
	562 Oiled Cotton Cloth	20		30
30	198 Oiled Paper.	22½		35
Free	562 Oiled Silk.	20		30
\$2.40	562 Oiled Cloth and oiled silk, and tape or other textile, Indian rubbered, flocked or coated, N. O. P.	20		30
\$2.40				
Free				
Free	352 Oilers, copper, made of tin, copper plated . .	20	27½	30
7½c	220 Ointments. see Medicines			
	259 Oleine (lard oil)	15		25
	178 Oleographs, Advertising per lb.	10c		15c
	180 Oleographs, N. O. P.	15	22½	22½
	13 Oleo-Stearine per lb.	1½c		2c
10	262 Olive Oil	15	15	20
17½				
22½	262 Olive Oil, imported under the provisions of Treaties with Belgium and the Netherlands			20
Free				
17½				

Midway column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
230 Olive Oil Soap per lb.	1c	1c	2c	
230 Olive Oil Soap, imported from Italy under regulations of O.C., June 10, 1910, p. lb.		1c		
749 Olives in brine not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles	15		20	
278 Olive Oil, for manufacturing soap, tobacco or canning fish	Free	Free	Free	
280 Olives, refuse (foots)	Free	Free	Free	4
96 Olives, green fruit, in natural condition	17½		25	3
88 Olives, pickled, or salted as pickles	25	32½	35	3
89 Olives, in Brine, not Bottled	20		30	4
87 Onions, sets for planting and not fit for table use				3
87 Onions, other	15		30	5
220 Onion Salt	20	25	25	
448 Onion Topping Machine	15		25	5
648 Onyx, not mounted or set	7½	10	10	5
519 Opal Plate Glass Shelves	20	27½	30	5
326A Opal Glass Soap Dish	15	20	22½	
326A Opal Glass Towel Bars	15	20	22½	5
326 Opal Glass Tumblers	20		32½	5
519 Opalite Counter Tops	20	27½	30	
648 Opals, not mounted or set	7½	10	10	
197 Opaque Envelope paper made in one process	15		25	67
466 Operating Tables, surgical, for use in hospitals	Free	Free	Free	51
Operating chairs, dental, and accessories therefor are dutiable				32
519 Operating Tables, for use in private practice	20	27½	30	39
657 Opera Glasses	17½	22½	25	8
221 Opium, crude, for medicinal purposes only, the outward ball or covering to be free of duty per lb.	\$1.00		\$1.00	62
222 Opium, powdered, for medicinal purposes only per lb.	\$1.35		\$1.35	52
Opium, for other purposes than medicinal	Prohibited.			
466 Ophthalmometers, metal	Free	Free	Free	
466 Ophthalmoscopes, if of metal	Free	Free	Free	362
759 Optical Instruments, glass plates or discs, rough cut or unwrought, for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments	Free	Free	Free	203
657 Optical Instruments, N. O. P.	17½	22½	25	205
657 Opticians trial test cases	17½	22½	25	711
711 Orange Exquinta	15	17½	17½	497
242 Orange Minerals and Zinc (white)	Free		5	519
141 Orange Peel, candied	22½	35	35	622
91 Oranges, rinds in brine	Free	Free	Free	506

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middl

CUSTOMS TARIFF

309

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	163 Orange Wine.....see Wine			
	101 Oranges, Lemons.....	Free	Free	Free
	711 Orange Water, non-alcoholic.....	15	17½	17½
	711 Orange Pulp.....	15	17½	17½
	Orange Juice.....see Lime Juice			
20	141 Orange Peel, drained.....	22½	35	35
	79 Orchids (dormant roots).....	Free	Free	Free
Free	453 Ore Dryers, rotary, of iron or steel.....	15		27½
Free	332 Ore of Cobalt.....	Free	Free	Free
25	334 Ore, kryolite or cryolite.....	Free	Free	Free
35	460 Ore, samplers, automatic, for mining or metallurgical operations.....	Free	Free	Free
30	329 Ores of Metal, of all kinds.....	Free	Free	Free
30	598 Organ Pipes.....	15	22½	25
30	The same from Italy.....		22½	
25	597 Organs.....	20	27½	30
25	597 Organs, mouth.....	20	27½	30
10	597 Organs, mouth, imported from Italy, under regulations of O.C., June 10, 1910.....		27½	
30	598 Organs, parts of.....	15	22½	25
22½	598 Organs, parts of, imported from Italy under regulations of O.C., June 10, 1910.....		22½	
32½	675 Organ Keys, parts to manufacture.....	Free	Free	Free
30	519 Ornaments, furniture.....	20	27½	30
Free	325 Ornamental, figured glass windows.....	20		30
	391 Ornamental Iron Work, Structural.see Iron	22½		35
	82 Ornamental Trees.....	12½	17½	20
30	624 Ornaments of alabaster, spar, amber, terracotta, or composition.....	20	27½	30
25	The same imported from Italy under the regulations of O.C., June 10, 1910.....		27½	
\$1.00	526 Ornaments of white or cream colored lace, or embroidered work, of cotton or linen, not including lace collars.....	12½	17½	20
\$1.35	The same when imported from Italy under regulations of O. C. June 10, 1910.....		17½	
ted.	362 Ornaments, stove, nickel plated.....	22½	30	35
e Free	203 Oropon, safety bate.....	Free	Free	Free
e Free	205 Orris Root, unground.....	Free	Free	Free
	711 Orris Root, ground.....	15	17½	17½
Free	497 Osiers and Willows, unmanufactured.....	Free	Free	Free
25	519 Osiers and Willow Furniture.....	20	27½	30
25	622 Osier and Willow Baskets.....	20	27½	30
17½	506 Osiers and Willow Work, N. O. P.....	17½	22½	25
5	641 Osier Plaits, or braids for hats.....	Free	Free	Free
35	633 Ostrich and Vulture Feathers, undressed..	10	12½	15
Free	634 Ostrich and Vulture Feathers, dressed.....	20	27½	27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
264 Ottar or Attar of Roses	5	7½	7½
The same imported from Italy under the provisions of O.C., June 10, 1910.....		7½	
454 Ovens, core.....	20	27½	30
567 Overcoatings, wool	30	35	35
417 Overalls, rivets used in the manufacture of.....	20		35
454 Ox Shoes, iron or steel.....	20	27½	30
711 Oxalate of Ammonia.....	15	17½	17½
208 Oxalic Acid.....	Free	Free	Free
711 Oxgall, purified	15	17½	17½
711 Oxide, Calcium.....	15	17½	17½
335 Oxide, Manganese, oxide of.....	Free	Free	Free
711 Oxide, mercury.....	15	17½	17½
208 Oxide, arsenous	Free	Free	Free
246 Oxides, paints	15		22½
488 Oxide, black oxide of copper, for use in the manufacture of chlorates & colors	Free	Free	Free
156 Oxide of Ethyl, hydrated.....per gall.	\$2 40	\$2 40	\$2 40
208 Oxide of Cobalt.....	Free	Free	Free
208 Oxide of Tin.....	Free	Free	Free
208 Oxide of Copper.....	Free	Free	Free
246 Oxide of Iron.....	15		22½
246 Oxide of Iron, rouge.....	15		22½
156 Oxide, Hydrated Oxide.....per gall.	\$2 40	\$2 40	\$2 40
711 Oxide, Sopia.....	15	17½	17½
711 Oxygen Gas in small cylinders.....	15	17½	17½
210 Oxylinic Acid, a salt cake.....	Free	Free	Free
210 Oxylithe Charges in sealed tins.....	Free	Free	Free
123 Oysters, prepared or preserved, N. O. P.....	17½		30
128 Oysters, in the shell.....	17½		25
125 Oysters, shelled, in cans not over one pint, including the duty on the cans.....per can	2c		3c
126 Oysters, shelled, in cans over one pint and not over one quart, including the duty on the cans.....per can	3c		5c
127 Oysters, shelled, in cans exceeding one quart in capacity, including the duty on the cans. Per quart.....	3c		5c
Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.			
124 Oysters, shelled, in bulk.....per gal.	7c		10c
709 Oysters, pails containing. see item Pails			
Oysters, fresh from Newfoundland.....	Free	Free	Free
426 Oyster Knives	20	27½	30
129 Oysters, seed and breeding oysters, imported for the purpose of being planted in Canadian waters.....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

311

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
7½	711 Oyster Shells, crushed or ground	15	17½	17½
	711 Ozite, No. 2, a preparation of pitch, not liquid..	15	17½	17½
	225 Ozokerite Wax	5		10

P

Packages, that packages shall be subjected to the following provisions, viz:—

710 Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:—

(a) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.....

Free Free Free

(b) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain, but charge^d separately on invoices

15 20

(c) Provided, that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;

(d) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in Tariff item;

(e) Provided further, that usual coverings designed for use other than in the "bona fide" transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.

(f) Provided also, that the term coverings in this paragraph shall

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

30
35
35
30
17½
Free
17½
17½
Free
17½
Free
22½
Free
\$2.40
Free
Free
Free
22½
22½
\$2.40
17½
17½
Free
Free
30
25
3c
5c
5c
10c
3e Free
½ 30
ee Free
s otherwise

Packages—Continued.

	include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.				2
	Tins containing jams and jellies, which have to be destroyed to release the goods, are free of duty.				3 5 6 6 710
	Packages on crockery, cost of crates if not included in value of the goods, but charged separately on invoice	15		20	61
41	Packages containing fine salt, N. O. P.	Free		25	61
710A	Packages, containing fish and produce of fish, from Newfoundland	Free	Free	Free	
710A	Bags containing flour, wheat flour	Free	Free	Free	
710A	Boxes containing Apples	Free	Free	Free	
710A	Barrels containing Apples	Free	Free	Free	19
	Packages, approximate value, of, see Packages at end of tariff				55 57 65
710D	Packages, Carboys and Demijohns when containing goods subject to specific duty	20		32½	50
710D	Packages, barrels containing salted beef	17½	22½	25	
710D	Packages, barrels containing salted pork	17½	22½	25	78
710D	Packages, barrels and ½ barrels, containing Petroleum	17½	22½	25	506 344
710D	Packages, wood, containing molasses, when the molasses is subject to specific duty	17½	22½	25	506
710D	Packages, containing goods, paying specific duty, to pay same as if imported separately, when said Packages are capable of containing water				160
710A	Packages, usual packages, in which sugar, not above No. 16 D standard, is imported	Free	Free	Free	234
710D	Packages, barrels containing meats, N.O.P.	17½	22½	25	247
710A	Packages, barrels containing wheat flour or cornmeal	Free	Free	Free	246 247 247
710E	Packages, bags containing ensilage corn	15		20	
710B	Packages, containing goods, paying a specific and ad valorem duty, N. O. P., when charged separately on invoice				247
	Packages containing Corn Flour—barrels, 25c; bags, 10c, each value.	15		20	240
709	Packages of Canadian manufacture which				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

313

General
P.C.

Brit. Pref.
P.C. Treaty

Packages—Continued

have been exported filled with Canadian products, when returned under such regulations as the Minister of Customs prescribes.....

General P.C.	Brit. Pref. P.C.	Treaty	General P.C.
	Free	Free	Free
	15		20
291	15		25
312	25		35
537	22½		35
619	22½		35
619	22½		35
619	22½		35
710A	15		20
	22½		35
619	22½		35
619	22½		35
20			
25			
Free			
Free			
Free			
Free			
	22½		35
199	20		30
551	17½	22½	25
571	Free	Free	Free
574	17½		25
506	15		25
	17½	22½	25
32½	15		25
25	17½	22½	25
25	15		25
	17½	22½	25
25	15		25
	17½	22½	25
25	50	50	50
	40	40	40
	25	32½	32½
e Free	20		30
25	15		22½
	20		30
e Free	20		30
20	20		30
	20		30
20	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
247 Paints and Colors, viz., fire-proof paint, N. O. P.	20		30	7 2'
245 Paints and Colors, ochres, ochrey earths, siennas, and umbers.	10		15	1 6
250 Paints and Colors, Paris Green, dry.	5		10	6:
247 Paints and Colors, Paris green in liquid. . .	20		30	71
243 Paints and Colors, dry White Lead.	20		30	6:
244 Paints, white lead, ground in oil.	30		37½	7
242 Paint and Colors, Red Lead Dry.	Free		5	31
242 Paints and Colors, zinc, white.	Free		5	17
242 Paints and Colors, orange mineral.	Free		5	71
248 Paints and Colors, ground in spirits, and all spirit varnishes and lacquers, per gal	\$1.00		\$1.00	
247 Paints and Colors, liquid.	20		30	
246 Paints and Colors, rough stuffs and fillers, dry.	15		22½	17 62
361 Paint, bronze powder.	15	25	27½	
245 Paints and Colors, umbers and siennas, N. O. P.	10		15	24
251 Paint, gold, Liquid Paint.	15		25	56:
247 Paints and Colors, N. O. P., ground and liquid.	20		30	56:
454 Painters metal graining combs.	20	27½	30	
426 Painters pallet knives.	20	27½	30	
695 Painting in oil or water colours and pastels, valued at less than twenty dollars each.	15		25	152: 177 177
695A Paintings in Oil or Water Colors and Pas- tels, valued at not less than \$20 each. . .	Free	Free	Free	192 198
695A Paintings and sculptures by artists domiciled in Canada but residing tem- porarily abroad for purposes of study, under regulations by the Minister of Customs.	Free	Free	Free	624 199
180 Paintings, Prints, Engravings, Drawings. . .	15	22½	22½	453 199 199
Paintings in oils framed, the frames are to be rated separately.				198 198
454 Palette Knives.	20	27½	30	
252 Palium Cement.	15		27½	198
567 Palls, black wool cloth.	30	35	35	199
640 Palm Leaf, unmanufactured.	Free	Free	Free	199
711 Palm Leaves, painted.	15	17½	17½	199
711 Palms, Sail Palms.	15	17½	17½	198
68 Palm Nut Cake and Meal.	Free	Free	Free	198
278 Palm Oil, not edible, for manufacturing soap.	Free	Free	Free	199 765
278 Palm Kernel Oil, not edible, for manufac- turing soap.	Free	Free	Free	197

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

315

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	711 Palm Oil, N. O. P.	15	17½	17½
30	277 Palm Oil (bleached)	Free	Free	Free
	156 Palm Spirits or Arrack.....per gall.	\$2.40	\$2.40	\$2.40
15	641 Palm Leaf Braids or Plaits, for hats.....	Free	Free	Free
10	639 Palm Leaf Hoods, not bleached or blocked.....	Free	Free	Free
30	711 Palm Trees, natural, preserved	15	17½	17½
30	626 Palm leaf hats, Mexican.....	22½		35
37½	78 Palms, Florist Stock.....	15	22½	25
5	312 Palmetto Packing, asbestos.....	15		25
5	171 Pamphlets, N. O. P.	5		10
5	711 Pamphlets, N.O.P., in the French language, imported under the provisions of the Treaties with France..		5	
\$1.00	Belgium and the Netherlands.....		10	
30	178 Pamphlets, Advertising.....per lb.	10c		15c
22½	626 Panama Hats from Jamaica, not bleached or blocked	22½		35
27½	249 Pandect, a black varnish.....per gal.	20c		20c
	and	15		22½
15	562 Pant Protectors, rubber tape	20		30
25	562 Pant Protectors, made of india-rubber tape, and also of rubber cemented cloth	20		30
30	152A Papaine.....	12½		17½
30	177 Paper, album insides of paper.....	Free	Free	Free
	177 Paper, appraisal consisting of typewriting matter and blue prints.....	Free	Free	Free
25	192 Paper, building	15		25
Free	198 Paper, boxed	22½		35
Free	624 Paper Caps, for toy pistols	20	27½	30
	The same imported from Italy under regulations of O.C., June 10, 1910....		27½	
Free	199 Paper, chopped	22½		35
½	453 Paper Conduit, bituminized	15	25	27½
	199 Paper Containers.....	22½		35
	199 Paper Cotton, embossed or not.....	22½		35
	198 Paper, cross section	22½		35
30	198 Paper, designed to imitate oak flooring and resembling linoleum.....	22½		35
27½	199 Paper Discs for use in twine box on binders.....	22½		35
35	199 Paper Drinking Cups (sanitary).....	22½		35
Free	199 Paper Fibre Wadding.....	22½		35
½	198 Paper, glazed onion.....	22½		35
½	198 Paper, glazed, parchmym.....	22½		35
Free	199 Paper Lace Mats and Lace Paper.....	22½		35
Free	765 Paper Matting, when for use in Canadian manufacture	17½		25
Free	197 Paper Parchment.....	15		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
197 Paper Pulp	15		25	
197 Paper, opaque envelope, made in one process	15		25	
199 Paper, saturated paper tape	22½		35	
189 Paper Tubes and Cones, for winding yarn..	Free	Free	Free	
453 Paper Varnishing Machines, of iron or steel..	15		27½	
197 Paper, wall, ingrain, (duplex and plain) not printed on, but colored in the pulp, when imported in rolls not exceeding 50 lbs. each, by wall paper manufacturers, for the purpose of being manufactured in Canada into wall paper hangings.....	15		25	
181 Paper, wrapping, with importers trade mark, or description of business or goods, in plain print, and not being artistic work.....	22½		35	
178 Paper, wrapping, with importers trade mark, or description of business or goods, when the design is artistic work.....per lb.	10		15	
747 Paper, and materials of paper, gutta percha and imitations of rubber, when imported by manufacturers of music rolls for piano players, for use only in the manufacture of such music rolls in their own factories	Free	Free	Free	
199 Paper Christmas Crackers	22½		35	
199 Paper Napkins	22½		35	
197 Paper, safety	15		25	
199 Paper Box Tops	22½		35	
681 Paper, waste, clippings	Free	Free	Free	
183 Paper, news, partly printed	15		25	
188 Paper, baryta coated, when to be used in manufacturing blue print paper.....	Free	Free	Free	
187 Paper, artotype bromide paper.....	15		30	
187 Paper, albumenized paper, and other papers and films chemically prepared for photographers' use.....	15		30	
197 Paper, chamois paper made by one process	15		25	
199 Paper, chamois paper made by more than one process.....	22½		35	
442 Paper Cutting Machines.....				
see item Printing Presses	5		10	
199 Paper Collars, Cuffs	22½		35	
193 Paper Bags, or sacks of all kinds, printed or not.....	15		27½	
194 Paper, Cards, for playing	5c		8c	
199 Paper, vegetable parchment paper, cut to size.....	22½		35	
199 Paper, drawing paper, mounted.....	22½		35	
198 Paper, enamelled.....	22½		35	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Midd.

CUSTOMS TARIFF

317

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
25	195 Paper Hangings, or Wall Paper, borders or bordering, and window blinds of paper, N. O. P.	22 1/2		35
25	192 Paper, press paper in sheets	15		25
35	182 Paper, perforated paper for use in mechanical musical instruments	5		10
Free	198 Paper, muslin-backed	22 1/2		35
27 1/2	190 Paper, carbon	22 1/2		35
	190 Paper, colored on one side	22 1/2		35
	190 Paper, disinfectant paper	22 1/2		35
	571 Paper, carpet lining	17 1/2	22 1/2	25
25	192 Paper, mill board, strawboard or cardboard not pasted or coated, sand-paper, felt-board	15		25
35	190 Paper Boxes, labelled empty	22 1/2		35
	624 Paper Kites, as toys	20	27 1/2	30
	The same imported from Italy under regulations of O. C., June 10th, 1910		27 1/2	
15	435 Paper Lamp Shades	20		30
	197 Paper, printing, N. O. P.	15		25
	196 Paper, printing, in sheets and rolls, costing less than 2 1/4 c.	10		15
Free	190 Paper, letters, gummed, plain or colored	22 1/2		35
35	201 Paper-Matrix Paper not being tissue paper adapted for use in printing	Free	Free	Free
35	198 Paper, ruled	22 1/2		35
25	199 Paper Covers	22 1/2		35
35	198 Paper, oiled	22 1/2		35
Free	198 Paper, waxed	22 1/2		35
25	199 Paper, sanitary, etc.	22 1/2		35
Free	190 Paper, surface	22 1/2		35
30	192 Paper, tarred	15		25
30	197 Paper, tissue paper, plain colored	15		25
25	197 Paper, tissue paper, N. O. P.	15		25
35	190 Paper, Transparent paper, for windows	22 1/2		35
35	190 Paper, union collar cloth, in rolls or sheets, not glossed or finished	10		15
10	191 Paper, union collar cloth, in rolls or sheets, glossed or finished	12 1/2		20
35	190 Paper, glazed	22 1/2		35
27 1/2	202 Paper Patterns of Boots and Shoes	10		15
8c	192 Paper, emery paper	15		25
35	190 Paper, loom card	22 1/2		35
35	188 Paper, plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

s otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
192 Paper, flint.....	15		25	5
199 Paper pads, not printed.....	22½		35	1
197 Paper, filter paper in sheets.....	15		25	7
199 Paper, fly paper.....	22½		35	
192 Paper, glass paper.....	15		25	
681 Paper Waste or Clippings.....	Free	Free	Free	
192 Paper, felt board, N. O. P.....	15		25	
199 Paper, writing, ruled.....	22½		35	7
199 Paper, perforated.....	22½		35	
197 Paper, wrapping.....	15		25	
197 Paper, white crystal pergonin.....	15		25	
186 Paper, hemp paper for the manufacture of shot shells.....see Hemp Paper	Free	Free	Free	6
192 Paper, sand paper.....	15		25	1
199 Paper, plated, marbled, enamelled paper, and cardboard similarly finished, N.O.P	22½		35	1
199 Paper, fancy articles, made of, N. O. P.....	22½		35	2:
197 Paper, toilet paper.....	15		25	2:
197 Paper, of all kinds, N. O. P.....	15		25	7:
199 Paper, manufactures of, N. O. P., including ruled, bordered and coated papers, papeteries, boxed papers, envelopes and blank books.....	22½		35	0:
192 Paper, straw boards in sheets or rolls, not pasted or coated.....	15		25	5:
184 Papers, weekly, literary, unbound.....	Free	Free	Free	6:
195 Paper window blinds.....	22½		35	6:
711 Paper cutter, celluloid.....	15	17½	17½	4:
694 Paper designs to be used as models in the manufacture of oilcloth and linoleum.....	Free	Free	Free	7:
197 Paper, crepe, made at one operation without colour or design on the paper machine in the forming of the sheet, and not afterwards ad- vanced in manufacture, in rolls of 50 lbs. and upwards.....	15		25	62
178 Paper Covers for seed catalogues, adver- tizing..... per lb.	10c		15c	45
190 Paper, tissue, with colored designs thereon.....	22½		35	24
190 Paper, pie plates.....	22½		35	25
190 Paper, perforated, for type-setting machines.....	22½		35	29
190 Paper Seed Packets, with flap.....	22½		35	
178 Paper Signs, coated with parafine, per lb.	10c		15c	
190 Paper, tissue, vari-colored sheets.....	22½		35	29
180 Paper, tissue, transfer-o-types.....	15	22½	22½	58

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

319

General P.C.		Brit. Pref.		Treaty	General	
		P.C.			P.C.	
	562	Paper, waterproof, cloth lined.....	20			30
25	199	Paper, waterproof, coated on one side with a black composition.....	22½			35
35	732	Paper, blue or black print, coated or sized cloth, when imported by manu- facturers for use only in their own factories in the manufacture of sensitized blue or black cloth.....	10			15
Free	25	724	Paper, Twine, and Yarn, when im- ported by manufacturers for the purpose of being woven into fabrics in their own factories.....	Free	Free	Free
35		671	Papier-mache Shoe Buttons	Free	Free	Free
35		198	Papier-mache Ware, N. O. P.	22½		35
25		198	Papier-mache false faces.....	22½		35
35		224	Parafine Wax	15		25
35		226	Parafine Wax Candles.....	15		25
25		711	Parafina, improved	15	17½	17½
25		605	Parchment Skins	10		15
25		629	Parasols and Umbrellas, all kinds.....	22½		35
		513	Parasol Sticks or Handles, N. O. P.....	15		20
		672	Parasol Ribs, iron or brass. see Umbrellas	Free	Free	Free
		672	Parasol Ribs, steel for. see Umbrellas	Free	Free	Free
35		497	Parasols, materials for..... See Umbrellas and Bamboo	Free	Free	Free
25		711	Paraformaldehyde	15	17½	17½
Free		618	Para, masticated (sheet rubber).....	15	25	27½
35		624	Parian Busts or statuettes..... The same when imported from Italy under regulations of O.C., June 10, 1910.....	20	27½	30
Free		629	Parasols, toy	22½		35
		453	Paring Machines, iron or steel.....	15		27½
		240	Paris White.....	Free	Free	Free
		250	Paris Green, dry	5		10
25		293	Paris, plaster of, calcined, etc., weight of package to be included in weight for duty	8c		12½c
15c		294	Paris, plaster of, not calcined, etc.....	10		15
35		584	Parolite, asphaltum solid	Free	Free	Free
35		711	Parting Sand	15	17½	17½
		598	Parts of Pianos or Organs	15	22½	25
			The same when imported from Italy under regulations of O.C., June 10, 1910.....		22½	
15c		5	Parrots.....	15		25
35		575	Passementaries, dress trimmings.....	22½	32½	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

CUSTOMS TARIFF

	Brit. Pref. P.C.	Treaty	General P.C.	
46 Passover Bread, N. O. P., in packages over 25 lbs. each	15		20	5 2
180 Passe Partout Pictures, non-advertising	15	22½	22½	
123 Paste, anchovy paste	17½		30	
255 Paste, gloy paste, as British gum	5		10	103-1
123 Paste, bloater paste	17½		30	
21 Paste, cocoa, sweetened in blocks or cakes not less than 2 lbs. per lb.	3½c		4c	10
20 Paste, cocoa, not sweetened, in blocks or cakes	3½c		4c	
20 Paste, chocolate, not sweetened, in blocks or cakes	3½c		4c	
21 Paste, chocolate, sweetened, in blocks or cakes not less than 2 lbs. per lb.	3½c		4c	10 1
235 Paste, liquorice, not sweetened	15		22½	71
232 Paste, diamond paste, as glue	17½	25	27½	10
234 Paste, perfumed	25	32½	32½	209.
232 Paste, adhesive	17½	25	27½	
203 Paste, indigo	Free	Free	Free	209.
234 Pastes, tooth, etc.	25	32½	32½	9
711 Paste, coresit, waterproofing	15	17½	17½	150
199 Pasteboard	22½		35	8
711 Pastiles for fumigating	15	17½	17½	71
352 Patches made of sheet tin, cork, and brass	20	27½	30	228 70
177 Patents, photolithographic illustrations for patent applications in Canada by inventors who live outside of Canada	Free	Free	Free	87 86
180 Patterns, friction	15	22½	22½	
202 Patterns, paper, boot and shoe	10		15	
199 Patterns, linoleum, stamped on paper	22½		35	
694 Patterns, being models of inventions which cannot be fitted for use	Free	Free	Free	711
430 Patterns, of brass, iron, steel or other metal (not being models)	20		30	48 48
506 Patterns of wood, N. O. P.	17½	22½	25	711
220 Patent Medicines				see Medicines
608 Patent Leather	15		25	46A
203 Patent Prepared Dyes, see Dyeing, &c., Articles	Free	Free	Free	680
156 Patent Carbon Enamel, composed of fusil oil	\$2.40	\$2.40	\$2.40	51
260 Patent Turpentine, raw, crude or spirits of	Free	Free	Free	648
282 Paving Brick	12½		22½	
306 Paving Blocks of stone	15		20	623

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

321

General P.C.		Brit. Pref.		General P.C.
		P.C.	Treaty	
	506 Paving Blocks of wood.....	17½	22½	25
20	204 Paw-Paw Juice, dry, crude, unground.....	Free	Free	Free
22½	79 Peach Trees, for grafting	Free	Free	Free
30	81 Peach Trees, N. O. P. each	2c	2½c	3c
10	105 Peaches, preserved, N. O. P., see Fruits, etc.			
30	103-104 Peaches and other fruits, preserved in brandy or other spirits, see fruits in spirits in fruit			
4c	102 Peaches, N. O. P., the weight of the package to be included in the weight for duty.....per 100 lbs.	67c		\$1.00
4c	93 Peaches, dried.....	17½		25
4c	Peaks, for hats and caps, rated according to material			
4c	109 Peanuts	1c	2c	2c
4c	18 Peanut Butter	3c		4c
22½	711 Peanut Meal for stock food.....	15	17½	17½
27½	109 Peanuts, salted.....	1c	2c	2c
32½	209A Pearl Ash, in packages of not less than 25 lbs.	Free	Free	Free
27½	209A Pearl Ash, in packages less than 25 lbs.....	10		15
Free	97 Pears, green fruit	35c		50c
32½	156 Pears, essence of	\$2.40	\$2.40	\$2.40
17½	81 Pear Trees.....each	2c	2½c	3c
35	79 Pear Trees, for grafting	Free	Free	Free
17½	228 Pearline and other soap powders.....	22½	32½	32½
30	76 Peas Seed and Seed Beans from U. K.....	Free		
Free	87 Peas, green peas, not in cans	15		30
22½	86 Peas, canned, weight of package to be included in weight for duty per lb.	1c	1c	1½c
15	The same when imported under the provisions of the Treaties with Belgium and the Netherlands and Italy, per lb.		1¼c	
35	711 Peas, dried in packages and containing a block of soda and some mint.....	15	17½	17½
Free	48 Peas, grain.....per bush	10c		15c
30	48 Peas, in small paper packages containing peas only.....per bush.	10c		15c
25	711 Peas, split	15	17½	17½
25	46A Peas, when damaged by water in transitu (on appraised value)	15		25
Free	680 Pearl, Mother of, and other shells, unmanufactured	Free	Free	Free
\$2.40	51 Pearl Barley, pot rolled, roasted or ground	20		30
Free	648 Pearls and imitations thereof, pierced, split, strung or not, but not set or mounted..	7½	10	10
22½	623 Pearl Card Cases, fancy	22½	30	35
20	651 Pearl Buttons	22½	30	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref.		General	
	P.C.	Treaty	P.C.	
114 Pecan Nuts, shelled..... per lb.	3c	3½c	4c	
109 Pecans, not shelled..... per lb.	1c	2c	2c	
657 Pedometers.....	17½	22½	25	
141 Peels, candied peels.....	22½	35	35	
91 Peels, orange peel, dried.....	Free	Free	Free	
141 Peel, drained, lemon and orange.....	22½	35	35	
599 Pelts, raw.....	Free	Free	Free	
655 Pencils, lead, in wood or otherwise.....	15	25	27½	
311 Pencils and Crayons, soapstone.....	15		25	
311 Pencils, slate.....	15		25	
711 Pencils, chalk.....	15	17½	17½	
435 Penholders of all kinds.....	15	25	27½	
506 Pencil Cases, plain wood.....	17½	22½	25	
657 Pencil and Compass, combination.....	17½	22½	25	
442 Pens, ruling pens, when part of book- binders' ruling machine.....	5		10	
655 Pens, all kinds, N. O. P.....	15	25	27½	
655 Pens, fountain pens, rubber.....	15	25	27½	
454 Pen Rack, iron.....	20	27½	30	
426 Penknives.....	20	27½	30	
87 Peppers, green.....	15		30	
30 Pepper, unground.....	10		12½	
31 Pepper, ground..... 3c per lb., and	7½		10	
30 Pepper Shells, as unground spice.....	10		12½	
31 Pepper Shells, ground..... per lb.	3c		3c	
and	7½		10	
711 Pepper Plants for transplanting.....	15	17½	17½	
428 Pepper and salts, aluminum.....	20		30	
357 Pepper and Salt Tops, German silver.....	17½		30	
264 Peppermint oil.....	5	7½	7½	
763 Peppermint Oil, when for use in Canadian manufactures.....	5	7½	10	
264 Peppermint Oil, when imported from Italy under regulations of O.C., June 10, 1910.....		7½		
711 Pepsin.....	15	17½	17½	
424 Percussion Caps.....	20		30	
758 Perchlorate of Ammonia, when imported by manufacturers of explosives for use exclu- sively in the manufacture of such articles in their own factories.....	Free	Free	Free	
711 Perchloride, mercury.....	51	17½	17½	
172 Periodicals, Sunday-School Periodicals, published by American Baptist Publi- cation Society of Philadelphia, Pa.,				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

323

General P.C.		rit. P.C.	Prof. Treaty	General P.C.
4c				
2c				
25				
35				
Free		Free	Free	Free
35	178	10c		15c
Free	171	5		10
27½	171			
25			5	
25	346		10	
17½	182	15		25
27½		5		10
25	199	22½		35
25	234			
10				
27½				
27½				
30	160	50	50	50
30	160			
30				
12½		40	40	40
10	228	22½	32½	32½
12½	711	15	17½	17½
3c	757			
10				
17½				
30		Free	Free	Free
30	219	15		25
7½	711	15	17½	17½
10	210	Free	Free	Free
10	203			
17½	704	Free	Free	Free
30	236	12½	17½	20
Free	271	1½c		2½c
17½	274	15		25
30	228	22½	32½	32½
Free	228	22½	32½	32½
17½	271	1½c		2½c
17½	273	12½		20
	711	15	17½	17½
	275			

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
concentration of ores or metals in their own concentrating establishments ...	Free	Free	Free	6
273 Petroleum Lubricating Oils, N. O. P.	12½		20	2
271 Petroleum Residue per gal.	1½c		2½c	3
271 Petroleum, refined, gravity over .8235 per gal.	1½c		2½c	3
584 Petroleum, pitch, solid.....	Free	Free	Free	3
270 Petroleum, crude, gas oil, other than naphtha, benzine and gasoline, lighter than .8235, but not less than .775 specific gravity, per gal.	1c		1½c	50
268 Petroleum, costing more than 30c per gal.	15		20	
269 Petroleum, products of lubricating oils, costing less than 25c per gal. per gal.	1½c		2½c	
271 Petroleum, unclarified..... per gal.	1½c		2c	19
711 Petunias	15	17½	17½	51
454 Pewter, manufactures of, N. O. P.	20	27½	30	18
220 Pharmaceutical Preparations, see Medicines				65
2 Pheasants, for improvement of stock	Free	Free	Free	18
9 Pheasants, game	12½		20	
220 Phenacetine, chemical ... .see Medicines				
220 Phenylacetamid~ chemical .see Medicines				
326 Phials, glass	20		32½	69
Philandri Seed				180
657 Philosophical Instruments, N. O. P.	17½	22½	25	180
696 Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, etchings, lithographs; prints or charts; all articles in this item when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs				178 657 659 711 199 466
	Free	Free	Free	674
662 Phosphate Rock, unmanufactured	Free	Free	Free	519
218 Phosphate Acid, N. O. P. not medicinal	12½		20	598
342 Phosphor Copper, Phosphor Bronze.....	5		10	
216 Phosphoric Acid.....	15		22½	597
218 Phosphoric Clarifying Paste for use in sugar refining	12½		20	598

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

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CUSTOMS TARIFF

325

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
Free	662 Phosphate, rock, acidulated for fertilizer.....	Free	Free	Free
20	711 Phosphate of Soda	15	17½	17½
2½c	208 Phosphorus	Free	Free	Free
2½c	342 Phosphor Tin and Phosphor Blocks in blocks, bars, plates, sheets and wire ..	5		10
Free	597 Phonographs	20	27½	30
	The same when imported from Italy, under the regulations of O.C., June 10th, 1910.....			27½
1½c	597 Phonograph Cylinders	20	27½	30
20	The same when imported from Italy, under regulations of O.C., June 10th, 1910.....			27½
2½c	199 Photograph Albums	22½		35
2c	512 Photograph Frames of any material	20	27½	30
17½	187 Photographer's Paper, chemically prepared.	15		30
30	657 Photographic Instruments	17½	22½	25
Free	188 Photographic Paper, plain, baryta coated, etc., for use in manufacturing albuminized or sensitized photographic paper..	Free	Free	Free
20	696 Photographic Reproductions, for schools...	Free	Free	Free
32½	180 Photographs, N. O. P.....	15	22½	22½
25	180A Photographs sent to the press, for use only as news pictures, under regulations by the Minister of Customs.....	Free	Free	Free
	180 Photographic Views, not advertising	15	22½	22½
	690 Photographs, not exceeding three, sent by friends and not for the purpose of sale	Free	Free	Free
	180 Photograph enlargements.....	15	22½	22½
	180 Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proof therefrom, and similar works of art not being advertising, N.O.P.	15	22½	22½
	178 The same, advertising	10		15
	657 Photographic Instruments, N. O. P.....	17½	22½	25
	659 Photographic Dry Plates	20		30
	711 Photographic Dry Plates, Emulsion	15	17½	17½
	199 Photographers' Cards	22½		35
	466 Physicians and Hospital Sterilizing Outfit	Free	Free	Free
	Piano Covers, according to material.			
Free	674 Piano Key, ivories.....	Free	Free	Free
Free	519 Piano Stools	20	27½	30
20	598 Piano Strings.....	15	22½	25
10	The same from Italy.....			22½
22½	597 Pianofortes	20	27½	30
	598 Pianos, parts of	15	22½	25
20	598 Pianos, parts of, when imported from			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
Italy, under regulations of O.C., June 10th, 1910		22½		
675 Piano parts, when imported by the manu- facturers, key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets, screws, shell brass capstan screws, brass flange plates and screws, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buck-skin, when imported by manufacturers of piano keys, ac- tions, hammers, base dampers and or- gan keys to be used exclusively for the manufacture of such articles in their own factories.....	Free	Free	Free	
598 Piano Hammers	15	22½	25	
The same imported from Italy, under regulations of O.C., June 10th, 1910..		22½		
597 Pianolas	20	27½	30	
468 Picker, leather, for weaving machinery.....	10		10	
468 Picker, shoddy tag.....	10		10	
454 Picks, iron or steel	20	27½	30	
503 Pickets, plain wood, rough sawn	Free	Free	Free	
88 Pickles, sauces and catsups, including soy..	25	32½	35	
749 Pickles, olives in brine, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles.....	15		20	
599 Pickled Skins, raw	Free	Free	Free	
178 Pictorial Show Cards, advertising...per lb.	10c		15c	
177 Pictorial Illustrations of insects, or similar studies, etc., when imported for the use of colleges and schools, scientific and literary societies	Free	Free	Free	
180 Picture Post Cards	15	22½	22½	
512 Picture Frames, of any material	20	27½	30	
178 Pictures, Advertising..... per lb.	10c		15c	
180 Pictures and Prints, N. O. P.	15	22½	22½	
696 Pictures, for use in schools in connection with studies.....	Free	Free	Free	
704 Pictures, the property of British subjects,				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

327

General
P. C.

Brit. Pref.
P. C. Treaty
General
P. C.

	etc., etc.	see Apparel	Free	Free	Free
	172 Pictures, Sunday school lesson pictures . .		Free	Free	Free
	523 Pictures, religious, printed on cotton . .		25		32½
	408 Picture Wire		17½		25
	141 Pies		22½	35	35
	190 Pie Plates, paper		22½		35
	343 Pig Tin		Free	Free	Free
	345 Pig Zinc		Free	Free	Free
	375 Pig Iron per ton		\$1.50		\$2.50
	355 Pigs, Britannia metal, in		Free	Free	Free
	348 Pigs, brass and copper		Free	Free	Free
	337 Pig Lead, in		10		15
	375 Pig Metal, 70% iron & 30% nickel, when imported in the form of pig iron. per ton		\$1.50		\$2.50
	2 Pigeons, homing or messenger pigeons		Free	Free	Free
	5 Pigeons, other, N. O. P.		15		25
	711 Pigeons, clay		15	17½	17½
	114 Pignolia Nuts per lb.		3c	3½c	4c
	220 Pills see Medicine.		20	25	25
	519 Pillows and Bolsters		20	27½	30
	525 Pillow Cases of cotton or linen		20		30
	31 Pimento, ground, as ground spice				
		3 cts. per lb.	7½		10
	30 Pimento, unground		10		12½
	454 Pin Bolts, brace, iron or steel		20	27½	30
	585 Pine Pitch		Free	Free	Free
	585 Pine Tar, crude, in packages of not less than 15 gallons		Free	Free	Free
	90 Pine Apples		Free	Free	Free
	711 Pine Apple Oil		15	17½	17½
	711 Pine Fibre		15	17½	17½
	624 Ping Pong Balls		20	27½	30
	The same from Italy under regulations of O. C., January 10, 1910			27½	
	210 Pickstone Soda Crystals		Free	Free	Free
	510 Pins, rolling		15		20
	454 Pins, crank pins		20	27½	30
	419 Pins, manufactured from wire of any metal		20	27½	30
	419 Pins, stick pins, not jewellery		20	27½	30
	419 Pins, safety pins (common)		20	27½	30
	419 Pins, hat pins, not jewellery		20	27½	30
	419 Pins, bound pins		20	27½	30
	419 Pins, knitting pins		20	27½	30
	647 Pins, scarf and breast pins, as jewelry		22½	30	35
	647 Pins, baby and lace pins, as jewelry		22½	30	35
	647 Pins, all other metal pins for the adornment of the person		22½	30	35

Free
25

30
10
10
30
Free
35

20
Free
15c

Free
22½
30
15c
22½
Free

therwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
711 Pins, celluloid, plain, N. O. P.	15	17½	17½	4
711 Pins, horn, bone, tortoise, plain	15	17½	17½	
711 Pins, platinum, for use in connection with crowns for artificial teeth.....	15	17½	17½	4
419 Pins, push, with glass heads	20	27½	30	
646 Pin, with miniature flag on a plate form- ing the pin head	22½		35	1
394 Pipe, cast iron per ton	\$6.00		\$8.00	6
400 Pipe, lock-joint	20		30	
402 Pipe, steel or iron, fittings for	20		30	
383 Pipe, skelp iron or steel for manufacture..	5		5	7
400 Pipe, tin lined, iron	20		30	
401 Pipe, wire-bound, wooden	15		25	
339 Pipes, lead pipe	20	27½	30	4
295 Pipe Clay, not further manufactured than ground	Free	Free	Free	4
284 Pipes, drain pipes, and sewer pipes.....	25		35	1
394 Pipes, soil and water pipes, of iron cast- ings per ton	\$6.00		\$8.00	
656 Pipes, tobacco pipes	22½	32½	35	7
Pipes, stove pipes and elbows.—According to material.				
597 Pipe Organs	20	27½	30	
656 Pipe Mounts	22½	32½	35	61
461A Pipe, iron or steel pipe not butt or lap welded, and wirebound wooden pipe, not less than thirty inches internal dia- meter, when for use exclusively in allu- vial gold mining.	5		10	71
407 Pipe (tobacco) cleaners, made of covered wire...	20		30	8
506 Pipe Bowls, briarwood, unfinished, to be used in the manufacture of pipes....	17½	22½	25	8
402 Pipe Fitting, conduit, iron, or steel.....	20		30	8
109 Pistachio Nuts..... per lb.	1c	2c	2c	8
424 Pistols, N. O. P.	20		30	8
424 Pistol Covers or Cases	20		30	8
585 Pitch, Coal and Pine	Free	Free	Free	8
585 Pitch, Burgundy	Free	Free	Free	8
584 Pitch, bone pitch, crude only	Free	Free	Free	8
711 Pitch, bone, N. O. P.	15	17½	17½	8:
585 Pitch, crude	Free	Free	Free	8:
584 Pitch, petroleum, solid	Free	Free	Free	8!
641 Plaits, of chip, palm leaf, manilla, willow, osier, rattan, straw, tuscan or grass, suitable for making or ornamenting hats....	Free	Free	Free	
454 Planes, tools, iron or steel	20	27½	30	
454 Planes, wood block, fitted with cutting blade, ready for use	20	27½	30	203

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

320

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
17½	408 Plain twist wire, galvanized, 2 ply, No. 12 and 13 gauge.....	17½		25
17½	453 Planing Mills, iron or steel.....	15		27½
30	90 Plantains, fruit	Free	Free	Free
	Plantain Seed			see item Seed
35	180 Plans, Building	15	22½	22½
\$8.00	641 Plaits or braids corresponding to chip or straw braids for hats, and which have the appearance of being chip or straw	Free	Free	Free
30	753 Plaits or Braids, flat, of glazed cotton thread, not over ¼ inch wide, when imported by manufacturers of hats, for use only in the manufacture of hat bodies.....	Free	Free	Free
5	431 Plate, steel, embossing for use in printing press.	15		20
30	454 Plates, disc harrow punched.....	20	27½	30
25	172 Plates of designs for the use of architects, when having a title page properly numbered pages, and an index corresponding thereto, so as to form a volume, bound or unbound.....	Free	Free	Free
30	759 Plates or Discs, glass, rough cut or unwrought, for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments	Free	Free	Free
Free	618 Plates, rubber dental.....	15	25	27½
35	711 Plates, shoulder plates for gun stock, made of pressed iron.....	15	17½	17½
	711 Plates, carnation, representing rooted cuttings.	15	17½	17½
\$8.00	82 Plants, viz.:—Fruit, shade, lawn and ornamental trees, shrubs and plants, N.O.P.	12½	17½	20
35	Plants, viz.:			
	81 Apple Trees	2c	2½c	3c
10	82 Blackberry Bushes	12½	17½	20
30	82 Current Bushes	12½	17½	20
2c	81 Cherry Trees, of all kinds	2c	2½c	3c
30	82 Grape Vines	12½	17½	20
30	82 Gooseberry Bushes	12½	17½	20
Free	81 Peach Trees	2c	2½c	3c
Free	81 Pear Trees, of all kinds	2c	2½c	3c
Free	81 Plum Trees of all kinds.....	2c	2½c	3c
17½	82 Raspberry Bushes	12½	17½	20
Free	82 Rose Bushes	12½	17½	20
Free	81 Quince Trees	2c	2½c	3c
	Plants for fumigation, re St. Jose Scale Act, may be entered at Customs Ports of St. John, N.B., St. John's, P.Q., Niagara Falls and Windsor, Ont., Winnipeg, Man., and Victoria, B.C., only.			
Free	203 Plants, for dyeing or tanning	Free	Free	Free
30	82 Plants, nursery stock, N. O. P.....	12½	17½	20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.	
711	Plants, flowering, N. O. P., such as petunias	15	17½	17½	47
78	Plants, rubber	15	22½	25	38
711	Plants for transplanting tomato, celery, cabbage, cauliflower and pepper	15	17½	17½	4
446	Planters, potato, horse power	12½		20	
448	Planters, potato, operated by hand	15		25	
575	Plait, mohair	25	32½	35	38
294	Plaster, land plaster ground, not calcined	10		15	60
294	Plaster of Paris or Gypsum, ground not calcined	10		15	45
192	Plaster Board	15		25	49
293	Plaster, wall, prepared, weight of package to be included per 100 lbs.	8c		12½c	48
711	Plaster Blocks, fireproof	15	17½	17½c	49
293	Plaster of Paris, calcined or manufactured, the weight of the package to be included in the weight for duty per 100 lbs.	8c		12½c	
220	Plasters, medicated, all kinds	20	25	25	48
711	Plaster of Paris, center pieces and brackets	15	17½	17½	36
711	Plasticine, used as modelling materials	15	17½	17½	
426	Plated Cutlery	20	27½	30	45
362	Plated Ware and Gilt Ware, of all kinds, N. O. P.	22½	30	35	711 647
365	Plated metal, for watch cases, jewelry, and wire	5		10	597
618	Platen Rolls for typewriters	15	25	27½	194
470	Plates, iron or steel, for ships... see Masts	Free	Free	Free	194
431	Plates, engraved on wood, steel or other metal, and transfers taken from the same, including engravers' plates of steel or other metal, polished, for engraving thereupon	15		20	592 444
384	Plates, Canada	Free		5	
659	Plates, photographic dry plates	20		30	
711	Plate, photographic dry plate emulsion	15	17½	17½	454
184	Plates, tailors' and mantle makers' fashion plates	Free	Free	Free	446
343	Plates, tin	Free	Free	Free	454
384	Plates, Tern plate	Free		5	446
	Plate Glass... see Glass, &c.				
704	Plates, family plates of British subjects dying abroad, etc.—See Apparel, etc.	Free	Free	Free	141 79
602	Plates, China goat, not dyed	Free	Free	Free	97A
	Plates, iron or steel, see item Plates in Iron				99
381	Plates, rolled iron or steel, not less than 30 inches in width and over ¼ inch thick... per ton	\$2.00		\$3.00	81
382	Plates, rolled iron or steel, sheared or not N.O.P.... per ton	\$4.25		\$7.00	300

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Mide

CUSTOMS TARIFF

General P.C.		Brit. P.C.	Treaty P.C.	331 General P.C.	
	470	Plates for vessels, iron or steel	Free	Free	Free
17½	386	Plates, iron or steel, over 3½ cents per lb., N. O. P.	Free	Free	5
25	444	Plates, when cut to shape from rolled plates of steel, plough, etc., cut to shape only.	Free	Free	Free
17½	389	Plates, railway, fish and tie. per ton	\$5.00		\$8.00
20	603	Plates, fur, not shaped	10	15	15
25	453	Plating outfit (electric)	15	25	27½
35	490	Platinized Asbestos, used in manufacture of sulphuric acid.	Free	Free	Free
15	488	Platinum, and black oxide of copper, for use in the manufacture of chlorate and colors	Free	Free	Free
25	490	Platinum; platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.	Free	Free	Free
12½c	489	Platinum Crucibles	Free	Free	Free
17½c	363	Platinum Wire and platinum in bars, strips sheet or plates	Free	Free	Free
	453	Platinum Primers or Electric Fuses	15	25	27½
12½c	711	Platinum rivets and washers	15	17½	17½
25	647	Platinum settings for rings, brooches, etc	22½	30	35
17½	597	Players, organ and piano	20	27½	30
30	194	Playing Cards per pack	5c		8c
	194	Playing Cards, miniature. per pack	5c		8c
35	194	Playing Cards, samples of, in clusters of 12 cards held together in one corner by an eyelet, pro rata on the basis of 52 cards to the pack. per pack	5		8
10	592	Pleasure Carts	22½		35
27½	444	Plough Plates, cut to shape, etc., from rolled plates of steel, see item Plough Plates in Steel	Free	Free	Free
Free	454	Ploughs, ballast.	20	27½	30
	446	Plows	12½		20
20	454	Plows, snow, of iron or steel.	20	27½	30
5	446	Plow plates, punched, polished, and otherwise manufactured as part of plow, N. O. P.	12½		20
	141	Plum Pudding	22½	35	35
e	79	Plum Trees, for grafting	Free	Free	Free
e	97A	Plums, green fruit, N. O. P. per bushel	20c		30c
	99	Plums, dried, unpitted per lb.	½c	¾c	¾c
	81	Plum Trees, all kinds each	2c	2½c	3c
		Plumb Bobs, dutiable according to material.			
\$3.00	300	Plumbago Crucibles	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

\$7.00 otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
313 Plumbago, not ground or otherwise manufactured	5		10	
314 Plumbago, ground and manufactures of, and foundry facings of all kinds, N.O.P.	15		25	23
638A Plush, of silk or cotton, for hatters' use ... see item Hatters' Furs, &c.				23
Plush, articles made of, according to material				9
581 Plush Fabrics, of cotton, in the piece, N.O.P.	17½	27½	30	25
581 The same from Italy, under regulations of O. C., June 10, 1910		27½		14
567 Plushette	30	35	35	500
453 Pneumatic Machine Tools, iron or steel.	15		27½	32
453 Pneumatic Snow Plough and Spreader, iron or steel	15		27½	28
426 Pocket Knives	20	27½	30	28
623 Pocketbooks and Purses	22½	30	35	28
206 Pods, musk in	Free	Free	Free	45
206 Points, ivory, vaccine	Free	Free	Free	10
676 Points, vaccine, sundry articles for the manufacture of, imported by manufacturers to be used exclusively in their own factories	Free	Free	Free	710
592 Poles, carriage, to pay as part of carriages.	22½		35	21
500 Poles, hop poles	Free	Free	Free	28
519 Poles, cornice	20	27½	30	48
453 Poles, trolley, which connect the trolley base of the car with the trolley wheel which runs on the wire	15	25	27½	53
314 Polish for stoves, blacklead, as mfg. of Plumbago	15		25	14
252 Polish for knife and other polish or composition, N. O. P.	15		27½	146
228 Polish, Kleanit	22½	32½	32½	71
756 Polishing Composition, artificial abrasives, in bulk, crushed or ground, when imported for use in the manufacture of abrasive wheels and polishing composition	Free	Free	Free	62
252 Polishing Powders, N. O. P.	15		27½	290
308 Polishing Shoes of stone, used in polishing marble	20		30	291
682 Pollock Lines, for deep sea fisheries	Free	Free	Free	622
233 Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	10	12½	15	181
				692
				178
				500
				448
				178
				180

