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Vol. 54, No. 10.

TORONTO

MAY 17, 1907



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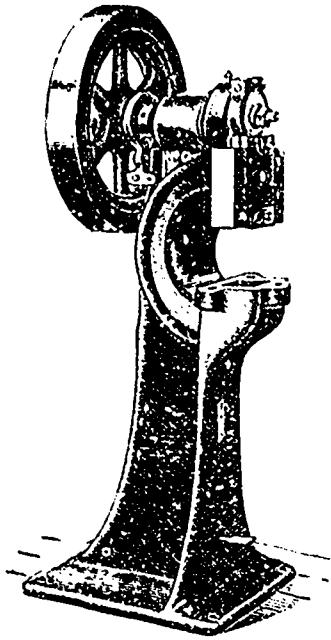
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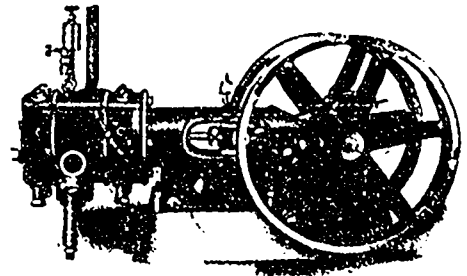
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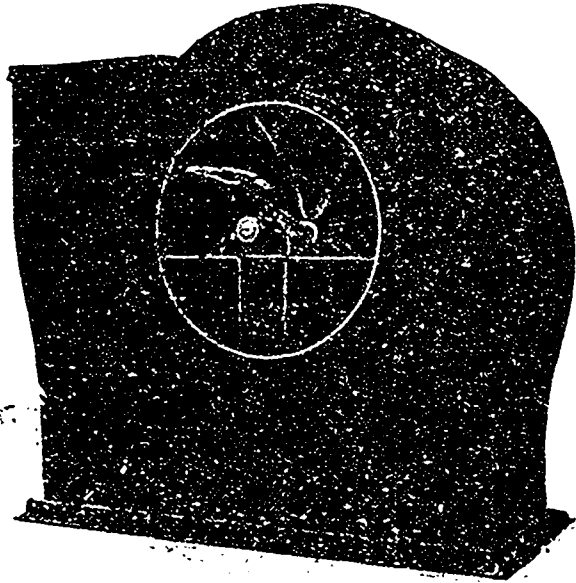
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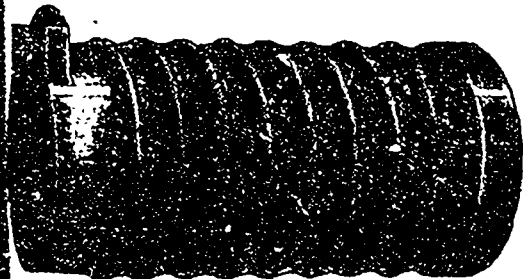
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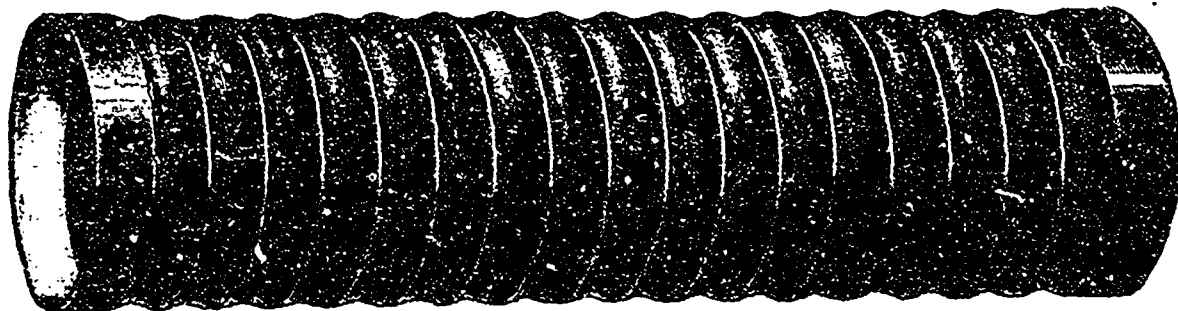
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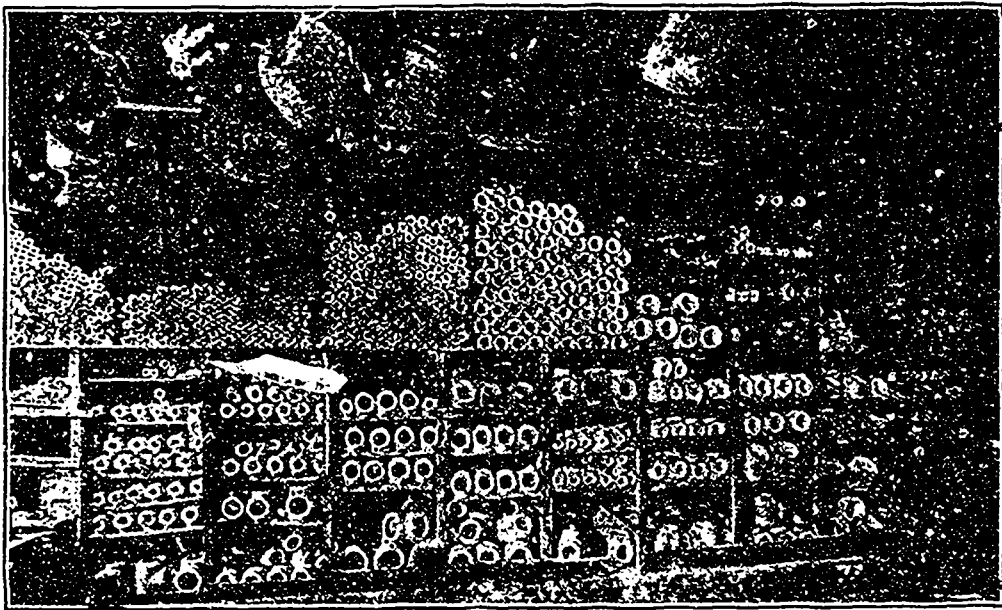
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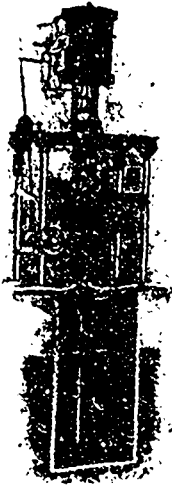
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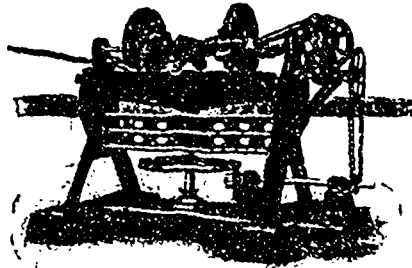
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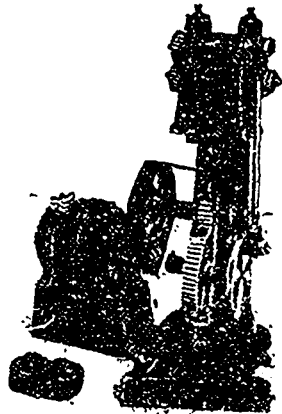


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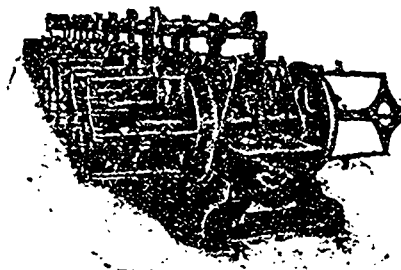


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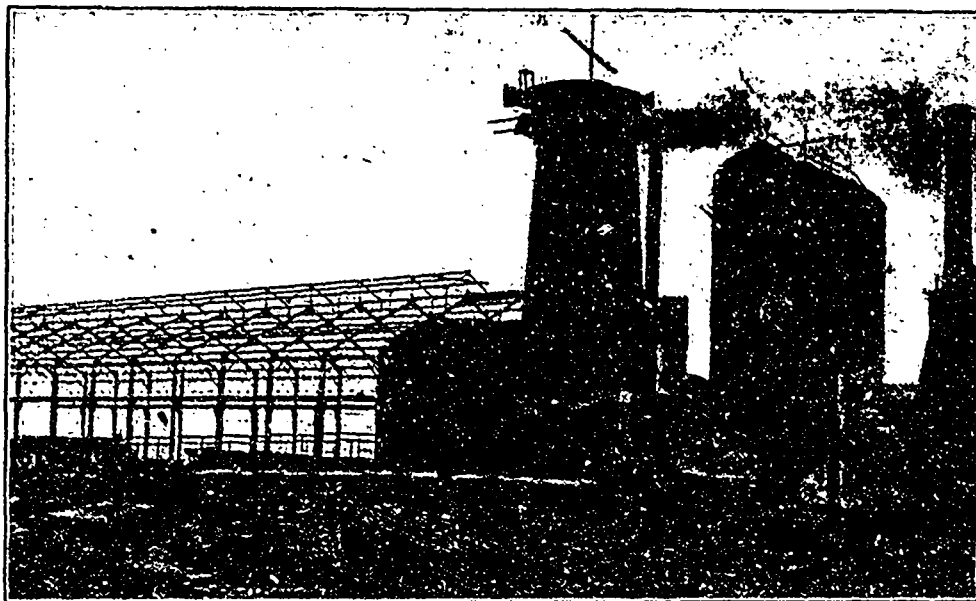
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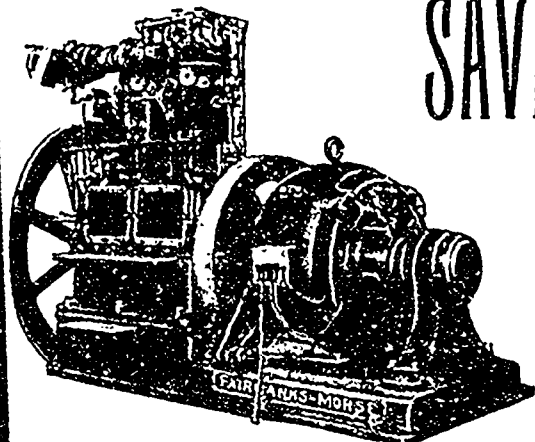
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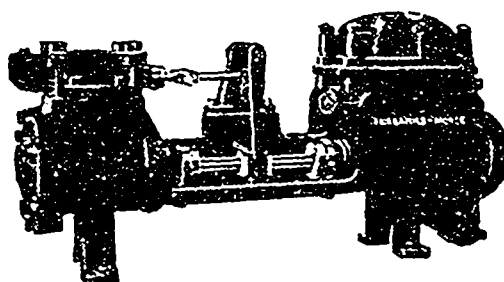
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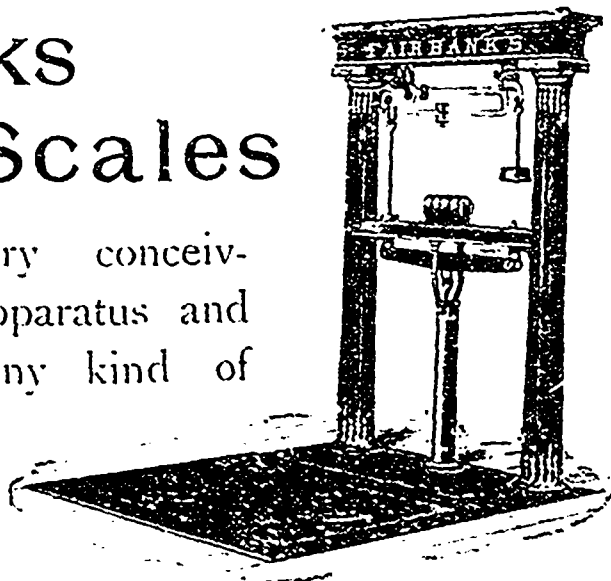
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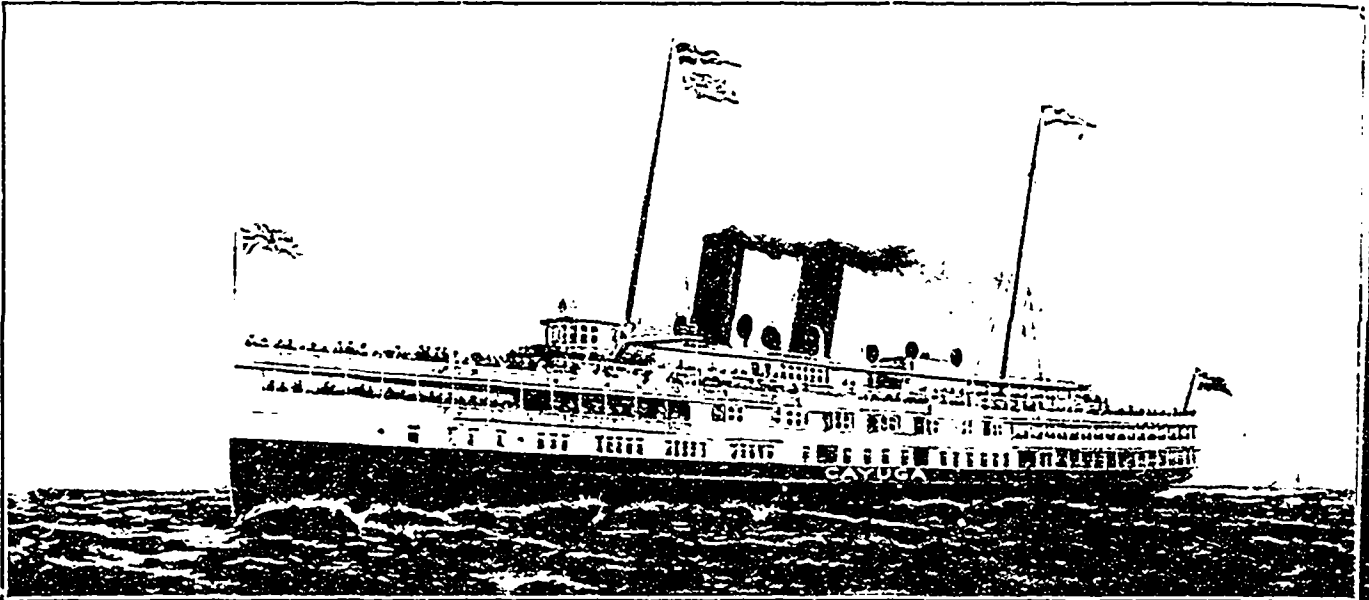
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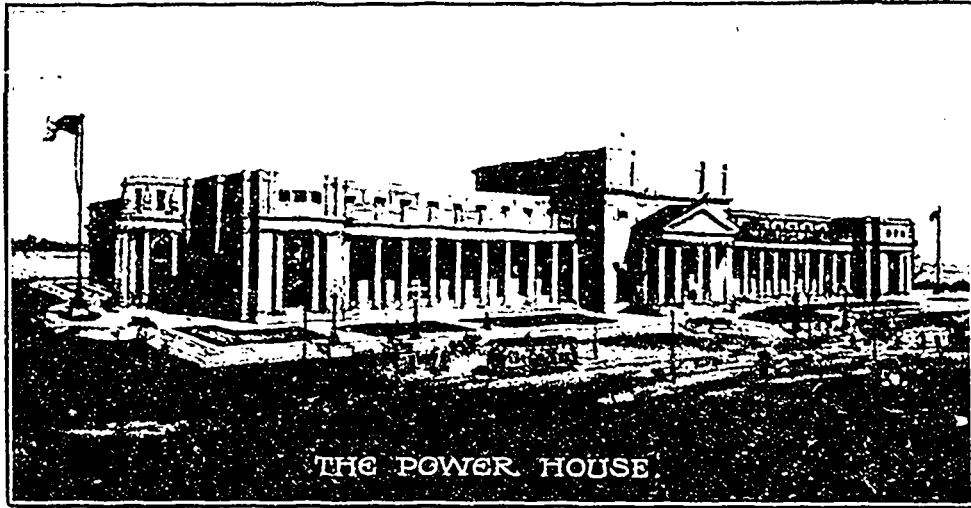
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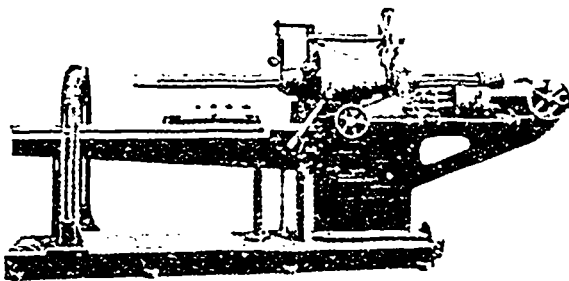
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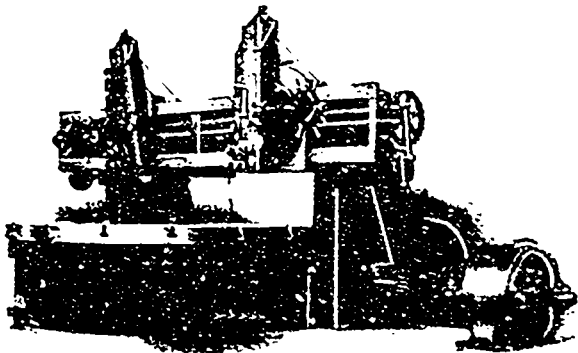
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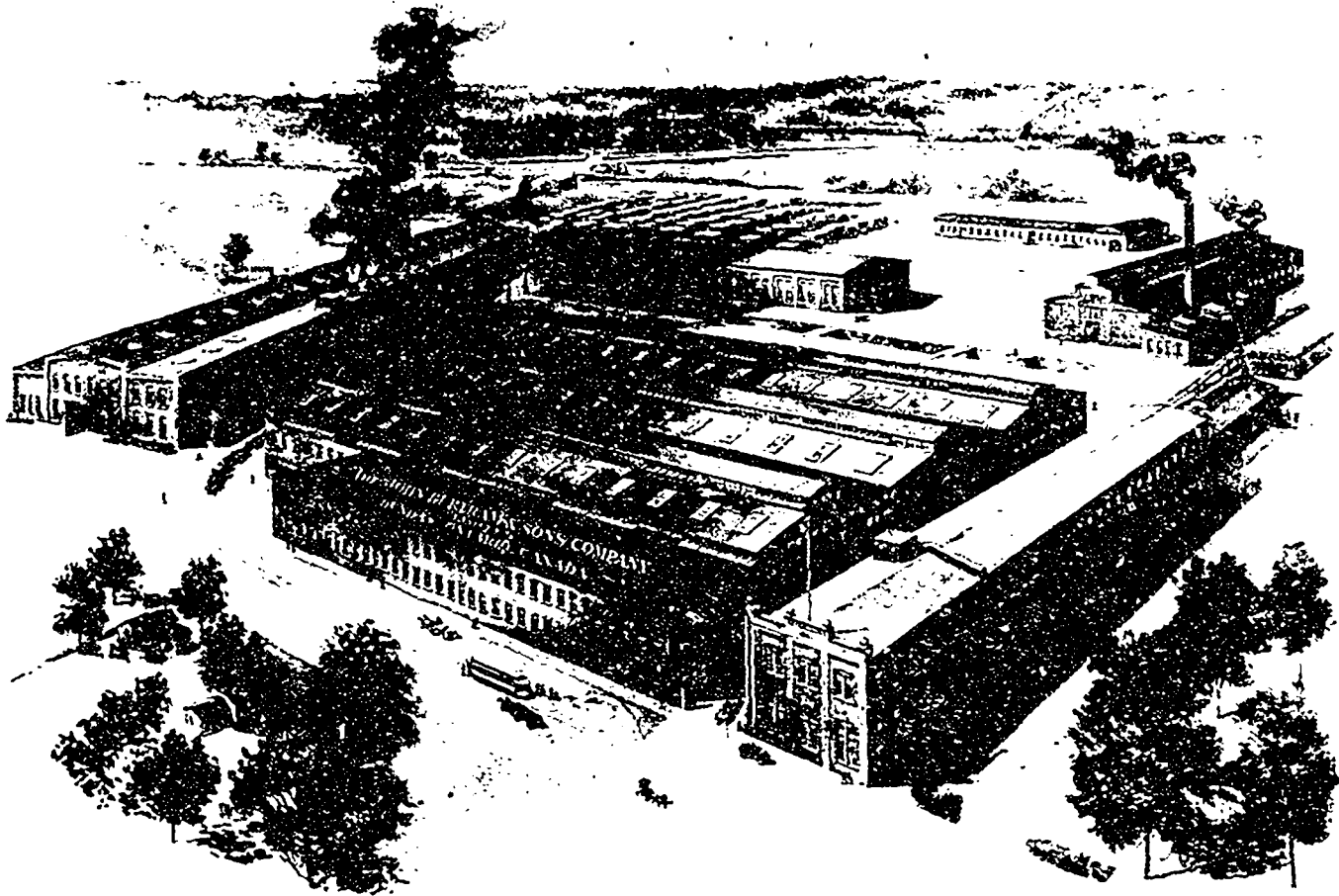
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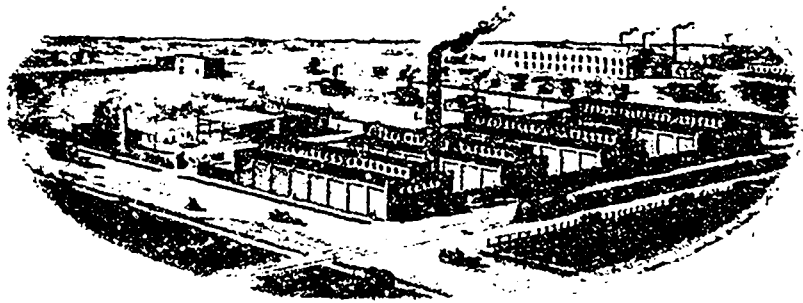
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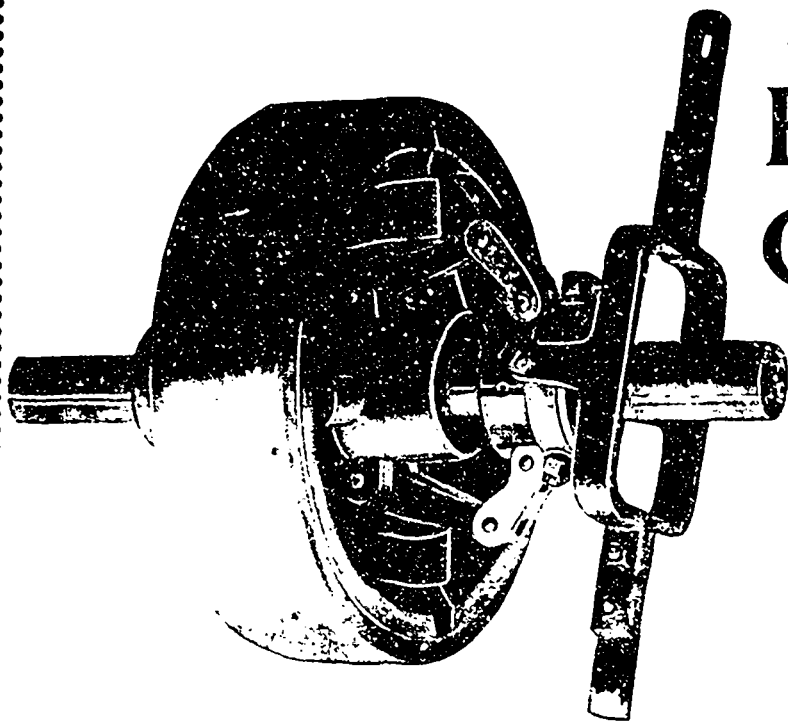
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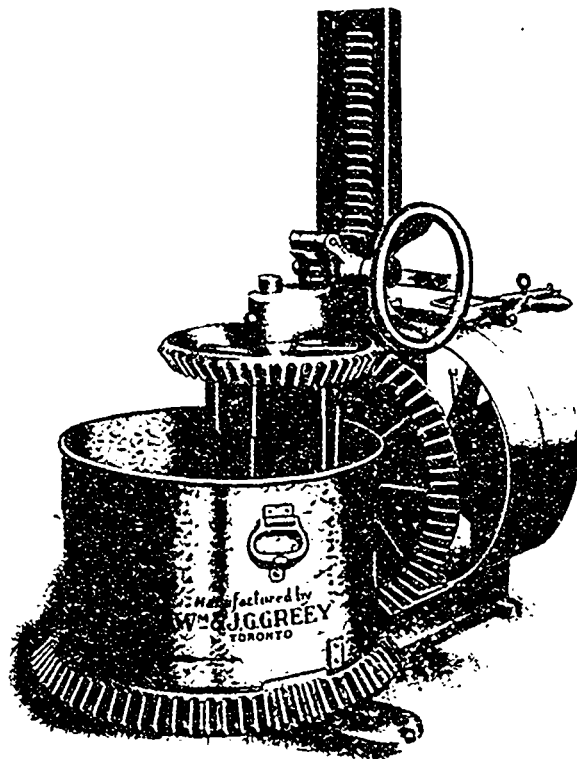
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PUBLISHED ON THE FIRST AND THIRD FRIDAYS OF EACH MONTH

The Canadian Manufacturer Publishing Co., Limited.

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OUR 1907 TARIFF EDITION.

We have much pleasure in presenting to our readers our 1907 Tariff Edition of THE CANADIAN MANUFACTURER. It contains complete reproductions from official documents of the tariffs of Canada, United States, Great Britain, Australia, South Africa and Japan. These are the tariffs now in force in the different countries to which they relate, and under which all import duties are levied.

Although the draft of the Canadian tariff was introduced into the Dominion House of Commons and became immediately operative on November 29 last, it was liable to changes and alterations, and a larger number of such have been made since then, and it was only ratified on April 12, 1907.

The publication of an up-to-date tariff edition is no recent enterprise on the part of THE CANADIAN MANUFACTURER. Our issue of November 7, 1894, contained complete reproductions of the then recently enacted tariffs of Canada and the United States, which was the first time in the history of journalism in either country that two such important documents were ever published under one cover of a trade journal.

THE CANADIAN MANUFACTURER of August, 6, 1897, contained complete reproductions not only of the Canadian and the United States tariffs, but also those of Great Britain and Newfoundland; and in the same issue was also published the full text of the British merchandise Marks Act; and no more important papers bearing upon the manufacturing and commercial industries of the countries named were ever produced under one cover.

In the issue of THE CANADIAN MANUFACTURER of July 9, 1900, was published a complete reproduction of the Canadian tariff, including the Act providing for tariff preference in favor of British goods, the United States tariff, the British tariff and the Newfoundland tariff.

The rapid growth and development of Canada and the changing conditions which were then presenting themselves demanded yet another tariff edition, in response to which THE CANADIAN MANUFACTURER of September 4, 1903, contained complete and accurate reproductions of the Canadian tariff, the United States tariff, the British tariff, the Australian tariff and the South Africa tariff; and copies of it are yet in evidence in thousands of offices of manufacturing, exporting and importing, commercial and industrial concerns, both in Canada and other countries until now.

Since the publication of our 1903 tariff edition, Japan has come prominently into view as a rich country with which to transact business, not only by Canada, but by all other commercial nations. A new commercial treaty has recently been entered into between Japan and Great Britain by which many articles of merchandise are admitted into Japan on specially favorable terms and at reduced rates of duty, under which treaty Canadian merchandise is received into Japan on the same terms as British goods. The Japanese tariff is published in its appropriate place in this issue of THE CANADIAN MANUFACTURER.

In other editorial articles in this issue reference is made to the import and export trade of Canada, not only with the countries whose tariffs are here given, but with other important countries of the commercial world.

CANADA'S INCREASING TRADE.

Trade returns of the Dominion for the past fiscal year ending March 31, 1907, indicate that the increase in Canada's trade with the United States has been considerably more than double the increase in the trade with Great Britain. Trade with other British possessions has remained comparatively about the same in volume, while trade with foreign countries other than the United States shows a fair increase. Figures for the last month of the fiscal year are not yet available, but for the eleven months ending February 28 last, the increase in imports from Great Britain over the corresponding period of 1905-6 was \$13,640,512, and the exports to Great Britain \$9,024,030, making a total increase in trade with Great Britain amounting to \$22,664,542. During the same period the increase in imports from the United States was \$31,654,696 and in exports to the United States \$18,309,336, making a total increase in trade with the republic of \$49,964,032. Canada's total trade with the other British possessions increased during the eleven months by \$392,152, and with foreign countries other than the United States the increase was \$4,727,707.

The total trade of Canada including only import for consumption, dutiable and free, and exports of domestic products in the years indicated, were:—

	Imports.		Exports.	
1901.....	\$181,257,988	\$177,431,386		
1906.....	290,360,807	235,483,956		
Values of merchandise entered for consumption—				
	Dutiable.			
	Gt. Britain.	United States.	Other Countries.	Total.
1901 ..	\$31,701,654	\$53,600,278	\$20,667,824	\$105,969,756
1906.....	52,615,725	\$9,540,776	30,889,608	173,046,109

Free.				
1901	\$11,118,341	\$53,549,047	\$7,063,550	\$71,730,938
1906	16,568,190	79,257,600	14,410,305	110,236,095
Coin and Bullion Imported.				
1901	\$198,169	\$3,335,683	\$3,442	\$3,537,294
1906	10,673	7,063,695	4,235	7,078,603
Coin and Bullion Exported.				
1902	\$2,000	\$1,635,452	\$1,970	\$1,669,422
1906	2,366	9,805,243	121,229	9,928,828
Values of merchandise the produce of Canada exported.				
1901	\$92,857,525	\$67,983,673	\$16,590,188	\$177,131,386
1906	127,456,465	83,546,306	24,481,185	265,483,956
Settlers' Effects, Imported, Free.				
1901	\$801,538	\$2,915,603	\$23,489	\$3,740,630
1906	1,949,485	7,169,617	135,409	9,254,511
Selected list of imports into Canada dutiable and free.				
		Gt. Britain.	United States.	
1902, Books, periodicals, etc.		\$352,404	\$1,184,098	
1906, " " "		662,431	1,958,619	
1902, Bricks, clays, etc.		142,762	498,298	
1906, " " "		223,968	995,441	
1902, Carpets, rugs, etc., n.e.s.		214,714	26,665	
1906, " " "		307,444	34,614	
1902, Carriages, etc.		16,510	1,356,891	
1906, " " "		181,218	2,200,619	
1902, Cement....		148,818	588,510	
1906, " " "		223,118	689,380	
1902, Coal, coke, etc.		193,411	13,956,942	
1906, " " "		258,063	20,682,026	
1902, Cotton, and mfrs. of		5,310,086	7,651,447	
1906, " " "		6,905,104	10,487,772	
1902, Drugs, dyes, etc.		1,401,327	3,041,991	
1906, " " "		1,745,201	4,440,361	
1902, Electric apparatus...		15,745	1,350,505	
1906, " " "		81,412	3,460,623	
1902, Glass and mfrs. of		388,504	523,820	
1906, " " "		761,748	678,763	
1902, Gutta percha, rubber & mfrs. of		223,778	2,153,423	
1906, " " "		101,646	3,452,292	
1902, Leather and mfrs. of		257,750	1,466,382	
1906, " " "		496,460	2,453,276	
1902, Brass, and mfrs. of		123,279	944,052	
1906, " " "		238,438	1,634,707	
1902, Copper and mfrs. of		102,140	1,394,542	
1906, " " "		42,000	3,054,709	
1902, Gold and silver and mfrs. of		58,100	242,700	
1906, " " "		209,794	305,398	
1902, Agricultural Implements....		19,956	2,634,384	
1906, " " "		39,668	1,573,666	
1902, Iron and steel and mfrs. of		6,408,743	24,987,427	
1906, " " "		8,362,246	35,009,952	
1902, Lead and mfrs. of		182,657	77,738	
1906, " " "		397,290	83,988	
1902, Tin and mfrs. of		1,603,901	593,324	
1906, " " "		1,538,589	1,577,777	
1902, Zinc and mfrs. of		57,749	56,788	
1906, " " "		122,515	230,318	
1902, Miscellaneous metals and minerals and mfrs. of, n.e.s.		240,662	1,311,000	
1906, " " "		385,485	3,846,736	
1902, All metals and minerals and mfrs. of		8,773,271	29,607,571	
1906, " " "		11,296,357	45,743,586	
1902, Musical instruments		8,998	344,140	
1906, " " "		32,770	446,829	
1902, Optical instruments		22,014	229,077	
1906, " " "		51,507	305,954	
1902, Paints, colors and varnishes.		349,040	629,801	
1906, " " "		557,173	778,947	
1902, Paper and mfrs. of		360,094	1,474,006	
1906, " " "		614,281	2,345,751	
1902, Wood and mfrs. of		63,580	5,650,270	
1906, " " "		138,536	8,261,867	
1902, Wool and mfrs. of		9,771,967	606,792	
1906, " " "		15,743,322	1,026,960	

Selected list of exports of Canadian manufactured products.

	1901.	1906.
Books, etc.	\$164,700	\$ 29,802
Carriages and other vehicles.	491,300	91,576
Coal, coke, etc.	5,438,903	4,900,001
Cotton and mfrs. of.	654,541	1,363,871
Drugs, chemicals, etc.	752,258	1,025,366
Leathers, and mfrs. of.	2,453,204	2,152,154
Copper, all kinds.	2,660,276	7,155,188
Gold and silver, all kinds.	20,865,906	17,200,000
Agricultural implements.	1,749,565	2,199,104
Iron and steel and mfrs. of.	3,717,537	5,263,183
Lead ore and pig.	2,517,084	678,091
Tin and mfrs. of.	59,151	31,458
Nickel.	958,365	2,166,696
All metals and mfrs. of.	38,458,085	35,889,533
Musical instruments.	458,506	210,279
Furniture, household.	241,826	289,291
Wood pulp.	1,938,246	3,178,150
All mfrs. of wood.	3,005,671	4,676,211
Wool and mfrs. of.	274,137	153,839

Value of Canadian products exported in 1906:

	Great Britain.	U.S.	All Countries.
Manufactures.	\$7,233,232	9,652,328	3,089,166
The Mine.	1,475,839	32,869,004	35,169,631
The Fisheries.	6,139,577	4,880,407	16,025,949
The Forest.	12,498,738	23,035,040	38,824,179
Animals and their prod.	57,758,417	7,259,329	66,155,569
Agricultural products.	42,305,048	5,779,964	54,062,377
Miscellaneous.	45,614	20,234	84,966
	\$133,092,571	\$88,001,309	\$261,657,520
Coin and bullion.	2,366	9,805,243	9,928,828

IMMIGRATING MECHANICS.

The Immigration Bureau of the Dominion Government estimate, based upon reports received from immigration agents abroad and from steamship agents, that three hundred thousand immigrants will be brought into Canada this year, an increase of about 50 per cent. over last year. The rush of immigrants has set in, and all steamers reaching Canadian Atlantic ports bring full complements of such passengers. The Government, we are told, is taking extra precautions against the landing of undesirable persons, and assurances are given that the proposed new citizens will be of the best. Most of them will be from Great Britain, and the immigration agents are instructed to make special efforts to promote the immigration of those adapted for and who intend to follow agricultural and railway construction work.

The immigration work is being pushed not only by the Dominion Government, but by the different provinces also, Ontario using vigorous efforts and spending money liberally to supply the demands of the farmers of the province for labor.

This great and growing demand for farm labor arises from the growth of the whole country, particularly from the grain growing sections of the West.

Another and perhaps a greater demand for labor is for railroad building for there are several thousand miles of railroads now actually being built in Canada, the greatest handicap in their more rapid construction being the scarcity of labor.

The expansion of the whole country and the inflow of thousands of people who were not in it a year ago call for the additional employment not only of millions of new capital, but the employment of thousands of additional

artisans and workmen in producing the necessaries of life in excess of what the wants of the country were only a very few years ago.

A remarkable feature of the situation is, however, that while every industry in the country is demanding from abroad labor that cannot possibly be obtained at home, and that can only be had by immigration, the manufacturing industries not only do not receive any share of the immigration, but are absolutely and most outrageously discriminated against, not only by the labor organizations but by the federal and the provincial governments also.

Recently many cities and towns in Canada were entertained with torch-light processions, civic welcomes, music and festivities, legislative receptions and many other marks of appreciation, the occasion being the coming to Canada of General Booth, the head of the Salvation Army. General Booth is a most estimable gentleman, who has devoted his life to relieving the slums of London and other British cities of the distress that prevails there so extensively, particularly since Cobdenism and free trade drove the people from the soil and forced them to flee to the manufacturing centres in search of occupation that they cannot possibly find in agricultural life. General Booth has heard the Macedonian cry going up from Canada for help. "Come over and help us," is the cry, and he sees the opportunity to give material help to the human beings who look to him to piteously.

A feature of the Canadian demand for labor is that all the railroad extensions now being pushed require vastly more labor than it is possible to obtain, the new Grand Trunk Pacific proposing to introduce many thousands of Asiatics to be employed in construction work on the British Columbia section; and thousands of laborers from Russia and other European countries are now being brought over for work in the more eastern sections of that railroad; and but a few days ago a telegram from London stated that a labor agency in that city had commenced recruiting in compliance with a cable order from Lord Strathcona then in Canada, asking for 10,000 men for construction of Canadian railways.

The province of Ontario is peculiarly handicapped in the matter of labor of all descriptions. As in other parts of Canada much railroad construction is being done, and there is a painful shortage of labor for the purpose. Owing to the desire to occupy and operate the rich farming lands of the West, Ontario is being depleted of thousands of young men who were raised on our own farms, and Ontario farmers are handicapped by lack of farm labor, which want the Ontario Government are using their best efforts to supply, but with unsatisfactory results. As a manufacturer of every possible article required in the every day life of the people of Canada, Ontario stands pre-eminent. Supplies of all descriptions for railroad construction; farming implements of every description for the agricultural classes, requirements for clothing, feeding and housing the people—the demands upon the manufacturers keep pace with the growth of population, and the fact is that the manufacturers are more badly handicapped in the matter of skilled labor than any other element of the community.

Immigrants into Canada, most of them, are received with the glad hand. If they want work in railroad building they are quickly bundled off to where the construction is being done. If they wish to cultivate the soil, the waiting farmer hurries them to the farm. There are, however, two classes of immigrants who are not wanted, and to whom the glad hand is not extended—the criminals and those undesirables who cannot or who are not willing to render a quid pro quo. The manufacturing industries of Canada are suffering for need of skilled mechanics, all the forces of labor unions and trade organizations are arrayed in solid phalanx against their entry into the country. Is there no help against this organized hostility? General and provincial governments send their emissaries to other countries and invite any one who can wield a pick or shovel, or plow a furrow, or milk a cow or punch cattle, to give assistance in transportation, and tax the resources of the whole country to bring them here, always provided that no skilled mechanics be found among them. Skilled mechanics are not looked upon with favor either by the governments of the country or by the labor organizations. Too bad, too bad.

SAMPSON AND THE PHILISTINES.

Mr. R. L. Borden, leader of the Conservative opposition in the Dominion House of Commons will, it is stated, in a few days, tour Ontario and other provinces and address public gatherings on the important issues of the day; and it is expected that some of the Conservative members of Ontario will accompany him for speech making purposes.

Whatever the other important political issues may be which Mr. Borden and his friends may discuss before the electorate, it is to be most ardently hoped that the question of tariff protection will not be neglected, but kept well to the front, and we also hope that from this time on not only the Conservative speakers, but the Liberal orators also will not fail to inform the people on that subject.

Mr. Borden entered Parliament in 1896 just after the defeat of the late Conservative Government, which, because of their having attached greater importance to other issues than to that of tariff protection, forfeited the prestige of their party and went into opposition. Perhaps they thought that other issues were of more importance to their party and to the country than that which had placed them in power. Those issues might have been considered of greater importance, but while attention was given to these, that of protection should not have been neglected as it was, with the result that such protection as we have since had, as exemplified in the tariff, is administered from a hostile standpoint.

It may be that Mr. Borden and his friends are staunch protectionists. It is to be hoped that they are, but during the entire session of the Dominion Parliament so recently ended, we do not remember any occasion of pronounced and vigorous speeches having been made in favor of the policy of tariff protection, either by Mr. Borden or any of his lieutenants. On some occasions some things may have been said, but they were of per-

functory character, in which no particular ardor was shown. Many grand opportunities occurred during the discussion having reference to the adoption of the propositions of the Finance Minister, but Hansard fails to record any elaborate and telling arguments in favor of protection by Mr. Borden or his friends, such as thrilled the members and the country under the regime of Sir John.

This remarkable lack of sympathy and enthusiasm was a result, without doubt, of the peculiar stand taken by the Canadian Manufacturers' Association at their Halifax convention in 1902, and before and since that occasion, when the association and the country were assured that the tariff had been taken out of politics—that if any differences of opinion existed, they were regarding the administration of the tariff, all being agreed that protection in some shape or other had come to stay. Canadian manufacturers and the believers in protection throughout the country, a great and powerful element that had been able to make the N.P. an unbounded success, found themselves, Sampson like, the victims of a deceitful Delilah.

Are Canadian manufacturers—are the people of Canada who are believers in protection, to have this valuable belonging restored to them? Who is to restore it? When is it to be done? How is it to be done? Will the Conservative party under the leadership of Mr. Borden or of any other man undertake the job? Talk is cheap. What is wanted is men of action who will be up and doing. Who are they to be?

INTELLECTUAL TOM-FOOLERY.

At a recent conference at Washington between Mr. Lemieux, Postmaster-General of Canada, and Postmaster-General Meyer of the United States, an agreement was reached to amend the postal convention existing between the two countries in so far as it affected the transmission of newspapers and periodicals, known as second-class matter, between the two countries. Canada accepted the tentative proposal for the United States that second-class matter mailed in one country and addressed to the other might be subject to a rate of 1 cent for each 4 ounces, or fraction thereof on each bulk package, prepaid by stamps affixed. Under the arrangement which previously existed mail matter had been transmitted to its destination in either country on payment of the regular second-class rate, and no fiscal settlement was made on account of the difference in volume of the mail received by one country over that received by the other. On account of the very large preponderance of mail matter going from the United States to Canada over that received from Canada into the United States, the agreement was thought to operate very materially to the disadvantage of Canada.

The Canadian postal administration last November gave notice that after May 7 the paragraph of the existing convention relating to the admission of newspapers and periodicals from the United States to the Canadian mails on payment of the 1 cent per pound rate at the office of origin would be abrogated, but afterward it offered compromises. It proposed that the rate upon newspapers

and periodicals sent from the office of publication in one country to subscribers and news-dealers in the other be either 2 cents per pound, each packet bearing a separate stamp, or 4 cents per pound bulk rate, the sender to have the right to elect whether he would send his mail in bulk or in separately addressed packages at the optional rates named. This proposal appeared to be complicated and difficult of application, and it was therefore rejected by the United States postal authorities. But they submitted the tentative proposal which was accepted by the Canadian officials. The rate agreed upon is substantially the transient second-class rate which the individual citizen of the United States now enjoys, the exception being that publishers have the privilege of mailing in bulk packages at the rate named, separately addressed newspapers and periodicals intended for delivery to subscribers at one post office. The cost to publishers will be at least 50 per cent. less than if the postal union rate should be applied.

In the Imperial House of Commons on April 16 Mr. Buxton, the Postmaster-General, made the following important announcement:

I am glad to be able to say that I have been able to come to an arrangement with Mr. Lemieux, the Dominion Postmaster-General, by which the postage rates on newspapers, magazines, and trade journals going to Canada will be very materially reduced. Substantially the effect of the arrangement is this: the present postal rate on the articles in question is approximately 4d. per pound, which will be reduced to 1d. per pound per packet. But a very substantial portion of the loss involved by the reduction of 3d. per pound will be borne by the Dominion Post Office, and only a portion, therefore, will fall upon the British Post Office. The Dominion Government will relieve the British Post Office and themselves bear the cost of ocean transit on the articles in question in ships under contract with Canada. This represents a relief to us, in respect of the matter conveyed on those ships, of a little over 2d. per pound.

The arrangement just concluded will put this country in future in a more favorable postal position towards Canada in respect of newspapers, magazines, and trade journals than that occupied by any other country. We are sanguine that the reduction thus given, and the improved postal facilities granted will lead to increased postal communications, and to the circulation on a large scale of British newspapers, magazines, and trade journals in Canada. I desire to state emphatically, however, that this particular postal concession is based partly on the consideration of the very special and peculiar position, geographical and otherwise, occupied by Canada—the result of which is that British newspapers, magazines, etc., have been unable to obtain a footing in Canada, and do not reach the Canadian citizens—and partly in consideration of the very material contribution to the cost made by Canada herself. This concession must not in any way be held to form a precedent for a reduction in other cases where similar conditions do not prevail. The arrangement, being experimental, is limited at first to four years. I hope to be able to bring the new rates into force on May 1.

Whereupon the British Post Office issued the following statement:

At present the postage on British newspapers, magazines, and trade journals going to Canada is that fixed by the Postal Union Convention, viz., $\frac{1}{2}$ d. per 2 ozs., which is roughly equivalent to 4d. per pound. At this rate, and under existing conditions, the articles in ques-

tion are unable to obtain a footing in Canada, with the consequence that the volume of British newspapers, magazines, etc., circulated in Canada is very inconsiderable. This state of affairs is unfavorable to the growth of close sympathy and common sentiment between Canada and the Mother Country, and is at the same time prejudicial to the mutual trade and material interests of both countries. With a common desire of providing and encouraging in regard to these matters freer and more mutually-profitable intercourse between the United Kingdom and Canada, His Majesty's Postmaster-General and the Dominion Postmaster-General have agreed to the following:

The postage from the United Kingdom and Canada on registered newspapers and on bona fide magazines and trade journals (published at regular intervals of not more than one month), is to be reduced to a rate of 1d. per pound on each packet, the charge on packets not exceeding 2 ounces remaining at ½d. The present limit of weight of 5 pounds for a packet will be maintained, and certain administrative regulations will be laid down by the British Post Office which will be published shortly.

This special reduction will place Great Britain in the future in at least as favorable a postal position towards Canada in regard to the articles in question as that occupied by any other country. The reduction is based on a consideration of the very special and peculiar position geographical and otherwise, occupied by Canada, and is granted also in consideration of the fact that the Dominion Postmaster-General undertakes to carry, free of ocean transit charges, all British newspapers, magazines, and trade journals sent from the United Kingdom to Canada, by vessels under contract with the Canadian Government. Thus the British Post Office will be relieved of the cost of such transit charges on the articles in question, approximately 2½d. per pound.

The arrangement will remain in force for a period of four years unless previously modified or concluded by mutual agreement.

In announcing the matter in the Dominion House of Commons, Hon. Mr. Lemieux, the Postmaster-General, stated that the cost to Canada would be about \$30,000 per year. The British Postmaster-General estimates that the amount to be paid by Canada for bringing British periodicals to Canada would be about 2½ pence per pound.

This intellectual tom-foolery had its active inception, we believe, in an article published in the Toronto News of February 3, 1904, by Mr. John A. Cooper, then editor of the Canadian Magazine, at which time, if we are not mistaken, Mr. Cooper was president of the Canadian Press Association. In that article Mr. Cooper expected that the Canadian Government would revise its postal arrangements with the United States in such a way that Canadian and British magazines, trade papers and similar publications, would predominate in Canada. "At present," he said "news-dealers' counters are loaded with United States publications. The newsboys peddle the cheapest of United States journals. The boys and girls of Canada are fed upon literature which is anti-Canadian and often immoral. On almost every Canadian table the flamboyant sensational journals of the United States are given the place of prominence. British publications reach only the newspaper offices, and a few of the large public libraries. Canadian publications, other than newspapers, are given slight consideration."

This sort of balderdash was and yet would be rough

on the Canadian people if it were true, but true it certainly was not, nor could it be, and it does not speak well for their good sense and moral tone to say that the children were fed upon pernicious and immoral literature, that the reading tables in Canadian homes were loaded with flamboyant, sensational American journals where they were given the place of prominence, and all that sort of stuff. It will not be denied that objectionable literature is published in the United States, and that more or less of such finds its way into Canada; but no doubt Mr. Cooper has seen the same sort of literature in circulation in Canada that came from both British and Canadian publishing houses.

Mr. Cooper gave reasons for this anomalous condition of things—British magazines are crowded out of Canada partly because the British publisher makes but little attempt to keep them here, which is a fact, and because of official indifference, and if by this is meant that British postal laws were to blame, the assertion is true. But are Canadian readers to blame if British publishers do not care to push their circulation in Canada, and because the British post office discouraged such circulation? Mr. Cooper will not claim that there is not as good and clean literature published in the United States as there is in Great Britain. And is the sharp Yankee, as he calls them, to be blamed because the British publisher barter his inheritance for a mess of pottage in selling his rights in his publications to his American competitors, who republishes them in the United States, and from there supplies the Canadian market? No doubt, as Mr. Cooper says, trade follows the advertisement, not the flag. Mr. Cooper says: "As a monthly magazine or trade paper will weigh from three quarters to one pound, the annual postage on a magazine mailed in New York is from 9 to 12 cents; on a magazine mailed in London from 72 to 96 cents. The Britisher could not stand up against this competition, and he has been crowded out of the Dominion market." Mr. Cooper knows that the American publisher could have nothing to do with crowding the British publisher out of the Dominion market as far as postal charges are concerned; and he also knows that superior intelligent business push and energy alone does the trick. If the Britisher could not stand up against American competition—if the British post office authorities placed a handicap on British enterprise, why denounce and abuse the Yankees? He also knows that in Canada good Canadian money is voluntarily paid for any literature that Canadians read.

The results of this intellectual tom-foolery agitation is shown in the opening paragraphs of this article. Most onerous restrictions are now imposed upon Canadian publishers, and not only upon them—restrictions that in some instances are almost or quite prohibitive, and as far as these restrictions go Canadians are deprived of the right to choose the literature which they might prefer to read. In fact the Canadian Press Association themselves are now petitioning the Canadian Postmaster-General to defer the enforcement of the new law as long as possible.

Another egregious faux-pas has been made in the matter

of reduction of British postage on magazines and other literature coming to Canada. Canadian representatives have for a long time danced attendance on the British post office officials to induce them to favor (?) Canada by reducing the postage—to make it easier for British publications to come into Canada. Well, it has been done, but largely at the expense of Canada, at the cost to Canada, at present, of \$30,000 a year. The dear old Mother Country, in her poverty, cannot afford to pay her own postage, and so Canada now helps her out by contributing 2½ pence per pound on British periodicals coming to Canada.

At a meeting of the executive council of the Canadian Manufacturers' Association held on April 19, a resolution was adopted expressing appreciation of the action of the British Government in reducing the postage on periodicals coming to Canada from the United Kingdom, from four pence (8 cents) to one penny (2 cents) per pound; and a communication was forwarded to Lord Strathcona requesting him to convey to the British Postmaster-General an expression of the Association's appreciation of his services in this direction. The Association evidently neglected to offer humble thanks for his lordship's condescension in allowing Canada to pay the cost of transportation of the British literature from Britain to Canada—at an expense to Canada of 2½ pence per pound, or about \$30,000 per year. What was it Puck said about "these mortals?"

EDITORIAL NOTES.