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middl

CUSTOMS TARIFF

333

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	The same when imported from Italy, under regulations of O.C., June 10th, 1910			
10			12½	
25	234 Pomades all other	25	32½	32½
	234 Pomatum, or paste for the hair, mouth or skin	25	32½	32½
	90 Pomegranates, green fruit	Free	Free	Free
	254 Pontianac Gum	Free	Free	Free
30	141 Pop corn, sweetened	22½	35	35
	500A Poplar, heading and stave bolts and staves of, in the rough	15		20
35	567 Poplin Silk and wool fabrics	30	35	35
27½	326 Porcelain Shades, glass	20		32½
	288 Porcelain Opaque Ware	20		30
27½	288 Porcelain Ware, other	20		30
30	287 Porcelain Tableware	15	27½	27½
35	454 Porcelain Lined Iron Cylinders for hand pumps			
Free	10 Pork per lb.	1½c	27½	30
Free	710D Pork, barrels	17½	22½	25
	212 Porous Alum, not calcined	Free		10
	288 Porous Earthenware, known as terra cotta	20		30
Free	453 Portable Gasoline Engines for farm or other purposes			
35	537 Portable Houses, Kenyon, made of canvas stretched on wooden frames	15		27½
Free	147 Porter, in bottles (see Ale) per gal.	25		35
Free	146 Porter, in wood per Imp. gal.	24c	24c	24c
30	711 Porter in wood if not containing one per cent. of alcohol or two per cent. spirits	16c	16c	16c
27½				
25	711 Porterie Colouiring	15	17½	17½
	623 Portfolios	15	17½	17½
27½	290 Portland or Roman Cement, in bags, barrels, casks, the weight of package to be included in the weight for duty, per 100 lbs.	22½	30	35
32½				
Free	291 Portland Cement, bags in which imported	7c	i6c	10c
27½	622 Postmanteaux	15		20
	181 Post Cards, motto	20	27½	30
30	692 Postage Stamps, collections of, see Coins, Cabinet of	22½		35
e	178 Posters, Advertising Bills, and Folders, per lb.	Free	Free	Free
	500 Posts, fence	10c		15c
	448 Post-hole Diggers	Free	Free	Free
	178 Post Cards, advertising per lb.	15		25
	180 Post Cards, picture	10c		15c
15		15	22½	22½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
181 Post Cards, printed, not advertising	22½		35	8
454 Post Office Keyless Box	20	27½	30	288
519 Post Office Lock Boxes, and also P.O. card racks of tin	20	27½	30	598
187 Postal Cards, sensitized for photogravers' use .	15		30	
179 Posters, advertising, gummed on one side	22½		35	656
178 Posters, designed for religious purposes. per lb.	10c		15c	9
662 Potash, German potash salts, unmanufactured	Free	Free	Free	220
662 Potash, German mineral potash, unmanufactured	Free	Free	Free	711
209 Potash, chlorate of, not further prepared than ground	Free	Free	Free	9
711 Potash, chlorate of, N. O. P.	15	17½	17½	510
209A Potash, carbonate of, when in packages of not less than 25c. each	Free	Free	Free	667
When in packages of less than 25c.	10		15	668
209 Potash, bichromate of, crude	Free	Free	Free	668
209 Potash, muriate of, crude	Free	Free	Free	666
209 Potash, nitrate of, as saltpeter	Free	Free	Free	666
209A Potash, caustic, in packages not less than 25 lbs.	Free	Free	Free	668
209A Potash, caustic, in packages of less than 25 lbs.	10		15	234
209 Potash, red and yellow prussiate of	Free	Free	Free	220
209 Potash, sulphate of.	Free	Free	Free	252
711 Potash, sulpherette.	15	17½	17½	361
209A Potash, when in packages of less than 25 lbs.	10		15	141
711 Potash, permanganate of.	15	17½	17½	141
114 Potpourri Cresca, a mixture of different shelled nuts and raisins, dry. per lb.	3c	3½c	4c	141
209A Pot and Pearl Ash when in packages of less than 25 lbs.	10		15	228
209A Pot and pearl ash in packages of not less than 25 lbs. weight	Free	Free	Free	220
208 Potassium, cyanide of	Free	Free	Free	231
84 Potatoes, sweet and yams	7c		10c	218
83 Potatoes, other	12½		20	234
711 Potatoe Chips, sliced and cooked potatoes	15	17½	17½	234
39 Potato Flour, weight of package to be included in weight for duty	1c		1½c	43
156 Potato Spirit, or Potato Oil (see Spirits) per proof gal.	\$2.40		\$2.40	228
448 Potato Diggers	15		25	172
446 Potato, planters, horse power	12½		20	648
448 Potato, planters, hand.	15		25	
462 Pots, furnace slag.	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middl

CUSTOMS TARIFF

335

General P.C.		Brit. Pref.		General P.C.
		P.C.	Treaty	
35	8 Potted Meats	17½	25	27½
30	288 Pottery	20		30
	598 Pouchings of felt or paper, for pianos....	15	22½	25
30	The same from Italy, under provision of			
30	regulation of O.C., June 10th, 1910...		22½	
35	656 Pouches, tobacco	22½	32½	35
15c	9 Poultry and Game	12½		25
Free	220 Poultry Food, Pratt's	20	25	20
Free	711 Poultry Grit	15	17½	17½
Free	9 Poultry, live	12½		20
Free	510 Pounders and Rolling Pins	15		20
Free	Powder, rifle and sporting powder, &c.—			
17½	667 Blasting and Mining powders...per lb.	1¼c		2c
Free	668 Cannon and Musket.....per lb.	2c		3c
Free	668 Canister Powder.....per lb.	2c		3c
15	666 Giant Powder.....per lb.	1¾c		2½c
Free	666 Nitro-Glycerine.....per lb.	1¾c		2½c
Free	666 Nitro and other explosives, N.O.P., per lb.	1¾c		2½c
Free	668 Rifles, gun and sporting powder...per lb.	2c		3c
Free	234 Powders, perfumed.....	25	32½	32½
Free	220 Powders, medicinal	20	25	25
Free	252 Powders, polishing.....	15		27½
15	361 Powders, brocade and bronze	15	25	27½
Free	141 Powders, custard	22½	35	35
Free	141 Powders, flavouring	22½	35	35
Free	141 Powders, jelly	22½	35	35
17½	228 Powders, soap	22½	32½	32½
15	220 Powder, insect.....	20	25	25
17½	231 Powder, baking powder, weight of pack-			
	age to be included in weight for duty,			
	per lb.	4c		6c
4c	218 Powder, acid phosphate, not medicinal	12½		20
15	234 Powder, face, theatrical.....	25	32½	32½
Free	234 Powder sachet.....	25	32½	32½
Free	43 Powdered Milk, weight of package to be			
Free	included in weight for duty.... per lb.	2c		3¼c
10c	228 Powdered Soap	22½	32½	32½
20	172 Prayer Books (see books).....	Free	Free	Free
17½	Prayer Beads, according to material			
1½c	648 Precious stones, in the rough, viz., Agate,			
	Amethyst, Aqua Marine, Blood Stone,			
	Carbuncle, Cat's Eyes, Cameo, Coral,			
	Cornelian, Crystal, Crysolite, Crosor-			
	dolite, Emerald, Garnet, Intaglio,			
	Inlaid or Encrusted Stones, Onyx,			
	Opal, Pearl, Ruby, Sardonyx, Sapphire,			
	Topaz, and Turquoise not mounted or			
	set, and pearls and imitations thereof,			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
Pierced, split, strung or not, but set or mounted.....	7½	10	10	18
648A Precious Stones, diamonds, unset	Free	Free	Free	52
647 Precious Stones, set, as jewellery.....	22½	30	35	18
208 Precipitate of Copper, crude.....	Free	Free	Free	1
274 Preparations for toilet, composed of vaseline or petroleum	15		25	33
219A Preparations, non-alcoholic, for disinfecting, dipping or spraying	20		25	35
234 Preparations, toilet, non-alcoholic, N. O. P..	25	32½	32½	71
258 Prepared Linseed Oil, elixir...per 100 lbs. Preparations for dyeing leather containing more than 40 per cent. proof spirits.... per gall.	\$1.25		\$1.65	
106 Preserves, and Jellies and Jams, N. O. P., Per lb.	\$2.40	\$2.40	\$2.40	34
220 Preservaline, dry	2¼c		3¼c	44
220 Preservaline, liquid	20		25	19
711 Preservatine.....	50	50	50	19
247 Preservative, black metal.....	15	17½	17½	44
711 Preservative, liquid	20		30	
220 Preservatis, if dry.....	15	17½	17½	
220 Preservatis, if liquid.....	20	25	25	
107 Preserved Ginger	50	50	50	
564 Pressed Felt, prepared for use in manufacture of surgical splints	20		30	
564 Pressed Felt, not filled or covered by or with or any woven fabric	15		25	
719 Pressed Felt, when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs.	Free	Free	Free	44
442 Presses, lithographic presses.....	5		10	
442 Presses, printing.....	5		10	69
453 Presses, hay presses, iron or steel	15		27½	
199 Pressed paper, in sheets.....	22½		35	46
442 Press, Morgan box board, two colour printing machine	5		10	13
696 Press, tactile for use in printing books for the blind	Free	Free	Free	18
65 Pretzelettes, unsweetened biscuits.....	15		25	44
178 Price Lists and Price Books, illustrated... Per lb.	10c		15c	22
424 Primers and Percussion Caps.....	20		30	45
186 Primers for shot, shells and cartridges... see Hemp Paper	Free	Free	Free	45
523 Prints, printed cotton.....	25		32½	9
180 Prints, blue prints.....	15	22½	22½	9

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

337

General P.C.		Brit. Pref.		337
		P.C.	Treaty	General P.C.
	181 Printed Billheads.....	22½		35
	523 Printed or dyed cotton fabrics, N.O.P.....	25		32½
	181 Printed Wrappers, as labels.....	22½		35
Free	181 Printed Matter, N.O.P.....	22½		35
35	182 Printed Music, bound or in sheets.....	5		10
Free	339 Printers' Lead.....	20	27½	30
	256 Printers' Ink.....	12½	17½	20
25	352 Printers' Brass Rules.....	20	27½	30
25	711 Printing Ink Oil, produced from linseed oil.....	15	17½	17½
32½	Printing Presses, lithographic presses, and type-making accessories therefor, so long as they are such, are to be admitted under item No. 442 without any restriction as to use.....			
\$1.65				
\$2.40	340 Printing Type.....	12½		20
	442 Printing Machines, multigraph.....	5		10
3¼c	196 Printing paper costing not more than 2¼c per lb.....	10		15
25	197 Printing paper, N.O.P.....	15		25
50	442 Printing presses, lithographic presses and type-making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper of cardboard, when for use exclusively by printers, bookbinders and by manufacturers of articles made from paper or cardboard, including parts thereof composed wholly or in part of iron or steel, brass or wood.....			
17½				
30				
17½				
25				
50				
30				
25				
25				
	443 Printing Press, Newspaper Printing Presses of a class or kind not made in Canada, of not less value than \$1500 each, by retail.....	Free	Free	Free
Free	692 Prizes, cups and other prizes won in bona fide competition.....	Free	Free	Free
10				
10				
27½	466 Probes, lead.....	Free	Free	Free
35	Products of fish from Newfoundland.....	Free	Free	Free
	133 Products of the fisheries, N. O. P.....	15		25
10	181 Promissory Notes, unsigned.....	22½		35
Free	449 Pronged Forks.....	15		22½
25	220 Proprietary Medicines, in liquid form..... See Medicines			
15c	220 Proprietary medicines, other..see Medicines			
30	453 Protectographs, iron or steel.....	15		27½
	453 Protectors, boot, a steel casting for heels of boots.....	15	25	27½
Free	99 Prunes, unpitted..... per lb.	½c	¾c	¾c
32½	96 Prunes, stuffed.....	17½		25
22½				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.
Prune Wine, to pay same as Spirits, N.O.P.			
Prune Juice.....per gal.	\$2.40	\$2.40	\$2.40
93 Prunes, pitted.....	17½		25
529 Prunella Cloth wholly of wool.	Free	Free	Free
448 Pruning Shears.....	15		25
246 Prussian Blue, dry color, N.O.P.....	15		22½
575 Prussian Binding.....	25	32½	35
209 Prussiate of Potash, red and yellow	Free	Free	Free
210 Prussiate Soda	Free	Free	Free
172 Psalm Books	Free	Free	Free
141 Puddings, containing sugar	22½	35	35
711 Puddine, fruit, if unsweetened.....	15	17½	17½
376 Puddled Bars, iron or steel	\$1.50		\$2.50
203 Puerine D, a safety bate.....	Free	Free	Free
Puff Boxes, dutiable according to material			
452 Pulleys, Machine Pulleys.....	15		27½
454 Pulleys, iron or steel	20	27½	30
452 Pulleys, Belt Pulleys of all kinds for power transmission	15		27½
Pulls and Chains for water closets, if im- ported separately.—According to mat- terial.			
711 Pulp, mica pulp	15	17½	17½
711 Pulp, mineral, N. O. P.	15	17½	17½
200 Pulp, of wood or of straw.....	15		25
539 Pulp, of grasses, dried but not colored or otherwise manufactured	Free	Free	Free
711 Pulp, orange.....	15	17½	17½
711 Pulp, Gouverneur	15	17½	17½
200 Pulp, rag	15		25
156 Pulque.....per gall.	\$2.40	\$2.40	\$2.40
228 Pumice Soap.....	22½	32½	32½
298 Pumice and Pumice Stone, not further man- ufactured than ground	Free	Free	Free
252 Pumice Stone, composition of	15		27½
295 Purimachos Cement (fire clay)	Free	Free	Free
454 Pumps, bicycle pumps.....	20	27½	30
352 Pumps, of brass.....	20	27½	30
453 Pumps, of iron or steel, centrifugal and rotary, operated by power.....	15		27½
454 Pumps, N. O. P., iron, hand.....	20	27½	30
460 Pumps, mercury, for mining or metallur- gical operations	Free	Free	Free
453 Pumps, steam and power, iron or steel..	15		27½
374 Punchings, iron or steel, wrought refuse, per ton	50c		\$1.00
78 Paeonies.....	15	22½	25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

339

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	252 Puritan Cleaner.....	15		27 ½
\$2.40	623 Purses.....	22 ½	30	35
25	658 Purses, material for see Frames, etc.	12 ½		20
Free	253 Putty	17 ½		25
25	457 Putty, dry, for polishing granite and glass.	Free	Free	Free
22 ½	253 Putty, asbestos	17 ½		25
35	426 Putty Palette Knives.....	20	27 ½	30
Free	711 Pymethrum Powder (insecticide).....	15	17 ½	17 ½
Free	220 Pyrazole, a chemical.....see Medicines			
35	731 Pyroxylin, preparations made from, when imported by manufacturers for use only in their own factories in the coating of imitation leather..	5		10
17 ½	730 Pyroxylin, preparations made from when imported by manufacturers for use in their own factories in the manufacture of leather belting.....	5		10
\$2.50	156 Pyroxylic spirits, &c.....see Spirits			
Free	216 Pyrogalic Acid, N.O.P.....	15		22 ½
27 ½	711 Pyrographic Instruments, when the chief value is in the platinum points	15	17 ½	17 ½
30	213 Pyrolegneous Acid, N. O. P., per gallon, of any strength not exceeding proof..... in addition for each degree above proof	10	12 ½	15
27 ½	214 Pyrolegneous, crude, not over 30 per cent...	1 ½c	1 ¾c	2c
17 ½	282 Pyrometric Cones.....	15		25
17 ½	460 Pyrometers, for mining or metallurgical operations	12 ½		22 ½
25	691 Pyx, individual.....	Free	Free	Free
Free		Free	Free	Free
17 ½				
17 ½				
25				
\$2.40				
32 ½				
Free				
27 ½				
Free				
30				
30				
27 ½				
30				
Free				
27 ½				
\$1.00				
25				

Q

	297 Quartz, crystalized or silex.....	Free	Free	Free
	206 Quassia Juice.....	Free	Free	Free
	711 Quassia Wood, ground.....	15	17 ½	17 ½
	203 Quebracho, crude, see Dyeing Articles, etc..	Free	Free	Free
	203 Quebracho Extract.....	Free	Free	Free
	711 Quercitron.....	15	17 ½	17 ½
	711 Quick Lime.....	15	17 ½	17 ½
	333 Quicksilver.....	Free	Free	Free
	632 Quills, in their natural state or unplumed	Free	Free	Free
	711 Quills, other, N. O. P.	15	17 ½	17 ½
	525 Quilts of cotton or linen, made up or not...	20		30
	583 Quilts of silk.....	30	32 ½	37 ½
	The same under provision of the treaties with Belgium, The Netherlands and Italy		85	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
525 Quilts filled with down and covered with Linen or cotton.....	20		30
583 Quilts, covered with silk.....	30	32½	37½
The same under provision of the treaties with Belgium, The Netherlands and Italy.....		35	
192 Quilting, Cabot's, consisting of seaweed enclosed between two thicknesses of paper.....	15		25
711 Quill Tooth Picks.....	15	17½	17½
97 Quinces, green fruits..... per 100 lbs.	35c		50c
81 Quince Trees of all kinds.....each	2c	2½c	3c
206 Quinine, salt of.....	Free	Free	Free
206 Quinine, salicylate of.....	Free	Free	Free
220 Quinine Tonic, "Brown's" liquid.....	50	50	50
340 Quoins.....	12½		20
Quince seed.....see Item Seeds			

R

711 Rabanner, a fabric from the cuticle of leaves of the Raphia palm, used for lining hats.....	15	17½	17½
9 Rabbits (fresh) frozen.....	12½		20
519 Racks, Music.....	20	27½	30
518 Racks, cue.....	22½		35
453 Radial Bearings, iron or steel.....	15		27½
454 Radiators.....	20	27½	30
Radiators, electric.....	According to material		
333 Radium.....	Free	Free	Free
539 Raffia Fibre.....	Free	Free	Free
468 Rag Picker, shoddy.....	10		10
200 Rag Pulp.....	15		25
681 Rags, of cotton, linen, jute, hemp and woollen, paper waste clippings and waste of any kind except mineral waste.....	Free	Free	Free
414 Railroad Spikes..... per 100 lbs.	30c		50c
388 Rails, iron and steel, for railways.. per ton	\$4.50		\$7.00
453 Rail Joints or rail sections, insulated, Atlas.....	15	25	27½
453 Rail Benders, railway, of iron or steel.....	15		27½
595 Railway Cars, crossing frontier.....	Free	Free	Free
389 Railway fish and tie plates..... per ton	\$5 00		\$8.00
500 Railway Ties.....	Free	Free	Free
390 Railway Switches, frogs, crossings and intersections.....	20		32½
438 Railways, locomotives and motor cars for..	22½	30	35
567 Railway Rugs, travelling, wool.....	30	35	35
593 Railway Cars and Railway Carriages.....	20		30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

General P.C.	CUSTOMS TARIFF			341 General P.C.
	Brit. Pref. P.C.	Treaty		
	170	Railway Freight Rates.....	15	25
	593	Railway Scrapers	20	30
1/2	388	Railway Bars or Rails, curved, pinched, or not, N.O.P. ....per ton	\$1.50	\$7.00
	99	Raisins, dried fruits	1/2c	3/4c
	114	Raisins and Shelled Nuts, mixed, dry, in glass jars.....per lb.	3c	3 1/2c
	454	Rake Bows, hand, made of steel tubing.	20	27 1/2
1/2	446	Rakes, horse rakes.....	12 1/2	20
	449	Rakes, other, N. O. P.....	15	22 1/2
	1009	Rakes, steel for ....see Hammers in Steel		
	539	Ramie Fibre	Free	Free
ee	536	Ramie Thread.....	17 1/2	22 1/2
ee	711	Ramie Yarn.....	15	17 1/2
	454	Range Boilers	20	27 1/2
	453	Ranges, cooking, electrically operated, if less than 50% of the metallic surface is plated..	15	25
	362	Ranges, cooking, electrically operated, if 50% or more of the metallic surface is plated	22 1/2	30
1/2	220	Ranie-couttes.....	50	50
	74	Rape Seed	Free	Free
1/2	711	Rape Seed Oil, blown.....	15	17 1/2
	454	Rasps and Files.....	20	27 1/2
1/2	95	Raspberries, N.O.P., green fruit, the weight of the package to be included in the weight for duty	1 1/2c	2c
o material	90	Raspberries, wild.....	Free	Free
ee	82	Raspberry Busnes.....	12 1/2	17 1/2
e	163	Raspberry Wines.....see Wines		
	421	Rat Cages, of wire	22 1/2	35
	454	Ratchet Brake Levers.....	20	27 1/2
	453	Ratchet Track Jacks, of iron or steel.....	15	27 1/2
	170	Rate Sheets.....	15	25
ee	752	Rattan or Reed, not further manufactured than split when for use in Canadian manufactures.	Free	Free
	497	Rattans, not manufactured	Free	Free
	498	Rattans, not further manufactured than split N.O.P.....	7 1/2	10
ee	637	Rattan, covered	22 1/2	30
	641	Rattan Braids or Plaits, suitable for making or ornamenting hats	Free	Free
ee	673	Rawhide centres for whips, see Square Reeds	Free	Free
	613	Rawhide, leather laces for machine belting.....	15	25
	605	Rawhides, prepared	10	15
	624	Rattles, as toys.....	20	27 1/2
		The same when imported from Italy, under regulations of O.C., June 10th,		

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty P.C.	General P.C.
1910.....		27½	
532 Raw Cotton.....	Free	Free	Free
613 Raw Hide Rope.....	15		25
613 Raw Hide, pickers.....	15		25
613 Raw Hide Manufactures, other.....	15		25
466 Ray apparatus, X.....	Free	Free	Free
466 Ray apparatus, leucodescent.....	Free	Free	Free
523 Raybestos Brake Band Lining.....	25		32½
426 Razors.....	20	27½	30
613 Razor Strops, made entirely of Leather....	15		25
567 Ready-made Clothing, wool.....	30	35	35
475 Reaper Knives, steel for, see Crucible in Steel	Free	Free	Free
449 Reaping Hooks.....	15		22½
1009 Reaping Hooks, steel for..... See Hammers in Steel			
199 Receipts, printed.....	22½		35
709 Receptacles, metallic, exported and re- turned.....	Free	Free	Free
169 Recitation and Dialogue Books, paper covered.....	15		25
169 Recitation and Dialogue Books, paper covered, in the French language, under the Treaties with Belgium and the Netherlands.....		22½	
France.....		15	
651 Recognition Buttons.....	22½	30	35
368 Recorders, time.....	20	27½	30
368 Recorders, water level.....	20	27½	30
181 Recording Thermometer Charts, paper..	22½		35
657 Recording Thermometer and Tachometers....	17½	22½	25
597 Records, for phonographs, etc.....	20	27½	30
The same from Italy, when imported under regulations of O.C., June 10th, 1910.....		27½	
616 Re-covered Rubber.....	Free	Free	Free
466 Rectal Tube, metal.....	Free	Free	Free
Red Cross emergency tubes—			
711 Cat Gut for.....	15	17½	17½
466 Needles.....	Free	Free	Free
242 Red Lead, dry.....	Free		5
242 Red Seal Lithophine.....	Free		5
203 Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing.....	Free	Free	Free
209 Red and Yellow Prussiate of Potash.....	Free	Free	Free
Red Wood.....see Wood			
711 Red Wood, ground.....	15	17½	17½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

343

	General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
1/2	Free	567 Red Baize.....	30	35	35
25		711 Red Oil, saponified, a recovered oil.....	15	17 1/2	17 1/2
25		637 Reed, covered.....	22 1/2	30	35
25		498 Reeds, not further manufactured than split, N.O.P.....	7 1/2		10
Free		598 Reeds, for organs.....	15	22 1/2	25
Free		The same imported from Italy, under regulations of O.C., June 10th, 1910..		22 1/2	
32 1/2		673 Reeds, square or round, &c., for whips....			
30		See item Square Reeds	Free	Free	Free
25		271 Refined Petroleum.....			
35		per gal.	1 1/2c		2 1/2c
Free		14 Refined Beef Suet.....	15		20
22 1/2		326 Reflectors, glass.....	20		32 1/2
		435 Reflectors, lamp, N.O.P.....	20		30
		Refrigerating Plant—			
35		454 Coils and Condensers.....	20	27 1/2	30
		453 Engines and Compressors.....	15		27 1/2
Free		519 Refrigerators.....	20	27 1/2	30
25		296 Refuse Stone or Marble, not sawn, hammered, or chiselled, not fit for flagstone, building stone or paving blocks.....	Free	Free	Free
		646 Regalia.....	22 1/2		35
		519 Registers, cash.....	20	27 1/2	30
1/2		453 Registers, electric message for telephones.....	15	25	27 1/2
		330 Regulus of Antimony, not ground, pulver- ized or otherwise manufactured.....	Free	Free	Free
35		172 Religious Tracts.....	Free	Free	Free
30		11 Rennet, raw or prepared.....	Free	Free	Free
35		Repairs to ships and vessels.....			
25		See Ships, &c., Repairs to			
30		Repairs for foreign built locomotives repaired here are dutiable.			
1/2		Repairs in U. S. Port to a British vessel engaged in the coast trade in Canada are dutiable...			
Free		174 Reports, annual, for religious or benevolent associations issued to their members, and not for sale.....	Free	Free	Free
Free		453 Reserve Motors for vessels.....	15	25	27 1/2
17 1/2		584 Resin or rosin, in packages of not less than 100 lbs.....	Free	Free	Free
Free		266 Resin or Rosin Oil.....	Free	Free	Free
5		711 Resin, other, N.O.P.....	15	17 1/2	17 1/2
5		204 Resin, gum, crude drugs.....	Free	Free	Free
Free		711 Resinate of Aluminum.....	15	17 1/2	17 1/2
Free		711 Resinate of Manganese.....	15	17 1/2	17 1/2
		711 Resinate of Zinc.....	15	17 1/2	17 1/2
17 1/2		220 Resorcin, a chemical..... see Medicines			

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	Brit. Prof. P.C.	Treaty	General P.C.
623 Reticules or chatelaine bags.....	22½	30	35
658 Reticule or chatelaine, material for.....			
	See Frames		
490 Retorts, platinum..... see Platinum	12½		20
460 Retorts, for mining or metallurgical operations.....	Free	Free	Free
282 Retorts, clay.....	12½		22½
282 Retorts, clay, for gas plants.....	12½		22½
326A Retorts of silica ware.....	15	20	22½
424 Revolvers.....	20		30
453 Revolving Roasters, of metal, for roasting ore, mineral, rock or clay:.....	15		27½
573 Rexine Fabrics.....	25		35
79 Rhizomes.....	Free	Free	Free
79 Rhododendrons, for grafting.....	Free	Free	Free
205 Rhubarb Root, unground.....	Free	Free	Free
711 Rhubarb root, ground or powdered.....	15	17½	17½
764 Ribbon, undyed, when imported by manufacturers of typewritten ribbon for use only in the manufacture of such ribbon in their own factories.....	10		15
582 Ribbons, of all kinds and material.....	22½	25	35
The same when imported under the treaties with Belgium, The Netherlands and Italy.....		32½	
65A Rice Bran.....	12½		17½
63 Rice, cleaned..... per 100 lbs.	50c		75c
62 Rice, uncleaned, unhulled or paddy.....	Free	Free	Free
63 Rice, broken rice..... per 100 lbs.	50c		75c
39A Rice Meal..... per lb.	¾c		1c
63 Rice, partially milled..... per 100 lbs.	50c		75c
39 Rice, starch, weight of package to be included in weight for duty..... per lb.	1c		1½c
39A Rice, flour..... per lb.	¾c		1c
424 Rifles, air.....	20		30
424 Rifles, N. O. P.....	20		30
424 Rifle Cartridges, N. O. P.....	20		30
668 Rifle Powder..... per lb.	2c		3c
464 Rifles for Government, parts unfinished, under regulations of the Minister of Customs.....	Free	Free	Free
672 Rings, runners, &c., for Umbrellas, &c....			
	See Umbrellas		
647 Rings, Jewellery.....	22½	30	35
454 Rings made of iron wire.....	20	27½	30
711 Rings, magnesia, for gas mantels.....	15	17½	17½
453 Ring Travellers, iron or steel.....	15		27½
91 Rinds, Lemon, Citron and Orange, in brine	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

	General P.C.		Brit. Pref. P.C.	Treaty	345 General P.C.
	35	352 Rivets of brass or copper.....	20	27½	30
		412 Rivets, iron or steel, 75c per 100 lbs. and...	10		25
	20	711 Rivets, platinum.....	15	17½	17½
oe	Free	454 Rivets, pronged, shoe.....	20	27½	30
		454 Rivets, tubular and bifurcated, tinned or japanned.....	20	27½	30
oe	Free	417 Rivets used in the manufacture of overalls.....	20		35
	22½	593 Road Scrapers.....	20		30
	22½	593 Road Graders.....	20		30
	22½	448 Road Rollers.....	15		25
	30	453 Roasters, revolving, of metal, for roasting ore, mineral, rock or clay.....	15		27½
oe	Free	711 Rochelle Salts.....	15	17½	17½
oe	Free	711 Rock, crushed.....	15	17½	17½
oe	Free	711 Rock, crushed lime.....	15	17½	17½
oe	17½	663 Rock Phosphate, acidulated, for fertilizer...	5		10
		662 Rock, phosphate, unmanufactured.....	Free	Free	Free
		711 Rock, wool blocks.....	15	17½	17½
	15	288 Rockingham Ware.....	20		30
	35	349 Rods, brass, over 6 feet long, unmanufactured.....	5		10
		717 Rods, brass, over 6 feet long, for use as material in Canadian manufactures.....	Free	Free	Free
	17½	465 Rods, bronze, tobir, in bars or rods, for use in manufacture of automatic gas buoys and beacons.....	Free	Free	Free
oe	Free	348 Rods, copper, over 6 feet, unmanufactured..	Free	Free	Free
	75c	471 Rods, iron or steel wire, for manufacturing wire.—See Rods, in Steel.....	Free	Free	Free
	1c	356 Rods, Monel Metal, not advanced in manufacture	Free	Free	Free
	75c	511 Rods, fishing.....	20		30
	1½c	387 Rods, Swedish nail, iron or steel, under ½ inch in diameter, for the manufacture of horseshoe nails.....	Free	Free	Free
	1c	57 Rolled Oats.....per 100 lbs.	40c		60c
	30	51 Rolled Barley.....	20		30
	30	660 Rollers of rubber for wringers, for domestic use.....	22½		35
	3c	423 Roller Skates, or parts of same.....	22½		35
e	Free	454 Rollers for trunks.....	20	27½	30
oe	Free	370 Rollers, copper, for calico printing.....	Free	Free	Free
	35	454 Rollers for furniture.....	20	27½	30
	30	685 Rollers, copper, discs or shells for engraving, etc.—See Blanketting.....	Free	Free	Free
	17½	448 Rollers, farm or field.....	15		25
	27½	517 Rollers, window shade or blind rollers.....	22½		35
oe	Free				
otherwise					

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	Brit. Pref. P.C.	Treaty	General P.C.
454 Roller Ends, land, of steel, shaped and riveted	20	27½	30
444 Rollers, land, plates cut to shape from rolled plates of steel to be used in the manufacture of land rollers.....	Free	Free	Free
729 Rolled Iron or Steel Rods, not over half an inch in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails.....	Free	Free	Free
510 Rolling Pins.....	15		20
247 Roofing Cement, white.....	20		30
309 Roofing Slate	50c		75c
192 Roofing Paper, paroid.....	15		25
192 Roofing Paper, neponset.....	15		25
192 Roofing Material, asbestite.....	15		25
205 Root, alkanet, crude, crushed or ground...	Free	Free	Free
204 Root, Cassava.....	Free	Free	Free
205 Root, liquorice, peeled, but unground.....	Free	Free	Free
205 Roots, medicinal, viz: Aconite, Calumba, Foliae Digitalis, Gentian, Ginseng, Jalap, Ipecacuanha, Iris, Oris Root, Liquorice, Sarsaparilla, Squills, Taraxicum, Rhubarb, and Valerian, unground.....	Free	Free	Free
711 Root Beer, not containing spirits.....	15	17½	17½
159 Root Beer Extract, containing spirits \$2.40 per gal., and.....	30	30	30
204 Roots, crude, drug.....	Free	Free	Free
79 Roots, dormant flower roots.....	Free	Free	Free
711 Roots, ground, N. O. r'.	15	17½	17½
682 Rope, manilla, not over ½ inch in circumference, for holding traps for lobster fishing.....	Free	Free	Free
408 Rope, iron or steel wire.....	17½		25
548 Rope, or cordage, N. O. P.	20		25
682 Ropes, head ropes, for fishing nets.... Rope used in salmon traps is dutiable.	Free	Free	Free
462 Rotary Kilns, for roasting rock or clay in the manufacture of Portland cement, 8 feet and over in diameter and more than 80 feet in length, so long as they belong to a class or kind not made in Canada.....	Free	Free	Free
79 Rose Stock, for grafting	Free	Free	Free
82 Rose Bushes.....	12½	17½	20
159 Rose Flavor..... \$2.40 per gal., and	30	30	30
247 Rose Lake (color in pulp) ground in oil...	20		30
711 Rose water, without spirits.....	15	17½	17½
264 Rose, essential oil of.....	5	7½	7½
The same imported from Italy, under regulations of O. C., June 10, 1910...		7½	

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CUSTOMS TARIFF

	General P.C.		Brit. Prof. P.C.	Treaty	General P.C.
		584 Rosin, in packages not less than 100 lbs....	Free	Free	Free
	30	266 Rosin Oil	Free	Free	Free
		711 Rosin, sizing.....	15	17½	17½
	Free	612 Rosettes, plated or not, adapted only for use on harness.....	20		30
		Rotary Dryers, as used in drying coal and such like in the manufacture of Portland cement, are not exempt from duty as being for roasting ore, mineral rock or clay.....			
	Free	453 Rotary Kilns, of metal, for roasting ore, mineral, rock or clay	15		27½
	20	453 Rotary Ore Dryers, iron or steel.....	15		27½
	30	252 Rotten Stone, prepared, for polishing	15		27½
	75c	426 Rough Stuff and Fillers, etc.....	15		22½
	25	220 Rough on Rats.....see Medicines			
	25	Rove, when imported for the manufacture of twine, for harvest binders.....			
	Free				
	Free				
	Free	747 Rubber imitation, materials of, when imported by manufacturers of music rolls for piano players, for use only in the manufacture of such music rolls in their own factories.....	Free	Free	Free
		569 Rubber Boots and Shoes, stockinettes for.— See Stockinettes	10		15
	Free	562 Rubber-coated carriage top cloth	20		30
	17½	618 Rubber Gaskets	15	25	27½
	30	755 Rubber, hard, in strips or rods, but not further manufactured when for use in Canadian manufactures.....	Free	Free	Free
	Free	673 Rubber heads for whips. See Square Reeds	Free	Free	Free
	Free	618 Rubber Horse Shoes.....	15	25	27½
	17½	78 Rubber Plants	15	22½	25
	Free	616 Rubber and gutta percha, crude, caoutchouc or india rubber unmanufactured, powdered rubber and rubber waste, hard rubber in sheets, but not further manufactured, and re-covered rubber and rubber substitute.....	Free	Free	Free
	25	518 Rubber Cue Tips.....	22½		35
	25	619 Rubber Hose, packing, mats and matting.....	22½		35
	Free	616 Rubber, powdered	Free	Free	Free
	Free	619 Rubber Hat Covers.....	22½		35
	20	618 Rubber Landing Pads.....	15	25	27½
	30	618 Rubber Plantens for use as stencil cutting platens.....	15	25	27½
	30	616 Rubber Substitute.....	Free	Free	Free
	17½	616 Rubber, re-covered rubber.....	Free	Free	Free
	7½	619 Rubber-Clothing, or clothing made water-proof with India rubber, N. O. P.....	22½		35
		656 Rubber Tobacco Pouches.....	22½	32½	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
619 Rubber, Surfaced Waterproof Clothing....	22½		35
616 Rubber Waste.....	Free	Free	Free
683 Rubber Fillets, etc see item Fillets	Free	Free	Free
617 Rubber Boots and Shoes.....	15		25
651 Rubber Buttons	22½	30	35
618 Rubber Cement.....	15	25	27½
618 Rubber Balls, ornamented or not, N. O. P. . .	15	25	27½
624 Rubber Toys.....	20	27½	30
The same when imported from Italy, under regulations of O.C., June 10th, 1910			
610 Rubber Belting	20	27½	27½
684 Rubber thread, not covered.....	Free	Free	Free
660 Rubber Rollers for wringers for domestic use.	22½		35
618 Rubber, other manufactures of, N. O. P. . . .	15	15	27½
592 Rubber Tires for vehicles, hard	22½		35
619 Rubber Body Protectors.....	22½		35
562 Rubber Curtains, for baths, made of rubberized cloth.....	20		30
192 Rubber Roofing, two ply.....	15		25
618 Rubber, soft, in sheets for manufacture of dental plates.....	15	25	27½
742 Rubber, hard, unfinished, in tubes, for use only in the manufacture of fountain pens.....	5		10
562 Rubberized Cloth.....	20		30
232 Rubberlife.....	17½	25	27½
562 Rubberized Cloth	20		30
711 Rubboline	15	17½	17½
648 Rubies, not mounted or set	7½	10	10
602 Rugs or China Goat Plates, wholly or partially dressed but not dyed	Free	Free	Free
567 Rugs, railway or travelling rugs, wool....	30	35	35
571 Rugs, mats, and matting of cocoa, straw, hemp or jute.....	17½	22½	25
572 Rugs, imitation Turkish rugs.....	25		35
572 Rugs, Turkish or other rugs, N. O. P.	25		35
198 Ruled Paper	22½		35
181 Rules, advertising.....	22½		35
657 Rules, carpenters' rules	17½	22½	25
657 Rules, measuring	17½	22½	25
352 Rules, printers', brass	20	27½	30
442 Rules, scoring, creasing and perforating rules for paper or cardboard	5		10
655 Rulers of all kinds.....	15	25	27½
442 Ruling Machines.....	5		10
156 Rum.....see Spirits....per proof gal.	\$2.40	\$2.40	\$2.40
160 Rum, bay.—See Spirits.			
156 Rum Shrub....see Spirits....per proof gal.	\$2.40	\$2.40	\$2.40

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

349

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	672 Runners, for umbrellas, etc.—See Umbrellas	Free	Free	Free
Free	602 Russian Hare Skins, not dyed	Free	Free	Free
Free	384 Russia Iron	Free		5
25	58 Rye.....per bush.	7c		10c
35	46A Rye, damaged by water in transitu (on appraised value).....	15		25
27 ½	59 Rye Flour.....per bbl.	33c		50c
27 ½	46A Rye Flour, when damaged by water in transitu (on appraised value).....	15		25
30				
	S			
27 ½	711 Saccharine.....	15	17 ½	17 ½
Free	234 Sachet Pads.....	25	32 ½	32 ½
35	193 Sacks, of paper.....	15		27 ½
27 ½	552 Sacks, of hemp, linen or jute, and cotton seamless sacks	15		20
35	Sad Irons, electric	According to	material	
30	454 Sad Irons, not plated	20	27 ½	30
25	362 Sad Irons, plated	22 ½	30	35
	502 Saddle, Mexican saddle-trees and stirrups, of wood.....	Free	Free	Free
27 ½	362 Saddles, bicycle, plated	22 ½	30	35
10	454 Saddlers' Hardware, of iron or steel, not plated	20	27 ½	30
30	228 Saddlers' Soap, liquid	22 ½	32 ½	32 ½
27 ½	612 Saddlery of every description.....	20		30
30	460 Safes, amalgam, for mining or metallurgical operations	Free	Free	Free
17 ½	437 Safes, iron or steel, and doors for safes and vaults.....	20		30
10	197 Safety Paper	15		25
Free	460 Safety Lamps, miners' accessories, for cleaning, etc., for mining or metallurgical operations	Free	Free	Free
35	419 Safety Pins, plated or not.....	20	27 ½	30
25	206 Saffron Cake.....	Free	Free	Free
35	206 Safflower, and extract of.....	Free	Free	Free
35	206 Saffron.....	Free	Free	Free
25	711 Sage, Thyme and Savory, herbs	15	17 ½	17 ½
25	64 Sago.....	17 ½		27 ½
30	39A Sago Flour.....per lb.	¾c		1c
10	178 Saint Louis and Canadian Photographer, publication	10c		15c
27 ½	550 Sails, for boats and ships.....	15		25
10	547 Sail Twine, of hemp of flax, when to be used for boats and ship sails.....	5		5
\$2.40	208 Sal-Ammoniac	Free	Free	Free
	345 Salammoniac Skimmings	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	General P.C.	General P.C.
210 Sal-Soda.....	Free	Free	Free
711 SalacetoI, a chemical.....	15	17½	17½
711 Saleratus, or bicarbonate of soda.....	15	17½	17½
206 Salicylate of Quinine.....	Free	Free	Free
216 Salicylic Acid.....	15		22½
117 Salmon, fresh, pickled or salted..... per lb.	½c		1c
123 Salmon, prepared or preserved N. O. P.....	17½		30
682 Salmon Twine, in hanks, for the fisheries..	Free	Free	Free
711 Salol, a chemical.....	15	17½	17½
711 Salophen, a chemical.....	15	17½	17½
711 Samatose, a chemical.....	15	17½	17½
109 Salted Peanuts..... per lb.	1c	2c	2c
711 Salts, double, of cyanogen.....	15	17½	17½
428 Salts and Peppers, aluminum.....	20		30
206 Salts of Quinine.....	Free	Free	Free
40 Salt, for the use of the sea or gulf fisheries	Free	Free	Free
42 Salt, in bulk, N. O. P..... per 100 lbs.	Free		5c
41 Salt, N. O. P., in bags, barrels or other packages..... per 100 lbs.	Free		7½c
The bags, barrels, or other usual cover- ings, used in the importation of salt specified in this item.....	Free		25
210 Salt Cake.....	Free	Free	Free
711 Salt, nickel salt.....	15	17½	17½
662 Salts, German Potash, unmanufactured.	Free	Free	Free
711 Salts, glauber.....	15	17½	17½
220 Salt, celery salt.....	20	25	25
220 Salt, Alvina, Cerebos, Ivory, Royal, Shaker, Snow Flake	20	25	25
711 Salts, Rochelle.....	15	17½	17½
208 Salts, antimony viz: tartar emetic, chlorine and lactate.....	Free	Free	Free
203 Salts, aniline salts.....	Free	Free	Free
220 Salt, onion.....	20	25	25
209 Saltpetre.....	Free	Free	Free
220 Salves..... see Medicines			
460 Samplers, ore, automatic, for mining or metallurgical operations.....	Free	Free	Free
O. C. Samples of tweeds, coatings, dress fabrics and like manufactures, exceeding one half yard, are dutiable. The same, under ½ yard, being of no commercial value.....	Free	Free	Free
181 Sample Advertising Cards, to which small pieces of dyed fabric are attached.....	22½		35
Samples, silk fabrics used as commercial samples are dutiable when larger than six inches by six inches or over			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

351

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	36 inches square			
Free	300 Sand crucibles	Free	Free	Free
17½	295 Sand	Free	Free	Free
17½	711 Sand, parting	15	17½	17½
Free	305 Sandstone, not hammered, sawn or chiseled	10		15
22½	457 Sand (iron) or globules for polishing granite, etc.	Free	Free	Free
1c	254 Sandarac Gum	Free	Free	Free
30	Sandalwood			see Wood
Free	192 Sandpaper Discs, for dental use	15		25
17½	192 Sandpaper, glass, flint and emery paper	15		25
17½	87 Sauer Kraut	15		30
2c	691 Sanctuary Lamps	Free	Free	Free
17½	711 Sanite Mastic	15	17½	17½
30	618 Sanitary Automobile Goggles, made of leather	15		25
Free	454 Sanitary Carts, odorless, steel	20	27½	30
Free	537 Sanitary Towels	25		35
5c	228 Sapo Mollis (soft soap) for pharmaceutical purposes	22½	32½	32½
7½c	249 Sapolin Varnish Stain	20c		20c
	and	15		22½
25	711 Sapon	15	17½	17½
Free	228 Sapolio as soap	22½	32½	32½
17½	254 Sappato Gum, in a crude state	Free	Free	Free
Free	648 Sapphires, not mounted or set	7½	10	10
17½	118 Sardelles and Anchovies in brine, uncooked, in tins or first receptacle, containing upwards of 20 lbs. each	½c		1c
25	120 Sardines, in tin boxes, packed in oil or otherwise, the weight of the tin box to be included in the weight for duty			
Free	(a) When weighing over 20 ounces and not over 36 ounces each	3½c	5c	6c
Free	(b) When weighing over 12 ounces and not over 20 ounces each	2½c	4c	4½c
25	(d) When weighing 8 ounces each and less per box	1¼c	2c	2½c
Free	(c) When weighing over 8 ounces and not over 12 ounces each	2c	2c	3½c
	{ And when imported under treaty with Belgium and the Netherlands }		3c	
Free	205 Sarsaparilla Root, unground	Free	Free	Free
	711 Sarsaparilla Root, ground	15	17½	17½
	648 Sardonyx, not mounted or set	7½	10	10
35	454 Sash Fasteners	20	27½	30
	548 Sash Lines, twine for	20		25
	453 Sash Weights, of cast iron	15	25	27½
	527 Sateens, for corsets and dress stays, for use			

otherwise
Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
exclusively in the manufacture of, in their own factories				147
240 Satin, white	12½		20	147
224 Satina Starch Tablets	Free	Free	Free	
623 Satchels	15		25	156
240 Satinite	22½	30	35	31
88 Sauces and Catsups	Free	Free	Free	
88 Sauce, anchovy, and essence of anchovy Sauce Pans, electric	25	32½	35	623
12 Sausage Skins or Casings, not cleaned	According to material			
711 Sausage Casings, cleaned	Free	Free	Free	693
10 Sausages	15	17½	17½	
711 Sausage Colouring	1½c		2c	
220 Savaline, a chemical.....see Medicine	15	17½	17½	696
592 Savarin wheels, ironed in parts	22½		35	
711 Savogoam.....	15	17½	17½	426
499 Saw Dust, of wood, of all kinds	Free	Free	Free	450
453 Saw Mills, iron or steel	15		27½	711
Saw Plates, when not otherwise manufac- tured than tempered and polished—				300
384 14-gauge and thinner	Free		5	590
454 Thicker than 14-gauge	20	27½	30	348
453 Saws, band, gang and circular, iron or steel..	15		27½	348
473 Saws and Straw Cutters, rolled steel for, not tempered, ground, nor further man- ufactured than cut to shape, without indented edges				337
	Free	Free	Free	605
				593
362 Saws, hand, plated	22½	30	35	711
466 Saws, surgical	Free	Free	Free	454
454 Saws, of all kinds, N. O. P.....	20	27½	30	519
453 Saws, inserted teeth for circular saws.. Scapulaires, according to material.	15		27½	453
502 Scale board for cheese	Free	Free	Free	
437 Scales, Balances, Weighing Beams and Strength-testing Machines.....	20		30	413
711 Scale, celluloid	15	17½	17½	453
537 Scarfs Bureau, Battenburg	25		35	464
567 Scarfs of Wool, same as wool clothing.....	30	35	35	454
583 Scarfs of Silk	30	32½	37½	352
The same when imported under treaties with Belgium, The Netherlands and Italy		35		454
180 Scenery, theatrical	15	22½	22½	378
696 Scientific Apparatus, etc., for schools and colleges, etc., not for sale	Free	Free	Free	384
156 Scheidam, &c., (see spirits)..... per gal.	\$2.40	\$2.40	\$2.40	386
361 Schlage, metal leaf.....	15	25	27½	449

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

353

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	147 Schlitz Fizz, containing 2% or more proof spirits, in bottles.....per gal.	24c		24c
Free	147 Schlitz Fizz, containing 2% or more proof spirits, N.O.P..... per gal.	16c		16c
25	156 Schnapps (see spirits).....per gal.	\$2.40	\$2.40	\$2.40
35	311 School Slates	15		25
Free	School Ink Wells, N. O. P., to pay according to material.....			
35	623 School Satchels.....	22½	30	35
Material	School Black Boards, according to material.			
Free	693 Schools, antiquities, collections of, when imported by schools, museums, etc., to be placed therein	Free	Free	Free
17½	696 Schools, philosophical and scientific apparatus, etc., for, and not for sale.....	Free	Free	Free
2c	426 Scissors.....	20	27½	30
17½	450 Scoops, Potato.....	20		32½
Free	711 Scoops, horn.....	15	17½	17½
27½	300 Scorifiers and Roasting Dishes as crucibles	Free	Free	Free
	590 Scows	15		25
5	348 Scrap Copper	Free	Free	Free
30	Scrap Iron and Steel, see Scrap Iron in Iron			
27½	348 Scrap Brass.....	Free	Free	Free
	337 Scrap Tea Lead.....	10		15
	605 Scrap Leather, tanners.....	10		15
	593 Scrapers, road or railway.....	20		30
Free	711 Scraper, celluloid.....	15	17½	17½
35	454 Screens made of wire.....	20	27½	30
Free	519 Screens, Japan, as furniture.....	20	27½	30
30	453 Screen, callow simplex, of iron or steel, used in separating of ores.....	15		27½
27½	413 Screws, commonly called wood screws of iron or steel, brass or other metal, plated or not, and machine or other screws, N.O.P.	22½		35
Free	413 Screws, lag or coach.....	22½		35
30	453 Screws, jack, iron or steel.....	15		27½
17½	464 Screws for rifles (Government)	Free	Free	Free
35	454 Screw Hooks and Eyes.....	20	27½	30
35	352 Screw, brass screw plates.....	20	27½	30
37½	454 Screw Drivers.....	20	27½	30
	378 Scroll, iron or steel, 12 inches or less in width, 13-gauge and thicker, per ton..	\$4.25		\$7.00
22½	384 Scroll, iron or steel, 14-gauge and thinner..	Free		5
Free	386 Scroll, iron or steel, over 3½ cents per lb., N. O. P.	Free		5
\$2.40	449 Scythes.....	15		22½
27½	1009 Scythes, steel for... see Hammers in Steel			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
308 Scythe Stone.....	20		30	72
506 Scythe Handles, wood	17½	22½	25	
539 Sea Grass, crude	Free	Free	Free	
539 Sea-weed, crude	Free	Free	Free	
265 Seal Oil, N. O. P.	12½		22½	73
Seal Oil, from Newfoundland	Free	Free	Free	711
682 Seal Twine, in hanks or coils, for fisheries..	Free	Free	Free	71A
625 Seal, stuffed South Sea Seal	20		30	
539 Sea Weed, Columbia, for use in gold fish ac- quaria	Free	Free	Free	
581 Sealettes in the piece.....	17½	27½	30	203
The same when imported from Italy, under regulations of O. C., June 10, 1910.....		27½		73
224 Sealing Wax	15		25	129
454 Sealing Machine, rapid.....	20	27½	30	
625 Sealskin, hats, caps, etc.....	20		30	
603 Sealskins, fur, wholly or partially dressed..	10	15	15	74
599 Sealskins, raw	Free	Free	Free	199
567 Sealskin, imitation in wool.....	30	35	35	446
326A Semaphore Lenses.....	15	20	22½	68
552 Seamless Cotton Bags.....	15		20	76
345 Seamless Drawn Tubing, zinc	Free	Free	Free	
395 Seamless iron or steel boiler tubes, N. O. P., under regulations	Free	Free	Free	711
398 Seamless iron or steel tubing, over 4 inches.	10		15	71
399 Seamless iron or steel tubing, 4 inches or less	20		35	254
396 Seamless steel tubing, 3½ cents per lb. and over	Free		5	68
470 Search Lights for equipment of ships or vessels.	Free	Free	Free	71
391 Sections, iron or steel, drilled	22½		35	682
377 Sections, rolled iron or steel, not punched, drilled or further manufactured than rolled, N. O. P. per ton	\$4.25		\$7.00	549
79 Seedling Stock for Grafting, viz: Plum, Pear, Peach and other fruit trees	Free	Free	Free	204
70 Seeds, Flax seed.....per Bushel	7½c		10c	254
74 Seeds, viz.; Annatto, beet, carrot, turnip, mangold, sowing rape seed, mustard and mushroom spawn	Free	Free	Free	453
204 Seeds, aromatic, which are not edible, and are in a crude state and not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz.: Anise, Anise Star, Carraway, Cardamon, Coriander, Cummin, Fennel Fenugreek.....	Free	Free	Free	459

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
30	72 Seeds, viz.: Garden, field, and other seeds for agricultural or other purposes, N.O.P., sunflower, canary, hemp and millet seed, when in packages over 1 lb.	5	10	10
Free	73 The same when in small papers or parcels	15		25
Free	711 Seeds, cardamon decorticated.....	15	17½	17½
Free	71A Seeds, Field and garden seeds, not specified as free, valued at not less than Five Dollars per lb., in packages weighing not less than 1 oz. each.....	5		10
Free	203 Seeds in a crude state, for dyeing or tanning, etc. see Dyeing Articles, etc.	Free	Free	Free
25	73 Seeds, other, N. O. P.	15		25
30	129 Seeds, oyster seeds and breeding, imported for the purpose of being planted in Canadian waters.....	Free	Free	Free
30	74 Seed, annatto seed.....	Free	Free	Free
15	199 Seed Envelopes.....	22½		35
Free	446 Seed Drills.....	12½		20
35	68 Seed Cake, cotton	Free	Free	Free
22½	76 Seed, peas and seed beans from United Kingdom.....	Free		
20	711 Seed, Millet, prepared (hulled).....	15	17½	17½
Free	71 Seed, clover	5		10
15	254 Seed Lac	Free	Free	Free
35	68 Seed or cake Meal, cotton	Free	Free	Free
5	276 Seed Oil, cotton, edible for canning fish....	Free	Free	Free
Free	71 Seed, timothy	5		10
Free	682 Seines for fisheries	Free	Free	Free
35	549 Seines, other	20		30
	204 Senna, in leaves, crude.....	Free	Free	Free
	254 Senegal Gum	Free	Free	Free
\$7.00	453 Separators, cream, electric motors and pulleys, hangers for.....	15	25	27½
Free	Separators, cream, belting for, according to material.....			
10c	472 Separators, cream, materials when imported by manufacturers of cream separators for use in the manufacture of, or in their own factories	Free	Free	Free
Free	459 Separators, cream, steel bowls for.....	Free	Free	Free
	447 Separators (threshing machine)	15		20
	459 Separators, cream.....	Free	Free	Free
	460 Separators, electric or magnetic, for separating or concentrating iron ores.— See Machinery, Mining	Free	Free	Free
Free	453 Separators, steam and oil extractors of iron or steel.....	15		27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

herwise

	Brit. Pref. P.C.	Treaty	General P.C.	
567 Serge, wool	30	35	35	435
206 Serums or bacteriological products for subcutaneous injections.....	Free	Free	Free	326 435
259 Sesame Seed Oil	15	25	25	435
87 Sets, onion	15		30	82 537
705 Settlers' effects, viz.:—Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupa- tion or employment, guns, musical instruments, domestic sewing ma- chines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, or for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and sub- ject to regulations prescribed by the Minister of Customs.....				326 435 517 621 621 326 435 326 453 657 277 592
Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.....	Free	Free	Free	393 268
284 Sewer Pipes, glazed.....	25		35	626
284 Sewer Pipes, unglazed.....	25		35	
579 Sewing and Embroidering Silk and Silk Twist.....	17½		25	444
440 Sewing Machines.....	20		30	
440 Sewing Machines, broom.....	20		30	567
440 Sewing Machines, parts of.....	20		30	568
705 Sewing Machines of settlers.....				448
See Settlers' Effects, etc.	Free	Free	Free	426
671 Sewing Machine Attachments.....	Free	Free	Free	192
535 Sewing Thread, cotton, in hanks.....	7½		10	185
536 Sewing Thread, cotton or linen, N. O. P. ...	17½	22½	25	5
410 Shackles, chain of iron or steel, 5-16 of an inch in diameter and over.....	5		10	1
101 Shaddock or grape fruit.....	Free	Free	Free	705
237 Shade Blanks, lamp, celluloid	5	7½	10	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

357

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	435 Shades, electric lights and gas lights.....	20		30
	326 Shades, lamp shades of glass.....	20		32 1/2
Free	435 Shade Holders	20		30
25	435 Shades, paper lamp shades.....	20		30
30	82 Shade Trees.....	12 1/2	17 1/2	20
	537 Shades, eye, of linen	25		35
	Shade Guides for artificial teeth, according to material.....			
	326 Shades, lamp of leaded glass, when chief value is glass.....	20		32 1/2
	435 Shades Lamp, of leaded glass, when chief value is other than glass.....	20		30
	517 Shade Rollers, window	22 1/2		35
	621 Shades, window, cloth for, in the piece.....	22 1/2		35
	621 Shades, window shades	22 1/2		35
	326 Shades and Globes of glass	20		32 1/2
	435 Shades, metal.....	20		30
	326 Shades, porcelain (glass).....	20		32 1/2
	453 Shading Machines used in Stone Engraving iron or steel.....	15		27 1/2
	657 Shading Machine, Day's rapid.....	17 1/2	22 1/2	25
	277 Shea Butter	Free	Free	Free
	592 Shafts for Carriages, finished, to pay same rate as carriages and wagons.....	22 1/2		35
Free	393 Shafting, Steel, turned, compressed or polished.	20		30
	268 Shale, products of, costing more than 30c per gallon	15		20
	575 Shams and Curtains, when made u.p.....	25	32 1/2	35
	454 Shanks, shoe, steel	20	27 1/2	30
	476 Shanks, shoe, steel for, 20-gauge and thinner, but not thinner than 30-gauge, for manufacture of, in their own factories	Free	Free	Free
Free	626 Shapes, hat, cap and bonnet shapes.....	22 1/2		35
35	Shapes, of Iron or Steel see Angles in Steel			
35	444 Shares, plough, cut to shape, for agricultural implements, unmanufactured ...	Free	Free	Free
	Shawls, according to material.			
25	567 Shawls, honeycomb, wholly or in part wool....	30	35	35
30	568 Shawls, knitted shawls	22 1/2		35
30	448 Shears, pruning shears and garden shears	15		25
Free	426 Shears, barbers', tailors', and lamp shears..	20	27 1/2	30
Free	192 Sheathing or deafening quilt	15		25
10	185 Sheathing, vessels, adhesive felt for.....	Free	Free	Free
25	5 Sheep, N. O. P.	15		25
10	1 Sheep, for improvement of stock.....	Free	Free	Free
Free	705 Sheep for Settlers in Manitoba, &c.....	Free	Free	Free
Free	See Settlers' Effects			
10	613 Sheep Boots, of sheepskin	15		25

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

erwise

	Brit. Pref. P.C.	Treaty	General P.C.	
605 Sheep Skins, tanned but not dressed, waxed or glazed	10		15	522
604 Sheep Skins, dressed and waxed or glazed..	12½		15	348
599 Sheep Skins, raw	Free	Free	Free	182
601 Sheep Skins, fur, not dressed in any man- ner	Free	Free	Free	
711 Sheep Casings, cleaned.....	15	17½	17½	
662 Sheep Manure, pulverized.....	Free	Free	Free	661
619 Sheet Packing, of rubber	22½		35	349
382 Sheet Iron, or Steel, sheared or not, N.O.P.. per ton	\$4.25		\$7.00	717
454 Sheet Iron, japanned	20	27½	30	
344 Sheet Tin, japanned	15		25	525
384 Sheet Iron or steel, 14-gauge and thinner..	Free		5	448
384 Sheet Iron or Steel, flat, galvanized.....	Free		5	519
384 Sheet Iron or Steel, coated with other metal, N. O. P.....	Free		5	500
386 Sheet Iron or Steel, over 3½ cents per lb., N. O. P.....	Free		5	454 589
616 Sheet, hard rubber in, but not further manu- factured.....	Free	Free	Free	
475 Sheets, steel, for mover and reaper knives, see Crucible in Steel	Free	Free	Free	
522 Sheetings, cotton, white	17½		25	
573 Shelf Oil Cloths.....	25		35	
454 Shelf Brackets, made of iron.....	20	27½	30	
352 Shelf Brackets, brass.....	20	27½	30	590
362 Shelf Brackets, plated	22½	30	35	
254 Shellac Gum.....	Free	Free	Free	
254 Shellac, bleached and powdered, but not otherwise prepared.....	Free	Free	Free	
680 Shells, tortoise, mother of pearl, and other shells unmanufactured.....	Free	Free	Free	
711 Shells, marine, ground or broken.....	15	17½	17½	
31 Shells, pepper shells, as ground Spice 3c. per lb., and.....	7½		10	
711 Shells, manufactures of, other, N. O. P....	15	17½	17½	
19 Shells, cocoa	7½		10	
432 Shells, copper, for advertising, stereotypes, etc.—See Stereotypes ... per sq. inch	1c		1½c	
433 Shells for Stereotypes, etc.—See Stereo- types	½c		½c	470
483 Shells, for books, etc.—See Stereotypes....	Free	Free	Free	181
484 Shells, paper, brass caps for manufacture of in their own factories	Free	Free	Free	172 369
186 Shells, shot, primers and hemp paper for.—				369

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

General P.C.		Brit. Pref. P.C.	Treaty	350 General P.C.
	See Hemp Paper	Free	Free	Free
15	522 Sheetings of Linen, in the piece.....	17½		25
15	348 Sheet Copper, not polished, planished or coated	Free	Free	Free
Free	182 Sheet, printed music, bound, or in sheets including music for Mechanical Piano players.....	5		10
Free	661 Sheet Iron Signs	20		30
17½	349 Sheet Brass, not polished, planished or coated...	5		10
Free	35 717 Sheet Brass, not polished, planished or coated, when for use as materials in Canadian manufactures	Free	Free	Free
7.00	525 Sheets of Cotton or Linen.....	20		30
30	448 Shellers, corn.....	15		25
25	519 Shelves of Glass.....	20	27½	30
5	500 Shingle Bolts, N.O.P.	Free	Free	Free
5	454 Shingles, galvanized or painted.....	20	27½	30
5	580 Ships and other vessels built in any foreign country, if British registered since September 1st, 1902, on application for license to engage in the Canadian coasting trade: on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada)			25
Free	590 Vessels, dredges, scows, yachts, boats and other waterborne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.;—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada			
Free	Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid.	15		25
25	470 Ships' Logs	Free	Free	Free
35	181 Ships' Log Books	22½		35
30	172 Shipbuilding, book, on	Free	Free	Free
35	369 Ships, chronometers and compasses for....	Free	Free	Free
Free	369 Ships Compasses for installation in boats or			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

CUSTOMS TARIFF

	Brit. Pref. P.C.	Treaty	General P.C.	
ships whether operated by gasoline or not..	Free	Free	Free	454
590 Ships, repairs and equipments	15		25	454
550 Ship's Sails				
470 Ship's Windlasses, power	Free	Free	Free	
453 Ship's Windlasses, hand, iron or steel.....	15		27 1/2	613
454 Shields for sluice work.....	20	27 1/2	30	711
612 Shields, stallion shields, leather, saddlery..	20		30	252
575 Shields, dress, all cotton.....	25	32 1/2	35	711
619 Shields, dress shields, rubber	22 1/2		35	506
502 Shingles, wood	Free	Free	Free	339
Shirts, to pay according to material.				424
568 Shirts, under.....	22 1/2		35	457
Shirt Waists, to pay according to material.				186
199 Shirt Fronts, paper	22 1/2		35	
630 Shirt Laces	20	27 1/2	30	711
711 Shirt Bosoms, of celluloid.....	15	17 1/2	17 1/2	
523 Shirtings, cotton checked and striped	25		32 1/2	450
533 Shoddy from cotton, woollen or other fabrics, or from yarn or thread, machined, garnetted or prepared for use.....	7 1/2		12 1/2	501
688 Shoes, extension to serve as artificial limbs.....	Free	Free	Free	450
454 Shoes, iron, mule or ox shoes, iron or steel...	20	27 1/2	30	387A
671 Shoe Lace Wire Fasteners.....	Free	Free	Free	506
618 Shoes, rubber, horse.....	15	25	27 1/2	506
537 Shoe Stays of white cotton.....	25		35	178
482 Shoes, wire for	Free	Free	Free	
611A Shoes of any material, N. O. P.....	20	27 1/2	30	178
617 India-Rubber Boots and Shoes.....	15		25	
649 Shoe Buttons, N. O. P.....	17 1/2		25	512
611 Shoes and Boots, pegged or wire fastened, with unstitched soles, close edged.....	17 1/2		25	178
332 Shoe Nails, brass	20	27 1/2	30	
252 Shoe Cement Paste, Sphinx	15		27 1/2	181
417 Shoe Tacks and Shoe Nails, iron or steel....	20		35	178
426 Shoe Knives	20	27 1/2	30	515
523 Shoe Lining, colored cotton, in the piece ..	25		32 1/2	
178 Shoe and Leather Review—publication, per lb.	10		15	123
630 Shoe Laces, of any material	20	27 1/2	30	140A
252 Shoe Dressing	15		27 1/2	448
506 Shoe Shanks (Wood)	17 1/2	22 1/2	25	
476 Shoe Shanks, steel for, See Corset Steel in Steel	Free	Free	Free	123
671 Shoe Buttons, papier-mache	Free	Free	Free	133
671 Shoe Eyelets, and eyelet hooks	Free	Free	Free	82
487 Shoe Laces, tagging metal for, see Tagging	Free	Free	Free	156
202 Shoe Patterns, paper	10		15	440

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col.

CUSTOMS TARIFF

361

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
Free	454 Shoe Rivets, pronged	20	27 1/2	30
25	454 Shoe Shanks, steel	20	27 1/2	30
25	Shoe horns dutiable according to material.			
Free	613 Shoe Vamps or Uppers	15		25
27 1/2	711 Shoe Wax, not polish	15	17 1/2	17 1/2
30	252 Shoemakers' Ink and Blacking	15		27 1/2
30	711 Shoemakers' Pitch	15	17 1/2	17 1/2
35	506 Shooks, spruce box.....	17 1/2	22 1/2	25
35	339 Shot, lead	20	27 1/2	30
Free	424 Shot Guns, not elsewhere specified	20		30
35	457 Shot, iron, for polishing glass or granite.	Free	Free	Free
35	186 Shot Shells, hemp paper for.—See Hemp Papers	Free	Free	Free
30	711 Shoulder Plates for gun stocks, made of pressed horn composition.....	15	17 1/2	17 1/2
17 1/2	450 Shovel Blanks, cut to shape	20		32 1/2
32 1/2	501 Shovel Handles, "D," wholly of wood.....	10		15
	450 Shovels, iron or steel, cut to shape for shovel blanks	20		32 1/2
12 1/2	450 Shovels, iron stove shovels, N. O. P.....	20		32 1/2
Free	387A Shovels, steel for	see Steel		
30	506 Shovels, snow shovels made of wood	17 1/2	22 1/2	25
Free	506 Shovel Handles, all wood	17 1/2	22 1/2	25
27 1/2	178 Show Cards (pictorial) Advertising, not framed	per lb.		15c
35	178 Show Cards (pictorial), advertising, framed on the Cards, per lb.	10c		15c
Free	512 on the frames	20	27 1/2	30
30	178 Show or Business Cards, lithographed, etc. being for business or advertisement	per lb.		15c
25	181 Show Cards, other, N. O. P.....	22 1/2		35
30	178 Show Cards, advertising	per lb.		15c
27 1/2	515 Showcases of all kinds, and metal parts thereof	22 1/2		35
30	123 Shredded Codfish.....	17 1/2		30
32 1/2	140A Shredded sugar cane	12 1/2		17 1/2
15	448 Shredders and Huskers, power, for use on farms for huskings and shredding corn for feeding purposes.....	15		25
30	123 Shrimps, canned.....	17 1/2		30
27 1/2	133 Shrimp, dried.....	15		25
25	82 Shrubs, ornamental and shade trees	12 1/2	17 1/2	20
Free	156 Shrub, rum.—See Spirits.			
Free	440 Shuttles, part of sewing machine	20		30
Free	453 Shuttles, iron or steel, finished part of loom.	15		27 1/2

therwise Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
714 Shutters and Lenses, for use only in the manufacture of cameras and kodaks, when imported by manufacturers of such articles	Free	Free	Free	
435 Side Lights	20		30	
449 Sickles or Reaping Hooks	15		22½	576
245 Siennas	10		15	
179 Signs, adhesive, window	22½		35	
323 Signs of Glass, when painted on mirrors ...	22½	30	35	
199 Signs of Paper	22½		35	579
661 Signs of any material, other than paper N. O. P., framed or not, and letters of any material for signs or similar use	20		30	629 582
297 Silex or Crystallized Quartz	Free	Free	Free	
297 Silex (flint blocks) lining for tube mills .	Free	Free	Free	
523 Silicas and Casbans, printed cotton	25		32½	
210 Silicate of Soda, in crystals or in solution	Free	Free	Free	583
342 Sillicon Copper	5		10	
760 Silk, artificial or imitation, yarns, threads and filaments of artificial or imitation silk, produced from a form of cellulose obtained by chemical processes from cotton or wood, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics....	Free	Free	Free	627 575 562
581 Silk Velvets of pure silk, in the piece....	17½	20	30	578
581 Silk Velvets, when imported under the provision of treaties with Belgium, The Netherlands and Italy				
711 Silica, ground	15	27½	17½	577
297 Silica Sand Beryl, pulverized	Free	Free	Free	
326A Silica Ware Retorts	15	20	22½	
375 Silicon, ferro, in rough lumps or bars. per ton.	\$1.50		\$2.50	638A
583 Silk fabric made into neck frilling	30	32½	37½	
The same when imported under the provisions of the treaties with Belgium, the Netherlands and Italy		35		581
765 Silk, Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories	17½		20	583
583 Silk Labels	30	32½	37½	
The same when imported under the provisions of the treaties with Belgium, the Netherlands and Italy		35		583
583 Silk Veiling, with double fold hemstitched				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle c

General
P.C.

CUSTOMS TARIFF

303
General
P.C.

General P.C.		Brit. Pref. P.C.	Treaty	303 General P.C.
	border	30	32½	37½
	The same when imported under the provisions of the treaties with Belgium, the Netherlands and Italy		35	
Free 30 22½ 15 35 35 35	576 Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free	Free	Free
	579 Silk Twist, Sewing Silk and Embroidery Silk	17½		25
	629 Silk Umbrellas and Parasols	22½		35
	582 Silk Ribbons	22½	25	35
	The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy		32½	
30 Free Free 32½	583 Silk Clothing	30	32½	37½
	The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy		35	
Free 10	583 Silk, fancy articles made of	30	32½	37½
	The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy		35	
	627 Silk Gloves	22½	30	35
	575 Silk Handkerchiefs	25	32½	35
	562 Silk, oiled	20		30
Free 30	578 Silk, in the gum or spun, not more advanced than singles, tram, and thrown orgazine, not colored	10		15
	577 Silk, in the gum or spun, when imported by manufacturers of silk underwear or of woven labels, to be used exclusively for such manufacture in their own factories	Free	Free	Free
17½ Free 35 22½ \$2.50 37½	638A Silk Plush, when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free	Free	Free
	581 Silk Plush, in the piece, N. O. P.	17½	27½	30
	The same from Italy, under regulations of O. C., June 10, 1910		27½	
	583 Silk Shawls	30	32½	37½
	The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy		35	
20 37½	583 Silk Shirts	30	32½	37½
	The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy		35	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

therwise

	Brit. Pref. P.C.	Treaty	General P.C.	
568 Silk undershirts and drawers.....	22½		35	692
583 Silk Scarfs	30	32½	37½	
The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy.....		35		362 623 361
568A Silk Socks and Stockings	25		35	426
583 Silk Ties	30	32½	37½	362 362 355
The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy.....		35		
576 Silk Waste	Free	Free	Free	357
581 Silk Fabrics, in the piece	17½	20	30	
581 Silk Fabrics, in the piece, under treaties with Belgium, The Netherlands and Italy		27½		362 362 647
581 Silk Velvets (pure silk)	17½	20	30	406
581 Silk Velvets, when imported under the provision of treaties with Belgium, The Netherlands and Italy		27½		362 358 359
583 Silk, all articles of which silk is the component part of chief value N. O. P.	30	32½	37½	359 228 248
The same when imported under the provision of the treaties with Belgium, The Netherlands and Italy.....		35		323
657 Silk Cocoons	Free	Free	Free	280
1013 Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes, when used in the manufacture of burial caskets and burial robes, see Schedule "B"				422 548 544 711 255 255 252 423
532 Silk, artificial, if made from cotton fibre and if No. 40 and finer, for the manufacture of braids	Free	Free	Free	1009
579 Silk, embroidery	17½		25	454
579 Silk Floss	17½		25	423
575 Silk Nettings	25	27½	35	699
The same when imported under Treaty with the Netherlands and Belgium..		32½		
575 Silk Nets	25		35	382
578 Silk, spun, not coloured, N. O. P.	10		15	746
567 Silk and Wool poplin fabric	30	35	35	
454 Sills for sluice work	20	27½	30	
711 Silver and Tin Filings	15	17½	17½	
362 Silver Deposit Ware	22½	30	35	
362 Silver Key Rings	22½	30	35	
362 Silver Coin (Foreign)	22½	30	35	383
360 Silver, British and Canadian and foreign gold coin	Free	Free	Free	590

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

365

General P.C.		Brit. Prof. P.C.	Treaty	General P.C.
	692 Silver Medals, actually bestowed as trophies or prizes and received and accepted as honorary distinctions	Free	Free	Free
35	362 Silver, sterling and other silverware, N. O. P.	22½	30	35
37½	623 Silverware, cases for	22½	30	35
	361 Silver Leaf	15	25	27½
35	426 Silver Plated Knives and Cutlery	20	27½	30
37½	362 Silver-plated Ware, N. O. P.	22½	30	35
	355 Silver, Nickel and German, in ingots, or blocks, N.O.P.	Free	Free	Free
Free	357 Silver, Nevada, German and nickel silver, manufactures of not plated	17½		30
30	362 if plated	22½	30	35
	362 Silver strings, for musical instruments.	22½	30	35
	647 Silver manufactures classed as jewellery	22½	30	35
30	406 Silver Wire	15		20
	362 Silver Manufactures, other, N. O. P.	22½	30	35
	358 Silver Anodes	5		10
	359 Silver Ingots, blocks, bars, drops, sheets, plates, unmanufactured	Free	Free	Free
37½	359 Silver Sweepings	Free	Free	Free
	228 Silver Soap	22½	32½	32½
	248 Silver Lacquer per gall.	\$1.00		\$1.00
Free	323 Silvered Glass	22½	30	35
	289 Sinks, earthenware, iron, etc.	20		35
	422 Sinks	22½		35
	548 Sisal Cordage, N. O. P.	20		25
	544 Sisal Twine, for harvest binders	Free	Free	Free
	711 Size, rosin	15	17½	17½
	255 Sizing, cream and enamel sizing	5		10
	255 Sizing Cream	5		10
	252 Sizing, gum sizing	15		27½
Free	423 Skates, of all kinds, roller or other.	22½		35
25	1009 Skates, steel for see Skates in Steel			
25	454 Skate Blades, unfinished, steel	20	27½	30
35	423 Skate Blades, finished	22½		35
	699 Skeletons and parts of, see Anatomical Preparations	Free	Free	Free
35	382 Skelp, iron or steel, sheared, etc., N. O. P., p. ton	\$1.25		\$7.00
15	746 Skelp iron or steel, sheared or rolled in grooves, not over 4¾ inches in width, when imported by manufacturers for use only in their own factories, in the manufacture of tubes of rolled iron or steel, not joined or welded, not more than 1½ inch in diameter	Free	Free	Free
35	383 Skelp, iron or steel, for manufacturers of pipe, in their own factories	5		5
30	590 Skiffs	15		25
17½				
35				
35				
35				
Free				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
160 Skin Washes, alcoholic.—See Perfumery...				311
699 Skins, fish	Free	Free	Free	310
699 Skins, of birds and skins of animals, not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation	Free	Free	Free	311 711
599 Skins, raw, dried, salted or pickled	Free	Free	Free	310
601 Skins, fur skins, not dressed in any manner	Free	Free	Free	454
603 Skins, fur skins, wholly or partially dressed, N. O. P.	10	15	15	592 657
605 Skins for morocco leather, tanned, but not further manufactured	10		15	657 677
602 Skins, Astrakhan or Russian hare, not dyed	Free	Free	Free	611A
604 Skins, beadruche for capping bottles....	12½	15	15	611A
804 Skins, chamois	12½	15	15	
602 Skins, China goat skins, wholly or partially dressed but not dyed.....	Free	Free	Free	454
686 Skins, goldbeaters'	Free	Free	Free	289
12 Skins, sausages, not cleaned	Free	Free	Free	340
605 Skins, sheep, tanned	10		15	246
605 Skins, N. O. P., tanned but not further manufactured	10		15	460
605 Skins, parchment tanned, but not further manufactured	10		15	460
198 Skulls, of papier mache	22½		35	
701 Skunks, live, from United States.....	Free	Free	Free	656
310 Slabs, slate	20		30	711
376 Slabs, iron or steel.....per ton	\$1.50		\$2.50	454
453 Slabs, granite, for switchboards, finished and adapted only for use as insulators.....	15	25	27½	448
306 Slabs, granite, sawn	15		20	711
307 Slabs, granite, N. O. P.	30		35	453
587 Slack Coal, bituminous, such as will pass through a ¾-inch screen, coal to be entitled to entry under this item, must not contain more than 100 lbs to the ton of coal too large to pass through the meshes of a ¾ inch screen...per ton	10c		14c	454
711 Slag, crushed or ground for covering felt and pitch roofing.....	15	17½	17½	296
711 Slag Wool	15	17½	17½	229
372 Slag, blast furnace	Free	Free	Free	228
462 Slag Pots, furnace, of a class or kind not made in Canada	Free	Free	Free	228
462 Slag Trucks, furnace, of a class or kind not made in Canada	Free	Free	Free	228
309 Slates for roofing . . . per sq. of 100 sq. ft.	50c		75c	326A
310 Slate, Flagging for Walks	20		30	228

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

367

General P.C.		Brit. Pref.		General P.C.
		P.C.	Treaty	
	311 Slates, school writing slates	15		25
Free	310 Slate Mantels	20		30
	311 Slate, used for school blackboards	15		25
	311 Slate Pencils	15		25
	711 Slate Slabs, in the rough, unmanufactured....	15	17½	17½
Free	310 Slates, other manufactures of, N. O. P.....	20		30
Free	454 Sledges, iron or steel	20	27½	30
Free	592 Sleds	22½		35
	592 Sleighs	22½		35
15	657 Slides, current event and news slides for theatres.	17½	22½	25
	657 Slides for magic lanterns	17½	22½	25
15	677 Slime Tables, for gold mining	Free	Free	Free
Free	611A Slippers, felt	20	27½	30
15	611A Slippers, leathe, or any other material,			
15	N.O.P.	20	27½	30
	Slipper Tops, to pay according to material			
Free	454 Sling Chains	20	27½	30
Free	289 Slop Hoppers, cast iron.....	20		35
Free	340 Slugs	12½		20
15	246 Smalts, dry color, N. O. P.....	15		22½
	469 Smelting Machinery, for use in mining or			
	metallurgical operations	Free	Free	Free
15	460 Smelting, blast furnaces for copper or nick-			
	el, for use in mining or metallurgical			
	operations	Free	Free	Free
15	656 Smokers' sets, and cases therefor	22½	32½	35
35	711 "Smooth on Cement".....	15	17½	17½
Free	454 Smoothing Irons, not plated	20	27½	30
\$2.50	454 Snaps, iron or steel	20	27½	30
	448 Snaths	15		25
27½	711 Snow, mica.....	15	17½	17½
20	453 Snowplough and Spreader, pneumatic, iron or			
35	steel.....	15		27½
	454 Snow plow and rutter, (as used on sidewalks) if			
	substantially of iron or steel	20	27½	30
	488 Snow Sweepers.....	22½	30	35
	145 Snuff	50c		50c
	per lb.			
	Snuff Boxes, to pay according to material			
14c	296 Soapstone	Free	Free	Free
	229 Soap, common, or laundry not perfumed,			
	per 100 lbs.	65c		\$1.00
17½	228 Soap, barilla soap	22½	32½	32½
17½	228 Soap, ivory soap	22½	32½	32½
e Free	228 Soap, Aladin's petroleum laundry soap ...	22½	32½	32½
e Free	228 Soap, benzine	22½	32½	32½
e Free	326A Soap Dishes of opal glass.....	15	20	22½
75c	228 Soap, hard, not being whale oil soap or castile			
30	soap, valued at place of manufacture at			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and th. Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
over 6c per lb.	22½	32½	32½	
711 Soap, para soap, a drug	15	17½	17½	210 S
228 Soap Paste, motorists and mechanics.....	22½	32½	32½	711 S
228 Soap, petroleum tar soap	22½	32½	32½	210 S
230 Soap, Castile, mottled or white, N. O. P., per lb.	1c	1c	2c	210 S
The same imported from Italy, under regulations of O.C., June 10, 1910, per lb.		1c		711 S
228 Soap, perfumed or toilet	22½	32½	32½	210 S
228 Soap, harness soap	22½	32½	32½	210 S
229 Soap, "Frank Siddell's" laundry soap, per 100 lbs.	65c		\$1.00	210 S
228 Soaps, mineral soaps	22½	32½	32½	711 S
229 Soap, Blue Cloud per 100 lbs.	65c		\$1.00	711 S
228 Soap, silver soap	22½	32½	32½	728 S
230 Soap, olive oil soap per lb.	1c	1c	2c	
The same imported from Italy, under regulations of O.C., June 10, 1910, per lb.		1c		210 S
228 Soap powders, pearline	22½	32½	32½	711 S
228 Soap Powders, other	22½	32½	32½	210 S
227 Soap, whale oil	Free	Free	Free	210 S
228 Soap, black soap	22½	32½	32½	711 S
228 Soap, soft soap	22½	32½	32½	711 S
228 Soap, tar soap, "Grand Pa's Wonder"	22½	32½	32½	208 S
228 Soap, "Adams," mineral	22½	32½	32½	711 S
228 Soap, other, N. O. P.	22½	32½	32½	210 S
711 Soap Oil	15	17½	17½	394 S
711 Soap, bark, ground.....	15	17½	17½	352 S
228 Soap Cressen, softener.....	22½	32½	32½	711 S
229 Soap, non pareil chip..... per 100 lbs.	65c		\$1.00	352 S
280 Soap, single distilled fatty acids prepared from cotton seed foots, containing no alkali, fit only for the manufacture of soap.....	Free	Free	Free	711 S
311 Soapstone Crayons or Pencils	15		25	232 S
296 Soapstone and Talc, ground only, without any admixture	Free	Free	Free	246 S
568A Socks, of cotton or wool	25		35	249 S
568A Socks, silk	25		35	711 S
453 Sockets, see Telephones, &c., Instruments, &c.	15	25	27½	711 S
210 Soda Ash or Barilla	Free	Free	Free	618 S
711 Soda, bicarbonate of	15	17½	17½	220 S
210A Soda, caustic, when in packages less than 25 lbs.	10		15	171 S
210A Soda, caustic, when in packages of not less than 25 lbs each.....	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

178
Middle

CUSTOMS TARIFF

369

General P.C.		Brit. Prof. P.C.	Treaty	General P.C.
32 1/2	17 1/2	210	Soda, arseniate, binarseniate, ch' rate and stannate of soda	Free Free Free
32 1/2	32 1/2	711	Soda, aluminic, sulphate.....	15 17 1/2 17 1/2
32 1/2		210	Soda, Wyandotte, as sal soda	Free Free Free
2c		210	Soda, bisulphite of	Free Free Free
		711	Soda, bisulphide of	15 17 1/2 17 1/2
		210	Soda, bichromate of	Free Free Free
		210	Soda Crystals, pickstone.....	Free Free Free
32 1/2		210	Soda, nitrate of, or cubic nitre	Free Free Free
32 1/2		210	Soda, sal soda	Free Free Free
		210	Soda, nitre of	Free Free Free
1.00		210	Soda, sulphate of, crude, known as salt cake	Free Free Free
32 1/2		711	Soda, sulphate of, N. O. P.	15 17 1/2 17 1/2
1.00		711	Soda, hyposulphite of	15 17 1/2 17 1/2
32 1/2		728	Soda, hyposulphite of, when imported by tanners for use in their own factories in the tanning of leather..	Free Free Free
2c		210	Soda, silicate of, in crystal or in solution ..	Free Free Free
		210	Soda Peroxide	Free Free Free
32 1/2		711	Soda, phosphate of	15 17 1/2 17 1/2
32 1/2		210	Soda Prussiate	Free Free Free
Free		210	Soda Sulphite	Free Free Free
32 1/2		711	Sodiatoe of Antimony.....	15 17 1/2 17 1/2
32 1/2		711	Sodium, Benzoate	15 17 1/2 17 1/2
32 1/2		208	Sodium, cyanide of, for reducing metals...	Free Free Free
32 1/2		711	Sodium, metallic.....	15 17 1/2 17 1/2
32 1/2		210	Sodium, sulphite, dry, powdered	Free Free Free
17 1/2		394	Soil Pipes, cast iron	\$6.00 \$8.00
17 1/2		352	Solder, copper	20 27 1/2 30
32 1/2		711	Solder, of lead and tin	15 17 1/2 17 1/2
32 1/2		352	Soldering Coppers	20 27 1/2 30
\$1.00		711	Soldering Flux, liquid	15 17 1/2 17 1/2
		220	Soldering Paste	20 25 25
		606	Sole Leather	12 1/2 17 1/2
e Free		232	Soleol	17 1/2 25 27 1/2
25		246	Soluble Blue.....	15 22 1/2
e Free		249	Soluble cotton, moistened with amyl acetate, p.gal. and	20c 20c 22 1/2
35		711	Solution, tin	15 17 1/2 17 1/2
35		711	Soot Destroyer	15 17 1/2 17 1/2
27 1/2		618	Soothers, musical.....	15 25 27 1/2
Free		220	Somoform.....	50 50 50
1/2 17 1/2		171	Song Books, or pamphlets, words without music..	5 10
			The same in the French language when imported under the provisions of the Treaties with France	5
Free			Belgium and the Netherlands.....	10
s otherwise		178	Song Books, without music, showing the Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.	

CUSTOMS TARIFF

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
15c	345 Spelter, in blocks and pigs, zinc.....	Free	Free	Free
22½	345 Spelter, zinc	Free	Free	Free
25	265 Sperm Oil	12½		22½
	265 Spermaceti Oil	12½		22½
3c	466 Sphygmomanometer, substantially of metal	Free	Free	Free
17½	30 Spices of all kinds, N. O. P. unground	10		12½
27½	31 Spices, N. O. P ground.... 3c per lb. and	7½		10
	32 Spices, mace and nutmegs, unground	12½		20
30	33 Spices, mace and nutmegs, ground	20		30
35	375 Spiegeleisen	\$1.50		\$2.50
17½	414 Spikes, ordinary builders'	30c		50c
17½	417 Spikes, N. O. P.	20		35
	415 Spikes and Nails, composition	10		15
Free	413 Spikes, screw.....	22½		35
50	466 Spinal Brace, substantially of metal, to correct curvature of spine, B. of C.	Free	Free	Free
40	468 Spinning, machinery for, of class or kind not made in Canada, when imported by manufacturers	10		10
	Spiraea			see Florist Stock
32½	657 Spirit Levels	17½	22½	25
	156 Spirits:—Spirituos or alcoholic liquors distilled from any material, or containing, or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof; and when of a greater strength than that of proof, at the same rate of the increase quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof, as follows, viz.:	\$2.40		\$2.40
1½c	35 Free			
Free	30			
7½	30			
Free	Free			
Free	Free			
	30			
	20			
30	35			
30	22½			
22½	25			
less otherwise				

Special Notice is given that on and after 1st July, 1901, invoices in duplicate, show-

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Spirits—*Continued.*

ing particularly the liquid contents of each brand or line according to the standards of the country of export shall be required to be delivered to the Collector of Customs with the bills of entry for wines and liquors thereafter imported and entered for consumption or for warehouse; provided, however, that a copy of the original certified invoice, if compared and initialed "true copy" by the Collector, may be accepted as the duplicate invoice.

Provided that bottles, flasks and packages of gin, rum, whiskey and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect to the degree of strength), viz.:—

Bottles, flasks and packages containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen.

Bottles, flasks and packages containing more than three-fourths of a gallon, but not more than one gallon per dozen, as one gallon per dozen

Bottles, flasks and packages containing more than one gallon but not more than one and one-half gallons per dozen, as one and one-half gallons per dozen

Bottles, flasks and packages containing more than one and one-half gallons, but not more than two gallons per dozen, as two gallons per dozen

Bottles, flasks and packages containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen

Bottles, flasks and packages containing more than two and four-fifths gallons, but not more than three gallons per dozen, as three gallons per dozen

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Mid

CUSTOMS TARIFF

373

General
P.C.

Brit. Pref.
P.C. Treaty General
P.C.

Spirits—*Continued.*

Bottles, flasks and packages containing more than three gallons, but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen

Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, provided further that bottles or phials of liquors for special purposes such as samples not for sale to the trade may be entered for duty according to actual measurement under regulations prescribed by the Minister of Customs per proof gal.

\$2.40 \$2.40 \$2.40

156 Alcohol, methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirits or any substance known as wood spirit or methylated spiritper proof gal.

\$2.40 \$2.40 \$2.40

157 Ethyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue

Free Free Free

158 Alcohol, Methyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenueper proof gallon

20c 20c 20c

Provided that the Governor in Council may, by Order in Council, reduce or abolish the duty specified in this item.

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

unless otherwise noted.

		Brit. Pref. P.C.	Treaty	General P.C.	
<i>Spirits—Continued.</i>					
156	Alcohol, amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil per proof gal.	\$2.40	\$2.40	\$2.40	16
156	Absinthe, arrack or palm spirits, per proof gal.	\$2.40	\$2.40	\$2.40	15
156	Brandy, including artificial brandy, and imitations of; Gin of all kinds, N.O.P.; Rum, Whiskey, and all spirituous or alcoholic liquors, N.O.P., per proof gal.	\$2.40	\$2.40	\$2.40	15
156	Cordials and liquors of all kinds, N.O.P., viz.: Mescal pulque, rum shrub, schiedam and other schnapps, tafia, angostura, and similar alcoholic bitters or beverage per proof gal.	\$2.40	\$2.40	\$2.40	26
161	Ether, nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia \$2.40 per proof gal. and	30	30	30	24 36 288
151	Fruit, Juices fortified with or containing more than 25 per cent proof spirits \$2.40 per proof gal. and	30	30	30	711
150	Fruit, Juices fortified with or containing not more than 25 per cent. proof spirits per gal.	60c		60c	46c 506
156	Methylated Spirits per proof gal.	\$2.40	\$2.40	\$2.40	
160	Perfumes, alcoholic perfumes and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations, containing spirits of any kind, when in bottles or flasks containing not more than four ounces each	50	50	50	564 604
160	Perfumes as above, when in bottles, flasks or other packages containing more than four ounces, \$2.40 per proof gal. and	40	40	40	618 680A 506 422 362 362 454 1006
159	Spirits and strong waters of any kinds mixed with any ingredient or ingredients, and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, N. O. P.	30	30	30	502 506 502 668 426 453
162	Ginger Wine containing not more than 40 per cent. of proof spirits	50	50	50	219A
156	Ginger Wine containing over 40 per cent. of proof spirits per gal.	\$2.40	\$2.40	\$2.40	446

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

375

General
P.C.

Brit. Pref.
P.C.

Treaty

General
P.C.

Spirits—Continued.

	162	Vermouth, containing not more than 40 per cent. of proof spirits.....	50	50	50
40	156	Vermouth Wine, containing over 40 per cent. of proof spirits.....per gal.	\$2.40	\$2.40	\$2.40
40	156	Spirits, N.O.P.....per gal.	\$2.40	\$2.40	\$2.40
		In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs directs.....			
2.40	261	Spirits of turpentine.....	Free	Free	Free
	248	Spirit Varnishes and Lacquers.....per gal.	\$1.00		\$1.00
2.40	248	Spirits, paint and colours ground in.....per gal.	\$1.00		\$1.00
	362	Spittoons, dental brass, nickel plated, B. of C.	22½	30	35
30	288	Spittoons, earthenware.....	20		30
		Spittoons, other, N.O.P., rated according to material.....			
30	711	Split Peas.....	15	17½	17½
	466	Splints, surgical, metal.....	Free	Free	Free
60c	506	Splints, surgical, consisting of pine strips cemented in cotton fabric.....	17½	22½	25
\$2.40	564	Splint, felt (not woven fabric felted).....	15		25
	604	Split Leather, dressed to imitate box calf, box kid, and such like leathers, known as upper or side leathers, and imported for use in the manufacture of boots and shoes	12½	15	15
	618	Sponges, rubber.....	15	25	27½
50	680A	Sponges of marine production.....	12½	17½	17½
	506	Spools made wholly of wood.....	17½	22½	25
	422	Spoons, trawling, etc.....	22½		35
	362	Spoons of sterling silver.....	22½	30	35
40	362	Spoons, silver plated spoons.....	22½	30	35
	454	Spoons, iron spoons.....	20	27½	30
	1006	Spoons, steel cut to shape for, see Schedule "B"			
	502	Spokes, hubs, felloes, rough or sawn only..	Free	Free	Free
	506	Spokes, felloes and hubs, wood finished...	17½	22½	25
	502	Spokes of Wheels—See item Hickory, in Wood	Free	Free	Free
	668	Sporting Powder.....per lb.	2c		3c
	426	Sportsman's Knives.....	20	27½	30
30	453	Sprayers, iron or steel power.....	15		27½
		Sprayers, hand, dutiable according to material.			
50	219A	Spraying, preparations for, non-alcoholic...	20		25
	446	Spreaders, manure.....	12½		20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

) \$2.40
; otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
454 Sprinklers, garden and lawn	20	27½	30	247
439 Sprinklers, for fire protection	22½		35	325
474 Springs, steel, for the manufacture of surgical Trusses see Trusses	Free	Free	Free	57
1007 Spring, flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, see Schedule "B"				525 612 199 618
1008 Spring, spiral spring steel for spiral springs for railways, when imported by manufacturers of railway springs for use exclusively in the manufacture of such springs in their own factories see Schedule "B"				692 210 39
434 Springs, lamp and clock springs	7½		10	39
392 Springs, axles, axle bars, N.O.P., and axle blanks and parts thereof, of iron or steel, for railway or tramway, or other vehicles	22½		35	624
519 Springs, furniture springs	20	27½	30	
454 Spring Wire Cotters	20	27½	30	500
519 Springs for mattresses, wire for, see Wire				502
454 Springs, N. O. P.	20	27½	30	506
474 Spring, for surgical trusses.—See Springs in Steel.				500A 575
476 Springs, clock, steel for.—See item in Steel.				454
464 Springs, for rifles (Government), under special regulations	Free	Free	Free	395
417 Sprigs	20		35	
411 Sprocket, malleable sprocket or link belt-ing chain	Free	Free	Free	630
371 Spurs and Stilts, adapted for use in the manufacture of earthenware	Free	Free	Free	479 453 439 438 453
673 Square or round reeds and raw hides centres, textile leather or rubber head, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip manufacturers for use in the manufacture of whips in their factories	Free	Free	Free	453
657 Squares, steel	17½	22½	25	453
421 Squirrel Cages, of wire	22½		35	453
205 Squills Root, unground	Free	Free	Free	453
711 Squills Root, ground, N. O. P.	15	17½	17½	453

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

377

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	247 Stain, oak (non-alcoholic), used for water-proofing concrete, etc.....	20		30
	325 Stained Glass Windows	20		30
	571 Stairpads	17½	22½	25
Free	525 Stair Linen	20		30
	612 Stallion Shields, made of leather, saddlery	20		30
	199 Stamp Albums	22½		35
	618 Stamp Gum, soft rubber in sheets for use in manufacture of rubber stamps.....	15	25	27½
	692 Stamps, collections of Postage Stamps	Free	Free	Free
	210 Stannate of Soda	Free	Free	Free
	39 Starch, including corn starch, potato starch, potato flour, and all preparations having the quality of starch, the weight of the package to be included in the weight for duty .....per lb	1c		1½c
	39 Starch, wheat, weight of packages to be included in weight for duty.....per lb.	1c		1½c
10	624 Statuettes of any material	20	27½	30
	The same imported from Italy under regulations of O.C., June 10, 1910....		27½	
	624 Statues of any material	20	27½	30
	The same imported from Italy under regulations of O.C., June 10, 1910....		27½	
35	500 Stave Bolts, N. O. P.	Free	Free	Free
30	502 Staves of Oak, of all kinds, not further manufactured than listed or jointed...	Free	Free	Free
	506 Staves of Wood, N. O. P.	17½	22½	25
	500A Staves in the rough and Stave Bolts, poplar	15		20
	575 Stays or corsets	25	32½	35
	454 Stays, iron	20	27½	30
Free	395 Stay tubes for boilers, which perform the double function of staying the heads of the boilers as well as doing the work of plain tubes in generating steam	Free	Free	Free
Free	630 Stay Laces of any material	20	27½	30
Free	479 Stays, wire for see Wire	Free	Free	Free
	453 Steam and Hot Water Boilers.....	15		27½
	439 Steam Fire Engines	22½		35
	438 Steam Engines, locomotives.....	22½	30	35
	453 Steam Pumps, iron or steel	15		27½
	Steam Engines, ships, etc., etc., see Ships.			
Free	453 Steam Hammers, iron or steel.	15		27½
25	453 Steam Shovels, portable, iron or steel.....	15		27½
35	453 Steam Riding Gallery, iron or steel.	15		27½
Free	453 Steam Engines, portable, N. O. P.....	15		27½

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

30
35
Free
17½
otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
453 Steam Gauges, iron or steel	15		27½	
352 Steam Gauges, brass.....	20	27½	30	
453 Steam separator and oil extractor of iron or steel.....	15		27½	
13 Stearine, animal, of all kinds, N.O.P. p lb.	1½c		2c	3
1016 Stearine, when used in the manufacture of Leather.....see Schedule "B"				
215 Stearic Acid.....	12½		20	3
352 Stein and Tankard Sets, copper and brass	20	27½	30	
362 Stein and Tankard Sets, silver.....	22½	30	35	
470 Steel, iron or brass manufacturers of a class not made in Canada, for equip- ment of ships or vessels.....	Free	Free	Free	31 37 37
STEEL AND MANUFACTURES OF—				
454 Adzes.....	20	27½	30	
448 Agricultural Implements, N. O. P.....	15		25	
377 Rolled Iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, not punched, drilled or further manufactured than rolled N. O. P..... per ton				38 48 48 37
379 Rolled Iron or steel beams, channels, angles, and other rolled shapes of iron or steel, not punched, drilled or further manufactured than rolled, weighing not less than thirty-five pounds per lineal yard, not being square, flat, oval or round shapes, and not being railway bars or rails..... per ton	\$4.25		\$7.00	
1009 Augers and auger bits, steel for see Hammers, steel for, &c., &c., in Steel	\$2.00		\$3.00	
424 Arms, firearms.....	20		30	437 470
392 Axles.....	22½		35	491
1007 Axles and Springs, steel for, see item Springs, &c.	Free		5	1015
386 Bands of greater value than 3½c per lb..				1007
378 Bands, 12 inches and less in width, No. 13 gauge and thicker, N. O. P.... per ton	\$4.25		\$7.00	
388 Bars or rails of any form (railway), iron or steel, punched or not punched N.O.P. for railway, which term for the purpose of this item, shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even al- though they are not used or intended to be used in connection with the				376 379A 392 412 425

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

379

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	Steel and Manufactures of—			
27 1/2 30				
				business of common carrying of goods or passengers .....per ton \$4.50 \$7.00
27 1/2 2c	376			Bars, puddled, and billets of steel, weighing not less than 60 lbs. per lineal yard per ton \$1.50 \$2.50
20 30 35	386			Bars, bands, hoops, scroll or strips, sheets or plates of any size, thickness or width, when of greater value than 3 1/2 cts. per lb., N.O.P., Free 5
	393			Bars, iron or steel, hammered 20 30
Free	378			Bars, steel, rolled N. O. P. per ton \$4.25 \$7.00
	378			Bars, round, polished or not, 1 1/2 in. diameter, and bars other than round, not hammered, when not of greater value than 3 1/2 cts. per lb. per ton \$4.25 \$7.00
30 25	386			The same, when of greater value than 3 1/2 c. per lb. Free 5
	480			Barbed Wire Free Free Free
	480			Barbed Wire, steel for, see item Wire
\$7.00	377			Beams, rolled, iron or steel, not punched, drilled or further manufactured than rolled, N. O. P. per ton \$4.25 \$7.00
	379			Beams, rolled, not punched, drilled, or further manufactured than rolled, and weighing not less than 35 lbs. per lineal yard, and not being square, flat, oval or shapes, nor railway bars or rails, per ton \$2.00 \$3.00
\$3.00	437			Beams, weighing beams 20 30
	470			Beams for Vessels Free Free Free
30 35	491			Steel Balls, adapted for use on bearings of machinery and vehicles Free 10
	1015			Bedfast, steel for. see Ice Creepers in Steel
5	1007			Billets for carriage springs and axles see item Springs
\$7.00	376			Billets, weighing not less than 60 lbs. per lineal yard \$1.50 \$2.50
	379A			Blanks, flat eye-bar blanks, not punched nor drilled, not over 12 inches wide, for use exclusively in the manufacture of bridges, or of steel structural work, or in car construction per ton \$2.00 \$3.00
	392			Blanks for Axles 22 1/2 35
	412			Blanks, hinge blanks, 75c per 100 lbs. and 10 25
	425			Blanks, knife blanks, unmanufactured... 5 10

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

		Brit. Pref. P.C.	Treaty	General P.C.	
Steel and Manufactures of—					
374	Bloom Ends	50c		\$1.00	1009
376	Blooms and Slabs	\$1.50		\$2.50	
380	Boiler Plate, etc.	Free	Free	Free	
459	Bowls for Cream Separators and Cream Separators	Free	Free	Free	1005
412	Bolts and Bolt Blanks, 75c per 100 lbs. &	10		25	
417	Brads	20		35	
477	Buckle Clasps, steel for, see Ice Creepers in Steel	Free	Free	Free	1006
405	Buckthorn and Strip Fencing	10		15	
480	Buckthorn and Plain Strip Fencing, Steel for	Free	Free	Free	374 374 379A
378	Bundles, comprising rounds, squares, ovals, flats, rolled iron or steel, per ton	\$4.25		\$7.00	
458	Car Wheel Tires of Steel when in the rough	Free	Free	Free	454 1002
453	Castings, iron and steel	15	25	27½	
454	Chains, other	20	27½	30	
470	Chains, cable for ships	Free	Free	Free	
1009	Chain, bicycle, steel for the manufac- ture of bicycle chain, when imported by manufacturers of bicycle chain for use in the manufacture thereof in their own factories, see Schedule "B"				389 402 378 1009
393	Chilled Steel Rolls	20		30	393
377	Channels, not punched, drilled or further man- ufactured than rolled, N. O. P. per ton	\$4.25		\$7.00	
385	Chrome Steel	10		15	
374	Clippings	50c		\$1.00	
476	Clock Springs, steel for, See Corsets, steel for, etc., in Steel	Free	Free	Free	477
434	Clock Springs	7½		10	
391	Columns, etc., manufactured	22½		35	390 451
637	Corset Side Steels and other Corset Steels	22½	30	35	377
476	Corset, steel for, of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steel, clock springs and shoe shanks, when imported by manufacturers of such articles for exclusive use in the manufacture thereof in their own fac- tories	Free	Free	Free	464 1009
390	Crossings for railways	20		32½	
426	Cutlery, steel, plated or not	20	27½	30	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle c

General
P.C.

Brit. Pref.
P.C. Treaty General
P.C.

Steel and Manufactures of—

.00	1009	Steel (Cutlery) for the manufacture of cutlery in their own factories.....			
.50		see Schedule "B"			
Free	1005	Locks or Knobs, steel for: Steel under ½ inch in diameter or under ½ inch square, when used in the manufacture of locks and knobs, see Schedule "B"			
Free	1006	Steel cut to shape, when used in the manufacture of spoons, see Schedule "B"			
25	374	Cuttings, etc.....per ton	50c		\$1.00
35	374	Ends, crop ends of steel rails.....per ton	50c		\$1.00
Free	379A	Eye-bar Blanks, flat, if not punched nor drilled.....per ton	\$2.00		\$3.00
7.00	454	Files.....	20	27½	30
Free	1002	Finger Bar Steel and such like material for the manufacture of mowing machines, reapers, &c., see Schedule "B"			
27½	389	Fish Plates, railway fish plates...per ton	\$5.00		\$8.00
30	402	Fittings, iron and steel, pipe.....	20		30
Free	378	Flats, rolled, N.O.P.....per ton	\$4.25		\$7.00
	1009	Steel, for the manufacture of mowing machines, reapers, &c., see Schedule B.			
30	393	Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, N.O.P., and steel shafting turned, compressed or polished, and hammered, drawn or cold rolled iron or steel bars or shapes, N.O.P.....	20		30
\$7.00	477	Furniture Casters, steel for see Ice Creepers in Steel	Free	Free	Free
15	390	Frogs, railway.....	20		32½
\$1 00	454	Galvanized Sheet Steel, manufactures....	20	27½	30
Free	377	Girders, not punched, drilled or further manufactured than rolled N.O.P...per ton	\$4.25		\$7.00
10	464	Steel materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada.....	Free	Free	Free
35	454	Hammers.....	20	27½	30
Free	1009	Hammers, steel for the manufacture of hammers, augers, auger bits, axes, hatchets, scythes, reaping hooks, hoes,			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

e Free
32½
30
otherwise

		Brit. Pref. P.C.	Treaty	General P.C.	
	Steel and Manufactures of—				
	hand rakes, hay or straw knives and agricultural or harvesting forks, skates, stove trimmings, bicycle chains and windmills, when used in the manufacture of such articles, see Schedule "B".				470 454 470
393A	Steel, round polished steel shafting, in bars not exceeding two and one-half inches diameter.....				444
		17 ½		25	
393	Hammered Iron and Steel bars or shapes..	20		30	387
422	Hooks, fish hooks.....	22 ½		35	
378	Hoops, 12 in. and less in width, No. 13 gauge and thicker, N.O.P..... per ton	\$4.25		\$7.00	414
386	Hoops, costing over 3½c per lb.,	Free		5	419
454	Ice Creepers.....	20	27 ½	30	412
477	Ice Creepers, Steel for, steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, when imported by manufacturers of buckle clasps, bedfast, furniture casters, and ice creepers, to be used exclusively in the manufacture of such articles only in their own factories.....				655 426 454 426 386 470 381
		Free	Free	Free	
376	Iron or steel billets, weighing not less than sixty pounds per lineal yard; ingots, cogged ingots, blooms, slabs, puddled bars; and loops or other forms, N.O.P., less finished than iron or steel bars, but more advanced than pig iron, except castings..... per ton				431 382 389
		\$1.50		2.50	
390	Intersections for Railways.....	20		32 ½	374
391	Joists, manufactured.....	22 ½		35	446
470	Knees for vessels.....	Free	Free	Free	444
425	Knife Blades or Knife Blanks, unmanufactured.....				
		5		10	
426	Knives.....	20	27 ½	30	
475	Knives, Reapers and Mowers, steel for, see item Sheets, Crucible Sheet Steel in Steel.....	Free	Free	Free	376
454	Knobs, steel.....	20	27 ½	30	374 374
1005	Knobs, steel, for manufacture of, see Schedule "B"				454 475
454	Locks, steel.....	20	27 ½	30	475
1005	Locks, steel for..... see Schedule "B"				
458	Locomotive and Car Wheel Tires of Steel, in the rough.....	Free	Free	Free	374
453	Machinery.....	15		27 ½	672

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co.