We heartily congratulate Mr. Sydney Buxton and Mr. Lemieux. In their Anglo-Canadian postal compact they have done what Mr. Austen Chamberlain properly calls "an excellent piece of work." Newspapers, magazines, and trade journals will, on and after May Day, pass to Canada at 1d. per pound per packet, instead of the almost prohibitive rate of 4d. now in force. The concession has been made possible by the generosity of the Canadian Government in relieving the British Post Office of the cost of ocean transit on these postal articles in ships under contract with Canada. Canada pays, and, we believe, benefits; Britain certainly benefits, and does not pay. It is well sometimes to see the other side of the shield.—Canadian Gazette. London.

Speaking of the national debt now fast becoming due, and of the revenue from which the debt must be paid, an Ottawa correspondent says:

Of course, if our revenue goes on increasing at the rate of a million or so a month, the work of debt paying will be easier; we shall have receipts of \$100,000,000 instead of \$90,000,000. But will that increase keep up? Our legislators are going on the assumption that it will. They are discounting the possible increase. Perhaps their supposition will turn out to be correct. But supposing it does not? People are beginning to murmur that the Western spring is so late that the wheat area may be small. The whole West is in a precarious condition. We have Mr. Oliver's word that with all its prosperity it cannot buy its coal till it sells its wheat. And again: We now

have upon the prairies about 850,000 people and a railway system unable to take care of them and of their traffic. We are going this year to put 300,000 more on those prairies. What will happen next autumn and next winter? At best the situation offers a possibility of trouble. Keeping our eye fixed on the financial situation alone, we see that a bad Western harvest, or a second disastrous winter, might stop our revenue expansion short. Then we will be faced with stationary receipts, expenditures 30 or 40 millions in excess of revenue, and the debt fast falling due—\$9,000,000 this year, \$29,000,000 next year, many millions the year after next.

What a huge "If" the financial story of the last few years spells! If the current expenditure had been held down to \$50,000,000 a year—if capital expenditure had been restricted to the necessary big things—if the debt thereby had been cut down—we should have been able to build the Government end of the Grand Trunk Pacific, to attend to our legitimate expansion work, and to keep safely on Easy Street. As it is the country is in the position of a speculator. If crops continue good, if prosperity persists, if every one of half a dozen conditions turns out right, it will pull through. A bad harvest, the coming of bad times, will hit it very hard.

With a view to gathering information as to the commercial value and the best methods of utilizing the peat bogs of Ontario and Quebec, Hon. Mr. Templeman, Minister of Mines, has appointed Mr. Erik Nystrom, an engineer on the staff of the mines branch, to investigate the peat industry of Europe. Mr. Nystrom was instructed to proceed to Holland, Norway, Sweden, Denmark, Finland and Germany to study the different peat plants in operation and collect all available information in regard to the methods of working peat bogs, the machinery used, the cost of production and the subsequent conversion of the peat into briquettes for fuel. It will be his duty to familiarize himself with the different processes invented and in use in the different countries named and report on the commercial possibilities of these processes. He will thus be qualified to act on his return as Government expert on the subject of peat and lignite, to give advice to prospective manufacturers of peat fuel, and to assist them in the making of plans for their plants and for the drainage of their bogs. Mr. Nystrom will leave for Europe at once and begin the investigation. His report, it is expected, will be ready early next fall. The estimated peat producing area so far reported, distributed over the different provinces of the Dominion, is 37,000 square miles, with an average depth of from eight to ten feet.

British immigrants should be well treated and protected from the impositions too often practised on strangers. This will be endorsed even by those who are strongly opposed to furthering immigration.—Toronto Globe.

Of course immigrants not only from Great Britain, but from all other countries should be well treated, but we ask The Globe to explain why hundreds of thousands of the British people are skurrying away from their beloved land of free trade, seeking asylum and occupation in protectionist United States and Canada. Free trade in Great Britain is a disastrous failure to these immigrants at least.

Canadian Manufacturers Optimistic.

FURTHER INDUSTRIAL ACTIVITY AND EXPANSION FORETOLD.—EVERY LINE BUSY.—OPINIONS ALMOST UNANIMOUS THAT MANUFACTURING DEVELOPMENT MUST CONTINUE WITHOUT ANY NEAR FUTURE REACTION.

Will the present activity in manufacturing in Canada continue? Are the present preparations for increased business justified? Will the market support the expansion? Will there not be a general collapse sooner or later?

These and other questions have been freely heard in business and financial circles recently, with a wide diversity of opinions in answer. The manufacturers themselves, however, are in the best position to express an opinion in this direction. Characteristic of the replies to THE CANADIAN MANUFACTURER in response to an enquiry as to future prospect was confidence in a continuation of the forward movement. The temporary tightness of the money market has not weighed on the minds of Canadian manufacturers. They are busier than ever before, paying higher wages, planning for greater business and receiving a more ready market for their output of their factories than ever in their histories. Some few expressed the wish not to have their opinions published, but in every case they maintained a tone of confidence and saw little reason to fear a cessation of activity. In one or two instances a reaction is expected, but the consensus of opinion seems entirely opposed to the thought.

Big Electrical and Automobile Demand.

EDITOR CANADIAN MANUFACTURER: Your letter of April 26 duly received. There has been nothing so far in our lines of business to indicate any reaction from the present condition of industrial activity. There is more new business in sight than at any previous time within our recollection, and we do not anticipate that the condition of the money market is going to seriously effect the present prosperity of the country, which is coincident with its growth and natural development.

Yours very truly,
THE PACKARD ELECTRIC CO., LIMITED,
 R. B. Hamilton, Managing Director.
 St. Catharines, April 30, 1907.

Demand Increasing.

EDITOR CANADIAN MANUFACTURER: We have seen in the 26th inst. enquiring our views as to the continuance of the present industrial activity. In our lines of goods which we manufacture and sell, the demand is on the increase and it is a great difficulty that we can obtain our supplies of raw material. We do not look for any diminution in the demand during the present year.

Yours truly,
PAGE HERSEY IRON, TURN & LEAD CO., LIMITED,
 W. W. Near, Pres. and Man. Director.
 Toronto, April 30, 1907.

Build Up the Country.

EDITOR CANADIAN MANUFACTURER: Yours of the 26th inst. to hand and contents noted. We request for us to express our opinion of the prosperity of the country's industry and activity. In our opinion the people have a good deal to do with it. We are in hopes that the largest body of good business men will throw their activity in the way of building up the country, by working for it, instead of throwing themselves into mining speculations—procuring money without working for it.

According to our opinion the country is here and the people are ready to come here. Instead of reaction is ought to be expansion, and every manufacturing man should strive to accomplish this.

Yours very truly,
A. BERG & SONS,
 A. Berg.
 Toronto, Ont., April 30, 1907.

Remarkable Strength in Iron and Steel.

EDITOR CANADIAN MANUFACTURER: I agree with you that instead of a reaction there will be further

expansion, and in connection with this matter beg to state that whatever may be the difference of opinion as to the probable conditions of trade and range of prices in the more or less distant future, there is certainly no question to be raised respecting the present existence of remarkable progress in strength and firmness in practically all departments of the iron and steel market. No halt is apparent either in the steady inflow of specifications or the satisfactory development of new business. The metal market reports show that although the past week has been somewhat quiet in regards placing of large contracts, there is an active enquiry for a good deal of large work in sight. The mills are not making much progress in catching up on contracts due to the scarcity of steel and of cars. All the mills are much behind in deliveries and some are turning down enquiries almost daily, being unable to get steel or cars fast enough to ship out the product, and they are not in a position to take on more tonnage and make deliveries wanted. Generally, I might state that the general condition remains very satisfactory, except in the matter of deliveries of raw material from the mills, which shows no improvement anywhere, indicating there is no falling off in the volume of business.

Generally speaking the condition of the structural steel market is unprecedented, and we are firmly of the opinion that same will last for some time. The enormous development in all of our commercial centres and also the development in railway construction makes it almost impossible for any drop off in the present condition of our business for at least two or three years. We have a very large tonnage booked, which will take us at least six months to manufacture and there is a large amount of work in sight. In conclusion I might state that we are very well satisfied with the outlook for the next couple of years. I am,

Yours truly,
THE HAMILTON BRIDGE WORKS CO., LIMITED,
 W. B. Champ, Sec.-Treas.
 Hamilton, April 27, 1907.

Increasing Every Department.

EDITOR CANADIAN MANUFACTURER: We cheerfully reply to your favor of the 26th, in regard to prospective business in Canada, with the firm belief and expectation that the general trade will not only maintain its own, but will continue to increase as it has done for the last 12 or 13 months.

This is as we said before—our firm belief and we are acting upon it in the way of increasing it every possible way our output in every department.

Yours truly,
THE WHITMAN & BARNES MFG. CO
 St. Catharines, Ont., April 29, 1907.

Cement Prospects.

EDITOR CANADIAN MANUFACTURER: We have your favor of the 26th. In reply we see no reason for any person expressing pessimistic opinions as to the immediate future of the present prosperity and industrial activity. The reason for our line of business has just opened and we certainly have nothing to complain about. We believe that the industrial activity for this season will be much greater than any heretofore enjoyed in Canada.

Yours truly,
BELLEVILLE PORTLAND CEMENT CO., LIMITED,
 J. W. McNab, Sec.-Treas.
 Belleville, Ont., April 29, 1907.

Woolen Manufacturer.

EDITOR CANADIAN MANUFACTURER: Much depends on this year's crop. There may not be as you think, further expansion, but so long as the present very large expenditure on public works continues, a reaction is very doubtful given average crop.

Yours truly,
BENNETT ROSAMOND,
 Almonte, April 26, 1907

No Business Depression.

EDITOR CANADIAN MANUFACTURER: In reply to your favor of the 26th inst. I do not see any indications at present which point to business depression. It is true that money has been very scarce during the past few months, but this I believe arises from two causes: 1. The locking up of between fifty and sixty millions of dollars in the Northwest on account of the severe winter, which prevented the moving of the grain crop to the seaboard; 2. The wonderful business expansion throughout the entire Dominion which has taxed our monetary institutions to their utmost capacity.

The advent of spring, however, will enable the Western crops to be moved and immediately bring

a large amount of money into circulation, while the shortage of money will compel Eastern manufacturers and merchants to adopt a more conservative policy in connection with their various enterprises. Thus from two directions the present monetary stringency should be relieved.

In addition to the foregoing it must be borne in mind that immigrants are flocking into this country by tens of thousands, bringing not only brains and muscle, but also considerable money with them, both of which must exercise a healthy influence upon the trade of the country. In addition to this the immense expenditure of money consequent upon the building of the new Trans-Continental and other railways under contract, cannot fail to have a stimulating effect upon the Canadian trade generally. The immense development in our Canadian West will tax our manufacturers and merchants to the utmost capacity for many years to come, and so far as I can see, unless we have a crop failure in that country, will tend to keep our national prosperity on its present high plane.

Taking it altogether, so far as I can judge, the outlook is favorable, and if people keep their heads, I see no reason why the business of 1907 should not be fully as good as that of last year.

Yours very truly,
W. K. McNAUGHT,
 Toronto, April 30, 1907.

No Industrial Waning.

EDITOR CANADIAN MANUFACTURER: In reply to yours of the 26th, we do not wish to set ourselves up as prophets as to the future, but see no indications at present of any waning in the industrial situation. The demand for all classes of manufactured goods in our line seems to be fully up to the production, and unless there is some unforeseen financial stringency, or total failure of the crops during the coming season, we think the experience of the past year, at least, will be maintained.

Yours truly,
THE McCLARY MFG. CO.,
 W. M. Gartshore, Vice-President.

Broadminded Opinion.

EDITOR CANADIAN MANUFACTURER: I have your letter of the 26th inst and in reply, it is very difficult within the scope of a short letter to give one's views as to business prospects. There is a steady demand in our lines of manufacture and at the present time it does not show any signs of lessening. The conditions of the money market, however, must necessarily affect business and as all lines of manufacture have been crowded and pushed to their utmost and there has been great expansion in old industries and the establishment of many new industries it may be that this extension has been going on at a too rapid rate and that the inevitable result of tight money, decreased demand and reduced prices must follow. At the present time I must say, however, that there is no evidence of this yet in our lines of manufacture, the orders on our books are greater than they have been at any similar time for many years. There are evidences, however, which should lead us to expect contraction in buying, as much money is locked up in Western Canada through the lack of proper transportation facilities, and severe losses have been sustained by reason of this and the inclement weather which has been prevalent in the West.

It appears to me that there must necessarily be somewhat of a reaction, although it may be that the heavy expenditures in railroad construction and the large immigration which can reasonably be expected, will counteract this. I think a reaction is bound to come, but how soon it is hard to indicate.

Yours truly,
R. O. McCULLOUGH,
 Galt, Ont., April 27, 1907.

Outlook Hopeful.

EDITOR CANADIAN MANUFACTURER: I have your letter of April 27 on the subject of the prosperity and industrial activity throughout the Dominion. In reply we can say that at date we have felt no depression whatever. We cannot, however, make any predictions other than to say that, in view of the many developments in all branches that are taking place, we do not see any good reason why the generally prosperous condition of the country should not continue.

Very truly yours,
CANADIAN WETTINGHOUSE CO., LIMITED,
 Paul J. Myler, General Manager.
 Hamilton, April 30, 1907.

View From Hamilton.

EDITOR CANADIAN MANUFACTURER: In reply to yours of the 26th, would state, that so far we have

seen no indications that would warrant us in believing the reaction about to occur. We have at present probably more enquiries and more orders on our books than ever before in the history of our firm. We therefore look very optimistically at the situation.

Yours very truly,
LONDON MACHINE TOOL CO., LIMITED,
E. G. Yeates

Hamilton, April 27, 1907.

Railway Expansion Helps.

EDITOR CANADIAN MANUFACTURER: We are in receipt of yours of the 26th inst., and in reply say that there is no reason why business in Canada should not continue just as it is now, and for some time to come. In our opinion the Railway Companies must have a lot of new equipment, and that in itself, together with the opening up of the Northwest will naturally make business for several years to come, unless crops should fail entirely or there should be a panic, but we are looking forward to a continuance of business.

Very truly yours,
PRATT & LITTLEWORTH CO.,
W. C. Houck, Secretary

Brantford, Ont., April 27, 1907.

Prepare for Reaction.

EDITOR CANADIAN MANUFACTURER: I am in receipt of your favor of April 26th, in which you ask my opinion regarding frequent statements that you have heard to the effect that the indications point to a reaction from the present prosperity and industrial activity. In reply I desire to say that I think it is quite evident that the constant increase in the cost of raw material and labor cannot possibly continue indefinitely, and I consider that we have about reached the limit. The labor unions, however, apparently do not appear to think so, as many of them are still making further demands. I certainly feel that there is bound to be a decided reaction, but it is rather difficult to tell just when it will take place. I feel however, that it will be a wise thing to be prepared for this when it does come, which may be at no very distant date.

Yours truly,
METALLIC ROOFING CO.,
J. C. THORN,
Gen Mgr.

Toronto, April 30, 1907

Making Extensions.

EDITOR CANADIAN MANUFACTURER: Your favor of the 27th, inst., was duly received and contents noted carefully, and in reply would say that the writer has just returned from a two weeks' trip through Western Ontario, and was very much impressed at the growth of the Western towns, and also the way the manufacturers were extending their factories, and am quite satisfied that the same is due to the increased demand for their goods. As far as our company is concerned, business has been very satisfactory, and we look for a large increase in our sales during this year, and are now preparing to make extensions to our plant.

Trusting that this will give you the information you require, we remain,

Yours truly,
DARLING BROTHERS, LIMITED,
A. J. Darling, President.

Montreal, April 30, 1907.

Busy Indefinitely.

EDITOR CANADIAN MANUFACTURER: Your favor of the 26th inst. to hand regarding prospects for business this year. As far as we are concerned, things look brighter this year than last. We are very busy at present and will be so for an indefinite time. Trusting this will be satisfactory.

Yours very truly,
JACKSON, COCHRANE & CO.,
Berlin, Ont., April 26, 1907.

Mill Building Increasing.

EDITOR CANADIAN MANUFACTURER: Your favor of April 26th is at hand and in reply beg to say that we think there will be an increased amount of mill building in Canada for the next few years, and consequently a growing demand for flour mill machinery. Owing to changing conditions there may be a falling off in Ontario, but this will be more than made up by the settlement and growth of the North-West.

Yours very truly,
THE STRATFORD MILL BUILDING CO., LIMITED,
W. Preston

Stratford, April 30, 1907

Labor Situation Threatening.

EDITOR CANADIAN MANUFACTURER: I am in receipt of your letter of the 23rd inst. I am of the opinion that while in view of past history and the law of general average we must expect periods of hard times, yet so much depends on the crop conditions in the North-West, and labor conditions throughout the country, that these two influences have a tendency to bring on a period of reaction sooner than it might naturally be expected.

It is not necessary to have the conditions present that have brought on hard times in the past. The labor situation has reached such a condition that a reaction may be looked for within twelve months at any time.

In our own business our market is so immense, that even though the company should pass through a period of trade depression, the bearing business would still have all our work to take care of.

Yours truly,
CANADIAN BEARINGS, LIMITED,
Norman S. Jones, President and Man. Dir.,
Hamilton, April 26, 1907.

Building Interests.

EDITOR CANADIAN MANUFACTURER: I am in receipt of your letter of April 26, and can see nothing on the horizon to indicate a reaction in the expansion of trade and so long as immigration continues to pour into our North-West our country should continue to expand. Business expansion means new buildings and new business require our products.

Yours truly,
THE METAL SHINGLE & SIDING CO., LIMITED,
C. Dolph, President and General Manager,
Preston, Ont., April 29, 1907.

The Eve of a Noble Era.

EDITOR CANADIAN MANUFACTURER: If we all were agreed that there is to be a reaction in the present trade prospering, then the outlook would become doleful indeed. Fortunately we are not.

I have not noticed what you term "the frequently expressed indications" of a coming stringency in trade, and I do not think that any such expression would be given by any mind trained to view the many causes contributing to Canada's rapid progress.

We are on the eve of the noblest and greatest era in the history of our country. We have only tasted the sample leaves baked in the oven. The immigration returns would show that over 1,000,000 people have come to Canada during the past six years to make this country their home. Few people realize what this means.

There has been every indication that even the railway men, who come into closer acquaintance with our new citizens, do not realize its full import, for their facilities are inadequate and they have not kept pace with the transportation needs.

There has been a monetary stringency during the past few months, but everyone knows that in Canada the tightness of money was caused by its changing channels. From the savings bank the people were drawing out their money to place it in the more profitable channels of commercial investment and development.

Almost any manufacturer will tell you to-day, that his capacity is only limited by his capital, and the need of more to meet the trade needs of the country.

As is usual in the investment of money by people who are inexperienced, there has been much indulgence in speculative enterprises. There may be danger and some small disasters in both mining and land speculation, for people unused to affairs outside their own business groove, frequently grow feverish and foolish in these matters, but these are incidents in the progress of a prosperous country. In the United States such spasmodic gambling eras are matters of history, and have been ably pictured by Mark Twain in "The Gilded Age."

The real prosperity of a country is proved, by the number of people who are blowing bubbles that they may pick the pockets of people who gaze at their beautiful rainbow colors. This is sad, but true, yet the business men of the country are too busy minding their own business to indulge in philanthropic bubbles breaking in the interests of the inexperienced small capitalist.

In our own particular line of shoe manufacturing, our chief aim has been and still is to devise ways and means of keeping pace with the expansion of our trade. So fast has been the growth that we have only succeeded in this by the most strenuous efforts. Twice this season we had to extend our manufacturing space, and with our spring orders still incomplete, our orders for fall delivery are already in excess of the total for the corresponding period of last year. We are now completing plans to occupy and equip a larger factory. This is surely the best proof of our own belief in the permanency of trade expansion.

I may be optimistic, but I only endeavor to tell you of views which are foretold upon me by my surroundings, and by the substantial information gathered in all parts of Canada by the corps of travellers attached to our house.

Yours truly,
THE SLATER SHOE CO.,
C. E. Slater, President and General Manager,
Montreal, May 4, 1907.

Five Years Expansion in Sight.

EDITOR CANADIAN MANUFACTURER: In reply to your communication of April 26, respecting the future business outlook we are certainly surprised to hear that any one can see any signs of reaction to the present good business.

From enquiries that we are receiving every day, it appears to us that we may look for a still greater expansion and that we may reasonably expect good business for at least the next five years and we are laying our plans accordingly.

Yours truly,
STANDARD BEARINGS, LIMITED,
J. Doves-Smith, Managing Director,
Niagara Falls, Ont., May 4, 1907.

More Caution Necessary.

EDITOR CANADIAN MANUFACTURER: I believe your intentions are good in trying to compile the information, and also believe if you could get it exactly as it ought to be given that it would be of value to the manufacturer and the business generally. However, I doubt very much if you will be able to get anything very reliable from these lines, because the average manufacturer does not want to tell his competitor very much, and it is detrimental to himself. However, I must say that while I think it is well for every man to see his line in order so that if the reaction in trade should come he will be prepared for it, at the same time I think it is a rather dangerous doctrine to come from the house-top that we must expect a reaction or depression in trade.

I have been made in many cases the expense which has been made has been unwarranted, and I may say unprofitable. As I feel that many manufacturers have had they confined themselves to about the ordinary method of doing business, and when more orders were offered they could fill, select from them the most paying ones. As far as I see it, however, there should be no great decline in the near future in trade, and from our point of view we look for a still further expansion.

I do not know whether or not what I have given you will be of much benefit to you; however, I am welcome to any opinion that I may have expressed.

Trusting that you will be able to compile something that may be of use to the manufacturer generally and wishing you every prosperity, I am

Yours respectfully,
THE JOHN MORROW SCREW, LIMITED,
J. A. Coulter

Ingersoll, Ont., May 3, 1907.

Rubber Outlook Bright.

EDITOR CANADIAN MANUFACTURER: In reply to yours of the 26th ult.

In my opinion we have passed the time of depression, and for some years to come Canadian trade will enjoy prosperity.

As long as our North Western provinces continue to grow as they are doing, there is no great danger of a serious depression in trade. The rubber business depends so largely on climatic conditions that it is hard to predict future demands. Our trade, however, has grown so rapidly in the past that we look forward to continued increased demands.

I trust our most sanguine anticipation will be realized.

Sincerely,
THE BERLIN RUBBER MFG. CO., LIMITED,
A. L. Briehaupt, President,
Berlin, Ont., May 5, 1907.

Many Forces Contribute.

EDITOR CANADIAN MANUFACTURER: In reply to your inquiry of the 26th ult. it is rather difficult to give an opinion on what the prospect of trade are for the next few years, as there are so many conflicting forces.

It is well known to all that money at the present time is very scarce. This may be caused by various sources. It is stated, there is considerable amount of wheat in the North-West still shipped on account of lack of cars, this would to some extent account for the shortage of money in Canada, but as soon as it is able to be moved it should have this to a considerable extent.

Still another feature of the case is that on account of the rise in price of materials, and the price of still further increase, it has caused a great many of the manufacturers to buy ahead of requirements.

In any case no matter what is the cause of the shortage, the fact that it is so is causing a great many manufacturers no small amount of anxiety, especially if the banks should find it necessary to raise a great many of them seem to consider) to raise the rate of interest.

Then again, the labor market is so unsteady and the ever increasing demand for higher wages is also a serious problem, and unquestionably will result in a further hard times again, unless this demand is counteracted by other helpful circumstances.

Ontario has been ruined this last month on account of the dryness of the weather and the fact that also that in portions of the North-West the crops is so backward that it will cause some anxiety as to this year's crops; but on account of the vast wheat growing territory Canada has, we cannot imagine how it could possibly be an entire failure throughout the country.

However, the building of the Grand Trunk Pacific and the extensions of other railways will undoubtedly help to offset any draw-back in the growth of the country or the retarding of trade. As the time limit for the building of the Grand Trunk Pacific is some years distant, it ought to generally help business in Canada up to that time. As for the great number of immigrants who are coming to Canada from all parts of the world, will undoubtedly help trade materially.

The general outlook on the whole is rather favorable, even though it may possibly have a temporary check.

Yours truly,
THE BROWN HOGS CO., LIMITED,
W. E. Blandford Sec. Treas.,
Hamilton, Can., May 8, 1907.

Weather an Important Factor.

EDITOR CANADIAN MANUFACTURER: Your letter of April 23 received, advising that recently the opinion has been frequently expressed that the indications point to a reaction from the present prosperity and industrial activity and advising that you strongly hold the opinion that instead of a reaction there will be further expansion, and expressing the opinion that it would be an advantage to the great body of manufacturers throughout Canada to hear the opinions of the leaders in various lines.

In so far as opportunity has offered we have not observed any conditions that materially, if at all, change the outlook as it has appeared to us for the past two years. The fact is we have been so very busy that we have not, so far this year given the subject matter of your letter any consideration naturally for the past three or four weeks we have been greatly disappointed in the conditions of the weather. Agriculture in Canada influences so greatly the general conditions that a season such as the present, which for many years (possibly never in the history of the writer's experience) has not been so late causes great anxiety. This is especially true of the country west of the Great Lakes, where a large amount of work is necessary in the early spring if the natural increase in area be properly sown and cultivated. This, under the circumstances, we cannot hope for this year, but just now the situation is in a sort of transition state and we would prefer to refer to the present, not to express any opinion with respect to the effect upon the future, preferring rather to see what the month will do, as there is probably still time to recover largely the loss that we are just now feeling so much.

Yours truly,

MASSEY-HARRIS CO., LIMITED, L. Melvin-Jones, President and General Manager, Toronto, Can., May 8, 1907.

Long Period of Prosperity Ahead.

EDITOR CANADIAN MANUFACTURER: Answering your favor of April 26, the writer who has had a business experience in Canada for over twenty years, and has given the question of industrial development considerable study in his quiet way, is quite satisfied that the prosperity of Canada will continue for many years to come. There may be some temporary lulls, but he feels quite confident that as a whole there is a great future ahead for Canada for a long period.

Yours truly,

THE STEVENS CO., OF GALT, LIMITED, J. J. Stevens, President, Galt, Ont., May 6, 1907.

Brief But Definite.

EDITOR CANADIAN MANUFACTURER: In reply to yours of the 26th ult., we would say that we are very busy at present and see no signs of reaction.

Yours truly,

A. B. JARDINE & Co., Hespeler, Ont., May 3, 1907.

Any Unrest Advantageous.

EDITOR CANADIAN MANUFACTURER: Replying to your inquiry of the 27th inst., as to my opinion of a contraction for some time yet of the present industrial activity and prosperity: I do not see any indication of an immediate falling off. There is certainly a very slight feeling of unrest in the country at the moment; but it is hardly strong enough to be noticeable, and is possibly caused by the fact that payments have not been quite up to last year and have purchasers availed themselves to the same extent of cash discounts. This has possibly been caused by the conservative action of the banks. I am inclined to think that this latter is not a bad thing and will probably have the effect of causing manufacturers and wholesale dealers to collect more carefully, and thus result in more careful buying being done in general.

With the large immigration to this country which this year no doubt be much larger than last and apparently of a better class of immigrants and the great railway work which is being pushed forward now, and will continue to be in evidence for some years yet, I look for a firm continuance of the present prosperity of the Dominion of Canada.

Yours very truly,

THE WATSON, FOSTER CO., LIMITED, S. S. Boxer, Montreal, May 1, 1907.

Situation Well Discussed.

EDITOR CANADIAN MANUFACTURER: Your favor of the 26th received, requesting an expression of opinion regarding the present and prospective conditions affecting the implement industry.

The gift of prosperity is a dangerous one, and to be valued sparingly even by those best qualified by long experience to speak. J. J. Hill recently gave expression to an opinion with respect to conditions in the United States, that I think applies with almost, if not quite equal force to existing conditions in Canada, as follows:

There is plenty of business. The transportation companies are having all they can swing. It requires no great insight, however, to see that a slowing up is just in the air.

Similar indications, based on present volume of demand, large and increasing immigration, and other

similar indications, all point to continued and increasing activity, but abnormal activity is a wasteful method of production and if long continued will inevitably bring about a reaction. In its general effects, depression from over-expansion of credit is quite as harmful and destructive as depression from undue contraction of credits, although the case may be more obscure and less easily defined, but in its results there is little to choose between the two.

Present inflated values of real estate, particularly in the West, coupled with the tremendous absorption of capital in new mining districts, occurring concurrently with the great activity in all productive lines, has absorbed all available capital in the country, and new capital is not coming in sufficient volume to meet the requirements of the abnormal demand.

Prominent Canadian bankers have sounded a note of warning to all those engaged in enterprises calling for credit commitments; that manufacturers and others will do well to heed. If the brakes are applied gradually and generally throughout the country, a re-adjustment of values, which is bound to occur, should be accomplished with the minimum amount of dislocation. If, however, the present forced progress is continued without abatement and the brakes are applied suddenly, the effects will be very acutely felt. The development of this country, going on as it is side by side with the tremendous development in the United States, and influenced by the wonderful world-wide development in progress, brings us into direct competition with the world for capital and labor, and we cannot escape feeling the influence, not only of local but of world-wide re-adjustment of values, whenever such occurs.

It is also to be remembered that we have had, general speaking throughout Canada, and particularly in the North-West, a succession of four or five years of good crops. Judging by past experience, a break is to be expected in our good fortune in this respect, and with credits as extended as they undoubtedly are at present, the influence of even one bad crop would be adversely felt throughout the entire country, and a succession of two or three bad crops, while not probable, still quite possible, would be disastrous.

A continuation of fair crops and a conservative attitude by manufacturers and others toward capital and credits, should enable the country's progress to be continued unimpeded along advancing lines, and if these conditions obtain, I see no reason why this industry, in common with others indigenous to the country, should not continue to develop.

Yours truly,

FROST & WOOD COMPANY, LIMITED, R. J. WHITE, Gen. Man., Smith's Falls, Ont., May 3, 1907.

Raw Materials Unstable.

EDITOR CANADIAN MANUFACTURER: Answering your letter of the 27th we beg to say that the value of trade does not seem to diminish. We, however, wish the price on raw materials would stay somewhere, as we find it pretty difficult to provide for our requirements at anything like a staple price.

With best regards,

Yours truly,

THE JENCKES MACHINE CO. LIMITED, J. M. Jenckes, Secretary, Sherbrooke, Que., April 30, 1907.

Country's Development a Safeguard.

EDITOR CANADIAN MANUFACTURER: Your favor of the 26th inst has been delayed in answering on account of my absence from home.

Commercial activity in this country is at the present time, exceedingly active. The great danger we have to fear is that the transportation facilities may not be sufficient to cope with the increased business that is being offered them. This, together with the lack of sufficient capital to carry on increased work, might possibly cause a temporary setback, but, in my opinion, Canada cannot suffer if it should occur it would not likely be felt so severely with us as in the older countries where development is not progressing so rapidly as it is here. I think the future has great things in store for this Canada of ours. I remain,

Yours faithfully,

COCKSHUTT PLOW CO., LIMITED, H. Cockshutt, Brantford, April 30, 1907.

Continued Increase Expected.

EDITOR CANADIAN MANUFACTURER: We have your letter of April 27. Regarding the question of industrial activity, we fully expect that our business will continue to increase even if general business is effected. We have had a steady increase for the past nine years, and we cannot see why it should not continue for some time yet. We are at the present, putting an addition to our building, which will enable us to increase our output to about 50 per cent.

Yours very truly,

EUGENE F. PHILLIPS ELECTRICAL WORKS CO., LIMITED, Geo. H. Olney, Sec.-Treas., Montreal, May 1, 1907.

Canada's Position Unique.

EDITOR CANADIAN MANUFACTURER: In reply to your letter asking my opinion in reference to the

possibility of a reaction from the present prosperity and industrial activity in Canada, I would beg to state that in my opinion the present enormous expenditure in railway extensions, combined with the warrant the assumption that so far as Canada is concerned, the present industrial activity is bound to continue, not only during the present year, but in the years to come, always providing the country does not experience a partial or more than partial destruction of agricultural crops. I cannot but think that the position of Canada is a unique one, and whilst the lack of industrial prosperity, which may be experienced in other countries, will more or less influence the amount of profits that the manufacturers of Canada may be able to make, yet there would appear to me to be nothing to warrant the expectation of a decrease of industrial activity in Canada, only excepting were an unusual disaster to befall the Canadian agricultural crops.

As to the future of the cotton trade, the importations of cotton goods into Canada to-day warrant the expectation that the cotton mills which are at present working and are projected, will have all the work they can do, not only now, but in future years. As to the profits made by that trade, very much will depend upon the wages that have to be paid to the work people and on the prices at which goods are offered by English manufacturers. The high wages now being demanded by the employees in the cotton factories is bound to seriously affect the profits to be made by the cotton trade. The prices which English manufacturers may in the future offer to accept will also largely depend upon the wages that the cotton trade in England have to pay, and signs are already visible which would point to English manufacturers leaving to very considerably increase the wages paid in England. The prices at which English manufacturers will be able to offer their goods will also largely depend upon the cost of the raw material during the next season. This at present is an unknown quantity and no one who has any regard for his reputation as a prophet would dare to prophesy as to the future, but it must not be forgotten that upon fine and long-stapled cottons the markets of the world are swept clean, that the spinners or users of such cottons will start the season with a scarcity of such cottons, that there is already in view an increase in the number of mills which are using such cotton, and that the possibility of increasing the supply of such cottons is very small one. Therefore it is evident that it is hardly possible that there should be any considerable decrease in the prices of cotton goods that are made from fine or long-stapled cotton or from cotton of high grade.

As to the future of prices of goods made from ordinary cotton, the position is somewhat different, the future prices depending almost entirely upon two factors, first the excellence and quantity of the next cotton crop, and secondly upon the action taken by the farmers in the south, who have received a very big return from the last crop, and who are able and capable, if they so determine, to hold the bulk of the next crop until they receive the prices predetermined amongst themselves. Taking all these factors into consideration, I do not think that the consumer of cotton goods would be wise to anticipate at present any considerable reduction in the prices current for cotton goods. It is just as likely that prices may go higher, as it is likely that they may go lower. Nor do I think it is likely that cotton goods which are now very scarce will become plentiful in the near future, as the position is such that an increase in the number of spindles and the number of looms does not affect the supply, the addition of new looms and new spindles only meaning a stoppage of old looms and old spindles, as the factor which is now governing production is not machinery, but help. As the cotton worker receives more pay, he or she does less work, so that every increase in wages at the same time reduces the quantity of goods that are produced, not only in Canada, but in the States and also in England. And it must not be forgotten that this reduction in the quantity produced by any one mill increases the cost of production to a most alarming extent, so much so that a manufacturer may be receiving what may seem to the consumer to be a high price, whilst owing to the extra cost of production he may be barely receiving one hundred cents upon the dollar. I am,

Yours truly,

MONTREAL COTTON CO., Louis Simpson, Manager, Valleyfield, Que., May 1, 1907.

No Check to Expansion.

EDITOR CANADIAN MANUFACTURER: Replying to your letter of 27th, it is no new thing for men to speak about our "time of prosperity" being nearly over. We have heard the same thing for five years back, but while our population increases and the needs of each man increase with his measure of success, this need will continue to create an increasing general business.

Of course should these increasing numbers not be able to produce the wherewithal to supply their needs, there will be contraction, because those who can give us most care for those who are in want, but while there is a fair measure of yield from our land, from our forests, from our mines and from our relative industries, there is a certainty of expansion for years to come.

There are adverse elements existing to-day, difficulty of transportation caused by want of equipment in some instances, in others by the increased equipment not being commensurate with the increased demand, but these are matters which will

have their adjustment and I am one of those who believe that there will be no serious check to the expansion of the Dominion for many years to come.

Yours truly,
THE CANADA PAINT CO., LIMITED,
Rob. Munro, Managing Director.
Montreal, April 30, 1907.

Filled Up With Orders

EDITOR CANADIAN MANUFACTURER: Replying to yours of the 26th, so far as the writer can see, we do not anticipate any falling off in trade for the balance of this year. Our friends throughout the country seemed to be filled up with orders for months to come. We ourselves are in the same shape, and with the amount of building and construction work going on all over the country, we do not see how we can have anything else but good times.

Yours truly,
THE SMART-TURNER MACHINE CO., LIMITED,
Hamilton, Can., May 1, 1907.

More Mechanics Needed.

EDITOR CANADIAN MANUFACTURER: We have your favor of the 26th inst., and we note your enquiry as to prospects for next year and in reply we might say that we see no indications of any falling off, and in fact the reverse seems to be our experience. The great difficulty is to produce work fast enough to suit purchasers and if a few more mechanics could be secured and taken care of in the country it would be to the best interests of everybody.

We think you will find this opinion current among manufacturers, and hoping that it will long continue, we are,

Yours truly,
THE R. McDOUGALL CO., LIMITED,
A. J. Oliver, Secretary and Manager.
Galt, Can., April 30, 1907.

Influenced by United States.

EDITOR CANADIAN MANUFACTURER: Yours of 27th received. In reply would say, we have not experienced any set back as yet in the United States it is almost taken for granted now that there is always a let up in trade activity in Presidential election year, and as this comes next year, no doubt the usual preparation for it will occur. In Canada we are not much given to booms and depressions of an acute character, but I should think the present activity in all lines, may see some curtailment, and should conditions in United States be altered for the worse during the coming year, no doubt we will feel it to some extent. I am,

Yours truly,
DOMINION TEXTILE CO.,
C. B. Gordon, Vice-President.
Montreal, May 1, 1907.

Materials Scarce.

EDITOR CANADIAN MANUFACTURER: In reply to your favor of April 26 no indications as to reaction from the present prosperity, we beg to state that in our line of business we cannot see any signs. We are selling our output at good prices and in our experience we never found it harder to get material than at the present time, owing to the fact that foundries, etc., are rushed with orders. The money market no doubt is tight, but as far as we can see this should right itself with the opening of the summer season. If you have any information as to any cause for reaction we shall be pleased to be kept posted. The writer is interested in the growth of Toronto in more ways than one, and we should be very much obliged to hear from you if you have any information you think would be of use at any time.

Yours truly,
MILTON PRESS-ED BRICK CO., LIMITED,
J. S. McCannell, Managing Director.
Milton, Ont., May 1, 1907.

Everything Points to Increase.

EDITOR CANADIAN MANUFACTURER: I am in receipt of your favor of April 27 and I must say that I do not see any indication what ever for a reaction from the present industrial activity and consequent prosperity now being felt all over Canada, and which I think will continue as long as the West enjoys reaping the large crops which they now had for some seasons past. This money is being expended largely through Canada and our manufacturers and merchants are reaping the benefit.

In this section of the country the farmers are getting excellent prices for all their products and are buying freely.

I might state that our own trade is largely on the increase and everything points that way for the future.

Yours very truly,
MECHANICS SUPPLY CO.,
W. H. Wicks, Manager.
Quebec, Que., May 1, 1907.

Heating Apparatus in Demand.

EDITOR CANADIAN MANUFACTURER: We are in receipt of your favor of the 22nd.

Business with us has been good for the past few years. At present we have more business in our books than we ever had at the corresponding time in any previous year, and everything points to an

increased trade for the year 1908. The prospects for business for 1909 is really a thing that no one can foretell, as so much depends on the crops, the supply of money, etc. If good crops are assured for this year we think that business will be good for at least another year, providing that money keeps plentiful. At present money is very tight, but the tendency seems to be for easier money, as all outside markets are working that way. There may be a reaction in trade before long, owing to the money stringency, but such a reaction can only be slight, providing the crops are good. Outside of any slight reaction we expect to see at least normal business for five or six years to come, as Canada is a growing country and there is lots of room for expansion. We, therefore, look for no decided reaction nor prolonged depression for some years to come.

The prospects for business in our particular lines look very bright for the next year or so.

Yours very truly,
SHELDONS, LIMITED,
W. D. Sheldon.
Galt, Ont., April 30, 1907.

Many Power Plants Needed.

EDITOR CANADIAN MANUFACTURER: In reply to your favor of the 27th ult.

We have not as yet experienced any reaction from the present prosperity and industrial activity. Our company are receiving orders freely from all parts of Canada for engines and boilers to be used in industrial plants, electric lighting, mines and other services, which indicates that all these lines are extending.

We do not see why there should be a reaction in Canada while the crops continue to be good and emigrants are pouring into the country. It seems to us that these things, together with the rapid development of railways necessary for transportation, are bound to give Canada continued prosperity for some time to come.

The only feature that might bring about a reaction is the present stringency in the money market. If this continues, it will no doubt, operate against "wild cat schemes" or very speculative investments, which would perhaps be a good thing, but, so long as the regular demand for staple commodities continues and increases as it has been doing there cannot be a stagnation, we think. At all events, we are extremely busy and are so far receiving more orders this year than last.

Yours truly,
ROBB ENGINEERING CO., LIMITED,
D. W. Robb, President.
Amherst, N.S., May 1, 1907.

No Let Up.

EDITOR CANADIAN MANUFACTURER: I have yours of the 26th ult., asking an expression of opinion regarding the future trade conditions.

So far as I can judge, I see no reason to believe that there will be a very serious reaction or cessation from the present industrial activity. It looks as though there will be a steady up of business, but this should be rather a benefit than otherwise.

Should the extraordinary conditions, that have existed for the last year, continue, it would be doubtful if the result would be beneficial. I do not look for much lessening of trade activity in the near future. I am,

Yours truly,
WATEROUS ENGINE WORKS CO., LIMITED,
G. H. Waterous, Manager.
Brantford, May 14, 1907.

A Note of Warning.

EDITOR CANADIAN MANUFACTURER: It is the writer's opinion that so long as so much money is being spent, as at present, on public works, railways and development of the unoccupied lands of Northern and Western Canada, a general business will continue good. But, to my mind there are forces at work which before long will cause a falling off and then reaction. Manufacturers cannot much longer get sufficient increase in prices to cover the increased cost of manufacturing. When that time comes, the falling off in demand will set in, and nervousness and restlessness of capital will take the place of the confidence now existing. This will increase and those who have borrowed money to increase their manufacturing facilities, etc., will have to pay up, and trouble will then begin.

Again there is an extravagance in living, dressing and show, which cannot be maintained and sooner or later must stop. The actions of the trade unions are increasing the cost of production and fostering a spirit of discontent which will also help to increase the trouble.

The Ontario Government's action in the development of electric power has stopped enterprise in that direction to a very large extent. This, and the craze for municipal ownership, makes private capital hesitate to go into utilities which may be absorbed by government or municipalities. The writer thinks a great injustice to many is being done by the Government when it interferes in electric development in the interests of one section of the country, while it is impossible for it to put other sections on equal terms. The natural facilities of one section, developed by private enterprise and capital, should not be injured by the actions of the Government, besides they have no moral right to do for one section, that which they cannot do for another. Their actions we know have injured business in our line, and if persisted in, will also keep private capital from being

invested in manufacturing industries outside of the favored zone.

These remarks are not made for any political object, but as a protest against the Government interfering into anything not strictly within its jurisdiction.

Yours truly,
THE WM. KENNEDY & SONS, Limited,
M. Kennedy, President.
Owen Sound, May 17, 1907.

A new engineering firm has opened its office in the Federal Life Building, under the name of Somerville and Van Every, as consulting and supervising engineers and factory architects. The firm includes Thomas A. Somerville and W. Wishart Van Every, who have been engaged on the design and construction of the C.P.R. Angus Shop, Montreal; Canada Car Co., Montreal; Lackawanna Steel Co., Buffalo, N. Y.; John Bertram & Sons, Dundas, Ont. and M. Beatty & Son Co., Welland, Ont.

A BIG TONNAGE FOR CANADA.

An arrangement made between the J. W. Ellsworth Coal Co. and the Monongahela River Consolidated Coal & Coke Co., gives the latter a market for all the coal it will have for sale in the lake region. When the Ellsworth Coal Co. was sold to the Lackawanna Steel Co. one of the provisions of the sale is said to have been a reserve of enough of the output of the mines to take care of that portion of the lake trade, which the company had been supplying on contract, principally to the Canadian Pacific Railway. This coal has been shipped to Canada via the Georgian Bay route. The Lackawanna Co. wanted the total output of the Ellsworth mines, and J. W. Ellsworth & Co. have perfected an arrangement whereunder a large percentage, at least, of the Canadian Pacific contract coal will be supplied by "River Coal." Of the total amount, about 300,000 tons will move into Canada through the ports on Georgian Bay, and 200,000 tons to Ashtabula, and from there by ferry to Rondeau, on the Canadian side of Lake Erie. F. J. Duran, 1412 Presidential Building, Buffalo, N.Y., Sales Agent, is in charge of Canadian territory.

THE BRINTON CARPET CO.

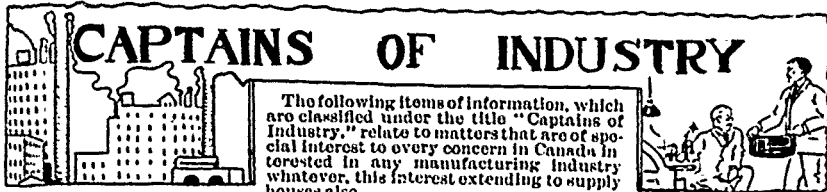
Within a couple of months, Peterboro's new carpet factory will be in full operation, just about one year after building commenced, May 29, 1906.

The Brinton Carpet Co. of Canada has a capital of £50,000, held mainly by English shareholders connected with the famous mills at Kidderminster, Eng.

The new factory at Peterboro is built and equipped along the most up-to-date lines. The main building, completed in October, is 400 x 120 feet, one story, built of reinforced concrete with steel and wared glass roof. It is being equipped with English machinery throughout, and when completed will operate 30 Brussels and 20 Vannemere looms. A drying system, probably the only one of its kind on the continent, is now being installed, which will dry the yarn while conveying it from the dyeing room to the yarn room.

Electric power will be used throughout and two 200 h.p. Lancashire boilers have been installed for dyeing and heating purposes.

Mr. G. P. Breen, the manager, states that orders have already been booked for the season's whole output. The plant is a credit to progressive Peterboro.



The following items of information, which are classified under the title "Captains of Industry," relate to matters that are of special interest to every concern in Canada interested in any manufacturing industry whatever, this interest extending to supply houses also.



The Woodstock Wagon & Mfg. Co., Limited, Woodstock, Ont., have just completed a three story 75 x 50 feet addition to the woodworking shop. A new boiler house is being built and an additional 100 h.p. boiler installed. They are also installing a hydraulic hub banding machine, a hydraulic tire setting machine, a tire welder, and a wheel rimming machine. Other changes are contemplated.

The Co-Operative Mail Order Society, Limited, Toronto, have been incorporated with a capital of \$500,000, to manufacture clothing, hosiery, hats, caps, shoes, boots, furniture, iron mongery, glassware, crockery, etc. The provisional directors include E. Quigley, B. S. Quigley and L. G. McKibbin, Toronto.

The Lindsay Lumber Co., Lindsay, Ont., will build a 100 h.p. tie and shingle mill near Bethany, Ont.

The Preston-Car & Coach Co., Preston, Ont., have been organized and will erect a plant.

T. E. Essery, will erect a two story plant on Ontario Street, Toronto, for the manufacture of electric-fixtures.

The Harriston Stone Co., Harriston, Ont., have been incorporated with a capital of \$100,000, to manufacture stoves, ranges, furnaces, tools, machinery, iron, steel, nickel, etc. The provisional directors include J. E. Cave, F. Blacker and J. F. Hinde, Harriston, Ont.

Mississippi Cobalt Silver Mining Co., Carleton Place, Ont., have been incorporated with a capital of \$1,000,000, to carry on a mining, milling and reduction business. The provisional directors include R. F. Preston, W. C. Leech and W. T. Maguire, Carleton Place, Ont.

The Welland Copper Co., Toronto, have been incorporated with a capital of \$1,000,000, to carry on a mining, milling and reduction business. The provisional directors include J. B. McCormick, Welland, Ont., J. Moffatt, Parry Sound, Ont., and C. B. Jacks, Toronto.

The Renfrew Journal Printing & Publishing Co., Renfrew, Ont., have been incorporated with a capital of \$10,000, to carry on a printing and publishing business. The provisional directors include J. Ferguson, J. G. Barnett and A. Gravelle, Renfrew, Ont.

The Northern Engineering & Supply Co., Fort William, Ont., will erect an addition to their plant at a cost of about \$25,000, in which they will construct all kinds of heavy machinery.

The rate-payers of London, Ont., will vote on a by law authorizing \$25,250 debentures for waterworks extensions.

The Garry Brook Co., Alexandria, Ont., have been incorporated with a capital of \$100,000, to manufacture machinery, etc. The provisional directors include A. A. McIntosh, H. Munro and J. McDonnell, Alexandria, Ont.

The Electro-Metals Co., Welland, Ont., are calling for tenders for their new plant.

The Berlin Machine & Tool Co., Berlin, Ont., are considering the erection of a large plant at Hamilton, Ont.

The W. J. Reid Co., London, Ont., will erect new offices and warehouses.

The Hawken Milling Co., Wallaceburg, Ont., have been incorporated with a capital of \$40,000, to manufacture flour, meal, foods, etc. The provisional directors include H. A. Stonehouse, J. W. Husband, Wallaceburg, Ont., and A. J. Hawken, Sarnia, Ont.

Messrs. P. H. Secord & Son, Brantford, Ont., have been incorporated with a capital of \$100,000, to carry on a general contracting business. The provisional directors include P. H. Secord, R. E. Secord and W. A. Hollinrake, Brantford, Ont.

The Faircloth Art Glass & Decorating Co., Toronto, have been incorporated with a capital of \$40,000, to manufacture art and stained glass, wall paper, etc. The provisional directors include J. M. Faircloth, R. T. Faircloth and G. A. Pringle, Toronto.

The Brunswick-Baile-Collender Co., Atlantic Avenue, Toronto, will double the capacity of their plant at a cost of about \$30,000.

The Grosch Co., Milverton, Ont., will establish a plant at Guelph, Ont., for the manufacture of felt goods.

A Roman Catholic Church will be erected at Fort William, Ont., at a cost of about \$12,000.

The Dictograph Co., Toronto, have been incorporated with a capital of \$250,000, to manufacture dictographs and appliances, electrical and acoustic specialties, office devices, etc. The provisional directors include A. C. Bedford-Jones, G. Sutherland and M. E. Dickey, Toronto.

The Perrin Shocker Mfg. Co., New Liskeard, Ont., have been incorporated with a capital of \$100,000, to manufacture agricultural implements, shockers, etc. The provisional directors include T. McCamus, W. J. Emmerson and J. L. Brown, New Liskeard, Ont.

The Ottawa Mica Mining Co., Ottawa, have been incorporated with a capital of \$350,000, to carry on a mining, milling and reduction business. The provisional directors include J. D. McCallum, A. H. D. Ross, and A. H. Armstrong, Ottawa.

The City Council, with the Board of Trade, Chatham, Ont., and the Wolverine Mfg. Co., Grand Rapids, Mich., have signed an agreement whereby the city agrees to loan \$20,000, and exemption from taxation to assist the Company in erecting a plant at Chatham. The new concern will have a capital of \$30,000.

The saw and chopping mill of H. R. Sealey, Swenburg, near Woodstock, Ont., was destroyed by fire recently.

The workshops of the Grand Trunk Railway Co., Belleville, Ont., were damaged by fire May 2.

The Hotel Quinte, Belleville, Ont., which was recently destroyed by fire, will be rebuilt at a cost of about \$125,000.

G. Ross, Welland, Ont., will construct eight miles of pipe sewers and a septic tank at Bridgeburg, Ont., at a cost of about \$125,000.

The R. B. Hutchison Co., Toronto, have been incorporated with a capital of \$40,000, to manufacture goods, wares, merchandise, etc. The provisional directors include W. B. Stewart, H. B. Hutchison, Toronto, and C. J. Brown, Westmount, Que.

The British American Sign Co., Toronto, have been incorporated with a capital of \$100,000, to manufacture lighting and illuminating appliances, signs, devices, gas and electric fixtures, paints, oils, glass, metal, etc. The provisional directors include H. Gausby, E. Craven and H. F. Vigeon, Toronto.

The Wilson Automobile Co., Ottawa, have been incorporated with a capital of \$145,000, to manufacture automobiles, bicycles, motor boats and trucks, engines, boilers, machinery, implements, tools, etc. The provisional directors include H. R. Wilson, B. S. Wilson and W. W. Wilson, Ottawa.

The City of Toronto will ask the Grand Trunk Railway Co. to build a subway under the tracks crossing Brock Avenue.

The premises of the Knox Mfg. Co., manufacturers of ladies and childrens' headwear, Toronto, were damaged by fire May 4. Loss about \$125,000.

The premises of the Stacey Sash & Door Co., Oshawa, Ont., were destroyed by fire recently. Loss about \$20,000.

Messrs. Head & Co., bakers, Fort William, Ont., will erect a new plant at a cost of about \$10,000.

Messrs. McCoy & Wilford, Lindsay, Ont., have been incorporated with a capital of \$19,000, to carry on a contracting and constructing business. The provisional directors include P. McCoy, Kingston, Ont., F. R. Wilford, and G. H. Hopkins, Lindsay, Ont.

The Standard Sanitary Mfg. Co., Toronto, have been incorporated with a capital of \$20,000, to manufacture cast iron, enamel ware, brass, pipe, plumbers' supplies, etc. The charter members include G. S. Hodgson, H. W. Maw, and C. T. Gillespie, Toronto.

The St. Thomas Car Co., St. Thomas, Ont., have organized with a capital of \$400,000. The purpose of the company is to manufacture freight cars, the output to be five standard cars per day at the outside. St. Thomas has five distinct lines of railways entering the city, and the place is regarded as an ideal one for works of this kind. The concern may also consider the building of street cars.

A geological museum building will be erected in connection with the Toronto University, Toronto.

East end Presbyterians, Toronto, are considering the erection of a new church building at a cost of about \$30,000.

The Breadner Mfg. Co., Ottawa, will erect a new three story factory.

Victoria Hall, Toronto, will be enlarged and remodelled at a cost of about \$40,000.

The ratepayers of St. Thomas, Ont., voted favorably on a by-law to give a bonus of \$5,000 and a fixed assessment of \$5,000 for ten years to J. G. Lohrman, Elkhart, Ind., to establish a Canadian branch of his factory for the manufacture of go-carts.

Messrs. Piper, Hogarth & Piper, Fort William, Ont., will erect a business block at a cost of about \$5,000.

The United Zionist Societies, of Toronto, will erect new club rooms at a cost of about \$30,000.

J. King, Fort William, Ont., will erect a business block and warehouse at a cost of \$18,500.

The Cornell Brewing & Malting Co., Limited, Lindsay, Ont., will build an addition to their plant this year, including a malt house, capacity 40,000 bushels, a hoist, and an office. The cost will be about \$8,000.

John Carew, Lindsay, Ont., is installing machinery for sash and door factory in the wing recently added to his planing mill and box factory.

The Kennedy & Davis Milling Co., Limited, Lindsay, Ont., are shipping portable houses to Cobalt. These little houses are 18 x 12, two rooms, and can be shipped ten in a car.

The Ball Planing Mill Co., Barrie, Ont., have equipped their plant with a Sheldons shaving exhaust system.

The Barrie Tanning Co., Barrie, Ont., are installing a hair dryer.

Mr. D. F. Smith has succeeded Mr. F. L. Burton as manager of the Barrie Gas Co., Barrie, Ont.

The E. Long Mfg. Co., Orillia, Ont., have recently completed a heavy Pacific Coast edger, and a heavy lathe machine and bolter, specially designed for the British Columbia trade.

The National Hardware Co., Orillia, Ont., makers of builders' hardware and light iron and brass castings, are doubling the capacity of their machine room. An extension to the foundry adding one-third more floor space has just been completed, a two story 36 x 28 wing for packing and storing was added this spring.

The R. M. Beal Leather Co., Limited, Lindsay, Ont., are adding a 70 foot extension, 25 feet wide to their tanneries. It is a frame building; forty feet will be four stories high, the remainder one story. A considerable amount of new equipment will be installed.

Canadian Swenson's, Limited, will extend their works at Lindsay, Ont., this year.

The Horn Bros. Woolen Co., Lindsay, Ont., have just completed a two story brick building 45 x 24 feet to be used for office and store.

Walter Green, Peterboro, Ont., is building a new one story brick machine shop 75 x 40 feet beside the storehouse. Almost all the equipment of the old machine shop will be moved into the new building, and new will be added. The foundry has been enlarged one third. The old shop will be used for cleaning work, and all machine work will be done in the new building.

The Peterboro Cereal Co., Peterboro, Ont., are installing machinery at a cost of about \$5,000 for the manufacture of corn flakes.

The Ontario Coal Co., Limited, Peterboro, Ont., are preparing plans for a handsome

sandstone brick building for their head office. A 100 x 30 foot coal shed with 5,000 ton capacity will also be erected this summer.

Messrs. B. F. Ackerman, Son & Co., Peterboro, Ont., have almost completed their horse collar factory. It is equipped throughout with Brownson machinery, from St. Paul, Minn.

The Quaker Oats Co., Peterboro, Ont., have installed machinery to make puffed wheat berries, a product somewhat similar to the well known puffed rice.

The new plant of the Rapid Tool Co., Limited, Peterboro, Ont., is completed and has been in operation a month. The building is of brick, two stories, and includes a forge room 70 x 40 feet, fitting up room 80 x 30 feet; polishing room 80 x 30 feet; besides offices, etc. It is equipped with the latest machinery for the manufacture of augurs and all wood boring tools.

Jos. E. Seagram, Waterloo, Ont., is erecting an eight story warehouse at a cost of about \$25,000.

The Kuntz Brewery Co., Waterloo, Ont., are erecting a large addition to their premises at a cost of about \$20,000.

The Ingersoll Packing Co., Ingersoll, Ont., are erecting a handsome little office building at their plant. It will be one story and basement, brick and stone, with a frontage of 55 feet, 6 inches, and a depth of 45 feet, 6 inches. The lobby will be 26 x 17 feet, and the general office 32 x 26 feet, besides which there will be five private offices. H. C. McBride, London, is the architect.

The John Morrow Screw, Limited, Ingersoll, Ont., will build new offices and shipping rooms this year.

The Noxon Co., Limited, Ingersoll, Ont., are installing a new cupola, new moulding machines, a second overhead crane, and some new equipment for the machine shop.

The Bain Wagon Co., Limited, Woodstock, Ont., will build brick dry kilns, doubling their present capacity. Work will commence at once.

Canada Furniture Manufacturers, Limited, Woodstock, Ont., are building a new factory for bending and veneer cutting. It will be of brick with iron roof, 150 x 80 feet. Part will be one story and part two. Johnson & Whitehead, Woodstock, are the contractors. A varnish storage building 50 x 40 feet, one story, brick and cement, with iron roof, will be added this summer.

The Woodstock Spring Mattress Co., Woodstock, Ont., are installing electrical power; also machinery to make their own mattress frames.

The Standard Wire Fence Co., Limited, Woodstock, Ont., are installing two new looms. A warehouse will also be built this summer.

McKenzie, Mann & Co., Toronto, Ont., have ordered from Robb Engineering Co., Amherst, N.S.: One 17 inch x 20 inch Robb-Armstrong engine, direct connection to 200 k.w. generator; one 10 inch x 10 inch vertical engine, belted; two 67 inch x 18 feet return tubular boilers; one 250 h.p. Robb feed water heater; one 6 x 4 x 6 inch duplex feed pump; one 10 x 7 x 12 inch duplex feed pump for fire purposes.

Revival in the belief that the United States Steel Corporation will erect a plant

at Sandwich, Ont., has taken place recently, owing to the buying up of large tracts of land adjoining property already purchased. The land supposed to belong to the corporation now extends a mile and a half along the river front and contains over 2,000 acres.

The Brockville Light & Power Co., Brockville, Ont., the Alberta Portland Cement Co., Calgary, Alta., the Town of Truro, N.S., and the Intercolonial Railway, Moncton, N.B., are all installing apparatus and power plant equipment from the works of the Robb Engineering Co., Amherst, N.S.

Among the firms who have secured pumps from the Smart-Turner Machine Co., Limited, Hamilton, Ont., are the Midland Towing & Wrecking Co., Midland, Ont.; the Polson Iron Works, Toronto; Revillon Brothers, Saginaw, Ont.; John Inglis Co., Toronto; the Standard Soap Co., Calgary, Alta.; the Highland Lumber Co., Burk's Falls, Ont.; the Huntsville Lumber Co., Huntsville, Ont.

The St. Simeon Lumber Co., St. Hyacinthe, Que., have been incorporated with a capital of \$290,000, to manufacture lumber, timber, paper, pulp, etc. The charter members include J. A. Tellier, E. Ostigny, and I. A. Gendron, St. Hyacinthe, Que.

The William Strachan Co., Montreal, have been incorporated with a capital of \$100,000, to manufacture soaps, perfumes, dye stuffs, oils, glycerine, etc. The charter members include L. Macfarlane, C. A. Pigeon, and A. Swindlehurst, Montreal.

The Canadian Polished Stone, Brick & Tile Co., Montreal, have been incorporated with a capital of \$1,000,000, to manufacture cement bricks and blocks, tiles, minerals, etc. The charter members include W. I. Stewart, R. H. Fulton and W. G. Mitchell, Montreal.

The S. Cote Motor Co., Montreal, have been incorporated with a capital of \$20,000, to manufacture gas and gasoline engines, motors, engines, launches, automobiles, cars, trucks, carriages, etc. The charter members include S. Cote, A. Meunier, and H. O'Brien, Montreal.

The Northern Oil & Gas Co., Montreal, have been incorporated with a capital of \$90,000, to manufacture oil, gas, petroleum salt, etc. The charter members include J. M. Fortier, M. Marchand and A. A. Meunier, Montreal.

The J. W. Harris Mfg. Co., Montreal, have been incorporated with a capital of \$1,000,000, to carry on the business of machinists, engineers, mechanics, contractors, etc. The charter members include W. J. Powell, W. H. C. Mussen and J. W. Harris, Montreal.

The plant of the Syracuse Smelting Works, Montreal, is now running night and day.

The International Portland Cement Co., Hull, Que., will increase their capital from \$1,000,000, to \$1,250,000, and their capacity to 3,000 barrels per day.

Farnham, Que., invites tenders up to \$27, for the construction of an electric light plant.

The electrical supplies warehouse of J. Dawson & Co., Victoria Square, Montreal, was damaged by fire recently to the extent of about \$20,000.

The Dominion Bridge Co., Montreal, has been awarded the contract for the construction

tion of the new fire proof power house for the Quebec Railway, Light & Power Co., Quebec, Que.

The Patrick Lumber Co., Limited, recently organized in Montreal with a capital of \$100,000, control a lumber limit situated on two branches of the Little Slocum River, in British Columbia. The limit comprises about 500,000,000 feet of lumber, the cutting of which should occupy about twenty or thirty years. The company are erecting a new sawmill at a cost of about \$125,000.

The premises of the Modern Bedstead Co., Sherbrooke, Que., were damaged by fire recently. Loss about \$15,000.

The three story hotel of Richot Odilon, Abouatic, Que., was destroyed by fire a few days ago. Loss about \$7,000.

Messrs. L. Cohen & Son, Montreal, have secured property on Duke Street, on which they will erect a large foundry.

The Redmond Co., Montreal, purpose erecting a new factory this coming summer.

The premises of the Amherst Foundry Co., Amherst, N.S., were damaged by fire May 3.

The City Council, Halifax, N.S., have agreed to give a free site of twelve acres to W. P. McNeil & Co., New Glasgow, N.S., on condition that they establish their structural steel works at Halifax.

A new technical college will be erected at Halifax, N.S., at a cost of about \$100,000.

The Robb Engineering Co., Amherst, N.S., have received the following orders: Sydney & Glace Bay Railway Co., Sydney, N.S., are installing one 18 inch and 26 inch x 2 inch. Robb-Armstrong vertical enclosed engine for D.C. to 250 k.w. generator, speed 10. Two 250 h.p. 72 inch x 18 feet return tubular boilers. One 500 h.p. Robb feed water heater and a steam separator, ordered from the Robb Engineering Co., Amherst, N.S.

A waterworks and sewerage system will be installed in Summerside, P.E.I.

The Department of Public Works, Fredericton, N.B., invites tenders up to July 8 for constructing two metal superstructure girders of 252 feet, 8 inches each from centre of end bearings over the St. John River, at Fredericton, N.B.

The Paul Lea Co., Moncton, N.B., have been awarded the contract for the erection of a fire station there at a cost of about \$15.

J. C. Dalzell, St. John, N.B., has established a plant at Moncton, N.B., for the manufacture of bed springs.

The John Palmer Co., Fredericton, N.B., considering the erection of a new factory.

The Barker House, Fredericton, N.B., to be enlarged.

Messrs. D. Fraser & Sons, Fredericton, N.B., will rebuild the Aberdeen mill, which destroyed by fire some time ago.

In addition will be erected to Christ Church Cathedral, Fredericton, N.B.

The John-Marrin Co., Winnipeg, Man., erect a four story addition 155 x 40 feet, to their warehouse. They will also add an addition to the present building, making a warehouse four stories, 155 x 80 feet,

throughout. The cost is estimated at \$45,000.

The Bell Telephone Co. will erect a branch exchange, and a stores building in Winnipeg, Man., at a cost of about \$76,000.

Beaux Arts, Limited, Winnipeg, Man., have been incorporated with a capital of \$20,000, to manufacture carpets, linoleums, rugs, draperies, curtains, wall papers, furniture, etc. The provisional directors include T. S. Darling, L. O. Kirby and M. F. Nolan, Winnipeg, Man.

The congregation of the Nena Street Baptist Church, Winnipeg, Man., are erecting a new edifice at a cost of about \$40,000.

A new Provincial jail will be erected at Winnipeg, Man., at a cost of about \$110,000.

The Great Northern Railway Co. are considering the erection of a station at Brandon, Man., at a cost of \$30,000.

The Hudson Bay Co., Winnipeg, Man., will erect an addition to their premises at a cost of about \$30,000.

An addition, 140 x 40 feet, will be erected to the stables of the Manitoba Cartage Co., Winnipeg, Man., at a cost of \$20,000.

Western Pavers, Limited, Winnipeg, Man., have been incorporated with a capital of \$40,000, to manufacture tile, cement, building blocks, etc. The provisional directors include C. Curtis, Winnipeg, Man., H. B. Smith, and J. A. Nelson, Minneapolis, Minn.

Messrs. Bryce & Co., Winnipeg, Man., have been incorporated with a capital of \$100,000, to manufacture men's wear, etc. The provisional directors include R. H. Bryce, W. H. Johnston and A. E. Master, Winnipeg, Man.

Messrs. Bulman Bros., Winnipeg, Man., have been incorporated with a capital of \$200,000, to manufacture loose leaf ledgers, bookkeeping supplies, etc., and to carry on a printing and publishing business. The provisional directors include W. J. Bulman, R. H. Otto and P. E. Kellett, Winnipeg, Man.

A ten-roomed school will be erected at Lacombe, Alta., at a cost of about \$40,366.

The congregation of St. Augustine's Church, Lethbridge, Alta., will erect a new church building at a cost of about \$25,000.

The Canada Permanent Loan Co., will erect a three story office building at Regina, Sask., at a cost of about \$60,000.

The Prairie Milling Co., Alameda, Sask., will erect a grist mill at a cost of about \$50,000.

New courthouses will be erected at Battleford, Saskatoon and Moose Jaw, Sask., this year.

The Department of Public Works, Ottawa, invites tenders up to May 27 for the construction of a post office building at Saskatoon, Sask.

Messrs. Myder Bros., Regina, Sask., have been awarded the contract for the erection of a brewery at Saskatoon, Sask., at a cost of about \$100,000.

A new incinerator is being installed at Edmonton, Alta.

The ratepayers of Edmonton, Alta., will endorse by-laws on May 27 for the expenditure of about \$300,000, including \$26,000 for power house site; \$120,000 for electric light and power plant; \$22,000 for scaveng-

ing machinery, building, etc., and \$41,000 for new fire halls, fire alarm system and apparatus.

Work has been commenced on the extension waterworks and drainage plant at Moosomin, Sask.

The Government may build a traffic and railroad bridge at Prince Albert, Sask.

The ratepayers of Indian Head, Sask., will vote on a by-law to raise \$50,000 new debentures, \$30,000 of which will be expended on a waterworks and sewerage system.

A municipal telephone system may be installed at Swift Current, Sask.

The ratepayers of Calgary, Alta., voted favorably on a by-law to extend the electric lighting system at a cost of \$35,000.

An electric power plant is being considered for Rouleau, Sask.

The grain elevator of the Canadian Elevator Co., Yorkton, Sask., which collapsed a short time ago, will be rebuilt.

The waterworks system, Chilliwack, B.C., will be considerably improved.

Work has been commenced on the steel structure over the Columbia River, B.C., on the main line of the Canadian Pacific Railway.

McLennan, McFeely & Co., Vancouver, B.C., are considering placing a suction gas plant in their warehouse, now in course of construction, for the purpose of supplying their own power for lighting and running three elevators. The warehouse is 175 x 122 feet, four floors and basement.

The W. H. Malkin Co., Vancouver, B.C., will erect a new warehouse.

A new Masonic Temple will be erected at Vancouver, B.C., at a cost of about \$30,000.

The British Columbia Permanent Loan & Savings Co. will erect a new office building, 94 x 37 feet, at Victoria, B.C., at a cost of about \$35,000.

A creosoting plant will be erected for the city of Vancouver, B.C.

The Barber Asphalt Paving Co. have been given a contract for paving in Vancouver, B.C., amounting to \$47,669.

The Pacific Coast Pipe Co., Vancouver, B.C., have received an order to install a gravity water supply for Okanagan Centre. The water will be taken from lakes high up on the east side of Long Lake and piped across the valley.

The Range Power Co., of Chisholm, Minn., have placed their order with the Weber Gas Engine Co., at Kansas City, Mo., for one 350 h.p. triple cylinder, vertical, producer gas engine, with twin suction gas producers. An electric light plant on the Masada Range will be operated continuously by this engine.

J. L. Pilling, Chicago, Ill., has closed a 10-year contract with the Weir & Craig Mfg. Co., Chicago, for the manufacture of his locomotive turntable tractors, transfer tables, combination winch and turntable tractors, depressed railroad water supply tanks, portable and stationary hoists, winches, cranes and drills, all of which Mr. Pilling will place on the market. The Chicago Pneumatic Tool Co. have the general agency for the United States for the locomotive turntable tractors. On April 1 the Canadian business was transferred to the Canadian Pilling Co., whose headquarters are at 180

St. James Street, Montreal. J. L. Pilling is president, John Taylor, vice-president, and Thomas Arnold manager and secretary-treasurer.

The New Underwear Mfg. Co. building at Hamilton, Ont., is being equipped by the B.F. Sturtevant Co., of Boston, Mass., with a complete heating and ventilating system. The building contains nearly half a million cubic feet of space within which the air will be changed three times per hour.

The Parson's Water Supply & Power Co., Parsons, Ks., have placed their order with the Weber Gas Engine Co., Kansas City, Mo., for a duplicate installation of one 125 h.p. verticle, triple cylinder, natural gas engine, for operating chain driven triplex power pump. This is a repeat order.

The Diamond Coal Co., Calgary, Alta., have ordered a 10-ton hand power traveling crane from the Smart-Turner Machine Co., Hamilton, Ont.

In the advertisement of B. K. Morton & Co., Sheffield, England, on page 60, of this issue, Coleman & Evans, Vancouver, B.C., are given as agents in British Columbia. This was in error, the agents on the Pacific coast being E. G. Prior & Co., Victoria, B.C.

The Norton Co., Worcester, Mass., and Niagara Falls, N.Y., manufacturers of grinding wheels, made of alundum and other abrasive specialties, are to erect a large addition to their Worcester works. They will extend the building designated as Plant 2 about 200 feet in length by 111 feet in width, which will more than double the present capacity. This will be fully equipped with kilns, mixing machines, shaving machines, etc., so as to permit of a large increase in output.

The Norton Grinding Co., Worcester, Mass., manufacturers of cylindrical grinding machinery, bench and elder grinding machinery, universal tool and cutter grinders, are erecting a building which will double their present capacity.

On and after May 1, the New York offices of Robert W. Hunt & Co. will be moved from 66 Broadway to the new West Street Building, 90 West Street.

Mr. David S. Walker has registered as president of the Ambursen Hydraulic Construction Co. of Canada, Limited.

TO MAKE CONTRACT FOR CHEAP POWER.

Another important step in the securing of cheap power for the people of the districts tributary to the Niagara Falls has been taken in the decision of the Hydro-Electric Power Commission, with the authority of the Government, to enter into a provisional contract with the Ontario Power Co. for a supply of electrical power at the Falls. The outstanding feature of the contract is a price of \$10.40 per horse power per annum for twenty-four hour power, delivered every day in the year for an amount up to 25,000 horse power. When the commission takes over that amount, then the price for the whole quantity taken is to be at the flat rate of \$10 per horse power. The works of the Ontario Power Co. are planned for the development of 180,000 horse power, and at last reports they had 55,000 ready for use.

The agreement now in process of completion with the Ontario Power Co. follows a long course of negotiations entered upon as the result of figures submitted by the various development companies at the Falls in re-

sponse to a request from the commission for tenders. Their figures and the other stipulations of their offer were regarded by the commission as the most favorable, and the Government was so informed. The price quoted will reduce the price of power to the municipalities interested, even on the higher figure, by nearly two dollars per horse power, and exactly that amount when the demand of the commission exceeds 25,000 horse power.

Briefly summarized, the important details of the proposed contract between the Ontario Power Co. and the commission are as follows:

A minimum amount of 10,000 horse power to be taken, the commission to have the right to increase this at any time to 30,000 on giving thirty days' notice, and to secure a still larger supply on notice, the time of which will be specifically stated in the agreement. The price to be as stated in the foregoing.

The duration of the contract to be for ten years, with the option of renewal for 40 years, or as long as the existing agreements between the company and the Niagara Falls Park Commission remains in force.

The current is to be alternating three-phase 25 cycle, 60,000 volts at the transformer station.

Continuity of service to be guaranteed under certain penalties.

The agreed amount of power is to be kept available for the use of the commission at all times.

Not less than three-quarters of the amount of power contracted for is to be paid for by monthly payments. A condition in this connection is that in case the actual amount taken exceeds the three-quarters, then the basis of payment shall be the gross amount taken for a specified 20 consecutive minutes during the month.

The power is to be measured by standard instruments, sealed and inspected by the representatives of the contracting parties.

Finally, there is an important clause vesting in the commission the right to purchase power from other parties, the amount of which and the territory to be served thereby have not been settled, and will not be, of course, until further demands now being made on the commission for the supply of power, but not yet put in concrete form, assume that shape. It is expected that the other companies will avail themselves of this opportunity of supplying part of this demand, which bids fair to be large.

Of course, if the municipalities in the Western Power Union, which have been authorized to do so, should now fail to enter into formal contracts with the commission for the amounts of power they have demanded, the contract between the commission and the company would not be carried out. There is little possibility of this eventually, however, or at least of a sufficiently large number of municipalities to seriously effect the Western Power Union as a whole dropping out. In point of fact the present outlook is for even these municipalities increasing their demands in the course of a comparatively short time. With the figures of the contract now definitely before them, the commission will be enabled to furnish the various municipalities who have received authority to enter into them with the formal contracts quoting the exact amounts, and prices at which they will furnish specified amounts of power. These contracts will be sent out as soon as the contract between

the company and the commission is signed. It was pointed out that as the act now stands the Municipal Councils may at once enter into provisional contracts with the commission. Such municipalities would naturally secure the authority of the people or the raising of the money which would be required for the plants necessary for the utilization of the power after it reaches their borders.

The municipalities which have been authorized to enter into contracts, and which have formally notified the commission to that effect, and the amount of power they ask to be supplied with, are as follows: Toronto, 15,000 horse power; Toronto Junction, 4,000; London, 6,000; Guelph, 2,000; Galt, 1,200; Woodstock, 1,200; Ingersoll, 1,200; Stratford, 2,500; St. Mary's, 750; Preston, 500; Berlin, 1,000; Waterloo, 700; Hespeler, 300; Brantford, 2,500. St. Thomas and Paris, which voted for 1,200 to 1,500 horse power each have not yet sent in their formal applications. Leaving these two out of the count, the commission has already a demand for 38,850 horse power.

In all cases the figures given to the municipalities in the formal contracts will now be considerably lower than the maximums voted upon last January, but even they will be sufficient to provide the necessary sinking fund, interest, cost of maintenance and other charges of the necessary plant and equipment which the commission may have to meet in bringing the power to the municipalities.

THE SOUTHERN CALIFORNIA NEW TRAIN.—BEST ROUTE.

The Los Angeles Limited, electric lighted, new from the Pullman shops, with all latest innovations for travel comfort, leaves Chicago 10.05 p.m. daily, arrives Los Angeles 4.45 p.m. third day via Chicago, Union Pacific & North-Western Line and the Salt Lake Route. Pullman drawing room and tourist sleeping cars, composite observation car, dining cars, a la carte service. For rates, sleeping car reservations and full particulars, apply to your nearest agent or address B. H. Bennett, 2 East King St., Toronto.

CANADIAN PATENTS.

The following Canadian patents have recently been issued by Fether-tonhaugh & Co., from whom all information may be readily obtained. J. H. Tallman, Hamilton, Ont., steam, gasoline, compressed air, motive power and other engines. M. H. Weagant, Owen Sound, Ont., dental clamps. T. M. Morgan, Longue Pointe, Que., cement kilns. F. A. Harrison, Sackville, N.B., calculators. P. G. Smith, Bass River, N.S., speed recording and indicating mechanisms. A. G. Ronan, Toronto, Ont., transmission gear for gas engines. P. J. Creedon, Peterborough, Ont., dies for auger bits. The Rapid Tool Co., Limited, P. Gagnon, Ottawa, Ont., street car signs. W. H. Heard, London, Ont., pumps.

Allis-Chalmers-Bullock, Limited, Montreal, have acquired the selling rights of the Pre-payment Electric Meter Co., Limited, Peterboro, Ont. The latter company will continue the manufacture of recording and prepayment meters, and expect soon to put on the market recording watt meters of all types and switchboard installations.

ESTABLISHED 1859.

INCORPORATED 1889.

The B. Greening Wire Co., Limited

HAMILTON

MONTREAL

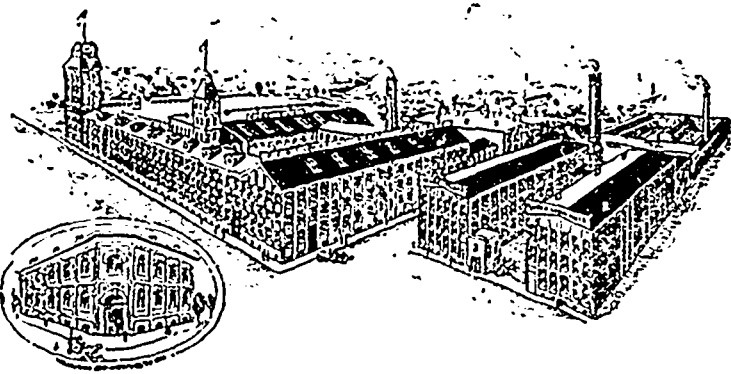
Manufacturers of

Wire Rope

for

Passenger and
Freight Elevators,
Transmission of Power
Railway Purposes,
Contractors' Use,
Ships' Rigging,
Etc., Etc.

WIRE CLOTH AND
SCREENING



Manufacturers of

Perforated Metals

in

Steel, Copper, Brass
and Zinc.
Steel Wire Chain in
13 sizes.
Special Chains made
to order.
Steel Wire Staples.
Galvanized Steel Wire
Netting for Poultry
Fencing, Etc.
Wire Window Guards
and Counter Railings

We issue separate catalogues for each department.

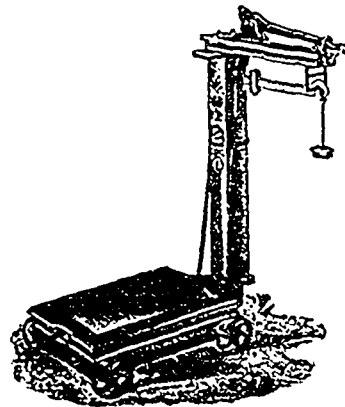
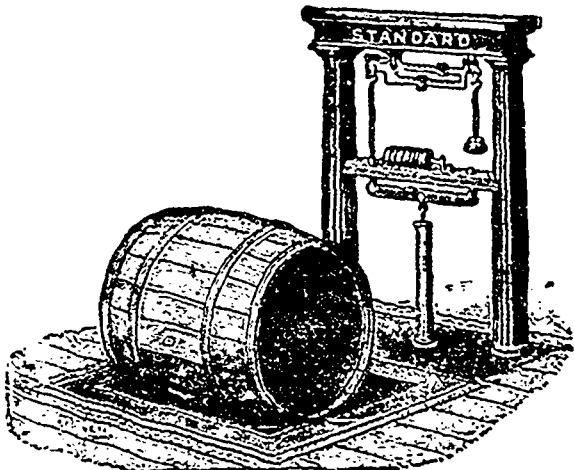
Imperial Standard Scales

are Made in Canada, in the City of Hamilton, at the works of The Burrow, Stewart & Milne Company, Limited, who have been established in the foundry business for 41 years, and have been manufacturing Scales for 28 years.

Scales of all kinds, for use in any business, of all capacities, from a fine Druggists' Scales, weighing 1 Drachm, to a great Railway Track Scale, weighing 100 Tons or more.

PLATFORM SCALES

of all Capacities
300 lb. to 3,000 lb.



We make nearly 400 Varieties of Scales.

THE BURROW, STEWART & MILNE COMPANY, LIMITED

HAMILTON, ONTARIO

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SUNBEAM LAMPS

Have commanded the Highest Price for years with an Enormously Increasing demand against greatly Decreased Prices of other makes.

“There must be a Reason”

MADE IN CANADA BY
THE SUNBEAM INCANDESCENT LAMP CO. OF CANADA
LIMITED.

The only exclusive manufacturers of Incandescence Lamps in Canada.

Factory at:

St. Catharines, ONTARIO.

Main Office:

Traders Bank Bldg., TORONTO.

THE CANADIAN CUSTOMS TARIFF, 1907

An Act Respecting the Duties of Customs

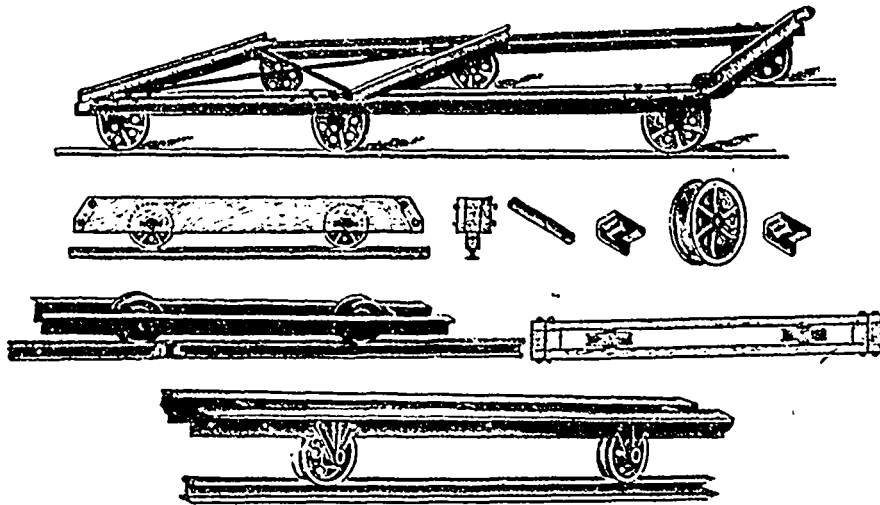
Passed by the House of Commons.

Assented to April 12, 1907

A TRUE COPY FROM THE OFFICIAL TEXT

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 impaired.
3. Subject to the provisions of this Act and 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, the several rates of duties of Customs, if any, set forth and described in the said schedule and set opposite to each item respectively or charged thereon as not enumerated, in the column of the tariff applicable to the goods, when such goods are imported into Canada, or taken out of warehouse for consumption therein, under 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 Islands;
 - the Leeward Islands (Antigua, St. Christophe -Nevis, Dominica, Montserrat, and the Virgin Islands);
 - the Windward Islands (Grenada, St. Vincent and St. Lucia);
 - Barbadoes;
 - Trinidad and Tobago;
 - (d) British Guiana;
 - (e) British India;
 - (f) Ceylon;
 - (g) Straits Settlements;



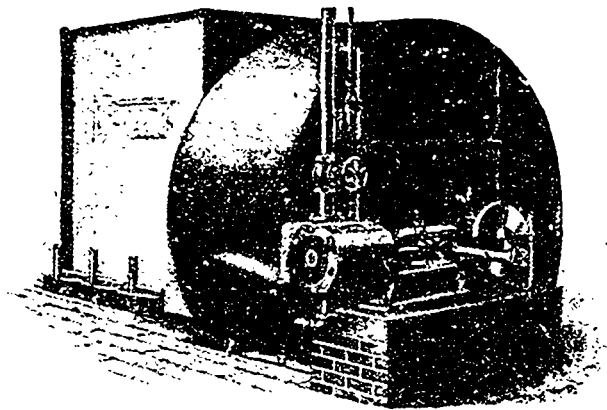
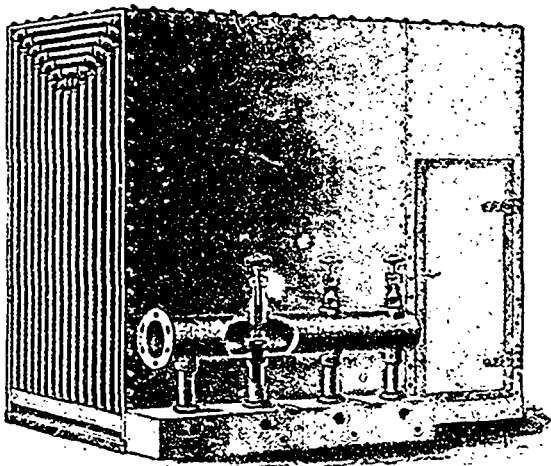
LUMBER TRUCKS AND TRANSFERS

We can supply you with steel frame and roller bearings for the above or with wheels, axles and castings suitable for wood frame.

DRY KILNS, HEATING AND SHAVING SYSTEMS

We can install these complete and if you will write us we will be glad to supply you with any information you may require.

We Have the Latest Brick Drying Outfits.



DOMINION HEATING & VENTILATING CO.,

Limited

HESPELER

CANADA

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THE CANADIAN TARIFF—Continued.

- (h) New Zealand;
- (i) Cape of Good Hope;
- (j) Natal;
- (k) Orange River Colony;
- (l) Transvaal;
- (m) Southern Rhodesia;
- (n) any other British colony or possession admitted to the benefit of the British Preferential Tariff in Canada, in the manner hereinafter provided;

(2) The rates of customs duties, if any, set forth in column 2, "Intermediate Tariff," shall apply 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;

(3) 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;

(4) 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 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 the Intermediate Tariff;

Provided further that every manufactured article to be admitted under the British Preferential Tariff shall be bona fide the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and that a substantial portion of the value of the manufactured article has been produced by labor in one or more of such countries.

2. The Governor in Council may make such regulations as are deemed necessary for carrying out the provisions of the several tariffs mentioned in this section.

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.

5. 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.

6. 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 is 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, istle or tampico 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 purposes 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.

7. Articles which are the produce or manufacture of any foreign country which treats imports from Canada less favorably than those from other countries may be subject to a surtax over and above the duties specified in schedule A to this Act, such surtax in every case to be one-third of the duty specified in the General Tariff in the said schedule.

2 Any question arising as to any foreign country or goods coming under the operation of this section shall be decided by the Minister of Customs, whose decision shall be final.

**OUR METALLIC
CEILINGS AND WALLS**

Are both artistic and serviceable.
Popularly used by practical people
everywhere.



Easily applied—most moderate in
cost—fire-proof, sanitary and won-
derfully durable—with countless
designs to select from.

Write us for booklet telling all about them.

METALLIC ROOFING CO., Limited
Wholesale Mfrs. TORONTO, CANADA.

Gold Medal,
Jamaica, B.W.I., 1891.



Eastlake
Steel Shingles

either Galvanized or Painted

Are Always economically
Reliable durable and
quicker to
apply than any others, fitting accu-
rately—and therefore most easily laid.

They have been thoroughly tested
in all kinds of climates, invariably
proving **Fire, Lightning, Rust**
and **Weather Proof.**

If you're building, make sure of satis-
faction by ordering **EASTLAKES** for the
roof—fullest information if you write.

Metallic Roofing Co., Limited,
WHOLESALE MFRS., TORONTO, CANADA.

Fireproof Building Materials



**FIRE-PROOF
GLASS WINDOWS.**

They give absolute security—resisting
intense fire heat, as well as the action of
water.

Arranged to open with this "fusible link"
attachment, they close and lock automati-
cally if a fire occurs—192° melts the link—
thus giving complete and perfect protection.

This "wired glass" admits the light as
freely as plain glass—is rather ornamental
in effect, and greatly lessens insurance
rates.

Full information if you write

METALLIC ROOFING CO.,
Wholesale Mfrs. LIMITED,
TORONTO, CANADA.

Highest Award,
Paris, France, 1900.



Corrugated Iron

For Sidings, Roofings,
Ceilings, Etc.

Absolutely free from defects—made
from very finest sheets.

Each sheet is accurately squared,
and the corrugations pressed one at a
time—not rolled—giving an exact fit
without waste.

Any desired size or gauge—galva-
nized or painted—straight or curved.
Send us your specifications.

The Metallic Roofing Co.
WHOLESALE MANFRS. LIMITED
TORONTO, CANADA.

THE CANADIAN TARIFF—Continued.

3. 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.

8. 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*.

9. 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.

10. 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.

11. 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 offence incur a penalty not exceeding two hundred dollars.

12. Whenever, from or as a result of the 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 consumers, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give 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.

2. 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 of the Exchequer Court of Canada, or of any superior court or county court in Canada, to hold an enquiry in a summary way and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

3. 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.

4. 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.

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

14. *The Customs Tariff*, chapter 49 of the Revised Statutes, 1906, is repealed.

15. 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.

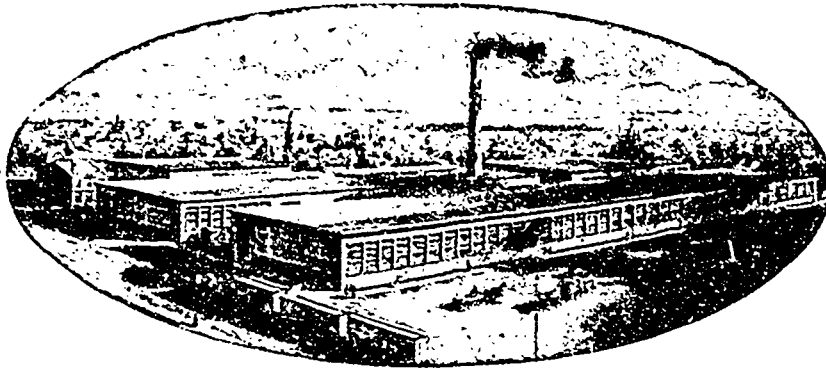
16. This Act shall be deemed to have come into operation on the thirtieth day of November, one thousand nine hundred and six, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after that day, and to have also applied to goods previously imported for 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 twelfth day of February, 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.

SCHEDULE A.

GOODS SUBJECT TO DUTY, AND FREE GOODS.

Tariff Items	GROUP 1. <i>Animals, Agricultural Products, Fish and Provisions.</i>	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
1	Horses, cattle, sheep, goats, asses, swine, and dogs, for the improvement of stock, under regulations prescribed by the Governor in Council.....	Free.	Free.	Free.
2	Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons, and pheasants and quails.....	Free.	Free.	Free.
3	Bees.....	Free.	Free.	Free.
4	Horses over one year old, valued at \$50 or less per head.....each.	\$10.00	\$12.50	\$12.50
5	Animals, living, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
6	Live hogs.....per pound	1 cent.	1½ cents.	1½ cents.
7	Meats, fresh, n.o.p.....per pound	2 cents.	2½ cents.	3 cents.
8	Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds.....	17½ p.c.	25 p.c.	27½ p.c.
9	Poultry and game, n.o.p.....	12½ p.c.	17½ p.c.	20 p.c.
10	Meats, n.o.p.....per pound	1½ cents.	1½ cents.	2 cents.

Provided that the weight of a barrel of pork for duty purposes shall not be less than two hundred pounds.



Our fireproof plant at Preston, Ontario. Built of Concrete and Corrugated Sheets.

When Manufacturers Build

They want a construction that will be **FIREPROOF, DURABLE, and ECONOMICAL.** That's why so many of them are using

"ACORN QUALITY" METAL BUILDING GOODS

They make a building fireproof and lessen insurance charges. They make it warm and lessen heating costs, besides adding to the comfort of employees. They are quickly applied, and save both time and money in construction.

OUR CATALOGUE WILL GIVE THE REASON. ASK FOR IT.

The following are some of the Manufacturers of Ontario whom we have, satisfactorily served.

Massey-Harris Co.....	Brantford	Beardmore Tanning Co.....	Acton
Verity Plow Co.....	Brantford	Waterloo Mfg. Co.....	Waterloo
Brantford Starch Co.....	Brantford	Page-Hersey Iron & Tube Co.....	Guelph
Geo. Matthews Co., Ltd.....	Brantford	Brown, Boggs & Co.....	Hamilton
Ham & Nott Mfg. Co.....	Brantford	B. Greening Wire Co.....	Hamilton
Ontario Portland Cement Co.....	Brantford	Standard Paint & Varnish Works.....	Windsor
Wm. Paterson, Son & Co.....	Brantford	Cameron Dunn Mfg. Co.....	Strathroy
Woodstock Cereal Co.....	Woodstock	Davis & Sons.....	Kingston
Woodstock Wind Motor Co.....	Woodstock	Chatham Wagon Works.....	Chatham
Bain Wagon Co.....	Woodstock	Canada Milling Co.....	Chatham
Crown Lumber Co.....	Woodstock	Milton Pressed Brick Works.....	Milton
Woodstock Lumber Co.....	Woodstock	Lincoln Light & Power Co.....	St. Catharines
Elmira Furniture Co.....	Elmira	Packard Electric Co.....	St. Catharines
Elmira Felt Co.....	Elmira	Welland Vale Mfg. Co.....	St. Catharines
N. Dietrich & Son.....	Goderich	Barrie Carriage Co.....	Barrie
Raven Lake Portland Cement Co.....	Raven Lake	Canada Carriage Co.....	Brookville
P. McIntosh & Sons.....	Toronto	Ontario Wheel Co.....	Gananoque
Consumers Box & Lumber Co.....	Toronto	Atlas Table Co.....	Preston
Cosgrave Brewery Co.....	Toronto	Crown Furniture Co.....	Preston
Canadian Oil Co.....	Toronto	Canada Office & School Furniture Co.....	Preston
Mond Nickel Co.....	Victoria Mines	Clare Bros. & Co.....	Preston
Keenan Bros. Box Co.....	Owen Sound	Preston Furniture Co.....	Preston
Canadian General Electric Co.....	Peterboro	Hespeler Furniture Co.....	Hespeler
Farmers' Canning Co.....	Bloomfield	Clark & Demill.....	Hespeler
Napanee Canning Co.....	Napanee	Goldie & McCulloch.....	Galt
Paris Plow Co.....	Paris	Goldie Milling Co.....	Galt
Sanderson Harold Co., Ltd.....	Paris	McGregor, Gourlay & Co.....	Galt
Algoma Steel & Iron Co.....	Sault Ste. Marie	Perrin Plow Co.....	Smith's Falls
Berlin Rubber Co.....	Berlin	Dennis Wire & Iron Works.....	London
Lang Tanning Co.....	Berlin	Standard Ideal Co.....	Port Hope
Krug Furniture Co.....	Berlin	Crossen Car Co.....	Cambridge
Breithaupt Leather Co.....	Berlin	D. Graham, Son & Co.....	Inglewood

IT IS BECAUSE WE HAVE PLEASSED OTHERS, THAT WE FEEL SURE OF PLEASING YOU.

The METAL, SHINGLE & SIDING Co., Ltd.

PRESTON, Ontario and MONTREAL, Quebec.

SALES AGENCIES:

St. John N.E.:
Emerson & Fisher, Ltd.

Quebec:
J. A. Bernard

Winnipeg:
Clare & Brockest

Calgary:
Ellis & Grogan

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THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
11 Rennet, raw and prepared.....	Free.	Free.	Free.
12 Sausage skins or casings, not cleaned	Free.	Free.	Free.
13 Lard, lard compound and similar substances; cottolene and animal stearine of all kinds, n.o.p.....per pound.	1½ cents.	1½ cents.	2 cents.
14 Tallow.....	15 p.c.	17½ p.c.	20 p.c.
15 Beeswax.....	5 p.c.	7½ p.c.	10 p.c.
16 Eggs.....per dozen.	2 cents.	2½ cents.	3 cents.
17 Cheese.....per pound.	2 cents.	3 cents.	3 cents.
18 Butter.....per pound.	3 cents.	4 cents.	4 cents.
19 Cocoa shells and nibs.....	7½ p.c.	10 p.c.	10 p.c.
20 Cocoa paste or "liquor" and chocolate paste or "liquor," not sweetened, in blocks or cakes, and cocoa butter.....per pound.	2½ cents.	3 cents.	3 cents.
21 Cocoa paste or "liquor" and chocolate paste or "liquor" sweetened, in blocks or cakes not less than two pounds in weight.....per pound.	2½ cents.	3½ cents.	3½ cents.
22 Preparations of cocoa or chocolate, in powder form.....	15 p.c.	20 p.c.	20 p.c.
23 Preparations of cocoa or chocolate, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
24 Chicory, raw or green.....per pound.	2 cents.	2½ cents.	3 cents.
25 Chicory, kiln-dried, roasted or ground; extract of coffee, n.o.p., or substitutes therefor of all kinds.....per pound.	2 cents.	2½ cents.	3 cents.
26 Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p.....per pound.	1½ cents.	1½ cents.	2 cents.
27 Coffee, roasted or ground, when not imported direct from the country of growth and production.....per pound.	1½ cents.	1½ cents.	2 cents.
and.....	10 p.c.	10 p.c.	10 p.c.
28 Tea and green coffee imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom.....	Free.	Free.	Free.
29 Tea and green coffee, n.o.p.....	10 p.c.	10 p.c.	10 p.c.
30 Ginger and spices, unground, n.o.p.....	10 p.c.	12½ p.c.	12½ p.c.
31 Ginger and spices, ground, n.o.p.....per pound.	3 cents.	3 cents.	3 cents.
and.....	7½ p.c.	10 p.c.	10 p.c.
32 Nutmegs and mace, whole or unground.....	12½ p.c.	17½ p.c.	20 p.c.
33 Nutmegs and mace, ground.....	20 p.c.	27½ p.c.	30 p.c.
34 Mustard, ground.....	17½ p.c.	25 p.c.	27½ p.c.
35 Hops.....per pound.	4 cents.	6 cents.	7 cents.
36 Compressed yeast, in bulk or mass of not less than fifty pounds.....per pound.	2 cents.	2½ cents.	3 cents.
37 Compressed yeast, in packages weighing less than fifty pounds, the weight of the package to be included in the weight for duty.....per pound.	4 cents.	5 cents.	6 cents.
38 Yeast cakes, the weight of the package to be included in the weight for duty, per pound.	4 cents.	5 cents.	6 cents.
39 Starch, including corn starch, potato starch, potato flour and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty.....per pound.	1 cent.	1½ cents.	1½ cents.
39a Rice flour, sago flour, and tapioca flour.....per pound.	½ cent.	1 cent.	1 cent.
40 Salt for the use of the sea or gulf fisheries.....	Free.	Free.	Free.
41 Salt, n.o.p., in bags, barrels and other coverings.....per one hundred pounds.....	Free.	6½ cents.	7½ cents.
Bags, barrels and other usual coverings, used in the importation of the salt specified in this item.....	Free.	25 p.c.	25 p.c.
42 Salt, in bulk, n.o.p., per one hundred pounds.....	Free.	4 cents.	5 cents.
43 Condensed milk, the weight of the package to be included in the weight for duty.....per pound.	2 cents.	3 cents.	3½ cents.
44 Condensed coffee with milk.....	20 p.c.	27½ p.c.	30 p.c.
45 Milk foods, n.o.p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each.....	17½ p.c.	22½ p.c.	25 p.c.
46 Prepared cereal foods, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.
46a Dutiable breadstuffs, grain, flour and meal of all kinds, when damaged by water in transit or prior to importation into Canada.....	15 p.c.	22½ p.c.	25 p.c.
47 Beans, n.o.p.....per bushel.	15 cents.	22½ cents.	25 cents.
48 Pease, n.o.p.....per bushel.	10 cents.	12½ cents.	15 cents.
49 Buckwheat.....per bushel.	10 cents.	12½ cents.	15 cents.
50 Buckwheat meal or flour, per one hundred pounds.....	35 cents.	45 cents.	50 cents.
51 Pot. pearl, rolled, roasted or ground barley.....	20 p.c.	27½ p.c.	30 p.c.
52 Barley, n.o.p.....per bushel.	10 cents.	12½ cents.	15 cents.
53 Cornmeal.....per barrel.	20 cents.	22½ cents.	25 cents.
54 Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council.....per bushel.	7½ cents.	7½ cents.	7½ cents.
55 Indian corn, not for purposes of distillation and under regulations prescribed by the Minister of Customs.....per bushel.	Free.	Free.	Free.
56 Oats.....per bushel.	7 cents.	9 cents.	10 cents.
57 Oat meal and rolled oats, per one hundred pounds.....	40 cents.	50 cents.	60 cents.
58 Rye.....per bushel.	7 cents.	9 cents.	10 cents.
59 Rye flour.....per barrel.	33 cents.	45 cents.	50 cents.
60 Wheat.....per bushel.	8 cents.	10 cents.	12 cents.
61 Wheat flour.....per barrel.	40 cents.	50 cents.	60 cents.
62 Rice, uncleaned, unhulled or paddy.....	Free.	Free.	Free.
63 Rice, cleaned.....per one hundred pounds.	50 cents.	65 cents.	75 cents.
64 Sago and tapioca.....	17½ p.c.	25 p.c.	27½ p.c.
65 Syrups, not sweetened.....	15 p.c.	22½ p.c.	25 p.c.