		Brit. Pref. P.C.	Treaty	General P.C.	
Steel and Manufactures of—					
412	Rivets, 75c per 100 lbs. and	10		25	476
387	Rods, Swedish Nail, &c., see Swedish Nail Rods in Iron	Free	Free	Free	451
471	Rods, rolled round wire rods, in the coil, iron or steel, not over 3/8 inch in dia- meter, imported by wire manufactur- ers for use in making wire in the coil in their factories	Free	Free	Free	450 637 1009
378	Rods, rolled, N. O. P. per ton	\$4.25		\$7.00	387A
382	Rolled Sheets, N. O. P. per ton	\$4.25		\$7.00	
408	Rope, wire rope	17 1/2		25	
377	Rounds of Steel, N. O. P. per ton	\$4.25		\$7.00	382
437	Safes	20		30	376
454	Saws, N.O.P.	20	27 1/2	30	451
473	Saws and Straw-cutters, rolled steel for, cut to shape, not tempered or ground without indented edges, nor further manufactured	Free	Free	Free	414 1008
437	Scales	20		30	417
374	Scrap, Wrot. Steel, see item Scrap, etc., in Iron	50c		\$1.00	392
386	Scroll, costing over 3 1/2c per lb.	Free		5	378
378	Scroll or Scrip, 12 inches or less in width, No. 13 gauge and thicker, N. O. P., per ton	\$4.25		\$7.00	426 454
449	Scythes	15		22 1/2	672
377	Sections, rolled, not punched, drilled or fur- ther manufactured than rolled N.O.P. per ton	\$4.25		\$7.00	473 378
391	Shapes, punched & drilled or manufactured	22 1/2		35	
393	Shafting, N.O.P.	20		30	386
377	Shapes, not punched, drilled or further manufactured than rolled N.O.P. per ton	\$4.25		\$7.00	405 463
391	Shapes, punched, or manufactured	22 1/2		35	
393	Shapes, hammered	20		30	
470	Sheets for ships, etc.	Free	Free	Free	391
386	Sheets, when of greater value than 3 1/2c per lb.	Free		5	377
475	Sheets, crucible sheets, steel, 11 to 16 gauge, 2 1/2 to 18 inches wide, imported by manufacturers of mower and reap- er knives for manufacture of such knives exclusively in their own factories	Free	Free	Free	387 390
382	Sheets, or plates, sheared or rolled, N. O. P. per ton	\$4.25		\$7.00	417 377
384	Sheets, flat, galvanized, coated with any metal, of all widths, N. O. P.	Free		5	389 454

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

385

General P.C.			Brit. Pref. P.C.	Treaty	General P.C.
		Steel and Manufactures of—			
25	476	Shoe Shanks, steel for, see Corsets, steel for, in Steel	Free	Free	Free
Free	454	Shoe Shanks, iron	20	27½	30
	450	Shovels, agricultural, & shovel blanks.	20		32½
	637	Side steel for Corsets	22½	30	35
	1009	Skates, steel for, when used for manu- facture of skates...see Schedule "B"			
Free	387A	Steel in bars or sheets, to be used ex- clusively in the manufacture of shovels, when imported by manu- facturers of shovels.....per ton	\$2.00		\$3.00
\$7.00		Skelp, N. O. P.....	\$4.25		\$7.00
\$7.00	376	Slabs..... per ton	\$1.50		\$2.50
25	454	Sledges.....	20	27½	30
\$7.00	375	Spiegeleisen, etc..... per ton	\$1.50		\$2.50
30	414	Spikes, ordinary builders'... per 100 lbs.	30c		50c
30	1008	Spiral spring steel for railway springs, see item Springs, &c.			
Free	417	Sprigs.....	20		35
30		Springs, clock..... item 434			
\$1.00	392	Springs for vehicles.....	22½		35
5	378	Squares..... per ton	\$4.25		\$7.00
	426	Steels, butchers' steels.....	20	27½	30
	454	Steel, manufactures of, or parts of iron and parts steel, N. O. P.....	20	27½	30
\$7.00		Steel for Umbrellas and Parasols, see Umbrellas or Parasols	Free	Free	Free
22½	672	Straw-cutters, steel for, see Saws in Steel	Free	Free	Free
	473	Strips, 12 inches and less in width, No. 13 gauge and thicker..... per ton	\$4.25		\$7.00
\$7.00	378	Strips costing over 3½c per lb.	Free		5
35	386	Strip Fencing, buckthorn.....	10		15
30	405	Structural, for use in the construction and equipment of factories for the manufacture of sugar from beet root	Free	Free	Free
\$7.00	463	Structural Rolled Sections, drilled, etc.	22½		35
35	391	Structural Rolled Sections, not drilled, punched or further manufactured than rolled N.O.P.....	\$4.25		\$7.00
30	377	Swedish Rolled Steel, &c. See item Swedish Rolled Iron, in Iron	Free	Free	Free
Free	387	Switches, frogs, crossings and inter- sections for railways.....	20		32½
	390	Tacks.....	20		35
Free	417	Tees, not drilled, punched or further manufactured than rolled, N.O.P....	\$4.25		\$7.00
	377	Tie plates.....	\$5.00		\$8.00
\$7.00	389	Tools, Iron and Steel.....	20	27½	30
30	454				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.	
Steel and Manufactures of—					
397	Tubes, not joined, etc.—See Item Tubing	Free	Free	Free	
478	Tubular Bow Sockets, steel of No. 24 and 17 gauge, in sheets 63 inches long and from 18 to 32 inches wide, when imported by manufacturers of tubular bow sockets for use in the manufacture of such articles in their own factories	Free	Free	Free	
379A	Universal mill or rolled edge bridge plates over 12 inches wide when for use exclusively in the manufacture of Bridges or of steel structural work or in Car construction				3
	..... per ton	\$2.00		\$3.00	
412	Washers.....75c. per 100 lb. and	10		15	4
374	Waste, etc.....per ton	50c		\$1.00	
437	Weighing Beams.....	20		30	70
454	Wedges.....	20	27½	30	
471	Wire, steel for.....see Rods in Steel	Free	Free	Free	
406	Wire, drawn.....	15		20	
406	Wire, N. O. P.....	15		20	
751	Steel articles, wholly or in part nickel or electro-plated, when imported by manufacturers for use only in their own factories, in the manufacture of bicycles....				42
	.....				71
	.....				447.
465	Steel Balls, for gas buoys.....	Free	Free	Free	
384	Steel Band, 14-gauge and thinner.....	Free		5	72
378	Steel Band, 13-gauge and thicker, not over 12 inches wide.....per ton	\$4.25		\$7.00	
379	Steel Beams, rolled, not less than 35 lbs. to the yard, not punched, drilled or further manufactured than rolled, not being square, flat, oval or round shapes, nor railway bars or rails.....per ton	\$2.00		\$3.00	47
386	Steel Blanks, for milling cutters, of greater value than 3½c per lb.....	Free		5	474
	.....				422
	.....				465
395	Steel Boiler Tubes, wrought or seamless, under regulations by Minister of Customs.....	Free	Free	Free	412
391	Steel Bridges.....	22½		35	
420	Steel Buckles, N. O. P.....	20	27½	30	428
673	Steel caps for whips.—See Square Reeds				378
386	Steel, cast, over 3½ cents per lb., N.O.P....	Free		5	
410	Steel Chains, coil, 5-16 of an inch and over in diameter.....			10	384
379	Steel Channels, rolled, not less than 35 lbs. per yard, not punched, drilled or fur-	5			725

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

	Brit. Pref. P.C.	Treaty	General P.C.	
Steel and Manufactures of—				
				rifles, when such parts are to be used in rifles to be made for the Government of Canada 465
470	Free	Free	Free	Steel manufactures not made in Canada, for vessels 400
409	20		30	Steel Netting, wire 399
430	20		30	Steel Patterns 400
402	20		30	Steel Pipe, fittings for 398
400				Steel Pipe, seamless, over four inches in diameter, with spigot ends..... 396
444				Steel Plates, cut to shape from rolled plates of steel, but not otherwise manufactured, for the manufacture of land rollers..... 396
388	Free	Free	Free	Steel Railway Bars or Rails, curved, pinched, or not, N.O.P..... per ton 409
	\$4.50		\$7.00	720 Steel Rods, rolled or drawn, not less than $\frac{1}{2}$ of an inch in diameter when imported by manufacturers of chain for use only in the manufacture of chain in their own factories..... 403
	Free	Free	Free	384 Steel Saw Plate, No. 14 gauge and thinner, when not otherwise manufactured than tempered and polished... 479
	Free		5	373 Steel scrap from vessels wrecked in Canadian waters, fit only to be remanufactured 480
	Free	Free	Free	374 Steel Scrap, wrought refuse per ton 404
	50c		\$1.00	413 Steel Screws, N. O. P..... per ton 492
393A	22½		35	Steel Shafting, not over 2½ inches in diameter 204
	17½		25	384 Steel Sheets, circular, cut from sheets as rolled in the rolling mill, when No 14 gauge and thinner..... 432
	Free		5	450 Steel Spades 433
	20		32½	392 Steel Springs, for railway or other vehicles 433
	22½		35	378 Steel Strip, 13-gauge and thicker, 12 inches or less in width per ton 433
	\$4.25		\$7.00	384 Steel Strip, 14-gauge and thinner, etc..... 433A
	Free		5	454 Steel Strips, rolled after the manner of tubing, but having the parallel edges thereof separated one half inch or so..... 466
	20	27½	30	453 Steel Taps, for use in hand or power machines... 466
	15		27½	374 Steel, tin-plate bars, crop ends off. .per ton 466
	50c		\$1.00	458 Steel Tires, locomotive and car wheel, rough 466
	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

General
P.C.

CUSTOMS TARIFF

389
Brit. Pref.
P.C. Treaty General
P.C.

Steel and Manufactures of—

General P.C.		Brit. Pref. P.C.	Treaty	389 General P.C.
	465 Steel Tubes, for gas buoys, over 16 inches in diameter	Free	Free	Free
Free	400 Steel Tubing, lap-welded, with bell and spigot ends, to be connected together with lead joints	20		30
Free	399 Steel Tubing, 4 inches or less in diameter.....	20		35
30	400 Steel Tubing, other, N. O. P.....	20		30
30	398 Steel Tubing, over 4 inches in diameter.....	10		15
30	396 Steel Tubing, seamless, 3½ cents per lb. and over	Free		5
	396 Steel Tubing, square, for use in manufacture of agricultural implements	Free		5
Free	409 Steel Wire Cloth	20		30
	403 Steel Wire, crucible, cast, valued at not less than 6c per lb.	Free		5
\$7.00	479 Steel Wire, flat, for dress stays, corset wires, etc.—See item in Steel.			
	480 Steel Wire, flat, for fencing, for use in the manufacture of buckthorn and plain strip fencing, when imported by manufacturers for use exclusively in their own factories.	Free	Free	Free
Free	404 Steel Wire, galvanized, 9, 12 and 13-gauge..	Free	Free	Free
5	492 Steel Wool.....	5		10
	204 Stem Seeds, crude drugs	Free	Free	Free
Free	432 Stereotypes, Electrotypes, and Celluloids for almanacs, calendars, illustrated pamphlets, newspapers, advertisements N. O. P., and matrices..... per sq. inch	1c		1½c
\$1.00	433 Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes, and celluloids.....			
35	per square inch.	½c		½c
25	433A Matrices for Stereotypes, Electrotypes and Celluloids in preceding Item			
5	Per square inch.	½c		½c
\$7.00	466 Sterilizers, for surgical instruments.....	Free	Free	Free
5	Sterilizers, N. O. P.			
30	to pay according to material			
27½	Sterilizers, dental, dutiable according to material.			
\$1.00				
Free				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
466 Sterilizers, for sterilizing surgical instruments and surgical dressings in hospitals, if substantially of metal..	Free	Free	Free	305
466 Sterilizer Spray and Water Motor combined....	Free	Free	Free	308
466 Sterilizers, when used for surgical purposes	Free	Free	Free	
362 Sterling Silverware	22½	30	35	306
466 Stethoscopes, substantially of metal....	Free	Free	Free	306
179 Stickers, or gummed labels.....	22½		35	
203 Stick and Shell, etc. see Dyeing Articles	Free	Free	Free	302
254 Stick Lac	Free	Free	Free	308
511 Sticks, walking sticks.....	20		30	303
513 Sticks for parasols, umbrellas, and sunshades.....	15		20	304
497 Sticks, bamboo reeds, &c., not further manufactured than cut to suitable lengths, for walking sticks.....	Free	Free	Free	648
672 Sticks, cut to length in the rough, for umbrellas and walking sticks	Free	Free	Free	252
537 Stiffeners, hat band.....	25		35	286
613 Stilboma Chamois Leather, prepared for polishing	15		25	308
371 Stilts, for use in the manufacture of earthenware	Free	Free	Free	651
502 Stirrups, of wood	Free	Free	Free	308
1 Stock, animals for improvement of	Free	Free	Free	711
705 Stock, live, for farm, settlers'	Free	Free	Free	298
79 Stock, seedling, for grafting	Free	Free	Free	285
453 Stokers, mechanical, iron or steel.....	15		27½	519
569 Stockinette, for the manufacture of rubber boots and shoes, when imported by manufacturers of boots and shoes, for use exclusively in the manufacture thereof, in their own factories.....	10		15	708
568 Stockinette Bandages.....	22½		35	146
568A Stockings and Socks of all kinds.....	25		35	147
141 Stockings, Christmas.....	22½	35	35	314
435 Stockings, gas mantle, on rings or mounted.....	20		30	252
688 Stockings, stinmys, adapted for use only on artificial limbs.....	Free	Free	Free	282
296 Stone flint	Free	Free	Free	453
299 Stone, burr, rough, not bound up or prepared for binding into mill-stones.....	Free	Free	Free	451
296 Stone, China and Cornwall	Free	Free	Free	450
711 Stone, crushed.....	15	17½	17½	454
306 Stone, paving blocks of.....	15		20	St
301 Stones, curling stones and handles therefor	Free		10	344

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

General P. C.		Brit. Pref. P. C.	Treaty	391 General P. C.
	305 Stone, flagstone, sandstone and all building stone not hammered, sawn or chiselled.....	10		15
Free	308 Stone Polishing Shoes, used in polishing marble.....	20		30
Free	306 Stone, building, sawn as dressed stone.....	15		20
35	306 Stones, flagstones and all other building stone, dressed or sawn.....	15		20
Free	302 Stone, lithographic, not engraved.....	12½		20
Free	308 Stone, lithographic, engraved.....	20		30
30	303 Stone, grindstones, not mounted, and not less than 36 inches in diameter.....	10		15
20	304 Stone, grindstones, N. O. P., mounted or not	17½		25
	648 Stones, precious stones, not mounted or set	7½	10	10
	252 Stone rotten stone, prepared for polishing.....	15		27½
Free	296 Stone, chalk stone, China or Cornwall stone, and cliff stone, ground or unground..	Free	Free	Free
Free	286 Stone Pottery	20		30
35	308 Stones, for sharpening tools and scythes... ..	20		30
	651 Stone or Agate Buttons	22½	30	35
25	308 Stone, manufactures of, N. O. P.....	20		30
Free	711 Stone, crushed	15	17½	17½
Free	298 Stone, pumice, unmanufactured	Free	Free	Free
Free	285 Stone Tiles or Blocks, for mosaic flooring..	20		30
Free	519 Store Furniture	20	27½	30
Free	708 Stores, military (Imperial Government)...	Free	Free	Free
27½	146 Stout, imported in bulk..... per gallon	16c		16c
	147 Stout, imported in bottle..... per gallon	24c		24c
	314 Stove Polish, if plumbago.....	15		25
	252 Stove Polish N.O.P.	15		27½
	282 Stove Lining, clay.....	12½		22½
15	453 Stoves, electric, if less than 50% of metallic surface is nickle-plated.....	15	25	27½
35	451 Stoves of all kinds, for oil, gas, coal or wood...	15		25
35	451A Stove urns of metal, and dovetails, chaplets and hinge tubes of tin for use in the manufacture of stoves....	5		10
30	451 Stoves, spirit stoves.....	15		25
Free	450 Stove Shovels, iron	20		32½
Free	454 Stove Plates	20	27½	30
	Stove Pipes and Elbows, according to material.			
Free	344 Stove Boards, of tin.....	15		25
Free	346 Stove Boards, of zinc.....	15		25
Free	454 Stove Boards, of iron.....	20	27½	30
17½	1009 Stove Trimmings, Steel for see Schedule B.			
20	249 Stove Varnish, 20c per gallon and	15		22½
10	362 Stove Supplies, plated	22½	30	35

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
657 Stove Thermometers	17½	22½	25	349
Stove Trimmings and parts of stoves.—Ac- cording to material.				
408 Stranded Wire, N. O. P.	17½		25	711
412 Strap Hinges, 75c per 100 lbs, and.....	10		25	391
69 Straw	\$1.65		\$2.00	463
641 Straw Braid, suitable for making or ornamenting hats	Free	Free	Free	
626 Straw Hats.....	22½		35	625
641 Straw Plaits, Tuscan and grass, suitable for making or ornamenting hats.....	Free	Free	Free	246
449 Straw Knives.....	15		22½	228
571 Straw Mats and Matting.....	17½	22½	25	647
711 Straw Covers, bottle, whether on the bottles or not, provided they are invoiced separately.....	15	17½	17½	453 711 208
711 Straw and manufactures of, not elsewhere specified.....	15	17½	17½	407
449 Straw Cutter Knives.....	15		22½	711
473 Straw Cutters, steel for	Free	Free	Free	26
200 Straw Pulp	15		25	616
163 Strawberry Wine.....				141
90 Strawberries, wild only.....	Free	Free	Free	14
199 Strawboards, lined or covered with paper, N. O. P.	22½		35	711 488
95 Strawberries, green fruit, N. O. P., the weight of the package to be included in the weight for duty.....			2c	141
151 Strawberries, oil of ... \$2.40 per gal., and	30		30	138
199 Strawboard Cores for paper rolls.....	22½		35	139
192 Strawboards, not pasted or coated, tarred paper, felt or strawboard.....	15		25	
593 Street Car Trailers and Street Car Trucks....	20		30	
438 Street Cars, electric motors.....	22½	30	35	140
454 Street Sprinkler Waggon, metal tank....	20	27½	20	141
506 Street Sprinkler Waggon, wooden tank ...	17½	22½	25	
454 Street Washing Machine, kindling squeegee....	20	27½	30	
437 Strength-testing machines.....	20		30	134
519 Stretchers, carpet.....	20	27½	30	
Strings for Musical Instruments:—				
711 Gut.....	15	17½	17½	
362 Gut, covered with silver wire.....	22½	30	35	
454 Steel.....	20	27½	30	
362 Steel, silver or nickle plated.....	22½	30	35	
575 Silk, twisted or braided.....	25	32½	35	
598 Strings, piano.....	15	22½	25	
598 Strings, piano, imported from Italy under regulations of O. C., June 10, 1910.			22½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

General
P.C.
25

CUSTOMS TARIFF

303
General
P.C.

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		Brit. Pref. P.C.	Treaty	303 General P.C.
	349 Strips, brass, not polished, planished or coated.....	5		10
	711 Strophenthine, chemical.....	15	17½	17½
	391 Structural Work, iron or steel, punched, drilled, &c.....	22½		35
	463 Structural Iron or Steel, for beet root sugar factories, under regulations of Minister of Customs.....	Free	Free	Free
35	625 Stuffed South Sea Seal, as furs.....	20		30
	246 Stuff, rough, N. O. P.....	15		22½
Free	228 Stuffing Oil.....	22½	32½	32½
22½	647 Studs of gold or silver, jewellery.....	22½	30	35
25	453 Stump Pullers or machines, iron or steel	15		27½
	711 Strychnine.....	15	17½	17½
17½	208 Sub-acetate of Copper dry, or Verdigris, dry.....	Free	Free	Free
17½	407 Submarine Telegraph Cable.....	20		30
22½	711 Sub. Par. and Choceair.....	15	17½	17½
Free	26 Substitute, Coffee..... per lb.	1½c		2c
25	616 Substitute, rubber.....	Free	Free	Free
	141 "Sucromelose".....	22½	35	35
Free	14 Suet, beef, refined.....	15		20
	711 Suet, beef, shredded.....	15	17½	17½
35	488 Sugar of lead, as acetate of lead, not ground.....	Free	Free	Free
	141 Sugar pellets not medicated.....	22½	35	35
2c	138 Sugar, maple sugar.....	15		20
30	139 Sugar, glucose or grape sugar, glucose syrups and corn syrup, or any syrups containing any admixture thereof			
35	Per 100 lbs.	40c		62½c
25	140 Sugar Molasses, N. O. P.—See item Molasses			
30	141 Sugar Candy, brown or white, and Confectionery, including sweetened gums, candied peel and pop corn.....	22½	35	35
35	134 All sugar above number sixteen, Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope per one hundred pounds.....	72c		93c
30	And for each additional degree over eighty-eight degrees.....per 100 lbs.	1c		1½c
30	Provided that fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree			

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Sugar—Continued

Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.				
135 Sugar, n.o.p., not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over fifty-six degrees and not more than seventy-five degrees by the polariscope. . . . per one hundred pounds	25c		31 ¼ c	463 S
And for each additional degree over seventy-five degrees per 100 lbs.	¾ c		1 ¼ c	140a S
Provided that fractions of five-tenths of a degree or less shall not be subject to duty and that fractions of more than five-tenths shall be dutiable as a degree.				141 S
Provided that all raw sugar, including sugar specified in this item, the produce of any British colony or possession, shall be entitled to entry under the British Preferential Tariff, when imported direct into Canada from any British country.				622 S
Provided that sugar imported under this item shall not be subject to special duty.				199 S
135a Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of the quantity of sugar refined during the calendar years 1912 and 1913, by such refiners from sugar produced in Canada from Canadian beet root under regulations by the Minister of Customs—				208 S
Per one hundred pounds testing not more than seventy-five degrees by the polariscope.				210 S
And per one hundred pounds for each additional degree over seventy-five	25c		25c	711 S
				208 S
				711 Su
				242 Su
				210 St
				711 St
				217 St
				490 St
				219 Su
				208 Su
				711 Su
				711 Su
				711 Su
				216 Su
				208 Su
				210 Su
				711 Su
				203 Su
				616 Su
				172 Su
				72 Sur
				629 Su
				513 Su

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

305

General
P.C.

Brit. Pref.
P.C. Treaty General
P.C.

Sugar—Continued.

degrees ¾ ¾c
Provided that sugar imported under this item shall not be subject to special duty.

This item to expire December 31, 1914.

463	Sugar Beet Root, machinery for, under regulations by Minister of Customs.	Free	Free	Free
140A	Sugar Cane, shredded.	12½		17½
141	Sugar Discs and Globules.	22½	35	35
622	Suit Cases.	20	27½	30
199	Suit Cases, miniature, made of paper.	22½		35
208	Sulphate of Iron (copperas).	Free	Free	Free
210	Sulphate of Soda, crude, known as Salt Cake.	Free	Free	Free
711	Sulphate of Soda, N. O. P.	15	17½	17½
208	Sulphate of Copper (blue vitriol).	Free	Free	Free
711	Sulphate of Potash, N. O. P.	15	17½	17½
292	Sulphate of Lime	Free		Free
212	Sulphate of Alumina	Free	Free	10
208	Sulphate of Ammonia	Free	Free	Free
208	Sulphate of Zinc.	Free	Free	Free
711	Sulphide, mercury	15	17½	17½
242	Sulphide of Zinc, white.	Free		5
210	Sulphide of Sodium.	Free	Free	Free
711	Sulphite of Sodium.	15	17½	17½
217	Sulphuric Acid per 100 lbs.	17½c		25c
490	Sulphuric Acid, platinum articles for manufacturing of, when imported by manufacturers for use exclusively in their own factories	Free	Free	Free
219	Sulphuric Ether.	15		25
208	Sulphur and Brimstone, crude or in roll or flour	Free	Free	Free
711	Sulphur and Brimstone, N. O. P.	15	17½	17½
711	Sulphur Lac	15	17½	17½
711	Sulphur, soluble (liquid)	15	17½	17½
711	Sulphurette of Potash.	15	17½	17½
216	Sulphurous acid.	15		22½
208	Sulphide of Arsenic	Free	Free	Free
210	Sulphate, crude, of Soda.	Free	Free	Free
711	Sulphuret of Antimony	15	17½	17½
203	Sumac and Camwood. . . see Dyeing Articles	Free	Free	Free
616	Substitute, rubber substitute.	Free	Free	Free
172	Sunday School Lesson pictures	Free	Free	Free
72	Sunflower Seed. see Seed			
629	Sunshades.	22½		35
513	Sunshade Sticks or Handles, N. O. P.	15		20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

31¼c

1¼c

25c

otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
497 Sunshade Sticks, bamboo reed for	Free	Free	Free	466
Supporters, abdominal, according to material				
466 Surgical Saws	Free	Free	Free	
236 Surgical Trusses	12½	17½	20	466
466 Surgical and dental instruments of metal; surgical needles; X Ray apparatus and parts thereof; surgical operating tables for use in hospitals and microscopes valued at not less than \$50 each by retail . .	Free	Free	Free	139 152
236 Surgical Dressings, antiseptic	12½	17½	20	
474 Surgical Trusses, steel springs for the man- ufacture of, when imported by manu- facturers for use exclusively in their own factories	Free	Free	Free	138 220
Surgical Trusses, unassembled parts of, accord- ing to material				220 140
466 Surgical Vibrators, if substantially of metal	Free	Free	Free	139
466 Surgical Inhalers, if substantially of metal	Free	Free	Free	168 711
506 Surgical splints, consisting of pine strips cemented on cotton	17½	22½	25	
466 Surgical Splints, substantially of metal	Free	Free	Free	
612 Surcingles, part of harness	20		30	
628 Suspenders or Braces, and finished parts thereof	22½	30	35	657
613 Suspenders, unfinished leather parts	15		25	573
236 Suspensory Bandages	12½	17½	20	525
711 Swan Skins	15	17½	17½	523
519 Sweepers, carpet	20	27½	30	575
359 Sweepings, gold and silver	Free	Free	Free	575
711 Sweeping Compound	15	17½	17½	
84 Sweet Potatoes and yams per bush	7c		10c	519
161 Sweet Spirit of Nitre, \$2.40 per gallon and	30		30	440
141 Sweetmeats	22½	35	35	
705 Swine of Settlers see Settlers' Effects	Free	Free	Free	426
6 Swine (live), N. O. P. per lb.	1c		1½c	426
1 Swine, for improvement of stock	Free	Free	Free	426
390 Switches, frogs, crossings, and intersec- tions for railways	20		32½	425
453 Switches, electric light	15	25	27½	
453 Switchboards, electric	15	25	27½	518
422 Swivels, plated	22½		35	518
424 Swords, plated or not	20		30	518
156 Synthal per gal.	\$2.40		\$2.40	466
326 Syphons as Bottles	20		32½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middl

CUSTOMS TARIFF

397

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
Free	466 Syringes, hypodermic, lachrymal, hydrocele, sulpalpebral and laryngeal of metal.....	Free	Free	Free
Free	Syringes, all other to pay according to material.			
20	466 Syringes, exploring, if substantially of metal.....	Free	Free	Free
	139 Syrups, glucose, Per 100 lbs.	40		62½
	152 Syrups, fruit syrups, N. O. P.	15	20	20
	The same when imported from Italy, under regulations of O.C., June 10, 1910..		20	
Free	138 Syrups, maple syrups.....	15		20
20	220 Syrup of the phosphate of iron, lime, potassa and soda.....	50	50	50
Free	220 Syrups, medicinal.....see Medicines			
e	140 Syrups and molasses of all kinds N.O.P., the product of the sugar cane or beet root N. O. P., and all imitation thereof or substitute therefor.... per 100 lbs.	35c		50c
e	Free	139 Syrup, corn per 100 lbs.	40c	62½c
e	Free	168 Syrup, cereal, as grain molasses.	35	35
	711 Syrup, Ginger.....	15	17½	17½

T

35	657 Table Covers, woolen.....	30	35	35
25	573 Table Oilcloths	25		35
20	525 Tablecloths, of linen or cotton damask, uncolored	20		30
17½	523 Tablecloths, linen, with red border	25		32½
30	575 Table cloths, lace.....	25	27½	35
Free	575 Table cloths, lace, under Treaties with Belgium and the Netherlands.....		32½	
17½	519 Tables, furniture.....	20	27½	30
10c	440 Table Tops and Stands, parts of sewing machine.....	20		30
30	426 Table steels plated or not.....	20	27½	30
35	426 Table Cutlery, plated or not.....	20	27½	30
Free	426 Table Forks.....	20	27½	30
Free	425 Table Forks, of iron or steel in the rough, not handled, filed, ground or otherwise manufactured.....	5		10
32½	518 Tables, bagatelle	22½		35
27½	518 Table, billiard	22½		35
27½	518 Table, game	22½		35
35	466 Table, surgical, operating, for use in hospitals	Free	Free	Free
30				
\$2.40				
32½				

ss otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty P.C.	General P.C.	
677 Table, slime, for gold mining	Free	Free	Free	
711 Tablets, celluloid memo.....	15	17½	17½	71
453 Tables, jig, iron or steel.....	15		27½	17
519 Tables, operating, for private practice.....	20	27½	30	71
698 Tablets, for schools for blind	Free	Free	Free	17
352 Tablets of bronze for grave stones		27½	30	71
326 Tableware, glass, pressed or moulded.....			32½	22
287 Tableware, of china, porcelain, white granite or iron stone.....	15	27½	27½	65
711 Tabloid, tea.....	15	17½	17½	82
352 Tacks, brass.....	20	27½	30	52
352 Tacks, copper.....	20	27½	30	56
417 Tacks, iron or steel, brads and sprigs N. O. P. .	20		35	61
417 Tacks, upholsterers.....	20		35	19
179 Tags, of paper.....	22½		35	39,
344 Tags, tin, for plug tobacco.....	15		25	75
179 Tags, shipping, price or other tags.....	22½		35	
487 Tagging Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of Shoe and Corset Laces, for use in their factories.....	Free	Free	Free	45;
296 Talc and Soapstone, ground only, with out admixture.....	Free	Free	Free	101
506 Tail pieces, violin.....	17½	22½	25	56;
600 Tails, fur, in the raw state.....	Free	Free	Free	20;
603 Tails, fur, twisted, dressed	10	15	15	711
711 Tailings, wax	15	17½	17½	585
454 Tailors' Iron, not plated	20	27½	30	
426 Tailors' Shears.....	20	27½	30	228
184 Tailors' Fashion Plates.....	Free	Free	Free	203
522 Tailors' Hollands, of linen	17½		25	192
454 Tanks, iron or steel	20	27½	30	548
14 Tallow.....	15		20	208
13 Tallow, animal stearine, N. O. P..... per lb.	1½c		2c	711
20-21 Tallow, vegetable..... see Cocoa Paste				208
539 Tampico, natural.....	Free	Free	Free	208
199 Tanglefoot Fly Ribbon.....	22½		35	711
711 Tanglefoot, tree.....	15	17½	17½	575
454 Tank Wagons, iron tank	20	27½	30	559
506 Tank Waggon, with wooden tank	17½	22½	25	
454 Tanks containing gasoline, such as are suitable to be installed on an automobile.....	20	27½	30	28
203 Tanner's Bark, crude... see Dyeing Articles	Free	Free	Free	
605 Tanners' scrap leather	10		15	29
208 Tannic Acid	Free	Free	Free	
711 Tanning Preserver.....	15	17½	17½	336
203 Tanning and Dyeing Articles in a crude				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

300

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	state, used in dyeing or tanning—See Dyeing Articles.....	Free	Free	Free
17½	711 Tanning and Dyeing Articles, prepared, N. O. P.....	5	17½	17½
27½	172 Tanning, books on.....	Free	Free	Free
30	711 Tanoline.....	15	17½	17½
Free	226 Tapers.....	15		25
30	657 Tape Measures.....	17½	2½	25
32½	522 Tape, cotton, white.....	17½		25
27½	523 Tape, cotton, colored.....	25		32½
17½	562 Tape, rubber coated.....	20		30
30	618 Tape, all rubber.....	15	2	27½
30	199 Tape, saturated paper.....	22½		35
35	64 Tapioca.....	17½		27½
35	39A Tapioca Flour..... per lb.	¾c		1c
25	750 Tape Lines, measuring, yarn of linen or cotton for the manufacture of, when imported by the manufacturers, of such tape lines.....	5		10
35	453 Taps, iron or steel, for use in hand or power machines.....	15		27½
Free	101 Tangerine Oranges, same as Oranges.....	Free	Free	Free
Free	562 Tarpaulin, rubber coated.....	20		30
25	205 Taraxacum Root, unground.....	Free	Free	Free
Free	711 Taraxacum Root, ground.....	15	17½	17½
15	585 Tar, coal and pine, crude, in packages of not less than 15 gallons.....	Free	Free	Free
17½	228 Tar Soap.....	22½	32½	32½
30	203 Tar Dyes, coal, not less than 1 lb., soluble in water.....	Free	Free	Free
30	192 Tarred Paper.....	15		25
Free	548 Tarred Marline.....	20		25
25	208 Tartaric Acid Crystals.....	Free	Free	Free
30	711 Tartaric Acid, powdered.....	15	17½	17½
20	208 Tartar Emetic.....	Free	Free	Free
2c	208 Tartar, cream of, in crystals.....	Free	Free	Free
Free	711 Tartaralime.....	15	17½	17½
35	575 Tassels.....	25	32½	35
17½	559 Tassels, wool or worsted yarn when genapped dyed or finished for the manufacture of, when imported by manufacturers in their own factories.....	Free	Free	Free
30	28 Tea and Green Coffee, imported direct from the country of growth and production, and tea and coffee purchased in bond in the United Kingdom.....	Free	Free	Free
15	29 Tea and Green Coffee, N. O. P.....	10		10
Free	Tea, adulterated, importation prohibited			
17½	336 Tea Lead.....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

wise

CUSTOMS TARIFF

	Brit. P.C.	Prof. Treaty	General P.C.	
344 Tea packages (tin), although containing free tea	15		25	
341 Tea, Sugar and Milk, combined.....	22½	35	35	537
575 Tea cloths, lace.....	25	27½	35	583
The same under treaties with Belgium and the Netherlands.....		32½		
80 Teasels	Free	Free	Free	384
466 Teat Bistoury	Free	Free	Free	711
466 Teat Expander	Free	Free	Free	203
448 Tedders, hay	15		25	282
377 Tees, rolled iron or steel, not punched, drilled or further manufactured than rolled, N. O. P. per ton	\$4. 25		\$7. 00	282
688 Teeth, artificial, not Mounted.....	Free	Free	Free	624
Teeth, artificial, shade guides for, according to material.....				
170 Telegraph and railway rates bound in book or pamphlet form.....	15		25	612
408 Telegraph Cables, N. O. P.	17½		25	657 T
407 Telegraph Cable, covered with cotton, linen, silk or rubber	20		30	711 T
453 Telegraph Instruments	15	25	27½	412
352 Telephone Bells.....	20	27½	30	519 T
408 Telephone Cables, N. O. P.	17½		25	703 T
407 Telephone Cable, covered with cotton, linen, silk or rubber	20		30	
519 Telephone booths, portable, sound proof	20	27½	30	
453 Telephones and telegraph instruments, electric and galvanic batteries, electric motors, generators, dynamos, sockets, insulators of all kinds and electric apparatus, N. O. P.	15	25	27½	234 T
453 Telephones, cords for, imported in condition of finished parts of telephones.....	15	25	27½	180 T
453 Telephones, electric message registers for .. .	15	25	27½	466 T
354 Telephone Card Index, with aluminum case	15	22½	25	696 T
696 Telescopes for Colleges, etc., not for sale... Free	Free	Free	Free	657 T
657 Telescopes, N. O. P.	17½	22½	25	657 T
506 Ten Pin Blocks of Wood.....	17½	22½	25	181 T
744 Ten Pin Blocks of Wood in the rough, when imported by manufacturers of Ten Pins for use only in their own factories in the manufacture of such articles.....	5		10	623 T
519 Tennis Tables.....	20	27½	30	232 T
549 Tennis Nets, lawn	20		30	T
118 Tennis Balls, made of felt and rubber.....	15	25	27½	615 T
611A Tennis Shoes, with rubber soles.	20	27½	30	536 T

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle c.

CUSTOMS TARIFF

401

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
25	537 Tents, cotton or linen.....	25		35
35	583 Tents, silk.....	30	32½	37½
35	The same when imported under the provisions of the treaties with Belgium, the Netherlands and Italy.....		35	
Free	384 Terne or Tern Plate.....	Free		5
Free	711 Tpreeneel.....	15	17½	17½
Free	203 Terra Japonica.....see Dyeing Articles, &c.	Free	Free	Free
25	282 Terra Alba.....	12½		22½
	282 Terra Cotta, building blocks, of clay or cement.....	12½		22½
\$7.00	624 Terra Cotta, ornaments.....	20	27½	30
Free	The same when imported from Italy, under regulations of O. C., June 10, 1910.....		27½	
	612 Terrets, plated or not, adapted for use only on harness.....	20		30
25	657 Testing Frames, designed for testing eyes....	17½	22½	25
25	711 Tetrachloride.....	15	17½	17½
30	711 Tetrachloride of Carbon.....	15	17½	17½
27½	412 " T " Hinges, 75c per 100 lbs. and.....	10		25
30	519 Theatre Chairs.....	20	27½	30
25	703 Theatrical Costumes, used, being the personal property of the actor, for use by him in theatrical exhibitions, and not for sale.....	Free	Free	Free
30	234 Theatrical Face Powder, lip rouge, grease paint, etc.....	25	32½	32½
30	180 Theatrical Scenery.....	15	22½	22½
	466 Thermometers, clinical.....	Free	Free	Free
	696 Thermometers for Colleges, and not for sale.	Free	Free	Free
27½	657 Thermometers, N.O.P.....	17½	22½	25
	657 Thermometers, recording.....	17½	22½	25
27½	657 Thermometers for stoves.....	17½	22½	25
25	181 Thermometer charts, paper.....	22½		35
Free	623 Thermos Bottles, case of leather.....	22½	30	35
25	232 Thickener for ice cream, unsweetened....	17½	25	27½
25	Thimbles, to pay according to material....			
	615 Thongs for whips.....	20		30
	536 Thread, cotton, sewing and crochet cotton, on spools or tubes or in balls.....	17½	22½	25
	536 Thread, cotton thread, all other, N.O.P....	17½	22½	25
	535 Thread, cotton, sewing, in hanks.....	7½		10
	536 Thread, linen, N.O.P.....	17½	22½	25
	532 Thread, cotton, finer than 40, for use in the manufacture of ribbons.....	Free	Free	Free
	684 Thread, rubber thread not covered.....	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
682 Thread, gilling, for fishing nets, in balls, for fisheries.....	Free	Free	Free	344 406
711 Thread, wax, cobblers.....	15	17½	17½	454 72
447 Threshing Machine outfit, when consisting of Traction or Portable Engine and Separator	15		20	
578 Thrown, organzine, not coloured.....	10		15	
673 Thumbs, for whips—See Square Reeds.....				
711 Thyme	15	17½	17½	620
179 Tickets	22½		35	344
523 Ticking, for tents, colored.....	25		32½	344
537 Ties, cotton, made up.....	25		35	344
583 Ties, silk	30	32½	37½	
583 Ties, silk, when imported under the treaties with Belgium, the Netherlands, and Italy.....			35	220
500 Ties, railway.....	Free	Free	Free	159
389 Tie Plates, railway..... per ton	\$5.00		\$8.00	435
284 Tiles, earthenware tiles, N.O.P.....	25		35	518
283 Tiles, drain tiles, not glazed.....	15		20	673
285 Tiles, earthenware or stone, for mosaic flooring				625
519 Tills, alarm.....	20	27½	30	494
503 Timber and Lumber, rough sawn.....	Free	Free	Free	458
368 Time Clocks.....	20	27½	30	454
368 Time Detectors.....	20	27½	30	592
368 Time Recorders.....	20	27½	30	524
170 Time tables, of foreign railways	15		25	
71 Timothy Seed.....	5		10	197
343 Tin, in blocks, pigs, bars and sheets.....	Free	Free	Free	197
342 Tin, phosphor, in blocks, bars, plates, sheets and wire.....	5		10	199
208 Tin Crystals.....	Free	Free	Free	198
344 Tin Tags for plug tobacco.....	15		25	180
343 Tin Plates	Free	Free	Free	T
181 Tin-foil labels, printed.....	22½		35	454
343 Tin-foil	Free	Free	Free	454
344 Tin Sheets, decorated.....	15		25	143
711 Tin Solution	15	17½	17½	T
343 Tin Strip, waste.....	Free	Free	Free	
374 Tin Plate Bars, crop ends of..... per ton	50c		\$1.00	143
344 Tin Whiskholders, lacquered	15		25	T
208 Tin, oxide of.....	Free	Free	Free	145
208 Tin, bichloride of.....	Free	Free	Free	T
400 Tin Lined Iron Pipe	20		30	145
344 Tinned Spoons.....	15		25	142
711 Tin-foil, paper backed	15	17½	17½	T

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

403

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	344	Tinfoil, printed.....	15	25
	406	Tinned Wire, N. O. P.....	15	20
Free	454	Tinsmiths' Tools, iron or steel.....	20	27 1/2
17 1/2	721	Tinsel Thread, and wire, when imported by manufacturers of braids, cords, tassels, ribbons and trimmings, for use only in the manufacture of such articles in their own factories.....	5	10
20	620	Tinsel, elastic, web over one inch wide....	12 1/2	20
15	344	Tinware, lithographed.....	15	25
17 1/2	344	Tinware, Japanned.....	15	25
35	344	Tinware, Stamped.....	15	25
32 1/2	344	Tinware, plain, and all manufactures of tin, N. O. P.....	15	25
35				
37 1/2	220	Tinctures, medicinal, not mixed		
		See Medicines		
	159	Tinctures, mixed, etc., alcoholic..see Spirits		
e Free	435	Tips, lava and other.....	20	30
\$8.00	518	Tips, cue.....	22 1/2	35
85	673	Tips for whips.—See Square Reeds.....		
20	625	Tippets, fur.....	20	30
30	494	Tipping, cork.....	15	20
1/2 30	458	Tires, locomotive, of steel, in the rough....	Free	Free
1/2 30	458	Tires, car wheel of steel, in the rough.....	Free	Free
1/2 30	454	Tires, car wheel of steel, finished.....	20	27 1/2
1/2 30	592	Tires, rubber vehicles.....	22 1/2	35
1/2 25	524	Tire Duck, weighing over 8 ounces per sq. yard.....	15	20
10	197	Tissue paper, plain coloured.....	15	25
ee Free	197	Tissne Paper, N. O. P.....	15	25
10	199	Tissue paper, with colored designs thereon.....	22 1/2	35
ee Free	198	Tissue paper, waxed.....	22 1/2	35
25	180	Tissue paper, transfer-o-types.....	15	22 1/2
ee Free		Toasters, electric.....	According to material	
35	454	Toasting-forks, Iron.....	20	27 1/2
ee Free	454	Tobacco-cutters, not plated.....	20	27 1/2
25	143	Tobacco, cigars, the weight of cigars to include bands and ribbons		
1/2 17 1/2		\$3 per lb., and	25	25
ee Free	143	Tobacco, cigarettes, the weight of the cigarettes to include the weight of the paper covering.....\$3 per lb., and	25	25
\$1.00				
25	145	Tobacco, snuff..... per lb.	50c	50c
ee Free	145	Tobacco, manufactured, other..... per lb.	50c	50c
30	142	Tobacco, unmanufactured for excise purposes, under conditions of Inland		
25				
1 1/2 17 1/2				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

55 otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
Revenue Act.....	Free	Free	Free	1000
144 Tobacco, cut..... per lb.	55c		55c	
220 Tobacco Flavoring Compound, testing under 40° proof spirits.....	50		50	451 454
O.C. Tobacco Leaf, foreign raw leaf, samples of, not to exceed 150 lbs. in quantity, when ex- warehoused, unstemmed. per lb.	\$1.00		\$1.00	
656 Tobacco Pipes, clay.....	22½	32½	35	464
656 Tobacco Pipes, Briar and all wooden.....	22½	32½	35	
656 Tobacco Pipes, other, N. O. P.....	22½	32½	35	
656 Tobacco Pouches.....	22½	32½	35	
656 Tobacco Pipe Mounts.....	22½	32½	35	
220 Tobacco Powder, denaturized.....	20	25	25	
349 Tobin Bronze, in rods not less than 6 feet long	5		10	
717 The same when for use in Canadian manu- factures.....	Free	Free	Free	
349 Tobin Bronze in sheets, not polished, planished or coated.....	5		10	
717 The same when for use in Canadian manu- factures.....	Free	Free	Free	454
247 Tocolith Paste.....	20		30	
197 Toilet Paper.....	15		25	424
234 Toilet Powders, non-alcoholic.....	25	32½	32½	449
234 Toilet Preparations, other (non-alcoholic).....	25	32½	32½	454
160 Toilet Preparations containing Spirits See Spirits, Perfumes, &c.				
274 Toilet Preparations of Vaseline or Petroleum...	15		25	
85 Tomato Pulp, in bulk.....	20		30	705
86 Tomato Pulp in tins, the weight of packages to be included in the weight for duty per lb.	1c	1¼c	1½c	
The same imported from Italy, under regulations of O. C., June 10th, 1910.....per lb.		1¼c		
711 Tomato Plants.....	15	17½	17½	
85 Tomatoes, fresh.....	20		30	622
86 Tomatoes, in cans, or other air-tight packages, the weight of packages to be included in weight for duty.....per lb.	1c	1¼c	1½c	506
86 The same when imported from Italy under regulations of O. C., June 10th, 1910 per lb.		1¼c		711 234 160 697 284 592 556
8 Tongue, beef, cooked.....	17½	25	27½	
220 Tonics.....see Medicines				
77 Tonquin Beans, crud only.....	Free	Free	Free	
622 Tool Boxes, carpenters.....	20	27½	30	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

405

General P. C.		Brit. Pref. P. C.	Treaty	General P. C.
Free	1009 Tools, hammers, files, axes, hatchets, auger and auger bits, steel for See Hammers, Steel for, in Steel			
55c				
50	454 Tools, saws, not plated	20	27½	30
	454 Tools, adzes, cleavers hatchets, hammers anvils, vises, of iron or steel, not plated cant-dogs and track tools, picks, mat-tocks and eye and poles for the same.	20	27½	30
\$1.00	464 All Tools and Machinery not manu-factured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Go-vernment of Canada and all the mate-rials or Parts in the rough, unfinished, and screws, nuts, bands and springs to be used in Rifles to be manu-factured at any such Factory for the Government of Canada.			
35				
35				
35				
35				
25				
10				
Free				
10		Free	Free	Free
Free	454 Tools, track tools, sledges, wedges and crowbars, of iron or steel	20	27½	30
30	424 Tools, gun tools, such as reloading sets, &c.	20		30
25	449 Tools, axes	15		22½
32½	454 Tools, all kinds, for hand or for machine use, including shoemakers' and tin-smiths' tools or bench machines, of iron or steel, not plated	20	27½	30
32½				
25	705 Tools, usual tools of trade, occupation or employment in the actual possession at the time of a workman arriving in Can-ada for his personal use, and which have been "bona fide" in use previously by him.			
30				
¼c	1½c			
¼c		Free	Free	Free
½	Tools, other, according to material.			
30	622 Tool Bags or Baskets	20	27½	30
	506 Tool Handles, of wood	17½	22½	25
	Tooth picks, dutiable according to material.			
¼c	1½c	15	17½	17½
	234 Tooth Powders, as perfumery	25	32½	32½
	160 Tooth Washes, alcoholic.—See Perfumery.			
¼c	697 Topographical Globes	Free	Free	Free
27½	284 Tops, chimney	25		35
	592 Tops for Carriages	22½		35
e	Free			
½	30			
	556 Pops, worsted tops, made from Leicester, Cotswold, Lincolnshire, Southdown combing wools	10		15
otherwise	554 Tops, worsted tops, N. O. P.	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
648 Topaz, not mounted or set	7½	10	10	
526 Torchon Lace, cotton or linen, white or cream colored	12½	17½	20	17
The same imported from Italy under regulations of O.C. June 10th, 1910.....		17½		
665 Torpedo Marbles.....	17½		25	70
665 Torpedoes	17½		25	
680 Tortoise and other shells, unmanufactured.	Free	Free	Free	42
711 Tortoise, manufactures of, N. O. P.....	15	17½	17½	
629 Toy Parasols.....	22½		35	68:
539 Tow, flax tow	Free	Free	Free	45:
236 Tow, surgical dressing	12½	17½	20	52:
519 Towel Racks and Rollers, as furniture.....	20	27½	30	33:
525 Towels, cotton or linen	20		30	344
537 Towels, sanitary.....	25		35	52:
522 Towelling, of linen or cotton, in the web, colored or not.....	17½		25	80
624 Toys, all kinds.....	20	27½	30	
The same when imported from Italy, under regulations of O.C., June 10, 1910.....		27½		81
254 Tragacanth, Gum	Free	Free	Free	82
612 Trace Chains, as Sadlery.....	20		30	81
562 Tracing Cloth, of linen	20		30	81
454 Track Tools, iron or steel	20	27½	30	81
172 Tracts, religious	Free	Free	Free	81
447A Traction Ditching Machines (not being ploughs) adapted for tile drainage on farms, valued by retail at not more than \$3,000 each.....	Free	Free	Free	81 82
453 Traction Engines, for road making.....	15		27½	79
438 Traction Engines and Steam Waggons for other purposes than for farm.....	22½	30	35	82 502
593 Trailers, street car.....	20		30	454
578 Tram Siks, not colored	10		15	252
180 Transfer Graining Paper.....	15	22½	22½	711
179 Transfer Pictures, with any advertising matter or lettering thereon.....	22½		35	426
179 Transfer Labels.....	22½		35	567
431 Transfers taken from plates, engraved.....	15		20	537
180 Transfers, decalcomania	15	22½	22½	
179 Transparencies, advertising, with metal mount- ings, not being labels.....per lb.	10c		15c	1013
454 Traps, steel or iron.....	20	27½	30	575
567 Travelling Rugs, wool	30	35	35	575
703 Travellers' Baggage, under regulations to				575

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

General
P.C.

CUSTOMS TARIFF

Brit. Pref. P.C.	Treaty	407 General P.C.
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10	be prescribed by the Minister of Customs				
20	178	Traveller' Official Guide of the Railways or Steam Navigation of Canada and the United States.....per lb.	10c	15c	
25	702	Travellers' Carriages, under regulations of Minister of Customs	Free	Free	Free
25	422	Trawls, trawling spoons, fly hooks, sinkers, swivels and sportsman's fishing bait and fishing hooks, N. O. P.....	22½		35
Free	682	Trawl Twine, in hanks or coil, for the fisheries ..	Free	Free	Free
17½	454	Trawls, anchors for.....	20	27½	30
35	525	Tray cloths, embroidered.....	20		30
Free	339	Trays, antimony, souvenir.....	20	27½	30
20	344	Trays, Japanned tinware.....	15		25
30	525	Traycloths, of linen or cotton.....	20		30
30	80	Trees, N. O. P., and teasels.....	Free	Free	Free
35	(This item applies to trees, regardless of size, which have been grown in a forest. Trees grown abroad in nurseries are rated as being "nursery stock.")				
25	81	Trees, apple.....each	2c	2½c	3c
30	82	Trees, bay.....	12½	17½	20
Free	81	Trees, cherry.....each	2c	2½c	3c
30	81	Trees, pear.....each	2c	2½c	3c
30	81	Trees, quince.....	2c	2½c	3c
Free	81	Trees, peach, and small peach trees known as "June Buds".....each	2c	2½c	3c
	81	Trees, plum.....each	2c	2½c	3c
	82	Trees, plants and shrubs, commonly known as nursery stock, N. O. P.....	12½	17½	20
Free	79	Trees, Mexican saddle	Free	Free	Free
27½	82	Trees, seedling stock for grafting, etc.....	12½	17½	20
35	502	Treenails.....	Free	Free	Free
30	454	Triers, butter and cheese triers, not plated.	20	27½	30
15	252	Tripoli Compound, for buffing or polishing metal	15		27½
22½	711	Tripoli, ground only.....	15	17½	17½
35	426	Trimmers' Knives.....	20	27½	30
35	567	Trimmings, carriage, made up of wool.....	30	35	35
20	537	Trimmings, carriage, made up of cotton, hemp or flax.....	25		35
22½	1013	Trimmings, coffin.....See Schedule B.			
15c	575	Trimmings, jet.....	25	32½	35
30	575	Trimmings, N. O. P., braids, cords.....	25	32½	35
35	575	Trimmings, beaded trimmings	25	32½	35
	575	Trimming, gimp.....	25	32½	35
	486	Trimmings, brass, for the manufacture of			

otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
bedsteads, when imported by manufacturers for use exclusively in their own factories.				
466 Trocar, for bloot (cattle)	Free	Free	Free	395
220 Troches, medicinal see Medicines				
454 Trolley Wheels.	20	27½	30	
454 Trolley Retrievers, or catchers.	20	27½	30	
593 Truck, street car.	20		30	352
593 Trucks.	20		30	352
462 Trucks, blast furnace, slag, of a class or kind not made in Canada	Free	Free	Free	400
622 Trunks, valises, hat boxes, carpet bags.	20	27½	30	
O.C. Trunks, containing traveller's samples, are subject to duty on first importation, but may be allowed free entry on reimportation if identified to the satisfaction of the Customs Officer examining the same.				352 395
Trunks, etc., parts of, finished, according to material.	Free	Free	Free	345 346 396
236 Trusses, surgical.	12½	17½	20	
474 Trusses, surgical, steel springs, for the manufacture of, when imported by the manufacturers for use exclusively in the manufacture thereof in their own factories.	Free	Free	Free	1017
594 Tricycles.	20		30	
Trusses, Surgical, unassembled parts of, according to material.				
79 Tubers	Free	Free	Free	
465 Tubes, iron or steel, for gas buoys, over 16 inches in diameter	Free	Free	Free	
676 Tubes, metallic and capillary, for vaccine points, when imported by manufacturers for use in their own factories	Free	Free	Free	
352 Tubs of Brass, tinned, N.O.P.	20	27½	30	
289 Tubs, bath, of earthenware, stone, cement, clay, or other material, N. O. P.	20		35	397
506 Tubs, wood, N. O. P.	17½	22½	25	
354 Tubing, aluminum, threaded for connections.	15	22½	25	486
348 Tubing of brass, not polished, bent or otherwise manufactured in lengths not less than six feet.	Free	Free	Free	
348 Tubing, copper, in lengths of not less than six feet, not polished, bent, or otherwise manufactured.	Free	Free	Free	
400 Tubes, brazed, iron or steel, (not welded).	20		30	
746 Tubes, skelp iron or steel, sheared or rolled in				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

409

Brit. Pref. General
P.C. Treaty P.C.