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MONTREAL, CANADA.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
66 Biscuits, sweetened.....	17½ p.c.	25 p.c.	27½ p.c.
67 Macaroni and vermicelli..... per one hundred pounds.	75 cents.	\$1	\$1.25
68 Linseed oil cake and linseed oil cake meal, cotton seed cake and cotton seed cake meal, and palm nut cake and palm nut cake meal.....	Free.	Free.	Free.
69 Hay and straw..... per ton.	\$1.65	\$1.75	\$2.00
70 Flax seed..... per bushel	7½ cents.	10 cents.	10 cents.
71 Seed of timothy and clover.....	5 p.c.	10 p.c.	10 p.c.
71a Field and garden seeds not specified as free, valued at not less than five dollars per pound, in packages weighing not less than one ounce each.....	5 p.c.	10 p.c.	10 p.c.
72 Garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing over one pound each.....	5 p.c.	10 p.c.	10 p.c.
73 Garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing one pound each or less.....	15 p.c.	22½ p.c.	25 p.c.
74 Seeds, viz.:—Annatto, beet, carrot, turnip, mangold, mustard, sowing rape seed and mushroom spawn.....	Free.	Free.	Free.
75 Aromatic seeds 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, cardamom, coriander, cumin, fennel and fenugreek....	Free.	Free.	Free.
76 Seed pease and seed beans, from the United Kingdom.....	Free.	Free.	Free.
77 Beans, viz.:—Tonquin and vanilla, crude only; locust beans; cocoa beans, not roasted, crushed or ground; locust bean meal.....	Free.	Free.	Free.
78 Florist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias.....	15 p.c.	22½ p.c.	25 p.c.
79 Florist stock, viz.:—Azaleas, rhododendrons, 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.
80 Trees, n.o.p., and teasels.....	Free.	Free.	Free.
81 Trees, viz.:—Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds..... each.	2 cents.	2½ cents.	3 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.....	12½ p.c.	17½ p.c.	20 p.c.
83 Potatoes, n.o.p..... per bushel.	12½ cents.	17½ cents.	20 cents.
84 Sweet potatoes and yams..... per bushel.	7 cents.	9 cents.	10 cents.
85 Tomatoes, fresh.....	20 p.c.	27½ p.c.	30 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 pound.	1 cent.	1½ cents.	1½ cents.
87 Vegetables, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.
88 Pickles, sauces and catsups, including soy.....	25 p.c.	32½ p.c.	35 p.c.
89 Olives in brine, not bottled.....	20 p.c.	27½ p.c.	30 p.c.
90 Fruits, viz.:—Bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries and wild raspberries.....	Free.	Free.	Free.
91 Citron, lemon and orange rinds in brine.....	Free.	Free.	Free.
92 Apples..... per barrel.	25 cents.	35 cents.	40 cents.
93 Apples, dried, desiccated or evaporated, and other dried, desiccated or evaporated fruits, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
94 Dates and figs, dried, per one hundred pounds.....	40 cents.	55 cents.	62½ cents.
95 Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.o.p., the weight of the package to be included in the weight for duty..... per pound.	1½ cents.	1½ cents.	2 cents.
96 Cranberries and fruits, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
97 Pears, quinces, apricots and nectarines, n.o.p..... per one hundred pounds	35 cents.	45 cents.	50 cents.
97a Plums..... per bushel.	20 cents.	20 cents.	30 cents.
98 Melons..... each.	2 cents.	2½ cents.	3 cents.
99 Prunes and dried plums, unpitted; raisins and dried currants..... per pound.	½ cent.	¾ cent.	1 cent.
100 Grapes..... per pound.	1½ cents.	1½ cents.	2 cents.
101 Oranges, shaddocks or grape fruit, lemons and limes.....	Free.	Free.	Free.
102 Peaches, n.o.p., the weight of the package to be included in the weight for duty.... per one hundred pounds.	67 cents.	90 cents.	\$1.00
103 Fruits preserved in brandy, or preserved in other spirits, and containing not more than forty per cent. of proof spirit in the liquid contents thereof.....	50 p.c.	50 p.c.	50 p.c.
104 Fruits preserved in brandy, or preserved in other spirits, and containing more than forty per cent. of proof spirit in the liquid contents thereof..... per gallon.	\$2.40	\$2.40	\$2.40
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.	30 p.c.	30 p.c.	30 p.c.
106 Jellies, jams, preserves, and condensed mince meats..... per pound.	1½ cents.	2 cents.	2½ cents.
107 Preserved ginger.....	2½ cents.	3 cents.	3½ cents.
108 Preserved ginger.....	20 p.c.	27½ p.c.	30 p.c.
109 Honey, in the comb or otherwise, and imitations thereof..... per pound.	2 cents.	2½ cents.	3 cents.
110 Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.o.p..... per pound.	1½ cents.	2 cents.	3 cents.
111 Coconuts, n.o.p..... per one hundred.	65 cents.	90 cents.	\$1.00
111 Coconuts, when imported from the place of growth, by ship, direct to a Canadian port,..... per one hundred.	30 cents.	45 cents.	50 cents.
112 Nuts of all kinds, n.o.p..... per pound.	1½ cents.	2 cents.	3 cents.
113 Coconut, desiccated, sweetened or not..... per pound.	3 cents.	4 cents.	5 cents.
114 Nuts, shelled, n.o.p..... per pound.	3 cents.	3½ cents.	4 cents.

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Of TORONTO, Limited

Manufacturers of

Wood Alcohol (Refined and Highly Refined)
(Columnian Special)

Acetate of Lime **Acetone**

Charcoal **Creosote**

Iron Liquor **Formaldehyde**

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MONTREAL - 86-88 Youville Square

THE CANADIAN TARIFF—Continued.

Tariff Item.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
115 Mackerel.....per pound.	½ cent.	¾ cent.	1 cent.
116 Herrings, pickled or salted.....per one hundred pounds.	35 cents.	45 cents.	50 cents.
117 Salmon, fresh, pickled or salted.....per pound.	½ cent.	¾ cent.	1 cent.
118 All other fish, fresh, pickled or salted.....per pound.	½ cent.	¾ cent.	1 cent.
119 Fish, smoked or boneless.....per pound.	½ cent.	¾ cent.	1 cent.
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.	3½ cents.	5 cents.	6 cents.
(b) When weighing over twelve ounces and not over twenty ounces each....per box.	2½ cents.	4 cents.	4½ cents.
(c) When weighing over eight ounces and not over twelve ounces each.....	2 cents.	3 cents.	3½ cents.
(d) When weighing eight ounces each or less.....per box.	1½ cents.	2 cents.	2½ cents.
121 Fish, preserved in oil, n.o.p.....	20 p.c.	30 p.c.	35 p.c.
122 Dried fish.....per pound.	½ cent.	¾ cent.	1 cent.
123 Salmon and all other fish, prepared or preserved, including oysters, n.o.p.....	17½ p.c.	27½ p.c.	30 p.c.
124 Oysters, shelled, in bulk.....per gallon.	7 cents.	9 cents.	10 cents
125 Oysters, shelled, in cans not over one pint, including the duty on the cans....per can.	2 cents.	2½ cents.	3 cents.
126 Oysters, shelled, in cans over one pint and not over one quart, including the duty on the cans.....per can.	3 cents.	4½ cents.	5 cents.
127 Oysters, shelled, in cans exceeding one quart in capacity, including the duty on the cans.....per quart..	3 cents.	4½ cents.	5 cents.
Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.			
128 Oysters in the shell.....	17½ p.c.	22½ p.c.	25 p.c.
129 Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.....	Free.	Free.	Free.
130 Turtles.....	Free.	Free.	Free.
131 Leeches.....	Free.	Free.	Free.
132 Live fish and fish eggs, for propogating purposes.....	Free.	Free.	Free.
133 All other articles the produce of the fisheries. n.o.p.....	15 p.c.	20 p.c.	25 p.c.

GROUP 2.

Sugar, Molasses and manufactures thereof.

134 All sugar above number sixteen, Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope.....per one hundred pounds.	72 cents.	98 cents.	\$1.08
And for each additional degree over eighty-eight degrees....per one hundred pounds.	1 cent.	1½ cents.	1½ cents.
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.			
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 color, 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.	31½ cents.	45 cents.	52 cents.
And for each additional degree over seventy-five degrees....per one hundred pounds.	1 cent.	1½ cents.	1½ cents.
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.			
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 colony or possession.			
135a Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of twice the quantity of sugar refined during the calendar years 1906, 1907 and 1908 by such refiners from sugar produced in Canada from Canadian beet-root under regulations by the Minister of Customs, per one hundred pounds, testing not more than seventy-five degrees by the polariscope.....	31½ cents.	31½ cents.	31½ cents.
And per one hundred pounds for each additional degree over seventy-five degrees.	1 cent.	1 cent.	1 cent.
Provided that sugar imported under this item shall not be subject to special duty. This item to expire December 31st, 1909.			
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 imported direct from the place of production 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 regulations prescribed by the Minister of Customs,.....per gallon.-	....	2½ cents.	3 cents.
137 Molasses, testing not more than fifty-six degrees by the polariscope, the produce 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.....	Free.

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Toronto	-	-	-	14 Front St. East

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
Provided, however, that the said molasses may be transferred in bond under excise regulations for purposes of distillation.			
137a Molasses of cane, testing under thirty-five degrees by polariscope, when imported for use exclusively in the manufacture of compressed food for live stock.....	Free.	Free.	Free.
138 Maple sugar and maple syrup.....	15 p.c.	17½ p.c.	20 p.c.
139 Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof..... per one hundred pounds	40 cents.	55 cents.	62½ cents.
140 Syrups and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof or substitutes therefor..... per one hundred pounds.	35 cents.	45 cents.	50 cents.
141 Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.....	22½ p.c.	32½ p.c.	35 p.c.

GROUP 3.

Tobacco, and Manufactures Thereof.

142 Tobacco, unmanufactured, for excise purposes under conditions of the Inland Revenue Act.....	Free.	Free.	Free.
143 Cigars and cigarettes, the weight of cigars to include bands and ribbons, and the weight of cigarettes to include the paper covering..... per pound.	\$3.00	\$3.00	\$3.00
and.....	25 p.c.	25 p.c.	25 p.c.
144 Cut tobacco..... per pound.	55 cents.	55 cents.	55 cents.
145 Manufactured tobacco, n.o.p., and snuff..... per pound.	50 cents.	50 cents.	50 cents.

GROUP 4.

Spirits, Wines and other Beverages.

146 Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gallon.	16 cents.	16 cents.	16 cents.
147 Ale, beer, porter and stout, when imported in bottles..... per gallon.	24 cents.	24 cents.	24 cents.
Provided that six quart bottles or twelve pint bottles shall be held to contain one gallon.			
148 Cider, not clarified or refined..... per gallon.	5 cents.	5 cents.	5 cents.
149 Cider, clarified or refined..... per gallon.	10 cents.	10 cents.	10 cents.
150 Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits..... per gallon.	60 cents.	60 cents.	60 cents.
151 Lime juice and fruit juices, fortified with or containing more than twenty-five per cent. of proof spirits..... per gallon.	\$2.40	\$2.40	\$2.40
and.....	30 p.c.	30 p.c.	30 p.c.
152 Lime juice and other fruit syrups and fruit juices, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.
153 Lime juice, crude only.....	Free.	Free.	Free.
154 Mineral waters, natural, not in bottle, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
155 Ice.....	Free.	Free.	Free.
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, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arack 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	\$2.40	\$2.40
Provided, as to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of fifteen per cent. under proof.			
Provided also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof;			
Provided further, that bottles and flasks and packages of gin, rum, whisky 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 of 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 gallon per dozen, as one and one-half gallon per dozen;			
Bottles, flasks and packages, containing more than one and one-half gallon 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;			

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ARTHUR P. TIPPET & CO.,

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&c.

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THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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;			
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.			
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.			
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 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 Revenue..... per proof gallon.	20 cents.	20 cents.	20 cents.
Provided that the Governor in Council may, by Order in Council, reduce or abolish the duty specified in this item.			
159 Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n.o.p..... per gallon.	\$2.40	\$2.40	\$2.40
and.....	30 p.c.	30 p.c.	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.	50 p.c.	50 p.c.
(b) When in bottles, flasks or other packages, containing more than four ounces each..... per gallon.	\$2.40	\$2.40	\$2.40
and.....	40 p.c.	40 p.c.	40 p.c.
161 Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia..... per gallon.	\$2.40	\$2.40	\$2.40
and.....	30 p.c.	30 p.c.	30 p.c.
162 Medicinal or medicated wines, including vermouth and ginger wine, containing not more than forty per cent. of proof spirits.....	50 p.c.	50 p.c.	50 p.c.
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 proof spirit, whether imported in wood or in bottles..... per gallon.	25 cents.	25 cents.	25 cents.
and.....	....	....	30 p.c.
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. of proof spirit.....	3 cents.	3 cents.	3 cents.
Provided that six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this item.			
164 Wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirit, whether imported in wood or in bottles (six quart bottles or twelve pint bottles to be held to contain a gallon), when the produce or manufacture of any British colony or territory in the South African Customs Union Convention,..... per gallon.	25 cents.	25 cents.	25 cents.
165 Champagne 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	\$3.30	\$3.30
and.....	....	....	30 p.c.
(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure)..... per dozen bottles.	\$1.65	\$1.65	\$1.65
and.....	....	....	30 p.c.
(c) In bottles containing one-half pint each or less..... per dozen bottles.	\$2 cents.	82 cents.	82 cents.
and.....	....	....	30 p.c.
(d) In bottles containing over one quart each (old wine measure)..... per gallon.	\$1.50	\$1.50	\$1.50
and.....	....	....	30 p.c.
166 Acetone and amyl acetate.....	30 p.c.	30 p.c.	30 p.c.
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..... per one hundred pounds.	45 cents.	45 cents.	45 cents.
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.....	35 p.c.	35 p.c.	35 p.c.

GROUP 5.

Pulp, Paper and Books.

169 Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annuals, or publications commonly known as juvenile and toy books.....	15 p.c.	22½ p.c.	25 p.c.
170 Freight rates for railways, and telegraph rates, bound in book or pamphlet form, and time tables of railways outside of Canada.....	15 p.c.	22½ p.c.	25 p.c.

The Canada Chemical Manufacturing Company, Limited.

Manufacturers of

ACIDS AND CHEMICALS

Commercial Quality.

Chemically Pure Quality.

ACIDS: Sulphuric, Muriatic, Nitric, Mixed, Acetic, Phosphoric, Hydrofluoric.

CHEMICALS: Salt Cake, Glauber's Salts, Soda Hypo, Silicate, Sulphide, Epsom Salts, Blue Vitrol, Alumina Sulphate, Lime Bisulphite, Nitrate of Iron, C.T.S. and Calcium Acid Phosphate.

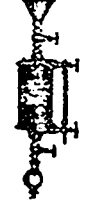
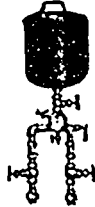
Chemical Works and Head Office : LONDON, ONT.

Sales Office : TORONTO.

Warehouses : TORONTO and MONTREAL.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
171 Books, printed, periodicals and pamphlets, or parts thereof, n.o.p.,—not to include blank account books, copy books, or books to be written or drawn upon.....	5 p.c.	10 p.c.	10 p.c.
172 Books, viz.:—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 mechanic arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and Bibles, prayer-books, psalm and hymn-books, religious tracts, and Sunday school lesson pictures.....	Free.	Free.	Free.
173 Books, embossed, and grooved cards for the blind; and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind....	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 proceedings of the said associations to their members and not for the purpose of sale or trade.....	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 mechanics' 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 prescribed by the Minister 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.....	Free.	Free.	Free.
176 Books, bound or unbound which have been printed and manufactured more than twelve years.....	Free.	Free.	Free.
177 Admiralty charts, manuscripts and insurance maps, and album insides of paper; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies.....	Free.	Free.	Free.
178 Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine 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 cardboard for business or advertisement purposes, n.o.p..... per pound.	10 cents.	15 cents.	15 cents.
179 Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or 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 p.c.	32½ p.c.	35 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....	15 p.c.	22½ p.c.	25 p.c.
181 Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts 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 p.c.	32½ p.c.	35 p.c.
182 Printed music, bound or in sheets, and music for mechanical piano players.....	5 p.c.	7½ p.c.	10 p.c.
183 Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada.....	15 p.c.	22½ p.c.	25 p.c.
184 Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantle-makers' fashion plates....	Free.	Free.	Free.
185 Adhesive felt for sheathing vessels.....	Free.	Free.	Free.
186 Hemp paper, made on four cylinder machines and calendered to between .006 and .008-inch thickness adapted for the manufacture of shot shells; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads.....	Free.	Free.	Free.
187 Albumenized and other papers and films chemically prepared for photographers' use...	15 p.c.	25 p.c.	30 p.c.
188 Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper.....	Free.	Free.	Free.
189 Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon.....	Free.	Free.	Free.
190 Union collar cloth paper, in rolls or sheets, not glossed or finished.....	10 p.c.	12½ p.c.	15 p.c.
191 Union collar cloth paper, in rolls or sheets, glossed or finished.....	12½ p.c.	17½ p.c.	20 p.c.
192 Strawboard, millboard and cardboard, not pasted or coated; tarred paper, feltboard sandpaper, glass or flintpaper and emery paper, or emery cloth.....	15 p.c.	22½ p.c.	25 p.c.
193 Paper sacks or bags of all kinds, printed or not.....	15 p.c.	25 p.c.	27½ p.c.
194 Playing cards..... per pack.	5 cents.	7 cents.	8 cents.
195 Paper hanging or wall papers, borders or bordering, and window blinds of paper of all kinds.....	22½ p.c.	32½ p.c.	35 p.c.
196 News printing paper and all printing paper, in sheets and rolls, valued at not more than two and one-quarter cents per pound.....	10 p.c.	12½ p.c.	15 p.c.
197 Paper of all kinds n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
198 Ruled and border and coated papers, boxed papers, pads not printed, papier-mache ware, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.



Red Star Boiler Compounds

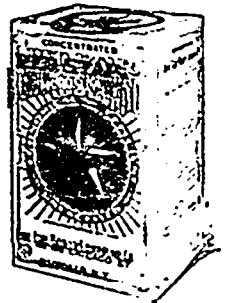
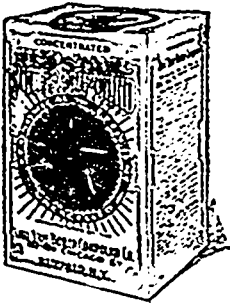
Mean Compounds prepared in the most complete and extensive plant for this purpose in the world.

Our plant and laboratory are used for the exclusive manufacture of Boiler Compounds and Boiler Compound Feeders, therefore, Red Star with the reputation of over 25 successful years behind it, is the

UNIVERSAL COMPOUND.

THE BEST, because scientifically prepared.

THE CHEAPEST, because every ounce like gold is valuable.



Compound Feeders

ARE LOANED FREE

It makes a lot of difference how you feed Compound ; just the same as lubricating your plant.

Analysis made from a gallon sample of water.

NOTICE our Motto :

Not how cheap, but how well we can serve you.

LAKE ERIE BOILER COMPOUND CO., BUFFALO, N. Y.

Canadian Branch : Traders Bank Building, Toronto

BRANCH OFFICES

- | | | |
|-------------------------------------|---|---|
| New York City,
41 Courtlandt St. | Chicago, Ill.,
66 Wabash Av. | Philadelphia, Pa.,
4253 Loidy Ave. |
| Boston, Mass.,
153 Milk St. | Pittsburg, Pa.,
321 4th Ave. | Cincinnati, Ohio,
907 Mercantile Library Bldg. |
| New Orleans, La.,
518 Camp St. | Kalamazoo, Mich.,
210 S. Pitcher St. | Newark, N. J.,
15 Fillmore St. |
| Louisville, Ky. | Kansas City, Mo. | Roanoke, Va.. |



When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF—Continued.

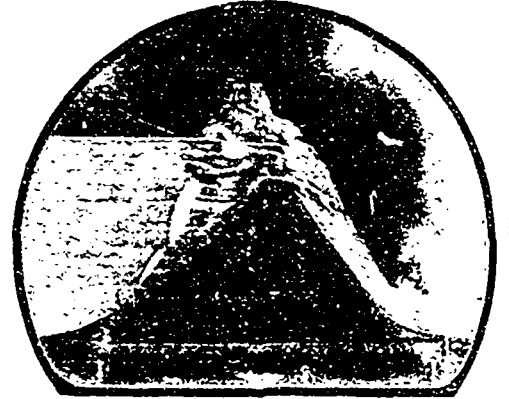
Tariff Items.	British Preferential Tariff.	Inter- mediate Tariff.	General Tariff.
199 Papeteries, envelopes, and all manufactures of paper, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
200 Pulp of wood or of straw.....	15 p.c.	22½ p.c.	25 p.c.
201 Matrix paper, not being tissue paper, adapted for use in printing.....	Free.	Free.	Free.
202 Boot and shoe patterns manufactured of paper.....	10 p.c.	12½ p.c.	15 p.c.
GROUP G.			
<i>Chemicals, Drugs, Oils and Paints.</i>			
203 Non-edible seeds, beans, nuts, berries, plants, weeds, barks, 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, nutgalls, and extracts thereof; indigo, 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 salts, alizarin and artificial alizarin; anatto, 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.....	Free.	Free.	Free.
204 Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem seeds—which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n.o.p.....	Free.	Free.	Free.
205 Roots, medicinal, viz.:—alkanet, crude, crushed or ground; aconite, calumba, foila digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground.....	Free.	Free.	Free.
206 Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making.....	Free.	Free.	Free.
207 Blood albumen, egg albumen and egg yolk.....	5 p.c.	7½ p.c.	10 p.c.
208 Boracic acid and borax in packages of not less than twenty-five pounds weight; hydrofluosilicic acid; oxalic acid; tannic acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for reducing metals in mining operations; antimony salts, viz.:—tartar emetic, chlorine and lactate (antimonine); arsenus oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas), sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; chloride of lime and hypochlorite of lime, in packages of not less than twenty-five pounds weight; iodine, crude; bromine; phosphorus; sulphide of arsenic.....	Free.	Free.	Free.
209 Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate and bichromate of, crude; saltpetre or nitrate of potash; red and yellow prussiate of potash.....	Free.	Free.	Free.
209a Pot ash, pearl ash and caustic potash:— 1. When in packages of not less than twenty-five pounds weight each..... 2. When in packages of less than twenty-five pounds weight each.....	Free. 10 p.c.	Free. 12½ p.c.	Free. 15 p.c.
210 Peroxide of soda; soda, sulphate of, crude, known as salt cake; barilla or soda ash; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sal soda; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda.....	Free.	Free.	Free.
210a Caustic soda:— 1. When in packages of not less than twenty-five pounds weight each..... 2. When in packages of less than twenty-five pounds weight each.....	Free. 10 p.c.	Free. 12½ p.c.	Free. 15 p.c.
211 Alumina and chloride of aluminum, or chloralum.....	Free.	Free.	Free.
212 Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined.....	Free.	10 p.c.	10 p.c.
213 Acid, acetic 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..... 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.	10 cents. 1½ cents.	12½ cents. 1¾ cents.	15 cents. 2 cents.
214 Acid, acetic, crude, and pyroligenous crude, of any strength not exceeding thirty per cent.....	15 p.c.	22½ p.c.	25 p.c.
215 Stearic acid.....	12½ p.c.	17½ p.c.	20 p.c.
216 Nitric acid and all other acids, n.o.p.....	15 p.c.	20 p.c.	22½ p.c.
217 Sulphuric and muriatic acid..... per one hundred pounds.	17½ cents.	22½ cents.	25 cents.
218 Acid phosphate, not medicinal.....	12½ p.c.	17½ p.c.	20 p.c.
219 Sulphuric ether, chloroform, and solutions of peroxides of hydrogen.....	15 p.c.	22½ p.c.	25 p.c.
219a Non-alcoholic liquid preparations for disinfecting, dipping or spraying, n.o.p.....	20 p.c.	25 p.c.	25 p.c.

AMBURSEN HYDRAULIC CONSTRUCTION CO. OF CANADA, Limited
Coristine Building, MONTREAL

(Associated with the Ambursen Hydraulic Construction Co. of Boston, Mass.)

**CONCRETE-STEEL GRAVITY DAMS POWER HOUSES AND GENERAL
 HYDRAULIC CONSTRUCTION IN CONCRETE**

A Concrete-steel Dam is bottle tight.
 It may be inspected on every square foot of internal surface.
 It may be built on clay, hard-pan or cemented gravel foundations.
 It enormously decreases the cost of any foundation.
 There is no possibility of static "floating" pressure on its base.
 It has more than double the factor of safety of a solid dam.
 It is indestructible by ice, water or time.
 It can be built in half the time of any other dam.
 It costs less to build than any other permanent dam.
 It costs nothing at all to maintain.
 All its advantages increase with its height.



If you propose building a dam next year begin to prepare for it AT ONCE
 by giving us an opportunity to explain our method of construction to you.

Albert Manufacturing Co.

MANUFACTURERS OF THE WELL-KNOWN

"Hammer Brand" **Calcined Plaster** AND **PATENT ROCK WALL PLASTER.**
 HILLSBOROUGH, N.B., CANADA.

BRIDGE GIRDER PAINT
 ONLY THE BEST MATERIALS
THE CANADA PAINT CO. LTD.
 MONTREAL AND TORONTO.

THE CANADA PAINT COMPANY

Limited.

BRIDGE GIRDER PAINT
 ONLY THE BEST MATERIALS
THE CANADA PAINT CO. LTD.
 MONTREAL AND TORONTO.

MONTREAL
TORONTO
WINNIPEG

An Important Challenge

"WORDS ARE GOOD IF BACKED UP BY DEEDS."



Just remember Roosevelt's famous utterance and if we fail to give you reasonable proofs of the solidarity of our claims, well—pay no attention to this pronouncement.

We manufacture VARNISH TURPENTINE, and we challenge one and all competitors to place any other turpentine on the market nearly as good.

Our VARNISH TURPENTINE is produced by a secret and patented process and we guarantee it to be absolutely free from benzine or naphtha. Our

VARNISH TURPENTINE

Dries as quickly as Spirits of Turpentine, by the same process of oxidation and evaporation, and positively cannot leave tacky varnish.

Our VARNISH TURPENTINE, having a fire test forty degrees higher than benzine, naphtha or kerosene, is absolute and convincing evidence that it contains none of these. It works just like spirits but is infinitely safer.

WE GUARANTEE that every barrel of our VARNISH TURPENTINE will do any work that spirits will do. If not—

RETURN AT OUR EXPENSE

We will mail you a long list of names of men in your business who have used it for years, and **THEY ARE USING IT TO-DAY.**

A FREE TRIAL--Prove the virtues of our VARNISH TURPENTINE AT OUR EXPENSE.

It's heads you win, tails we lose. Can you suggest a fairer way of doing business?

WRITE TO-DAY--IT WILL PAY YOU

The Defiance Mfg. and Supply Co.

TORONTO, - - ONT.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
266 Resin oil, and China wood oil.....	Free.	Free.	Free.
267 Crude petroleum, fuel and gas oils, .8235 specific gravity or heavier, at 60 degrees temperature.....	Free.	Free.	Free.
268 Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon.....	15 p.c.	17½ p.c.	20 p.c.
269 Lubricating oils, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon.....	1½ cents.	2½ cents.	2½ cents.
270 Crude petroleum, gas oils, other than naphtha, benzine and gasoline, lighter than .8235 but not less than .775 specific gravity, at 60 degrees temperature. . . .per gallon	1 cent.	1½ cents.	1½ cents.
271 Oils, coal and kerosene, distilled, purified or refined petroleum, and products of petroleum, n.o.p.....	1½ cents.	2½ cents.	2½ cents.
272 Gasoline under .725 specific gravity at 60 degrees temperature.....	Free.	Free.	Free.
273 Lubricating oils, n.o.p., and axle grease.....	12½ p.c.	17½ p.c.	20 p.c.
274 Vaseline, and all similar preparations of petroleum, for toilet, medicinal or other purposes.....	15 p.c.	22½ p.c.	25 p.c.
275 Oil (petroleum) when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
276 Refined cotton seed oils, edible, for canning fish.....	Free.	Free.	Free.
277 Bleached palm oil and shea butter.....	Free.	Free.	Free.
278 Oils, viz.:—Cocoonut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish.....	Free.	Free.	Free.
279 Degras and grease for stuffing or dressing leather and which are fit only for such use...	Free.	Free.	Free.
280 Foots, being the refuse of cotton seed or olives after the oil has been pressed out; and grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.	Free.	Free.	Free.

GROUP 7.

Earths, Earthenware and Stoneware.

281 Fire brick of a class or kind not made in Canada.....	Free.	Free.	Free.
282 Building brick, paving brick, and manufactures of clay, or cement, n.o.p.....	12½ p.c.	20 p.c.	22½ p.c.
283 Drain tiles, not glazed.....	15 p.c.	17½ p.c.	20 p.c.
284 Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed; earthenware tiles, n.o.p....	25 p.c.	32½ p.c.	35 p.c.
285 Tiles or blocks of earthenware or of stone prepared for mosaic flooring.....	20 p.c.	27½ p.c.	30 p.c.
286 Earthenware and stoneware, viz.:—Demijohns, churns or crocks.....	20 p.c.	27½ p.c.	30 p.c.
287 Tableware of china, porcelain, white granite or ironstone.....	15 p.c.	27½ p.c.	30 p.c.
288 Earthenware and stoneware, brown or colored and Rockingham ware; "C.C." or cream-colored ware, decorated, printed or sponged; and all earthenware, n.o.p. . .	20 p.c.	27½ p.c.	30 p.c.
289 Closets, urinals, basins, lavatories, baths, bath tubs, sinks and laundry tubs of earthenware, stone, cement or clay, or of other material.....	20 p.c.	30 p.c.	35 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.	8 cents.	11 cents.	12½ cents.
291 Bags in which cement or lime mentioned in the next preceding item is imported.....	15 p.c.	20 p.c.	20 p.c.
292 Gypsum, crude (sulphate of lime).....	Free.	Free.	Free.
293 Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty. per one hundred pounds.	8 cents.	11 cents.	12½ cents.
294 Plaster of Paris, or gypsum, ground, not calcined.....	10 p.c.	12½ p.c.	15 p.c.
295 Clays, including China clay, fire clay and pipe clay not further manufactured than ground; gunister and sand; gravels; earths, crude only.....	Free.	Free.	Free.
296 Flint, ground flint stones; felspar, fluorspar, magnesite; soap stone, cliff, chalk, China, or Cornwall stone, ground or unground; refuse stone, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving.....	Free.	Free.	Free.
297 Silex or crystallized quartz, ground or unground.....	Free.	Free.	Free.
298 Pumice, calcareous tufa, pumice stone and lava, not further manufactured than ground	Free.	Free.	Free.
299 Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.....	Free.	Free.	Free.
300 Crucibles of clay, sand or plumbago.....	Free.	Free.	Free.
301 Curling stones, and handles therefor.....	Free.	7½ p.c.	10 p.c.
302 Lithographic stones, not engraved.....	12½ p.c.	17½ p.c.	20 p.c.
303 Grindstones, not mounted, and not less than thirty-six inches in diameter.....	10 p.c.	12½ p.c.	15 p.c.
304 Grindstones, mounted or not, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
305 Flagstone, sandstone and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled.....	10 p.c.	12½ p.c.	15 p.c.
306 Marble, sawn or sand rubbed, not polished; granite, sawn; flagstone and all other building stone, sawn or dressed; and paving blocks of stone.	15 p.c.	17½ p.c.	20 p.c.
307 Marble and granite, n.o.p., and all manufactures of marble or granite, n.o.p.....	30 p.c.	32½ p.c.	35 p.c.
308 Manufactures of stone, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
309 Roofing slate, per square of one hundred square feet.....	50 cents.	70 cents.	75 cents.
310 Slate mantels and other manufactures of slate, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
311 Slate pencils and school writing slates.....	15 p.c.	22½ p.c.	25 p.c.
312 Asbestos in any form other than crude, and all manufactures thereof....	15 p.c.	22½ p.c.	25 p.c.
313 Plumbago, net ground or otherwise manufactured.....	5 p.c.	7½ p.c.	10 p.c.
314 Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds	15 p.c.	22½ p.c.	25 p.c.

MONTREAL STEEL WORKS, Ltd.

Works and Office: Canal Bank, Pt. St. Charles MONTREAL.

MANUFACTURERS OF
 STEEL CASTINGS, (Acid Open Hearth System)
 SWITCHES and TRACK WORK
 For Steam and Electric Roads
 MANGANESE Steel Castings
 For Wearing Parts, Insuring Great
 Hardness and Durability
 SPRINGS of all kinds. INTERLOCKING PLANTS. TURNBUCKLES.
 TRUCKS FOR ELECTRIC CARS. FORGINGS.

AGENTS FOR
 THOMAS FIRTH AND SONS, LIMITED.

"Speedicut" High Speed Steel, Tool Steel, Axe Steel, Files, etc.

A large stock carried in our warehouse,

51 St. Patrick Street, MONTREAL.

AGENTS FOR
 BARROW HAEMATITE STEEL CO., Limited.
 Barrow-in-Furness, Lancashire, England.

Quotations for STEEL TEE RAILS, FISH PLATES, etc. promptly furnished.

CODES USED:

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CABLE ADDRESS:

"Safety," MONTREAL.

CATALOGUES WILL BE SENT ON APPLICATION.

MONTREAL STEEL WORKS, LIMITED, MONTREAL.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
315 Carbons over six inches in circumference	Free.	Free.	Free.
316 Electric light carbons and carbon points, of all kinds, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
316a Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light.....	5 p.c.	7½ p.c.	10 p.c.
317 Glass cut to size adapted for use in the 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.
318 Common and colorless window glass.....	7½ p.c.	12½ p.c.	15 p.c.
319 Glass, in sheets, and bent plate glass, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
320 Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.	7½ p.c.	10 p.c.	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.....	15 p.c.	25 p.c.	27½ p.c.
322 Plate glass, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
323 Silver glass, bevelled or not and framed or not.....	22½ p.c.	30 p.c.	35 p.c.
324 German looking-glass plate (thin plate), unsilvered or for silvering.....	12½ p.c.	17½ p.c.	20 p.c.
325 Stained or ornamental glass windows.....	20 p.c.	27½ p.c.	30 p.c.
326 Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, moulded or crystal glass table-ware, decorated or not; blown glass table-ware, and other cut glass ware....	20 p.c.	30 p.c.	32½ p.c.
326a Article of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n.o.p.....	15 p.c.	20 p.c.	22½ p.c.
327 Spectacles, eyeglasses, and ground or finished spectacle or eyeglass lenses.	20 p.c.	27½ p.c.	30 p.c.
328 Spectacle and eyeglass frames, and metal parts thereof.....	15 p.c.	17½ p.c.	20 p.c.

Group 8.

Metals, and manufactures thereof.

329 Ores of metals of all kinds.....	Free.	Free.	Free.
330 Antimony, or regulus of, not ground, pulverized or otherwise manufactured.....	Free.	Free.	Free.
331 Bismuth, metallic, in its natural state.....	Free.	Free.	Free.
332 Ore of cobalt.....	Free.	Free.	Free.
333 Cinnabar; quicksilver; radium.....	Free.	Free.	Free.
334 Kryolite or cryolite (ore).....	Free.	Free.	Free.
335 Manganese, oxide of.....	Free.	Free.	Free.
336 Tea lead.....	Free.	Free.	Free.
337 Lead, old, scrap, pig and block.....	10 p.c.	15 p.c.	15 p.c.
338 Lead, in bars and in sheets.....	15 p.c.	22½ p.c.	25 p.c.
339 Lead, manufactures of, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
340 Type for printing, including chases, quoins and slugs, of all kinds.....	12½ p.c.	17½ p.c.	20 p.c.
341 Babbit metal and type metal, in blocks, bars, plates and sheets.....	10 p.c.	15 p.c.	15 p.c.
342 Phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire.....	5 p.c.	7½ p.c.	10 p.c.
343 Tin, in blocks, pigs, bars, plates, or sheets; tin strip waste, and tin foil.....	Free.	Free.	Free.
344 Tinware, japanned or not, and all manufactures of tin, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
345 Zinc dust, zinc spelter and zinc in blocks, pigs, bars, rods, sheets and plates; sal ammoniac skimmings; and seamless drawn tubing of zinc.....	Free.	Free.	Free.
346 Zinc, manufactures of, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
347 Yellow metal, in bolts, bars and sheets, for use in the construction or repairs of vessels.....	Free.	Free.	Free.
348 Brass and copper, old and scrap, or in blocks, ingots or pigs; copper in bars and rods, in coil or otherwise, not less than six feet in length, unmanufactured; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured.....	Free.	Free.	Free.
348a Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the Minister of Customs.....	Free.	Free.	Free.
349 Brass in bars and rods, in coil or otherwise, not less than six feet in length, and brass in strips, sheets or plates, not polished, planished or coated.....	5 p.c.	7½ p.c.	10 p.c.
350 Brass wire, plain.....	7½ p.c.	10 p.c.	12½ p.c.
351 Copper wire, plain, tinned or plated.....	7½ p.c.	10 p.c.	12½ 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.....	20 p.c.	27½ p.c.	30 p.c.
352a Bells, when imported for use of churches only.....	Free.	Free.	Free.
353 Aluminum ingots, blocks, bars, rods, strips, sheets or plates; aluminum tubing, in lengths of not less than six feet, not polished, bent or otherwise manufactured....	Free.	Free.	Free.
354 Manufactures of aluminum, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
355 Britannia metal in pigs, blocks or bars; nickel, nickel silver, and German silver, in ingots or blocks, n.o.p.....	Free.	Free.	Free.
356 Nickel, nickel silver and German silver, in bars and rods, and also in strips, sheets or plates.....	Free.	Free.	Free.
357 Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.....	17½ p.c.	27½ p.c.	30 p.c.
358 Anodes of nickel, zinc, copper, silver or gold.....	5 p.c.	7½ p.c.	10 p.c.
359 Gold and silver in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings; and bullion fringe or gold fringe.....	Free.	Free.	Free.
360 British and Canadian coin and foreign gold coin.....	Free.	Free.	Free.

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RAYO High Speed Steel.
High Speed Drills.
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MORTON'S Crucible Cast Steel for all purposes.

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BAINES & PECKOVER, 124 and 126 BAY STREET, TORONTO.

Canadian Representative: D. W. CLARK, P.O. Box 521, TORONTO.

Thos. & Wm. SMITH, LTD.

Wire Rope Manufacturers, NEWCASTLE-ON-TYNE, ENGLAND.

SMITH'S celebrated RED THREAD BRAND of wire rope is made of the highest class of steel that can be produced, and various productions are designed specially for Mining, Logging, Cranes, Elevators, Coal and Ore-handling Machinery, Aerial Tramways, etc.

LOOK OUT FOR THE RED THREAD IN THE CORE.

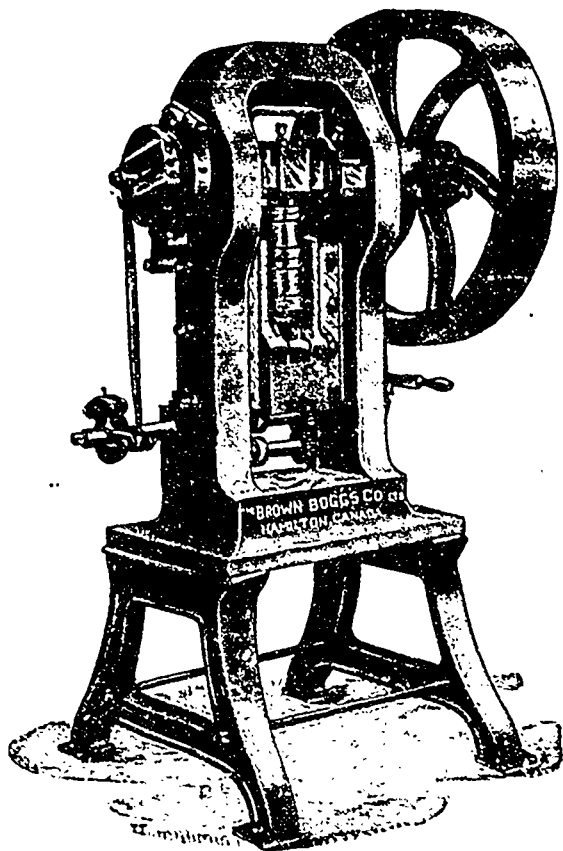
If you've got that you've got the best rope going.

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Canadian Representative: D. W. CLARK, P.O., Box 521, TORONTO.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
361 Gold, silver and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders.....	15 p.c.	25 p.c.	27½ p.c.
362 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.....	22½ p.c.	30 p.c.	35 p.c.
363 Platinum wire and platinum in bars, strips, sheets or plates.....	Free.	Free.	Free.
364 Diamond dust or bort and black, for borers.....	Free.	Free.	Free.
365 Composition metal and plated metal, in bars, ignots or cores, for the manufacture of watch cases, jewelry, and of filled gold and silver seamless wire.....	5 p.c.	7½ p.c.	10 p.c.
366 Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.....	10 p.c.	12½ p.c.	15 p.c.
367 Watch cases and parts thereof, finished or unfinished.....	20 p.c.	27½ p.c.	30 p.c.
368 Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements.....	20 p.c.	27½ p.c.	30 p.c.
369 Chronometers and compasses for ships.....	Free.	Free.	Free.
370 Rollers, copper, adapted for use in calico printing.....	Free.	Free.	Free.
371 Spurs and stilts, adapted for use in the manufacture of earthenware.....	Free.	Free.	Free.
372 Blast furnace slag.....	Free.	Free.	Free.
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.....	Free.	Free.	Free.
374 Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use per ton....	50 cents.	90 cents.	\$1 00
But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills or furnaces; 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.			
375 Iron in pigs, iron kentledge, and cast scrap iron; ferrosilicon, ferromanganese, and spiegeleisen..... per ton.	\$1 50	\$2 25	\$2 50
376 Iron or steel billets, weighing not less than sixty pounds per lineal yard; ingots, clogged 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.	\$1 50	\$2 25	\$2 50
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.	\$4 25	\$6 00	\$7 00
378 Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals, and squares, and flats; steel billets, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, twelve inches or less in width, number thirteen gauge and thicker n.o.p. per ton.	\$4 25	\$6 00	\$7 00
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.	\$2 00	\$2 75	\$3 00
379a Flat eye bar blanks, not punched nor drilled, and universal mill or rolled edge plates of steel over twelve inches wide for use exclusively in the manufacture of bridges or of steel structural work, or in car construction..... per ton.	\$2 00	\$2 75	\$3 00
380 Boiler plate of iron or 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.....	Free.	Free.	Free.
381 Rolled iron or steel plates, not less than thirty inches in width and not less than one-quarter of an inch in thickness, n.o.p.,..... per ton.	\$2 00	\$2 75	\$3 00
382 Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.o.p.....	\$4 25	\$6 00	\$7 00
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 p.c.	5 p.c.	5 p.c.
384 Rolled iron or steel sheets and strips, polished or not, number fourteen gauge and thinner n.o.p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, number fourteen gauge and thinner, galvanized, or coated with other metal, or not, n.o.p.....	Free.	5 p.c.	5 p.c.
385 Chrome steel.....	10 p.c.	12½ p.c.	15 p.c.
386 Rolled iron or steel, and cast steel, in bars, bands, hoop, scroll, strip, sheet or plate, of any size, thickness or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than three and one half cents per pound.....	Free.	5 p.c.	5 p.c.
387 Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter, for the manufacture of horseshoe nails.....	Free.	Free.	Free.
387a Steel in bars or sheets, to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels..... per ton.	\$2 00	\$2 75	\$3 00
388 Iron and steel railway bars or rails of any form, punched or not, n.o.p., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers..... per ton.	\$4 50	\$6 00	\$7 00



The
Brown Boggs Co.,
 Limited.

HAMILTON, Canada.

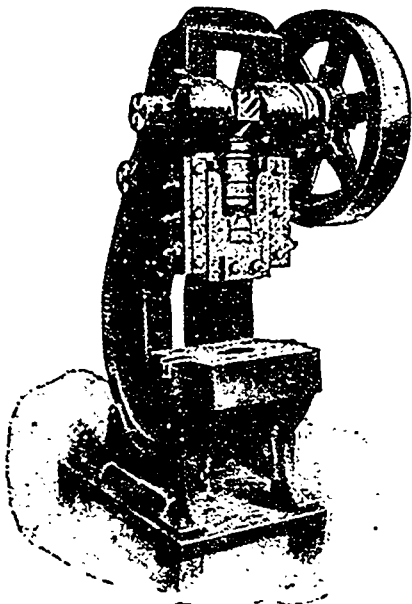
HEADQUARTERS FOR

Tinsmiths' Tools
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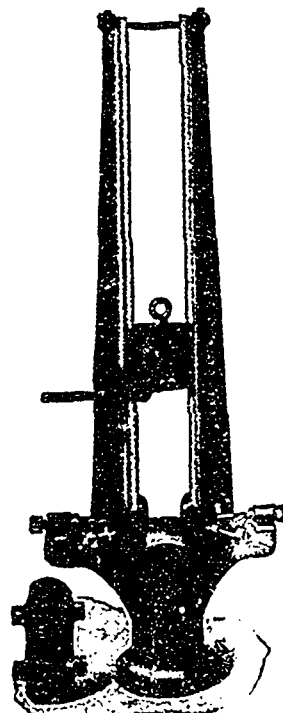
Banfield Bench Power Press.

¶Just two lines are illustrated here but we make all sizes, styles and capacities.

¶While Power Presses are a specialty with us, we can please you on quotations for

Dies,
Tools and
Special Machinery

Let us know your needs in this direction and you will receive satisfaction.



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When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
388a Iron or steel railway bars or rails, which have been in use in the tracks of railways in Canada, and which have been exported from Canada and returned thereto after having been re-rolled, and weighing not less than fifty-six pounds per lineal yard when re-rolled, and which are to be used by the railway company importing them on its own tracks, under regulations prescribed by the Minister of Customs..... Provided that the value for duty of such re-rolled rails shall be the cost of re-rolling the same. Provided also that whenever the Governor in Council is satisfied that a mill adapted and equipped for re-rolling such rails in substantial quantities has been established in Canada, the Governor in Council may by order in council to be published in the <i>Canada Gazette</i> , abolish the duty specified in this item, and thereupon all such rails when imported shall be subject to such duty as otherwise provided in the Customs Tariff.	25 p.c.	25 p.c.	25 p.c.
389 Railway fish plates and tie plates .....per ton	\$5.00	\$7.00	\$8.00
390 Switches, frogs, crossings and intersecctions for railways	20 p.c.	30 p.c.	32½ p.c.
391 Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
392 Springs, axles, axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel, for railway, tramway or other vehicles.....	22½ p.c.	30 p.c.	35 p.c.
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 p.c.	27½ p.c.	30 p.c.
393a Round polished steel shafting, in bars not exceeding two and one-half inches diameter....	17½ p.c.	22½ p.c.	25 p.c.
394 Cast iron pipe of every description..... per ton.	\$6.00	\$7.00	\$8.00
395 Wrought or seamless iron or steel tubes for boilers, n.o.p., under regulations prescribed by the Minister of Customs; flues and corrugated tubes for marine boilers.....	Free.	Free.	Free.
396 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 p.c.	5 p.c.
397 Tubes of rolled iron or steel, not joined or welded, not more than one and one-half inch in diameter, n.o.p.....	Free.	Free.	Free.
398 Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over four inches in diameter, n.o.p.....	10 p.c.	12½ p.c.	15 p.c.
399 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 p.c.	30 p.c.	35 p.c.
400 Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, including lock joint pipe, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
401 Wire bound wooden pipe.....	15 p.c.	22½ p.c.	25 p.c.
402 Iron or steel fittings for iron or steel pipe, of every description.....	20 p.c.	27½ p.c.	30 p.c.
403 Wire, crucible cast steel, valued at not less than six cents per pound.....	Free.	5 p.c.	5 p.c.
403a 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 manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels—under regulations by the Minister of Customs.....	Free.	Free.	Free.
404 Galvanized iron or steel wire, curved or not, numbers nine, twelve and thirteen gauge....	Free.	Free.	Free.
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 number fourteen gauge nor to include fencing of wire larger than number nine gauge.....	10 p.c.	12½ p.c.	15 p.c.
406 Wire of all metals and kinds, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.
407 Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered.....	20 p.c.	27½ p.c.	30 p.c.
408 Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
409 Wire cloth or wove wire, and wire netting, of iron or steel.....	20 p.c.	27½ p.c.	30 p.c.
410 Coil chain, coil chain links, and chain shackles of iron or steel, five-sixteenths of an inch in diameter and over.....	5 p.c.	7½ p.c.	10 p.c.
411 Malleable sprocket or link-beltting chain.....	Free.	Free.	Free.
412 Iron or steel nuts, washers, rivets, and bolts, with or without threads; nut, bolt and hinge blanks; and T and strap hinges of all kinds, n.o.p.. per one hundred pounds. and.....	75 cents. 10 p.c.	75 cents. 20 p.c.	75 cents. 25 p.c.
413 Screws, commonly called "wood screws," of iron or steel, brass or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
414 Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes..... per one hundred pounds	30 cents. 10 p.c.	45 cents. 12½ p.c.	50 cents. 15 p.c.
415 Composition nails and spikes and sheathing nails.....	40 cents.	55 cents.	60 cents.
416 Wire nails of all kinds, n.o.p..... per one hundred pounds.	20 p.c.	30 p.c.	35 p.c.
417 Nails, brads, spikes and tacks of all kinds, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
418 Wire cloth, or woven wire of brass or copper.....	20 p.c.	27½ p.c.	30 p.c.
419 Needles, of any material or kind, and pins manufactured from wire of any metal, n.o.p..	20 p.c.	27½ p.c.	30 p.c.
420 Buckles and clasps of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewelry)	22½ p.c.	30 p.c.	35 p.c.
421 Bird, squirrel and rat cages, of wire and metal parts thereof.....	22½ p.c.	30 p.c.	35 p.c.
422 Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmens' fishing bait and fishing hooks, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
423 Skates of all kinds, roller or other, and parts thereof.....	22½ p.c.	32½ p.c.	35 p.c.



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Will be the busiest year the manufacturers of Canada have ever experienced, so we have prepared for an exceptional demand for factory hardware and metals

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For the builder and contractor we have full stocks of all kinds of tools and builders' hardware.

It will be worth your while to get our prices.

RICE LEWIS & SON, LIMITED,
TORONTO. CANADA.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
421 Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material	20 p.c.	27½ p.c.	30 p.c.
425 Knife blades, or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured	5 p.c.	7½ p.c.	10 p.c.
426 Knives and forks and all other cutlery, of steel, plated, or not, n.o.p.	20 p.c.	27½ p.c.	35 p.c.
427 Agate, granite or enamelled iron or steel ware	22½ p.c.	32½ p.c.	35 p.c.
428 Iron or steel hollow ware, plain black, or coated, n.o.p.; and nickel and aluminum kitchen or household hollow-ware, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
429 Machine card clothing	17½ p.c.	22½ p.c.	25 p.c.
430 Patterns of brass, iron, steel or other metal, not being models	20 p.c.	27½ p.c.	30 p.c.
431 Plates engraved on wood, steel, or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon	15 p.c.	17½ p.c.	20 p.c.
432 Stereotypes, electrotypes, and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, n.o.p., and matrices or copper shells for such stereotypes, electrotypes and celluloids, per square inch	1 cent.	1½ cents.	1½ cents.
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, per square inch	½ cent.	½ cent.	½ cent.
433a Matrices for stereotypes, electrotypes and celluloids described in item 433, per square inch	½ cent.	½ cent.	½ cent.
434 Lamp springs and clock springs	7½ p.c.	10 p.c.	10 p.c.
435 Lamps, side-lights and head-lights, lanterns, chandeliers; gas, coal oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, collars, galleries, shades and shade holders	20 p.c.	27½ p.c.	30 p.c.
436 Gas meters, and finished parts thereof	22½ p.c.	30 p.c.	35 p.c.
437 Safes, doors for safes and vaults; scales, balances, weighing beams, and strength testing machines of all kinds	20 p.c.	27½ p.c.	30 p.c.
438 Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds	22½ p.c.	30 p.c.	35 p.c.
439 Fire engines and fire extinguishing machines, including sprinklers for fire protection	22½ p.c.	30 p.c.	35 p.c.
440 Sewing machines, and parts thereof	20 p.c.	27½ p.c.	30 p.c.
441 Typecasting and typesetting machines and parts thereof, adapted for use in printing offices	12½ p.c.	17½ p.c.	20 p.c.
441a Typewriters	17½ p.c.	22½ p.c.	25 p.c.
442 Printing presses, lithographic presses, and type making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper or 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, steel, brass or wood	5 p.c.	10 p.c.	10 p.c.
443 Newspaper printing presses, of not less value by retail than fifteen hundred dollars each of a class or kind not made in Canada	Free.	Free.	Free.
444 Mouldboards or shares, or plough plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured	Free.	Free.	Free.
445 Mowing machines, harvesters, self binding or without binders, binding attachments, reapers and complete parts thereof, not including shafting	12½ p.c.	17½ p.c.	17½ p.c.
446 Cultivators, ploughs, harrows, horse-rakes, seed-drills, manure spreaders, weeders and windmills and complete parts thereof, not including shafting	12½ p.c.	17½ p.c.	20 p.c.
447 Portable engines with boilers, in combination, horse powers and traction engines, for farm purposes; windstackers, and threshing machine separators, including baggers, weighers and self-feeders therefor, and finished parts thereof for repairs	15 p.c.	17½ p.c.	20 p.c.
448 Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, post hole diggers, snaths; and other agricultural implements, n.o.p.	15 p.c.	22½ p.c.	25 p.c.
449 Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n.o.p., and pronged forks	15 p.c.	20 p.c.	22½ p.c.
450 Shovels and spades of iron or steel, n.o.p.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers	20 p.c.	30 p.c.	32½ p.c.
451 Stoves of all kinds, for coal, wood, oil, spirits or gas	15 p.c.	22½ p.c.	25 p.c.
451a Stove urns of metal, and dovetails, chaplets and hinge tubes of tin for use in the manufacture of stoves	5 p.c.	7½ p.c.	10 p.c.
452 Belt pulleys of all kinds for power transmission	15 p.c.	25 p.c.	27½ p.c.
453 Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n.o.p.; boilers, n.o.p.; and all machinery composed wholly or in part of iron or steel, n.o.p.; and iron and steel castings, and iron or steel integral parts of all machinery specified in this item	15 p.c.	25 p.c.	27½ p.c.
454 Manufactures, articles or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p.	20 p.c.	27½ p.c.	30 p.c.
455 Anchors for vessels	Free.	Free.	Free.
456 Ingot moulds; glass moulds of metal	5 p.c.	7½ p.c.	10 p.c.
457 Iron sand or globules or iron shot, and dry putty, adapted for polishing glass or granite, or for sawing stone	Free.	Free.	Free.

JESSOP'S

BEST TOOL STEEL "ARK" HIGH SPEED STEEL

The favorite brands with users of good tool steel.
A large assortment of sizes in stock.
Jessop's high-grade files and rasps.

80 BAY ST., TORONTO, Ontario,
CHAS. L. BAILEY, Agent.

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ST. JOHN, Newfoundland,
REID-NEWFOUNDLAND, Company

ST. JOHN, New Brunswick,
JAS. ROBERTSON Co., Limited.

Wm. Jessop & Sons, Limited, Manufactory, Sheffield, England

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Manufacturer's Selling Agent,

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"COMET" BRAND

Galvanized Sheets,
Galvanized Canada Plates,
Black Tagger Plates,
Black Plates for Deep Stamping,
Polished Plates for Elbows.

BRASS AND COPPER

Sheets, Rods, Strips, Tubes,

BRASS CASED TUBING

Polished and Lacquered, Brazed and
Close Joint.

CHAIN. (Standard Chain Co.)

Proof Coil, B.B., B.B.B., Crane, Dredge,
Boom, Logging, Switch, Trace, Halter,
Special Chains for Implement & Wagon
manufacturers, Chain and Ring Dogs,
Shackles, Grab and Slip Hooks, Repair
Links, Cold Shuts, etc.

BILLETS, Scrap Iron and Steel.

CAST STEEL, Ordinary and

High Speed for Tools, Sawplates, Shovel,
Spring, Tyre, Toe Caulk, File and Die
Steel.

High Speed Twist Drills.

TINPLATES. Coke and Charcoal

CANADA PLATES, All Polished.

IRON AND STEEL, in Bars, Sheets and
Plates.

SWEDISH IRON AND STEEL.

HARDWARE AND TOOLS, Hollowware,
Water Filters, etc.

GLASS, all kinds.

WHEELBARROWS, all kinds, Hods, etc.
Scrappers.

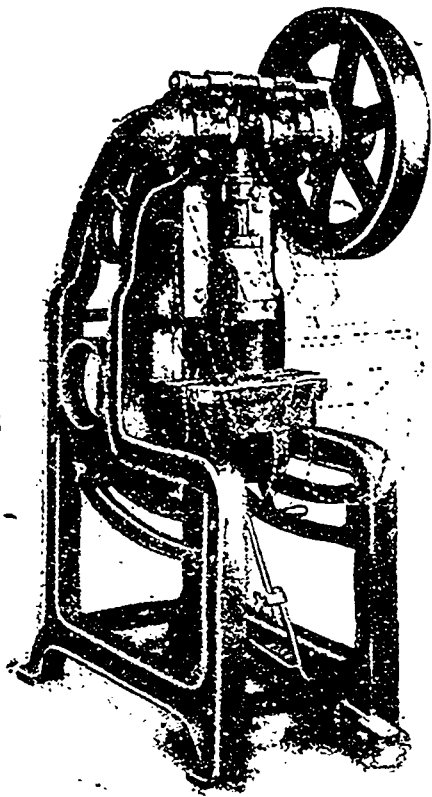
SHOVELS, Spades and Scoops.

DRY COLORS, Ochres, Umbers, Siennas,
Vandykes, Oxides, etc.

Also MOUSEHOLE Anvils and Vices.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
458 Locomotive and car wheel tires of steel, in the rough.....	Free.	Free.	Free.
459 Steel bowls for cream separators, and cream separators.....	Free.	Free.	Free.
460 Sundry articles of metal as follows, 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 metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic 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.....	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 in alluvial gold mining.....	Free.	Free.	Free.
461a 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 p.c.	7½ p.c.	10 p.c.
462 Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation or refining of metals; rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag trucks and slag pots of a class or kind not made in Canada.....	Free.	Free.	Free.
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.
464 The following articles and materials, under regulations prescribed by the Minister of Customs, viz.:— (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 springs, to be used in rifles to be manufactured at any such factory for the Government of Canada.....	Free.	Free.	Free.
465 The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of Canada or for export, under regulations prescribed by the Minister of Customs, viz.:—iron or steel tubes over sixteen inches in diameter; flanged and dished steel heads made from boiler plate, over five feet in diameter; hardened steel balls, not less than three inches in diameter; acetylene gas lanterns and parts thereof; and tobac bronze in bars or rods.....	Free.	Free.	Free.
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.
467 Machinery, of a class or kind, not made in Canada, and parts thereof, for the manufacture of twine, cordage, or linen, or for the preparation of flax fibre.....	Free.	Free.	Free.
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 p.c.	10 p.c.	10 p.c.
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.
470 Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
471 Rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.....	Free.	Free.	Free.
472 Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators.....	Free.	Free.	Free.
473 Rolled steel for saws and for straw cutters, not tempered or ground nor further manufactured than cut to shape, without indented edges.....	Free.	Free.	Free.
474 Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories.....	Free.	Free.	Free.
475 Crankable sheet steel, eleven to sixteen gauge, two and one-half to eighteen inches wide for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.



Hall's

Safety
Auto-
matic and
Reliable

POWER
PRESSES

Equipped
with
Safety
Auto-
matic
Clutch.

Simple
ram-
adjusting
and lock-
ing device

Incline of
press
obtained
without
changing
position of
belt or
flywheel.

Write for
Catalogue
and prices

SPECIAL TAPS

LET us have your orders for requirements in square thread or other special taps, we have the best appliances, and a wide experience in this work.

REGULAR TAPS OF ALL KINDS IN STOCK.

A. B. Jardine & Co.
HESPELER, ONT.

JAS. B. HALL & SONS,

112 Adelaide Street West

TORONTO

CANADA

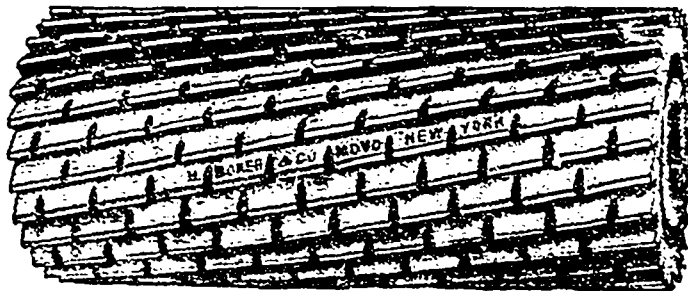
"NOVO" HIGH SPEED STEEL AND TOOLS.



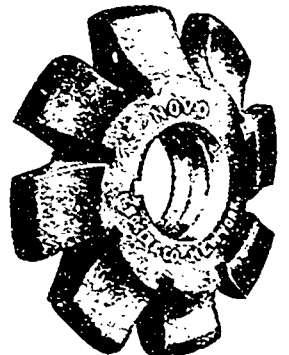
"NOVO" High Speed Twist Drills.



"NOVO" Angle Cutters.



"NOVO" Nicked Tooth Milling Cutters.



"NOVO" Gear Cutters.

WILLIAM ABBOTT,

334 St. James Street, - - MONTREAL.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF—Continued.

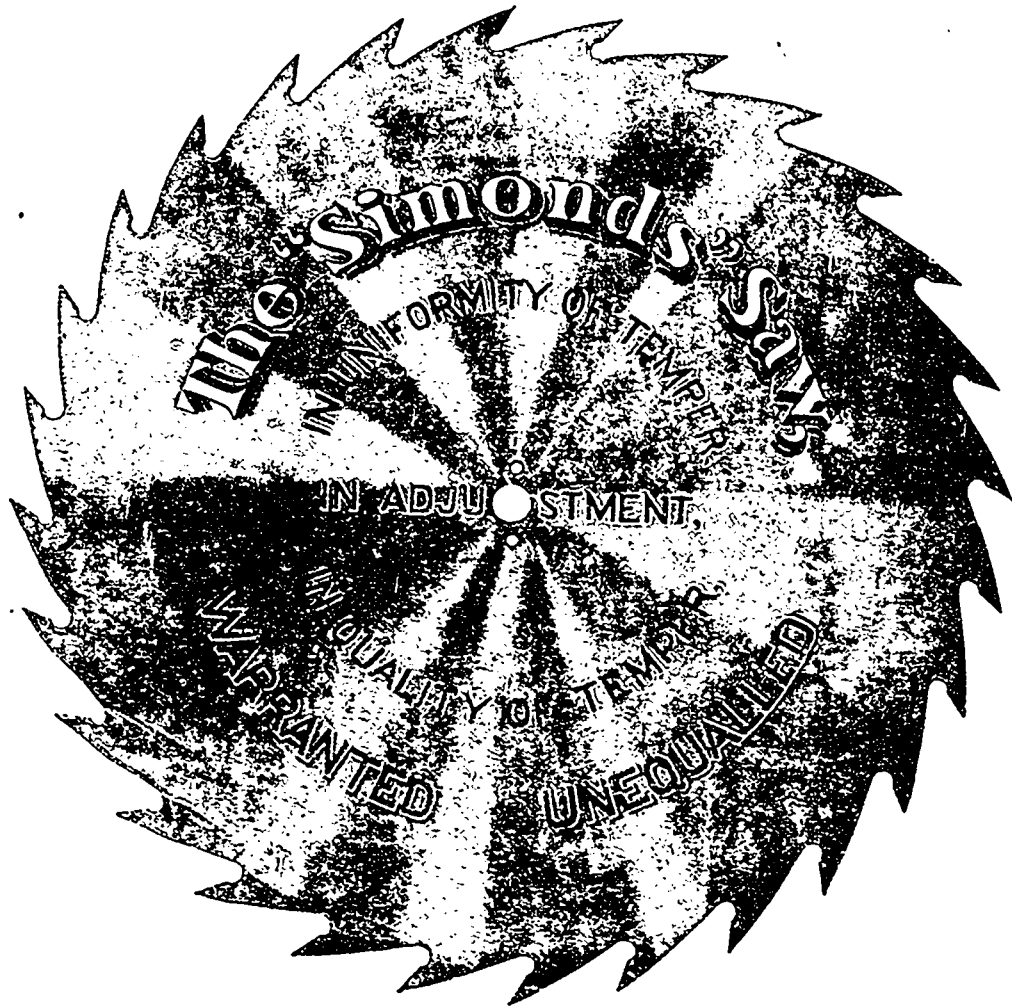
Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
476 Steel of number twenty gauge and thinner, but not thinner than number thirty gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
477 Steel of number twelve gauge and thinner, but not thinner than number thirty gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufacturers of such articles, for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
478 Steel of number twenty-four and seventeen gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
479 Flat steel wire, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
480 Steel strips and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel.....	Free.	Free.	Free.
481 Steel wire, Bessemer soft drawn spring, of numbers ten, twelve and thirteen gauge, respectively, and homo steel spring wire of numbers eleven and twelve gauge, respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
482 Wire, of brass, zinc, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories.....	Free.	Free.	Free.
483 Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	Free.	Free.	Free.
484 Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
485 Brass caps, adapted for use in the manufacture of electric batteries.....	Free.	Free.	Free.
486 Iron tubing, lacquered or brass covered, not over two 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.
486a 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.
487 Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such article in their own factories.....	Free.	Free.	Free.
488 Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colors.....	Free.	Free.	Free.
489 Platinum crucibles.....	Free.	Free.	Free.
490 Platinum retorts, pans, condensers, tubing and pipe, and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories.....	Free.	Free.	Free.
491 Steel balls, adapted for use on bearings of machinery and vehicles.....	Free.	7½ p.c.	10 p.c.
492 Steel wool.....	5 p.c.	7½ p.c.	10 p.c.

Group 9.

Wood and Manufactures thereof.

493 Corkwood, or cork bark, unmanufactured.....	Free.	Free.	Free.
494 Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork.....	15 p.c.	17½ p.c.	20 p.c.
495 Corks manufactured from corkwood, over three-fourths of an inch in diameter measured at the larger end..... per pound.	4 cents.	5 cents.	5 cents.
496 Corks, manufactured from corkwood, three-fourths of an inch and less in diameter measured at the larger end..... per pound.	6 cents.	8 cents.	8 cents.
497 Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.....	Free.	Free.	Free.
498 Cane, reed or rattan, not further manufactured than split, n.o.p.....	7½ p.c.	10 p.c.	10 p.c.
499 Saw dust of wood, of all kinds.....	Free.	Free.	Free.
500 Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n.o.p.; firewood, hop poles, fence posts and railway ties.....	Free.	Free.	Free.
500a Heading and stave bolts, and staves in the rough, of poplar.....	15 p.c.	17½ p.c.	20 p.c.
501 D shovel handles, wholly of wood.....	10 p.c.	12½ p.c.	15 p.c.
502 Mexican saddle trees and stirrups of wood, trenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; fellos of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese.....	Free.	Free.	Free.

Made in Montreal



The Real Simonds Saw possesses REAL MERITS, and there are REASONS why :

SIMONDS STEEL,

SIMONDS IMPROVED PROCESS OF TEMPERING

SIMONDS METHOD OF STRAIGHTENING

SIMONDS WORKMANSHIP AND

SIMONDS PRICE

Simonds Steel is the highest grade of steel used, and only used by Simonds Manufacturing Co., U.S.A., and Simonds Canada Saw Co., Ltd., in the manufacture of Simonds Saws.

Simonds Improved Process of Tempering guarantees uniformity throughout the entire Saw, and, as each Saw is straightened at the same time of tempering, the strains naturally caused by hardening are taken out under the tempering heat, thus distributing through the blade a uniformity of strain which enables the Saw to hold its tension and to stand up under heavy feed, doing faster and better work.

Simonds Workmanship is easily recognizable by mechanics as accurate and scientific.

The best of anything can never be obtained at the cheapest price.

Simonds Prices are just and in accordance with materials and work furnished.

All goods, whether Saws of any description, or Knives of any kind, are thoroughly guaranteed.

BOARD SAWS

EDGER SAWS

TRIMMER SAWS

LATH SAWS

BOLTER SAWS

CUT-OFF SAWS

SHINGLE SAWS

TOP SAWS

RE-SAWS

GROOVING SAWS

CONCAVE SAWS

MITRE SAWS

And Circular Saws of every description and for every purpose.

We carry a Large Stock of Standard Sizes in all our Houses.

SIMONDS CANADA SAW CO., LIMITED

MAKERS OF SAWS AND MACHINE KNIVES

Head Office and Main Factory, MONTREAL, QUE.

Branches at TORONTO, ONT.; ST. JOHN, N.B.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
503 Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process or not.....	Free.	Free.	Free.
504 Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured.....	Free.	Free.	Free.
505 Sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved.....	17½ p.c.	22½ p.c.	25 p.c.
506 Manufactures of wood, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
507 Veneers of wood, n.o.p., not over three thirty-seconds of an inch in thickness.....	10 p.c.	12½ p.c.	15 p.c.
507a Veneers of oak, rosewood, mahogany, Spanish cedar and walnut, not over three thirty-seconds of an inch in thickness.....	5 p.c.	7½ p.c.	7½ p.c.
508 Mouldings of wood, plain, gilded or otherwise further manufactured.....	17½ p.c.	22½ p.c.	25 p.c.
509 Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
510 Churns, n.o.p., brooms, whisks, washboards, pounders and rolling pins.....	15 p.c.	17½ p.c.	20 p.c.
511 Fishing rods, walking sticks and walking canes, of all kinds.....	20 p.c.	27½ p.c.	30 p.c.
512 Picture frames and photograph frames, of any material.....	20 p.c.	27½ p.c.	30 p.c.
513 Umbrella, parasol and sunshade sticks or handles, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.
514 Coffins and caskets, and metal parts thereof.....	17½ p.c.	22½ p.c.	25 p.c.
515 Show-cases, of all kinds, and meta' parts thereof.....	22½ p.c.	30 p.c.	35 p.c.
516 Blinds of wood, metal or other material, not textile or paper.....	20 p.c.	27½ p.c.	30 p.c.
517 Window shade or blind rollers.....	22½ p.c.	30 p.c.	35 p.c.
518 Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks, and cue-tips.....	22½ p.c.	30 p.c.	35 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.....	20 p.c.	27½ p.c.	30 p.c.
GROUP 10.			
<i>Cotton, Flax, Hemp, Jute and other Fibres, and Silk, Wool, and Manufactures thereof.</i>			
520 Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
521 Grey cotton fabrics and fabrics of flax, unbleached, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
522 White cotton fabrics, and fabrics of flax, bleached, n.o.p.; tailors' holland of linen and towelling of linen or cotton in the web, colored or not.....	17½ p.c.	22½ p.c.	25 p.c.
523 Fabrics of cotton or flax, printed, dyed or colored, n.o.p.....	25 p.c.	30 p.c.	32½ p.c.
524 Cotton duck, grey or white, weighing over eight ounces per square yard.....	15 p.c.	17½ p.c.	20 p.c.
524a Seamless cotton or linen duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe.....	Free.	Free.	Free.
525 Stair linen, diaper, doylies, tray cloths, sheets, quilts, counterpanes, towels and pillow cases, of cotton or linen; uncolored damask of linen or cotton in the piece, including uncolored table cloths or napkins of linen or cotton.....	20 p.c.	27½ p.c.	30 p.c.
526 White and cream colored lace and embroideries, of cotton or linen.....	12½ p.c.	17½ p.c.	20 p.c.
527 Jeans, sateens and coutils, when imported by manufacturers of corsets and dress stays, for use exclusively in the manufacture of such articles in their own factories.....	12½ p.c.	17½ p.c.	20 p.c.
528 Webbing non-elastic, when imported by manufacturers of suspenders for use exclusively in the manufacture of such articles in their own factories.....	12½ p.c.	17½ p.c.	20 p.c.
529 Prunella cloth of wool.....	Free.	Free.	Free.
530 Bolting cloth, not made up.....	Free.	Free.	Free.
531 Cloth such as is used for covering the outside of books, when imported for use exclusively in binding books, under regulations by the Minister of Customs.....	Free.	Free.	Free.
532 Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer.....	Free.	Free.	Free.
533 Waste or shoddy from cotton, woolen or other fabrics or from yarn or thread, machined, garnetted or prepared for use.....	7½ p.c.	10 p.c.	12½ p.c.
534 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.
535 Cotton sewing thread in hanks.....	10 p.c.	12½ p.c.	15 p.c.
536 Cotton or linen thread, n.o.p.; crochet and knitting cotton.....	17½ p.c.	22½ p.c.	25 p.c.
537 Manufactures of cotton, hemp or flax, or of which cotton, hemp or flax is the component material of chief value, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
538 Manufactures of jute, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
539 Fibre, Mexican, natural, and tampico or istle and vegetable fibres; fibrilla, flax fibre and flax tow; grass, manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured; moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp.....	Free.	Free.	Free.
540 Hemp, dressed or undressed.....	Free.	Free.	Free.
541 Oakum of jute or hemp.....	Free.	Free.	Free.
542 Jute or hemp yarn, plain, dyed or colored.....	Free.	Free.	Free.
543 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.

THE MAPLE LEAF SAW WORKS.

Shurly & Dietrich, Galt.

ONTARIO, CANADA.

Manufacturers of Circular Saws, Gang Saws, Mill Saws, Band Saws, Cross-Cut Saws, Hand Saws, Buck Saws, Plastering Trowels, Butcher Saws, Straw Knives, Etc.



GROUND THIN ON BACK

GROUND THIN ON BACK.

SAVE LABOR SAVE GUMMING
 SAVE TIME SAVE FILES

**This SAW stands
 without a Rival**

AND IS THE

Fastest Cutting Saw in the World

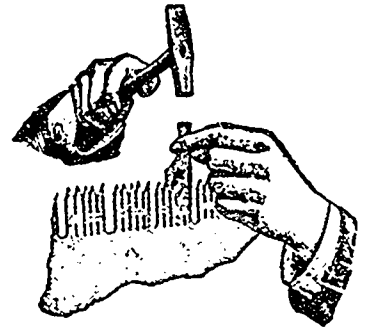
Its superiority consists in its Excellent Temper. It is made of "Razor Steel," which is the finest ever used in the manufacture of Saws. We have the sole control of this steel. It is tempered by our secret process, which process gives a keener cutting edge and a toughness to the steel which no other process can approach.

Maple Leaf Saw Sets

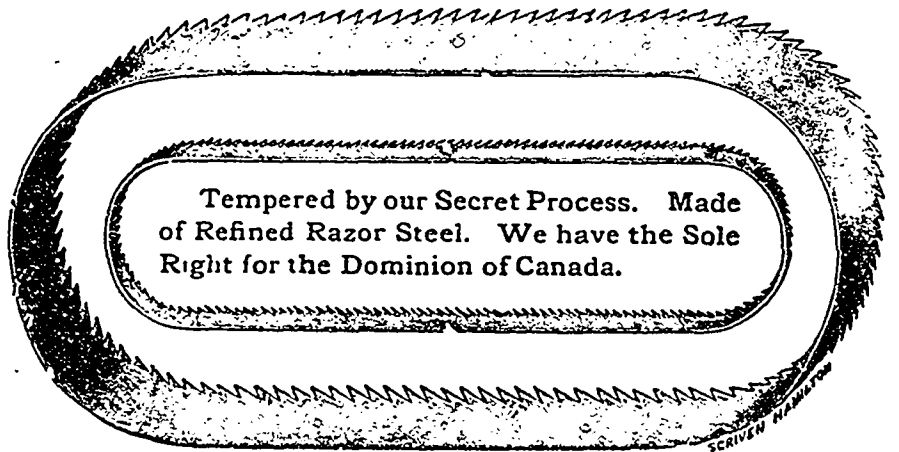
DIRECTIONS.

Place the set on the point of tooth, as shown in the accompanying cut, and strike a very light blow with a tack hammer. If you require more set, file the tooth with more bevel.

If you follow directions you cannot make a mistake. Be sure and not strike too hard a blow, and it will set the hardest saw. On receipt of 40 cents we will send one by mail.



We are the **ONLY MANUFACTURERS** in the world who export **SAWS** in large quantities to the **UNITED STATES.**



Tempered by our Secret Process. Made of Refined Razor Steel. We have the Sole Right for the Dominion of Canada.

**WE MANUFACTURE
 HIGH GRADE BAND SAWS
 OF ALL WIDTHS AND LENGTHS**

These Saws are made of refined **RAZOR STEEL**, and tempered by our Secret Process; for **FINE FINISH** and **TEMPER** are not excelled.

Shurly & Dietrich, Galt, Ontario.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF—Continued.

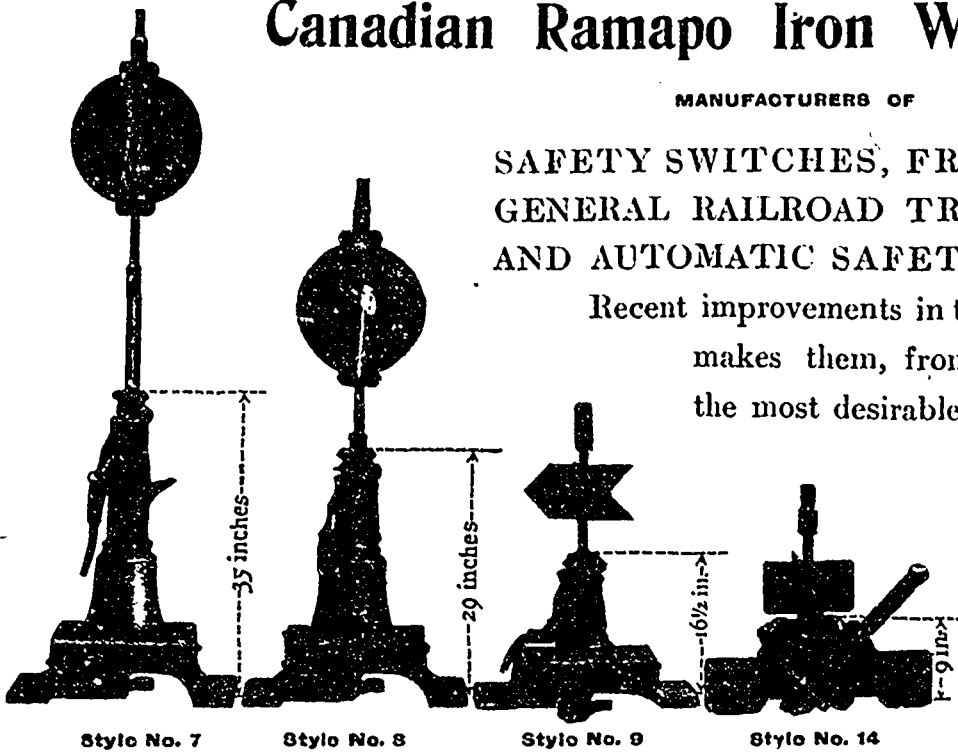
Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
344 Binder twine or twine for harvest binders.....	Free.	Free.	Free.
344a Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only.....	Free.	Free.	Free.
345 Jute and jute butts; jute cloth, as taken from the loom, not colored, cropped, mangled, pressed, calendered, nor finished in any way; and jute canvas, uncolored.....	Free.	Free.	Free.
346 Jute cloth, uncolored, not further finished than cropped, bleached, mangled or calendered	7½ p.c.	10 p.c.	10 p.c.
347 Sail twine and canvas, of hemp or flax, when to be used for boats' and ships' sails....	5 p.c.	5 p.c.	5 p.c.
348 Twine and cordage of all kinds, n.o.p.....	20 p.c.	22½ p.c.	25 p.c.
349 Hammocks, lawn tennis nets, sportsmens' fish nets, and other articles manufactured of twine, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
350 Sails for boats and ships.....	15 p.c.	22½ p.c.	25 p.c.
351 Horse clothing of jute, shaped or otherwise manufactured.....	20 p.c.	27½ p.c.	30 p.c.
352 Bags or sacks of hemp, linen or jute, and cotton seamless bags.....	15 p.c.	17½ p.c.	20 p.c.
353 Lamp wicks.....	17½ p.c.	22½ p.c.	25 p.c.
354 Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, n.o.p.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.o.p.....	Free.	Free.	Free.
355 Wool, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada, per pound.	2 cents.	2½ cents.	3 cents.
356 Worsted tops made from such wools as are mentioned in the next preceding item....	10 p.c.	12½ p.c.	15 p.c.
357 Yarns, woollen and worsted, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
358 Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n.o.p., costing thirty cents per pound or over, when imported on the cop, cone or tube, or in the hank, by manufacturers of woollen goods for use exclusively in their own factories.....	12½ p.c.	17½ p.c.	20 p.c.
359 Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels, buttons and fringes for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
360 Yarns spun from hair of the alpaca, and mohair yarn.....	Free.	Free.	Free.
361 Lastings, mohair cloth, or other manufactures of cloth, woven or made in pattern of such size, shape or form, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
362 Oiled silk, and oiled cloth, and tape or other textile, india-rubbered, flocked or coated, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
363 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, 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.....	15 p.c.	22½ p.c.	25 p.c.
364 Felt, pressed, of all kinds, not filled or covered by or with any woven fabric.....	15 p.c.	22½ p.c.	25 p.c.
365 Blankets, composed wholly of pure wool.....	22½ p.c.	30 p.c.	35 p.c.
366 Flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca and Italian linings.....	22½ p.c.	30 p.c.	35 p.c.
367 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, overcoatings and felt cloth, n.o.p.....	30 p.c.	35 p.c.	35 p.c.
368 Undershirts, drawers and knitted goods, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
368a Socks and stockings of all kinds.....	25 p.c.	32½ p.c.	35 p.c.
369 Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories.....	10 p.c.	12½ p.c.	15 p.c.
370 Mats, door or carriage, other than metal, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
371 Carpetings, rugs, mats and matting of cocoa, straw, hemp or jute; carpet linings and stair pads.....	17½ p.c.	22½ p.c.	25 p.c.
372 Turkish or imitation Turkish or other floor rugs or carpets; and carpets, n.o.p....	25 p.c.	30 p.c.	35 p.c.
373 Enamelled carriage, floor, shelf, and table oilcloth, linoleum, and cork matting or carpets.....	25 p.c.	32½ p.c.	35 p.c.
373a Church vestments of any material.....	12½ p.c.	17½ p.c.	20 p.c.
374 White cotton bobbinet, plain, in the web.....	15 p.c.	22½ p.c.	25 p.c.
375 Embroideries, n.o.p., lace, n.o.p.; braids, n.o.p.; fringes, n.o.p.; cords; elastic, round or flat; garter elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nets and 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.....	25 p.c.	32½ p.c.	35 p.c.
376 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.
377 Silk in the gum or spun, when imported by manufacturers of silk underwear or of woven labels, for use exclusively in the manufacture of such articles in their own factories	Free.	Free.	Free.
378 Spun silk not colored, n.o.p.; silk in the gum not more advanced than singles; tram or thrown organzine, not colored.....	10 p.c.	12½ p.c.	15 p.c.

Canadian Ramapo Iron Works, Limited

MANUFACTURERS OF

SAFETY SWITCHES, FROGS, CROSSINGS,
GENERAL RAILROAD TRACK EQUIPMENT
AND AUTOMATIC SAFETY SWITCH STANDS.

Recent improvements in the RAMAPO STANDS
makes them, from every point of view,
the most desirable stand manufactured.



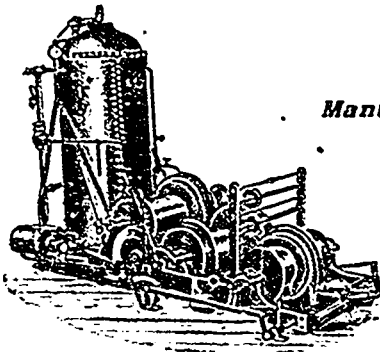
WORKS:
NIAGARA FALLS,
Ont., Canada.

RAMAPO AUTOMATIC SAFETY SWITCH STANDS

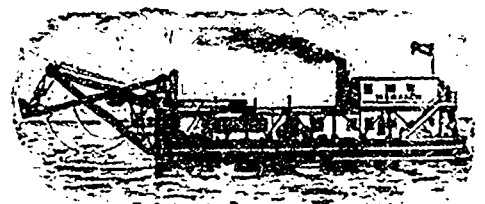
M. BEATTY & SONS, LIMITED

Welland, Ontario

Manufacturers of



Dredges. Ditchers,
Derrick and Steam
Shovels : : : :



MINE HOISTS

HOISTING ENGINES

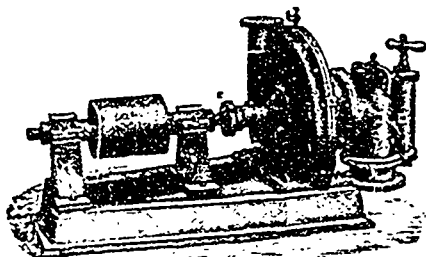
STONE DERRICKS

SUBMARINE ROCK DRILLING MACHINERY

CLAM SHELL BUCKETS

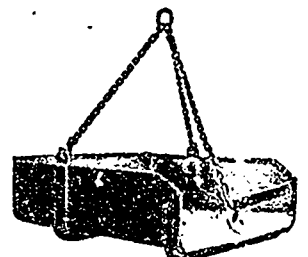
STEEL SKIPS

COAL AND CONCRETE TUBS



Centrifugal Pumps

FOR
WATER AND SAND



AGENTS

E. LEONARD & SONS, Montreal, Quebec, St. John, N.B.

ROBT. HAMILTON & CO., Vancouver, B.C.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF--Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
579 Sewing and embroidery silk; silk twist, and silk floss.....	17½ p.c.	22½ p.c.	25 p.c.
580 Black mourning crapes.....	12½ p.c.	17½ p.c.	20 p.c.
581 Velvets, velveteens, silk velvets, plush and silk fabrics.....	17½ p.c.	27½ p.c.	30 p.c.
582 Ribbons of all kinds and materials.....	22½ p.c.	32½ p.c.	35 p.c.
583 Manufactures of silk or of which silk is the component part of chief value, n.o.p.....	30 p.c.	35 p.c.	37½ p.c.
GROUP 11.			
<i>Miscellaneous.</i>			
584 Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than one hundred pounds.....	Free.	Free.	Free
585 Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons.....	Free.	Free.	Free.
586 Coal, anthracite; anthracite coal dust; coke.....	Free.	Free.	Free.
587 Bituminous slack coal, such as will pass through a three-quarter inch screen, subject to regulations prescribed by the Minister of Customs..... per ton.	10 cents.	12 cents.	14 cents.
588 Coal, bituminous, round and run of mine, and coal, n.o.p..... per ton.	35 cents.	45 cents.	53 cents.
589 Ships and other vessels built in any foreign country, if British registered since September 1, 1902, an 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 p.c.	25 p.c.
590 Vessels, dredges, scows, yachts, boats and other water-borne 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.....	15 p.c.	25 p.c.	25 p.c.
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.			
591 Freight wagons, farm wagons, drays and sleighs, and complete parts thereof.....	17½ p.c.	22½ p.c.	25 p.c.
592 Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item.....	22½ p.c.	30 p.c.	35 p.c.
Provided that for duty purposes the minimum value of an open buggy shall be forty dollars, and the minimum value of a covered buggy shall be fifty dollars.			
593 Railway cars or other cars, wheel-barrows, trucks, road or railway scrapers and hand carts.....	20 p.c.	27½ p.c.	30 p.c.
594 Bicycles and tricycles, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
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 or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs.....	.....	Free.	Free.
596 Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs.....	Free.	Free.	Free.
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.....	20 p.c.	27½ p.c.	30 p.c.
598 Brass band instruments; parts of pianofortes and parts of organs; and bagpipes.....	15 p.c.	22½ p.c.	25 p.c.
599 Hides and skins, raw, whether dry, salted or pickled; and raw pelts.....	Free.	Free.	Free.
600 Fur tails, in the raw state.....	Free.	Free.	Free.
601 Fur skins of all kinds, not dressed in any manner.....	Free.	Free.	Free.
602 Astrakan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed.....	Free.	Free.	Free.
603 Fur skins, wholly or partially dressed, n.o.p.....	10 p.c.	15 p.c.	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.....	12½ p.c.	15 p.c.	1½ p.c.
605 Skins for morocco leather, tanned, but not further manufactured; belting leather, of all kinds; tanners' scrap leather; leather not further finished than tanned, and skins, n.o.p.....	10 p.c.	12½ p.c.	15 p.c.
606 Sole leather.....	12½ p.c.	15 p.c.	17½ p.c.
607 Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves.....	5 p.c.	7½ p.c.	10 p.c.
608 Japanned, patent or enamelled leather; morocco leather and leathers in imitation of morocco leather.....	15 p.c.	22½ p.c.	25 p.c.
609 Belting, of leather.....	15 p.c.	20 p.c.	22½ p.c.
610 Belting, n.o.p.....	20 p.c.	25 p.c.	27½ p.c.
611 Boots and shoes, pegged or wire fastened, with unstitched soles close edged.....	17½ p.c.	22½ p.c.	25 p.c.
612 Boots, shoes, slippers, and insoles of any material, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.

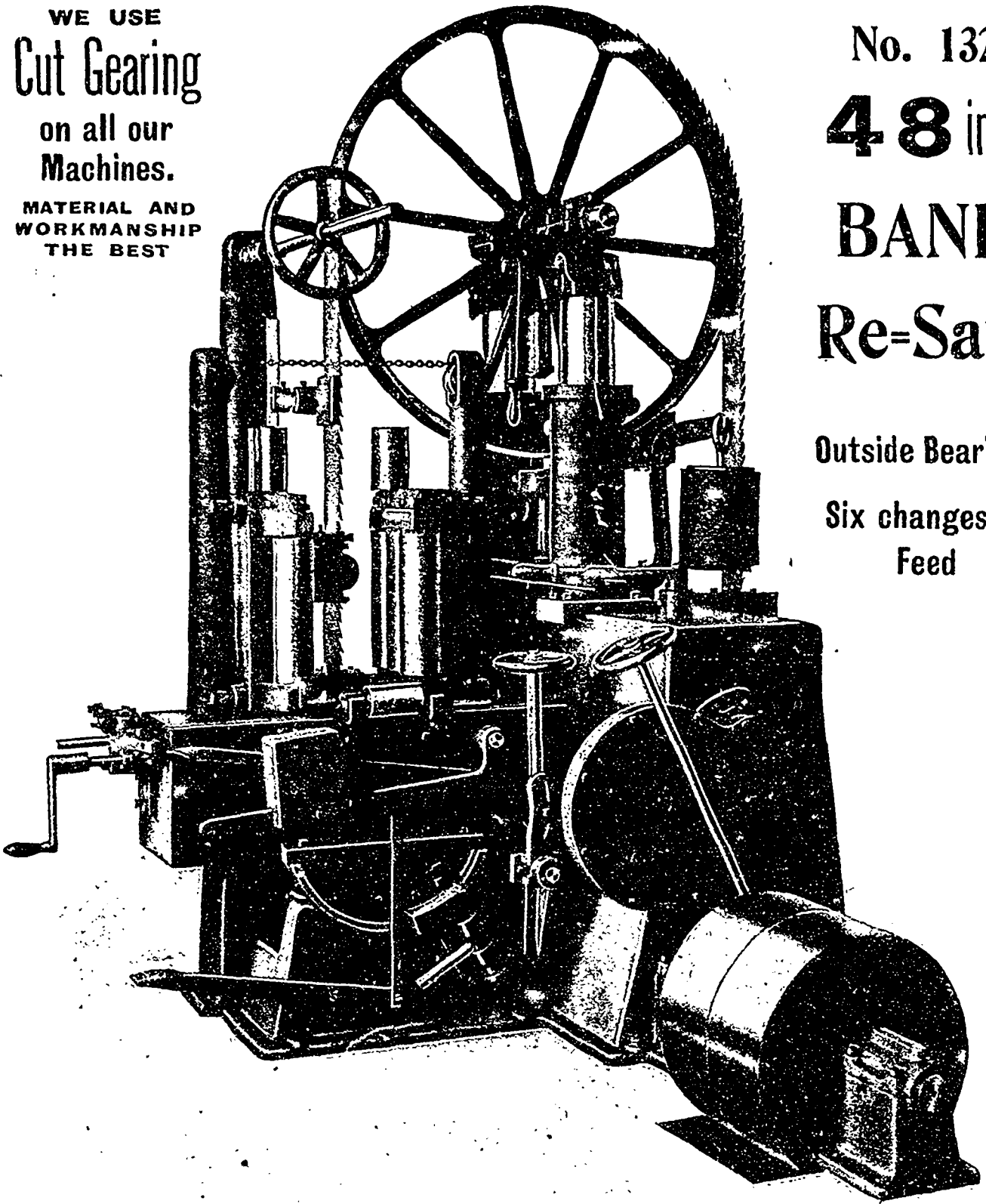
Modern High Grade WOOD WORKING MACHINERY

**WE USE
Cut Gearing
on all our
Machines.**

**MATERIAL AND
WORKMANSHIP
THE BEST**

**No. 132
48 inch
BAND
Re-Saw**

**Outside Bearings
Six changes of
Feed**



**Our Factory is NEW and MODERN in every detail. Everything connected with our output HIGH CLASS.
Let us know your needs in Wood Working Machinery. Prices and full description will be sent.**

CLARK-DEMILL Company, Limited, HESPELER, Ontario, Canada.

WESTERN REP., WATEROUS ENGINE WORKS CO., LTD., WINNIPEG.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
612 Harness and saddlery, including horse boots.....	20 p.c.	27½ p.c.	30 p.c.
613 Manufactures of raw hide, and all manufactures of leather, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
614 Leather-board, leatheroid, and manufactures thereof, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
615 Whips of all kinds, including thongs and lashes.....	20 p.c.	27½ p.c.	30 p.c.
616 Rubber and gutta percha, crude caoutchouc or india-rubber, unmanufactured, powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute.....	Free.	Free.	Free.
617 India-rubber boots and shoes.....	15 p.c.	22½ p.c.	25 p.c.
618 Rubber cement and all manufactures of india rubber and gutta percha, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.
619 India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing.....	22½ p.c.	30 p.c.	35 p.c.
620 Webbing, elastic, over one inch wide.....	12½ p.c.	17½ p.c.	20 p.c.
621 Window shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.
622 Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.....	20 p.c.	27½ p.c.	30 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 and parts thereof	22½ p.c.	30 p.c.	35 p.c.
624 Beads, ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statues and statuettes of any material.....	20 p.c.	27½ p.c.	30 p.c.
625 Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
626 Hats, caps, hoods, and bonnets, n.o.p.; hat and bonnet crowns and hat, cap and bonnet shapes.....	22½ p.c.	30 p.c.	35 p.c.
627 Gloves and mitts of all kinds.....	22½ p.c.	30 p.c.	35 p.c.
628 Braces or suspenders, and finished parts thereof.....	22½ p.c.	30 p.c.	35 p.c.
629 Umbrellas, parasols and sunshades of all kinds and materials.....	22½ p.c.	30 p.c.	35 p.c.
630 Boot, shoe, shirt and stay laces of any material.....	20 p.c.	27½ p.c.	30 p.c.
631 Collars and cuffs, of cotton, linen, xylonite, xyolite or celluloid.....	25 p.c.	35 p.c.	37½ p.c.
632 Quills in their natural state or unplumed.....	Free.	Free.	Free.
633 Feathers in their natural state.....	10 p.c.	12½ p.c.	15 p.c.
634 Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.....	20 p.c.	27½ p.c.	30 p.c.
635 Whalebone, unmanufactured.....	Free.	Free.	Free.
636 Featherbone, plain or covered, in coils.....	12½ p.c.	17½ p.c.	20 p.c.
637 Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered.....	22½ p.c.	30 p.c.	35 p.c.
638 Buckram, adapted for the manufacture of hat and bonnet shapes.....	Free.	Free.	Free.
638a 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.
639 Unfinished hoods, composed of "Leghorn," "Manila," palm leaf, grass, willow or chip, not bleached or blocked.....	Free.	Free.	Free.
640 Palm leaf, unmanufactured.....	Free.	Free.	Free.
641 Braids or plaits, of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan or grass, suitable for making or ornamenting hats.....	Free.	Free.	Free.
642 Hatters' furs, not on the skin.....	Free.	Free.	Free.
643 Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed.....	Free.	Free.	Free.
644 Hair, curled or dyed, n.o.p.....	12½ p.c.	17½ p.c.	20 p.c.
645 Hair cloth of all kinds.....	20 p.c.	27½ p.c.	30 p.c.
646 Manufactures of hair, n.o.p., regalia, badges and belts of all kinds, n.o.p., except silk belts.....	22½ p.c.	30 p.c.	35 p.c.
647 Jewellery of any material, for the adornment of the person, n.o.p.....	22½ p.c.	30 p.c.	35 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.....	7½ p.c.	10 p.c.	10 p.c.
648a Diamonds, unset.....	Free.	Free.	Free.
649 Shoe buttons, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
650 Metal parts adapted for the manufacture of covered buttons.....	12½ p.c.	17½ p.c.	20 p.c.
650a Button blanks of animal shell, in the rough.....	7½ p.c.	10 p.c.	10 p.c.
651 Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons.....	22½ p.c.	30 p.c.	35 p.c.
652 Combs for dress and toilet, including mane combs, of all kinds.....	22½ p.c.	32½ p.c.	35 p.c.
653 Brushes of all kinds.....	17½ p.c.	25 p.c.	27½ p.c.
654 Brushes, broom corn, and hair brush pads.....	Free.	Free.	Free.
655 Lead pencils, pens, penholders and rulers of all kinds.....	15 p.c.	25 p.c.	27½ 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.....	22½ p.c.	32½ p.c.	35 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.....	17½ p.c.	22½ p.c.	25 p.c.
658 Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules.....	12½ p.c.	17½ p.c.	20 p.c.

E. F. DARTNELL

Builders' & Contractors' Supplies, Etc.

Sandstones.

Bedford (Indiana) Limestone.

Pressed Brick—Canadian and American, all colors.

Common Brick.

Enamelled Brick.

Porcelain Faced Brick—(Egg shell finish).

Ornamental Terra Cotta.

Terra Cotta Fireproofing.

Floor and Roof Tiles.

R. I. W. Damp Resisting Paints.

Plasterer's Steel Corner Beads.

Concrete Mixers.

TELEGRAPH ADDRESS, "DARTNELL, MONTREAL."
A. B. C. CODES, 4TH AND 5TH EDITIONS, USED.

157 ST. JAMES STREET, - MONTREAL, CANADA

CARY MANUFACTURING CO.

NEW YORK

MANUFACTURERS OF

Box Strapping,

(ALL KINDS)

Box Corner Fasteners,

Pail Clasps,

Protective Seals,

Crate Hinges,

Bale Ties, &c., &c.

E. F. DARTNELL

MONTREAL

Agent for Canada

To EVERY MAN who uses Fire Bricks.

WE handle the best makes of Scotch Fire Bricks, and our prices are right, but there are occasions when you must have more refractory materials, and then please remember that we are the Canadian Representatives of the

"HARBISON WALKER REFRACTORIES," COMPANY

and this should indicate that we are the Fire Brick House of Canada.

Others of our exclusive specialties are:—

Lafarge (Non Staining Cement)

Iron Clad (Portland Cement)

United Paving Bricks (Best in the world)

Enamelled Bricks (All colors)

Drain Pipes, Plaster, etc.

F. HYDE & CO.,

King, Queen & Wellington Streets, MONTREAL.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
659 Photographic dry plates.....	20 p.c.	27½ p.c.	30 p.c.
660 Clothes wringers for domestic use, and parts thereof.....	22½ p.c.	30 p.c.	35 p.c.
661 Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.....	20 p.c.	27½ p.c.	30 p.c.
662 Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures.....	Free.	Free.	Free.
663 Fertilizers, compounded or manufactured, n.o.p.....	5 p.c.	7½ p.c.	10 p.c.
664 Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
665 Torpedoes, fire-crackers and fireworks of all kinds.....	17½ p.c.	22½ p.c.	25 p.c.
665a Fuse, not metallic.....	12½ p.c.	17½ p.c.	20 p.c.
666 Nitro-glycerine, giant powder, nitro and other explosives, n.o.p. per pound.	1½ cents.	2½ cents.	2½ cents.
667 Blasting and mining powder..... per pound.	1½ cents.	1½ cents.	2 cents.
668 Cannon, musket, rifle, gun and sporting powder and canister powder per pound.	2 cents.	2½ cents.	3 cents.
669 Emery, in bulk, crushed or ground.....	Free.	Free.	Free.
670 Emery wheels, carborundum wheels, and manufactures of emery or of carborundum....	17½ p.c.	22½ p.c.	25 p.c.
671 Metal glove fasteners, papier mache shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments.....	Free.	Free.	Free.
672 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 umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories.....	Free.	Free.	Free.
673 Reeds, square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories.....	Free.	Free.	Free.
674 Ivory and ivory nuts, piano keys ivories and veneers of ivory unmanufactured.....	Free.	Free.	Free.
675 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 and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire, hammer wires, fly felt, but 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, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories.	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.
677 Buddles, vanners, and slime tables, adapted for use in gold mining.....	Free.	Free.	Free.
678 Meerschaum, crude or raw.....	Free.	Free.	Free.
679 Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude.....	Free.	Free.	Free.
680 Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured.....	Free.	Free.	Free.
681 Junk, old; rags of cotton, jute, hemp and wool; paper waste clippings, and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet.....	Free.	Free.	Free.
682 Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; bank, cod, pollack and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not,—in variety of sizes and threads,—including gilling thread in balls, and head ropes for fishing nets; manila rope, not exceeding one and one-half inches in circumference, for holding traps in the 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.
683 Fillets of cotton and rubber not exceeding seven inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories.....	Free.	Free.	Free.
684 Rubber thread, not covered.....	Free.	Free.	Free.
685 Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....	Free.	Free.	Free.
686 Goldbeaters' moulds and goldbeaters' skins.....	Free.	Free.	Free.
687 Cat-gut or worm gut, unmanufactured, adapted for the manufacture of whip or other cord, or of ligatures.....	Free.	Free.	Free.
688 Artificial limbs, and parts thereof; artificial teeth, not mounted.....	Free.	Free.	Free.
689 Life-boat and life saving apparatus specially imported by societies to encourage the saving of human life.....	Free.	Free.	Free.
690 Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.....	Free.	Free.	Free.
690a Casual donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirits or merchandise for sale—when the duty otherwise payable thereon does not exceed fifty cents in any one case, under regulations by the Minister of Customs.....	Free.	Free.	Free.
691 Communion sets of metal, glass or wood.....	Free.	Free.	Free.