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	grooves, not over 4 $\frac{1}{4}$ inches in width, when imported by manufacturers, for use only in their own factories, in the manufacture of tubes of rolled iron or steel, not jointed or welded, not more than 1 $\frac{1}{2}$ inch in diameter	Free	Free	Free
Free Free	395 Tubes, stay, for boilers which perform the double functions of staying the heads of the boilers as well as doing the work of plain tubes, in generating steam	Free	Free	Free
30	352 Tubing of Brass, N. O. P.	20	27 $\frac{1}{2}$	30
30	352 Tubing of Copper, N. O. P.	20	27 $\frac{1}{2}$	30
30	400 Tubing, other, or pipe of iron or steel, plain galvanized, riveted, corrugated or otherwise specially manufactured, including Lock joint Pipes, N.O.P.	20		30
Free 30	352 Tubing of brass, cased	20	27 $\frac{1}{2}$	30
	395 Tubing, boiler tubes, of wrought iron or steel, including corrugated tubes or flues for marine boilers	Free	Free	Free
Free	345 Tubing, zinc seamless, drawn	Free	Free	Free
	346 Tubing zinc, other	15		25
20	396 Tubing, Seamless steel tubing, valued at not less than three and one-half cents per pound; rolled or drawn square tubing of iron or steel; adapted for use in the manufacture of agricultural implements	Free		5
Free 30	1017 Tubing, lap welded tubing of iron or steel, not less than 3 $\frac{1}{2}$ inches in diameter, threaded and coupled or not, testing one thousand pounds pressure per square inch. When used in casing water, oil and natural gas wells. When for transmission of natural gas under high pressure from gas wells to points of distribution, see Schedule "B"			
Free	397 Tubing of rolled steel or iron, not joined or welded, not more than 1 $\frac{1}{2}$ inches in diameter, N. O. P.	Free	Free	Free
Free 30	486 Tubing, Iron tubing, being lacquered or brass covered, not over 2 inches in diameter, and brass trimmings, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

ss otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
398 Tubing, wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter	10		15	71 7 45.
399 Tubing, wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, four inches or less in diameter, N.O.P.....	20		35	261 271
460 Tubing, wrought iron, for mining, &c., see Mining Machinery	Free	Free	Free	271 130
618 Tubing, pure rubber	15	25	27½	648
326A Tubes, made entirely of glass	15	20	22½	641
189 Tubes of all sizes, and cones, made of paper, adapted for winding yarns thereon..	Free	Free	Free	567 682
400 Tubing, wrought iron or steel tubing, square, N.O.P	20		30	
486A Tubing, iron tubing, lacquered or brass covered, not over two inches in diameter, and brass cased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories	Free	Free	Free	548 544-544A
716 Tubing, iron, lacquered or brass covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods	Free	Free	Free	547 467 536
454 Tubes of rolled iron or steel, not joined or welded, over 1½ inch in diameter.....	20	27½	30	549
400 Tubing, lap welded, with bell and spiggott ends	20		30	
353 Tubing, aluminum, in tubes not less than 6 feet long, not polished, bent or otherwise manufactured	Free	Free	Free	682 548
298 Tufa, calcareous, unmanufactured	Free	Free	Free	
523 Tufted Muslin, colored.....	25		32½	
537 Tufts, cotton, used in the manufacture of mattresses.....	25		35	724
96 Tunnels, international, materials for, when similar materials are admitted free of duty into the United States, under regulations of Minister of Customs	Free	Free	Free	548
121 Tunny Fish in oil.....	20		35	579
453 Turbine Engines, hydraulic.....	15		27½	453
246 Turkey red, an oxide	15		22½	408
572 Turkish Rugs or Carpets	25		35	698
203 Turmeric, crude	Free	Free	Free	340

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

General
P.C.

CUSTOMS TARIFF

411

15

Free

27½

22½

Free

30

Free

Free

30

30

Free

Free

32½

35

Free

35

27½

22½

35

Free

herwise

		Brit. Pref. P.C.	Treaty P.C.	General P.C.
	711 Turmeric, N. O. P.	15	17½	17½
	74 Turnip Seed	Free	Free	Free
15	454 Turntables, locomotives	20	27½	30
	260 Turpentine, raw or crude	Free	Free	Free
	261 Turpentine, spirits of	Free	Free	Free
	271 Turpentine, patent turpentine, a compound containing petroleum per gall.	1½c		2½c
35	271 Turpentine Spirits, a product of petroleum, p. gal.	1½c		2½c
Free	130 Turtles	Free	Free	Free
27½	648 Turquoises, not mounted or set	7½	10	10
22½	641 Tuscan and Grass Plaits suitable for ornament- ing or making hats	Free	Free	Free
Free	567 Tweeds, wool	30	35	35
	682 Twines, for use of fisheries, in hanks.—See item Fish Hooks	Free	Free	Free
30	548 Twine and cordage of all kinds, N. O. P.	20		25
	544-544A Twine, binders' twine, or twine for har- vest binders, and articles which enter into the cost of the manufacture of such twine, when imported for such use exclusively by manufacturers who manufacture such twine only	Free	Free	Free
Free	547 Twine, sail twine of hemp or flax, when to be used for boats and ships sails	5		5
	467 Twine, machinery of a class or kind not made in Canada, for the manufacture of	Free	Free	Free
Free	536 Twines, Gilling twines (so-called) linen thread, N. O. P.	17½	22½	25
	549 Twine, manufactures of, viz.:—Hammocks, lawn tennis nets, sportsman's fish nets, and other articles manufactured of twine, N.O.P.	20		30
30	682 Twine, "barked" marline, for the fisheries.	Free	Free	Free
30	548 Twine, other marline (not barked) although for use in the fisheries	20		25
Free	Twine Boxes, to pay according to material			
Free	724 Twine or yarn of paper, when im- ported by manufacturers for the purpose of being woven into fabrics in their own factories	Free	Free	Free
35	548 Twine Paper Fibre or Cordage used in manufac- ture of chairs	20		25
Free	579 Twist Silk	17½		25
35	453 Twist drills, steel	15		27½
27½	408 Twisted Wire, N. O. P.	17½		25
22½	698 Type for the schools of the blind	Free	Free	Free
35	340 Type, for printing, including chases, quoins and slugs, of all kinds	12½		20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
441 Typecasting and type setting machines and parts thereof adapted for use in printing offices	Free	Free	Free	513 I 497 I
341 Type Metal in blocks, bars, plates or sheets	10		15	577 I
199 Type-setting Machines, perforated paper for	22½		35	568 I
705 Typewriters of Settlers, see Settlers' Effects	Free	Free	Free	764 U
441A Typewriters	17½		25	
177 Typewritten Manuscripts	Free	Free	Free	
698 Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	Free	Free	Free	711 U 190 U 191 U 453 U
454 Typewriter Covers, if imported separately.	20	27½	30	693 U
711 Typewriter Keys, of celluloid	15	17½	17½	696 U
Typewriter Parts.—Dutiable according to material.				696 U
764 Typewriter Ribbon, undyed ribbon when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories	10		15	454 U 417 U
442 Type-making accessories	5		10	289 U 657 U 696 U
U				
240 Ultramarine Blue, dry or in pulp	Free	Free	Free	
245 Umbers	10		15	199 U
629 Umbrellas, Parasols, and Sun Shades of all kinds and materials	22½		35	
672 Umbrella, Parasols and Sunshades, ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks, or canes in the rough, or not further manufactured than cut into lengths, suitable for umbrellas, parasols, and sun shades, or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively, in their factories in the manufacture of umbrellas, parasols, and sun shades and walking sticks ...	Free	Free	Free	453 V 206 V 676 V
513 Umbrella Parasols and Sunshades, sticks or handles for, N. O. P.	15		20	460 V

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle col

CUSTOMS TARIFF

413

General P.C.		Brit. P.C.	Prof. Treaty	General P.C.
	513 Umbrella Tubes, or rods, of steel, N.O.P.	15		20
Free	497 Umbrellas and Parasols, sticks for, see Bamboo Reeds, etc.	Free	Free	Free
15	577 Underwear, silk in the gum, for the manu- facture of see Silk	Free	Free	Free
35	568 Undershirts, drawers, and knitted goods, N.O.P.	22½		35
Free	764 Undyed Ribbon when imported by manufac- turers of typewriter ribbons, for use only in the manufacture of such ribbon in their own factories	10		15
25	711 Unenumerated Articles	15	17½	17½
Free	190 Union Collar Cloth Paper, in rolls or sheets, not glossed or finished	10		15
	191 Union Collar Cloth Paper, in rolls or sheets, glossed or finished	12½		20
	453 Universal Joints, iron or steel, radial ball bearings used on automobiles.	15		27½
Free	693 Universities, antiquities for, to be placed therein	Free	Free	Free
30	696 Universities, philosophical and scientific apparatus, etc., for, and not for sale.	Free	Free	Free
17½	696 Universities, bottles specially engraved, holding chemicals in laboratories of universities.	Free	Free	Free
	454 Upholsterers' Two-pronged Japanned Metal Buttons.	20	27½	30
15	417 Upholsterers' Tacks.	20		35
10	289 Urinals, of all kinds	20		35
	657 Urinometers of metal.	17½	22½	25
	696 Utensils, philosophical and scientific, for colleges, etc., and not for sale.	Free	Free	Free
Free	199 Utility Wall Board.	22½		35
15				
35				

V

	206 Vaccine and Ivory Vaccine Points	Free	Free	Free
	676 Vaccine Points (for manufacture of) glass caps, shells, containers and capillary tubes; rubber bulbs, boxes and corks, for use in manufacture of vaccine points, and only when imported by manufacturers of vaccine points (in their own factories)	Free	Free	Free
Free	453 Vacuum Cleaners, stationary machines, princi- pally iron or steel.	15		27½
B	460 Vacuum Dryers, used exclusively in the conversion of metals	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

20
otherwise

	Brit. Pref. P.C.	Treaty	General P.C.	
526 Valenciennes Lace, of cotton or linen, white or cream colored	12½	17½	20	83
The same imported from Italy, under regulations of O. C. June 10th, 1910.		17½		711
205 Valerian Root, unground	Free	Free	Free	87
711 Valerian Root, ground	15	17½	17½	85
178 Valentines and Christmas Cards. Advertising	10c		15c	98
180 Valentines, not advertising	15	22½	22½	84
8 Valentine's Meat Juice, not medicated.	17½	25	27½	87
622 Valises	20	27½	30	86
Valves, rated according to material				
613 Vamps, shoe or upper.	15		25	
156 Vanilla, Essence of		see Spirits		
77 Vanilla Beans, crude only	Free	Free	Free	
711 Vanilla and Nux Vomica Beans, N. O. P.	15	17½	17½	
711 Vanillin Crystals	15	17½	17½	
677 Vanner Belts, for vanners, adapted for use in gold mining	Free	Free	Free	86
677 Vanners, for gold mining	Free	Free	Free	
159 Vanoleum	\$2.40 per gal. and	30	30	
203 Valonia Nuts	Free	Free	Free	
220 Vapo-Cresoline.—See Medicines.				
711 Varnish, litho, produced from linseed oil.	15	17½	17½	86
711 Varnish Makers' Black	15	17½	17½	
271 Varnish, naptha, safety.	1½c		2½c	
248 Varnish, spirit varnish and lacquers, per gal.	\$1.00		\$1.00	
248 Varnish "Insulac"	\$1.00		\$1.00	
249 Varnish, Nubian enamel or baking Japan varnish	15		22½	
249 Varnish, lacquers, Japan, Japan driers, liquid driers and oil finish, N. O. P., 20c per gallon and	15		22½	86
220 Varnish Remover.—See Medicines.				
711 Varnoliate	15	17½	17½	U
Vassar Shirts, to pay according to material.				87
326A Vases, blown glass	15	20	22½	V
326 Vases, cut glass	20		32½	87
288 Vases, china	20		30	539
288 Vases, porcelain	20		30	V
288 Vases, earthenware, N. O. P.	20		30	539
274 Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes	15		25	662
506 Vats, in a knocked down state, wood	17½	22½	25	197
437 Vaults, doors for	20		30	199
466 Vedee Vibrator and Blood Circulator.	Free	Free	Free	225
711 Vegetable Ivory Beads, in bulk	15	17½	17½	V

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle co

CUSTOMS TARIFF

415

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	83 Vegetables, potatoes, not elsewhere specified per bush.	12½c		20c
20	711 Vegetable Oil	15	17½	17½
	87 Vegetables, onions	15		30
	85 Vegetables, tomatoes fresh	20		30
Free	98 Vegetables, melons each	2c		3c
17½	84 Vegetables, sweet potatoes and yams, per bush.	7c		10c
	87 Vegetables, N. O. P.	15		30
15c				
22½				
27½				
30				
25				
Free				
17½				
17½				
Free				
Free				
30				
Free				
17½				
17½				
2½c				
\$1.00				
\$1.00				
22½				
22½				
17½				
22½				
32½				
30				
30				
30				
25				
25				
30				
Free				
17½				
otherwise				
	86 Vegetables, other than tomatoes and cooked corn, including baked beans in cans or other packages, N.O.P., the weight of the cans or other packages to be included in the weight for duty per lb.	1c	1c	1½c
	The same under the French Treaty per lb.		1c	
	The same under the Treaties with Belgium, the Netherlands and Italy per lb.		1¼c	
	86 Vegetables, tomatoes and corn in air-tight packages, the weight of package to be included in the weight for duty per lb.	1c	1¼c	1½c
	The same from Italy under regulations of O. C. June 10, 1910 per lb.		1¼c	
	86 Vegetables, evaporated, other than tomatoes and cooked corn in air tight packages, the weight of packages to be included in the weight for duty per lb.	1c	1c	1½c
	The same under Treaties with Belgium, The Netherlands, and Italy per lb.		1¼c	
	86 Vegetables, evaporated, tomatoes and cooked corn, in air tight packages, weight of packages to be included in the weight for duty per lb.	1c	1¼c	1½c
	Under Treaties with Belgium and the Netherlands and Italy per lb.		1¼c	
	87 Vegetables, evaporated or desiccated, in packages not air tight	15		30
	87 Vegetables, in brine	15		30
	539 Vegetable Fibre, twisted for convenience in transportation	Free	Free	Free
	539 Vegetable Fibres, natural	Free	Free	Free
	662 Vegetable Manures, not manufactured	Free	Free	Free
	197 Vegetable Parchment Paper, N. O. P.	15		25
	199 Vegetable Parchment Paper, cut to size	22½		35
	225 Vegetable Wax	5		10
	711 Vegetable extract	15	17½	17½
	705 Vehicles of Settlers, see Settlers' Effects.	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
592 Vehicles, N. O. P.	22½		35	
591 Vehicles, viz.: freight and farm waggons, and complete parts	17½		25	
438 Vehicles, motor	22½	30	75	
592 Vehicle, springs and axles for	22½		35	
592 Vehicle Tires, rubber	22½		35	500
594 Velocipedes	20		30	573½
581 Velvets, other than pure silk, and velveteen	17½	27½	30	
The same when imported from Italy, under regulations of O.C., June 10, 1910.		27½		460
581 Velvets, pure silk, and silk fabrics.	17½	20	30	460
581 Velvets of all kinds (including Silk Vel- vets), Silk and Plush fabrics, under the pro- visions of the Treaties with the Netherlands, Belgium and Italy.				163
674 Veneers, ivory	Free	Free	Free	85
519 Veneer Chair Seats	20	27½	30	211
507 Veneers of Wood, N. O. P., not over 3-32 of an inch in thickness	10		15	
507A Veneers of oak, rosewood, mahogany, Span- ish cedar and walnut, not over 3-32 of an inch in thickness	5		7½	
506 Veneers of thin walnut or oak, backed by pulp or paste board (thin).	17½	22½	25	711
247 Venetian Red, Liquid paint.	20		30	500
284 Vents, fireclay chimney linings	25		35	
208 Verdigris or Sub-acetate of Copper (dry) ..	Free	Free	Free	711
246 Vermilion, dry color, N. O. P.	15		22½	597
247 Vermilion, in liquid	20		30	
67 Vermicelli and Macaroni	75c	\$1.00	\$1.25	
The same imported from Italy, under regulations of O.C., June 10, 1910, per 100 lbs.		\$1.00		252
45 Vermicelli Fish Food, in packages not exceeding 25 lbs each				181
162 Vermouth, containing not more than 40 per cent. of proof spirits.	17½		25	454
156 Vermouth containing over 40 per cent. of proof spirits	50	50	50	288
470 Vessels, articles for.—See Masts.	50	50	50	208
453 Vessels, reserve motors for.	\$2.40	\$2.40	\$2.40	522
590 Vessels built outside of Canada, etc.	15	25	27½	264
185 Vessels, adhesive felt for sheathing.	15		25	
589 Vessels, foreign, British register since 1902, etc.	Free	Free	Free	298
373 Vessels, wrecked in Canadian water, scrap			25	711

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Mid.

CUSTOMS TARIFF

417

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	steel and iron recovered therefrom, fit only to be remanufactured	Free	Free	Free
25	Vessels, British, engaged in the coast trade in Canada, repairs to these in a U. S. port, are subject to duty			
35	568 Vests, knitted	22½		35
30	573A Vestments, church	12½	17½	20
30	The same imported from Italy, under regulations of O.C., June 10, 1910....		17½	
	466 Veterinaries', instruments of, metal	Free	Free	Free
	466 Vibrators, electric, adapted for use as surgical instruments, and substantially of metal....	Free	Free	Free
30	466 Vibrators, electrical, for surgical use, and if substantially of metal.....	Free	Free	Free
	162 Vin, Calabre, not more than 40 per cent. proof spirits	50	50	50
	82 Vines, grape	12½	17½	20
Free	213 Vinegar, per gallon, of any strength not exceeding the strength of proof.....	10c	12½c	15c
30	And in addition thereto, for each degree of strength in excess of the strength of proof	1½c	1¾c	2c
15	Provided that the strength of proof shall be equal to 6 per cent. of absolute acid.			
7½	711 Vinegar Shavings	15	17½	17½
25	506 Violin Bows, bridges, keys, tail pieces, wood	17½	22½	25
30	711 Violin Bow, hair.....	15	17½	17½
Free	597 Violins.....	20	27½	30
22½	The same imported from Italy under regulations of O. C., June 10, 1910.....		27½	
30	252 Viscol	15		27½
\$1.25	181 Visiting Cards	22½		35
	454 Vises, iron or steel.....	20	27½	30
	288 Vitrified Conduit, single and multiple..	20		30
25	208 Vitriol, blue, sulphate of copper	Free	Free	Free
50	522 Voile Fabric, silk striped.....	17½		25
	264 Volatile or Essential Oil	5	7½	7½
\$2.40	The same imported from Italy, under regulations of O.C., June 10, 1910....		7½	
27½	298 Volcanic Ash, Powdered Pumice.....	Free	Free	Free
25	711 Voltax Compound	15	17½	17½
Free	647 Vulcanite Jewellery	22½	30	35
ee	509 Vulcanized Fibre Ware	17½		25
	Vulcanizers, rated according to material			
25	651 Vulcanite or Composition Buttons	22½	30	35

is otherwise

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
W				
424 Wads, or other ammunition, N.O.P.	20		30	
186 Wads, gun, felt board for.—See Hemp Paper				
199 Wadding, paper fibre	22½		35	
520 Wadding, sheet wadding, cotton or wool . . .	17½		25	293
45 Wafers, communion, in packages not exceeding 25 lbs. weight each	17½		25	
591 Waggon, freight or farm	17½		25	
454 Waggon Skeins or Boxes	20	27½	30	109
502 Waggon Blocks, rough, sawn only	Free	Free	Free	114
705 Waggon, settlers'	Free	Free	Free	344
592 Waggon, childrens'	22½		35	
Waggon, drays, to be entered under Item 591, are required to have axles not smaller than 1½ inches in diameter. Others having axles smaller than 1½ inches to be entered under Item 592.				509 428 520
454 Wagons, street sprinkler, with metal tanks	20	27½	30	510
506 Wagons, street sprinkler, with wooden tanks . . .	17½	22½	25	352
568 Waistcoats, men's knitted	22½		35	289
Waists, shirt waists and ladies' or misses' blouses, to pay according to material.				234 160
511 Walking Sticks and Canes of all kinds, N. O. P.	20		30	412
497 Walking Sticks, bamboo for, unmanufactured	Free	Free	Free	567 509
199 Wall Board, a pasted board	22½		35	339
195 Wall Friezes, lithographed panoramic, for wall decoration	22½		35	613
195 Wall Paper	22½		35	352
694 Wall Paper Designs, when for use only as models in connection with the manu- facture of wall paper	Free	Free	Free	199 711
197 Wallpaper, ingrain, (duplex and plain) not printed on, but colored in the pulp, when imported in rolls not exceeding 50 lbs each, by wallpaper manufacturers, for the purpose of being manufactured in Canada, into wall- paper hangings	15		25	453 454 711
199 Wall Pockets, described as lithographed cut-outs	22½		35	533
195 Wall Decorations, Anaglypta	22½		35	343
312 Wall Covering (asbestos)	15		25	616
699 Wall Diagrams, natural history, for schools, etc.	Free	Free	Free	576 681
Wall Paper Samples—				681
178 Stitched together in book form . . . per lb.	10c		15c	368 647 368

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

419

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
	195	If not stitched or bound	22½	35
		Provided that cut samples, not stitched or bound, and not in rolls, may be treated as of N. C. V., if the total weight does not exceed 3 lbs.		
	293	Wall Plaster, prepared, weight of package to be included in weight for duty, per 100 lbs.	8c	12½c
	109	Walnuts, unshelled per lb.	1c	2c
	114	Walnuts, shelled per lb.	3c	3½c
	344	Ware, tinware, plain, japanned or lithographed	15	25
	509	Ware, indurated and vulcanized fibre ware	17½	25
	428	Ware, iron or steel hollow-ware, N.O.P.	20	30
	520	Warps, cotton warps and cotton yarns, dyed or undyed, N. O. P.	17½	25
	510	Washboards,	15	20
	352	Wash Boilers, tin, with copper bottoms	20	27½
	289	Washstands of earthenware, or any other material	20	35
	234	Washes, tooth and skin, non-alcoholic	25	32½
	160	Washes, tooth and skin, alcoholic, see Perfumes in Spirits		
	412	Washers, iron or steel, 75c per 100 lbs. and	10	25
	567	Washers, felt.	30	35
	509	Washers, fibre	17½	25
	339	Washers, lead	20	27½
	613	Washers, leather	15	25
	352	Washers of brass or copper	20	27½
	199	Washers, paper	22½	35
	711	Washers, platinum	15	17½
	453	Washing Machines, N.O.P., iron or steel	15	27½
	454	Washing Machines, street, kindling squeegee...	20	27½
	711	Washing Crystal, "Pickstone"	15	17½
	681	Waste Cotton, not dyed, cleaned, bleached, or otherwise manufactured.	Free	Free
	533	Waste, cotton, cleaned, or prepared for use	7½	12½
	343	Waste, tin strip waste	Free	Free
	616	Waste, rubber	Free	Free
	576	Waste, silk	Free	Free
	681	Waste, marble, not fit for flagstone, building stone or paving blocks	Free	Free
	681	Waste, other	Free	Free
	368	Watches	20	27½
	647	Watch Bracelets (gold).....	22½	30
	368	Watch Bracelets (leather).....	20	27½
	623	Watch Case, celluloid, worn to protect watch..	22½	30
	367	Watch Cases	20	30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
366 Watch Dials, imported separately	10	12½	12½	225
647 Watch Guards	22½	20	35	226
623 Watch and Jewel, cases for	22½	30	35	711
368 Watch Keys	20	27½	30	634
367 Watch Crowns	20		30	225
326A Watch Glasses	15	20	22½	711
366 Watch Hands, imported separately	10	12½	12½	224
366 Watch Springs, imported separately	10	12½	12½	225
368 Watches, chronometer	20	27½	30	224
366 Watch Actions and Movements, N. O. P.	10	12½	12½	711
366 Watch Movements, jewels for	10	12½	12½	711
613 Watch Fobs and Wristlets, of leather	15		25	711
695 Water Colour Paintings, valued at less than \$20.00 each	15		25	711
695A Water Colour Paintings, valued at not less than \$20.00 each	Free	Free	Free	711
Water Hog Leather				704
160 Water, lavender water				
220 Waters, medicinal preparations, see Medicin				711
154 Waters, mineral, natural, not in bottles...	Free	Free	Free	
711 Waters, mineral, N. O. P.	15	17½	17½	
711 Water, rose water, without spirits	15	17½	17½	506
711 Water, orange water, non-alcoholic	15	17½	17½	346
453 Water Meters, iron or steel	15		27½	172
352 Water Meters, composed wholly or of chief value of brass or bronze	20	27½	30	468
247 Water Color Paints	20		30	
247 Water Paint Colors	20		30	
519 Water Closet Seats and Tanks, if imported separately	20	27½	30	537
453 Water heaters, feed for steam plants, iron or steel.	15		27½	575
453 Water Heaters, iron or steel	15		27½	620
681 Waste, N. O. P., except metallic	Free	Free	Free	528
352 Water Filters, brass	20	27½	30	
362 Water Filters, plated	22½	30	35	
220 Waters, N. O. P.—See Medicines.				
290 Water Lime Cement, weight of package to be included in weight for duty, per 100 lbs.	7c	10c	10c	506
288 Water Fonts, china	20		30	719
454 Water Regulators, boiler feed	20	27½	30	
198 Waxed or Oiled Paper	22½		35	
15 Wax, beeswax	5		10	521
252 Wax, black, burnishing	15		27½	522
224 Wax, paraffine wax	15		25	523
226 Wax, paraffine wax candles	15		25	454
225 Wax, Canaba	5		10	203

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

CUSTOMS TARIFF

421

		Brit. Prof. P.C.	Treaty	General P.C.
	225 Wax, vegetable and mineral, N.O.P.	5		10
	226 Wax Floats	15		25
	711 Wax Flowers, N. O. P.	15	17½	17½
	634 Wax Flowers, for ornamentation of hats ..	20	27½	27½
	225 Wax, Japan.....	5		10
	711 Wax Matches	15	17½	17½
	711 Wax, and manufactures of, other, N. O. P. .	15	17½	17½
	224 Wax, sealing	15		25
	225 Wax, ozokirite.....	5		10
	224 Wax, palm.....	15		25
	711 Wax, prepared floor, not liquid.....	15	17½	17½
	711 Wax, shoe, not polish	15	17½	17½
	711 Wax, tailings	15	17½	17½
	711 Wax, cobbler's, for waxing thread.....	15	17½	17½
	711 Wax, yellow, base plate.....	15	17½	17½
	567 Wearing Apparel, wool	30	35	35
	705 Wearing Apparel, settlers'	Free	Free	Free
	704 Wearing Apparel of British subjects dying abroad, etc.	Free	Free	Free
	711 Wheat Sheaves, whole wheat straw sewn on special forms for decorative purposes.....	15	17½	17½
	506 Weather Strip, wood and felt	17½	22½	25
	346 Weather Strip, zinc and felt	15		25
	172 Weaving, books on	Free	Free	Free
	468 Weaving, machinery, and parts of, of a class or kind not made in Canada, when imported by manufacturers for such purposes	10		10
	537 Web, ladder	25		35
	575 Webbing or Binding, ½ inch in width, etc. .	25	32½	35
	620 Webbing, elastic, over 1 inch wide	12½		20
	528 Webbing, non-elastic, when imported by manufacturers of suspenders for use exclusively for the manufacture of such articles in their own factories ...	12½		20
	506 Webbing, cane, in the roll.....	17½	22½	25
	719 Webbing, elastic, when imported by manu- facturers of artificial limbs, for use only in the manufacture of artificial limbs	Free	Free	Free
	Webbing, non-elastic, for hose supporters—			
	521 If gray fabric	15		25
	522 If white fabric	17½		25
	523 If colored fabric	25		32½
	454 Wedges, of iron or steel	20	27½	30
	203 Weeds, dyeing or tanning	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
446 Weeders	12½		20	615
437 Weighing Beams, of iron or steel	20		30	711
437 Weighing Machines, automatic	20		30	510
453 Weights, sash, cast iron	15	25	27½	156
711 Welding Compound	15	17½	17½	242
326 Wells, glass ink wells	20		32½	242
469 Well Drilling Machinery, of a class or kind not made in Canada, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power				240
	Free	Free	Free	244
635 Whale Bone, unmanufactured	Free	Free	Free	243
711 Whale Bone, manufactures of, N. O. P.	15	17½	17½	240
265 Whale Oil, N. O. P.	12½		22½	240
Whale Oil, from Newfoundland	Free	Free	Free	254
227 Whale Oil Soap	Free	Free	Free	
60 Wheat per bush.	8c		12c	
60 Wheat Screenings per bush.	8c		12c	
46A Wheat, damaged by water in transitu (on appraised value)	15		25	287
61 Wheat Flour, including the duty on the barrel per bbl.	40c		60c	503
46A Wheat Flour, damaged by water in tran- situ (on appraised value)	15		25	506
711 Wheat Middlings	15	17½	17½	574
711 Wheat Sheaves, whole, sewn on forms in shape of a sheaf, for decoration purposes	15	17½	17½	553
593 Wheel Stretcher, hospital	20		30	553
670 Wheels, alundum	17½		25	497
502 Wheels, parts of, Hubs and Spokes, in the rough	Free	Free	Free	639
506 Wheels, parts of, Feloes and Spokes, fin- ished, wood	17½	22½	25	470
592 Wheels, if finished as part of carriages.	22½		35	453
458 Wheels, car wheel tires of steel when in the rough	Free	Free	Free	453
454 Wheels, trolley	20	27½	30	519
564 Wheels, pressed felt wheels	15		25	519
670 Wheels, emery and carborundum	17½		25	621
591 Wheels, for farm waggons	17½		25	179
592 Wheels, sarvion, ironed in part	27½		35	516
Whip sockets for vehicles dutiable according to material.				519
593 Wheelbarrows	20		30	454
673 Whips, material for the manufacture of See Square Reeds, etc.	Free	Free	Free	621
615 Whips, all kinds and materials	20		30	318
615 Whip Thongs	20		30	325
615 Whip Lashes	20		30	446

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

423

General P.C.		Brit. Pref.		P.C.
		P.C.	Treaty	
	615 Whips, toy whips	20		30
20	711 Whip gut	15	17½	17½
30	510 Whisks	15		20
30	156 Whiskey (see Spirits)per proof gal.	\$2.40	\$2.40	\$2.40
27½	242 White Sulphide of Zinc, as zinc white	Free		5
17½	242 White Zinc	Free		5
32½	240 Whiting or Whitening	Free	Free	Free
	240 Whiting, gilders' whiting	Free	Free	Free
	244 White Lead, ground, in oil	30		37½
	243 White Lead, dry	20		30
	240 White, Paris white	Free	Free	Free
	240 White, satin white	Free	Free	Free
Free	254 White Shellac, in gum or flake, for manu- facturing purposes	Free	Free	Free
Free	526 White or cream colored ornaments of lace or of embroidered work, of cotton or linen, not including lace collars	12½	17½	20
17½	The same imported from Italy under regulations of O. C. June 10, 1910		17½	
22½	287 White Granite or Iron Stone Ware, table	15	27½	27½
Free	503 Whitewood Lumber . . see Lumber in Wood			
Free	506 Whitewood, manufactures	17½	22½	25
12c	574 White Cotton, Bobbinet, plain, in webb	15	22½	25
12c	553 Wicks for coal oil stoves	17½		25
25	553 Wicks for lamps	17½		25
60c	553 Wicks, candle	17½		25
25	497 Willow, unmanufactured	Free	Free	Free
17½	639 Willow Hoods, unfinished, not bleached or blocked	Free	Free	Free
30	641 Willow Plaits or Braids, suitable for mak- ing or ornamenting hats	Free	Free	Free
25	470 Windlasses, ships, power	Free	Free	Free
Free	453 Windlasses, ships, hand, iron or steel	15		27½
25	453 Winding Machines, iron or steel	15		27½
35	519 Window Screens, made of iron or steel wire cloth	20	27½	30
Free	517 Window Shades or Blind Rollers	22½		35
30	621 Window Shade cloth, in the piece, or Shades cut and hemmed or mounted on rollers	22½		35
25	179 Window Signs, adhesive	22½		35
25	516 Window Blinds, wood	20		30
35	519 Window, wire windows	20	27½	30
	519 Window Cornices and Cornice Poles of all kinds	20	27½	30
30	454 Window frames and sash, galvanized steel	20	27½	30
	621 Window Shades	22½		35
	318 Window Glass, common or colorless	7½	12½	12½
Free	325 Windows, glass, stained, etc.	20		30
30	446 Windmills	12½		20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

herwise

	Brit. Pref. P.C.	Treaty	General P.C.
447 Windstackers	15		20
162 Wine, Byrrh Wine, containing not more than 40 per cent. proof spirits.....	50	50	50
162 Wines, Vermouth, containing not more than 40 per cent. proof spirits	50	50	50
162 Wine, ginger, containing not more than 40 per cent. proof spirits	50	50	50
162 Wines, medicinal or medicated, containing not more than 40 per cent. of proof spirits. .	50	50	50
164 Wines, except sparkling, not more than 40 per cent., when the produce of any British Colony or territory in the South African Customs Convention, per gal..	25c		25c
159 Wines, medicinal or medicated, containing over 40 per cent. of proof spirits	30	30	30
163 Wines of all kinds, N. O. P., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon, and for each degree, or fraction of a degree, of strength in excess of twenty-six per cent. of spirits as aforesaid an additional duty of three cents until the strength reaches the 40 per cent. of proof spirits, and in addition thereto, thirty per cent. ad valorem, as follows:—			
Wines, containing 26 per cent. or less of proof spirits.....25c per gall, and			30
Wines, containing over 26 per cent. and not over 27 per cent. 28c. per gall. and			30
Wines, containing over 27 per cent. and not over 28 per cent. 31c per gall. and			30
Wines, containing over 28 per cent. and not over 29 per cent. 34c per gall. and			30
Wines, containing over 29 per cent. and not over 30 per cent. 37c per gall. and			30
Wines, containing over 30 per cent. and not over 31 per cent. 40c per gall. and			30
Wine containing over 31 per cent. and not over 32 per cent. 43c per gall. and			30
Wines, containing over 32 per cent. and not over 33 per cent. 46c per gall. and			30

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

163

Ex 163

Middle

General
P.C.

CUSTOMS TARIFF

425

Brit. Pref. General
P.C. Treaty P.C.

Wines—Continued

	Wines, containing over 33 per cent. and not over 34 per cent.	49c per gall. and	30
	Wines, containing over 34 per cent. and not over 35 per cent.	52c per gall. and	30
	Wines, containing over 35 per cent. and not over 36 per cent.	55c per gall. and	30
	Wines, containing over 36 per cent. and not over 37 per cent.	58c per gall. and	30
25c	Wines, containing over 37 per cent. and not over 38 per cent.	61c per gall. and	30
	Wines, containing over 38 per cent. and not over 39 per cent.	64c per gall. and	30
30	Wines, containing over 39 per cent. and not over 40 per cent.	67c per gall. and	30
	Wines, containing over 40 per cent. to be rated as spirits		

163 Wines of the fresh grape of all kinds not sparkling, imported in barrels or in bottles, under the provisions of the French Treaty:

- (a) Containing 20 p.c. or less proof spirit* per gall. 15c
- (b) Containing more than 20 p.c.* and not more than 23 p.c. proof spirit per gall. 20c
- (c) Containing more than 23 p.c. and not more than 26 p.c. of proof spirit per gall. 25c

For each degree in excess of 26 p.c. of proof spirit until the strength reaches 40 p.c. of proof spirit 3c

Provided that six quarts (3) bottles, or twelve pint (4) bottles, shall be held to contain a gallon for duty purposes under this item.

30	Ex 163 Wines of the fresh grape of all kinds, not sparkling, containing 26 p.c. or less of proof spirit, whether imported in wood or in bottles, under the provisions of Treaties with Belgium, The Netherlands and Italy, per gall.	25c
30		
30	And in addition thereto, for each degree of strength in excess of 26 p.c. of proof spirit until the strength reaches 40 p.c. proof spirit	3c

* Or 11° 6 by centesimal alcoholometer. † Or 13° 3 by centesimal alcoholometer. 3 Equal to .946 of a litre. 4 Equal to .473 of a litre.

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

CUSTOMS TARIFF

427

General P.C.		Brit./Pref.		Treaty	General	
		P.C.			P.C.	
	350	Wire, brass, plain	7½			12½
	351	Wire, copper, plain, tinned or plated	7½			12½
	342	Wire, phosphor bronze wire	5			10
	351	Wire, bronze wire, same as copper	7½			12½
	637	Wires, corset wires, tipped or untipped ...	22½	30		35
	454	Wire bail ties, bundles of 250 ties	20	27½		30
	407	Wire, single or several, covered with cotton, linen, silk or other material, including cable so covered	20			30
30	453	Wire Draw Plates, iron or steel.....	15			27½
	453	Wire Fence, looms for weaving, iron or steel	15			27½
	406	Wire, Compound, a copper steel clad wire.....	15			20
	479	Wire, flat wire of steel of No. 16 gauge or thinner, to be used in the manufacture of crinoline or corset wire and dressed stays, when imported by manufac- turers of such articles to be used ex- clusively in their own factories in the manufacture of these articles only	Free	Free		Free
30	482	Wire, of iron or steel, brass or zinc, screwed or twisted or flattened or corrugated, for use in connection with nailing ma- chines for the manufacture of boots and shoes, when imported by the manufacturers of boots and shoes to be used exclusively for such purposes only in their own factories.....	Free	Free		Free
30	454	Wire Rings	20	27½		30
	419	Wire Pins.....	20	27½		30
	470	Wire Rigging, for ships and vessels	Free	Free		Free
	408	Wire Hawsers for vessels.....	17½			25
	453	Wire File Ties, iron or steel.....	15			27½
	404	Wire, galvanized wire, Nos. 9, 12 and 13 gauge	Free	Free		Free
	403	Wire, Crucible Cast Steel Wire, valued at not less than 6s per lb.....	Free			5
	471	Wire Rods	see Rods in Steel			
\$2.40	416	Wire Nails	per 100 lbs.	40c		60c
	409	Wire Netting, iron or steel	20			30
	406	Wire, of all metal and kinds, N. O. P.....	15			20
12½	352	Wire Brass Rods, cut to special length, N. O. P.	20	27½		30
30	480	Wire, steel strip and flat steel wire when imported by manufacturers of buck- thorn and plain strip fencing, for use exclusively in their own factories in				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
the manufacture of such articles ; and barbed fencing wire of iron or steel	Free	Free	Free	637 480 481
405 Wire, buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, N.O.P., not to include woven wire or netting made from wire smaller than 14 gauge, nor to include fencing of wire larger than No. 9 gauge	10		15	40 403A
454 Wire, woven wire fencing or other wire fencing, made from wire smaller than No. 14 gauge	20	27½	30	
401 Wire bound wooden pipe	15		25	453
403A Wire, steel wire valued at not less than two and three-quarter cents per pound when imported by manufacturers of rope for use exclusively in the manu- facture of rope; and also wire rope for use exclusively for rigging of ships and vessels, under regulations by the Mini- ster of Customs	Free	Free	Free	518 497 518 502 503
406 Wire, Monel Metal, not advanced in manufacture	15		20	
711 Wire Rope, iron sides	15	17½	17½	
454 Wire Fabric, for concrete work	20	27½	30	505
1020 Wire netting, galvanized, of a class or kind not made in Canada when used in traps for the fisheries, see Schedule "B"	Free	Free	Free	500
671 Wire, shoe lace wire fastener	15		20	
406 Wire, tinned brass wire	15		20	
406 Wire, silver	17½		25	498
408 Wire Rope, of iron and steel, N. O. P.				511 514 510 503
481 Wire, steel wire, Bessemer soft drawn spring, of No. 10, 12 and 13 gauge re- spectively, and homo steel spring wire of No. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used exclu- sively in their own factories in the manufacture of such articles	Free	Free	Free	514 493 494
408 Wire, stranded or twisted wire clothes line, picture or other twisted wire, N. O. P.	17½		25	
408 Wire, Cables, not covered	17½		25	
454 Wire Ferrules, iron or steel, N. O. P.	20	27½	30	503
519 Wire Window Screens, as furniture	20	27½	30	
519 Wire Doors and Wire Windows	20	27½	30	505
454 Wire Mats, door	20	27½	30	502
454 Wire Work, and manufactures of wire, N. O. P.	20	27½	30	
363 Wire, platinum	Free	Free	Free	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle.

CUSTOMS TARIFF

		Brit. Pref. P.C.	Treaty	420 General P.C.
General P.C.	637 Wires, corset wires covered	22½	30	35
Free	490 Wire, barbed	Free	Free	Free
	481 Wire, for manufacture of mattresses.—See item in Steel.			
	408 Wire, plain twisted, of two or more strands, 9, 12 and 13-gauge, galvanized or not..	17½		25
15	403A Wire Rope, exclusively for rigging ships and vessels, under regulations of Min- ister of Customs.	Free	Free	Free
	Wired glass dutiable the same as like glass not wired.			
30 25	453 Wireless Outfit, amateur.....	15	25	27½
	Wood and Manufactures of—			
	518 Bagatelle Tables	22½		35
	497 Bamboo .....see Stem Bamboo			
	518 Billiard Tables	22½		35
	502 Blocks, rough sawn only	Free	Free	Free
	503 Boards, sawed boards, planks and deals and other lumber when not further manufactured than dressed on one side only or creosoted, or vulcanized, or treated by any preserving process..	Free	Free	Free
Free 20 17½ 30	505 Boards, sawed boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved	17½		25
Free 20 20 25	500 Bolts, handle, heading, stave and shingle bolts, ship timber and ship planking not specially provided for in this Act..	Free	Free	Free
	498 Cane, reed or rattan, split, but not fur- ther manufactured	7½		10
	511 Canes and Walking Sticks of all kinds..	20		30
	514 Caskets and metal parts thereof	17½		25
	510 Churns, N. O. P.....	15		20
	503 Clapboards, not further manufactured than sawn or split	Free	Free	Free
	514 Coffins	17½		25
e Free	493 Corkwood or Corkbark, unmanufactured	Free	Free	Free
	494 Corkwood or Corkbark, other manufac- tures of, N. O. P., including strips, shives, shells, and washers of cork ...	15		20
25 25 30 30 30 30	503 Creosoted Lumber, not further manu- factured than sawn or split.....	Free	Free	Free
	505 Deals, etc., dressed, etc.....	17½		25
30 Free otherwise	502 Felloes of hickory or oak, rough, sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or other-			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

		Brit. Pref. P.C.	Treaty	General P.C.	
Wood and Manufactures of—					
	wise manufactured	Free	Free	Free	
500	Fence Posts	Free	Free	Free	
500	Firewood	Free	Free	Free	
511	Fishing Rods	20		30	
512	Frames, for pictures and photographs ...	20	27 ½	30	623
519	Furniture	20	27 ½	30	506
502	Gun Blocks	see Hubs in Wood			508
501	Handles, D shovel handles, wholly of wood	10		15	
506	Handles, wood	17 ½	22 ½	25	506
500	Handle Bolts	Free	Free	Free	513
500	Heading Bolts	Free	Free	Free	497
	Hickory Billets ... see Lumber in Wood				503
502	Hickory Spokes, rough turned only	Free	Free	Free	
502	Hickory Felloes, rough sawn only	Free	Free	Free	503
500	Hop Poles	Free	Free	Free	
502	Hubs for wheels, posts, last blocks, wag- gon blocks, oar blocks, gun, blocks, heading and all like blocks or sticks, rough, hewn or sawn only	Free	Free	Free	500 500 510 200 500
503	Laths, not further manufactured than rough sawn	Free	Free	Free	497
661	Letters other than paper	20		30	511
500	Logs and round unmanufactured timber	Free	Free	Free	510
506	Lasts, manufactured of wood	17 ½	22 ½	25	499
454	Lasts, black iron plate over the whole sole....	20	27 ½	30	413
503	Lumber, creosoted, not further manu- factured than sawn or split	Free	Free	Free	502 500
506	Lumber and timber manufactured, N.O.P.	17 ½	22 ½	25	501
504	Lumber, undressed or dressed on one side only but not further manufactured	Free	Free	Free	515 506
504	Lumber and Timber, planks and boards of amaranth, cocobara, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, Spanish cedar, oak, hickory, white wood, African teak, black heart ebony, lignum-vitae, red cedar, red wood, satin wood and white ash when not otherwise manufactured, than rough, sawn or split, or creosoted, vul- canized or treated by any other pre- serving process; the wood of the persim- mon and dogwood trees, hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured, hickory spokes, rough turned, not tenoned, mitred, throated,				502 502 506 511 513 497 513 500 504 503 503 506 513

Middle column rates apply to goods imported under the French Treaty, and un'less otherwise noted also to importations from Belgium and the Netherlands.

Middle c

Wood and Manufactures of—

		Brit. Pref. P.C.	Treaty	General P.C.
Free				
Free				
Free				
30		Free	Free	Free
30	623	22½	30	35
30	506	17½	22½	25
	508			
15		17½		25
25	506	17½	22½	25
Free	513	15		20
Free	497	Free	Free	Free
	503			
Free		Free	Free	Free
Free	503	Free	Free	Free
Free				
	500	Free	Free	Free
	500	Free	Free	Free
	510	15		20
Free	200	15		25
Free	500	Free	Free	Free
30	497			
Free	511	20		30
25	510	15		20
30	499	Free	Free	Free
	413	22½		35
Free	502	Free	Free	Free
25	500	Free	Free	Free
	501	10		15
Free	515	22½		35
	506	17½	22½	25
	502			
	502	Free	Free	Free
	500	Free	Free	Free
	502	Free	Free	Free
	506	17½	22½	25
	511	20		30
	513	15		20
	497	Free	Free	Free
	513	15		20
	500	Free	Free	Free
	504			
	503	Free	Free	Free
	503			
	503	17½	22½	25
	506			
	513	15		20

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
Wood and Manufactures of—				
497				
				502 V
				611A V
				203 V
				492 V
				554 V
506				
507				
506				
507A				
506				
510				
502				
510				
156				
519				
516				
719				
519				
506				
741				
519				
506				
519				
711				
156				
731				
739				
266				
506				
506				
401				
199				
506				

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle coln

CUSTOMS TARIFF

433

		Brit. Pref. P.C.	Treaty	General P.C.
	502 Wood Stirrups	Free	Free	Free
	611A Wooden Clogs	20	27½	30
	203 Woods, dyeing or tanning	Free	Free	Free
	492 Wool, steel wool	5		10
25	554 Wool, and the hair of the camel, Alpaca goat and other like animals, not fur- ther prepared than washed, N.O.P., and noils, being the short wool which falls from the combs in worsted factories, and worsted tops, N. O. P.	Free	Free	Free
	Wool Yarns, etc. see Yarns			
15	567 Wool, manufactures composed wholly or in parts of wool, worsted, the hair of the goat or other like animals, viz.: Cloths, doeskins, Cassimeres, tweeds, coatings, overcoatings, felt cloths, N. O. P.	30	35	35
25	567 Wool Fabrics, manufactures, wearing ap- parel and ready-made clothing com- posed wholly or in part of wool, worst- ed, the hair of the goat or other like animal, N.O.P.; cloths, doeskins, Cassi- meres, tweeds, coatings, overcoatings children's dress goods, N. O. P.,	30	35	35
Free	1010 Wool, cloths for the manufacture of mack- intosh, etc., etc., see Schedule "B"	30	35	35
20	567 Woollen clothing	30	35	35
2.40	567 Wool—Fabrics comprising women and children's dress goods, N. O. P. and other manufactures composed wholly or in part of wool, worsted, the hair of the goat, or other like animals, not otherwise provided for	30	35	35
30	563 Wool, fabrics, women and children's dress goods, coat linings, Italian cloths, al- pacas, orleans, cashmeres, henriettas, serges, bunnings, nuns' cloth, bengolines whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool worsted, the hair of the camel, Alpaca goat or like animal, not exceeding in weight, 6 ounces to the square yard, when imported in the gray or unfinished state, for the pur- pose of being dyed or finished in Can- ada, under such regulations as are es- tablished by the Governor in Council..	15	22½	25
30	The same imported from Italy, under regulations of O.C., June 10, 1910....		22½	

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

	Brit. Pref. P.C.	Treaty	General P.C.	
567 Wool, bed comforters, or counterpanes . . .	30	35	35	568A W
567 Wool, Italian shirts	30	35	35	567 W
339 Wool, lead	20	27½	30	96 W
554 Wool Noils, etc., see Wool and the Hair, etc	Free	Free	Free	687 W
567 Wool Table Covers.	30	35	35	554
532 Wool, cotton, not dyed	Free	Free	Free	556 W
555 Wool, 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, per lb.	2c		3c	557 W
556 And worsted tops made from such wool mentioned in above item	10		15	418 W
568 Wool Undershirts and Drawers.	22½		35	405 W
566 Wool Fabrics, fabrics of wool or wool and cotton commonly described and sold as lustres, mohair, alpaca and Italian linings	22½		35	409 W
566 Wool Flannels, plain, not fancy	22½		35	179 W
529 Wool Cloth, prunella	Free	Free	Free	197 W
236 Wool, cotton, surgical dressing	12½	17½	20	181 W
236 Wool, lamb's, surgical dressing	12½	17½	20	
711 Wool, mineral (not asbestos or steel wool.	15	17½	17½	178 Th
533 Wool Shoddy, machined, garnetted, or prepared for use	7½		12½	178 W
520 Wool Wadding	17½		25	562 W
533 Wool waste, machined, garnetted or prepared for use	7½		12½	409 W
559 Wool Yarns, for braids, cords, tassels, buttons and fringes, genapped, dyed or finished, for the manufacture of, when imported by manufacturers for use exclusively in their own factories	Free	Free	Free	179 W
567 Wool and Silk poplin fabrics	30	35	35	454 Wr
681 Wool Flock (cutting flock), produced by shearing cloth, not further treated.	Free	Free	Free	454 Wr
644 Wool Crepe, being wool combed and plaited for use in hair dressing.	12½		20	660 Wr
681 Woollen Rags	Free	Free	Free	519 Wri
567 Woollen Rugs, Travelling and Lap Dusters	30	35	35	311 Wr
572 Woollen Rugs, N. O. P., including hearth sizes, 30 sq. ft., and smaller.	25		35	257 Wr
565 Woollen Blankets, composed wholly of pure wool	22½		35	519 Wr
568 Woollen Shawls, knitted	22½		35	395 Wr
572 Woollen Carpets	25		35	398 Wr
625 Woollen Circulars, lined with fur	20		30	399 Wro

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle column

CUSTOMS TARIFF

435

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
35	568A	Woolen Socks and Stockings		35
35	507	Woolen Felts, for papermaker's machines.....	35	35
30	96	Workberries.....		25
Free	687	Worm Gut, unmanufactured	Free	Free
35	554	Worsted Tops, N. O. P.	Free	Free
Free	556	Worsted Tops, made of Leicester wool, see Wool		
	557	Worsted Yarn, wool, N. O. P.....	10	15
	418	Woven Wire, brass or copper	20	30
	405	Woven Wire, fencing, iron or steel	17½	22½
	409	Woven Wire, iron or steel	10	15
3c	179	Wrappers, &c., printed, as labels	20	30
15	197	Wrapping Paper	22½	35
35	181	Wrapping Paper, with importers trade mark or description of goods or business, in plain print, and not being artistic work	15	25
	178	The same, when the design is artistic work per lb.	22½	35
35	178	Wrappers, advertising..... per lb.	10c	15c
35	502	Wrapping Paper, waterproof, cloth lined	20	30
Free	190	Wrapping Paper, waterproof, coated on one side with a black composition..	22½	35
20	454	Wrenches, forged, imported with heavy disc plows and engine gangs.....	20	27½
20	454	Wrenches, tools	20	27½
17½	660	Wringers, clothes for domestic use.....	22½	35
12½	519	Wringers, office press wringers for use in letter copying.....	20	27½
25	311	Writing Slates, school	15	25
12½	257	Writing Ink	15	25
	519	Writing Desks, office furniture	20	27½
	623	Writing Desks, N. O. P., fancy	22½	30
	395	Wrought iron or steel boiler tubes, under regulations by Minister of Customs...	Free	Free
Free	398	Wrought iron or steel tubing, over 4 inches in diameter.....	Free	Free
35	399	Wrought iron or steel tubing, 4 inches or less in diameter.....	10	15
Free	460	Wrought iron tubing, over 4 inches, for mining or metallurgical operations....	20	35
20	374	Wrought scrap iron or steel	Free	Free
Free	348A	Works of art in bronze, cast from models made in Canada and designed by scul- ptors domiciled therein, under regula- tions by the Minister of Customs	50c	Free
35				\$1.00
35			Free	Free
35			Free	Free
35			Free	Free
30			Free	Free

X

466 X-Ray apparatus and parts thereof Free Free Free
X Ray, dry plate, for use in hospitals, dutiable.

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

otherwise

	Brit. Pref.		General P.C.	
	P.C.	Treaty		
631 Xyolite Collars	25		37½	53
631 Xyolite Cuffs	25		37½	56
238 Xyolite, in sheets, lumbs, bars, rods or blocks, not further manufactured than moulded or pressed	Free		5	76
711 Xylonite	15	17½	17½	
Xylonite harness or saddlery rings—				
711 If wholly of xylonite	15	17½	17½	
454 If reinforced by metal ring	20	27½	30	
Y				
590 Yacht, gasoline, electric, steam and plea- sure boats of all kinds, unregistered or foreign built	15		25	180
84 Yams, vegetable per bush.	7c		10c	724
181 Yard Stick, advertising	22½		35	
657 Yard Sticks, N. O. P.	17½	22½	25	36
520 Yarns, cotton, dyed or not, N. O. P.	17½		25	
534 Yarn, cotton, polished or glazed, when imported by manufacturers of shoe laces for use ex- clusively in the manufacture of such articles in their own factories.	Free	Free	Free	37
750 Yarn of linen or cotton, for use only in the man- ufacture of measuring tape lines, when im- ported by manufacturers of such tape lines. .	5		10	38
543 Yarns, linen yarn for the manufacture of towels and damask, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories.	Free	Free	Free	38
559 Yarns, wool or worsted, when genapped, dyed or finished, and imported by manufacturers of braids, cords, tas- sels, and fringes, to be used exclusively in the manufacture of such articles only in their own factories.	Free	Free	Free	209 246 347
542 Yarn, jute yarn, plain, dyed or colored	Free	Free	Free	717
548 Yarn, lath, sisal hemp, saturated with tar.	20		25	
711 Yarn, linen, for the manufacture of linen fire hose	15	17½	17½	
560 Yarn, spun from the hair of the Alpaca ..	Free	Free	Free	526
542 Yarn, hemp, plain, dyed or colored.	Free	Free	Free	
532 Yarns, cotton yarns, No. 40 and finer.	Free	Free	Free	
558 Yarns, composed wholly or in part of wool worsted, the hair of Alpaca goat, or like animal, costing 30c per lb. and over when imported on the cop, cones or tube or in hanks by manufacturers of woollen goods for use exclusively in their own factories. . .	12½		20	207
557 Yarn, wool and worsted, N. O. P.	20		30	523

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

Middle

CUSTOMS TARIFF

437

General P.C.		Brit. Pref. P.C.	Treaty	General P.C.
37 1/2	532 Yarns, coir	Free	Free	Free
37 1/2	560 Yarns, mohair yarns	Free	Free	Free
5	760 Yarns, threads and filaments of artificial or imitation silk, produced from a form of cellulose obtained by chemical processes from cotton or wood, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics.....	Free	Free	Free
17 1/2	189 Yarn, tubes and cones for winding, made of paper.....	Free	Free	Free
30	724 Yarn, Paper, when imported by manufacturers for the purpose of being woven into fabrics in their own factories.....	Free	Free	Free
25	36 Yeast, compressed yeast, in bulk or mass, of not less than 50 lbs. ....per lb.	2c		3c
10c	37 Yeast, compressed in packages, weighing less than 50 lbs., the weight of the packages to be included in the weight for duty, per lb.	4c		6c
35	38 Yeast Cakes the weight of the packages to be included in the weight for duty per lb.	4c		6c
25	38 Yeast, compressed yeast, cut into layers with a sheet or sheets of oil paper between each layer	4c		6c
25	209 Yellow Prussiate of Potash	Free	Free	Free
e Free	246 Yellow Chrome, dry color, N. O. P.....	15		22 1/2
10	347 Yellow Metal, in bolts, bars and for sheathing, for use in the construction of vessels.....	Free	Free	Free
e Free	349 Yellow Metal, in sheets, not polished, planished or coated.....	5		10
10	717 Yellow metal, in sheets, not polished, planished or coated, when for use in Canadian manufactures.....	Free	Free	Free
25	526 Yokes, of white or cream colored lace or embroidered work, of cotton or linen.....	12 1/2	17 1/2	20
17 1/2	The same when imported from Italy, under regulations of O. C., June 10, 1910.....		17 1/2	
Free	207 Yolk, egg	5		10

Z

20	523 Zephirs, cotton tennis cloth or striped Zephirs, dyed	25		32 1/2
30	208 Zinc, sulphate, as zinc salts	Free	Free	Free

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

20
30
otherwise

	Brit. Pref. P.C.	Treaty	General P.C.
208 Zinc, chloride of zinc	Free	Free	Free
345 Zinc, spelter and Zinc, in blocks, pigs, sheets, and plates	Free	Free	Free
345 Zinc, seamless drawn tubing	Free	Free	Free
242 Zinz, white (dry)	Free		5
346 Zinc, manufactures of, not elsewhere men- tioned	15		25
345 Zinc, dust	Free	Free	Free
346 Zinc, in sheets, nickel-plated	15		25
346 Zinc concentra.ca aluminized.....	15		25
482 Zinc Wire, for the manufacture of boots, etc. see Wire			
242 Zinc, white	Free		5
346 Zinc Sheets perforated	15		25
406 Zinc, wire, N. O. P.	15		20
358 Zinc Anodes	5		10
453 Zincs, battery	15	25	27½
431 Zinc sheets and plates, polished, adapted for engravers' use	15		20
431 Zinc Plates, polished on one side, used by engravers.....	15		20
203 Zanzibar Carbon	Free	Free	Free
711 Zucure	15	17½	17½
711 All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importa- tion whereof is by law prohibited....	15	17½	17½
Provided that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "N.O.P." in any preceding tariff item.			
Provided further that when the com- ponent material of chief value in any non-enumerated article consists of dutiable materia enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component ma- terial thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.....			