THE **ROBERT MITCHELL CO.,**
MONTREAL LIMITED

—MANUFACTURERS OF—

*Gas and Electric Light
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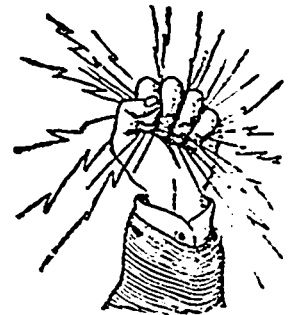
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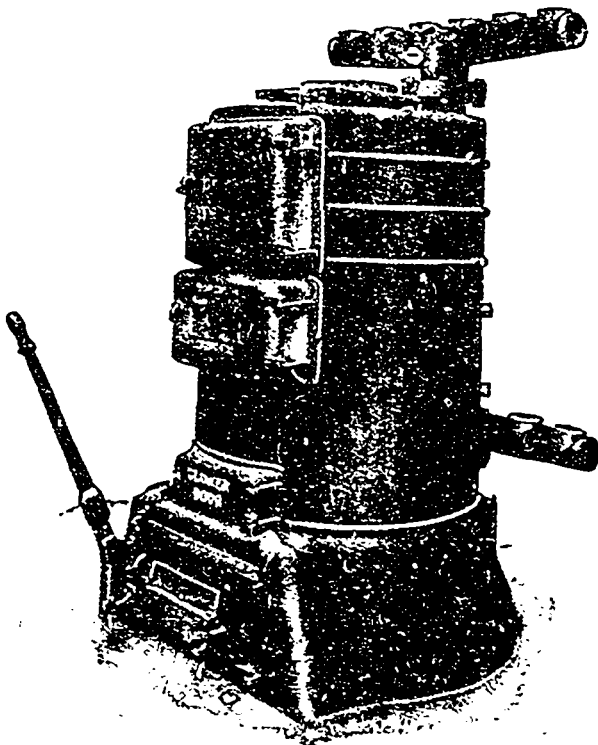
135 Adams Street.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
692 Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usual merchantable commodities), won in <i>bono fide</i> competitions.	Free.	Free.	Free.
693 Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions.	Free.	Free.	Free.
694 Models of inventions and of other improvements in the arts, —but no article shall be deemed a model which can be fitted for use.	Free.	Free.	Free.
695 Paintings in oil or water colors and pastels, valued at less than twenty dollars each.	15 p.c.	22½ p.c.	25 p.c.
695a Paintings in oil or water colors and pastels, valued at not less than twenty dollars each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs.	Free.	Free.	Free.
696 Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, etchings, lithographic 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.	Free.	Free.	Free.
697 Globes, geographical, topographical and astronomical.	Free.	Free.	Free.
698 Typewriters, type, 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 the said schools and not of private individuals.	Free.	Free.	Free.
699 Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical-preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums.	Free.	Free.	Free.
700 Animals and articles 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 association. Provided a bond shall be first given in accordance with regulations prescribed by the Minister of Customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.	Free.	Free.	Free.
701 Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of Customs	Free.	Free.	Free.
702 Carriages for travellers, and carriages laden with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the Minister of Customs.	Free.	Free.	Free.
703 Travellers' baggage, under regulations prescribed by the Minister of Customs.	Free.	Free.	Free.
704 Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest.	Free.	Free.	Free.
705 Settlers' effects, viz.:—Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, 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 subject to regulations prescribed by the Minister of Customs. 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.
706 Articles for the personal or official use of Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession	Free.	Free.	Free.
707 Articles for the use of the Governor General	Free.	Free.	Free.
708 Arms, military stores, munitions of war, and other articles the property of the Imperial government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships.	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 quick-silver 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;	Free.	Free.	Free.

The World's Famous "SAFFORD" Radiators and Boilers

The "Safford" Hot Water Boiler has developed a higher efficiency and greater heating capacity, relative to its fuel consumption, than any other Boiler on the market. It meets every requirement of up-to-date Hot Water Heating, and can be relied upon to perpetuate that enviable reputation which the "Safford" Radiator now enjoys.



Its fire-pot is constructed to hold sufficient coal to provide ample water circulation for proper amount of radiation for not less than 8 hours with least amount of caretaking.

A certain volume of the hottest water quickly circulates upward directly to the mains and radiators, without circulating through all the sections, thus insuring quick results at radiators.

It has cast-iron machine-turned nipple joints, insuring a perfect joint, and obviating the necessity of taking down the boiler every few years to be re-gasketed or repacked.

It is very low in construction, permitting its erection in low cellars, without a pit.

It illustrates economy of fuel in the highest degree.

Only scant attention needed to the firing.

Illustrated Catalogue Mailed Free to Any Address on Application.

The Dominion Radiator Co., Limited

HEAD OFFICE: TORONTO

BRANCHES. Montreal, Quebec, St. John, N.B. Winnipeg, Vancouver, London, (England) Edinburgh, Glasgow, Antwerp, Berlin, Christiana, Auckland, N.Z., Johannesburg, S.A.

THE CANADIAN TARIFF—Continued.

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
<p>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;</p> <p>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.</p>			
<p>710 Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:—</p> <p>(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.....</p> <p>(b) Usual coverings containing goods subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain.....</p> <p>(c) Provided that usual coverings containing goods subject to any <i>ad valorem</i> 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 <i>ad valorem</i> as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;</p> <p>(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 the Tariff item;</p> <p>(e) Provided further that usual coverings designed for use other than in the <i>bona fide</i> transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.</p> <p>(f) Provided also that the term coverings in this paragraph shall 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 labor and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.</p>	Free.	Free.	Free.
<p>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.....</p> <p>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.</p> <p>Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material 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 material 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.</p>	15 p.c.	17½ p.c.	20 p.c.

SCHEDULE B.

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Goods.	When subject to Drawback.	Portion of duty (not including special duty or dumping duty) payable as Drawback.
701 Oil, fuel, and other articles not machinery.	When entering into the cost of binder twine manufactured in Canada.....	99 per cent.
702 Rolled iron, rolled steel and pig iron.....	When used in the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders.....	99 "
703 Soap bleaching compound and ingredients thereof.....	When used in the manufacture of rope.....	99 "
704 Cotton seed oil.....	When used in the manufacture of liquid amatto.....	99 "
705 Steel under one-half inch in diameter or under one-half inch square.....	When used in the manufacture of locks and knobs.....	99 "
706 Steel cut to shape.....	When used in the manufacture of spoons.....	99 "
707 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 "
708 Special spring steel.....	When used in the manufacture of railway spiral springs.....	99 "

**MANUFACTURERS AND CONTRACTORS
REMEMBER :**

**Shield Brand 2 and 3 Ply
Ready Roofing Has No Equal.
Dominion Brand Tarred Felt,
Good Luck Tarred and Dry
Sheathing are what the
Trade Demand.**

Manufactured only by
LOCKERBY & McCOMB
65 Shannon Street,
MONTREAL, CANADA.

THE CANADIAN TARIFF—Continued.

Item No.	Goods.	When subject to Drawback.	Portion of duty (not including special duty or dumping duty) payable as Drawback.
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 per cent.
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 waterproof.....	When used in the manufacture of mackintosh 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 "
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..... When used for transmission of natural gas under high pressure from gas wells to points of distribution.....	99 " 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.

PROHIBITED GOODS.

- 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 to make it unfit for use.
- 1206. Goods manufactured or produced wholly or in part by prison labor, 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, or in any other British country, 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 colorable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, 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, or in any other British country.
- 1210. Posters and handbills depicting scenes of crime or violence.
- 1211. Stallions and mares of less value than fifty dollars each,

Pollack Bros. & Co.,

Importers and General Merchants

Department--Paper

Sole Agents for Celebrated Manufacturers of Genuine and Imitation Parchment, Transparent Pergamyne, Tissues, White and Colored, Glazed Box Papers, Plain and Fancy, and Papers of every description.

Department--Bottles

Bottles in Flint, Half White, Amber, Dark Green and Brown for Brewers, Wine Merchants, Soda Water Manufacturers and Distillers, Stone Bottles for Ginger Beer, Varnish and Ink Manufacturers.

Strawcovers, Tinfoil, Bottle Capsules, Collapsible Tubes

Department--Glues, Gelatines and Dextrines

Sole Agents for "Zimmermann Gold Medal" Glue, Zimmermann "Maçonic" Glue, French "Colonial" Brand Glue, Box Makers and Paper Manufacturers Glues, Cabinet and Veneer Glues, Canadian and Foreign Broken Sheet and Ground Glues.

55 St. Francois Xavier St., = Montreal, P.Q.

Pollack Bros. & Co.,

Dyestuff & Chemical Department

Canadian Selling Office for

H. A. METZ & CO., NEW YORK

Branches Boston, Philadelphia, Providence, San Francisco, Chicago, Charlotte, Atlanta, Newark, Toronto, Ont., Hamburg/Germany.

Sole Agents for the Farbwerke, vorm. Meister, Lucius & Bruening, Hoechst of Main Germany

Aniline and Alizarine Dyestuffs, Sulphur Colors, Synthetic Indigo M.L.B., and Dye Chemicals of every Description.

Specialties for the Paint Trade. Barytes, Blancfixe, Sulphate of Alumina, etc., etc.

55 St. Francois Xavier St., Montreal, P.Q.

Index to Canadian Tariff.

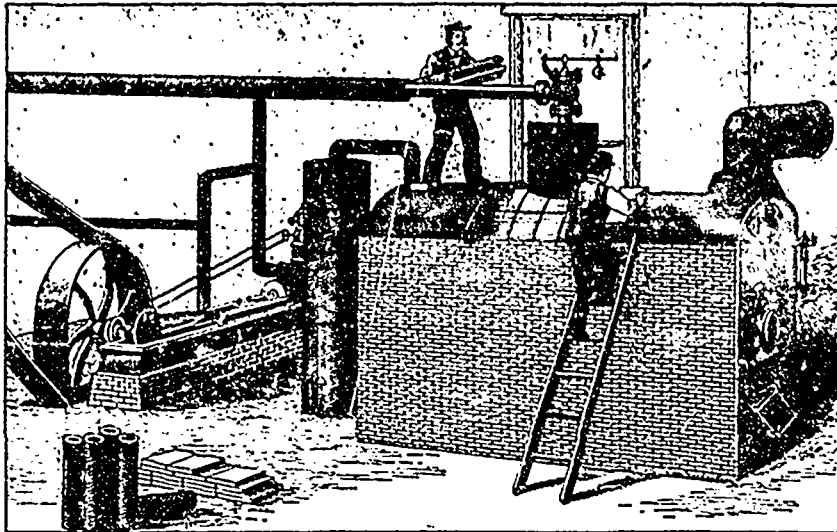
A.		No. of Item.		No. of Item.	
Alumina	156	Aluminum, manufactures of, N. O. P.	351	Articles for Consuls-General	708
Absorbent cotton	236	Aluminum tubing	353	for officers and men Imperial Navy	708
Acetate amyl	160	Amalgam safes and cleaners	466	for the manufacture of binder twine	514 (a)
Acetate of lead, not ground	488	Amber ornaments	611	for exhibition, etc.	700
Acetone	168	Amber gum	251	made from twine, N.O.P.	549
Acetylene gas lanterns for gas beacons, etc.	465	Ambergris	254	Artificial flowers, fruits, grains, etc.	631
Acid, acetic and pyroligneous, N.O.P.	213	Ammonia, aromatic spirits of nitrate of	208	limbs	688
Acid, acetic and pyroligneous, crude, not over 30 per cent, acid	214	Ammoniac sulphate of	208	teeth, not mounted	688
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phosphate, not medicinal	218	Anchors	455	Asses for improvement of stock	1
stearic	215	Anchovies, in oil or otherwise, in tin boxes when weighing over 20 ounces but not over 36 ounces, over 12 ounces but not over 20 ounces, over 8 ounces but not over 12 ounces, 8 ounces or less	120	Astrakan skins, not dyed	602
sulphuric	217	Angles, iron or steel for vessels	470	Astronomical globes	697
sulphuric, platinum articles for	400	Angles, iron or steel, rolled, not less than 40 pounds per yard	379	Augers, coal	460
tannic	208	Angles, iron or steel, rolled, N. O. P.	377	Australian gum	254
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tauric	216	Aniline dyes, not less than 1 pound	203	Automatic gas buoys, materials for	465
vanic	205	Aniline, oil crude	203	Automatic gas beacons, materials for	465
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agricultural implements, plates cut to shape for	441	Annual reports of benevolent or religious associations	174		
agricultural implements, N.O.P. settlers	448	Anodes, nickel, silver, copper, zinc or gold	358		
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alabaster ornaments	624	N.O.P.	220		
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linin, hair or wool not further prepared than washed, N. O. P.	554	Arsenic, sulphite of	208		
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linin, liquor, etc.	203				
linin, hollow-ware	498				
linin, leaf	301				

Index to Canadian Tariff.

	No. of Item.		No. of Item.		No. of Item.
Base dampers, piano, parts to manufacture	675	Blinds, window, paper	195	Bralds	675
Bases for stereotypes, etc., N. O. P.	433	wood, etc., not textile or paper	516	chip, palm leaf, etc., for hats	641
Bases for stereotypes, etc., for books, etc.	463	Blocks, earthenware or stone for mosaic flooring	285	wool or worsted yarns for	559
Basins, earthenware, etc.	289	inverted, earthenware	351	Brandy	156
Baskets	422	Blood albumen	207	artificial	156
Baths and bath tubs, N.O.P.	289	dragon's	209	imitations	156
Batteries, electric	453	Blooms, crop ends of	374	Brass band instruments	398
brass caps for galvanic	453	iron or steel	376	bars and rods	349
batting and baits, cotton	420	Blouses, ladies' and misses'	574	blocks	348
Bayonets	424	Blowing engines, blast furnace	460	buckles, N.O.P.	420
Bay rum	190	Blowers of iron or steel not made in Canada	462	burrs, rivets and washers	352
Beacons, gas, materials for	405	Blown glass tableware	320	Brass caps for electric batteries	485
Bead ornaments	624	Blueberries, wild	90	cups for shells and cartridges	484
Beams, iron or steel, for vessels	470	Blue, ultramarine	240	flanges, wire, etc., for piano parts	675
Beams, iron or steel, rolled, not less than 40 pounds per yard	379	vitriol	208	Ingots or pigs	348
Beams, rolled iron or steel, N. O. P.	377	Bluing, laundry	246	in strips, sheets or plates	349
Beams, weighing	437	Board, felt	192	manufactures of, N.O.P.	352
Bean meal locust	77	felt, for gun wads	186	nails and tacks	352
Beans, crude drugs, N.O.P.	204	Boards, game and bagatelle	518	old and scrap	348
dying or tanning, crude, ground	203	planed, jointed or grooved, etc.	505	patterns	430
N.O.P.	47	sawn, etc., dressed on one side only	504	ribs for umbrellas, etc	672
cocoa, crude	77	Boards, sawn or split	503	screws, N.O.P.	413
seed, from Great Britain	76	Boats, life, for societies, etc.	689	trimmings for bedsteads	486
canned baked	86	Boats	500	tubing	348
locust	77	calls for	550	wire, plain	350
tonquin and vanilla	77	Bobbinet, plain white cotton	574	wire cloth or woven wire	418
Bed-fast, steel for	477	Boilers, N.O.P.	463	wire for boots and shoes	482
Bedsteads, tubing for, etc.	480	iron or steel plates for	380	Brazil nuts	109
Beef, fluid, not medicated	8	Boiler tubes, wrought or seamless	395	Breads, sweetened	141
Beer in bottles	147	Bolting cloth, not made up	530	Breadstuffs damaged in transit	46 (a)
in casks	140	Bolts, handle, heading, stove and shingle	500	Brick, fire	281
Bees	3	Bolts and bolt blanks, iron or steel	412	for building	282
Beeswax	15	Bonds, unsigned	181	paving	282
Beet root sugar machinery, etc.	463	Bone, ash	462	Bridges, international, material for	596
Beet seed	74	black	239	universal mill plate for	379
Bells, N.O.P.	352	charred	662	iron or steel	391
Bells for churches	352 (a)	pitch, crude	684	Brimstone, crude or in roll or flour	208
Belting chain, link	111	Bones, crude	679	Briquette-making machines	462 (a)
leather	605	Bonnet shapes, buckram for	636	Bristles	654
of leather	609	Bonnets and bonnet crowns for shapes	626	Britannia metal, in pigs, block, N.O.P.	355
N.O.P.	610	Bookbinding machines	442	manufactures of, not plated, N.O.P.	357
Belt pulleys	452	Bookbinders' cloth	531	British gum, dry	255
Belt, cartridges	424	Books, viz., Bibles, prayer books, psalm and hymn books	172	Brocade powders	261
N.O.P.	646	Books, donations of	690	Bromide cyanogen	208
Belongings to be finished in Canada	563	embossed for the blind and books for the deaf, dumb and blind	173	Bromine	208
Equates, articles left by	701	fly	623	Bronze, phosphor, in blocks, etc.	465
Berris, black, goose, rasp and straw	95	industrial	172	powders	361
blue, straw and rasp, wild	90	left by bequest	704	rods and bars	348
cranberries	96	mechanics' institutes, university, college, law and public free libraries	175	works of art in	348 (a)
crude drugs, N.O.P.	204	school text, not printed in Canada	175	Broom corn	654
dyeing or tanning	203	viz., novels, etc., unbound or paper bound	169	Brooms	510
EBBIS	172	freight and telegraph rates	170	Brushes	653
Echlonide of tin	208	price	623	Brush pads, hair	654
Echromate of potash	209	printed in languages other than English or French	172	Buckle clasps, steel for	477
soda	210	printed by any Government or association for promotion of science, etc.	174	Buckles, N.O.P.	420
Ecyels	594	printed or manufactured more than 12 years	176	Buckram, for hat and bonnet shapes	638
solters	705	printed, N.O.P.	171	Buckthorn fencing	405
Eggs, iron or steel, 60 lb. and over	376	settlers'	705	strip and wire for	480
Eggs, N.O.P., steel	378	Boot laces	630	Buckwheat	40
Edward tables	518	Boots, N.O.P.	611 (a)	meal or flour	50
Eggs, advertising	178	horse	612	Buddles for mixing	677
exchange, unsigned	181	India-rubber	617	Buggies	592
Emanate of soda	210	Boot patterns, paper	202	Building brick	582
Ending attachments	445	Boots, wire for manufacture of	482	plans, N.O.P.	180
Ending twine for harvest binders	544	Boric acid	208	stone, not hammered, etc., dressed	306
Ending twine, articles for manufacture of	544 (a)	Borax	208	Bulbs, crude drugs	204
End caps	421	Borers, diamond dust or bort and black for	364	florist stock	79
Ends, skins of (taxidermie)	699	pegged, etc.	611	rubber, for vaccine points	676
Essence, not sweetened	65	Bort or diamond dust for borers	364	Bullion fringe	359
Essence, sweetened	66	Botanical specimens	699	furnaces	460
Essential, metallic, natural	331	Bottles and boxes, glass (philosophical)	696	Buntings to be finished in Canada	563
Essulphate of soda	210	Bottles, glass	326	Buoys, gas, materials for	467
Etters, N.O.P.	220	Bottle sockets, tubular steel for	478	Burgundy pitch	585
Etters, angostura, tafia, etc.	159	Bowls, steel, for cream separators	459	Burners	435
Etters, coal, round, etc.	588	Boxes, fancy	623	Burr-stones, rough for mill-stones	299
Etters, glass	587	for vaccine points	676	Burrs, brass and copper	352
Etters, N.O.P.	95	hats	622	Bushes, gooseberry, raspberry, currant and rose	82
Etters, shoe	252	Boxed papers	198	Busks, corset	637
Etters, in the rough	425	Braces and parts thereof	628	Butter	18
Etters, pure wool	210	Brads, N.O.P.	417	cocoa	20
Etters for calico printers, etc.	685			making, ferment cultures for	206
Etters, blowing engines	480			shea	277
Etters, slag	372			Button blanks, of animal shell, in the rough	650 (a)
Etters, powder	667			Button lace	254
Etters, books on	172			Buttons, shoe, papier mache	671
Etters, embossed for, etc.	173			wool and worsted yarns for	559
Etters, grooved cards for	173			Buttons, cloth for manufacture of	561
Etters, maps and charts for schools	173			covered, metal parts of	650
Etters, window	517			cuff and collar	651
				recognition	651
				shoe, N.O.P.	649
				N.O.P.	651
				Butts, jute	645

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Index to Canadian Tariff.

C.		No. of Item.		No. of Item.	
Cabinet, of coins	692	Carts, hand	593	Chloroform	210
Cabinet furniture	519	pressure	592	Chocolate paste or liquor not	
Cable chala for vessels	470	settlers'	705	sweetened	20
covered	407	Casesin	232	sweetened	21
wire, N.O.P.	408	Cases, catd	623	preparations in powder form	22
Cages, bird, squirrel and rat	421	cartridge	424	N. O. P.	23
Cake, alum	212	cock	508	Chrome steel	385
cotton seed	68	cigar and cigarette	656	Chromos, advertising	178
linseed oil	65	fancy	623	N. O. P.	180
palm nut	68	for smokers' sets	656	Chromotypes, advertising	178
saffron	206	musical instruments	623	N. O. P.	180
salt	210	Cases, plttow	525	Chronometers for ships	369
Cakes containing sugar	141	show	515	Church vestments	673a
yeast	38	watch and parts	367	Churns, earthen or stone	280
Calcareous tufa	298	Cashmires to be finished in Can-		N. O. P.	510
Calendars, advertising	178	ada	563	Cider, clarified or refined	149
Calf leather	604	Cash registers	519	not clarified or refined	148
Calico printing, copper rollers for	370	Catslags, sausage, not cleaned	12	Cigarettes	143
use in	370	Caskets and metal parts	514	Cigar and cigarette cases and	
Catumba root	205	Cassimeres, wool, worsted, etc.	507	holders	650
Camel hair fabrics to be finished	563	Casters, furniture, steel for	477	Cigars	133
in Canada	563	Castas as models for schools, etc.	690	Cigar boxes, labels for	179
Camel hair, not further prepared	554	Castle soap	230	Cinnabar	333
than washed	554	Castings of iron and steel	453	Circulars, advertising	178
Canada plates	384	Cast iron, set-up	375	Citron rinds in brine	91
Canadian goods returned	709	pipe	394	Clapboard, sawn or split, etc.	503
Canadian fisheries, products of	Sec 9	Cast steel over 3½c. per pound,		Clasps, buckle, steel for	477
Canary seed in packages over 1		N. O. P.	386	corset	637
pound	72	wire, crucible, etc.	403	for purses, etc.	658
1 pound or less	73	Catalogues	178	Clay crucibles	300
Candied peel, pop-corn, fruits	141	Catgut for cord or ligatures	687	manufactures of, N.O.P.	282
and nuts	141	Catsups	88	Clays, not further manufactured	
Candies	226	Cattle for improvement of stock	1	than ground	295
Candy, sugar	141	for menageries	701	Clasps (not jewelry)	420
Cane, not further manufactured	498	Caustic potash	209 (a)	Cleaners, amalgam	460
than split, N.O.P.	498	soda	210 (a)	Cliff stone	298
Cane, unmanufactured	497	'C.C.' ware, decorated, printed,	288	Clippings, iron or steel wrought	
Canes, bamboo reeds for	497	etc.	288	waste	374
walking	511	Celluloid balls and cylinders,		Cloaks, fur	625
Cannas	78	moulded, etc.	237	Clock keys	368
Canned meats	8	collars and cuffs	631	springs, steel for	476
oysters	125, 126 and 127	in sheets, lumps, blocks, rods		Clocks and clock movements and	
poultry and game	8	or bars	238	cases	368
tomatoes, N.O.P.	86	lamp shade blanks	237	Closets, earthenware, etc.	289
vegetables, N.O.P.	86	moulded for knife and fork		Cloth, bookbinders'	531
Cannister powder	668	handles	237	bolting, not made up	630
Cannon powder	608	Celluloids, advertising	432	emery	192
Cannons	424	advertising, matrices and cop-		felt, N. O. P.	667
Canvas hemp or flax for sails	547	per shells for	432	hair	645
jute, not colored	545	N. O. P.	433	Jute, not otherwise finished	
Caoutchouc, crude	610	N.O.P., bases, matrices and		than bleached, etc.	540
Capes, fur	625	copper shells for	433	etc.	545
Capillary tubes for vaccine points	676	for books, etc.	483	mohair, etc., for buttons	561
Cap bands, bindings, etc.	638 (a)	Cement, bags containing	291	nun's, to be finished in Can-	
Caps brass, for electric batteries	485	manufactures of, N.O.P.	282	ada	563
fur	625	Portland, hydraulic or water		oled, coated, etc.	562
N. O. P. and cap shapes	626	lime	200	paper, union collar, glossed or	
for umbrellas, etc.	672	rubber	618	finished	101
for whip ends, etc.	673	Centres, rawhide for whips	673	paper, union collar, not	
glass, for vaccine points	676	Cereal foods prepared in packages	45	glossed or finished	100
percussion	424	prepared, N.O.P.	46	prunella wool	629
Caraway seeds	75	Chain, cable for vessels	470	window shade	621
Carboic oil	278	coil, iron or steel	410	wire, brass or copper	418
Carbon black	239	malleable sprocket or link		iron or steel	409
points	316	belting	411	Clothes lines	406
Carbons, electric light, N. O. P.	316	shackles and links	410	wringers	660
over 6 inches in circumference	315	Chalk stone	206	Clothing, card, fillets for	683
Carborundum, manufactures of	670	Chamois skin	604	cotton, N.O.P.	675
wheels	670	Champagne	165	donations of	690
Carboys, glass	326	Chandeliers	435	horse	551
Carlinum seeds	76	Channels, rolled iron or steel, not		India-rubber	619
Cardboard	192	less than 40 pounds per		linen, N.O.P.	575
Card cases	623	yard	379	machine card	429
Card clothing, fillets for	683	Channels, rolled iron or steel, N.		ready-made wool, etc.	567
Card clothing, machinery	420	O.P.	377	silk, N.O.P.	576
Carding machinery for	468	Charts, N. O. P.	180	Cloths, Italian, to be finished in	
Cards, grooved for the blind	173	Admiralty	177	Canada	563
advertising, show	478	for school	696	table, linen or cotton	525
playing	194	for schools of blind	173	tray, linen or cotton	625
commercial	181	Chases for printing	340	wool, worsted, etc.	567
Carpentry, books on	172	Chastolaine bags, frames, etc., for	638	Clover seed	71
Carriage bags	622	Cheese	17	Coach screws	413
cork	673	Chemical compounds, N.O.P.	220	Coal, anthracite	586
leathers	671	for dyeing or tanning	203	dust	586
sweepers	519	Cheques, unsigned	181	augers and drills	460
Cutting of cocoa, hemp, straw		Cherries, N.O.P.	95	bituminous, slack	587
or jute	571	Cherry trees	81	round, etc.	588
Curtains, N. O. P.	572	Chicle gum, crude	254	cutting machines	460
Carriage mats, N.O.P., not metal	670	Chicory, raw or green	24	heading machines	460
Carriage oil cloth	673	kiln-dried, roasted or ground	25	N. O. P.	589
Carriages, children's	592	Children's carriages and sleds	692	all fixtures	436
for menageries	701	Chimneys, lamp	326	illuminating	
for travellers, etc.	702	Chimney linings or vents and tops	284	oils, costing	
N. O. P.	592	China clay	206	more than 30 cents per	
Carrot seed	74	goat plates or rugs	602	gallon	269
Cars, motor, for railways, etc.	438	goat skins	602	oil, N.O.P.	271
railway and other	593	stone	287	pitch	585
crossing frontier	595	tableware	287	tar	585
Car wheel tires, steel, rough	458	wood oil	266	tar dyes, not less than 1	
Cartridge belts and cases	424	Chip hoods, unfinished	639	pound	203
Cartridges	424	Chip brads or plaits for hats	641	Coat linings, to be finished in	
brass cups for	484	Chloralum	211	Canada	563
primers for	180	Chloride of aluminum	211	Coated papers	198
		lime	208	Coatings, wool, worsted, etc.	507
		Chlorate of potash	209	Coats, fur	625
		soda	210	Cobalt, ore of	332
		platinum and black oxide for	489	oxide of	208
		Chloride of zinc	208	Cochineal	206
		Chlorine	208		

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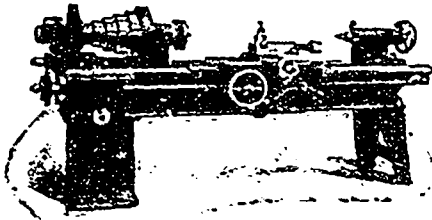
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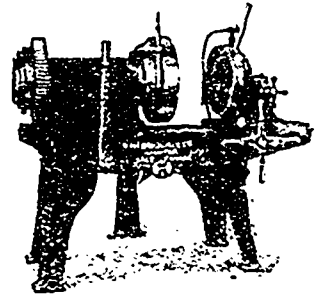
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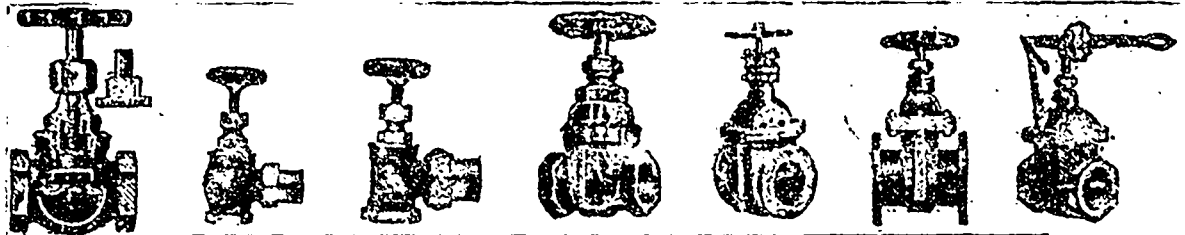
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Index to Canadian Tariff.

No. of Item.		No. of Item.		No. of Item.	
Cocoa beans, crude	77	Cordage, N.O.P.	548	Crushers, grain	448
butter	20	machinery for manufacture	407	Cryolite (ore)	334
carpets, rugs, mats and mat-	671	of	220	Crystal glass tableware	326
ting	110	Cordials, N.O.P.	150	Cubic nitre	210
Cocoanuts, N.O.P.	111	N. O. P.	604	Cue racks and tips	518
imported direct by vessel	113	Cordovan leather	575	Cues, billiard and bagatelle	618
dried	20	Cords	563	Cuff buttons	651
paste or liquor, not sweet-	21	whip, to be finished in Canada	569	Cuffs, cotton, linen, etc.	631
ened	22	wool or worsted yarn for	460	Cullet, glass	651
paste or liquor, sweetened	23	Cote drills	76	Cultivators	446
preparations in powder form	19	Coriander seed	493	Cultures, ferment, for butter-	206
preparations, N.O.P.	278	Cork bark, unmanufactured	494	making	75
shells and ribs	576	manufactures, N.O.P.	494	Cumin seed	484
Cocoon oil, not edible, etc.	682	carpet and matting	573	Cups, brass, for shells and cart-	692
Cocoons, silk	265	strips, shell, shives and	494	ridges	301
Cold lines	44	washers	493	won as prizes	82
Cold liver oil	28	wood, unmanufactured	405	Curling stones and families there-	163
Colic, condensed with milk	25	Corks over 3/4 inch in diameter	496	for	85
Extract of, N.O.P., and sub-	28	3/4 inches and less in diameter	676	Current bushes	183
stitutes	28	for vaccine points	79	wine	85
green, imported direct	28	Corns	654	Currants, N. O. P.	85
purchased in United Kingdom	28	Corn, broom	519	dried	619
N. O. P.	29	Cornices and cornice poles	86	Curtain stretchers	619
roasted or ground and sub-	26	Corn, canned	64	Curtains	675
stitutes, N.O.P.	27	Indian, for distillation	55	Custard powders	141
roasted or ground, not im-	514	Cornmeal	39	Cut glassware	326
ported direct	410	Corn starch	139	Cutlery, steel, N.O.P.	426
Coffins and metal parts	692	Corn syrup	298	Cutters	592
Coll chain and chain links	360	Cornwall stone	395	Cutters, fodder or feed	448
Colls, cabinets of	332	Corrugated tubes for marine	675	straw, steel for	473
gold and silver, except for-	586	rollers	637	Cutting machines, coal	460
eign silver colls	651	Corsets	637	Cuttings, iron or steel wrought	374
Collar buttons	191	Corse' blanks and busks	637	refuse	208
cloth paper, union, glossed or	190	clasps	671	Cyanide of potassium	208
finished	631	eyelets	487	sodium	308
cloth paper, union, not gloss-	190	laces, tagging metal for	637	Cyanogen bromide	657
ed or finished	631	steels	476	Cyclometers	237
Collars of cotton, linen, etc.	575	steel for	479	Cylinders, celluloid, moulded, etc.	597
lace	435	wire, flat wire for	637		
light fixtures	692	wires	655		
Collections of medals	692	Cotswold combing wool	13	D.	
postage stamps	692	Cottolene	236	Dahlias	78
Colleges, antiquities for	693	Cotton, absorbent	520	Damask, uncolored, cotton or	525
philosophical and scientific	696	batts and batting	675	linen	254
apparatus, etc., for	160	clothing, N.O.P.	631	Dammar gum	675
Cologne water	246	collars	536	Dampers, base, piano, parts to	94
Colors, dry, N.O.P.	248	counterpanes	631	manufacture	173
ground in spirits	331	crochet	525	Deaf and dumb and blind, books	505
Colombs, iron or steel, drilled	331	cuffs	624	Deals, planed, jointed, etc.	180
Comb blanks	237	damask, uncolored	525	Decalcomania transfers	326
Combining wools such as grown in	555	diaper	626	Decanters, glass	279
Canada	652	duck, grey or white, etc.	626	Degras for leather	286
Combs	181	embroideries, white	521	Demijohn, earthen or stone	326
Commercial blank forms	369	fabrics, grey, N.O.P.	522	glass	468
Communions sets of metal, glass	691	printed, dyed or colored, N.	522	Dental instruments	623
or wood	369	O. P.	522	Desks, writing, fancy	255
Compasses for ships	365	white, N. O. P.	522	Dextrine, dry	609
Composition metal for watch	416	fillets for car clothing	526	Diagrams, wall, natural history,	400
cases, jewelry	624	knitting	526	for schools, etc.	400
nails and spikes	18	lace, white	624	Diamond drills	364
ornaments	203	manufactures of, N.O.P.	622	dust or bort for borers	364
Compounds, chemical for dyeing	44	nets and netting	622	black, for borers	648
or tanning	43	rags	622	Diamonds, unset	522
Condensed coffee with milk	43	raw	622	Diaper linen or cotton	448
milk	490	seamless bags	63	Diggers, post hole	448
Condensers, platinum for sulphu-	141	seed cake and meal	276	potato	219 (a)
ric acid	179	seed oil for canning fish	280	Dipping, preparations for	685
Cone, paper, for winding yarns	706	refuse (foots)	535	Discs for engraving copper roll-	219 (a)
Confectionery	676	sewing thread in hanks	533	ers, etc.	667
labels for	400	shoddy	536	Disinfecting, preparations for	667
Conds General, articles for	214	thread, N.O.P.	520	Doeskins, wool, worsted, etc.	1
Containers for vaccine points	208	wadding	533	Dogs for improvement of stock	624
Converting apparatus in metals	358	warps, N.O.P.	236	Dolls	690 (a)
Copai gum	450	waste, machined, etc.	520	Domestic fowls for improvement	690
Copperas	352	wool	534	of stock	604
Copper anodes	348	wool, surgical dressing	534	Donations, casual	570
backles, N.O.P.	348	yarns, N.O.P.	534	Donations of clothing and books	437
bars, rivets and washers	348	Cotton yarns No. 40 and finer	532	Dongola leather	519
bolts, blocks, pigs	352	(single)	525	Door mats, N.O.P., not metal	437
bolts, rods	352	Counterpanes, cotton	407	Doors for safes and vaults	519
manufactures of	692	Coutils for corsets and dress	710	wire	525
medals (prizes)	348	stays	424	Doyle's	181
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nails and scrap	208	Coverings containing goods	96	Dragon's blood	284
nails and scrap	488	Covers, gun or pistol	680	Drain pipes	283
nails and scrap	208	Craft water-borne	268	Drain tiles, not glazed	568
nails and scrap	208	Cranberries	268	Drawers	180
nails and scrap	400	Crapes, black	268	Drawings, N.O.P.	591
nails and scrap	655	Cream colored ware, decorated,	268	Drays	590
nails and scrap	870	etc.	459	Dredges	461
nails and scrap	348	separators and steel bowls	225	Dredges, floating, elevators and	461
nails and scrap	432	for	208	machinery for alluvial gold	461
nails and scrap	433	sizing	472	mining	563
nails and scrap	453	of tartar in crystals	477	Dress goods to be finished in	479
nails and scrap	263	separators, materials for	479	Canada	479
nails and scrap	208	Creepers, iron, steel for	298	Dress stays, flat wire for	252
nails and scrap	348	Crinoline wire, flat wire for	374	Dressings, shoe, harness and	236
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nails and scrap		Crossings, railway	480	Drills, diamond	400
nails and scrap		Crowns, hat and bonnet	403	Drills, rotary coal and core	448
nails and scrap		Crucible cast steel wire, etc.	300	Drills, seed	220
nails and scrap		Crucibles, clay, plumbago or sand	480	Drugs, medicinal, N.O.P.	
nails and scrap		platinum			

THE KERR ENGINE COMPANY, LIMITED

BRASS & IRON VALVES

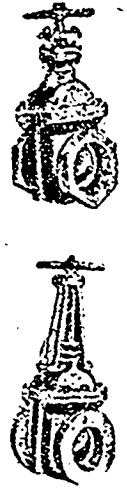


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KERR VALVES

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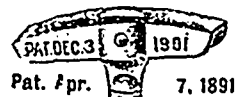
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Bar Iron — Horse Shoes

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Belleville, Ontario, Canada

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	No. of Item.
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F.

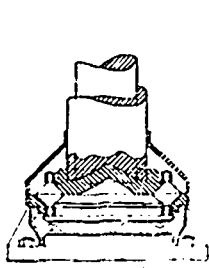
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azalias, bulbs, etc.	79
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Forks, table, iron or steel, rough, etc.	425
Forms, commercial blanks	181
Fossils	680
Foundry facings	314
Fowls, domestic, for improvement of stock	2

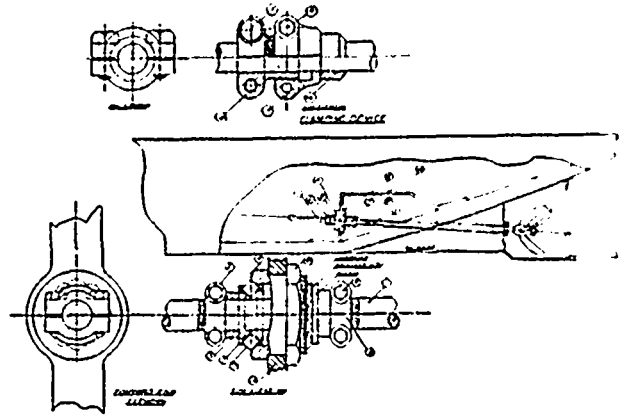
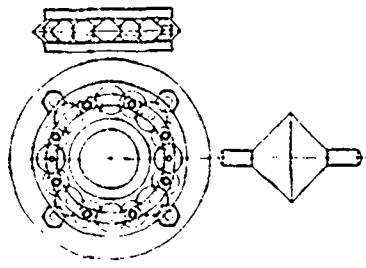
Standard Bearings, Limited.

Engineers and Machinists,

NIAGARA FALLS, ONTARIO.



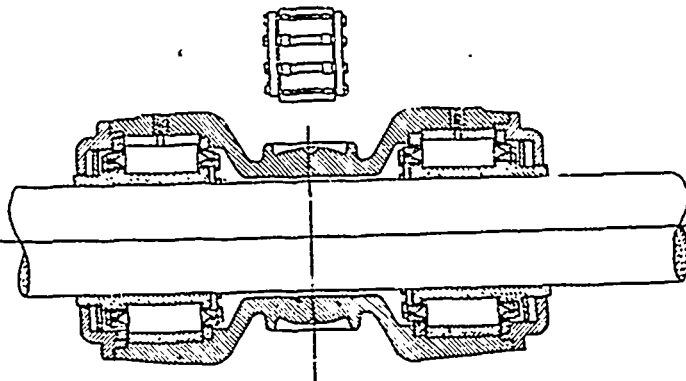
FOOT-STEP BEARING.



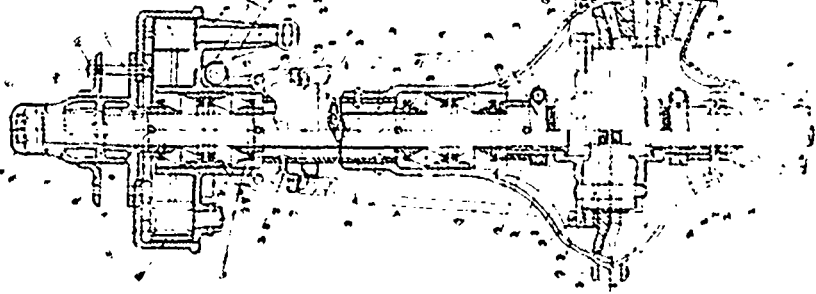
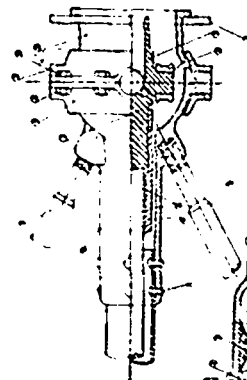
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	No. of Item.
Frame, picture and photograph	512
for purses, etc.	553
speculo and eyeglass and metal parts	328
Freight and rate books	170
Freight waggons	501
Fresh meats, N.O.P.	7
Fresh tomatoes	85
Fringe bullion or gold	359
Fringe, N.O.P.	575
Fringe, wool and worsted yarns for	559
Frogs for railways	300
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G.

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Galvanized wire or netting	1020
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Garter elastic	575
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Gas leacons, automatic, materials for	465
Gas fixtures	435
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Gas meters	430
Gasoline under .775 specific gravity	272
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Gutta percha, hose	610
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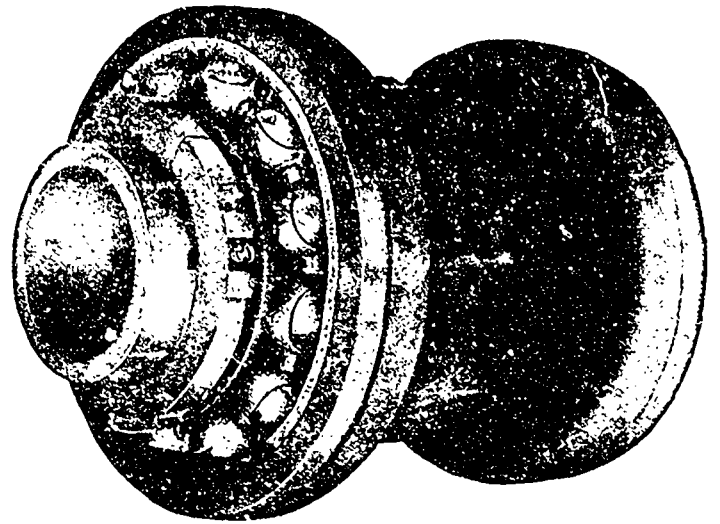
H.

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loaders	448
teddors	448
Heading bolts	500
of poplar	600 (a)
machines, coal	460
Head lights	435
ropes for fishing nets	682
Heads for steel gas buoys, etc. for whips	673
Heavy oil (carbolic)	278
Helirooms left by bequest	704
Hemp bags or sacks	652
carpets, rugs, mats and matting	571
canvas or twine for sails	547
dressed or undressed	540

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when you can

SAVE { 75 per cent. Shaft Friction.
95 per cent. Lubrication.
100 per cent. Re-babbiting.
Wear and Tear on Belting.
Danger of fire from hot boxes.



Let us tell you what it will cost to
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Only experts handle the iron in the London Mills' Furnaces. This is the secret of the regularity of its good quality.

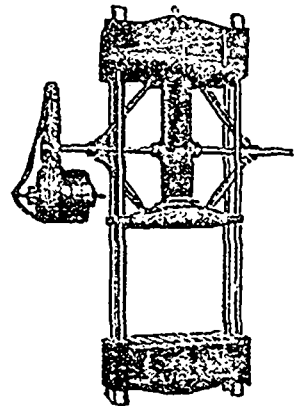
A trial order will make you a regular customer.

53

London Rolling Mills
London, Canada



Hydraulic Presses
Power Screw Presses
Filter Presses



William R. Perrin
AND
Company, Limited
TORONTO, Canada

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Index to Canadian Tariff.

Hemp.	No. of Item.
manufactures of, N.O.P.	537
onkum	541
paper for shot shells	189
rags	681
seed in pkgs. over 1 lb.	72
seed in pkgs. 1 lb. or less	73
yarn	642
Henriettas to be finished in Canada	503
Herbs, crude drugs, N.O.P.	504
Herring, twine	682
Herrings, pickled or salted	119
Hickory felloes, rough, etc.	502
spokes, rough, etc.	502
Hides, raw	599
Hinge blanks, iron or steel	412
Hinges, T and strap	412
Hoes	449
Hogs, live	6
Holders, shade	435
Hollands (tailors')	523
Hollow-ware, iron or steel, plain, etc.	428
nickel and aluminum	428
Homing pigeons	2
Honey and imitations thereof	108
Hoods	636
unfinished, etc.	639
Hoofs, rough	679
Hooks, fly and fishing	422
fishing, deep sea, etc.	682
reaping	449
shoe eyelets	671
Hoop iron or steel, 13 gauge and thicker	378
14 gauge and thinner	384
Hoop iron or steel over 3 1/2 cents per lb., N.O.P.	386
Hop poles	500
Hops	35
Horn in the rough	679
Horn covered	637
Horn strips, rough	679
Horn tips, rough	679
Horse boots	612
Horse clothing	551
Horse hair, cleaned, dipped or dyed	643
Horse powers	447
Horse rakes	446
Horses for improvement of stock	1
menageries	701
over 1 year old, \$20 or less per head	4
Horticulture, books on	172
Hose, cotton or linen, lined with rubber	619
Hose, gutta percha or rubber	619
Hosiery, N.O.P.	568
House furniture	519
Household effects, British subjects dying abroad	704
Household hollow-ware	428
Hub block, rough, etc.	502
Hydrated oxide of ethyl	156
Hydraulic cement	200
Hydro-fluic-silic acid	208
Hydrogen, solutions of peroxide of	219
Hymn books	172
Hypochlorite of lime	208
I.	
Ice	155
Ice creepers, steel for	477
Iceland moss, crude, etc.	539
Illuminating oils, costing more than 30 cents per gallon	268
Illustrations of insects, pictorals, etc.	177
implements, agricultural, plates cut to shape only	444
implements, agricultural, N.O.P. settlers'	448
incandescent lamp bulbs	318 (a)
India rubber boots and shoes	617
India rubber cloth, tape, etc.	562
India rubber clothing	619
India rubber, manufactures of	618
India rubber, unmanufactured	616
Indian corn for distillation	54
Indian corn not for distillation	55
Indigo	203
paste and extracts	203
Indurated fibre	509
Industrial books	172
Ingot moulds	450
Ingot aluminium	353
cogged, iron or steel	376
copper or brass	348

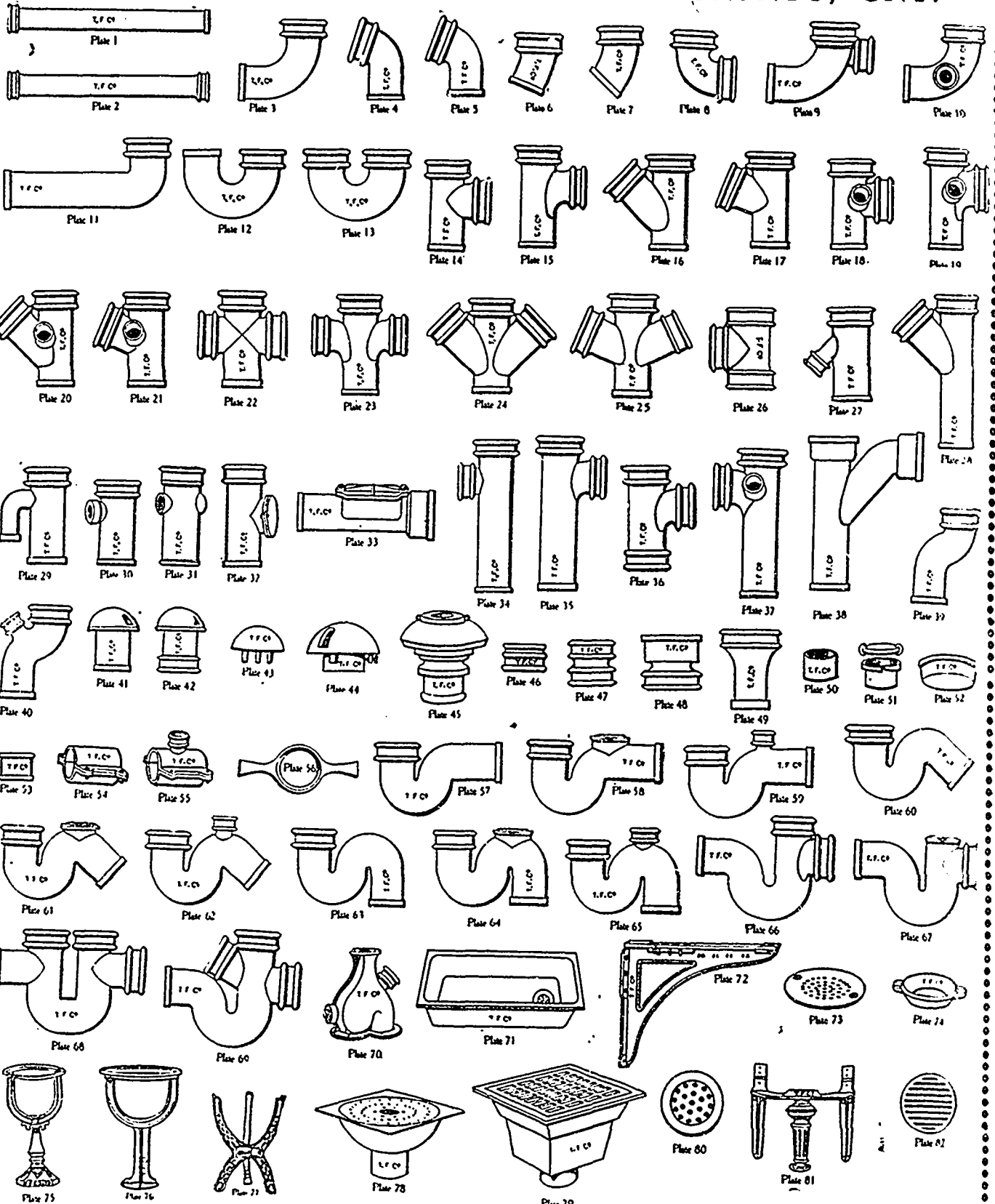
Ingots.	No. of Item.
gold and silver	359
iron and steel	376
nickel and German silver	355
Ink for writing	257
Ink, printing	256
Ink, shoemakers'	252
Insects' crude drugs	204
Insects, pictorial illustrations of, etc.	177
Insoles	611 (a)
Instruments and tools of trade (settlers')	705
Instruments, brass band	598
Instruments, musical for schools of blind	698
Instruments, musical, N.O.P. Settlers'	597
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telegraph and telephone	460
Insulators of all kinds	453
Insurance maps	177
Intersections of railways	390
Inventions, models of	694
Inverted block, earthenware	294
Iodine, crude	208
Ipecacuanha root	205
Iris root	205
Iron angles, rolled, N.O.P. not less than 40 lbs. per yard	377
for vessels	379
Axles, axle bars and blanks for railway or other vehicles	470
band, over 3 1/2 c. per lb., N. O. P.	392
band, 13 gauge and thicker, etc.	386
14 gauge and thinner	378
bars, rolled, N.O.P.	384
hammered, drawn or cold over 3 1/2 c. per lb., N.O.P.	378
rolled	386
beams for vessels	393
beams, rolled, not less than 40 lbs. per yard	470
beams, rolled, N.O.P.	379
billets, 60 lbs. and over	377
blooms, crop ends of	378
blooms	874
boiler tubes, wrought or seamless	376
bolts and bolt blanks	395
bridges	412
buckles	391
420	420
cable chain for vessels	420
caps for whips	470
castings	673
channels, rolled, not less than 40 lbs. per yard	453
chain, coil, etc.	370
N.O.P.	410
columns, drilled, etc.	377
enamelled, agate and granite ware	391
fencing, buckthorn, etc.	427
forgings, N.O.P.	405
forks, table, rough	393
furniture	425
510	510
Iron girders, rolled, N.O.P.	377
globules for polishing, etc.	457
hinges, T and strap and hinge blanks	412
hollow-ware, N.O.P.	428
hoop over 3 1/2 c. per lb., N.O.P.	356
14 gauge and thinner	384
12 inches and less wide, 13 gauge and thicker	378
ingots and cogged ingots	376
knowledge	375
knees for vessels	470
knife blades or blanks, rough	425
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loops, etc.	376
machinery, N.O.P.	453
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pipe, cast	394
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nuts and nut blanks	412
plates, Canada	384

Iron.	No. of Item
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48 in. or over in width, and over 1/2 in. thick, N.O.P., sheared or un-sheared	381
over 3 1/2 c. per lb., N.O.P. for vessels	382
puddled bars	386
rails, crop ends of	470
rails for railways	376
re-rolled	374
ribs for umbrellas	388 (a)
rivets	672
rods for manufacturing rods	412
Russia	471
sand for polishing glass or granite	384
scrap, cast	457
scrap, from vessels wrecked in Canadian waters	375
wrought, waste or refuse	373
screws, N.O.P.	374
scrolls over 3 1/2 c. per lb., N.O.P.	413
scroll 13 gauge and thicker, etc.	386
17 gauge and thinner	378
sections rolled, N.E.S.	384
drilled, etc.	377
shapes, drilled, etc.	391
spades, iron, N.O.P.	391
sheet, over 3 1/2 c. per lb.	377
sheets, N.O.P., sheared or not	386
14 gauge and thinner	382
coated, N.O.P.	384
not galvanized	384
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skelp, sheared, etc., N.O.P. for manufacture of pipe	382
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Iron spikes, cut and railroad	414
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14 gauge and thinner	384
sulphate of (copperas)	208
rolled, N.O.P.	377
terne plate	384
tin plate bars, crop ends of	374
tubes for gas buoys, etc.	405
tubes, rolled, not joined or welded	897
tubing, lacquered or brass covered, for bedsteads	486 and 486 (a)
tubing, square	396
tubing, wrought or seamless, over 4 inches	393
tubing, wrought or seamless, 4 in. or less	399
tubing, other, N.O.P.	400
tubing, over 4 inches, for mining, etc.	460
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wire cloth, wove wire and wire netting	409
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wire, galvanized, 9, 12 and 13-gauge	404
Isinglass	232
Istle fibre	539
Italian cloths to be finished in Canada	503
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Ivory	674
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J.	
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Toronto Foundry Company, Limited.