Middle column rates apply to goods imported under the French Treaty, and unless otherwise noted also to importations from Belgium and the Netherlands.

SCHEDULE B.

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Portion of duty, not including special duty or dumping duty payable as Drawback.

	P. C.
1001 Oil, Fuel, and other articles not machinery, when entering into the cost of binder twine manufactured in Canada...	99
1002 Rolled Iron, Rolled Steel and Pig Iron, when used in the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders.....	99
1003 Hemp Bleaching Compound and ingredients thereof, when used in the manufacture of rope.....	99
1004 Cotton Seed Oil, when used in the manufacture of liquid annatto.....	99
1005 Steel under one-half inch in diameter or under one half-inch square, when used in the manufacture of locks and knobs.....	99
1006 Steel cut to shape, when used in the manufacture of spoons.	99
1007 Flat Spring Steel, Steel Billets and Steel Axle Bars, when used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.....	99
1008 Spiral Spring Steel, when used in the manufacture of railway spiral springs.....	99
1009 Steel, when used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, hay or straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chain and windmills.....	99
1010 Cloths, of Wool, Cotton, Silk, Ramie or Unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not rubbered or made water-proof, when used in the manufacture of macintosh clothing.....	50
1011 Botany Yarn, single, numbers thirty and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgium systems, in white only, not doubled or twisted, when used in the manufacture of socks and stockings and Jersey cloth.....	99
1012 Hat and Cap Linings, when used in the manufacture of hats and caps.....	99
1013 Fabrics of Silk and Satin, Embroidered or Embossed Chiffon, Casket Gimps and Fringes, when used in the manufacture of burial caskets and burial robes.....	65
1014 Glass in Sheet and in Plate, when used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate.....	50

General
P.C.
Free

Free
Free
5

25
Free
25
25

5
25
20
10
27 1/2

20
Free
17 1/2

17 1/2

otherwise

1015	Rolled Angles of Iron or Steel, nine and ten gauge, not over one and one-half inches wide, when used in the manufacture of bedsteads.	99
1016	Stearine and Caseine, when used in the manufacture of leather.	99
1017	Lap Welded Tubing of Iron or Steel, not less than 2½ inches in diameter, threaded and coupled or not, testing one thousand pounds pressure per square inch, when used in casing water, oil and natural gas wells and when used for transmission of natural gas under high pressure from gas wells to points of distribution.	50
1018	Machinery imported after 1st July, 1906, and prior to 1st July, 1908, and other articles not Machinery, when entering into the cost of tin plate, terne plate, and black sheets of iron and steel, number fourteen gauge or thinner.	99
1019	Bituminous Coal, when imported by proprietors of smelting works and converted at the works into coke for the smelting of metals from ores.	99
1020	Galvanized Wire Netting, of a class or kind not made in Canada, when used in traps for the fisheries.	99

SCHEDULE C.

ARTICLES PROHIBITED.

The importation of the following articles is prohibited, and any such goods, if imported, shall thereby become forfeited to the Crown, and may be destroyed, and any person importing any such goods, causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

- | | |
|------|--|
| 1201 | Books, Printed Paper, Drawings, Paintings, Prints, Photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character. |
| 1202 | Reprints of Canadian Copyrighted Works and reprints of British Copyrighted Works which have been copyrighted in Canada. |
| 1203 | Coin, base or counterfeit. |
| 1204 | Oleomargarine, Butterine or other similar substitutes for Butter, and Process Butter or Renovated Butter. |
| 1205 | Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use. |
| 1206 | Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture |

of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

1207 Animals suffering from any contagious disease.

1208 Metallic Trading Checks in circular form.

1209 Any goods—(a) which, if sold, would be forfeited under the provisions of Part VII. of the Criminal Code, or,

(b) manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada, unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced ;

Provided, that for the purposes of this item, if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom or in Canada, such name, unless it is accompanied by the name of the state or country in which it is situate, shall, unless the Minister decides that the attaching of such name is not calculated to deceive (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada.

1209 Posters and Handbills depicting scenes of crime or violence.

1211 Stallions and Mares of less value than fifty dollars each.

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PACKAGES.

The following tables show the principal articles paying a specific duty, &c., the description of packages, in which such articles are usually imported, the approximate value for duty of said packages, when not specially mentioned on the invoice presented for entry, and also the rate of duty to be charged thereon, provided, however, that when packages are charged separately on invoice, they shall be entered for duty at their invoice value.

ARTICLES	Description, Value, and Rates of Duty on Packages	RATES	
Acids, Acetic	Cartons.....	20	32½
Absinthe, see Spirits.....			
Ale, Beer and porter Imported in wood.....	Hhds. each \$4; Barrels \$3.	17½	22½ 25
Ale, Beer and porter Imported in bottles.....	Quarts, 25c.; Pints, 20c.; ½ pta., 20c.; splits 20c. per doz.	20	32½
Beef	Brls. of 200 lbs., \$1 each, ½ brls., 60 c.	17½	22½ 25
Beer in Wood, see Ale			
Bitters, see Spirits.....			
Brandy, see Spirits			
Butter.....	Tubs, 25 lbs., and over 25c. each	17½	22½ 25
do	½ " under 25 lbs., 15c. each	17½	22½ 25
Cement.....	Cotton bags, 10c each Jute bags, 5c each. Paper bags, 2 1-2c each.		
Cheese.....	Cheese in crocks; Crocks, 30c. per doz.	20	30
do	Cheese in glass	20	32½
Chicory.....	Chicory in Tins; 28 lbs., tins, 35c. each		
do	Chicory in Tins; 56 lbs., tins, 50c. each	15	25
Cider.....	Cider Bottles; qrts 40c. doz.; pta 30c doz....	20	32½
do	Cider in Wood	17½	22½ 25
Cocoanut.....	In Tin Pails or Cans, 1 lb., each, 4c.; ½, 3c.; ¼ lb.....	15	25
do	In Pails, 20 lbs., each, 14c.; 11 lbs., each, 12c	17½	22½ 25
do	In Glass Jars, 40c. per doz.	20	32½
Cocoa Paste.....	In Tin Caddles, 15 lbs., 45c.	15	25
Coffee Essences	5 oz. Bottles, 12½c. per doz. 10 oz. Bottles, 25c. per doz.	20	32½
Cordials, see Spirits.....			
Corn, Ensilage	Bags containing	15	20
Corn Flour.....	Bags, cotton, seamless, con- taining valued at 10c....	15	20
do	Brls., 25c each.....	17½	22½ 25
Crockery.....	On invoice value of pkgs.	15	20 20
Fish	In Barrells. All Fish paying a specific duty, Barrels, 25c.; ½ brls., 15c.; kegs, 15c.; kits, 10c.	17½	22½ 25

ARTICLES	Description, Value, and Rates of Duty on Packages	RATES	
Oysters	Shelled in Bulk containers, to pay according to material.		
Prunes	In glass jars, 2 lbs., 25c. per doz.; 4 lbs., 40c.; per doz.; 7 lbs., 55c. per doz.	20	32½
do	In Tins, 14 lbs., each 10c.		
Gln, see Spirits			
Glucose	Barrels, 75c.; ½ brls., 50c.; 10 gal. kegs, 40c.	17½	22½
Hams, see Beef			
Jams, Jellies, Preserves, and Marmalade in glass jars..	1 lb., 13c. per doz.; 2 lbs., 19c. per doz.; 3 lbs., 24c. per doz.; 4 lbs., 30c. per doz.; 7 lbs., 50c. per doz.; 14 lbs., 75c. per doz.	20	32½
do do	do do in earthenware pots. Same values as glass jars.	20	30
do do	do do in tin pails. 1 lb., 20c.; per doz.; 2 lbs., 30c. per doz.; 3 lbs., 35c. per doz.; 4 and 5 lbs., 40c. per doz.; 6 lbs., 45c. per doz.; 7 lbs., c. per doz.; 14 lbs., 75c. per doz.	15	25
do	Tins to be free if they have to be destroyed to get at contents.		
Lard	Wood pails, 28 lbs., \$1.80 per doz.; 20 lbs., \$1.68 per doz.; 10 lbs., \$1.20 per doz.		
	Tierces, 335 lbs., \$1 each; Brls., 240 lbs., 90c. ½ brls. 100 lbs. 35c. each; kegs, 50 lbs., 25c.		
do	Tubs, 50 lbs., 20c. each.. 2-lb. Tins \$50 per thousand 3-lb., Tins \$60 per thousand 3-lb. Tins \$60 per thousand 4-lb., Tins, \$70 per thousand 5-lb., Tins, \$80 per thousand 10 lb., Tins \$100 per thousand 20-lb. Tins, \$150 per thousand 50 lb., Tins, \$250 per thousand	17½	22½
Lime Juice	Qrts. 40c.; pts. 30c. per doz.	26	32½

ARTICLES	Description, Value, and Rates of Duty on Packages		
	RATES		
Molasses:—			
Molasses	Punchons, 96 to 100 gls. \$4 each; Tierces, 43 to 65 gls., \$1.50 each; barrels, 25 to 30 gls., \$1 each	17½	22½ 25
do	Tins—2 lb. \$1.00 per 100 2½ lb. 2.20 per 100 3 lb. 2.50 per 100 5 lb. 4.10 per 100 10 lb. 6.10 per 100		
Oil	Tins, 5 gall., each 20c... 15 Barrels containing Petro- leum, com. lubricat- ing and linseed oil; brls. \$1 each	15	25
Pork, see Beef Bris.			
Porter, see Ale			
Lum, see Spirits			
Spirits & Liquors, viz.: Brandy Cordials, Gin, Old Tom Gin, Whiskey, etc. Wine and other Spirits in wood.	Drums, \$8 each; punch- cons, \$9 each; pipes, \$9 each; vats iron hoops, \$9 each; vats brass hoops, \$3 each; ½ vats iron hoops, \$4 each; ½ vats brass hoops, \$6 each; ¼ vats brass hoops, \$4 each; ¼ vats iron hoops, \$3 each; Hhds. \$4 each; ¼ casks, \$3 each; octaves, \$1.50 each; ½ octaves, \$1 each; ¼ octaves, 75c	17	22½ 25
Spirits:—			
Gin in Bottles	Red Cases, 40c. per doz.; yellow, 40c. per doz.; green, 30c. per doz.; Violet cases, 24c. per doz.; white, 24c. per doz.; blue, 22c. per doz. Gin flasks, 22c. per doz.; glass jars, qts., 40c. per doz.; glass jars, pts., 30c. per doz.	20	32½
Spirits:—			
Gin in Stone Jars	Qrts., 40c. per doz.; stone jars, pts., 30c. per doz	20	30
Spirits:—			
Brandy, Whiskey, Rum, Wine and Champagne, in bottle	Bottles round or oval; pts. 30c. per doz.; qts. 40c. per doz.; de- canters with stopper plain, \$2 doz.; glass barrels, with faucet, 1 gall, \$2.50 each; glass barrels with faucet, 2 gal., \$3 ea.; demijohns, 1 gall. \$1		

ARTICLES	Description, Value, and Rates of Duty on Packages		
		RATES	
	per doz.; phials containing samples, 8c. per doz.; wine bottles, ½ pt. round or oval. 20c. per doz.	20	32½
	Earthenware Jars, small containing liquors, 60c. per doz.	20	30
Syrup, see Glucose			
Syrup, Lyles, packages containing—	1½ lbs., Glass.....	\$3.89	per gross
	1 lb., Tins.....	2.29	"
	2 " "	3.32	"
	4 " "	5.19	"
	14 " "	16.24	"
Tea—In tins	½ lb., 1¼c. each; 1 lb., 2¼c. each; 2 lbs., 3c. each; 5 lbs., 5c. each; 10 lbs., 8c. each; 20 lbs., 20c. each	15	20 20
In fancy shell-shaped tins	1 lb., 6c. each; ½ lb., 3c. each.	15	20 20
do	Other inside pkgs., to pay accord. to material.		
Tobacco	Jars	20	30
do	Tins	Free	Free Free
do	Other inside pkgs., to pay accord. to material.		
Vinegar in wood.....	Hhds. or casks, 48 to 60 gall., \$2.50 each; Hhds. or casks, 26 to 32 gall., \$2 each; 18 to 20 gall., \$1.50 ...	17½	22½ 25
Vinegar in Bottles	Qrts., 40c.; pts., 30c.; ¼ Pints, 20c.	20	32½
do	Demijohns, 5 galls., 35c. each; 4 galls., 30c. each; 3 galls., 20c. each; 2 galls., 14c. each; 1 gall., 10c. each; ½ gall., 7c. each	20	32½
Whiskey, see Spirits			
Wine, see Spirits			

Brit.
 Pref. Inter. General
 P. C. P. C. P. C.

Usual outside coverings, containing free goods only... Free Free Free
 All other packages, capable of containing water, when containing goods subject to specific duty, to pay same rate as if imported empty.
 All packages containing goods subject to any Ad. Valorem duty only, when charged for separately on invoice, to pay 15 20 20
 All packages containing goods subject to specific and Ad. Valorem duty, when charged for separately on invoice 15 20 20

Coverings; Declared, that goods subject to an ad valorem duty, usually sold with the inner or first coverings thereon, included in the quoted price, shall be valued for duty at the fair market value as with the coverings thereon and be rated accordingly.

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

Fish and other product of the fisheries.

SHIPS' STORES.

The following list comprises the only articles which may be entered Ex-Warehouse, free of duty, as ships' stores for vessels leaving a Canadian Port to a Port outside the Dominion, on a voyage which is not supposed to last less than 30 days out and home:

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

Bread and Biscuits, Butter, Coal for Steamers on outward voyage to British or foreign ports, Coffee, Cocoa or Cocoa Paste and Chocolate, Dried or Canned Fruits, Flour and Meal, Lard, Meats salted, dried or canned, Molasses, Rice, Split Peas, Sugar, Syrups, Tea, Vinegar, Coal Oil and Lubricating Oil, Tobacco, Wines and other Spirits, and Wines and Spirits to yachts of not less than 50 tons register, belonging to a recognized yacht club, bound on a voyage to an ocean port outside of Canada.

Quantities so entered to be whole packages and carefully proportioned to the length of the voyage, and the number of hands to be supplied, in accordance with the ordinary rate of rations allowed in merchant ships. Provided also that such wines, spirits and other ship's stores shall not be sold on any vessel in a port in Canada, and shall be used only for the purpose for which they have been delivered on board the vessel.

BOUNTIED ARTICLES PROHIBITED FROM EXPORTATION WITHOUT REFUND OF BOUNTY.

Every person who desires to export any article manufactured in Canada which is subject to a bounty from the Government of Canada when for home consumption and not for exportation including Steel Blooms and Steel Billets made in Canada, shall file his written application with the Collector at the nearest Custom House for permission to export the same. Such application shall be accompanied by the affidavit of a person having a knowledge of the facts, setting forth and describing the articles proposed to be exported, and establishing to the satisfaction of the Collector that bounty has not been paid and will not be claimed on or in respect of the said described articles, or if bounty has been paid thereon or in respect thereof, that the sum has been refunded to the Government. The Collector may then grant his permission for the exportation of the said described articles. If any such articles be laden in any railway carriage or other vehicle or vessel for the purpose of being exported, without the permission of the Collector of Customs as aforesaid, the same shall be seized and forfeited.

EXPORTS PROHIBITED.

The export of deer, wild turkeys and quail, partridges, prairie fowl and woodcock, 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; provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council of any carcasses or part thereof of any deer raised or bred by any person, company or association of persons upon their own lands.

NO. II.—THE FOLLOWING REGULATIONS RESPECTING THE EXPORT OF DEER, SHOT FOR SPORT BY PERSONS NOT DOMICILED IN CANADA, HAVE BEEN MADE AND ESTABLISHED, VIZ. :—

I. Deer when shot for sport under Provincial or Territorial Authority in Canada, by any person not domiciled in Canada, may be exported under the following conditions and limitations:—

1. The Deer may be exported only at the Custom Ports of Halifax, Yarmouth, Macadam Junction, Quebec, Montreal, Ottawa, Kingston, Niagara Falls, Fort Erie, Windsor, Sault Ste. Marie, Port Arthur, and such other Ports as shall from time to time by the Minister of Customs be designated for the export of Deer.

2. The exportation of deer in the carcass or parts thereof (except as to Cured Deer Heads and Hides of Deer) shall be permitted only during or within fifteen days after the "open season" allowed for shooting Deer under the laws of the Province or Territory where the Deer to be exported has been shot.

3. No person shall in one year export more than the whole or parts of two Deer, nor shall exportation of such Deer be made by the same person on more than two occasions during one calendar year.

4. Deer in the carcass or any part thereof which has been killed in contravention of any Provincial or Territorial law shall not be exported, nor shall any Deer in the carcass or parts thereof be exported without the permit of the Collector of Customs accompanying the shipment.

5. A person not domiciled in Canada, who has shot Deer for sport and not for gain or hire, under Provincial or Territorial Authority, may make an export entry in duplicate of Deer in the carcass or parts thereof so shot by him and allowed to be exported—upon subscribing and attesting before a Collector of Customs a Declaration in the following form to be annexed to said export entry, viz. :—

(As per Form in Appendix B.)

6. The exporter shall produce his license or permit for shooting Deer under Provincial or Territorial Authority to the Collector of Customs before the exportation of the Deer, and the Collector shall endorse thereon a description of the quantity and parts entered for exportation.

The Collector of Customs at any Customs Port of Entry designated for the export of Deer, upon receiving the said export entries duly completed, may thereupon under the seal of the Custom House, issue his permit for the exportation of the Deer, if satisfied as to the identity of the sportsman and that the exportation is not prohibited.

FORM OF DECLARATION TO BE MADE IN CONNECTION WITH
THE EXPORT OF DEER, SHOT FOR SPORT BY PERSONS
NOT DOMICILED IN CANADA.

I, of
do solemnly and truly declare that the Deer in the carcass or parts
thereof described in the annexed Export Entry have been shot by
me at in Canada, for sport and not for
gain or hire, under Authority of the License or Permit issued under
Provincial or Territorial Authority herewith exhibited; that I am
not domiciled in Canada; that I have not exported directly or in-
directly within this calendar year *Deer* in the carcass or parts there-
of, shot by me in Canada during the present season, except as
follows, viz. :-

(1.)*
.....
.....
.....

that the Deer described in the annexed Report Entry together with
the Deer heretofore exported by me within the present calendar
year are not parts of more than two Deer; and I verily believe that
the exportation of the Deer described in the annexed entry is not
prohibited.

.....
(Signature of the Exporter.)

Declared before me at }
this day of }

.....
Collector of Customs.

* Parts exported and place of exportation.

EXCISE DUTIES

17. No person, unless licensed as herein provided, shall carry on the business or trade of a distiller, rectifier, compounder, brewer or maltster, manufacturer of tobacco or cigars, or bonded manufacturer; or use any utensil, machinery or apparatus suitable for carrying on any such trade or business, or any business subject to excise; or import, make, or begin to make any still, rectifier or other apparatus suitable for the manufacture of wash, beer or spirits, or for the rectification or compounding of spirits. R.S., c. 34, s. 9.

19. Every license shall terminate on the thirtieth day of June in each year, and the same amount shall be paid for every such license whether it has a full year or only a part of a year to run from the date when it is granted; Provided that in the case of an application for any such license by a person who has not theretofore obtained a license, and who is beginning business, such license, if applied for on or after the first day of January, may be issued to such applicant for the remainder of the fiscal year, upon payment of one-half only of the annual license duty or fee otherwise payable on such license. R.S., c. 34, s. 10.

20. Every person requiring a license under this Act shall make application therefor in writing over his signature to the collector, or any other officer appointed by the Minister, within whose district or Inland Revenue division the business for which such license is required is to be carried on; and every such application shall be made in the form prescribed by the Department. R.S., c. 34, s. 11.

21. Every application for a license shall state the exact locality, in the city, town, village, township or local municipality as the case may be, where the premises are situated in which the business for which the license is required is to be carried on, and shall also contain or have annexed thereto a full and particular written description in triplicate, with such models, diagrams or drawings also in triplicate, as are needed for fully understanding the same, of all the machinery, buildings, premises and places where such business is to be carried on, or where any of the material or commodities used or to be used therein, or any of the products thereof, are or are to be stored or kept, and of the power by which the machinery so used is to be worked; and the description shall also set forth, in detail, every building and every separate room, cellar, vault, shed or other compartment thereof, specifying what use is to be made of each, and stating the designation which is to be placed over the entrance to each, in accordance with the provisions of this Act.

2. No license shall authorize a person to keep or use a still, or make wort or wash, low wines or spirits, or brew malt liquor, or manufacture malt, tobacco, or cigars, or manufacture in bond, in any other place than the house or premises mentioned in the application for such license.

3. In the case of a manufactory in which no material changes or alterations have been made since the original descriptions, models, diagrams or drawings were furnished, if the manufacturer certifies in writing, upon application being made for any subsequent license, that

the original papers filed with the Department still correctly represent his manufactory premises, and that no changes or alterations have been made therein, and such certificate bears the endorsement of the collector or other proper officer, the application may be accepted and the license issued without new descriptions, models, diagrams and drawings. R.S., c. 34, s. 12; 4-5 E. VII., c. 17, s. 1.

22. Every such application shall also state the name of the guarantee company proposed by such applicant as his surety, in accordance with the requirements of this Act; and it shall also contain a statement of the maximum quantity of each article which the utensils are capable of mashing, fermenting, distilling or otherwise producing within each month. 4-5 E. VII., c. 17, s. 2.

25. Every bond entered into under the provisions of this Act shall remain in force so long as any duty upon any articles or commodities subject to excise, or upon any license to which the bond relates, or any penalty remains unpaid by the person to whom such license was granted. R.S., c. 34, s. 16.

26. Whenever any new license is granted to any person a new bond shall be entered into with reference to such new license.

2. A new bond shall also be given, whenever, during the period for which any license is in force to which the bond first given relates, the guarantee company is wound up, becomes insolvent or ceases to do business in Canada; and the license shall be void from the time the person to whom it was granted is required by the collector or superior officer to enter into a new bond, until the time when such new bond is given, during which time the person neglecting to enter into such new bond shall be held to be without a license. 4-5 E. VII., c. 17, s. 3.

30. Upon the expiration of every license issued under this Act, the granting of a new license in lieu thereof, except as hereinbefore provided as to diagrams, drawings, models or descriptions, shall be subject to the same restrictions and conditions as the granting of the original license. R.S., c. 34, s. 22.

BONDING AND WAREHOUSING

60. Any portion of the premises of a licensed manufacturer referred to in the application for a license, and shown on the plan accompanying the same and designated as a bonding warehouse, having been approved and accepted by the Department, shall be deemed to be a bonding warehouse within the meaning of this Act. 54-55 V., c. 46, s. 1.

61. Spirits, malt, tobacco, cigars and other articles subject to duty under this Act may, subject to the following provisions and to such regulations as the Governor in Council makes, be deposited in any suitable excise bonding warehouse licensed for the purpose, without payment of the duty hereby imposed. R.S., c. 34, s. 50.

62. Before any license is granted to any person for a bonding warehouse, for goods subject to excise duties, such person shall give good and sufficient security by bond of a guarantee company, approved by the Department, for an amount equal to the sum to which it is estimated the duty on the average quantity of goods in the warehouse will amount.

2. Such bond shall be conditioned for the payment of all such duties and all penalties to which the owners of any goods warehoused therein, or the owner of any such warehouse may become liable under this Act.

3. Whenever the duties on the goods warehoused in such warehouse exceed the amount for which the bond is taken, a new bond may be taken for a sum sufficient to cover the increased amount of duty. 4-5 E. VII., c. 17, s. 6.

63. The warehouse shall be provided by the owner or bailee of the goods, and shall be licensed in conformity with such departmental regulations as are, from time to time, made in that behalf, and upon being surveyed and approved as to security by the inspecting officer, shall be secured under the joint locks of the Department and the owner or bailee of the goods warehoused, so as to be accessible only in the presence of an officer of Inland Revenue and of the owner or bailee of the goods in bond, or his agent. R.S., c. 34, s. 52.

64. All goods warehoused shall be at the risk of the owner, and, unless destroyed by fire, the duty shall be payable thereon as if they were entered for consumption. R.S., c. 34, s. 53.

65. Except as herein otherwise provided, no goods shall remain warehoused for a longer period than two years, and at the end of that time the full amount of duty remaining unpaid shall be collected. R.S., c. 34, s. 54.

66. If the quantity of goods bonded in any warehouse, at any time or by any means, falls short or is deficient of the actual quantity which ought to be or remain warehoused, after deducting the quantities entered ex-warehouse, the owner thereof shall be liable for the full duties on the balance of goods with which the warehouse stands debited; and the goods remaining shall be subject to the duties on the quantity deficient, and shall be sold for payment thereof, by order of the Department, and the surplus, if any, shall be payable to the person who warehoused such goods, or his assigns, after deducting all penalties and expenses incurred; Provided that when the Department is satisfied that no goods have been illegally removed from the warehouse, such goods as are actually in the warehouse at the time stock is taken, or at the expiration of two years, may be re-warehoused on payment of the full amount of duty on the ascertained deficiency. R.S., c. 34, s. 54.

67. At the time of entering the goods for warehouse, the amount of duty shall be computed and ascertained and stated in the entry. R.S., c. 34, s. 55.

68. Goods warehoused under this Act may be transferred in bond, and may be exported or removed from one warehouse to another, without payment of duty, under such restrictions and regulations as the Governor in Council deems necessary. R.S., c. 34, s. 56.

69. When goods are entered for warehouse, the entry shall state the exact quantity of goods in each package or parcel, and the duty to which they are liable; and each package shall be described in the entry paper, and shall also be designated by a distinguishing number. R.S., c. 34, s. 57.

70. Each package, when originally warehoused by the manufac-

turer, shall be marked with the date when warehoused, and with the quantity which the package contains, and, except in the case of cigars, shall be consecutively numbered and marked with the entry number. R.S., c. 34, s. 58.

71. Goods warehoused shall be so stowed or arranged that the casks, boxes or packages contained or described in one entry are placed together in separate lots; and in no case, except in the case of cigars, shall the casks, boxes or packages contained or described in one entry, be intermixed with those contained or described in another. R.S., c. 34, s. 59.

72. Whenever the marks or numbers on any goods in warehouse have been omitted, or have been defaced or otherwise become illegible, or whenever such goods are not stowed or arranged in compliance with the requirements of this Act, the owner of such goods shall, on being required so to do, immediately re-mark or arrange or stow them, as the case may be, to the satisfaction of the collector, or of any officer inspecting the division.

2. If the owner of such goods fails to re-mark, arrange or stow them in the manner herein required, for the space of one week after having been required so to do, all such goods shall be forthwith entered for duty ex-warehouse, and the duty thereon collected in accordance with the original warehouse entry.

3. Any failure so to enter for duty ex-warehouse, and to pay the duty thereon, when a demand to that effect has been made by the collector, shall be construed as evidence of a deficiency in the said warehouse, and shall be dealt with accordingly. R.S., c. 34, s. 60.

73. No goods shall be removed from warehouse for consumption unless upon the payment of the full amount of duty accruing thereon. R.S., c. 34, s. 61.

76. The person in whose favour a license is granted for an excise bonding warehouse, not included in the description of the premises in respect of which a license has been issued to him under this Act, shall pay for one such warehouse the sum of twenty dollars, and for each additional warehouse the sum of ten dollars. R.S., c. 34, s. 64.

78. All goods stored and kept in any Inland Revenue bonding warehouse, established under the provisions of the next preceding section, shall be so stored and kept at the risk, in every respect, of the owner thereof, and in case of damage or loss by fire or otherwise, the owner shall not have any claim for indemnity. R.S., c. 34, s. 65.

154. There shall be imposed, levied and collected on all spirits distilled, the following duties of excise, which shall be paid to the collector, as herein provided, that is to say—

(a) When the material used in the manufacture thereof consists of not less than ninety per centum, by weight, of raw or unmalted grain, or when manufactured from sugar, syrup, molasses or other saccharine matter not otherwise provided for, on every gallon of the strength of proof by Sykes' hydrometer, one dollar and ninety cents, and so in proportion for any greater or less strength than the strength of proof, and for any less quantity than a gallon;

(b) When manufactured exclusively from malted barley, taken to the distillery in bond and on which no duty of customs or excise has been paid, or when manufactured from raw or unmalted grain, used in combination, in such proportions as the Department prescribes, with malted barley taken to the distillery in bond and on which no duty of customs or of excise has been paid, on every gallon of the strength of proof by Sykes' hydrometer, one dollar and ninety-two cents, and so in proportion for any greater or less strength, and for any less quantity than a gallon;

(c) When manufactured exclusively from molasses, syrup, sugar or other saccharine matter, taken to the distillery in bond and on which no duty of customs has been paid, on every gallon of the strength of proof by Sykes' hydrometer, one dollar and ninety-three cents, and so in proportion for any greater or less strength, and for any less quantity than a gallon. 60 61 V., c. 19, s. 4; 61 V., c. 28, s. 3; 4 E., VII., c. 18, s. 2.

Spirits used in the manufacture of perfumery, seventy-five cents per gallon.

155. The duty upon spirits shall be charged and computed as follows:—

(a) Upon the grain used for its production at the rate of one gallon of proof spirits for every twenty and four-tenths pounds, or, in a distillery where malt only is used, upon the malt used for its production at the rate of one gallon of proof spirits for every twenty-four pounds;

(b) Upon the quantity of beer or wash, fermented or made in the distillery, at the rate of one gallon of proof spirits for every fourteen gallons of beer or wash;

(c) Upon the quantity of beer or wash fermented or made, in proportion to its alcoholic value;

(d) Upon the quantity of spirits which passes from the tail of the first worm in which it is condensed into the closed spirit-receivers, subject to the following abatements,—

(i.) As to all transactions subsequent to the first day of July, one thousand nine hundred and two, an abatement not exceeding three per centum in distilleries using grain, and four per centum in distilleries using molasses or other saccharine matter only, for such quantity of fusel-oil or other refuse as is separated therefrom by a second process of distillation, the quantity so allowed in abatement being determined and destroyed in the presence of an officer of excise or otherwise accounted for in accordance with such regulations as are approved by the Governor in Council;

(ii) In the case of spirits which are not removed from the distiller's premises within two years of the date when warehoused, an abatement for shrinkage by evaporation while maturing, which shall not exceed six per centum for the first year, four per centum for the second year, three per centum for the third year, and two per centum for each succeeding year up to seven years in all, after which no further abatement for shrinkage shall be allowed; but no such abatement shall be allowed unless the distiller has complied with all regulations made by the Governor in Council in relation to such abatement, nor unless the spirits have been kept in wood or in ventilated tanks approved by the Governor in Council, during the whole period for which the

abatement is claimed; and every such abatement shall be made in respect of each specific package or tank, and shall in no case exceed the actual deficiency found to exist in the package or tank;

(e) Upon the quantity of spirits sold or removed from any distillery by the distiller, or by his agent or for his account; and that method of computation which yields the greatest amount of revenue, shall in all cases, be the one upon which the distiller shall pay the duty.

2. When any distiller is about to use damaged grain or mill offal, and gives the collector one week's notice of his intention so to do, such officer as is instructed for that purpose by the collector shall specially inspect the beer or wash made from such damaged grain or mill offal, and test its alcoholic value and the quantity of such material which it contains; and if he reports that the yield of such damaged grain or mill offal is less than one gallon of proof spirits to twenty and four-tenths pounds, the Minister may authorize the assessment of the duty on the highest quantity ascertained by any of the other methods, without reference to the quantity of damaged grain or mill offal used by the distiller. R.S., c. 34, s. 131; 51 V., c. 16, ss. 2 and 5; 62-63 V., c. 24, s. 2; 3 E. VII., c. 26 s. 3.

MALT

Malt, $\frac{1}{2}$ cent per pound.

Imported Malt, crushed or ground, $2\frac{1}{2}$ cents per pound.

Malt Liquor made in whole or in part from any other substance than malt, 10 cents per gallon.

RAW LEAF TOBACCO

On all foreign raw leaf tobacco, unstemmed, taken out of warehouse for manufacture in any cigar or tobacco factory, in addition to the present duties levied on cigars, cigarettes, and tobacco, 28 cents per pound.

On the same when stemmed, 22 cents per pound.

TOBACCO AND CIGARETTES

On cigarettes, weighing not more than three pounds per thousand, \$2.40 per thousand.

On cigarettes, weighing more than three pounds per thousand, \$7.00 per thousand.

No less quantity than 2,000 lbs. malt, 100 proof gallons, 12 cases spirits, 100 lbs. of raw leaf tobacco, 500 lbs. of Cavendish or other tobacco, or 10,000 cigars or 8,000 cigarettes shall be entered for warehouse by one entry.

Except for export, no less quantity than 500 lbs. of Cavendish or manufactured tobacco, 50 lbs. of raw leaf tobacco, or 5,000 cigars, 5,000 cigarettes, 30 proof gallons, or 12 cases spirits shall be ex-warehoused by one entry.

The above restrictions, as to the quantity of raw leaf tobacco that may be warehoused or ex-warehoused at one time, shall not apply to

samples of foreign leaf tobacco, made up in accordance with the Departmental regulations made in that behalf.

Cigars, per thousand, \$2.00.

Cigars, when put up, in packages containing less than 10 cigars each, per thousand, \$3.00.

Canada Twist, per pound, 5 cents.

Manufactured Tobacco, per pound, 5 cents.

Snuff, per pound, 5 cents.

Vinegar, containing 6 per cent. of Acetic Acid, per gallon, 4 cents.

LICENSE FEES

Distilling or Rectifying	\$250
Compounding	150
For Importation or Manufacture of Distilling Apparatus.	20
For Brewing	50
For Malting, 1st Class.	200
" 2nd " 	150
" 3rd " 	100
" 4th " 	50
For Manufacturing in Bond for Consumption in Canada.	50
" " Exportation	300
For Manufacturing Tobacco.	50
For Manufacturing Cigars.	50
Inspection Fee on Petroleum.	
Cultivators.	2
Bonding Warehouse.	50
Cereal Food Products	50
Chemical Still	25
Wood Alcohol Manufacturer	1

LIST of Ports, Outports and Preventive Stations—Continued
Arranged Alphabetically

Beauceville	Outport	Under Quebec	Q.
Beaver Harbour	Preventive Station	" St. John	N B.
Beebe Junction, W.P.	Port		Q.
Belliveau's Cove	Outport	Under Weymouth	N S.
Belle River, W.P.	"	" Windsor	O.
Belleville, W.P.	Port		O.
Berlin, W.P.	"		O.
Bersimis	Preventive Station	Under Quebec	Q.
Berwick, W.P.	Outport	" Kentville	N S.
Big Muddy, W.P.	"	" Moose Jaw	Sask.
Blenheim, W.P.	"	" Chatham	O.
Blind River, W.P.	"	" Sault Ste. Marie	O.
Bloomfield	Preventive Station	" Woodstock	N B.
Boat Harbour	"	" Nanaimo	B C.
Boissevain, W.P.	Outport	" Brandon	Man.
Bonaventure River	Preventive Station	" Paspébiac	Q.
Boscurvis	"	" North Portal	Sask.
Boundary Line	"	" Coaticook	Q.
Bowmanville, W.P.	Port		Q.
Boylston	Preventive Station	Under Canso	N S.
Bracebridge, W.P.	Outport	" Orillia	O.
Bradore Bay	Preventive Station	" Quebec	Q.
Brampton, W.P.	Outport	" Toronto	Q.
Brandon, W.P.	Port		Man.
Brantford, W.P.	"		O.
Bridesville, W.P.	Outport	Under Greenwood	B C.
Bridgeburg, W.P.	Port		O.
Bridgetown, W.P.	Outport	Under Annapolis Royal	N S.
Bridgewater, W.P.	Port		N S.
Brighton, W.P.	Outport	Under Cobourg	O.
Brockville, W.P.	Port		O.
Bruce Mines	Outport	Under Sault Ste. Marie	O.
Brulé	Preventive Station	" Pictou	N S.
Buctouche, W.P.	Outport	" Chatham	N B.
Burks Falls	Preventive Station	" Orillia	Ont.
Burlington, W.P.	"	" Hamilton	O.
Byng Inlet, W.P.	Outport	" Parry Sound	O.
Calgary, W.P.	Port		Alta.
Campbellford, W.P.	Outport	Under Belleville	O.
Campbellton, W.P.	Port		N B.
Campo Bello, W.P.	Outport	Under St. Andrews	N B.
Canning, W.P.	"	" Kentville	N S.
Canso, W.P.	Port		N S.
Cape Cove	Preventive Station	Under Percé	Q.
Cape George	"	" Antigonish	N S.
Caracquet, W.P.	Outport	" Bathurst	N B.
Carberry, W.P.	"	" Brandon	Man.
Cardigan	"	" Charlottetown	P E I.

LIST of Ports, Outports and Preventive Stations—Continued
Arranged Alphabetically

Cardinal, W.P.	Outport	Under Prescott	O.
Cardston, W.P.	"	" Lethbridge	Alta.
Carcross, W.P.	"	" White Horse	Y T.
Carleton	Preventive Station	" Paspébiac	Q.
Carleton Place, W.P.	Outport	" Ottawa	O.
Carson, W.P.	"	" Grand Forks	B C.
Cascade City, W.P.	"	" Grand Forks	B C.
Centreville	"	" Woodstock	N B.
Champagne's Landing	Preventive Station	" White Horse	Y T.
Chance Harbour	"	" St. John	N B.
Charlottetown, W.P.	Port		P E I.
Chatham, W.P.	"		N B.
Chatham, W.P.	"		O.
Chemainus	Outport	Under Nanaimo	B C.
Chester	"	" Lunenburg	N S.
Cheticamp, W.P.	"	" Port Hood	N S.
Cheverie	Preventive Station	" Windsor	N S.
Chicoutimi, W.P.	Outport	" Quebec	Q.
Chippawa, W.P.	"	" Niagara Falls	O.
Church Point, W.P.	"	" Weymouth	N S.
Clair, W.P.	"	" Woodstock	N B.
Clarenceville W.P.	"	" St. Johns	Q.
Clark's Harbour W.P.	"	" Barrington	N S.
Clayoquot	Preventive Station	" Victoria	B C.
Clementsport	Outport	" Annapolis Roy.	N S.
Clinton, W.P.	"	" Goderich	O.
Coaticook, W.P.	Port		Q.
Cobalt, W.P.	Outport	Under North Bay	O.
Cobourg, W.P.	Port		O.
Cocagne	Preventive Station	Under Moncton	N B.
Cockburn Island, W.P.	Outport	" Sault Ste. Marie	O.
Colborne, W.P.	"	" Cobourg	O.
Colchester	Preventive Station	" Amherstburg	O.
*Collin's Bay	"	" Kingston	O.
Collingwood, W.P.	Port		O.
Cookshire, W.P.	"		Q.
*Copper Cliff	Preventive Station	Under North Bay	O.
Cornwall, W.P.	Port		O.
Country Harbour	Preventive Station	Under Canso	N S.
Courtright, W.P.	Outport	" Sarnia	O.
Coutts, W.P.	"	" Lethbridge	Alta.
Cranbrook, W.P.	Port		B C.
Crapaud	Outport	Under Charlottetown	P E I.
Crystal City, W.P.	"	" Winnipeg	Man.
Crystal Beach	Preventive Station	" Bridgeburg	O.
Cumberland, W.P.	Outport	" Nanaimo	B C.
Cutler, W.P.	"	" Sault Ste. Marie	O.
Dalhousie, W.P.	Port		N B.

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LIST of Ports, Outports and Preventive Stations—Continued
Arranged Alphabetically

Dauphin, W.P.	Outport	Under Portage la Prairie M.
Dawson, W.P.	Port	Y T.
Debec, W.P.	Outport	Under Woodstock N B.
Deloraine, W.P.	"	" Brandon Man.
Depot Harbour, W.P.	"	" Parry Sound O.
Descousse	Preventive Station	" Arichat N S.
Deseronto, W.P.	Port	O.
Digby, W.P.	"	N S.
Dorchester, W.P.	Outport	Under Moncton N B.
Douglas	Preventive Station	" N Westminster B C.
Drummondville, W.P.	Outport	" St. Hyacinthe Q.
Duck Islands	Preventive Station	" Sault Ste. Marie O.
Dundas, W.P.	Outport	" Hamilton O.
Dundee, W.P.	"	" Montreal Q.
Dunville, W.P.	"	" Hamilton O.
East Bay (North Side)	Preventive Station	" North Sydney N S.
East Chezzetcook	"	" Halifax N S.
Economy	"	" Truro N S.
Ecum Secum	"	" Canso N S.
Edmonton, W.P.	Port	Alta.
Edmundston, W.P.	Outport	Under Woodstock N B.
Egmont Bay	Preventive Station	" Summerside P E I.
Elmira, W.P.	Outport	" Berlin Ont.
Emerson, W.P.	Port	Man.
English Bay, W.P.	Outport	Under Quebec Q.
Erie Beach	Preventive Station	" Bridgeburg Ont.
Escoumains	"	" Quebec Q.
Esquimaux Point	Outport	" Gaspe Q.
Essex Centre, W.P.	"	" Amherstburg O.
Father Point	Preventive Station	" Rimouski Q.
Fernie, W.P.	Port	B. C.
Five Islands	Preventive Station	Under Parisboro' N S.
Flathead	"	" Nelson B. C.
Forty-mile, W.P.	Outport	" Dawson Y T.
Fort Francis, W.P.	"	" Port Arthur O.
Fort McPherson	Preventive Station	" Dawson Y T.
Fort William, W.P.	Port	O.
Fourchu	Preventive Station	Under Arichat N S.
Fox Bay	"	" Quebec Q.
Frank, W.P.	Outport	" Lethbridge Alta.
Franklin Centre	Preventive Station	" Hemmingford N B.
Fredericton, W.P.	Port	N B.
Freeport	Outport	Under Digby N S.
Frelighsburg, W.P.	"	" St. Johns Q.
*French River	Preventive Station	" Parry Sound O.
French River	"	" Charlottetown P E I.
Gabrouse Bay	"	" Sodney N S.
Galt, W.P.	Port	O.

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LIST of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

Gananoque, W.P.	Port	.....	O.
Ganges Harbour	Preventive Station	Under Victoria	..... B C.
Garden Island	"	" Kingston	..... O.
Gaspé, W.P.	Port	.....	Q.
Gateway, W.P.	Outport	Under Fernie	..... B C.
Georgetown, W.P.	"	" Charlottetown	..... P E I.
Georgetown, W.P.	"	" Toronto	..... O.
Georgeville	"	" Beebe Junction	..... Q.
Glace Bay, W.P.	Port	.....	N S.
Glencoe, W.P.	Outport	Under Chatham	..... O.
Goderich, W.P.	Port	.....	O.
Golden, W.P.	Outport	Under Ravelstoke	..... B C.
Gore Bay, W.P.	"	" Sault Ste. Marie	..... O.
Granby, W.P.	"	" St. Johns	..... Q.
Grand Etang	Preventive Station	" Port Hood	..... N S.
Grand Falls, W.P.	Outport	" Woodstock	..... N B.
Grand Forks, W.P.	Port	.....	B C.
Grand Harbour	Preventive Station	Under St. Andrews	..... N B.
Grand Mere, W.P.	Outport	" Three Rivers	..... Q.
Grand Narrows, W.P.	"	" North Sydney	..... N S.
Grand Pabos	Preventive Station	" Percé	..... Q.
Grand River, W.P.	Outport	" Percé	..... Q.
Grand River	Preventive Station	" Charlottetown	..... P E I.
Gravenhurst	"	" Orillia	..... O.
Green River, W.P.	Outport	" Woodstock	..... N B.
Greenwood, W.P.	Port	.....	B C.
Grenville (Que.)	Preventive Station	Under Ottawa	..... O.
Gretna, W.P.	Port	.....	Man.
Guelph, W.P.	"	.....	O.
Guysboro', W.P.	Outport	Under Canso	..... N S.
Ha Ha Bay	Preventive Station	" Quebec	..... Q.
Halifax, W.P.	Port	.....	N S.
Halliday's Wharf	Preventive Station	Under Charlottetown	..... P E I.
Hall's Harbour	"	" Kentville	..... N S.
Halls Stream, W.P.	Outport	" Cookshire	..... Que.
Hamilton, W.P.	Port	.....	O.
Hampton	Preventive Station	Under Annapolis Roy	..... N S.
Hanover, W.P.	Outport	" Stratford	..... O.
Hantsport	"	" Windsor	..... N S.
Harbour au Bouche	Preventive Station	" Antigonish	..... N S.
Harbourville	"	" Kentville	..... N S.
Harvey	"	" Moncton	..... N B.
Haskett, W.P.	Outport	" Gretna	..... Man.
Hawkesbury, W.P.	"	" Ottawa	..... O.
Hemmingford, W.P.	Port	.....	Q.
Hereford Road	Preventive Station	Under Cookshire	..... Que.
Highwater	Port	.....	Q.
Hillsboro', W.P.	Outport	Under Moncton	..... N B.

List of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

O.	Hopewell Cape	Preventive Station..	Under Moncton	N B.
C.	Hull, W.P.	Port	"	Q.
O.	Humboldt, W.P.	Outport	Under Saskatoon	Sask.
Q.	Huntingdon	Preventive Station..	" Abbotsford	B C.
C.	Huntsville	"	" Orillia	Ont.
E I.	Indian Island, W.P.	Outport	" St. Andrews	N B.
O.	Ingersoll, W.P.	Port	"	O.
Q.	Ingonish	Preventive Station..	Under Baddeck	N S.
S.	Ingram Docks	"	" Halifax	N S.
O.	Inverness, W.P.	Outport	" Port Hood	N S.
O.	Iroquois, W.P.	"	" Morrisburg	O.
B C.	Isaac's Harbour	"	" Canso	N S.
O.	Jacquet River	Preventive Station..	" Dalhousie	N B.
Q.	Joggin Mines, W.P.	Outport	" Amherst	N S.
S.	Joliette, W.P.	"	" Montreal	Q.
B.	Jordan Bay	Preventive Station..	" Shelburne	N S.
B C.	Kamloops, W.P.	Outport	" Revelstoke	B C.
B.	Kaslo, W.P.	"	" Nelson	B C.
Q.	Kelowna, W.P.	"	" Revelstoke	B C.
N S.	Kenora, W.P.	Port	"	O.
Q.	Kentville, W.P.	"	"	N S.
E I.	Key Harbour, W.P.	Outport	Under Parry Sound	O.
O.	Keremeos, W.P.	"	" Greenwood	B C.
N B.	Killarney, W.P.	"	" Brandon	Man.
B C.	Killarney	Preventive Station..	" Sault Ste. Marie	O.
O.	Kincardine, W.P.	Outport	" Goderich	O.
Man.	Kingsgate, W.P.	"	" Cranbrook	B C.
O.	Kingsport, W.P.	"	" Kentville	N S.
N S.	Kingston, W.P.	Port	"	O.
Q.	Kingston	Preventive Station..	Under Chatham	N B.
N S.	Kingsville, W.P.	Outport	" Amherstburg	O.
E I.	Kootenai Pass, Sask.	Preventive Station..	" Lethbridge	Alta.
N S.	Lachute, W.P.	Outport	" Hull	Que.
Que.	Lacolle, W.P.	"	" St. Johns	Q.
O.	*Lacolle Junction	Preventive Station..	" St. Johns	Q.
N S.	Ladner, W.P.	Outport	" N. Westminster	B C.
O.	Ladysmith, W.P.	"	" Nanaimo	B C.
N S.	Lahave, W.P.	"	" Lunenburg	N S.
N S.	Lake Megantic, W.P.	"	" Cookshire	Q.
N S.	*Lansdowne	Preventive Station..	" Gananoque	Ont.
N B.	L'Ardoise	"	" Arichat	N S.
Man.	Larry's River	"	" Canso	N S.
Q.	La Tuque, W.P.	Outport	" Quebec	Que.
Q.	Leamington, W.P.	"	" Amherstburg	O.
Que.	Lennox Passage	Preventive Station..	" Arichat	N S.
Q.	Lethbridge, W.P.	Port	"	Alta.
N B.	Le Pas, W.P.	Outport	Under Winnipeg	Man.
N B.	Lepreaux	Preventive Station..	" St. John	N B.

LIST of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

Levis, W.P.	Outport	Under Quebec	Q.
Lindsay, W.P.	Port		O.
Lingan	Preventive Station	Under Sydney	N S.
Liscomb	"	" Canso	N S.
Listowel, W.P.	Outport	" Stratford	O.
Little Bass River	Preventive Station	" Truro	N S.
Little Current, W.P.	Outport	" Sault Ste. Marie	O.
Little Bras d'Or	Preventive Station	" North Sydney	N S.
Little Narrows	"	" Baddeck	N S.
Little Shippegan	"	" Bathurst	N B.
Liverpool, W.P.	Port		N S.
Lockeport, W.P.	"		N S.
London, W.P.	"		O.
Londonderry, W.P.	Outport	Under Truro	N S.
Lords Cove, W.P.	"	" St. Andrews	N B.
*Lorneville	Preventive Station	" St. John	N B.
Louisburg	Outport	" Sydney	N S.
Lower Andover	Preventive Station	" Woodstock	N B.
Lower East Pubnico	Outport	" Yarmouth	N S.
Lunenburg, W.P.	Port		N S.
Mabou, W.P.	Outport	Under Port Hood	N S.
Macleod, W.P.	"	" Lethbridge	Alta.
Magdalen Islands, W.P.	"	" Quebec	Q.
Magog, W.P.	"	" Beebe Junction	Q.
Mahone Bay, W.P.	"	" Lunenburg	N S.
Main à Dieu	Preventive Station	" Sydney	N S.
Maitland, W.P.	Outport	" Windsor	N S.
Malignant Cove	Preventive Station	" Antigonish	N S.
Mallorytown	"	" Gananoque	O.
Malpeque	"	" Summerside	P E I.
Manicouagan	"	" Quebec	Q.
Manitowaning	"	" Sault Ste. Marie	O.
Mansonville, W.P.	Port		Q.
Maple Creek, W.P.	Outport	Under Moose Jaw	Sask.
Marble Mountain	Preventive Station	" Pt. Hawk'sbury	N S.
Margaree	Outport	" Port Hood	N S.
Margaretsville, W.P.	"	" Middleton	N S.
Marienthal, W.P.	"	" North Portal	Sask.
Marieville, W.P.	"	" Montreal	Q.
Marksville	Preventive Station	" Sault Ste. Marie	O.
Masset Inlet	"	" Prince Rupert	B C.
*Matane	"	" Rimouski	Q.
McAdam Jct., W.P.	Port		N B.
Meaford, W.P.	Outport	Under Collingwood	O.
Medicine Hat, W.P.	"	" Calgary	Alta.
Melita, W.P.	"	" Brandon	Man.
Merigomish	"	" New Glasgow	N S.
Meteghan River, W.P.	"	" Weymouth	NS.