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TORONTO, ONT.



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Jute and jute butts	545
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manufactures of, N.O.P.	538
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K.

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Kangaroo leather	604
Kartavert	509
Kauri gum	254
Kelp	539
Kettle, iron	375
Kerosene oils, N.O.P.	271
Keys, piano or organ, parts for manufactures of	675
Keys, watch and clock	368
Kid leather	604
Kilns, rotary, of metal, not made in Canada, etc.	402
Kitchen, hollow-ware, aluminum and nickel	428
Knees, iron or steel, for vessels	470
Knife blades, or blanks in the rough	425
Knife handles, celluloid, moulded into sizes for, etc.	237
Knife polish, N.O.P.	237
Knitted goods, N.O.P.	568
Knitting cotton	536
Knitting, machinery for	468
Knives, edging	449
Knives, hay or straw	440
Knives, reaper and mower, steel for	475
Knives, steel	428
Knives (sore)	534

L.

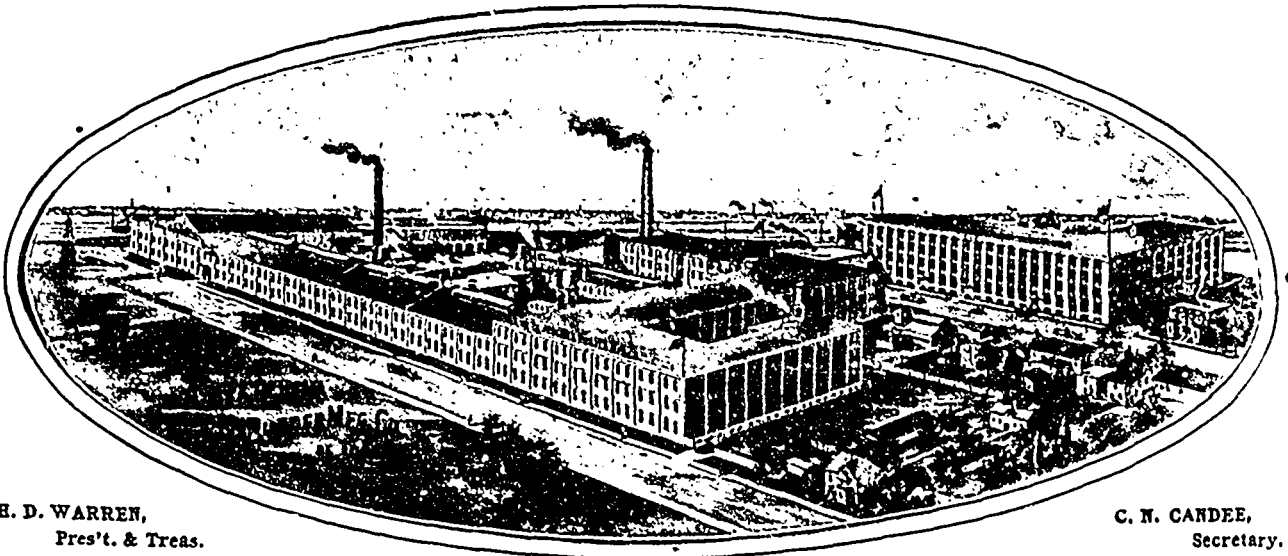
Labels for fruit, etc.	179
lac, silk in the gum, or spun for lac, crude, seed, button, stick and shell	254
Lace collars and manufactures of lace	575
N.O.P.	575
valenciennes, torchon and white cotton	526
Laces, boot, shoe, stay and shirt shoe and corset, tagging metal for	487
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Lactate (antimony)	208
Lags or coach screws	413
Lamb, leather	604
Lamb's wool, surgical dressing	236
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oil	259
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lens blocks, rough, etc.	602
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Lava, unmanufactured	298
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Lavatories, stoneware, etc.	289
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Lawn mowers	450
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Lead, acetate of, not ground	488
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Leather dressed, waxed or glazed, N.O.P.	604
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Leathers, glove for glove manufactures	607
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Lenses, spectacle and eye glass	327
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Libraries, books for	175
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Lifboats and life-saving apparatus for societies, etc.	689
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Lighting fixtures	435
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Lime juice, containing not more than 25 p.c. proof spirits	150
containing more than 25 p.c. proof spirits	151
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Limes	101
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Linen bags or sacks	552
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Linen gamask, uncolored	525
Linen diaper	525
Linen, machinery for manufacture of	467
Linen nets and netting	575
Linen, stair	525
Linen, thread	636
Linen yarn for towels, etc.	643
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Lines, tape	657
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sweetened	21
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M.

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Machinery, beet root sugar	463
Machinery for manufacturing rifles	464
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Mantle, stockings for gas light	316 (a)
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Manure spreaders	448
Manuscripts	177
Maple sugar and syrup	138
Maps, N.O.P.	180
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for schools, etc.	696
for schools of blind	178



H. D. WARREN,
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Secretary.

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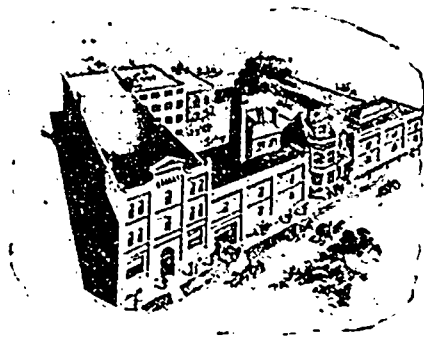
N.

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iron or steel	412
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Nuts for rifles (Government)	464
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O.

Oak felloes, rough, etc.	502
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Oak staves	502
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Oar blocks, rough, etc.	502
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Oil cake and meal, linseed	68
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gas, crude, lighter than .8235, but not less than .775, etc.	270
Nectarines	97
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palm, kernel, not edible, etc.	278
peppermint	263
petroleum, crude, .8235 spe- cific gravity	267
lighter than .8235, but not less than .775	270



METALS

**LEAD
COPPER
TIN
BISMUTH**

**ANTIMONY
ALUMINUM
ZINC
CADMIUM**

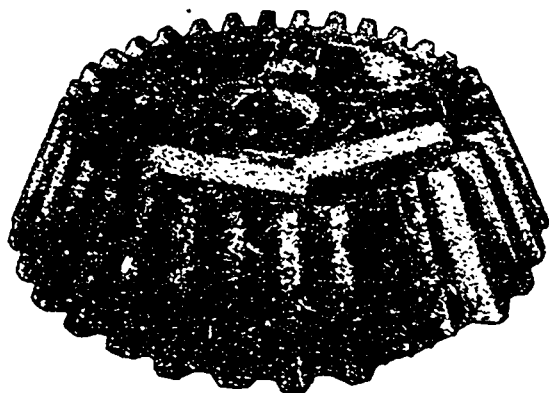
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Solder For All Requirements
Battery Zincs
Fuse Wire**

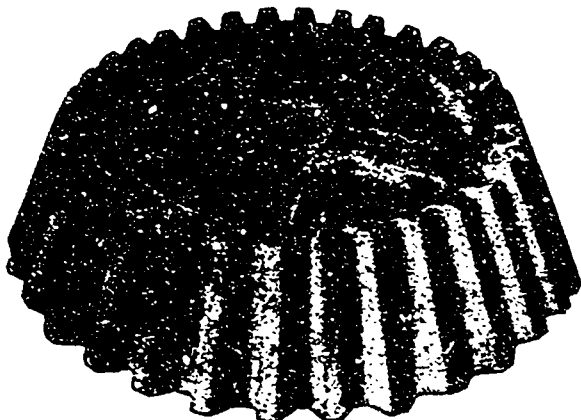
**Lead Pipe
Pure Block Tin Pipe
Glazier's Lead
Newspaper Metals**

**We make all Metal Mixtures
If You Use Metal Write Us**

The Canada Metal Co., Limited
31 WILLIAM ST., TORONTO.



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AFTER BRAZING

This Bell that is 2 Feet in Diameter, Shipley's Bell, was brazed May 17, 1904, for the Boston Manufacturing Co., Waltham, Mass., and is running to-day as good as new.

Don't Scrap Your Broken Castings

Large or small, any shape, we will make them as good as new and stronger than originally at a nominal expense.

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When you have a broken casting send it to our works by freight or express prepaid or write us and we will tell you the nearest point at which you can get it mended.

Our brazing restores the casting not only to its original serviceability, but makes it from 45 to 65 per cent. stronger at the point of fracture, depending on the quality of the metal.

Large Factories, Railway Shops, Mines, Mills, etc., can do their own brazing at less expense than by sending castings to our brazing works, and to accommodate such, we supply the following—

One Brazing Table Frame, four to six Special Torches, and box of Brazing outfit consisting of "Dincock Brazing Compound" Spelter and Flux. If the factories have gas and compressed air they do their own brazing to large.

Should the factories or shops be without gas, we furnish a kerosene gas plant consisting of tank, coils and hose; in addition to this we furnish a blower to factories having no compressed air.

To purchasers of any of the foregoing equipment, we will send, if desired, an expert brazer to fully demonstrate the process.

THE DOMINION BRAZING CO., LIMITED

(Controlling the Canadian patents)

377 ST. PAUL STREET, MONTREAL

Long Distance Tol. Main 551

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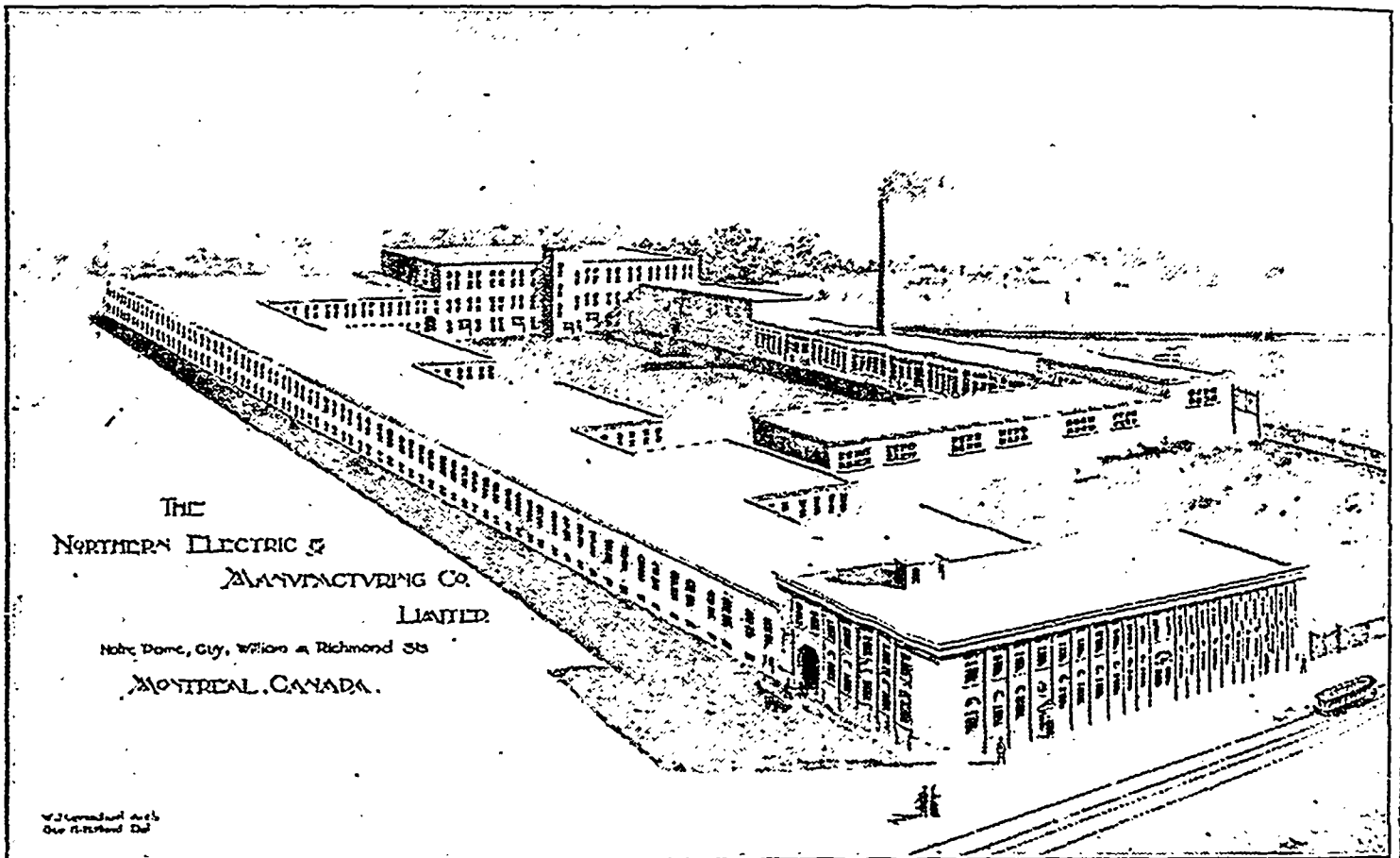
	No. of Item.
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sweetened	21
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Pigs, Britannia metal in brass and copper	355
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Pills, N.O.P.	625
Pineapples	220
Pine pitch	90
tar	585
Plins, rolling wire, N.O.P.	510
wire, N.O.P.	419
Pipe, cast iron	394
Pipe clay	295
Pipe, lock joint	400
Pipe mounts	658
Pipe of iron, steel or wood, wire-bound, for alluvial gold mining	461 (a)
Pipe platinum for sulphuric acid	490
Pipe, steel or iron, fittings for	402
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Plate glass, not over 7 sq. feet, not bevelled	320
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iron or steel, not less than 80 in. in width and over 1/4 in. thick	380
Iron or steel, sheared or not for vessels	351
over 3 1/2 cents per lb, N.O.P.	470
	386

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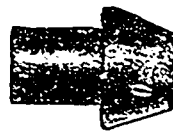
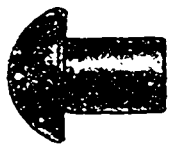
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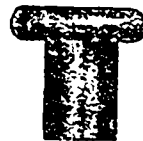


WE MANUFACTURE :

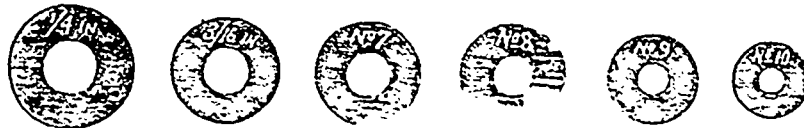
IRON AND COPPER RIVETS

OF EVERY DESCRIPTION

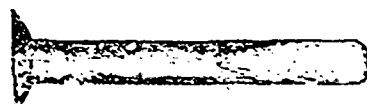
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- Copper and Brass Rivets
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- Tubular Rivets
- Bifurcated or Slotted Rivets
- Wire Nails, Copper Boat Nails
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- Felloe Plates and Washers
- Carriage Knobs, made from Steel



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COUNTERSUNK CLOUT NAILS.

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Specialties

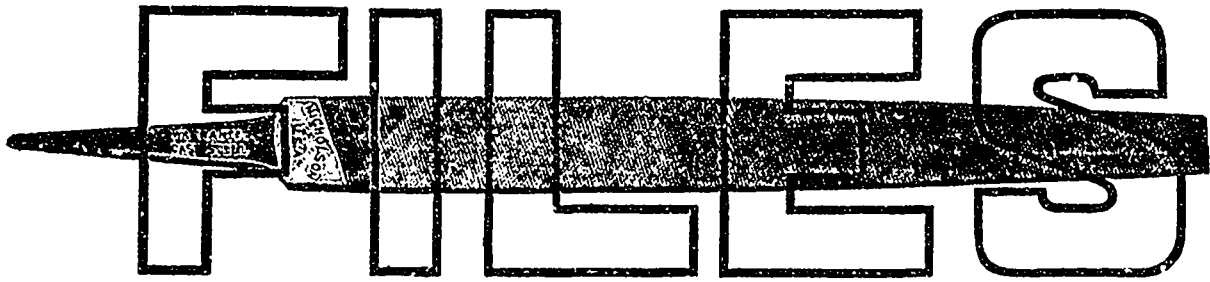
The PARMENTER & BULLOCH CO., Limited

Gananoque, Ontario.

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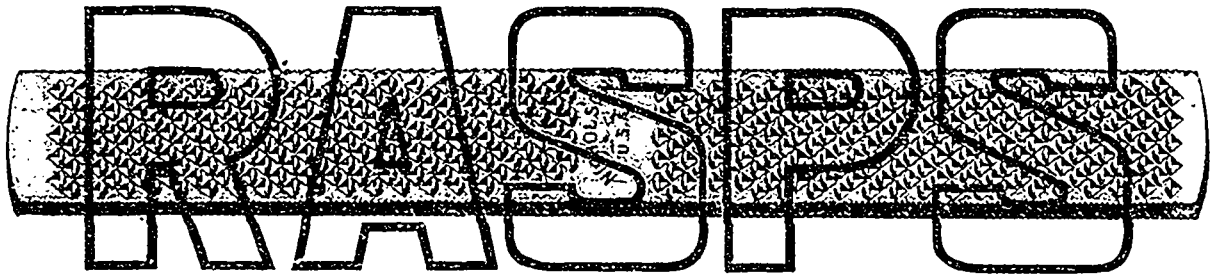
S.	No. of Item.	No. of Item.	No. of Item.
Sacks, hemp, linen or jute	662	Seeds, annatto, beet, carrot, tur- nlp, mangold, mustard, sow- ing rape seed, mushroom	74
paper	103	spawn	74
Saddle trees, Mexican	602	aromatic, viz.:-anise, anise star, caraway, coriander, cardamom, cumin, fenel and fenugreek, crude	75
Saddlery	012	dyeing and tanning	203
Safes, amalgam	460	N.O.P. in packages over 1 lb.	72
and doors of	487	N.O.P. in packages one pound or less	73
Safety lamps, miners' accessories for cleaning, etc.	400	crude drugs, N.O.P.	204
Safflower and extract of	200	sunflower, canary, hemp, millet, in packages over 1 pound	72
Saffron	200	sunflower, canary, hemp and millet, in packages 1 lb. or less	73
Saffron cake	200	valued at not less than \$5 per pound	71 (a)
Sago	04	Selne twine	082
flour	30 (a)	Selnes	082
Sail twine of hem or flax for sails	647	Senegal gum	254
Sails for boat and ships	650	Separators, cream, materials for cream, steel bowls for	472
Sal ammoniac	208	N.O.P.	448
salmmings	345	(threshing)	447
Sal soda	210	Serres to be finished in Canada	663
Salmon, fresh, pickled or salted	117	Serum for subcutaneous injec- tion	206
prepared or preserved, N.O.P.	123	Sesame seed oil	259
aniline	203	Settlers' effects	705
twine	082	Sewer pipes	284
Salt cake	210	Sewing machine attachments	071
for sea or gulf fisheries	40	Sewing machines and parts	440
N.O.P. in packages	41	machines, settlers'	705
N.O.P. in bulk	42	Sewing silk	079
Salt-petre	200	thread, cotton, in hanks	535
Salts of antimony	208	Shackles, chain	410
aniline	203	Shaddocks	101
German potash	082	Shade blanks, celluloid	237
of quinine	208	rollers, window	617
Salvs. N.O.P.	220	Shades and shade holders	435
Sampiers, ore, automatic	460	glass	823
Sandarac gum	254	window, cloth for	621
Sand	295	Shafting steel	393
iron for polishing, etc.	696	Shafting of steel not over 2½ dia.	393 (a)
crucibles	800	Shale oil, illuminating, costing more than 30c per gal.	268
paper	102	Shams	675
stone, not hammered, etc.	805	Shanks, shoe, steel for	470
Sappato gum	254	Shapes, iron or steel, drilled	391
Sardines in tin boxes (see an- chovies)	120	rolled iron or steel, N.O.P.	377
Sarsaparilla root	205	Shares, plough, cut to shape, etc.	444
Satchels	023	Shea butter	277
Sateens for corsets and dress stays	627	Sheathing nails	415
Satin white	240	Sheathing vessels, felt adhesive for	185
Sauces	68	Sheep for improvement of stock leather	004
Sausage skins or casings, not cleaned	12	Sheet iron or steel, sheared or not, N.O.P.	882
Sawdust of wood	499	14 gauge and thinner	384
Saws, steel for	478	felt galvanized	384
Scale board for cheese	502	coated N.O.P.	384
Scales	437	Sheet iron or steel, over 3½c per lb., N.O.P.	388
Schledam	156	for vessels	470
Schlag metal leaf	361	Sheets, hard, rubber in	616
Schnapps	156	Sheets, linen or cotton	625
Scientific apparatus, etc.	696	Sheets, steel, or mower and reap- er knives	475
Schools, antiquities for	693	Shelf oil cloth	673
for blind, articles for	693	Shell, lac in	254
philosophical and scientific apparatus, etc., for	698	Shells, cocoa	19
School writing slates	311	for advertising ster- cotypes, etc.	432
Snows	500	for stereotypes, etc.	433
Soap brass	348	for books, etc.	483
copper	348	paper, brass caps for shot, primers and hemp pa- per for	168
iron, cast	376	unmanufactured	680
iron or steel from vessels wrecked in Canadian waters	373	Shingle bolts	500
iron or steel wrought refuse	374	Shingles, wood	502
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leather, tanners'	605	Ships, chronometers and com- passes for	369
Scrapers, road or railway	503	Ships' sails	650
Screens, wire	619	Shirt laces	630
Screws for rifles (government)	164	Shoddy, cotton, woollen, etc.	633
Screws, wood and metal	413	Shoemakers' ink	252
Scroll iron or steel, 13 gauge and thicker	378	Shoe blacking	252
14 gauge and thinner	384	buttons, N.O.P.	649
over 3½ cts. per lb., N.O.P.	386	paper mache	671
Scythes	449	dressings	252
Sea twine	682	eyelets and eyelet hooks	671
Sealing wax	224	lace wire fasteners	671
Seamless bags, cotton	182	Shoe laces	630
drawn tubing, zinc	345	tagging metal for	487
iron or steel boiler tubes	395	Shoe patterns, paper	202
iron or steel tubing over 4 in.	396	shanks, steel for	470
iron or steel tubing 4 in. or less	399	Shoes, pegged, etc.	611
Seamless steel tubing, 3½ cts. per lb. and over	396	wire for manufacture of	482
Sedgrass, crude, etc.	539	India rubber	617
Sawed, crude, etc.	539	N.O.P.	611 (a)
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Sections rolled iron or steel, N.O.P.	377	shells, hemp paper for	188
Seed cake, cotton	69	primers for	136
clover	71	Shovel blanks	450
drills	446	handles 'D,' of wood	601
flax	70	Shovels	450
lac	254	steel for	387 (a)
meal, cotton	68	Show cards, advertising	178
Seed oil cotton, for canning fish	276	Show cases and metal parts	616
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		Silk cocoons	679
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		fabrics	681
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		Skelp iron or steel, sheared, etc., N.O.P.	382
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		China goat skins, not dyed	602
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		for taxidermic purposes	609
		fur, not dressed	601
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		Skins, goldbeaters'	686
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		Slack coal, bituminous	587
		Slag, blast furnace	372
		pots, furnace	462
		trucks, furnace	462
		State mantels	310
		manufactures of N.O.P.	310
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		Slates, school writing	311
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		Sleighs	591
		Slides, magic lantern	657
		Slime tables for mining	677
		Slippers, N.O.P.	611
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		Smelting, blast furnaces for cop- per or nickel	460
		Smelting machinery	460
		Smokers' sets	656
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		common or laundry	229
		mineral	228
		powdered	228
		powders	228
		N.O.P.	228
		whale oil	227



Globe
Kearney & Foot
Eagle
J. B. Smith

MANUFACTURED BY
Nicholson File Co.,
DOMINION WORKS,
Port Hope, Ont.

Arcade
American
Great Western
McClellan



GRINDING and POLISHING MACHINERY
AND MACHINE SHOP SPECIALTIES

PLAIN FLOOR GRINDERS
SELF-CONTAINED GRINDERS

SURFACE GRINDERS for DIES, Etc.
WATER TOOL GRINDERS

COMBINATION GRINDERS FOR SAWS
AND PLANER KNIVES

BUFFING AND POLISHING LATHES
BELT STRAPPING AND POLISHING
MACHINES

EXTRA HEAVY BENCH AND MACHINE
VISES

RAPID CLAMPS FOR MACHINE TOOLS
GEARING OF ALL KINDS

SPECIAL MACHINERY
DESIGNED AND BUILT

TO ORDER

W. B. McLEAN & CO.

301 St. James St. - MONTREAL

Index to Canadian Tariff.

	No. of Item.
Sockets, electric	453
tubular bow, steel for	478
Socks of all kinds	508 (a)
Soda, arseniate of	210
ash	210
bichromate	210
bismarckite	210
bisulphite	210
caustic	210 (a)
chlorate of	210
nitrate	210
nitrite	210
peroxide	210
prussiate	210
sul	210
silicate	210
stannate	210
sulphate of, crude	210
sulphite	210
Sodium, sulphide of	210
cyanide of	208
leather, whole sides	605
N.O.P.	606
Soups	8
Scotchdown, combing wool	355
Soy	88
Spade blanks	450
Spades	450
Spanish grass	530
Spar ornaments	624
Sparkling wines	165
Spawn, mushroom	71
Specimens, botanical and entomological	620
mineralogical	620
natural history for schools	620
etc.	620
Spectacle frames and metal parts	328
Spectacles and lenses for	327
Spelter, zinc	345
Spermaceti oil	265
Spices, unground	30
ground	31
Spiegeleisen	375
Spices, composition	415
cut, iron or steel	414
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N.O.P.	417
Spinning, machinery for	468
Spirit, palm	156
potato	156
pyroxylic	156
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Spirits of ammonia, aromatic	161
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in	160
perfumed	160
Spirituous liquors	156
N.O.P.	158
Spokes, hickory or oak, rough	502
Spoons, trawling	422
Sporting powder	668
Sprats in tin boxes (see anchors)	120
Spraying, preparations for	210 (a)
Spreaders, manure	446
Spring mattresses	519
Spring for railway and other vehicles	392
surgical trusses	474
Springs, clock, steel for	478
furniture	519
lamp	434
for rifles (Government)	464
Sprinklers for fire protection	439
Sprocket chain, malleable	411
Spurs and stults for earthenware	371
Squills, root	205
Squirrel cages	421
Stair linen	525
pads	571
Stamps, postage, collection of	692
Stannate of soda	210
Starch and similar preparations	39
corn	39
potato	39
Statues and statuettes	624
Stave bolts	500
Staves, barrel, rough, etc.	502
Staves and stave bolts of poplar	500 (a)
Stay laces	650
Stays, dress, flat wire for	479
Stearic acid	215
Stearine, animal, N.O.P.	13
Steel angles, rolled, not less than 35 lb. per yard	370
rolled, N.O.P.	377
for vessels	470

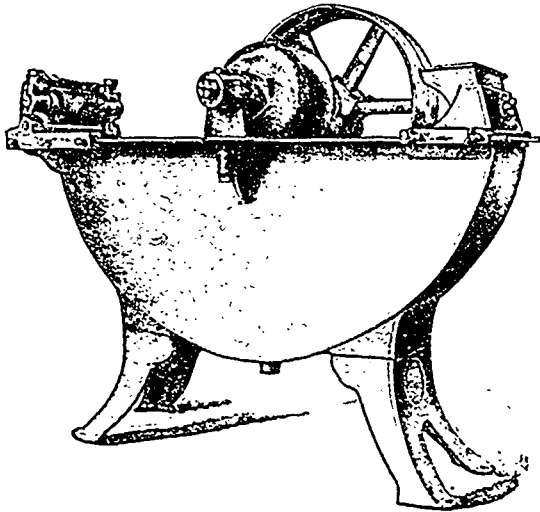
Steel	No. of Item.
axles, axle bars and blanks for railway and other vehicles	392
balls for machinery, etc.	491
balls for gas buoys	485
band, 14 gauge and thinner	384
band, 13 gauge and thicker, etc.	378
band, over 3 1/2 c. per lb.	386
bars, rolled, N.O.P.	378
bars, hammered, drawn or cold rolled	393
bars, over 3 1/2 c. per lb., N.O.P.	384
beams for vessels	470
beams, rolled, not less than 40 lbs., per yard	379
beams, rolled, N.O.P.	377
billets, 60 lb. and over	376
billets, N.O.P.	378
blanks for milling cutters	386
blooms, crop ends of	374
blooms	376
boiler tubes, wrought or seamless	395
bolt and bolt blanks	412
bowls for cream separators	459
bridges	391
buckles, N.O.P.	420
cable chain for vessels	470
caps for whips	673
castings	453
cast, over 3 1/2 cents per lb., N.O.P.	386
chains, coil, etc.	410
channels, rolled, not less than 40 lb. per yard	379
channels, rolled, N.O.P.	377
chrome	385
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cutlery, N.O.P.	426
enamelled, agate and granite ware	427
fencing, buckthorn, etc.	405
for buckle, clasps, bed fasts, etc.	477
for shovels	387 (a)
for corset steels, clock springs and shoe shanks	476
for saws and straw cutters	473
for tubular bow sockets	478
forgings, N.O.P.	393
forks, table, rough	425
girders, rolled, N.O.P.	377
heads for gas buoys	465
hinges, T and strap and hinge blanks	412
hollow-ware, N.O.P.	428
hoop, 13 gauge and thicker, etc.	378
hoop, 14 gauge and thinner	384
hoop over 3 1/2 cents per lb., N.O.P.	386
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knif blades in the rough	425
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nails, cut	414
nail rods, Swedish, for horse shoe nails	387
netting, wire	409
nuts and nut blanks	412
patterns	430
pipe, fittings for	402
plates, over 3 1/2 cents per lb., N.O.P.	386
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for vessels	470
for boilers, etc.	380
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shapes, rolled, N.O.P.	377
sheets, 14 gauge and thinner flat, galvanized	384
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over 3 1/2 cents per lb.	386
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spades	450
spikes, cut and railroad	414
springs for railway or other vehicles	392
for surgical trusses	474
strip for fencing	460
strip, 13 gauge and thicker, etc.	378
strip, 14 gauge and thinner	384
strip, 3 1/2 c. per lb., N.O.P.	386
structural sections, drilled, etc.	391
for beet sugar	463
tees, rolled, N.O.P.	377
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4 inches or less	390
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wire, flat, for fencing	450
wire for boots and shoes	482
wire for wire mattresses	481
wire, galvanized, 9, 12 and 13 gauge	404
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N.O.P., matrices and copper shells for	433
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Stick lac.	254
Sticks for umbrellas, etc.	672
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Sticks, walking	511
bamboo reeds for	497
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Stills and spurs for earthenware	371
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Stockinettes for rubber boots and shoes	569
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Stone, paving blocks	306
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Stones, burr, rough, for binding into mill stones	209
Stones, curling, and handles therefor	501
ground flint	286
lithographic, not engraved	302
precious, not set, pierced, etc.	648
Storeware, brown or colored	288
demijohns, churns or crocks	288
Store furniture	519

A Good Grindstone

Kept in perfect condition is an ideal tool in any shop.

No other abrasive is its equal for tool grinding, but the best grindstone requires careful attention. Our iron grindstone frame with its adjustable truing attachment will keep the stone in perfect condition. By its use the stone can be dressed off in a few minutes and the stone will not only



have a uniform, even surface, but it will be in just the right condition for good grinding.

There is also an adjustable tool holder by means of which one may grind almost any beveled tool or knife quickly and at the proper angle.

This frame will carry a stone up to 42 in. diameter and 6 in. thick, weight crated 500 lbs.

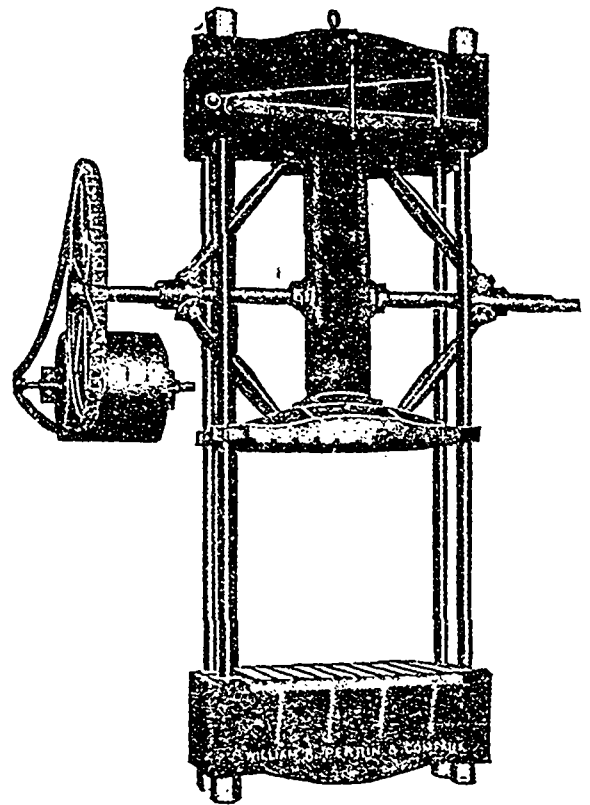
We stock large grindstones 36 to 72 in. diameter, 5 to 12 in. thick, weight 400 to 4,000 lbs.

F. & W. Hardware 
Montreal 

Frothingham & Workman, Limited,
Montreal, Canada.

William R. Perrin and Company, Limited,

TORONTO, - CANADA.



MANUFACTURERS

HYDRAULIC PRESSES
POWER SCREW PRESSES
FILTER PRESSES.

Index to Canadian Tariff.

	No. of Item.
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straw	63
strawberries, N.O.P.	95
straw wild	90
strawberry wine	103
strawboard	192
straw carpeting, rugs, mats and matting	571
straw cutters, steel for	473
straw knives	449
straw plaits or braids for hats	641
straw pulp	200
strength-testing machines	437
stretchers, curtain	519
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wire, etc., for manufac. of	480
iron or steel, 13 gauge and thicker, etc.	378
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3/4c per lb., N.O.P.	386
natural iron or steel, drilled, etc.	391
for beet root sugar	463
rough, N.O.P.	246
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beet root, machinery, etc.	463
cane, syrup and molasses	140
candy	141
concrete	135
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beds	466
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trusses	236
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binders and parts thereof	628
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carpets	519
brings, gold and silver	339
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potatoes	84
for improvement of stock	1
for railways	390
rails	422
ties	424
corn	139
crucible	139
table	138
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medicinal, N.O.P.	220
N.O.P.	140

T.

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cloths, not handled, rough	425
cloth	573
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Tableware, blown glass	326
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Tails, fur, raw	600
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Tank bottoms, sugar	185
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Teasels	60
Tedders, hay	448
Tees, rolled iron or steel, N.O.P.	377
Teeth, artificial	688
Telegraph rate books	170
Telegraph instruments	437
Telephone instruments	453
Tennis nets, lawn	549
Terra plate	384
Terra cotta ornaments	624
Textile leather heads for whips	673
T-hinges	412
Thongs for whips	615
Thread, cotton sewing in hanks	535
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Threshing machine outfits, including baggers, welghers and self-feeders	447
Thrown organzino, not colored	578
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Ties, railway	500
Tiles, drain, not glazed	283
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Timothy seed	71
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Tinware	344
Tinctures, alcoholic, N.O.P.	159
N.O.P.	220
Tippets, fur	625
Tips, cue	518
java or other	435
for whips	673
Tires, locomotive and car wheel, steel, rough	469
rubber vehicle	592
Tobacco, cut	144
manufactures, N.O.P.	145
pipes	656
pouches	656
unmanufactured, for excise	142

	No. of Item.
Toilet preparations, alcoholic	100
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vaseline, etc.	274
Tomatoes, fresh	85
in cans, N.O.P.	86
Tonquin beans	77
Tonics, N.O.P.	220
Tool bags	622
Tools, loading	424
for manufacturing rifles	464
of trade, etc., settlers'	705
Tooth powders and washes, non-alcoholic	234
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Tops, chimney	284
worsted, wool, such as grown in Canada	556
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Torchon lace	526
Torpedoes	665
Tortoise shells, unmanufactured	630
Tow, flax	539
surgical dressing	236
Towels	525
Towelling, linen or cotton	523
Toys	624
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Tracts, religious	172
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Travellers' baggage	703
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Trawl twine	682
Trawls and trawling spoons	422
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Treenails	602
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fruit	81
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Tricycles	594
Trimmings, brass, for bedsteads	486
Troches, N.O.P.	220
Trucks, blast furnace slag	462
Trucks	593
Trunks	622
Trusses, surgical	236
surgical, steel springs for	474
Tubers	79
Tubes, boiler, wrought or seamless	395
less	395
corrugated, for marine boilers	395
iron, rolled, not joined or welded, etc.	397
paper for winding yarn, etc.	169
iron or steel for gas buoys, etc.	405
metallic and capillary for vaccine points	676
Tubing, aluminium	353
brass	348
copper	348
iron or steel, square	396
iron or steel, wrought or seamless, over 4 inches	398
iron or steel, wrought or less, 4 inches or less	399
iron or steel, other, N.O.P.	400
iron, over 4 inches for mining, etc.	460
incumbered or brass covered for bedsteads	486
platinum for sulphuric acid	490
seamless steel, 3/4 cents per lb. and over	396
zinc, seamless drawn	345
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Tufa, calcareous	298
Tunnels, international, materials for	596
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Tumeric	203
Turnip seed	74
Turpentine, raw or crude	260
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binders, articles for manufacture of	544 (a)
for fisheries	682
N.O.P.	548
machinery for manufacture of	467
sail, of hemp or flax	547

Canada Screw Co., Limited.

Toronto

HAMILTON

Montreal

Wood and Machine Screws

Tire and Store Bolts

Bright Wire Goods

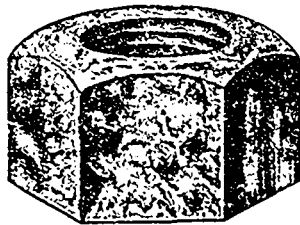
Iron and Copper Rivets and Burrs

Wire Nails, Bright Annealed and Oiled Wire

Tacks and Staples.

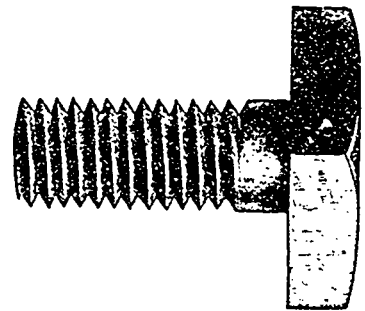
Quality Our Highest Aim

MORROW'S



Hot Pressed Nuts
and Cold Pressed Nuts

MORROW'S



Set and Cap Screws
Studs and Coupling Bolts

The John Morrow Screw Limited

INGERSOLL, ONTARIO

Index to Canadian Tariff.

	No. of Item.
Twist, silk	579
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for schools for the blind	608
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Type-making accessories for	442
press, etc.	441
Type-setting machines	441
Typewriters	441 (a)
Typewriters, for schools of blind	698
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U.

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Umbers	245
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Umbrellas	629
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Underwear, silk, in the gum or spun for	577
Enumerated goods	711
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Union collar cloth paper, not glossed or finished	190
Universal mill plate steel	379 (a)
Universities, antiquities for	693
philosophical and scientific apparatus, etc., for	696
Urnials earthenware etc.	289
Urnials philosophical and scientific for colleges, etc.	696

V.

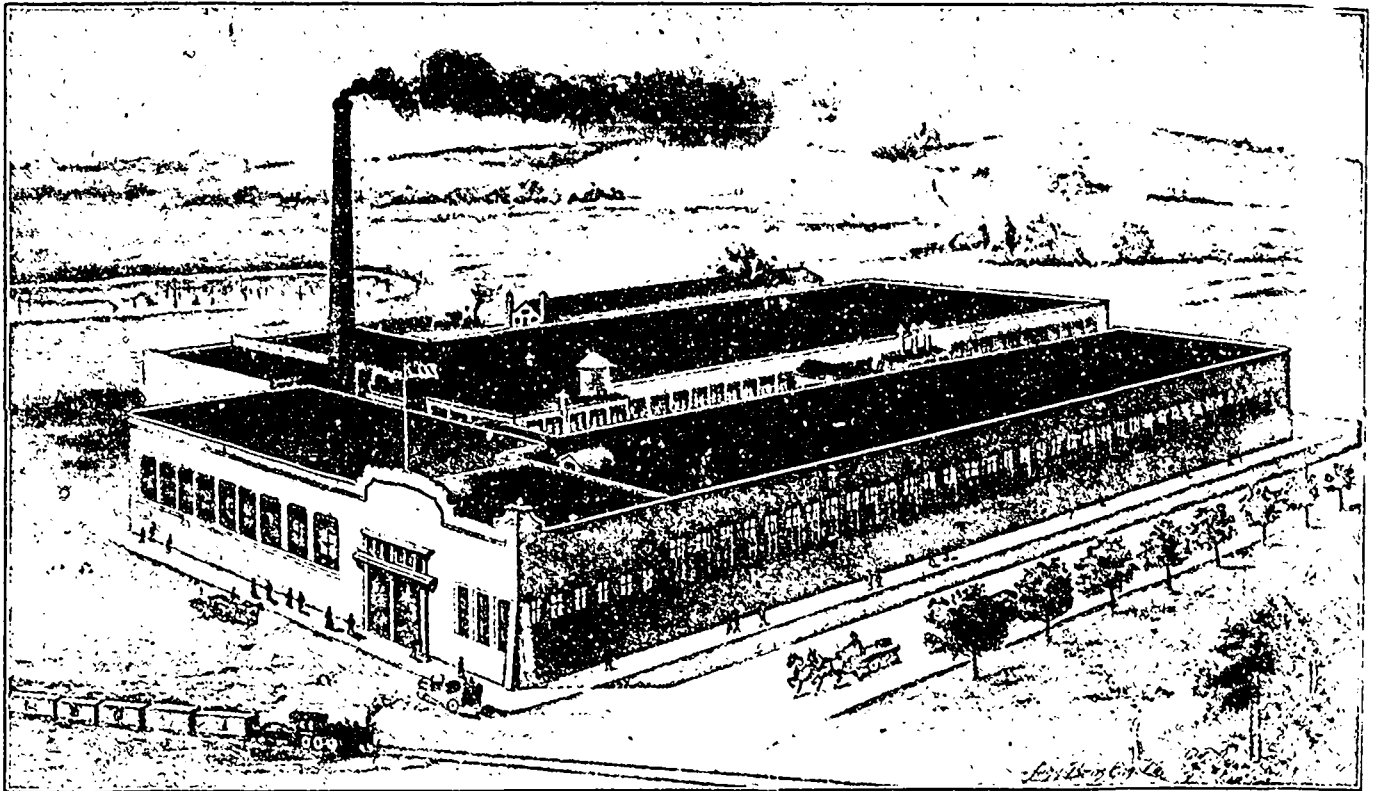
Vaccino	206
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Valerian root	205
Valenciennes lace	628
Valises	622
ramers for mining	677
Vanilla beans	77
Varnishes, spirit	248
Varnishes, N.O.P.	249
Vaseline and similar preparations of petroleum	274
Vaults, doors for	437
Vegetable fibres	539
manure	66
Vegetables, N.O.P.	87
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Vegetables wax	225
Vehicles, viz.: Freight and farm waggon, etc.	591
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spring and axles for	392
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Vitreous, silk	581
Vitreous of ivory	674
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Vials, chimney	254
Videgras, dry	208
Vermicelli	57
Vermouth wine, not more than 40 per cent. proof spirits	162
Vessels, articles for	470
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felt, adhesive for	185
foreign, British Register since 1842, etc.	589
wrecked in Canadian waters, scrap iron or steel from	373
Vestments, church	573 (a)
Vegar	213
Vials, grape	82
Vinol. liquo	208
Vinylized fibre	509

W.

Wadding, sheet, cotton, wool or fibre	520
Wads, gun	424
gun, felt board for	186
Wagon blocks, rough, etc.	502
Wagons, farm	501
freight	501
settlers'	705
Wing sticks, bamboo reeds for	497
or canes	511
mounts, etc., for	672

	No. of Item.
Wall diagrams, natural history, for schools, etc.	699
Wall paper	195
plaster, prepared	233
Walnuts, not shelled	109
Warp, cotton, N.O.P.	520
Washboards	510
Washers, brass or copper	352
iron or steel	412
Washes, hair, tooth, skin, alcoholic	160
Washes, non-alcoholic	234
Waste, N.O.P., except metallic	681
cotton, woollen, etc. machined	533
rubber or gutta percha	616
silk	576
tin strip	343
Watch actions or movements, including winding bars and sleeves	366
cases and parts	367
glass and keys	368
Watches	368
Water, cologne and lavender	100
mineral, natural, not in bottles	154
Waters, N.O.P.	220
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Wax, bees	15
Wax, mineral, N.O.P.	225
paraffine	224
sealing	224
vegetable	225
Wearing apparel, settlers'	705
wool, worsted, etc.	607
Weaving, books on	172
machinery	468
Webbing, non-elastic, for suspenders	528
elasto, over 1 1/4 inches wide	620
Weeders	446
Weeds, dyeing or tanning	203
Weighing beams	437
White drilling machinery, etc.	469
Whalebone, unmanufactured	635
Whale oil	265
Whale oil soap	227
Wheat	60
Wheat flour	61
Wheelbarrows	593
Wheels, amery and carborundum	670
Whips, articles for manufacture of	673
Whip cords to be finished in Canada	563
Whips	615
Whiskey	156
Whisks	510
White granite tableware	287
White lead, dry	243
ground in oil	244
Paris	240
satin	240
zinc, dry	242
Whiting, gliders'	240
or whitening	240
Wicks, lamp	593
Willows, unmanufactured	497
Willow hoods, unfinished	639
platts or brads for hats	641
Windmills	446
Window blinds, paper	195
cornices and poles	519
glass, common or colorless	318
shade rollers	517
shade and cloth for	621
Windows, glass, stained, etc.	325
wire	519
Windstackers	447
Wine, spirits of, N.O.P.	156
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Wrought iron or steel boiler tubes	395
or steel tubing over 4 inches	398
or steel tubing 4 inches or less	399
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Wrought scrap iron or steel	374



New Factory of THE BRANTFORD SCREW Co., Limited, Brantford, Canada.