LIST of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

Métis.....	Preventive Station..	Under Rimouski.....Q.
Michael's Bay.....	“	“ Sault Ste. Marie..O.
Michel, W.P.....	Outport.....	“ Fernie.....BC.
Michipicoten Harbour,W.P.	“	“ Sault Ste. Marie..O.
Middleton, W.P.....	Port.....	NS.
Midland, W.P.....	“	O.
Midway, W.P.....	Outport.....	Under Greenwood...BC.
Milltown, W.P.....	“	“ St. Stephen....NB.
Miminegash.....	Preventive Station..	“ Summerside...PEI.
Minnedosa, W.P.....	Outport.....	“ Portage la Prairie M.
Mitchell, W.P.....	“	“ Stratford.....O.
Moncton, W.P.....	Port.....	NB.
Montague Bridge.....	Outport.....	Under Charlottetown..PEI.
Montreal, W.P.....	Port.....	Q.
Montrose Yards.....	Preventive Station..	Under Niagara Falls...O.
Moose Factory.....	Outport.....	“ Winnipeg....Man.
Moose Jaw, W.P.....	Port.....	Sask.
Moosomin, W.P.....	Outport.....	Under Regina.....Sask.
Morden, W.P.....	“	“ Winnipeg....Man.
Morden.....	Preventive Station..	“ Kentville.....NS.
Morrisburg, W.P.....	Port.....	O.
Munroe's Point.....	Preventive Station..	Under Baddeck.....NS.
Murray Bay, W.P.....	Outport.....	“ Quebec.....Q.
Murray Harbour.....	“	“ Charlottetown..PEI.
Murray River.....	Preventive Station..	“ Charlottetown..PEI.
Musquash.....	“	“ St. John.....NB.
Musquodoboit Harbour...	“	“ Halifax.....NS.
Myncaster, W.P.....	Outport.....	“ Greenwood...BC.
Nanaimo, W.P.....	Port.....	BC.
Napanee, W.P.....	“	O.
Neepawa, W.P.....	Outport.....	Under Portage la Prairie M.
Neil's Harbour.....	Preventive Station..	“ Baddeck.....NS.
Nelson, W.P.....	Port.....	BC.
Newcastle, W.P.....	“	NB.
New Campbellton, W.P.....	Outport.....	Under Baddeck.....NS.
New Glasgow, W.P.....	Port.....	NS.
New Hamburg, W.P.....	Outport.....	Under Berlin.....Ont.
New Haven.....	Preventive Station..	“ Baddeck.....NS.
New London.....	“	“ Charlottetown..PEI.
*New Richmond.....	“	“ Paspébiac.....Q.
New Westminster, W.P.....	Port.....	BC.
Niagara Falls, W.P.....	“	O.
Niagara, W.P.....	Outport.....	Under Niagara Falls...O.
Nicolet, W.P.....	“	“ Three Rivers...Q.
Noel.....	Preventive Station..	“ Windsor.....NS.
North Battleford, W.P.....	Outport.....	“ Saskatoon....Sask.
North Bay, W.P.....	Port.....	O.
North Dock.....	Preventive Station..	Under Amherstburg...O.

List of Ports, Outports and Preventive Stations—Continued
 Arranged Alphabetically

Point Wolfe	Preventive Station..	Under Moncton..... NB.
Point Edward, W.P.	Outport	" Sarnia..... O.
Poole's Resort	Preventive Station..	" Gananoque..... O.
Porcupine, W.P.	Outport	" North Bay..... Ont.
Portage la Prairie, W.P. ..	Port	"
Portneuf Mills	Preventive Station..	Under Quebec..... Que.
Portsmouth	"	" Kingston..... O.
Port Alberni, W.P.	Outport	" Nanaimo..... BC.
Port Arthur, W.P.	Port	"
Port Burwell, W.P.	Outport	Under Ingersoll..... O.
Port Clyde, W.P.	"	" Shelburne..... NS.
Port Colborne, W.P.	"	" St. Catharines..... O.
Port Credit, W.P.	"	" Toronto..... O.
Port Dalhousie	"	" St. Catharines..... O.
Port Daniel	Preventive Station..	" Paspebiac..... Q.
Port Dover, W.P.	Outport	" Simcoe..... Q.
Port Dufferin	Preventive Station..	" Halifax..... NS.
Port George, W.P.	Outport	" Middleton..... NS.
Port Greville	Preventive Station..	" Parrsboro'..... NS.
Port Hawkesbury, W.P.	Port	"
Port Hastings, W.P.	Outport	Under Port Hawkesbury NS
Port Hill	Preventive Station..	" Summerside..... P.E.I.
Port Hillford	"	" Canso..... NS.
Port Hood, W.P.	Port	"
Port Hope, W.P.	"	"
*Port Lambton	Preventive Station..	Under Wallaceburg..... O.
Port Latour	Outport	" Barrington..... NS.
Port Lorne	Preventive Station..	" Middleton..... NS.
Port Maitland	"	" Yarmouth..... NS.
Port Malcolm	"	" Port Hawkesbury NS
Port Medway	"	" Liverpool..... NS.
Port Metcalfe	"	" Kingston..... O.
Port Morien	Outport	" Sydney..... NS.
Port Mouton	Preventive Station..	" Liverpool..... NS.
Port Mulgrave, W.P.	Outport	" Canso..... NS.
Port McNicholl, W.P.	Port	"
Port Renfrew	Preventive Station..	Under Victoria..... BC.
*Port Rowan	"	" Simcoe..... O.
Port Simpson, W.P.	Outport	" Prince Rupert..... BC.
Port Stanley, W.P.	"	" St. Thomas..... O.
Port Wade, W.P.	"	" Annapolis Royal NS.
Port Williams, W.P.	"	" Kentville..... NS.
Powell River, W.P.	"	" Vancouver..... BC.
Presqu'Isle Harbour	Preventive Station..	" Cobourg..... O.
Prescott, W.P.	Port	"
Preston, W.P.	Outport	Under Galt..... O.
Prince Albert, W.P.	"	" Saskatoon..... Sask.
Providence Bay	Preventive Station..	" Sault Ste Marie O.

LIST of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

Prince Rupert, W.P.	Port	Under Amherst	BC.
Pugwash, W.P.	Outport	Under Amherst	NS.
Quatsino	Preventive Station	" Victoria	BC.
Quebec, W.P.	Port	"	Q.
*Queensport	Preventive Station	Under Canso	NS.
Queenston, W.P.	Outport	" Niagara Falls	O.
Queenston Bridge	Preventive Station	" Niagara Falls	O.
Rainy River, W.P.	Outport	" Port Arthur	O.
Rampart House	Preventive Station	" Dawson	YT.
Red Deer, W.P.	Outport	" Calgary	Alta.
Revelstoke, W.P.	Port	"	BC.
Regina, W.P.	"	"	Sask.
Renfrew, W.P.	Outport	Under Ottawa	O.
Richibucto, W.P.	"	" Chatham	NB.
Richibucto Cape	Preventive Station	" Chatham	NB.
Richmond, W.P.	Outport	" Sherbrooke	Q.
Richmond Road	Preventive Station	" Woodstock	NB.
Ridgetown, W.P.	Outport	" Chatham	O.
Rimouski, W.P.	Port	"	Q.
River Bourgeoise	Preventive Station	Under Arichat	N S.
River Hebert	Outport	" Amherst	N S.
River John, W.P.	"	" Pictou	N S.
Riverport	Preventive Station	" Lunenburg	N S.
Rivière aux Canards	"	" Amherstburg	O.
Rivière du Loup, W.P.	Outport	" Quebec	Q.
Rivière Ouelle	Preventive Station	" Quebec	Q.
Rock Island, W.P.	Outport	" Beebe Junction	Q.
Rockport, W.P.	"	" Gananoque	O.
Rondeau, W.P.	"	" Chatham	O.
Rossland, W.P.	Port	"	B C.
Rosthern, W.P.	Outport	Under Saskatoon	Sask.
Roxham	Preventive Station	" Hemmingford	Que.
Rustico	"	" Charlottetown P E I.	St.
Rykerts, W.P.	Outport	" Cranbrook	B C.
Sackville, W.P.	Port	"	N B.
Salmon River, W.P.	Outport	Under Yarmouth	N S.
Sand Point, W.P.	"	" Shelburne	N S.
Sandwich, W.P.	"	" Windsor	O.
Sandy Cove	"	" Digby	N S.
Sarnia, W.P.	Port	"	O.
Saskatoon, W.P.	"	"	Sask.
Sault au Cochon	Preventive Station	Under Quebec	Q.
Sault au Mouton	"	" Quebec	Q.
Sault Ste. Marie, W.P.	Port	"	O.
Seaforth, W.P.	Outport	Under Goderich	O.
Selkirk, W.P.	"	" Winnipeg	Man.
Seven Islands	Preventive Station	" Quebec	Que.
Shag Harbour	"	" Barrington	N S.

LIST of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

BC.	Shawinigan Falls, W.P.	Outport	Under Three Rivers	Que.
NS.	Sherbrooke, W.P.	Port		N. Q.
BC.	Sherbrooke, W.P.	Outport	Under Canso	N S.
Q.	Shediac, W.P.	"	" Moncton	N B.
NS.	Sheet Harbour	"	" Halifax	N S.
.O.	Shelburne, W.P.	Port		N S.
.O.	Ship Harbour	Preventive Station	Under Halifax	N S.
YT.	Shippegan, W.P.	Outport	" Bathurst	N B.
Alta.	Shisler's Point	Preventive Station	" Bridgeburg	O.
BC.	Sidney, W.P.	Outport	" Victoria	B C.
Sask.	Simcoe, W.P.	Port		O.
.O.	Smith's Falls, W.P.	Outport	Under Ottawa	O.
NB.	*Snow Flake	Preventive Station	" Winnipeg	Man.
NB.	*Sombra	"	" Wallaceburg	O.
Q.	Sonora	"	" Canso	N S.
NB.	Sorel, W.P.	Port		Q.
O.	Souris	Outport	Under Charlottetown	P E I.
Q.	Souris, W.P.	"	" Brandon	Man.
N S.	Southampton, W.P.	"	" Goderich	O.
N S.	Spragge	Preventive Station	" Sault Ste. Marie	O.
N S.	Sprague, W.P.	Outport	" Winnipeg	Man.
N S.	Spring Hill, W.P.	"	" Amherst	N S.
N S.	Spry Bay	Preventive Station	" Halifax	N S.
.O.	Stag Island	"	" Sarnia	O.
Q.	Stand Off	"	" Lethbridge	Alta.
Q.	Stanhope	"	" Coaticook	Q.
O.	Stevenson, W.P.	Outport	" N. Westminster	B C.
O.	Stewart, W.P.	"	" Prince Rupert	B C.
BC.	Stickeen, W.P.	"	" Prince Rupert	B C.
Sask.	Stonehaven	Preventive Station	" Bathurst	N B.
Que.	Stratford, W.P.	Port		O.
P E I.	Strathroy, W.P.	Outport	Under London	O.
B C.	Streetsville, W.P.	"	" Toronto	O.
N B.	Sturgeon Falls, W.P.	"	" North Bay	O.
N S.	St Agnes de Dundee, W.P.	"	" Montreal	Q.
N S.	St. Ann's	Preventive Station	" Baddeck	N S.
.O.	St. Andrews, W.P.	Port		N B.
N S.	St. Armand, W.P.	"		Q.
O.	*St. Basile	Preventive Station	Under Woodstock	N B.
Sask.	St. Catherines, W.P.	Port		O.
Q.	St. Charles de Caplan	Preventive Station	Under Paspébiac	Q.
Q.	St. Côme	"	" Quebec	Q.
O.	St. George, W.P.	Outport	" St. John	N B.
O.	St. George, W.P.	"	" Paris	O.
O.	St. Hilaire	Preventive Station	" Woodstock	N B.
Man.	St. Hyacinthe, W.P.	Port		Q.
Que.	St. Jérôme, W.P.	Outport	Under Montreal	Q.
N S.	St. John, W.P.	Port		N B.

LIST of Ports, Outports and Preventive Stations—Continued
Arranged Alphabetically

St. Johns, W. P.	Port	..... Q.
St. Joseph's Island	Preventive Station	Under Sault Ste. Marie. O.
St. Leonard's, W. P.	Outport	..... " Woodstock ... N B.
St. Marguerite Bay	Preventive Station	..... " Quebec Q.
St. Martins	Outport	..... " St. John ... N B.
St. Marys, W. P.	"	..... " Stratford O.
St. Paul's Bay	Preventive Station	..... " Quebec Q.
St. Peters, W. P.	Outport	..... " Arichat N S.
St. Peters	"	..... " Charlotteto'n P. E. I.
St. Régis	"	..... " Cornwall O.
St. Stephen, W. P.	Port	..... N B.
St. Thomas, W. P.	"	..... O.
St. Thomas (Montmagny)	Preventive Station	Under Quebec Q.
Sudbury, W. P.	Outport	..... " North Bay O.
Summerside, W. P.	Port	..... P. E. I.
Sussex, W. P.	Outport	Under St. John N B.
Swift Current, W. P.	"	..... " Moose Jaw Sask.
Sydney, W. P.	Port	..... N S.
Sydney Mines, W. P.	Outport	Under North Sydney N S.
Tatamagouche, W. P.	"	..... " Pictou N S.
Temagami	Preventive Station	..... " North Bay O.
Thessalon, W. P.	Outport	..... " Sault Ste. Marie O.
Thetford Mines, W. P.	"	..... " Sherbrooke Q.
Three Rivers, W. P.	Port	..... Q.
Thorold, W. P.	Outport	Under St. Catharines O.
Tidnish	Preventive Station	..... " Amherst ... N S.
Tignish	Outport	..... " Summerside. P. E. I.
Tilbury, W. P.	"	..... " Chatham O.
Tillsonburg, W. P.	Port	..... O.
Tiverton	Preventive Station	Under Digby N S.
Toronto, W. P.	Port	..... O.
Tracadie	Preventive Station	Under Bathurst N B.
Trail, W. P.	Outport	..... " Rossland B. C.
Trenton, W. P.	Port	..... O.
Trinity Bay	Preventive Station	Under Quebec Q.
Trois Pistoles, W. P.	Outport	..... " Quebec Q.
Trout River	"	..... " Montreal Q.
Truro, W. P.	Port	..... N S.
Tusket, W. P.	Outport	Under Yarmouth ... N S.
Twin Lakes, W. P.	"	..... " Lethbridge Alta.
Union Bay, W. P.	"	..... " Nanaimo B. C.
Upper Lahave	Preventive Station	..... " Lunenburg ... N S.
Upper Mills	"	..... " St. Stephen ... N B.
Upper St. Francis	"	..... " Woodstock ... N B.
Upper Sumas	"	..... " Abbotsford ... B. C.
Valleyfield, W. P.	Port Q.
Vananda	Preventive Station	Under Vancouver ... B. C.
Vancouver, W. P.	Port B. C.

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LIST of Ports, Outports and Preventive Stations—Continued
 Arranged Alphabetically

Vermilion, W.P.	Outport	Under Edmonton	Alta.
Vernon, W.P.	"	" Revelstoke	B.C.
Vernon River Bridge	Preventive Station	" Charlottetown	P.E.I.
Vicars	"	" Hemmingford	Q.
Victoria, W.P.	Port		B.C.
Victoria	Preventive Station	Under Charlottetown	P.E.I.
Victoriaville, W.P.	Outport	" Quebec	Q.
Victoria Pier	Preventive Station	" Sydney	N.S.
Ville Marie (Que.), W.P.	Outport	" Ottawa	O.
Virden, W.P.	"	" Brandon	Man.
Vogler's Cove	Preventive Station	" Lunenburg	N.S.
Walkerton, W.P.	Outport	" Guelph	O.
Walkerville	"	" Windsor	O.
Walkerville	Preventive Station	" P. Hawkesbury	N.S.
Wallace, W.P.	Outport	" Amherst	N.S.
Wallaceburg, W.P.	Port		O.
Walpole Island	Preventive Station	Under Wallaceburg	O.
Walton	"	" Windsor	N.S.
*Waterside	"	" Moncton	N.B.
Waneta, W.P.	Outport	" Nelson	B.C.
Waterloo, W.P.	"	" Berlin	O.
Wedgeport	Preventive Station	" Yarmouth	N.S.
Welland, W.P.	Port		O.
Wellington, W.P.	Outport	Under Picton	O.
West Arichat	Preventive Station	" Arichat	N.S.
West Bay (Cape Breton)	"	" P. Hawkesbury	N.S.
West Chezzetcook	"	" Halifax	N.S.
West Dock (Peelee Island) W.P.	Outport	" Amherstburg	O.
West Dublin	Preventive Station	" Lunenburg	N.S.
West Jeddore	"	" Halifax	N.S.
West Toronto, W.P.	Outport	" Toronto	O.
Westport, W.P.	"	" Digby	N.S.
Wetaskiwin, W.P.	"	" Edmonton	Alta.
Weyburn, W.P.	"	" Moose Jaw	Sask.
Weymouth, W.P.	Port		N.S.
Whitby, W.P.	"		O.
Whitehaven	Preventive Station	Under Canso	N.S.
White Horse, W.P.	Port		Y.T.
White Pass, W.P.	Outport	Under White Horse	Y.T.
White Rock, W.P.	"	" N. Westmins'r	B.C.
Whycocomagh	Preventive Station	" P. Hawkesbury	N.S.
Wiarion, W.P.	Outport	" Stratford	O.
Wild Horse	Preventive Station	" Lethbridge	Alta.
Willow Creek, W.P.	Outport	" Moose Jaw	Sask.
Wilson's Beach	Preventive Station	" St. Andrews	N.B.
Windmill Point	"	" Bridgeburg	O.
Windsor, W.P.	Port		N.S.
Windsor, W.P.	"		O.

LIST of Ports, Outports and Preventive Stations—*Continued*
 Arranged Alphabetically

Windsor Mills, W. P.	Outport	Under Sherbrooke	Q.
Wingham, W. P.	"	" Goderich	O.
Winnipeg, W. P.	Port .....	.....	Man.
Wolf Island, W. P.	Outport	Under Kingston	Ont.
Wolfville, W. P.	"	" Kentville	N S.
Wood Harbour	Preventive Station...	" Barrington	N S.
Wood Mountain, W. P.	Outport	" Moose Jaw	Sask.
Woodstock, W. P.	Port .....	.....	O.
Woodstock, W. P. ....	" .....	.....	N B.
Yarmouth, W. P.	"	N S.
York Factory	Outport	Under Winnipeg	Man.
Yorkton, W. P.	"	" Saskatoon	Sask.

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REVISED LIST of Postmasters authorized to collect Customs Duties on
Postal Packages at July 1st, 1912

Post Office	Province	Customs Port or Outport having survey over Post- master and whence Par- cels shall be manifested for such Post Office.
Bass River	Nova Scotia	Truro, N S.
Huntingdon	Quebec	Hemmingford, Que.
Pentecost River	"	Quebec, Que.
Tadousac	"	"
Chesley	Ontario	Owen Sound, Ont.
Dresden	"	Chatham, Ont.
Durham	"	Guelph, Ont.
Haileybury	"	Cobalt, Ont.
Harriston	"	Guelph, Ont.
Lucknow	"	Goderich, Ont.
Markdale	"	Orangeville, Ont.
Milton West	"	Georgetown, Ont.
Mount Forest	"	Guelph, Ont.
Newcastle	"	Bowmanville, Ont.
Birtle	Manitoba	Minnedosa, Man.
Gladstone	"	Portage la Prairie, Man.
Manitou	"	Morden, Man.
Minnedosa	"	Neepawa, Man.
Oak Lake	"	Virden, Man.
Pilot Mound	"	Morden, Man.
Rapid City	"	Brandon, Man.
Stonewall	"	Winnipeg, Man.
Arcola	Saskatchewan	Regina, Sask.
Broadview	"	"
Estevan	"	North Portal, Sask.
Grenfell	"	Regina, Sask.
Indian Head	"	"
Lloydminster	"	North Battleford, Sask.
Qu'Appelle	"	Regina, Sask.
South Qu'Appelle	"	"
Wapella	"	"
Whitewood	"	"
Wolseley	"	"
Banff	Alberta	Calgary, Alta.
Canmore	"	"
Claresholm	"	"
Grande Prairie	"	Edmonton, Alta.
Grouard	"	"

REVISED LIST of Postmasters authorized to collect Customs Duties on
Postal Packages at July 1st, 1912—*Continued*

Post Office	Province	Customs Port or Outport having survey over Post- master and whence Par- cels shall be manifested for such Post Office.
Pincher Creek	Alberta	Lethbridge, Alta.
Peace River Crossing	"	Edmonton, Alta.
Shandro	"	"
Wostok	"	"
Alberni	British Columbia	Nanaimo, B C.
Armstrong	"	Vernon, B C.
Bamfield	"	Victoria, B C.
Barkerville	"	Ashcroft, B C.
Bella Coola	"	Vancouver, B C.
Chilliwack	"	New Westminster, B C.
Clinton	"	Ashcroft, B C.
Courtney	"	Nanaimo, B C.
Creston	"	Cranbrook, B C.
Duncan's Station	"	Victoria, B C.
Enderby	"	Vernon, B C.
Field	"	Golden, B C.
Fort Steele	"	Cranbrook, B C.
Ganges	"	Victoria, B C.
Hazelton	"	Prince Rupert, B C.
Hedley	"	Keremeos, B C.
Lillooet	"	Ashcroft, B C.
Merritt	"	Kamloops, B C.
150-Mile House	"	Ashcroft, B C.
Penticton	"	Kelowna, B C.
Port Essington	"	Prince Rupert, B C.
Quatsino	"	Victoria, B C.
Quesnelle	"	Ashcroft, B C.
Soda Creek	"	"
South Fort George	"	"
Summerland	"	Kelowna, B C.

MONTREAL HARBOUR COMMISSIONERS' TARIFF OF WHARFAGE RATES

The following rates shall be levied as hereinafter set forth on the after mentioned articles when landed or shipped in the harbour, or moved by rail on the harbour tracks or deposited within the harbour.

No discount allowed.

Grain.....	3 cents per ton.	
Chit Rice,	Malt,	} 6 cents per ton.
Cinders,	Meal,	
Coal,	Meat (not in tins),	
Coke,	Oil-cake,	
Corn Starch,	Pulp Board	
Degras,	Seeds, grain,	
Flour,	Talc,	
Glucose Sugar,	Tallow,	
Glucose Syrup,	Unhulled Rice,	
Lard,	Wood Pulp,	
Lard Oil,	Ganister	
Asbestos,	Granite Blocks,	
Asphalt,	Grindstones,	
Ballast,	Gypsum, or plaster made	
Bone Dust,	of same,	
Bone Black,	Iron Ore,	} 8 cents per ton.
Cement,	Marble and all other	
Chalk,	Stone, unmanufactured	
Charcoal Dust,	Phosphates,	
Clay,	Sand,	
Coarse Salt in bags and bulk,	Slate,	
Earthen Drain Pipes,	Scoriae Blocks,	
Fire Bricks,	Whiting,	
Ganister,		
Petroleum Oils in bulk.....		10 cents per ton.
Alumino Ferric,	Oranges, lemons & other	} 12 cents per ton
Apples,	green fruits,	
Bauxite Ore,	Pitch,	
Bottles in crates, mats or bags,	Potatoes,	
	Reeled Newspaper,	
Corundum Ore,	Sheep,	
Felspar,	Steel Rails for railways &	
Fish (not in tins),	tramways & fish plates,	
Hay,	Straw,	
Horses,	Sulphur,	
Neat Cattle,	Swine,	
Nitrate of Soda	Tar,	
Onions and vegetables,	Tobacco, in leaf,	
	Zinc and Lead Ores,	
Corkwood Scrap,	Scrap Steel,		} 16 cents per ton.
Pig and Scrap Iron,	Scrap Tin,	
Pot and Pearl Ashes,	Spiegeleisen,	
Raw and Refined Sugar,	Steel Billets,	
	Steel Blooms,	

Building Bricks (ordinary), 8 cents per thousand.

Cordwood, 4 cents per cord.

Lumber and Timber, 8 cents per thousand feet broad measure.

On all goods, wares and merchandise not elsewhere specified, except bullion and specie, 20 cents per ton.

For the purpose of this By-law a ton shall be calculated at being 2,000 pounds weight, or forty cubic feet measurement, according as the goods to which the same applies have been or shall be, carried by water, by ton weight or ton measurement, but the following goods, wares and merchandise shall in all cases pay wharfage by measurement, whether carried by ton weight or otherwise, as may appear by the bill of lading :

Agricultural implements	Leather of all kinds
Basketware	Mathematical instruments
Books	Mattings
Boots and Shoes	Medicines in cases
Brass and Bronze goods	Meters
Builders' hardware	Millinery
Bulbs	Mineral water
Caps	Mouldings
Carpets	Musical instruments
Carriages	Notions
Church Ornaments of all kinds	Optical instruments
Cigars and Cigarettes	Organs
Clocks	Pianos
Confectionery	Pictures
Corks	Plants
Dry goods	Sauces
Druggists' sundries	Settlers' effects
Drugs in cases	Sewing machines
Electric apparatus	Sleighs
Fancy goods	Small wares
Feathers	Soap
Fibreware	Statues
Firearms	Surgical instruments
Fishing apparatus	Tea
Frames	Textiles
Furniture	Tobacco
Furs	Tools
Gas Apparatus	Toys of all kinds
Haberdashery	Trees
Hats	Trunks
Hollowware	Umbrellas
Instruments of all kinds	Valises
Jewellery	Wall paper
Lamps and lanterns	Wines
Liquors	

Articles upon which the wharfage rates are payable on measurement and the bills of lading for which are made out for the weight thereof, the measurement in such cases shall be computed at four times the weight.

The weight of the articles hereinafter described shall be estimated as follows :

Apples, flour, meal, potatoes, ten barrels to one ton.

Fish, meat, pitch, tar, seven barrels to one ton.

Neat cattle, three to one ton.

Raisins, 72 half boxes to one ton.

Sheep, fifteen to one ton.

Swine, ten to one ton.

Molasses, Imp. gal., 13 lbs. ; packages ; puncheons, 124 lbs. ; hhds. and tierces, 80 lbs. ; barrels, 46 lbs. ; half barrels, 23 lbs.

No entry shall be less than ten (10) cents, except for packages measuring under 5 cubic feet or weighing less than one hundred pounds, upon which the wharfage shall be five (5) cents.

All goods landed on the wharves shall be removed therefrom forthwith.

Barges landing bricks, cordwood, sand and hay allowed ten running days in which to discharge their cargo, on which the above wharfage rates will be paid. After that delay they will pay one-half of one cent per day on their registered tonnage for every day that they remain at the wharf.

Goods remaining on the wharves or in the sheds for more than four clear working days after the complete discharge of the vessel from which they have been landed, except as hereinafter provided, shall be subject to additional charges as follows :

For each of the first four days, an amount equal to the wharfage paid on said goods, and,

For each of the second four days double the amount of the wharfage paid on the said goods, and,

For each and every day thereafter, five times the amount of wharfage paid on said goods.

The Commissioners may remove and store at the expense of whomsoever it may concern, all goods not removed within eight clear working days after the complete discharge of the vessel from which the goods were landed.

Consignees who may claim that their goods could not be removed within the above delay on account of the action of H. M. Customs shall furnish to the Commissioners a certificate signed by the Collector of Customs, setting forth the cause of the delay and the date that their goods were released by Customs.

Goods requiring to be gauged by H. M. Customs and Scoriae Blocks shall be allowed a further delay of four days for removal, in addition to the four days above mentioned, before the additional charge will be made.

The Agent of every vessel discharging in the harbour the cargo of which is subject to the payment of wharfage dues, shall deliver at the Office of the Commissioners, within twenty-four hours after the final discharge of the vessel, a certificate to that effect and immediately after the expiry of four days after the final discharge of the vessel, a list of the goods not removed and their weight or measurement, marks and the names of the consignees as appears on the manifest of the vessel from which the goods were discharged.

After the expiry of the delay given for the removal of goods from the wharves, the Agent of any vessel shall not deliver to the consignee such goods as may not have been removed, unless said consignee produces a certificate from the Secretary of the Commissioners that the additional charges have been paid, and when the delay granted by said certificate for the removal of goods has expired, the Agent of any vessel shall discontinue the delivery of said goods until the consignee produces another certificate from the Secretary that the further additional charges accrued have been paid.

Green fruit landed on the wharves and sold by public auction shall be liable to additional charges as herein provided, unless removed within four clear working days after the date of the auction sale of the cargo of the vessel from which it was landed.

No fish is allowed to be sold on the property of the Harbour Commissioners.

Wharfage rates on goods exported are payable at the Custom House within 20 days from the date the vessel by which the goods were shipped left the harbour, and all wharfages not paid within the said delay shall be subject to an additional charge of twenty-five per cent. of the rates herein provided, for each and every 30 days or part thereof until payment.

No claim for refund of wharfage will be entertained unless made, in writing, within thirty days of the payment of said wharfage.

Lumber landed on the wharves ex barge or steamer shall be allowed a further delay of three days for removal in addition to the four days above mentioned, making seven days in all before the additional charge will be made.

HARBOUR COMMISSIONERS' OFFICE,
MONTREAL, APRIL, 1911.

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

COUNTRY.	STAN- DARD.	MONETARY UNIT.	Value in Canadian Currency	COINS
Argentine Republic	Gold ...	Peso,	\$0.965	Currency: Depre- ciated paper con- vertible at 44 per cent. of face value
Austria-Hungary ..	Gold ...	Crown, .....	.203	
Belgium	Gold & Silver	Franc, .....	.193	Member of Latin Union: gold is the actual stan- dard.
Bolivia	Gold ...	Boliviano .....	.389	12½ bolivianos equal 1 pound sterling.
Brazil	Gold ...	Milreis, .....	.546	Currency: Govern- ment paper, con- vertible at \$0.3244 to the milreis.
Cen. American Sta:				
Costa Rica	Gold ...	Colon, .....	.465	
British Honduras	Gold, ...	Dollar,	1,000	
Guatemala	Silver ..	Peso .....	.462	Currency: Incon- vertible paper; exchange rate 16 to 18 pesos = \$1.
Honduras	Silver ..	Peso .....	.462	Currency: Bank notes, exchange rate Mar. 20, 1912, \$0.415.
Nicaragua	Silver ..	Peso .....	.462	Currency: Incon- vertible paper, exchange rate 16½ to 17 pesos = \$1.
Salvador	Silver ..	Peso .....	.462	Currency: Convert- ible into silver on demand.
Chili	Gold ...	Peso .....	.365	Currency: Incon- vertible paper, exchange rate, approximately \$0.2230
China	Silver ..	Tael: Amoy .....	.758	
		Canton .....	.756	

COUNTRY.	STAN- DARD.	MONETARY UNIT.	Value in Canadian Currency	COINS
China— <i>Cont.</i>	Silver..	Tael: Chefoo	\$.725	
		Chin Kiang .....	.740	
		Fuchau .....	.701	
		Hakwan .....	.771	
		(Customs)		
		Hankow .....	.709	
		Kinohow .....	.734	
		Nankin .....	.750	
		Niuchwang .....	.711	
		Ningpo .....	.728	
		Pekin .....	.739	
		Shanghai .....	.692	
		Swatow .....	.700	
		Takau .....	.762	
Tientsin .....	.734			
		Dollar:		
		Yuan .....	.562	
		Hong Kong .....	.498	
		British .....	.498	
		Mexican .....	.502	
Columbia	Gold...	Dollar	1.000	Currency: Incon- vertible paper, ex- change rate, ap- proximately \$102 paper to \$1 gold.
Denmark	Gold	Crown .....	.268	
Ecuador	Gold...	Sucre .....	.487	
Egypt	Gold...	Pound (100 piastres)	4.943	The actual stand- ard is the British pound sterling, which is legal tender for 97½ pi- astres.
Finland	Gold...	Mark .....	.193	
France	Gold & Silver	Franc .....	.193	Member of Latin Union; gold is the actual standard.
German Empire	Gold	Mark .....	.238	
Greco	Gold & Silver	Drachma .....	.193	Member of Latin Union; gold is the actual standard.
Hayti	Gold...	Gourde .....	.965	Currency: Incon- vertible paper, ex- change rate, ap- proximately \$0.2941.
India (British)	Gold...	Rupee	3244½	(15 rupees equal 1 pound sterling.
Italy	Gold & Silver	Lira .....	.193	Member of Latin Union; gold is the actual standard.
Japan	Gold	Yen .....	.498	
Liberia	Gold	Dollar	1.000	Currency: Depre- ciated silver token coins; Customs duties are col- lected in gold.
Mexico	Gold...	Peso .....	.498	

COUNTRY.	STAN- DARD.	MONETARY UNIT	Value in Canadian Currency	COINS.
Netherlands.....	Gold...	Florin.....	\$ 402	
Norway.....	Gold...	Crown.....	268	
Panama.....	Gold...	Balbao.....	1,000	
Persia.....	Gold & Silver	Kran.....	1704	This is the value of the gold kran. Currency is silver, circulating above its metallic value; exchange value of silver kran approximately, \$0.6885.
Peru.....	Gold...	Libra.....	4,8665	
Phillipine Islands.	Gold...	Peso.....	500	
Portugal.....	Gold...	Milreis.....	1,080	Currency; Inconvertible paper, exchange rate, approximately \$0.9860.
Roumania.....	Gold...	Leu.....	198	
Russia.....	Gold...	Rouble.....	515	
Santo Domingo....	Gold...	Dollar.....	1,000	
Serbia.....	Gold...	Dinar.....	193	
Siam.....	Gold...	Tical.....	3708	
Spain.....	Gold & Silver	Peseta.....	193	Valuation is for the gold peseta. Currency is silver, circulating above its metallic value; exchange value, approximate \$0.1794.
Straits Settlements.	Gold...	Dollar.....	5677	
Sweden.....	Gold...	Crown.....	268	
Switzerland.....	Gold...	Franc.....	193	Member of Latin Union; gold is the actual standard.
Turkey.....	Gold...	Piaster.....	644	100 piasters equal to the Turkish pound
Uruguay.....	Gold...	Peso.....	1,034	
Venezuela.....	Gold...	Bolivar.....	193	

TABLE

SHOWING THE

VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT 9½, OR NEW PAR OF EXCHANGE.

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

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

£	§	c.	£	§	c.	£	§	c.
172...	837.	07	209...	1017.	13	246...	1197.	20
173...	841.	93	210...	1022.	00	247...	1202.	07
174...	846.	80	211...	1026.	87	248...	1206.	93
175...	851.	67	212...	1031.	73	249...	1211.	80
176...	856.	53	213...	1036.	60	250...	1216.	67
177...	861.	40	214...	1041.	47	251...	1221.	53
178...	866.	27	215...	1046.	33	252...	1226.	40
179...	871.	13	216...	1051.	20	253...	1231.	27
180...	876.	00	217...	1056.	07	254...	1236.	13
181...	880.	87	218...	1060.	93	255...	1241.	00
182...	885.	73	219...	1065.	80	256...	1245.	87
183...	890.	60	220...	1070.	67	257...	1250.	73
184...	895.	47	221...	1075.	53	258...	1255.	60
185...	900.	33	222...	1080.	40	259...	1260.	47
186...	905.	20	223...	1085.	27	260...	1265.	33
187...	910.	07	224...	1090.	13	261...	1270.	20
188...	914.	93	225...	1095.	00	262...	1275.	07
189...	919.	80	226...	1099.	87	263...	1279.	93
190...	924.	67	227...	1104.	73	264...	1284.	80
191...	929.	53	228...	1109.	60	265...	1289.	67
192...	934.	40	229...	1114.	47	266...	1294.	53
193...	939.	27	230...	1119.	33	267...	1299.	40
194...	944.	13	231...	1124.	20	268...	1304.	27
195...	949.	00	232...	1129.	07	269...	1309.	13
196...	953.	87	233...	1133.	93	270...	1314.	00
197...	958.	73	234...	1138.	80	271...	1318.	87
198...	963.	60	235...	1143.	67	272...	1323.	73
199...	968.	47	236...	1148.	53	273...	1328.	60
200...	973.	33	237...	1153.	40	274...	1333.	47
201...	978.	20	238...	1158.	27	275...	1338.	33
202...	983.	07	239...	1163.	13	276...	1343.	20
203...	987.	93	240...	1168.	00	277...	1348.	07
204...	992.	80	241...	1172.	87	278...	1352.	93
205...	997.	67	242...	1177.	73	279...	1357.	80
206...	1002.	53	243...	1182.	60	280...	1362.	67
207...	1007.	40	244...	1187.	47	281...	1367.	53
208...	1012.	27	245...	1192.	33	282...	1372.	40

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

£	\$	c.	£	\$	c.	£	\$	c.
394...	1917.	47	431...	2097.	53	468...	2277.	60
395...	1922.	33	432...	2102.	40	469...	2282.	47
396...	1927.	20	433...	2107.	27	470...	2287.	33
397...	1932.	07	434...	2112.	13	471...	2292.	20
398...	1936.	93	435...	2117.	00	472...	2297.	07
399...	1941.	80	436...	2121.	87	473...	2301.	93
400...	1946.	67	437...	2126.	73	474...	2306.	80
401...	1951.	53	438...	2131.	60	475...	2311.	67
402...	1956.	40	439...	2136.	47	476...	2316.	53
403...	1961.	27	440...	2141.	33	477...	2321.	40
404...	1966.	13	441...	2146.	20	478...	2326.	27
405...	1971.	00	442...	2151.	07	479...	2331.	13
406...	1975.	87	443...	2155.	93	480...	2336.	00
407...	1980.	73	444...	2160.	80	481...	2340.	87
408...	1985.	60	445...	2165.	67	482...	2345.	73
409...	1990.	47	446...	2170.	53	483...	2350.	60
410...	1995.	33	447...	2175.	40	484...	2355.	47
411...	2000.	20	448...	2180.	27	485...	2360.	33
412...	2005.	07	449...	2185.	13	486...	2365.	20
413...	2009.	93	450...	2190.	00	487...	2370.	07
414...	2014.	80	451...	2194.	87	488...	2374.	93
415...	2019.	67	452...	2199.	73	489...	2379.	80
416...	2024.	53	453...	2204.	60	490...	2384.	67
417...	2029.	40	454...	2209.	47	491...	2389.	53
418...	2034.	27	455...	2214.	33	492...	2394.	40
419...	2039.	13	456...	2219.	20	493...	2399.	27
420...	2044.	00	457...	2224.	07	494...	2404.	13
421...	2048.	87	458...	2228.	93	495...	2409.	00
422...	2053.	73	459...	2233.	80	496...	2413.	87
423...	2058.	60	460...	2238.	67	497...	2418.	73
424...	2063.	47	461...	2243.	53	498...	2423.	60
425...	2068.	33	462...	2248.	40	499...	2428.	47
426...	2073.	20	463...	2253.	27	500...	2433.	33
427...	2078.	07	464...	2258.	13	501...	2438.	20
428...	2082.	93	465...	2263.	00	502...	2443.	07
429...	2087.	80	466...	2267.	87	503...	2447.	93
430...	2092.	67	467...	2272.	73	504...	2452.	80

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

£	§	c.	£	§	c.	£	§	c.
616...	2997.	87	653...	3177.	93	690...	3358.	00
617...	3002.	73	654...	3182.	80	691...	3362.	87
618...	3007.	60	655...	3187.	67	692...	3367.	73
619...	3012.	47	656...	3192.	53	693...	3372.	60
620...	3017.	33	657...	3197.	40	694...	3377.	47
621...	3022.	20	658...	3202.	27	695...	3382.	33
622...	3027.	07	659...	3207.	13	696...	3387.	20
623...	3031.	93	660...	3212.	00	697...	3392.	07
624...	3036.	80	661...	3216.	87	698...	3396.	93
625...	3041.	67	662...	3221.	73	699...	3401.	80
626...	3046.	53	663...	3226.	60	700...	3406.	67
627...	3051.	40	664...	3231.	47	701...	3411.	53
628...	3056.	27	665...	3236.	33	702...	3416.	40
629...	3061.	13	666...	3241.	20	703...	3421.	27
630...	3066.	00	667...	3246.	07	704...	3426.	13
631...	3070.	87	668...	3250.	93	705...	3431.	00
632...	3075.	73	669...	3255.	80	706...	3435.	87
633...	3080.	60	670...	3260.	67	707...	3440.	73
634...	3085.	47	671...	3265.	53	708...	3445.	60
635...	3090.	33	672...	3270.	40	709...	3450.	47
636...	3095.	20	673...	3275.	27	710...	3455.	33
637...	3100.	07	674...	3280.	13	711...	3460.	20
638...	3104.	93	675...	3285.	00	712...	3465.	07
639...	3109.	80	676...	3289.	87	713...	3469.	93
640...	3114.	67	677...	3294.	73	714...	3474.	80
641...	3119.	53	678...	3299.	60	715...	3479.	67
642...	3124.	40	679...	3304.	47	716...	3484.	53
643...	3129.	27	680...	3309.	33	717...	3489.	40
644...	3134.	13	681...	3314.	20	718...	3494.	27
645...	3139.	00	682...	3319.	07	719...	3499.	13
646...	3143.	87	683...	3323.	93	720...	3504.	00
647...	3148.	73	684...	3328.	80	721...	3508.	87
648...	3153.	60	685...	3333.	67	722...	3513.	73
649...	3158.	47	686...	3338.	53	723...	3518.	60
650...	3163.	33	687...	3343.	40	724...	3523.	47
651...	3168.	20	688...	3348.	27	725...	3528.	33
652...	3173.	07	689...	3353.	13	726...	3533.	20

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

£	§	c.	£	§	c.	£	§	c.
838...	4078.	27	875...	4258.	33	912...	4438.	40
839...	4083.	13	876...	4263.	20	913...	4443.	27
840...	4088.	00	877...	4268.	07	914...	4448.	13
841...	4092.	87	878...	4272.	93	915...	4453.	00
842...	4097.	73	879...	4277.	80	916...	4457.	87
843...	4102.	60	880...	4282.	67	917...	4462.	73
844...	4107.	47	881...	4287.	53	918...	4467.	60
845...	4112.	33	882...	4292.	40	919...	4472.	47
846...	4117.	20	883...	4297.	27	920...	4477.	33
847...	4122.	07	884...	4302.	13	921...	4482.	20
848...	4126.	93	885...	4307.	00	922...	4487.	07
849...	4131.	80	886...	4311.	87	923...	4491.	93
850...	4136.	67	887...	4316.	73	924...	4496.	80
851...	4141.	53	888...	4321.	60	925...	4501.	67
852...	4146.	40	889...	4326.	47	926...	4506.	53
853...	4151.	27	890...	4331.	33	927...	4511.	40
854...	4156.	13	891...	4336.	20	928...	4516.	27
855...	4161.	00	892...	4341.	07	929...	4521.	13
856...	4165.	87	893...	4345.	93	930...	4526.	00
857...	4170.	73	894...	4350.	80	931...	4530.	87
858...	4175.	60	895...	4355.	67	932...	4535.	73
859...	4180.	47	896...	4360.	53	933...	4540.	60
860...	4185.	33	897...	4365.	40	934...	4545.	47
861...	4190.	20	898...	4370.	27	935...	4550.	33
862...	4195.	07	899...	4375.	13	936...	4555.	20
863...	4199.	93	900...	4380.	00	937...	4560.	07
864...	4204.	80	901...	4384.	87	938...	4564.	93
865...	4209.	67	902...	4389.	73	939...	4569.	80
866...	4214.	53	903...	4394.	60	940...	4574.	67
867...	4219.	40	904...	4399.	47	941...	4579.	53
868...	4224.	27	905...	4404.	33	942...	4584.	40
869...	4229.	13	906...	4409.	20	943...	4589.	27
870...	4234.	00	907...	4414.	07	944...	4594.	13
871...	4238.	87	908...	4418.	93	945...	4599.	00
872...	4243.	73	909...	4423.	80	946...	4603.	87
873...	4248.	60	910...	4428.	67	947...	4608.	73
874...	4253.	47	911...	4433.	53	948...	4613.	60

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

PENCE.		SHILLINGS.		SHILLINGS.	
1...	2	1...	$.24\frac{1}{3}$	13...	$3.16\frac{1}{3}$
2...	4	2...	$.48\frac{2}{3}$	14...	$3.40\frac{2}{3}$
3...	6	3...	.73	15...	3.65
4...	8	4...	$.97\frac{1}{3}$	16...	$3.89\frac{1}{3}$
5...	10	5...	$1.21\frac{2}{3}$	17...	$4.13\frac{2}{3}$
6...	12	6...	1.46	18...	4.38
7...	14	7...	$1.70\frac{1}{3}$	19...	4.62
8...	16	8...	$1.94\frac{2}{3}$	20...	$4.86\frac{2}{3}$
9...	18	9...	2.19		
10...	20	10...	$2.43\frac{1}{3}$		
11...	22	11...	$2.67\frac{2}{3}$		
12...	$24\frac{1}{3}$	12...	2.92		

FRANCS

REDUCED TO

DOLLARS AND CENTS.

1 FRANC EQUAL TO 19 $\frac{1}{5}$ CENTS.

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

F.	\$	C.	F.	\$	C.	F.	\$	C.
73...	14.	09	110...	21.	23	147...	28.	37
74...	14.	28	111...	21.	42	148...	28.	56
75...	14.	48	112...	21.	62	149...	28.	76
76...	14.	67	113...	21.	81	150...	28.	95
77...	14.	86	114...	22.	00	151...	29.	14
78...	15.	05	115...	22.	20	152...	29.	34
79...	15.	25	116...	22.	39	153...	29.	53
80...	15.	44	117...	22.	58	154...	29.	72
81...	15.	63	118...	22.	77	155...	29.	92
82...	15.	83	119...	22.	97	156...	30.	11
83...	16.	02	120...	23.	16	157...	30.	30
84...	16.	21	121...	23.	35	158...	30.	49
85...	16.	41	122...	23.	55	159...	30.	69
86...	16.	60	123...	23.	74	160...	30.	88
87...	16.	79	124...	23.	93	161...	31.	07
88...	16.	98	125...	24.	13	162...	31.	27
89...	17.	18	126...	24.	32	163...	31.	46
90...	17.	37	127...	24.	51	164...	31.	65
91...	17.	56	128...	24.	70	165...	31.	85
92...	17.	76	129...	24.	90	166...	32.	04
93...	17.	95	130...	25.	09	167...	32.	23
94...	18.	14	131...	25.	28	168...	32.	42
95...	18.	34	132...	25.	48	169...	32.	62
96...	18.	53	133...	25.	67	170...	32.	81
97...	18.	72	134...	25.	86	171...	33.	00
98...	18.	91	135...	26.	06	172...	33.	20
99...	19.	11	136...	26.	25	173...	33.	39
100...	19.	30	137...	26.	44	174...	33.	58
101...	19.	49	138...	26.	63	175...	33.	78
102...	19.	69	139...	26.	83	176...	33.	97
103...	19.	88	140...	27.	02	177...	34.	16
104...	20.	07	141...	27.	21	178...	34.	35
105...	20.	27	142...	27.	41	179...	34.	55
106...	20.	46	143...	27.	60	180...	34.	74
107...	20.	65	144...	27.	79	181...	34.	93
108...	20.	84	145...	27.	99	182...	35.	13
109...	21.	04	146...	28.	18	183...	35.	32

F.	\$ C.	F.	\$ C.	F.	\$ C.
184...	35.51	221...	42.65	258...	49.79
185...	35.71	222...	42.85	259...	49.99
186...	35.90	223...	43.04	260...	50.18
187...	36.09	224...	43.23	261...	50.37
188...	36.28	225...	43.43	262...	50.57
189...	36.48	226...	43.62	263...	50.76
190...	36.67	227...	43.81	264...	50.95
191...	36.86	228...	44.00	265...	51.15
192...	37.06	229...	44.20	266...	51.34
193...	37.25	230...	44.39	267...	51.53
194...	37.44	231...	44.58	268...	51.72
195...	37.64	232...	44.78	269...	51.92
196...	37.83	233...	44.97	270...	52.11
197...	38.02	234...	45.16	271...	52.30
198...	38.21	235...	45.36	272...	52.50
199...	38.41	236...	45.55	273...	52.69
200...	38.60	237...	45.74	274...	52.88
201...	38.79	238...	45.93	275...	52.08
202...	38.99	239...	46.13	276...	53.27
203...	39.18	240...	46.32	277...	53.46
204...	39.37	241...	46.51	278...	53.65
205...	39.57	242...	46.71	279...	53.85
206...	39.76	243...	46.90	280...	54.04
207...	39.95	244...	47.09	281...	54.23
208...	40.14	245...	47.29	282...	54.43
209...	40.34	246...	47.48	283...	54.62
210...	40.53	247...	47.67	284...	54.81
211...	40.72	248...	47.86	285...	55.01
212...	40.92	249...	48.06	286...	55.20
213...	41.11	250...	48.25	287...	55.39
214...	41.30	251...	48.44	288...	55.58
215...	41.50	252...	48.64	289...	55.78
216...	41.69	253...	48.83	290...	55.97
217...	41.88	254...	49.02	291...	56.16
218...	42.07	255...	49.22	292...	56.36
219...	42.27	256...	49.41	293...	56.55
220...	42.46	257...	49.60	294...	56.74

F.	\$	C.	F.	\$	C.	F.	\$	C.
295...	56.	94	332...	64.	08	369...	71.	22
296...	57.	13	333...	64.	27	370...	71.	41
297...	57.	32	334...	64.	46	371...	71.	60
298...	57.	51	335...	64.	66	372...	71.	80
299...	57.	71	336...	64.	85	373...	71.	99
300...	57.	90	337...	65.	04	374...	72.	18
301...	58.	09	338...	65.	23	375...	72.	38
302...	58.	29	339...	65.	43	376...	72.	57
303...	58.	48	340...	65.	62	377...	72.	76
304...	58.	67	341...	65.	81	378...	72.	95
305...	58.	87	342...	66.	01	379...	73.	15
306...	59.	06	343...	66.	20	380...	73.	34
307...	59.	25	344...	66.	39	381...	73.	53
308...	59.	44	345...	66.	59	382...	73.	73
309...	59.	64	346...	66.	78	383...	73.	92
310...	59.	83	347...	66.	97	384...	74.	11
311...	60.	02	348...	67.	16	385...	74.	31
312...	60.	22	349...	67.	36	386...	74.	50
313...	60.	41	350...	67.	55	387...	74.	69
314...	60.	60	351...	67.	74	388...	74.	88
315...	60.	80	352...	67.	94	389...	75.	08
316...	60.	99	353...	68.	13	390...	75.	27
317...	61.	18	354...	68.	32	391...	75.	46
318...	61.	37	355...	68.	52	392...	75.	66
319...	61.	57	356...	68.	71	393...	75.	85
320...	61.	76	357...	68.	90	394...	76.	04
321...	61.	95	358...	69.	09	395...	76.	24
322...	62.	15	359...	69.	29	396...	76.	43
323...	62.	34	360...	69.	48	397...	76.	62
324...	62.	53	361...	69.	67	398...	76.	81
325...	62.	73	362...	69.	87	399...	77.	01
326...	62.	92	363...	70.	06	400...	77.	20
327...	63.	11	364...	70.	25	401...	77.	39
328...	63.	30	365...	70.	45	402...	77.	59
329...	63.	50	366...	70.	64	403...	77.	78
330...	63.	69	367...	70.	83	404...	77.	97
331...	63.	88	368...	71.	02	405...	78.	17

F.	§	C.	F.	§	C.	F.	§	C.
406...	78.	36	443...	85.	50	480...	92.	64
407...	78.	55	444...	85.	69	481...	92.	83
408...	78.	74	445...	85.	89	482...	93.	03
409...	78.	94	446...	86.	08	483...	93.	22
410...	79.	13	447...	86.	27	484...	93.	41
411...	79.	32	448...	86.	46	485...	93.	61
412...	79.	52	449...	86.	66	486...	93.	80
413...	79.	71	450...	86.	85	487...	93.	99
414...	79.	90	451...	87.	04	488...	94.	18
415...	80.	10	452...	87.	24	489...	94.	38
416...	80.	29	453...	87.	43	490...	94.	57
417...	80.	48	454...	87.	62	491...	94.	76
418...	80.	67	455...	87.	82	492...	94.	96
419...	80.	87	456...	88.	01	493...	95.	15
420...	81.	06	457...	88.	20	494...	95.	34
421...	81.	25	458...	88.	39	495...	95.	54
422...	81.	45	459...	88.	59	496...	95.	73
423...	81.	64	460...	88.	78	497...	95.	92
424...	81.	83	461...	88.	97	498...	96.	11
425...	82.	03	462...	89.	17	499...	96.	31
426...	82.	22	463...	89.	36	500...	96.	50
427...	82.	41	464...	89.	55	501...	96.	69
428...	82.	60	465...	89.	75	502...	96.	89
429...	82.	80	466...	89.	94	503...	97.	08
430...	82.	99	467...	90.	13	504...	97.	27
431...	83.	18	468...	90.	32	505...	97.	47
432...	83.	38	469...	90.	52	506...	97.	66
433...	83.	57	470...	90.	71	507...	97.	85
434...	83.	76	471...	90.	90	508...	98.	04
435...	83.	96	472...	91.	10	509...	98.	24
436...	84.	15	473...	91.	29	510...	98.	43
437...	84.	34	474...	91.	48	511...	98.	62
438...	84.	53	475...	91.	68	512...	98.	82
439...	84.	73	476...	91.	87	513...	99.	01
440...	84.	92	477...	92.	06	514...	99.	20
441...	85.	11	478...	92.	25	515...	99.	40
442...	85.	31	479...	92.	45	516...	99.	59

F.	\$	C.	F.	\$	C.	F.	\$	C.
517...	99.	78	554...	106.	92	591...	114.	06
518...	99.	97	555...	107.	12	592...	114.	26
519...	100.	17	556...	107.	31	593...	114.	45
520...	100.	36	557...	107.	50	594...	114.	64
521...	100.	55	558...	107.	69	595...	114.	84
522...	100.	75	559...	107.	89	596...	115.	03
523...	100.	94	560...	108.	08	597...	115.	22
524...	101.	13	561...	108.	27	598...	115.	41
525...	101.	33	562...	108.	47	599...	115.	61
526...	101.	52	563...	108.	66	600...	115.	80
527...	101.	71	564...	108.	85	601...	115.	99
528...	101.	90	565...	109.	05	602...	116.	19
529...	102.	10	566...	109.	24	603...	116.	38
530...	102.	29	567...	109.	43	604...	116.	57
531...	102.	48	568...	109.	62	605...	116.	77
532...	102.	68	569...	109.	82	606...	116.	96
533...	102.	87	570...	110.	01	607...	117.	15
534...	103.	06	571...	110.	20	608...	117.	34
535...	103.	26	572...	110.	40	609...	117.	54
536...	103.	45	573...	110.	59	610...	117.	73
537...	103.	64	574...	110.	78	611...	117.	92
538...	103.	83	575...	110.	98	612...	118.	12
539...	104.	03	576...	111.	17	613...	118.	31
540...	104.	22	577...	111.	36	614...	118.	50
541...	104.	41	578...	111.	55	615...	118.	70
542...	104.	61	579...	111.	75	616...	118.	89
543...	104.	80	580...	111.	94	617...	119.	08
544...	104.	99	581...	112.	13	618...	119.	27
545...	105.	19	582...	112.	33	619...	119.	47
546...	105.	38	583...	112.	52	620...	119.	66
547...	105.	57	584...	112.	71	621...	119.	85
548...	105.	76	585...	112.	91	622...	120.	05
549...	105.	96	586...	113.	10	623...	120.	24
550...	106.	15	587...	113.	29	624...	120.	43
551...	106.	34	588...	113.	48	625...	120.	63
552...	106.	54	589...	113.	68	626...	120.	82
553...	106.	73	590...	113.	87	627...	121.	01

F.	§	J.	F.	§	C.	F.	§	C.
628...	121	20	665...	128	35	702...	135	49
629...	121	40	666...	128	54	703...	135	68
630...	121	59	667...	128	73	704...	135	87
631...	121	78	668...	128	92	705...	136	07
632...	121	98	669...	129	12	706...	136	26
633...	122	17	670...	129	31	707...	136	45
634...	122	36	671...	129	50	708...	136	64
635...	122	56	672...	129	70	709...	136	84
636...	122	75	673...	129	89	710...	137	03
637...	122	94	674...	130	08	711...	137	22
638...	123	13	675...	130	28	712...	137	42
639...	123	33	676...	130	47	713...	137	61
640...	123	52	677...	130	66	714...	137	80
641...	123	71	678...	130	85	715...	138	00
642...	123	91	679...	131	05	716...	138	19
643...	124	10	680...	131	24	717...	138	38
644...	124	29	681...	131	43	718...	138	57
645...	124	49	682...	131	63	719...	138	77
646...	124	68	683...	131	82	720...	138	96
647...	124	87	684...	132	01	721...	139	15
648...	125	06	685...	132	21	722...	139	35
649...	125	26	686...	132	40	723...	139	54
650...	125	45	687...	132	59	724...	139	73
651...	125	64	688...	132	78	725...	139	93
652...	125	84	689...	132	98	726...	140	12
653...	126	03	690...	133	17	727...	140	31
654...	126	22	691...	133	36	728...	140	50
655...	126	42	692...	133	56	729...	140	70
656...	126	61	693...	133	75	730...	140	89
657...	126	80	694...	133	94	731...	141	08
658...	126	99	695...	134	14	732...	141	28
659...	127	19	696...	134	33	733...	141	47
660...	127	38	697...	134	52	734...	141	66
661...	127	57	698...	134	71	735...	141	86
662...	127	77	699...	134	91	736...	142	05
663...	127	96	700...	135	10	737...	142	24
664...	128	15	701...	135	29	738...	142	44

F.	§	C.	F.	§	C.	F.	§	C.
739...	142.	63	776...	149.	77	813...	156.	91
740...	142.	82	777...	149.	96	814...	157.	10
741...	143.	01	778...	150.	15	815...	157.	30
742...	143.	21	779...	150.	35	816...	157.	49
743...	143.	40	780...	150.	54	817...	157.	68
744...	143.	59	781...	150.	73	818...	157.	87
745...	143.	79	782...	150.	93	819...	158.	07
746...	143.	98	783...	151.	12	820...	158.	26
747...	144.	17	784...	151.	31	821...	158.	45
748...	144.	36	785...	151.	51	822...	158.	65
749...	144.	56	786...	151.	70	823...	158.	84
750...	144.	75	787...	151.	89	824...	159.	03
751...	144.	94	788...	152.	08	825...	159.	23
752...	145.	14	789...	152.	28	826...	159.	42
753...	145.	33	790...	152.	47	827...	159.	61
754...	145.	52	791...	152.	66	828...	159.	80
755...	145.	72	792...	152.	86	829...	160.	00
756...	145.	91	793...	153.	05	830...	160.	19
757...	146.	10	794...	153.	24	831...	160.	38
758...	146.	29	795...	153.	44	832...	160.	58
759...	146.	49	796...	153.	63	833...	160.	77
760...	146.	68	797...	153.	82	834...	160.	96
761...	146.	87	798...	154.	01	835...	161.	16
762...	147.	07	799...	154.	21	836...	161.	35
763...	147.	26	800...	154.	40	837...	161.	54
764...	147.	45	801...	154.	59	838...	161.	73
765...	147.	65	802...	154.	79	839...	161.	93
766...	147.	84	803...	154.	98	840...	162.	12
767...	148.	03	804...	155.	17	841...	162.	31
768...	148.	22	805...	155.	37	842...	162.	51
769...	148.	42	806...	155.	56	843...	162.	70
770...	148.	61	807...	155.	75	844...	162.	89
771...	148.	80	808...	155.	94	845...	163.	09
772...	149.	00	809...	156.	14	846...	163.	28
773...	149.	19	810...	156.	33	847...	163.	47
774...	149.	38	811...	156.	52	848...	163.	66
775...	149.	58	812...	156.	72	849...	163.	86

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

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

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GERMAN RIXMARK

REDUCED TO

DOLLARS AND CENTS

At the Customs Value of 23.8 Cents.

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

U

C.

14
38
61
.85
.09
33
.57
.80
.04
.28
52
76
.99
.23
1.47
5.71
5.95
5.18
5.42
5.66
6.90
7.14
7.37
7.61
7.85

RM.	§ C.	RM.	§ C.	RM.	§ C.
76...	18.09	113...	26.89	150...	35.70
77...	18.33	114...	27.13	151...	35.94
78...	18.56	115...	27.37	152...	36.18
79...	18.80	116...	27.61	153...	36.41
80...	19.04	117...	27.85	154...	36.65
81...	19.28	118...	28.08	155...	36.89
82...	19.52	119...	28.32	156...	37.13
83...	19.75	120...	28.56	157...	37.37
84...	19.99	121...	28.80	158...	37.60
85...	20.23	122...	29.04	159...	37.84
86...	20.47	123...	29.27	160...	38.08
87...	20.71	124...	29.51	161...	38.32
88...	20.94	125...	29.75	162...	38.56
89...	21.18	126...	29.99	163...	38.79
90...	21.42	127...	30.23	164...	39.03
91...	21.66	128...	30.46	165...	39.27
92...	21.90	129...	30.70	166...	39.51
93...	22.13	130...	30.94	167...	39.75
94...	22.37	131...	31.18	168...	39.98
95...	22.61	132...	31.42	169...	40.22
96...	22.85	133...	31.65	170...	40.46
97...	23.09	134...	31.89	171...	40.70
98...	23.32	135...	32.13	172...	40.94
99...	23.56	136...	32.37	173...	41.17
100...	23.80	137...	32.61	174...	41.41
101...	24.04	138...	32.84	175...	41.65
102...	24.28	139...	33.08	176...	41.89
103...	24.51	140...	33.32	177...	42.13
104...	24.75	141...	33.56	178...	42.36
105...	24.99	142...	33.80	179...	42.60
106...	25.23	143...	34.03	180...	42.84
107...	25.47	144...	34.27	181...	43.08
108...	25.70	145...	34.51	182...	43.32
109...	25.94	146...	34.75	183...	43.55
110...	26.18	147...	34.99	184...	43.79
111...	26.42	148...	35.22	185...	44.03
112...	26.66	149...	35.46	186...	44.27

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

RM.	§ C.	RM.	§ C.	RM.	§ C.
298...	70.92	335 ..	79.73	372...	88.54
299...	71.16	336...	79.97	373...	88.77
300...	71.40	337...	80.21	374...	89.01
301...	71.64	338...	80.44	375...	89.25
302...	71.88	339...	80.68	376...	89.49
303...	72.11	340...	80.92	377...	89.73
304...	72.35	341...	81.16	378...	89.96
305...	72.59	342...	81.40	379...	90.20
306 ..	72.83	343...	81.63	380...	90.44
307...	73.07	344...	81.87	381...	90.68
308...	73.30	345...	82.11	382...	90.92
309...	73.54	346...	82.35	383...	91.15
310...	73.78	347...	82.59	384...	91.39
311...	74.02	348...	82.82	385...	91.63
312...	74.26	349...	83.06	386...	91.87
313...	74.49	350...	83.30	387...	92.11
314...	74.73	351...	83.54	388...	92.34
315...	74.97	352...	83.78	389...	92.58
316...	75.21	353 ..	84.01	390...	92.82
317...	75.45	354...	84.25	391...	93.06
318...	75.68	355...	84.49	392...	93.30
319...	75.92	356...	84.73	393...	93.53
320 ..	76.16	357...	84.97	394...	93.77
321...	76.40	358...	85.20	395 ..	94.01
322...	76.64	359...	85.44	396...	94.25
323...	76.87	360...	85.68	397...	94.49
324...	77.11	361...	85.92	398...	94.72
325...	77.35	362...	86.16	399...	94.96
326...	77.59	363...	86.39	400...	95.20
327...	77.83	364...	86.63	401...	95.44
328...	78.06	365...	86.87	402...	95.68
329...	78.30	366...	87.11	403...	95.91
330...	78.54	367...	87.35	404...	96.15
331...	78.78	368...	87.58	405...	96.39
332...	79.02	369...	87.82	406...	96.63
333...	79.25	370...	88.06	407...	96.87
334...	79.49	371...	88.30	408...	97.10

RE.	§ C.	RM.	§ C.	RM.	§ C.
409...	97 34	446...	106.15	483...	114.95
410...	97.58	447...	106.39	484...	115.19
411...	97.82	448...	106.62	485...	115.43
412...	98.06	449...	106.86	486...	115.67
413 .	98 29	450...	107.10	487...	115.91
414...	98 53	451...	107.34	488...	116.14
415...	98.77	452...	107.58	489...	116.38
416...	99.01	453 ..	107.81	490...	116.62
417 ..	99.25	454...	108.05	491...	116.86
418...	99.48	455...	108 29	492 ..	117.10
419...	99.72	456...	108.53	493 ..	117.33
420...	99.96	457...	108.77	494 ..	117 57
421...	100.20	458...	109.00	495 ..	117.81
422...	100.44	459...	109.24	496...	118.05
423...	100.67	460...	109.48	497...	118.29
424...	100 91	461 .	109.72	498...	118.52
425...	101.15	462...	109.96	499...	118.76
426...	101.39	463...	110.19	500...	119.00
427...	101.63	464...	110.43	501...	119.24
428 ..	101.86	465...	110.67	502...	119.48
429 ..	102.10	466...	110.91	503...	119.71
430...	102.34	467...	111.15	504...	119.95
431...	102.58	468...	111.38	505...	120 19
432...	102.82	469...	111.62	506...	120.43
433...	103 05	470...	111.86	507...	120.67
434...	103 29	471...	112.10	508...	120.90
435...	103.53	472...	112.34	509 .	121.14
436	103.77	473...	112.57	510...	121.38
437 ..	104 01	474...	112.81	511...	121.62
438...	104.24	475...	113.05	512...	121.86
439...	104.48	476...	113.29	513...	122 09
440...	104.72	477...	113.53	514...	122 33
441...	104.96	478	113.76	515...	122.57
442...	105.20	479...	114.00	516...	122 81
443...	105.43	480...	114.24	517...	123.05
444...	105.67	481...	114.48	518...	123.28
445...	105.91	482...	114.72	519...	123.52

RM.	§	C.	RM.	§	C.	RM.	§	C.
520...	123.	76	557...	132.	57	594...	141.	37
521...	124.	00	558...	132.	80	595...	141.	61
522...	124.	24	559...	133.	04	596...	141.	85
523...	124.	47	560...	133.	28	597...	142.	09
524...	124.	71	561...	133.	52	598...	142.	32
525...	124.	95	562...	133.	76	599...	142.	56
526...	125.	19	563...	133.	99	600...	142.	80
527...	125.	43	564...	134.	23	601...	143.	04
528...	125.	66	565...	134.	47	602...	143.	28
529...	125.	90	566...	134.	71	603...	143.	51
530...	126.	14	567...	134.	95	604...	143.	75
531...	126.	38	568...	135.	18	605...	143.	99
532...	126.	62	569...	135.	42	606...	144.	23
533...	126.	85	570...	135.	66	607...	144.	47
534...	127.	09	571...	135.	90	608...	144.	70
535...	127.	33	572...	136.	14	609...	144.	94
536...	127.	57	573...	136.	37	610...	145.	18
537...	127.	81	574...	136.	61	611...	145.	42
538...	128.	04	575...	136.	85	612...	145.	66
539...	128.	28	576...	137.	09	613...	145.	89
540...	128.	52	577...	137.	33	614...	146.	13
541...	128.	76	578...	137.	56	615...	146.	37
542...	129.	00	579...	137.	80	616...	146.	61
543...	129.	23	580...	138.	04	617...	146.	85
544...	129.	47	581...	138.	28	618...	147.	08
545...	129.	71	582...	138.	52	619...	147.	32
546...	129.	95	583...	138.	75	620...	147.	56
547...	130.	19	584...	138.	99	621...	147.	80
548...	130.	42	585...	139.	23	622...	148.	04
549...	130.	66	586...	139.	47	623...	148.	27
550...	130.	90	587...	139.	71	624...	148.	51
551...	131.	14	588...	139.	94	625...	148.	75
552...	131.	38	589...	140.	18	626...	148.	99
553...	131.	61	590...	140.	42	627...	149.	23
554...	131.	85	591...	140.	66	628...	149.	46
555...	132.	09	592...	140.	90	629...	149.	70
556...	132.	33	593...	141.	13	630...	149.	94

RM.	§	C.	RM.	§	C.	RM.	§	C.
631...	150.	18	668...	158.	98	705...	167.	79
632...	150.	42	669...	159.	22	706...	168.	03
633...	150.	65	670...	159.	46	707...	168.	27
634...	150.	89	671 ..	159.	70	708...	168.	50
635...	151.	13	672...	159.	94	709...	168.	74
636...	151.	37	673...	160.	17	710...	168.	98
637...	151.	61	674...	160.	41	711...	169.	22
638...	151.	84	675...	160.	65	712...	169.	46
639...	152.	08	676...	160.	89	713...	169.	69
640...	152.	32	677...	161.	13	714...	169.	93
641...	152.	56	678...	161.	36	715...	170.	17
642...	152.	80	679...	161.	60	716...	170.	41
643...	153.	03	680...	161.	84	717...	170.	65
644...	153.	27	681...	162.	08	718...	170.	88
645...	153.	51	682...	162.	32	719...	171.	12
646...	153.	75	683...	162.	55	720...	171.	36
647...	153.	99	684...	162.	79	721...	171.	60
648...	154.	22	685...	163.	03	722...	171.	84
649...	154.	46	686...	163.	27	723...	172.	07
650...	154.	70	687...	163.	51	724...	172.	31
651...	154.	94	688...	163.	74	725...	172.	55
652...	155.	18	689...	163.	98	726...	172.	79
653...	155.	41	690...	164.	22	727...	173.	03
654...	155.	65	691...	164.	46	728...	173.	26
655...	155.	89	692...	164.	70	729...	173.	50
656 ..	156.	13	693...	164.	93	730...	173.	74
657...	156.	37	694...	165.	17	731...	173.	98
658...	156.	60	695...	165.	41	732...	174.	22
659...	156.	84	696...	165.	65	733...	174.	45
660...	157.	08	697...	165.	89	734...	174.	69
661...	157.	32	698...	166.	12	735...	174.	93
662...	157.	56	699...	166.	36	736...	175.	17
663...	157.	79	700...	166.	60	737...	175.	41
664...	158.	03	701...	166.	84	738...	175.	64
665...	158.	27	702...	167.	08	739...	175.	88
666 ..	158.	51	703...	167.	31	740...	176.	12
667...	158.	75	704...	167.	55	741...	176.	36

	RM.	¢	C.	RM.	¢	C.	RM.	¢	C.
0	743...	176.60	779...	185.40	816...	194.21			
1	744...	176.83	780...	185.64	817...	194.45			
2	745...	177.07	781...	185.88	818...	194.68			
3	746...	177.31	782...	186.12	819...	194.92			
4	747...	177.55	783...	186.35	820...	195.16			
5	748...	177.79	784...	186.59	821...	195.40			
6	749...	178.02	785...	186.83	822...	195.64			
7	750...	178.26	786...	187.07	823...	195.87			
8	751...	178.50	787...	187.31	824...	196.11			
9	752...	178.74	788...	187.54	825...	196.35			
10	753...	178.98	789...	187.78	826...	196.59			
11	754...	179.21	790...	188.02	827...	196.83			
12	755...	179.45	791...	188.26	828...	197.06			
13	756...	179.69	792...	188.50	829...	197.30			
14	757...	179.93	793...	188.73	830...	197.54			
15	758...	180.17	794...	188.97	831...	197.78			
16	759...	180.40	795...	189.21	832...	198.02			
17	760...	180.64	796...	189.45	833...	198.25			
18	761...	180.88	797...	189.69	834...	198.49			
19	762...	181.12	798...	189.92	835...	198.73			
20	763...	181.36	799...	190.16	836...	198.97			
21	764...	181.59	800...	190.40	837...	199.21			
22	765...	181.83	801...	190.64	838...	199.44			
23	766...	182.07	802...	190.88	839...	199.68			
24	767...	182.31	803...	191.11	840...	199.92			
25	768...	182.55	804...	191.35	841...	200.16			
26	769...	182.78	805...	191.59	842...	200.40			
27	770...	183.02	806...	191.83	843...	200.63			
28	771...	183.26	807...	192.07	844...	200.87			
29	772...	183.50	808...	192.30	845...	201.11			
30	773...	183.74	809...	192.54	846...	201.35			
31	774...	183.97	810...	192.78	847...	201.59			
32	775...	184.21	811...	193.02	848...	201.82			
33	776...	184.45	812...	193.26	849...	202.06			
34	777...	184.69	813...	193.49	850...	202.30			
35	778...	184.93	814...	193.73	851...	202.54			
36	779...	185.16	815...	193.97	852...	202.78			

RM.	§	C.	RM.	§	C.	RM.	§	C.
853...	203.	01	890...	211.	82	927...	220.	63
854...	203.	25	891...	212.	06	928...	220.	86
855...	203.	49	892...	212.	30	929...	221.	10
856...	203.	73	893...	212.	53	930...	221.	34
857...	203.	97	894...	212.	77	931...	221.	58
858...	204.	20	895...	213.	01	932...	221.	82
859...	204.	44	896...	213.	25	933...	222.	05
860...	204.	68	897...	213.	49	934...	222.	29
861...	204.	92	898...	213.	72	935...	222.	53
862...	205.	16	899...	213.	96	936...	222.	77
863...	205.	39	900...	214.	20	937...	223.	01
864...	205.	63	901...	214.	44	938...	223.	24
865...	205.	87	902...	214.	68	939...	223.	48
866...	206.	11	903...	214.	91	940...	223.	72
867...	206.	35	904...	215.	15	941...	223.	96
868...	206.	58	905...	215.	39	942...	224.	20
869...	206.	82	906...	215.	63	943...	224.	43
870...	207.	06	907...	215.	87	944...	224.	67
871...	207.	30	908...	216.	10	945...	224.	91
872...	207.	54	909...	216.	34	946...	225.	15
873...	207.	77	910...	216.	58	947...	225.	39
874...	208.	01	911...	216.	82	948...	225.	62
875...	208.	25	912...	217.	06	949...	225.	86
876...	208.	49	913...	217.	29	950...	226.	10
877...	208.	73	914...	217.	53	951...	226.	34
878...	208.	96	915...	217.	77	952...	226.	58
879...	209.	20	916...	218.	01	953...	226.	81
880...	209.	44	917...	218.	25	954...	227.	05
881...	209.	68	918...	218.	48	955...	227.	29
882...	209.	92	919...	218.	72	956...	227.	53
883...	210.	15	920...	218.	96	957...	227.	77
884...	210.	39	921...	219.	20	958...	228.	00
885...	210.	63	922...	219.	44	959...	228.	24
886...	210.	87	923...	219.	67	960...	228.	48
887...	211.	11	924...	219.	91	961...	228.	72
888...	211.	34	925...	220.	15	962...	228.	96
889...	211.	58	926...	220.	39	963...	229.	19

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

Fractional Currency, =100 Pfennig equal to one Rixmark.

39
62
86
10
34
.58
81
.05
.29
.53
.77
.00
1.24
1.48
1.72
1.96
1.19

THE VALUE OF FRANCS IN ENGLISH MONEY.

Valeur des Francs en Monnaie Anglaise.

Fr. Cts.	£	s.	d.	Fr. Cts.	£	s.	d.
. 5 =	..	..	$\frac{1}{2}$	1 70 =	..	1	$4\frac{3}{8}$
. 10 "	..	..	1	1 75 "	..	1	$4\frac{3}{4}$
. 15 "	..	..	$1\frac{1}{2}$	1 80 "	..	1	$5\frac{1}{4}$
. 20 "	..	..	$1\frac{7}{8}$	1 90 "	..	1	$6\frac{1}{4}$
. 25 "	..	..	$2\frac{3}{8}$	2 .. "	..	1	$7\frac{1}{8}$
. 30 "	..	..	$2\frac{7}{8}$	2 10 "	..	1	$8\frac{1}{8}$
. 35 "	..	..	$3\frac{3}{8}$	2 20 "	..	1	$9\frac{1}{8}$
. 40 "	..	..	$3\frac{7}{8}$	2 25 "	..	1	$9\frac{5}{8}$
. 45 "	..	..	$4\frac{3}{8}$	2 30 "	..	1	$10\frac{1}{8}$
. 50 "	..	..	$4\frac{3}{4}$	2 40 "	..	1	11
. 55 "	..	..	$5\frac{1}{4}$	2 50 "	..	2	..
. 60 "	..	..	$5\frac{3}{4}$	2 60 "	..	2	1
. 65 "	..	..	$6\frac{1}{4}$	2 70 "	..	2	$1\frac{7}{8}$
. 70 "	..	..	$6\frac{3}{4}$	2 75 "	..	2	$2\frac{3}{8}$
. 75 "	..	..	$7\frac{1}{4}$	2 80 "	..	2	$2\frac{7}{8}$
. 80 "	..	..	$7\frac{5}{8}$	2 90 "	..	2	$3\frac{7}{8}$
. 85 "	..	..	$8\frac{1}{8}$	3 .. "	..	2	$4\frac{3}{4}$
. 90 "	..	..	$8\frac{5}{8}$	3 10 "	..	2	$5\frac{3}{4}$
. 95 "	..	..	$9\frac{1}{8}$	3 20 "	..	2	$6\frac{3}{4}$
1 .. "	..	..	$9\frac{5}{8}$	3 25 "	..	2	$7\frac{1}{4}$
1 10 "	..	..	$10\frac{1}{2}$	3 30 "	..	2	$7\frac{5}{8}$
1 20 "	..	..	$11\frac{1}{2}$	3 40 "	..	2	$8\frac{5}{8}$
1 25 "	..	1	..	3 50 "	..	2	$9\frac{5}{8}$
1 30 "	..	1	$\frac{1}{2}$	3 60 "	..	2	$10\frac{1}{2}$
1 40 "	..	1	$1\frac{1}{2}$	3 70 "	..	2	$11\frac{1}{2}$
1 50 "	..	1	$2\frac{3}{8}$	3 75 "	..	3	..
1 60 "	..	1	$3\frac{3}{8}$	3 80 "	..	3	$.. \frac{1}{2}$

Fr.	Cts.	£	s.	d.	Fr.	Cts.	£	s.	d.		
8	90	=	..	7	1 $\frac{1}{2}$	21	..	=	..	16	9 $\frac{1}{2}$
9	..	"	..	7	2 $\frac{3}{8}$	21	25	"	..	17	..
9	16	"	..	7	3 $\frac{3}{8}$	22	..	"	..	17	7 $\frac{1}{4}$
9	20	"	..	7	4 $\frac{3}{8}$	22	50	"	..	18	..
9	25	"	..	7	4 $\frac{3}{4}$	23	..	"	..	18	4 $\frac{3}{4}$
9	30	"	..	7	5 $\frac{1}{4}$	23	75	"	..	19	..
9	40	"	..	7	6 $\frac{1}{4}$	24	..	"	..	19	2 $\frac{1}{2}$
9	50	"	..	7	7 $\frac{1}{8}$	25	..	"	1	..	..
9	60	"	..	7	8 $\frac{1}{8}$	26	..	"	1	..	9 $\frac{1}{2}$
9	70	"	..	7	9 $\frac{1}{8}$	27	..	"	1	1	7 $\frac{1}{4}$
9	75	"	..	7	9 $\frac{5}{8}$	28	..	"	1	2	4 $\frac{3}{4}$
9	80	"	..	7	10 $\frac{1}{8}$	29	..	"	1	3	2 $\frac{1}{2}$
9	90	"	..	7	11	30	..	"	1	4	..
10	..	"	..	8	..	31	..	"	1	4	9 $\frac{1}{2}$
11	..	"	..	8	9 $\frac{1}{2}$	32	..	"	1	5	7 $\frac{1}{4}$
11 25	..	"	..	9	..	33	..	"	1	6	4 $\frac{3}{4}$
12	..	"	..	9	7 $\frac{1}{4}$	34	..	"	1	7	2 $\frac{1}{2}$
12 50	..	"	..	10	..	35	..	"	1	8	..
13	..	"	..	10	4 $\frac{3}{4}$	36	..	"	1	8	9 $\frac{1}{2}$
13	75	"	..	11	..	37	..	"	1	9	7 $\frac{1}{4}$
14	..	"	..	11	2 $\frac{1}{2}$	38	..	"	1	10	4 $\frac{3}{4}$
15	..	"	..	12	..	39	..	"	1	11	2 $\frac{1}{2}$
16	..	"	..	12	9 $\frac{1}{2}$	40	..	"	1	12	..
16	25	"	..	13	..	41	..	"	1	12	9 $\frac{1}{2}$
17	..	"	..	13	7 $\frac{1}{4}$	42	..	"	1	13	7 $\frac{1}{4}$
17	50	"	..	14	..	43	..	"	1	14	4 $\frac{3}{4}$
18	..	"	..	14	4 $\frac{3}{4}$	44	..	"	1	15	2 $\frac{1}{2}$
18 75	..	"	..	15	..	45	..	"	1	16	..
19	..	"	..	15	2 $\frac{1}{2}$	46	..	"	1	16	9 $\frac{1}{2}$
20	..	"	..	16	..	47	..	"	1	17	7 $\frac{1}{4}$

Fr.		£	s.	d.	Fr.		£	s.	d.
48	=	1	18	4 $\frac{3}{4}$	78	=	3	2	4 $\frac{3}{4}$
49	"	1	19	2 $\frac{1}{2}$	79	"	3	3	2 $\frac{1}{2}$
50	"	2	..	..	80	"	3	4	..
51	"	2	..	9 $\frac{1}{2}$	81	"	3	4	9 $\frac{1}{2}$
52	"	2	1	7 $\frac{1}{4}$	82	"	3	5	7 $\frac{1}{4}$
53	"	2	2	4 $\frac{3}{4}$	83	"	3	6	4 $\frac{3}{4}$
54	"	2	3	2 $\frac{1}{4}$	84	"	3	7	1 $\frac{1}{2}$
55	"	2	4	..	85	"	3	8	..
56	"	2	4	9 $\frac{1}{2}$	86	"	3	8	9 $\frac{1}{4}$
57	"	2	5	7 $\frac{1}{4}$	87	"	3	9	7 $\frac{1}{4}$
58	"	2	6	4 $\frac{3}{4}$	88	"	3	10	4 $\frac{3}{4}$
59	"	2	7	2 $\frac{1}{2}$	89	"	3	11	2 $\frac{1}{2}$
60	"	2	8	..	90	"	3	12	..
61	"	2	8	9 $\frac{1}{2}$	91	"	3	12	9 $\frac{1}{2}$
62	"	2	9	7 $\frac{1}{4}$	92	"	3	13	7 $\frac{1}{4}$
63	"	2	10	4 $\frac{3}{4}$	93	"	3	14	4 $\frac{3}{4}$
64	"	2	11	2 $\frac{1}{2}$	94	"	3	15	2 $\frac{1}{2}$
65	"	2	12	..	95	"	3	16	..
66	"	2	12	9 $\frac{1}{2}$	96	"	3	16	9 $\frac{1}{2}$
67	"	2	13	7 $\frac{1}{4}$	97	"	3	17	7 $\frac{1}{4}$
68	"	2	14	4 $\frac{3}{4}$	98	"	3	18	4 $\frac{3}{4}$
69	"	2	15	2 $\frac{1}{2}$	99	"	3	19	2 $\frac{1}{2}$
70	"	2	16	..	100	"	4	..	..
71	"	2	16	9 $\frac{1}{2}$	150	"	6	..	..
72	"	2	17	7 $\frac{1}{4}$	200	"	8
73	"	2	18	4 $\frac{3}{4}$	250	"	10
74	"	2	19	2 $\frac{1}{2}$	300	"	12
75	"	3	350	"	14
76	"	3	..	9 $\frac{1}{2}$	400	"	16
77	"	3	1	7 $\frac{1}{4}$	450	"	18

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600	"	24	4500	"	180
650	"	26	5000	"	200
700	"	28	5500	"	220
750	"	30	6000	"	240
800	"	32	6500	"	260
850	"	34	7000	"	280
900	"	36	7500	"	300
950	"	38	8000	"	320
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THE WEST INDIAN TRADE AGREEMENT ACT, 1913.

BILL No. 28.

An Act respecting an Agreement between Canada and certain of the West Indian Colonies.

[Assented to 16th May, 1913.]

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

Short Title.

1. This Act may be cited as *The West Indian Trade Agreement Act, 1913.*

Agreement in Sch. A Confirmed.

2. The agreement of the ninth day of April, one thousand nine hundred and twelve, entered into at Ottawa by representatives appointed by the Government of Canada and by the representatives of the West Indian colonies parties thereto, a copy of which is set forth in the Schedule to this Act, is hereby approved.

Duties on Goods in Sch. B.

3. There shall be levied, collected and paid, after the said agreement is in accordance with its terms brought into operation, and so long as it remains in force, on all goods enumerated in Schedule B to the said agreement being the produce or manufacture of any of the colonies parties thereto, when such goods are imported direct from any British country into Canada or taken out of warehouse for consumption therein if imported as aforesaid, duties of customs—

(a) at the rate of four-fifths of the several rates of duties, if any, imposed on similar goods when imported from any foreign country; or

1907, c. 11.

(b) at the several rates of duty, if any, set opposite to each tariff item respectively in the column "British Preferential Tariff" in Schedule A to "The Customs Tariff, 1907," and in any amendment thereof, whichever shall be the lower rate.

Duties under Schedule C.

4. After the said agreement is, in accordance with its terms, brought into operation, and so long as it remains in force, all goods enumerated in Schedule C to the said agreement, being the produce or manufacture of any of the colonies parties thereto, when such goods are imported direct from any British country into Canada, shall be admitted without payment of any duty of customs thereon, but on the like goods, when imported from any foreign country, the duties of customs shall not be less than those therein set out.

Raw Sugar—1907, c. 11; 1909, c. 10.

5. Nothing in the next two preceding sections shall affect the rates of duties of customs payable on raw sugar when imported into Canada or taken out of warehouse for consumption therein to which the rates of duties of customs provided by tariff item 135b in Schedule A to "The Customs Tariff, 1907," as amended by chapter 10 of the statutes of 1909, apply.

Restrictions.

6. On and after a date to be named in a proclamation published at such time as the Governor in Council deems expedient in "The Canada Gazette" the goods enumerated in Schedule B to the said agreement shall only be entitled to the advantages or concessions provided for by this Act when such goods are conveyed by ship direct without transshipment into a sea or river port of Canada from any one of the respective colonies party to the said agreement or from one of the other colonies while entitled to the said advantages or concessions under the provisions hereof.

Control of Rates.

2. Before the discretion granted to the Governor in Council by the next preceding subsection has been exercised provision shall be made for an effective control of rates of freight in all steamship subsidy contracts to which Canada is a party and under which steamers ply between ports in Canada and ports in the colonies which are entitled to the advantages or concessions provided by this Act.

Extension to Other Colonies in Sch. D.

7. The advantages or concessions granted by this Act to the colonies parties to the said agreement shall extend to the other colonies enumerated in Schedule D to the said agreement for the period of three years from the date on which the said agreement shall, according to its tenor, come into operation.

Extension to U. K. and to Other Colonies—Proviso.

8. The advantages or concessions granted by this Act to the colonies parties to the said agreement shall extend to the United Kingdom and such of the other British colonies and possessions as may be admitted thereto by proclamation published in "The Canada Gazette" so long as the colonies parties to the said agreement continue to be entitled to such advantages or concessions; provided, however, that nothing herein shall be held to diminish any advantage which the United Kingdom and British colonies and possessions enjoy under the British Preferential Tariff.

Regulations.

9. The Governor in Council may make such rules and regulations as are deemed necessary to carry out the provisions and intent of this Act and the said agreement.

Inconsistent Laws Suspended.

10. The operation of all laws inconsistent with the giving to the provisions of this Act and of the said agreement their full effect shall from time to time be suspended to the extent of such inconsistency.

SCHEDULE.**AGREEMENT BETWEEN CANADA AND CERTAIN OF THE WEST INDIAN COLONIES.**

Agreement entered into this 9th day of April, 1912, by the Government of His Majesty's Dominion of Canada, represented herein by the Honourable George Eulas Foster, Minister of Trade and Commerce; the Honourable William Thomas White, Minister of Finance, and the Honourable John Dowsley Reid, Minister of Customs, and the Governments of:—

Trinidad, represented herein by Henry Barclay Walcott, Collector of Customs: British Guiana, represented herein by John McIntosh Reid, Comptroller of Customs:

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Barbados, represented herein by Dr. William Kelman Chandler, LL.D., C.M.G., Master in Chancery :

St. Lucia, represented herein by Edward John Cameron, C.M.G., Administrator of the Colony :

St. Vincent, represented herein by Francis William Griffith, Supervisor of Customs :

Antigua, represented herein by William Douglas Auchinleck, I.S.O., Auditor General :

St. Kitts, represented herein by Thomas Laurence Roxburgh, C.M.G., Administrator of the Presidency ;

Dominica, represented herein by William Henry Porter, I.S.O., Treasurer, and Montserrat, represented herein by Lieutenant-Colonel Wilfrid Bennett Davidson-Houston, C.M.G., Commissioner of the Presidency.

It is agreed between the Government of the Dominion and the Governments of the above-mentioned Colonies severally that :

1. On all goods enumerated in Schedule A, being the produce or manufacture of Canada, imported into any of the above mentioned Colonies, the duties of Customs shall not at any time be more than four-fifths of the duties imposed in the Colony on similar goods when imported from any foreign country ; provided that on flour the preference in favour of Canada shall not at any time be less than 12 cents per 100 lbs.

2. On all goods enumerated in Schedule B, being the produce or manufacture of any of the above mentioned Colonies, imported into the Dominion of Canada, the duties of Customs shall not at any time be more than four-fifths of the duties imposed on similar goods when imported from any foreign country, provided :

(a) That on raw sugar not above No. 16 Dutch Standard, in colour, and molasses testing over 56 degrees and not over 75 degrees by the polariscope, the preference in favour of the Colony shall not at any time be less than 4½ cents per 100 lbs., and for each additional degree over 75 degrees the preference shall not be less than ½ cent per 100 lbs.

(b) On all goods enumerated in Schedule C hereto, being the produce or manufacture of any of the above mentioned Colonies, imported into the Dominion of Canada there shall be no duties of customs ; but on the like goods, when imported from any foreign country, the duties of customs shall not be less than those therein set out.

(c) The Act of Parliament of Canada entitled *An Act respecting duties of Customs*, assented to on the 12th day of April, 1907, as amended by chapter 10 of the Acts of Parliament of Canada, 1909, shall, in addition to the amendments necessary to give effect to the foregoing provisions of this section, be amended as follows :—

(1) Tariff item 135c to be repealed.

(2) Tariff item 137a to be repealed.

(3) So as to provide that upon arrowroot the produce of any of the said Colonies imported into the Dominion of Canada the duties of customs shall not exceed fifty cents per one hundred pounds.

(d) It is understood that the Canadian Customs tariff item 135b shall not be affected by section 2 of this agreement before the end of December, 1914, when the said tariff item expires, and that the said tariff item shall not be thereafter continued while this agreement is in force. It is also understood that in determining the rates of duty payable on goods under said section 2 the rates provided for in said tariff item 135b shall not apply.

3. The concessions granted under section 2 by Canada to any of the above mentioned Colonies shall be extended to all the other Colonies enumerated in Schedule D for a period of three years from the day on which this agreement shall come into operation, and at the end of such period of three years such concessions to the other Colonies may cease and determine as respects any of the said Colonies which shall not have granted to Canada the advantages set forth in section 1.

4. The Governments of any of the above mentioned Colonies may provide that to be entitled to the concessions granted in section 1, the products of Canada shall be conveyed by ship direct without transhipment from a Canadian port into the said Colony or by way of one of the other Colonies entitled to the advantages of this agreement.

5. The Government of Canada may provide that, to be entitled to the concessions granted in section 2, the products of any of the above mentioned Colonies shall be conveyed by ship direct without transhipment from the said Colony or from one of the other Colonies entitled to the advantages of this agreement into a sea or river port of Canada.

6. Provided that should the discretion herein granted be at any time exercised by the Government of Canada, provision shall be made in all contracts entered into with steamships subsidized by the Dominion plying between ports in Canada and ports in the Colonies, which are parties to this agreement, for an effective control of rates of freight.

7. This agreement shall be subject to the approval of the Parliament of Canada and of the Legislatures of the above mentioned Colonies, and of the Secretary of State for the Colonies, and upon such approval being given it shall be brought into operation at such time as may be agreed upon between the contracting parties by a Proclamation to be published in "The Canada Gazette" and in the Official Gazette of each of the said Colonies.

8. After this agreement shall have been in force for the period of ten years it may be terminated by any one of the parties thereto (in respect of such party) at the end of one year after the day upon which notice shall have been given by the party desiring such termination.

In testimony whereof the said parties have signed this agreement in decemPLICATE.

Done at Ottawa this 9th day of April, in the year of Our Lord, one thousand nine hundred and twelve.

GEORGE E. FOSTER, Canada.

J. D. REID, Canada.

W. T. WHITE, Canada.

(per GEORGE H. PERLEY
Acting Minister.)

EDWARD J. CAMERON, St. Lucia.

J. M. REID, British Guiana.

H. B. WALCOTT, Trinidad.

W. K. CHANDLER, Barbados.

FRANCIS W. GRIFFITH, St. Vincent.

W. H. PORTER, Dominica.

WILFRID B. DAVIDSON-HOUSTON, Montserrat.

W. D. AUCHINLECK, Antigua.

T. LAURENCE ROXBURGH, St. Kitts-Nevis.

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SCHEDULE "A."

Schedule of Canadian goods to enjoy the benefits of the Customs Preferential Tariff when imported into the Colony :—

- Fish, canned.
- Fish, dried, salted or smoked.
- Fish, pickled.
- Meats, salted or cured.
- Meats, canned.
- Meats, fresh, and poultry (dead).
- Wheat flour.
- Indian meal.
- Rolled oats and oatmeal.
- Cereal foods.
- Bran and pollard.
- Bread and biscuits of all kinds.
- Oats.
- Beans, and peas whole or split.
- Coal, bituminous.
- Butter.
- Cheese.
- Lard.
- Hay.
- Horses, cows, oxen, bulls, sheep, swine, and poultry (living).
- Brooms and brushes.
- Boots, shoes, and slippers.
- Cordage.
- Agricultural machinery and implements of all kinds.
- Iron and steel nails, spikes, rivets and clinches.
- Wire (including barbed wire), woven wire fencing, and metal gates.
- Machinery (including motor and other engines), steam boilers, electric machinery, and electric dental appliances of all kinds.
- Vehicles, including automobiles and motor cars.
- Manufactures of India-rubber.
- Paints, colours and varnishes.
- Paper of all kinds and manufactures of paper.
- Vegetables of all kinds, including potatoes, onions, and canned vegetables.
- Soap.
- House, office, cabinet, or store furniture of wood, iron or other material, including cash registers, coffins, caskets, casket robes and linings, and casket hardware.
- Planks, boards, deals, joists, scantling, shingles, shooks, staves and heading.
- Doors, sashes and blinds.
- Pianos and organs.
- Starch.
- Trunks, valises, travelling and tool bags, and baskets of all kinds.
- Cement.
- Glass bottles, lamps, lamp chimneys, and table glassware.
- Nickel-plated, gilt, or electro-plated ware.
- Calcium carbide.
- Linseed oil cake and linseed oil cake meal.
- Fresh fruits.
- Canned and bottled fruits.
- Condensed milk.

SCHEDULE "B."

Schedule of West Indian products to enjoy the benefits of the Customs Preferential Tariff when imported into Canada :—

Sugar, molasses and syrups.
 Shredded sugar cane.
 Fresh fruits of all kinds.
 Coconuts.
 Asphalt and manjak.
 Coffee.
 Cotton, raw, cotton seed and cotton seed meal.
 Cotton seed oil.
 Rice, uncleaned, rice cleaned, and rice flour and rice meal, and rice bran.
 Petroleum, crude.
 Oils, coal and kerosene, distilled, purified, or refined petroleum.
 Copra and coconut oil.
 Rubber, raw and balata.
 Bulbs.
 Logwood and logwood extract.
 Annatto.
 Turtle shell, unmanufactured.
 Ginger, nutmegs, and spices, unground.
 Arrowroot.
 Salt.
 Sponges.
 Vegetables, fresh, of all kinds.
 Tapioca and cassava.
 Tapioca and cassava flour.
 Honey and beeswax.
 Oils, essential, including bay oil and otto of limes.
 Tamarinds, fresh or preserved.
 Cattle food containing molasses.
 Pea nuts and kola nuts.
 Diamonds, uncut.
 Timber or lumber of wood not further manufactured than sawn or split.
 Timber or lumber of wood, dressed.
 Vanilla beans.
 Bay leaves.
 Papaine.
 Lime juice, fruit syrups, and fruit juices, non-alcoholic.

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SCHEDULE "C."

Duty when Imported from any Foreign Country into Canada.

GOODS.	DUTY.
Cocoa beans, not roasted, crushed or ground.	Not less than 75c. per 100 lbs.
Lime juice, raw and concentrated, not refined.	Not less than 5c. per gallon.
Limes, fresh.	Not less than 10 per cent. <i>ad valorem</i> .

SCHEDULE "D."

Colonies to enjoy for a limited time benefit of agreement with Canada.

Bahamas.
Bermuda.
British Honduras.
Grenada.
Jamaica.
Newfoundland.

FRENCH TREATY.

(IN FORCE SINCE FEBRUARY 1ST, 1910.)

COUNTRIES ENTITLED TO BENEFITS.

The French Treaty applies to certain natural and manufactured products (see middle column in Schedule A) of the following countries :—

France, Algeria, the French Colonies and Possessions, and the Territories of the Protectorate of India-China,

The United Kingdom,

All British Colonies and British Possessions,

and the following countries accorded most favored nation treatment in Tariff matters by Canada :—

Argentine Republic,	Austria-Hungary,	Bolivia,
Columbia,	Denmark,	Japan,
Norway,	Russia,	Spain,
Sweden,	Switzerland,	Venezuela.

REGULATIONS.

Goods from any of the above mentioned countries to be entitled to the advantages of the French Treaty must be conveyed from such country without transhipment direct to a river or sea port in Canada.

Goods, the origin of a country entitled to the benefits of the French Treaty, may be shipped to Canada through a Port in Belgium or the Netherlands, and entered under the provisions of SCHEDULE B, only, of the Treaty.

Goods of Austrian origin, imported into a sea or river port in Canada via Antwerp, may receive the benefits of the Belgium tariff rates, subject to the prescribed evidence of origin.

Goods, originating in Switzerland, when imported via Antwerp to a sea or river port in Canada, are entitled to entry under the provision of the Belgium Treaty.

INVOICES.

When articles, the produce or manufacture of any country, are to be entered at the Custom House in Canada under treaty or convention, the Country of origin, in respect of each such article shall be specified in the margin opposite such article or elsewhere on the invoice thereof.

A certificate of Origin, as hereafter set forth, is prescribed to be written, printed or stamped on the face or back of all invoices of such articles, for entry as aforesaid.

Such Certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official, having knowledge of the facts to be certified to.

For certificates required on invoices of goods entitled to entry under the French Treaty, see pages 40 to 42, and sample invoice forms on page 52.

Invoices of goods entitled to entry under the treaty rates, are required to be completed and certified as to origin by the exporter, having knowledge of the facts, in such country entitled to treaty rates.

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SAMPLES.

1. Samples of dutiable goods, solely for use in taking orders for merchandise, imported temporarily into Canada direct by non-residents from any British country or from Japan, or from any country entitled in Canada to the advantages of the Franco-Canadian Convention of 1907, may be admitted upon deposit of a sum equal to the duty, to assure the re-exportation of such samples within one year.

2. A temporary entry of such samples, in duplicate, with certified invoices annexed in the usual form, shall be presented to the Collector of Customs at the port of entry.

The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and to be re-exported within twelve months.

3. When the samples are marked by the Customs Officer for identification and the temporary entry duly completed, the Collector may give his permission for the release of the samples, upon receiving from the importer a sum of money equal to the duty, so as to assure the re-exportation of all the samples.

4. The permission for the release of the sample goods shall be in duplicate, with a notation thereon that the money deposited with the temporary entry of samples shall be returned to the importer, provided the whole of the said samples be exported within twelve months from the time of entry, with proof of such exportation furnished to the satisfaction of the Collector.

5. The deposit received with the temporary entry of samples shall be dealt with the Collector in the same manner as Tourists' deposits.

6. Such temporary entries shall be numbered and filed in consecutive order.

One copy of the temporary entry, with invoice and permission annexed, shall be delivered to the importer, so that the same may be presented to the Customs Officer when samples are re-exported.

NOTE.—The foregoing privilege does not extend to articles which, owing to their quality or value, or which, owing to their nature, could not be identified upon re-exportation.

The foreign countries entitled by Treaty to most favoured nation treatment in Canada in Tariff matters are:—Argentine Republic, Austria-Hungary, Bolivia, Columbia, Denmark, France, Japan, Norway, Russia, Spain, Sweden, Switzerland, Venezuela.

TRAVELLERS' SAMPLES AND BAGGAGE.

1. Samples such as are carried by Commercial Travellers, together with the trunks and other packages containing them (except when of no commercial value) are subject to the ordinary Customs duty, but not to a special duty in addition thereto. Customs Officers may allow rebate of duty under the Preferential Tariff on samples of British origin arriving from any British Country, upon declaration of the traveller.

2. Dutiable commercial samples from the United Kingdom or other British Country, accompanying a traveller through an intermediate country into Canada, may be entered at the Custom House, under the British Preferential Tariff, upon proof by certificate or affidavit to the satisfaction of the Collector at the Port of Entry, that the samples are bona fide the produce or manufacture of the United Kingdom or other British country admitted to the benefits of the British Preferential Tariff in Canada.

3. Imported samples (not Canadian produce or manufacture) are subject to duty each time of importation: Provided, however, that the trunks in which samples are contained may be admitted free after payment of duty on first importation, if identified to the satisfaction of the Customs officer. (When the duty is paid on the trunk on its first importation, have the Customs officer put his mark of identification on it, for free entry on future importations.)

4. Cards, portfolios, pasteboard boxes or other coverings containing cut samples of cloth, edgings, textile fabrics, buttons of various patterns, and other articles obviously for use only as samples to sell by and having no commercial value, may be admitted free of duty; the term "no commercial value" does not, however, apply to portfolios, boxes or other coverings used in displaying samples, when susceptible to other use or having a saleable value.

5. Commercial travellers are required to deliver to the Customs officer, for entry purposes, an invoice or statement in detail, showing the price (wholesale) of each sample as sold for home consumption; such invoice or statement shall be attested to by the traveller, and the quantities of such samples shall be duly checked by the Customs officer and proper duty paid thereon before delivery.

6. Samples of dutiable goods, solely for use in taking orders for merchandise, imported temporarily into Canada direct by non-residents from any British country or from Japan, or from any country entitled in Canada to the advantages of the Franco-Canadian Convention of 1907, may be admitted upon deposit of a sum equal to the duty, to assure the re-exportation of such samples within one year.

7. A temporary entry of such samples, in duplicate, with certified invoices annexed in the usual form, shall be presented to the Collector of Customs at the port of entry.

The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and to be re-exported within twelve months.

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8. When the samples are marked by a Customs Officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples, upon receiving from the importer a sum of money equal to the duty, so as to assure the re-exportation of all the samples.

9. The permission for the release of the sample goods shall be in duplicate, with a notation thereon that the money deposited with the temporary entry of samples shall be returned to the importer, provided the whole of the said samples be exported within twelve months from the time of entry, with proof of such exportation furnished to the satisfaction of the Collector.

10. The deposit received with the temporary entry of samples shall be dealt with by the Collector in the same manner as Tourists' deposits.

Such temporary entries shall be numbered and filed in consecutive order.

One copy of the temporary entry, with invoice and permission annexed, shall be delivered to the importer, so that the same may be presented to the Customs Officer when samples are re-exported.

NOTE.—The foregoing privilege does not extend to articles which, owing to their quality or value, or which, owing to their nature, could not be identified upon re-exportation.

11. The foreign countries entitled by Treaty to most-favoured nation treatment in Canada in Tariff matters are:—Argentine Republic, Austria-Hungary, Bolivia, Columbia, Denmark, France, Japan, Norway, Russia, Spain, Sweden, Switzerland, Venezuela.

TRAVELLERS' BAGGAGE.

Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons, arriving in Canada may be passed free, without entry at Customs, as travellers' baggage, under the provisions of the Customs Tariff, but this provision shall only include such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale.

Merchandise for sale, when brought into Canada as baggage, is subject to duty and to entry at the Custom House, in the same manner as goods imported by freight or express.

It is ordered that 40 Cigars or less and 100 Cigarettes or less, in open packages, found in the baggage of a traveller not being a resident of Canada, may be delivered free of duty.

Usual tools of trade, occupation or employment, in the actual possession at the time, of a workman arriving in Canada, for his personal use, and which have been bona fide in use previously by him, may be admitted free of duty as travellers' baggage.

**FORMS REQUIRED BY CUSTOMS REGULATIONS
TO PASS ENTRIES AT THE CUSTOM HOUSES.**

Entry for Home Consumption.

- 2 Entry Forms, B. 1.
- 1 Examination Ticket, C. 14.
- Certified Invoices in duplicate.
- 1 Collector's Permit, C. 1.
- 1 List of Invoices, E. 39½.

Entry for Warehouse.

- 3 Entry Forms, B. 5.
- 1 Examination Ticket, C. 14.
- Certified Invoices in duplicate.
- 1 Collector's Permit, C. 2.
- 1 List of Invoices, E. 39½.
- 1 Locker's Receiving Order, C. 3.

Bill of Sight for Home Consumption.

- 3 Entry Forms, B. 11.
- 1 Examination Ticket, C. 14.
- Pro Forma Invoices in duplicate.
- 1 Collector's Permit, C. 1.
- 1 List of Invoices, E. 39½.

Bill of Sight for Warehouse.

- 3 Entry Forms, B. 11½.
- 1 Examination Ticket, C. 14.
- Pro Forma Invoices in duplicate.
- 1 Collector's Permit, C. 2.
- 1 List of Invoices, E. 39½.
- 1 Locker's Receiving Order, C. 3.

Entry of Settler's Effects and Bequests.

- 2 Entry Forms, B. 4.
- 1 Examination Ticket, C. 14.
- Pro Forma Invoices in duplicate.
- 1 Collector's Permit, C. 1.
- 1 List of Invoices, E. 39½.

In Transitu Entry, Local.

- 1 Collector's Permit, C. 2. (Printed in red ink).
- 1 In Transitu Forms, B. 12½. (Printed in red ink).
- 3 In Transitu Forms, B. 12. (Printed in black ink).

In Transitu Entry, Export.

- 1 Collector's Permit, C. 2.
- 3 In Transitu Forms, B. 12½. (Printed in red ink).

Ex-Warehouse Entry.

- 2 Entry Forms, B. 7.
- 1 Locker's Delivery Order C. 4.

Export Entry.

- 2 Entry Forms, B. 13.
- 3 Entry Forms, B. 13 (when drawback or refund will be applied for).

Export Ex-Warehouse Entry.

- 5 Entry Forms, B. 9.
- 1 Locker's Delivery Order, C. 4.
- 2 Entry Forms, B. 13.

Removal Ex-Warehouse Entry.

- 5 Entry Forms, B. 10. When removal is to a port.
- 6 Entry Forms, B. 10. When removal is to an outport.

To Perfect for Warehouse Entry.

- 3 Entry Forms, B. 6.

Transfer of Goods in Bonded Warehouse.

- 1 Form B. 15, when goods are to be removed to another bond, and
- 2 Forms B. 15, when goods are transferred and to remain in same bond.

or).

and
nd.