Manufacturers of { WOOD SCREWS, MACHINE SCREWS, CARRIAGE BOLTS, MACHINE BOLTS,
STOVE BOLTS, TIRE BOLTS, NUTS, RIVETS AND WIRE.

Toronto Bolt and Forging Co., Limited

CONSOLIDATING

The George Gillies Co., of Gananoque and the
Swansea Forging Co., of Swansea

MANUFACTURERS OF

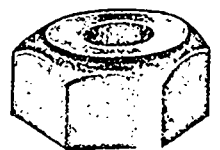
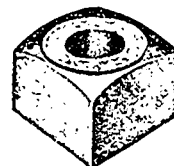
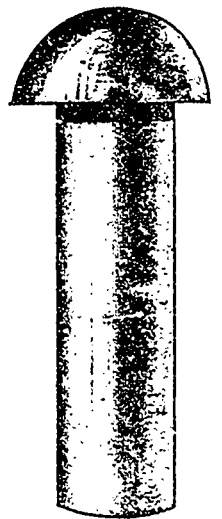
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SCREW HOOK AND STRAP HINGES
CARRIAGE HARDWARE AND DROP FORGINGS.

Works at

Swansea and Gananoque

Toronto, Ontario, Canada



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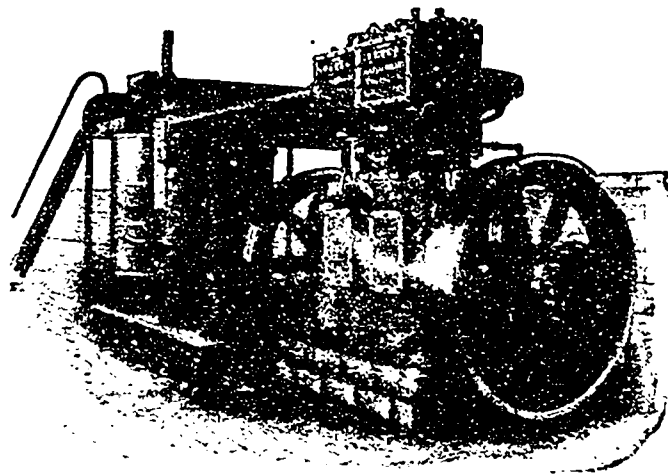
WEBER

Suction Gas Producers and Gas Engines SAVE 50% to 75% OF YOUR FUEL COST

INVESTIGATE!

The most economical and reliable power for operating Electric Light Plants, Flour Mills, Factories, Mining Machinery, etc.

The Weber suction Gas Producer generates gas automatically, as required by the load on engine, from Anthracite Pea Coal, Charcoal, Coke, etc.



In actual operation we have repeatedly shown a fuel economy of $\frac{7}{8}$ of 1 lb. coal per B.H.P. hour.

In addition to making an immense saving in fuel, Weber Plants dispense with a large water supply and eliminate the numerous annoying and expensive boiler troubles common with steam plants.

Complete WEBER GAS ENGINE and PRODUCER PLANT
Ask for Descriptive Catalog.

1 HORSE POWER
1 HOUR
1 POUND COAL

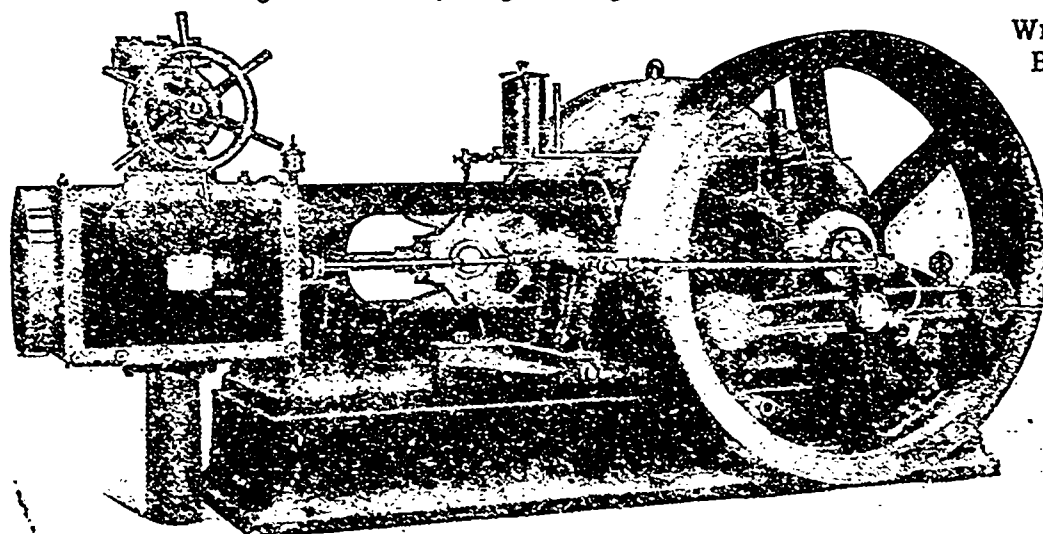
WEBER GAS ENGINE CO.
BOX 41, Kansas City, MO.
Canadian Office: 221 DUFFERIN ST., TORONTO. PHONE PARK 1137

PLANTS
IN SIZES TO
1,000 H.P.

THE McEWEN HIGH SPEED AUTOMATIC

Designed for Simplicity, Strength and Close Regulation.

Write for
BULLETIN



18 x 16 Direct Connected

THE WATEROUS ENGINE WORKS CO.
BRANTFORD, CANADA.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE BRITISH TARIFF.

CUSTOMS TARIFF OF THE UNITED KINGDOM WHICH WENT INTO OPERATION AUGUST 1, 1903 AND NOW IN FORCE.

A True Copy From the Official Text.

CUSTOMS TARIFF OF THE UNITED KINGDOM

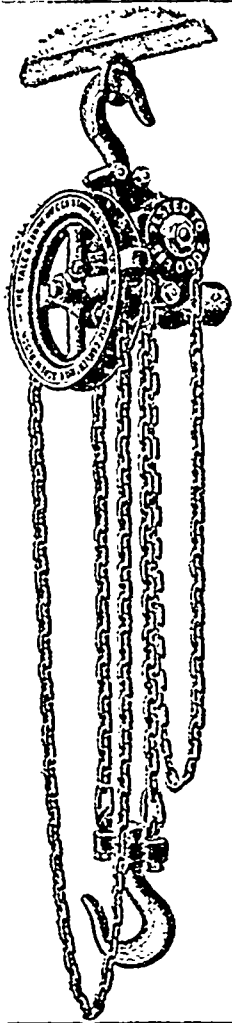
Showing the articles subject to Import Duties in the United Kingdom, and the Duty levied upon each Article, according to the Tariff in operation upon August 1, 1903.

IMPORT DUTIES.

ARTICLES.	Rates of Duty.		
	£	s.	d.
Beer of the descriptions called Mum, or Black Beer and Berlin White Beer, and other preparations, whether fermented or not fermented, of a character similar to Mum, Spruce, or Black Beer, where the worts thereof were, before fermentation, of a specific gravity,—			
Not exceeding 1215°.....for every 36 gallons..	1	12	0
Exceeding 1215°..... " " ..	1	17	6
Beer of any other description where the worts thereof were, before fermentation, of a specific gravity of: 1055°.....for every 36 gallons..	0	8	0
And so on in proportion for any difference in gravity.			
Books, playing.....doz. packs	0	3	9
Butter			
Raw or kiln-dried.....cwt.	0	13	3
Roasted or ground.....lb.	0	0	2
Cherry (or other vegetable substances) and Coffee, roasted and ground; mixed.....	0	0	2
.....lb.	0	3	3
Crystallized.....	0	1	4
..... " ..	0	0	1
.....cwt.	0	2	0
Cocoa or Chocolate, ground, prepared, or in any way manufactured.....lb.	0	0	2
Cocoa Butter..... " ..	0	0	1
.....cwt.	0	14	0
Kiln-dried, roasted, or ground.....lb.	0	0	2
.....gallon.	1	6	3
.....lb.	0	1	11
.....gallon	0	16	5
..... " ..	1	7	5
Bromide.....lb.	0	1	1
Chloride.....gallon	0	16	5
Iodide..... " ..	0	14	3
Fruit, dried, or otherwise preserved without Sugar:			
.....cwt.	0	2	0
Figs and Fig Cake, French Plums and Prunes, Dried Plums not otherwise described, Prunes and Raisins.....cwt.	0	7	0
Note.—Tinned and Bottled Apricots in Syrup or Water, and Apricot Pulp, are not liable to duty as Preserved Plums.			

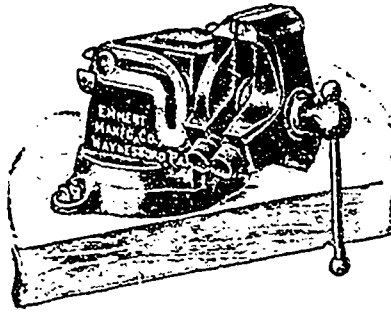
Rates of Duty.
£ s. d.

Fruit, Apricots; Crystallized or Glacé, are not embraced in this exception, and must therefore be assessed to duty at the rate of 7s. the cwt.—See Fruit liable to duty as such preserved with Sugar.			
Green Figs preserved in water to which no sugar has been added, are assessed to duty at 7s. the cwt. on the weight of Figs without squeezing out the contained water.			
Plums include Apricots, Greengages, and Mirabelles.			
Fruit liable to duty such as preserved with Sugar—see Sugar.			
Glucose, Solid.....cwt.	0	2	9
Liquid..... " ..	0	2	0
Molasses and invert Sugar and all other Sugar and extracts from Sugar which cannot be completely tested by the Polariscop and on which duty is not otherwise charged:			
If containing 70 per cent. or more of sweetening matter.....cwt.	0	2	9
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter.....cwt.	0	2	0
If containing not more than 50 per cent. of sweetening matter.....cwt.	0	1	0
Saccharin and Mixtures containing Saccharin, or other substances of like nature or use.....oz.	0	1	3
Note.—Saccharin and Mixtures containing Saccharin or other substances of like nature or use must not be imported into the United Kingdom in packages containing less than 11 lbs., and must not be packed with goods of any other description, and must be specially reported and imported and entered for warehousing at the following ports only:			
Dover, Folkestone, Goole, Grangemouth, Grimsby, Harwich, Hull, Leith, London, Newhaven, Southampton, and West Hartlepool.			
Soap, Transparent, in the manufacture of which Spirit has been used.....lb.	0	0	3
	Imported in	Imported in	
	Casks.	Bottles.	
	£ s. d.	£ s. d.	
Spirit and Strong Waters.			
For every gallon computed at hydrometer proof of Spirits of any description (except Perfumed Spirits) including Naphtha or Methylic Alcohol, purified so as to be potable; and mixtures and preparations containing Spirits:			
Enumerated Spirits:			
Brandy.....proof gallon	0	11	4
	0	12	4



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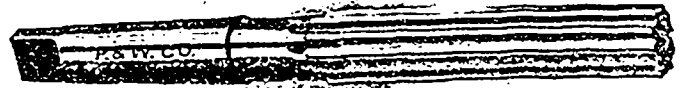
MACHINE SHOP SUPPLIES



UNIVERSAL VISES
For Wood and Iron

Files, Grinding Wheels,
Drills, Taps, Dies,
Chucks, Tools,
Screws, Bolts

REAMERS
With Patent Eccentric Relief
Standard and Shell



Cranes
Trolleys

CANADIAN FAIRBANKS CO., Limited

Montreal. Toronto. Winnipeg. Vancouver.

THE CHEAPEST POWER KNOWN

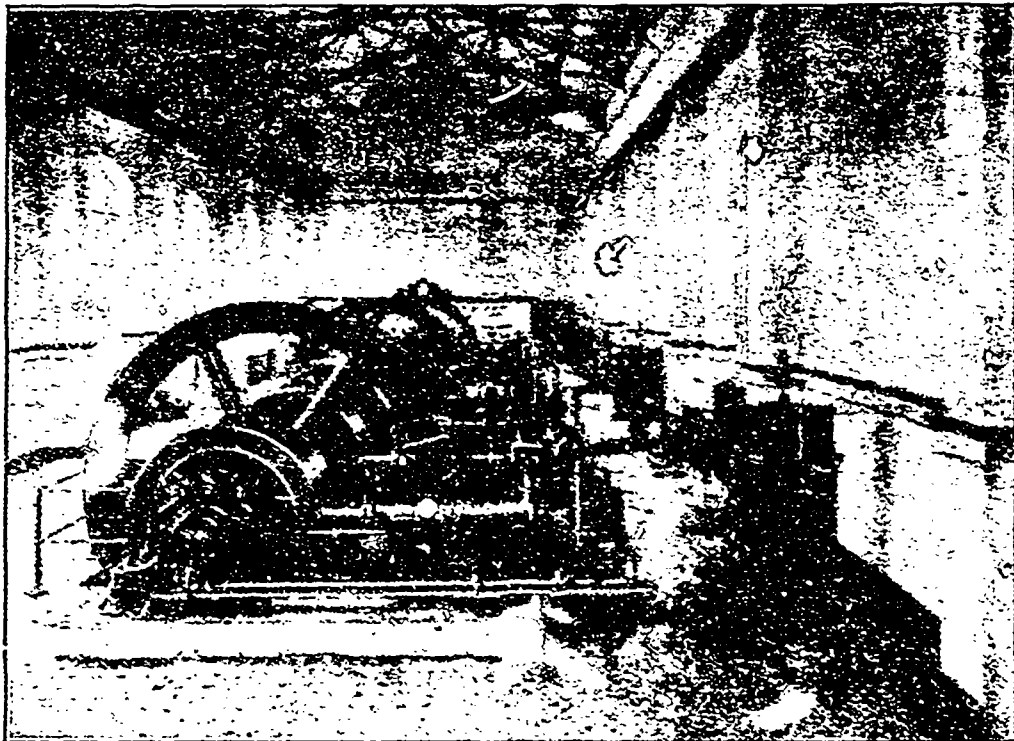
NATIONAL GAS ENGINES
PINTSCH SUCTION GAS PLANTS

PLANTS

- No Smoke
- No Pressure
- No Danger
- No Leakage
- No Gas Holder
- No Noise
- No Boiler
- No Chimney

Engines in sizes from 2 to 500 H.P.

Suction Gas Plants in sizes from 10 to 100 H.P. in single generators.



ENGINES

- Simplest
- Most Durable
- Perfect Regulation
- Small Gas Consumption
- Easy Starting
- No Noise
- Low Cost
- Loose Liners
- Vertical Ball Governors

Total Power already installed over 200,000 H.P.

See for details in 11 pages.

THE ECONOMIC POWER, LIGHT & HEAT SUPPLY CO., Limited - 40 YORK ST., TORONTO
N. J. HOLDEN CO., Limited, Montreal, Agents for Province of Quebec.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The British Tariff.

Enumerated Spirits :	Rates of Duty.					
	£ s. d.		£ s. d.			
Rum.....proof gallon	0	11	4	0	12	4
Imitation Rum....."	0	11	5	0	12	5
Geneva....."	0	11	5	0	12	5
Additional in respect of Sugar used in Sweetening any of the above tested for strength, if Sweetened to such an extent that the Spirit thereby ceases to be Enumerated Spirit.....proof gallon						
	0	0	2	0	0	2
Unenumerated Spirits:						
Sweetened.....proof gallon	0	11	7	0	12	7
(Including Liqueurs, Cordials, Mixtures and other preparations containing Spirits; if tested.)						
Not Sweetened.....proof gallon	0	11	5	0	11	5
(Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, provided such Spirits can be shown to be both Unenumerated and Not Sweetened; if tested.)						
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits in Bottle, entered in such a manner as to indicate that the strength is not to be tested.....liquid gallon						
	0	16	4			
Refined Spirits....."						
	0	18	1	0	19	1

Any importations of Naphtha or Methyl Alcohol purified so as to be potable are taken under the heading of Unenumerated Spirits.

The minimum legal sizes of packages of Spirits (other than Spirits imported in Cases) is in Casks or other vessels of a size or content of not less than nine gallons.

Upon payment of the difference between the Customs Duty and charges on Foreign Spirits, and the Excise Duty on British Spirits, Foreign Spirits may be delivered under certain conditions for Methylation or for use in Art or Manufacture.

Sugar.	Rates of Duty				
	£ s. d.		£ s. d.		
Not exceeding 76 Degrees of Polarization.....cwt.	0	2	0		
Exceeding 76 and not exceeding 77....."	0	2	0.8		
" 77 " 78....."	0	2	1.6		
" 78 " 79....."	0	2	2.4		
" 79 " 80....."	0	2	3.2		
" 80 " 81....."	0	2	4.0		
" 81 " 82....."	0	2	4.8		
" 82 " 83....."	0	2	5.6		
" 83 " 84....."	0	2	6.5		
" 84 " 85....."	0	2	7.4		
" 85 " 86....."	0	2	8.3		
" 86 " 87....."	0	2	9.2		
" 87 " 88....."	0	2	10.2		
" 88 " 89....."	0	2	11.2		
" 89 " 90....."	0	3	0.4		
" 90 " 91....."	0	3	1.6		
" 91 " 92....."	0	3	2.8		
" 92 " 93....."	0	3	4.0		
" 93 " 94....."	0	3	5.2		
" 94 " 95....."	0	3	6.4		
" 95 " 96....."	0	3	7.6		
" 96 " 97....."	0	3	8.8		
" 97 " 98....."	0	3	10.0		
" 98....."	0	4	2		

Liquid, containing Sugar or any other sweetening matter.....cwt. 0 1 0
 Together with the duty on any proof Spirit contained therein.)

Note. An additional 1/4 d. a lb. is chargeable in respect of any of the undermentioned Sugar articles in

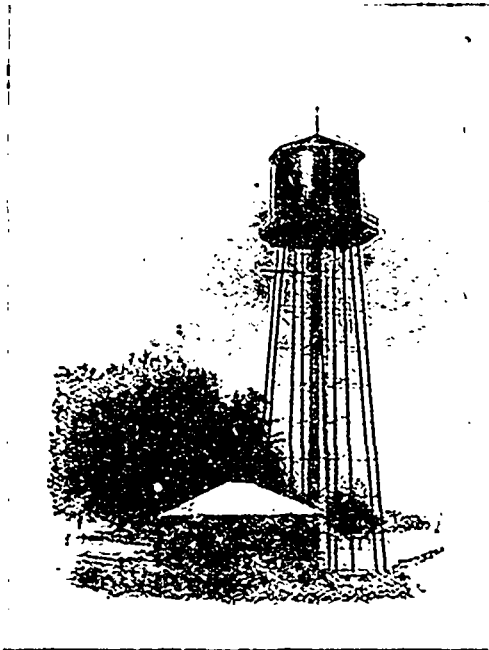
The British Tariff.

	Rates of Duty.		
	£ s. d.		
the manufacture of which Spirit has been used. Confectionery in the manufacture of which a greater percentage of Spirit has been used than that covered by the Spirit charge of 3d. the lb. shall be chargeable with a Spirit duty rate of 1d. the lb., or such Spirit duty rate as analysis may show to be necessary.			
Blacking, Solid, containing Sugar or any other sweetening matter.....cwt.	0	1	0
Candy Sugar....."	0	4	2
(General Customs Order No. 18, of February 18, 1904).			
Candied or Drained Peel.....cwt.	0	3	0
Caramel, Solid....."	0	4	2
Liquid....."	0	3	0
Cattle Foods, on the entry for which the importer declares that duty on the quantity of sweetening matter used in the manufacture of the goods did not exceed the rate of 6d. ....cwt.	0	0	6
Other Cattle Foods, containing Molasses or other sweetening matter.....	Free.		
Cherries, Drained, imported in Bulk.....	0	2	3
Chutney.....	0	2	0
Cocoanut Sugared.....	0	2	0
Confectionery, containing Chocolate, viz.:—			
When the Chocolate exceeds 50 per cent. of the total net weight.....lb.	0	0	2
When the Chocolate does not exceed 50 per cent. of the total net weight.....lb.	0	0	1 1/2
Confectionery, Hard, such as:—			
Caraway Seeds, etc.....cwt.	0	4	2
Confectionery, Soft, viz.:—			
A.B. Gums imported in Bulk, in Barrels or Cases, on the Entry for which the importer has declared that duty on the combined quantity of Sugar and Glucose used in the manufacture of the goods did not exceed the rate of 2s. the cwt.....cwt.	0	2	0
Confectionery, other A.B. Gums, Caramels, Chewing Gums, Jelly Beans, Turkish Delight, etc.....cwt.	0	3	0
Confectionery, made from Sugar and containing no other ingredients except flavoring.....cwt.	0	4	2
Confectionery, Licorice—If declared by the importer not to contain more than 30 per cent. of added Sugar or other sweetening matter, subject to occasional sampling and testing.....cwt.	0	1	3
Flowers, as Violets and Rose Petals, etc., in Crystallized Sugar, as Crystallized Fruit.....cwt.	0	4	2
Fruit,* Canned and Bottled, other than Fruit liable to duty as such, preserved in thin Syrup.....cwt.	0	1	0
Fruit, Canned and Bottled, other than Fruit liable to duty as such, preserved in thick Syrup.....cwt.	0	2	6
Fruits,* Crystallized, Glacé and Metz, except Fruit, liable to duty as such.....cwt.	0	4	2
Fruits, Imitation Crystallized (Orange and Lemon slices, etc.).....cwt.	0	4	2
Fruits, Imitation, Crystallized or not, on the entry for which the importer has declared that the Sugar constituents do not exceed 80 per cent.....cwt.	0	3	4
Note.—Fixed rate charged from 1s. 2d. the cwt. from October 20, 1903. In all other cases.....cwt.			
Fruit,* liable to duty as such, except Currants, preserved in Sugar, or otherwise, whether mixed with other Fruit or not.....cwt.	0	7	0
Fruit* Pulp, excepting Fruit Pulp liable to duty as such, preserved in thin Syrup.....cwt.	0	1	0
Fruit* Pulp, excepting Fruit Pulp liable to duty as such, preserved in thick Syrup, as Jam.....cwt.	0	3	0

*Note.—Tinned and Bottled Apricots in Syrup or Water, and Apricot Pulp, are exempt from duty as Preserved Plums, and when containing added Sugar, are charged with the proper Sugar rate of duty as Fruit Canned or Bottled, or Fruit Pulp in thick or thin Syrup, as the case may be. Apricot Jam is chargeable with Duty at the rate of 3s. the cwt.

GOOLD, SHAPLEY & MUIR Co., Limited

Brantford, Canada.



MANUFACTURERS OF
Tanks and Towers for Sprinkler systems

Fire protection and Waterworks
for Towns, &c.

ALSO

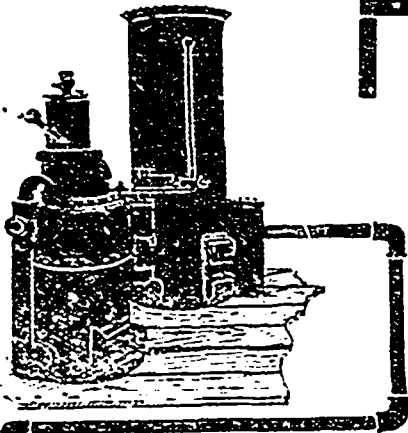
Steel Windmills for Power and Pumping
purposes

Ideal Gas and Gasoline Engines

Maple Leaf Grain Grinders, 8 to 15 in. plates

Automatic Concrete Mixers.

We will be pleased to answer all enquiries, and invite correspondence.



CHEAPEST POWER PRODUCER GAS

Relative Cost--Gas vs. Steam Power

Ordinary Steam Plant Burns 5 lbs. Coal Per H.P. Hour.
Producer Gas Plant Burns $\frac{1}{5}$ lb. Coal Per H.P. Hour.

100 H.P. STEAM PLANT

H.P.	Hrs.	Days	lbs.	
100	10	300	5	= 750 Tons
			2,000	

Cost at \$4.00 = \$3,000

100 H.P. GAS PLANT

H.P.	Hrs.	Days	lbs.	
100	10	300	$\frac{1}{5}$	= 112 Tons
			2,000	

Cost at \$5.00 = \$560

SAVING on Fuel
alone, annually) **\$2,440**

The Producer Gas Co.

11 Front St. E., TORONTO.

Specialists in Large Gas Engines and Plants.

WRITE US.

The British Tariff.

	Rates of Duty.		
	£.	s.	d.
Apricots Crystallized and Glacé, are not exempt from duty as Preserved Plums.			
Green Figs preserved in Syrup, are assessed to duty at 7s. the cwt. of Figs without squeezing out the contained Syrup, and in respect of the Syrup according to its rating of 1s. the cwt., if thin, and 2s. 6d. the cwt, if thick.			
Boxes of Mixed Fruits, such as "Metz Fruits, Assorted," and Bottles "Assorted Fruits in Syrup," containing articles liable to two or more distinct rates of duty are assessed to duty on the highest rate for the whole weight, but if the various kinds of goods are packed separately, or in such a manner that an account can be taken of each kind, the goods are assessed to duty accordingly.			
Ginger, preserved in Syrup or Sugar.....cwt.	0	3	0
Marmalade, Jams, and Fruit Jellies, if not made from Fruit liable to duty as such.....cwt.	0	3	0
Marzipan.....cwt.	0	2	6
Milk, Condensed, sweetened, whole.....cwt.	0	1	8
Milk, Condensed, sweetened, separated or skimmed. ".....cwt.	0	2	0
Milk, Condensed, slightly sweetened, whether whole, separated, or skimmed, if declared by the importer not to contain more than 18 per cent. of added Sugar, subject to occasional sampling and testing.....cwt.	0	0	9
Milk Powder:			
If declared by the importer not to contain any added Sugar.....cwt.			Free.
If declared by the importer not to contain more than 36 per cent. of added Sugar.....cwt.	0	1	6
In all other instances, and in cases in which the importer wishes to dispense with sampling and testing.....cwt.	0	3	4
Note.—Importations entered as Free will be delivered on deposit of duty at the 1s. 6d. rate, pending analysis. Importations entered at the 1s. 6d. rate are liable to sampling and testing.			
Nestle's Milk Food.....cwt.	0	1	3
Soy, when containing Molasses or other sweetening matter.....cwt.	0	1	0
Sugared Almonds:			
On the Entry for which the importer had declared that the Sugar-coating does not exceed 72% of the total net weight.....cwt.	0	3	0
In all other instances... ..cwt.	0	4	2
Importations entered at the 3s. rate are liable to sampling, and are to be occasionally sampled and tested.			
Tamarinds, preserved in Syrup.....cwt.	0	1	0
Other Preparations made with added Sugar or sweetening matter (other than Saccharin). Charged under Sec. 7, Finance Act, 1901.			
Tra.....lb.	0	0	5
Tobacco, Manufactured, viz.:			
Cigars.....lb.	0	6	0
Cavendish or Negrohead..... " "	0	4	4
Cavendish or Negrohead, manufactured in Bond. " " " "	0	3	10
Other Manufactured Tobacco, viz., Cigarettes.... " " " "	0	4	10
" " " " Other sorts... " " " "	0	4	10
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0	3	7
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0	4	4

*General Customs Order, May 4, 1906.

The British Tariff.

	Rates of Duty.		
	£	s.	d.
Tobacco, Unmanufactured, viz.:			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof.....lb.	0	3	0
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof.....lb.	0	3	4
Note.—The minimum weight of packages of Tobacco allowed to be imported into the United Kingdom is not less than 80 lbs. gross weight. Packages of Tobacco must contain Tobacco only, and under Tobacco are included Cigars, Cigarillos, Cigarettes, and Snuff.			
Wine:			
Not exceeding 30° of Proof Spirit.....gallon	0	1	3
Exceeding 30° but not exceeding 42° of Proof Spirit.....gallon	0	3	0
And for every degree or part of a degree beyond the highest above charged, an additional duty, gallon	0	0	3
The word "degree" does not include fractions of the next higher degree.			
Wine includes Lees of Wine.			
Additional:			
On Still Wine imported in Bottles.....gallon	0	1	0
On sparkling Wine imported in Bottles..... " "	0	2	6
			Rates of Drawback.
			£ s. d.
			CUSTOMS CHARGES.
On delivery from warehouse for home consumption of goods liable to Customs duties, and on British compounded Spirits, for every £100 of duty, and in proportion for every fractional part of £100			
In respect of Tobacco.....	0	2	6
In respect of other goods.....	0	5	0
Note.—Goods not prohibited to be imported into or used in Great Britain or Ireland, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.			
Upon the importation into Great Britain and Ireland of any articles in the manufacture of which Spirit is used, there shall be charged in respect of such quantity of Spirit as shall appear to the satisfaction of the Treasury to be used in the manufacture of such articles a duty equivalent to that which would be chargeable on the like quantity of Spirit on its importation into the United Kingdom. (See Customs Tariff Act, 1876.)			
Where any manufactured or prepared goods contain, as a part or ingredient thereof, any article liable to any duty of Customs, duty shall be charged in respect of such quantity of the article as shall appear to the satisfaction of the Treasury to be used in the manufacture or preparation of the goods, and in the case of goods so containing more than one such article, shall be charged in a similar manner on each article liable to duty at the rates of duty respectively applicable thereto, unless the Treasury shall be of opinion that it is necessary for the protection of the revenue that duty should be charged in accordance with the Customs Tariff Act, 1876.			
Any rebate which can be allowed by law on any article when separately charged, shall be allowed in charging goods in respect of the quantity of that article used in the manufacture or preparation of the goods.			
As respects the first levying or repealing of any duty of Customs, the time at which the importation of any goods shall be deemed to have had effect shall be the time at which the entry of the goods under the Customs Act is delivered.			

If you will examine closely the Advertising Pages of this issue for information concerning equipment of your office, power plant, factory or mill, you will find it interesting and profitable.



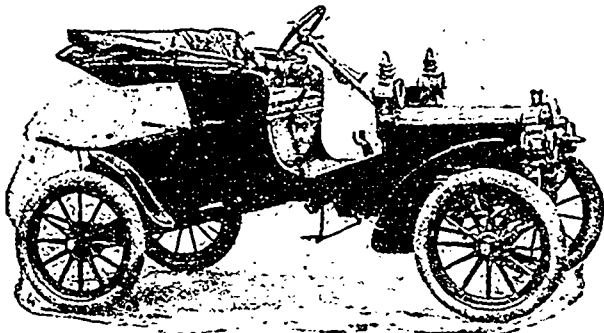
THE CANADIAN STANDARD STAR

THE CANADIAN PORTLAND CEMENT CO., LIMITED

502 Temple Building,
TORONTO.

203 Board of Trade Building,
MONTREAL.

FORD CARS



Model N 4 Cylinder Runabout \$750.00

Vertical motor, water cooled, developing full 15 H.P. Planetary transmission with direct drive. Weight 1,000 lbs. Equipment includes 3 inch double tube tires, oil lamps, horn and tools.

The Ford Model N will climb a hill on the high gear as easily as most high powered 4 cylinder touring cars will on the low. This means power and power is what is needed. When the emergency comes (as it does to all motorists,) Model N will always show excess power. A season's use has proved its reliability.

THE FORD 6 CYLINDER CAR, \$3,500

is at the head of the touring car class just as the 4 cylinder Ford leads all the runabouts. 40 H.P. 6 cylinder motor—the most flexible power and the most perfectly balanced engine possible to make.

Write us for full information about these Cars

FORD MOTOR CO. of Canada, Ltd.,
WALKERVILLE, ONT.

A WATER CURTAIN

ON THE OUTSIDE OF
YOUR BUILDING

Not only protects it from the
FIRE in a neighboring building
but **REDUCES YOUR**
INSURANCE rate from
40% to 70%

WRITE US TO-DAY FOR FULL PARTICULARS

W. J. McGUIRE, Limited
TORONTO and MONTREAL

THE IMPERIAL OIL COMPANY, Limited

Highest Awards at the World's Fair, Chicago, upon

Lubricating, Water White Illuminating Oils,
Paraffine Wax, Etc.

We manufacture all grades of oils, greases, soap stocks, candles, wool stocks, leather and tanners' oil, fuel gas, machinery, cylinder oils, &c. And solicit opportunity to compete against any oil on the market. Write for prices and samples.

Refineries at SARNIA and PETROLIA, CANADA Merchandising Branches at:

HALIFAX, N.S. HAMILTON, ONT. QUEBEC, QUE. LONDON, ONT. TORONTO, ONT. WINNIPEG, MAN. ST. JOHN, N.B. GUELPH, ONT.
MONTREAL, QUE. CHATHAM, ONT. Peterboro, ONT. VANCOUVER, B.C. MONCTON, N.B. STRATFORD, ONT. KINGSTON, ONT. WINDSOR, ONT.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE AUSTRALIAN TARIFF.

Customs Tariff of the Commonwealth of
Australia Assented to September 16th, 1902.

A True Copy From the Official Text.

SUMMARY OF THE TARIFF.

DIVISION I.—Stimulants (Nos. 1-3).	DIVISION IX.—Drugs and Chemicals (Nos. 100-108).
DIVISION II.—Narcotics (Nos. 4, 5).	DIVISION X.—Wood, Wicker, and Oane (Nos. 109-111).
DIVISION III.—Sugar (Nos. 6, 7).	DIVISION XI.—Jewelery and Fancy Goods (Nos. 112-115).
DIVISION IV.—Agricultural Products and Groceries (Nos. 8-57).	DIVISION XII.—Leather and Rubber (Nos. 116-121).
DIVISION V.—Apparel and Textiles (Nos. 58-71).	DIVISION XIII.—Paper and Stationery (Nos. 122-124).
DIVISION VI.—Metals and Machinery (Nos. 72-81).	DIVISION XIV.—Vehicles (Nos. 124-126).
DIVISION VII.—Oils, Paints, and Varnishes (Nos. 82-86).	DIVISION XV.—Musical Instruments (Nos. 127-129).
DIVISION VIII.—Earthenware, Cement, China, Glass, and Stone (Nos. 87-99).	DIVISION XVI.—Miscellaneous (Nos. 130-139).

Be it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:

- 1 This act may be cited as the Customs Tariff 1902.
2. The Customs Act 1901, shall be incorporated and read as one with this Act.
3. In this Act, except where otherwise clearly intended:
 - "Tariff" means the Tariff proposed in the Parliament on the eighth day of October one thousand nine hundred and one.
 - "Tariff alteration" means any alteration of the Tariff since proposed in the Parliament.
4. The time of the imposition of uniform Duties of Customs is the eighth day of October one thousand nine hundred and one, at four o'clock in the afternoon reckoned according to the standard time in force in the State of Victoria and this Act shall be deemed to have come into operation at that time.
- 5 The Duties of Customs specified in the Schedule are hereby imposed according to the Schedule, as from the time of the imposition of uniform Duties of Customs or such other later dates as are mentioned in the Schedule in regard to any particular items, and such duties shall be deemed to have been imposed at such time and dates, and shall be charged, collected, and paid to the use of the King for the purposes of the Commonwealth on all goods dutiable under the Schedule imported into Australia after the time when such duties are deemed to have been imposed, or before such time, if not entered for home consumption until after such imposition.

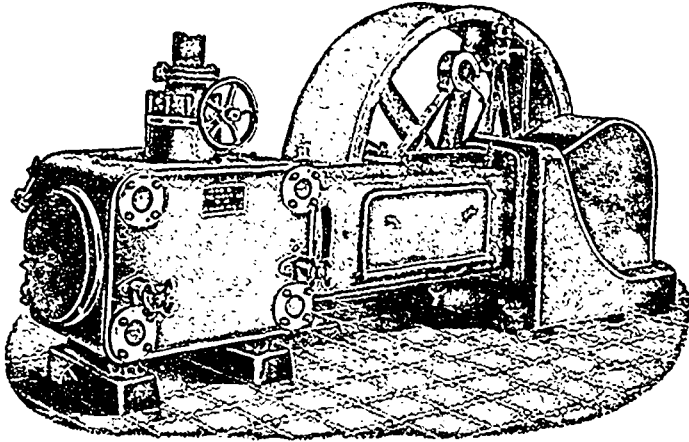
6. All Duties of Customs collected pursuant to any Tariff or Tariff alteration shall be deemed to have been lawfully imposed and collected, and no additional duty shall be payable on any goods on which duty was so collected, merely by reason that the rate at which the duty was so collected is less than the rate of duty specified in this Act, and no duty shall be payable in respect of goods delivered for home consumption free of duty pursuant to any Tariff or Tariff alteration.

THE SCHEDULE.

THE CUSTOMS TARIFF.

- All goods to be free if not included among dutiable goods.
- All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.
- "Proof" or "Proof Spirit" means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.
- "N. E. I." means "not elsewhere included."
- "Departmental By-law" means By-law made by the Minister and published in the Gazette.
- "Proclamation" means proclamation by the Governor-General published in the Gazette.

ROBB CORLISS ENGINES



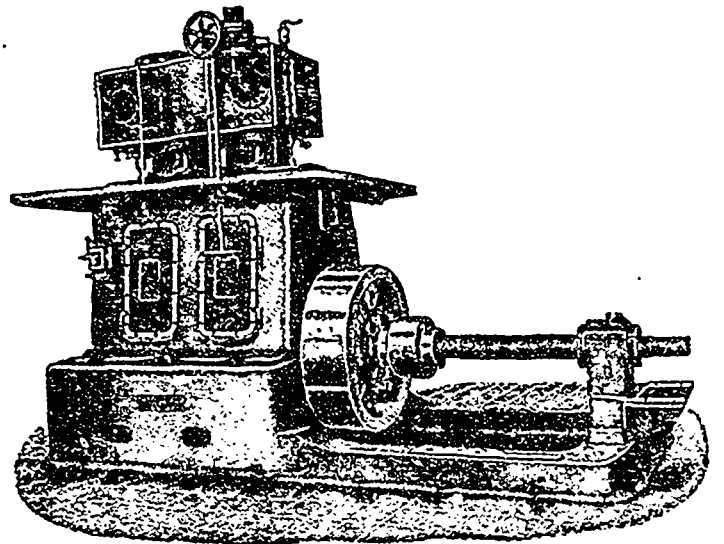
Are fitted with Robb-Armstrong Corliss valve gear, which has the following good points:

**POSITIVELY DRIVEN
ENCASED IN OIL
RUNS NOISELESSLY
MINIMUM FRICTION
MINIMUM WEAR**

We manufacture high speed vertical enclosed engines of the English type, up to 750 horse power.

The oiling system of these engines is under a pressure of 15 lbs. to the square inch, ensuring a copious supply of oil to all bearings.

They have Robb-Armstrong automatic governors and Sweet balanced valves giving the best regulation and highest economy.



Complete Power Plants

ROBB ENGINEERING Co., Limited, AMHERST, N.S.

DISTRICT OFFICES } 320 Ossington Avenue, Toronto; Wm. McKay, Manager.
Bell Telephone Building, Montreal; Watson Jack, Manager.
365 Carlton Street, Winnipeg; J. F. Porter, Manager.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Australian Tariff.

IMPORT DUTIES.

DIVISION I.

STIMULANTS.

No.	Dutiable Goods.	Duties.
		£ s. d.
1.	Ale, Porter, and Other Beer, Cider, and Perry, containing not less than 2% of proof spirit, viz. (a):	
	(a) In bottle.....gallon	0 1 6
	(b) Other..... "	0 1 0
2.	Spirits (b), viz.:	
	(a) Spirits (e), and spirituous compounds, n.e.i., when not exceeding the strength of proof.gallon	0 14 0
	(b) When exceeding the strength of proof.proof gal.	0 14 0
	(c) Amylic Alcohol and Fusel Oil.....gallon	0 14 0
	(d) Collodion..... "	0 3 0
	(e) Methylated..... "	0 3 0
	and on and after April 18, 1902..... "	0 1 9
	(f) Perfumed and Bay Rum..... "	1 5 0
	Bitters, Essences, Fluid Extracts, Sarsaparilla, Ginger Wine (on and after August 14, 1902), Tinctures, Medicines, Infusions, and Toilet Preparations, containing:	
	(g) Not more than 25 % of proof spirit..gallon	0 3 6
	(h) Not more than 50 % of proof spirit... "	0 7 0
	(i) Not more than 75 % of proof spirit... "	0 10 6
	(j) If containing more than 75 per cent. of proof spirit.....gallon	0 14 0
	(k) If containing spirit over proof to be charged as spirituous compounds..... proof gallon	0 14 0
3.	Wine, Fermented, viz.:	
	(a) Sparkling.....gallon (d)	0 12 0
	(N.E.I. (including Medicinal or Medicated and Vermouth):	
	(b) In bottle.....gallon (c)	0 8 0
	(c) Other.....gallon	0 6 0
	(d) Containing more than 35% of proof spirit, for each 1% of proof spirit over 35% up to and including 40%.....additional per gallon	0 0 6
	(e) Containing more than 40% of proof spirit, gallon	0 14 0

DIVISION II.

NARCOTICS.

4.	Opium, including as regards Smoking Opium the weight of the immediate containing package.lb.	1 0 0
	and on and after November 15, 1901..... "	1 10 0
5.	Tobacco, viz.:	
	(a) Manufactured, including the weight of tags, labels, and other attachments.....lb.	0 3 6
	and on and after November 21, 1901..... "	0 3 3
	(b) Unmanufactured..... "	0 3 6
	and on and after November 21, 1901..... "	0 3 3

(a) Six reputed quarts or twelve reputed pints to be charged as one gallon.

(b) The Collector may on the application of a manufacturer permit the following excisable goods and goods liable to duties of Customs, viz.:—Glucose, Spirits, Glycerine, Liquorice, Sugar, Spice, Starch, Starch Flour, Cigarette Paper, Cork Manufactures for Tips, Flavoring Essences, Essential Oils, and Tags, to be delivered free of duty for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. (Extract from Regulations dated July 4, to take effect October 9, 1902).

(c) Case Spirits, in cases of two gallons and under, to be charged as two gallons; over two gallons, and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on.

(d) Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

(e) Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

The Australian Tariff.

No.		Duties.
		£ s. d.
(c)	Unmanufactured, but entered to be locally manufactured into tobacco, cigars, or cigarettes—to be paid at the time of removal to the factory.....lb.	0 1 6
(d)	Cigars, including the weight of bands and other attachments.....lb.	0 5 6
	and ad val.	15 %
	and on and after November 22, 1901....lb.	0 6 3
	and ad val.	15 %
(e)	Cigarettes, including the weight of the outer portion of each Cigarette.....lb.	0 6 6
(f)	Snuff..... "	0 6 6

SPECIAL EXEMPTIONS.

Tobacco destroyed for manufacture of Sheepwash or other purposes under Departmental By-laws (j).

DIVISION III.

SUGAR.

6.	Glucose (g).....cwt.	0 8 0
7.	Sugar (g), viz.:	
	(a) The produce of Sugar-cane.....cwt.	0 6 0
	(b) Golden Syrup and Syrups, n.e.i..... "	0 6 0
	and on and after March 26, 1902..... "	0 3 0
	(c) Molasses..... "	0 6 0
	and on and after March 26, 1902..... "	free.
	(d) Other.....cwt.	0 10 0

DIVISION IV.

AGRICULTURAL PRODUCTS AND GROCERIES.

8.	Animals, living, viz.: Cattle, Sheep, Pigs, and Poultry.....ad val.	20 %
	and on and after November 23, 1901.....	free.
9.	Arrowroot.....lb.	0 0 1
	and on and after August 14, 1902..... "	0 0 0½
10.	Bacon and Hams, partly or wholly cured..... "	0 0 3
11.	Biscuits..... "	0 0 1½
	and on and after November 27, 1901.... "	0 0 1
12.	Blue, Laundry..... "	0 0 2
	and on and after November 27, 1901.... "	0 0 1
13.	Broom Corn Millett.....cental	0 4 0
14.	Butter and cheese.....lb.	0 0 3
15.	(a) Candles, Tapers, and Night Lights; Solid Spirit Heaters, including the weight of the immediate containing packages.....lb.	0 0 1½
	and on and after November 28, 1901.... "	0 0 1

Dutiable Goods.

(b)	Stearine, Paraffine Wax, Beeswax, and Japanese or Vegetable Wax; also Lard and Refined Animal Fats.....lb.	0 0 1½
	and on and after November 28, 1901.... "	0 0 1
	and on and after August 14, 1902..... "	0 0 0½
16.	Cocoa and Chocolate, Ground or in any way manufactured, or with milk or other substance, Cocoa Butter, Caramel, Caramel Paste, and Caramel Butter.....lb.	0 0 2
	and ad val.	15 %
	and on and after November 28, 1901....lb.	0 0 1

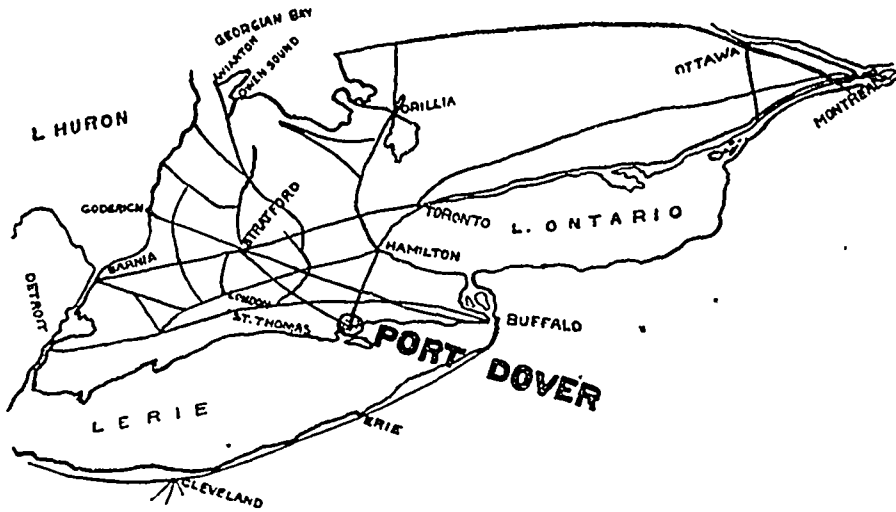
(f) Destruction of Tobacco for the Manufacture of Sheepwash.—Manufactured or leaf tobacco may be destroyed for the manufacture of sheepwash or other purposes in the manner provided by this by law.

The tobacco shall be pulverized and soaked in or mixed with vitriol, or some other substance approved by the Collector so as to render it unfit for ordinary use.

The soaking or mixing of the tobacco shall be carried out in the presence and to the satisfaction of an officer. (Customs By-law of December 3, 1901).

(g) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. (See footnote (b).)

Industries Wanted



Port Dover, ONTARIO

Is in the Natural Gas Belt
Has immense quantities of gas
for manufacturing purposes at
very low rates.

This town has the best
sheltered harbor on the north
shore of Lake Erie, directly
opposite Erie, Pa.

It is the Southern terminus
of two branches of the Grand
Trunk Railway.

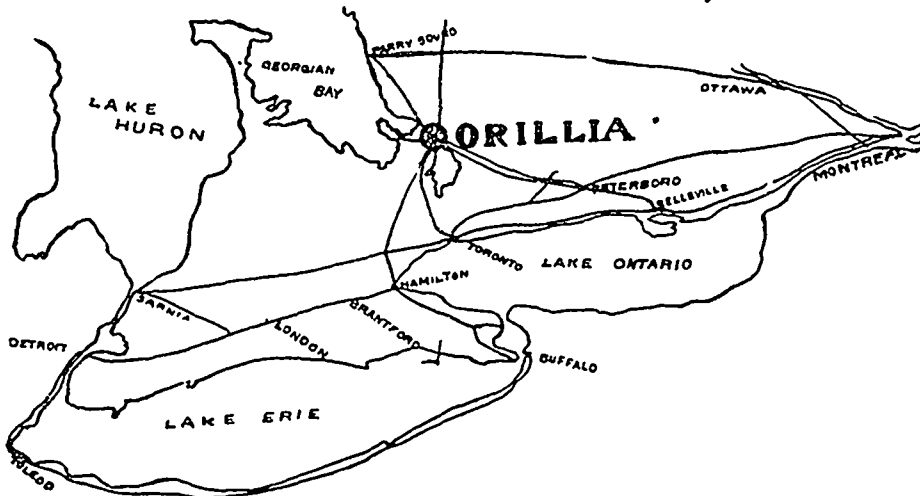
The connection of the Brantford and Port Dover Electric Railway will be started this spring, with Port Dover as the terminal point. This means cheap coal for manufacturing purposes brought from the United States by boat.

As soon as the electric railway comes we will have CHEAP ELECTRICITY for manufacturing purposes.

We have good clay for making brick, also sand and limestone for building purposes and making glass.

Address, W. K. GORDON, Secretary Board of Trade, PORT DOVER, ONT.

ORILLIA, ONTARIO, CANADA



An Ideal Industrial Centre

If you intend building a factory in Canada you should consider the advantages of Orillia, Ont. This town is midway between the great lumbering districts of Northern Ontario and a population of 2,000,000 prosperous people in Eastern and Western Ontario. It is also on the direct route to "the Great West." It has many distinct advantages to offer you. Among these are:

ELECTRIC POWER at \$16 per annum for a first-class 24 hour service.

ELECTRIC LIGHT at \$1 per 16 c. p. lamp per annum.

FREE FACTORY SITES alongside Railways.

Write for full information regarding other advantages to Secretary, Board of Trade,

ORILLIA, ONTARIO, CANADA

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The Australian Tariff.

		Duties.		
		£	s.	d.
17.	Coffee and Chicory, viz.:			
☐	(a) Raw and kiln dried.....lb.	0	0	3
	(b) Roasted, or Ground, and in liquid form, or with milk or other substance.....lb.	0	0	5
18.	Confectionery, n.e.i., including bon-bons and mixed packets of confectionery containing trinkets (gross weight), sugar candy, cachous, and fruits crystallized or candied.....lb.	0	0	2
	and ad val.		15	%
	and on and after November 28, 1901.....lb.	0	0	2
19.	Eggs.....doz.	0	0	6
20.	Fish, Fresh, viz.:			
	Oysters (on and after April 3, 1902).....cwt.	0	2	0
21.	Fruits and Vegetables, viz.:			
	Fruits, Dried, viz.:			
	(a) Currants.....lb.	0	0	2
	(b) Dates (on and after April 3, 1902)..... "	0	0	1
	(c) Raisins and other, including Peel and Ginger preserved (not in liquid).....lb.	0	0	3
	(d) Vegetables, dried or concentrated.....ad val.		20	%
	and on and after November 28, 1901..... "		15	%
	Fruits and Vegetables, n.e.i. (preserved in liquid, or partly preserved, or pulped):			
	(e) Half-pints and smaller sizes.....doz.	0	0	9
	(f) Pints and over half-pints..... "	0	1	6
	(g) Quarts and over pints..... "	0	3	0
	(h) Exceeding a quart.....gallon	0	1	0
	(i) Fruits, n.e.i.....cental	0	2	0
	(j) Vegetables, n.e.i..... "	0	2	0
	and on and after August 14, 1902..... "	0	1	0
	(k) Bananas (on and after November 28, 1901)..... "	0	1	0
22.	Grain and Pulse, n.e.i..... "	0	1	6
23.	Grain and Pulse, prepared or manufactured, viz.:			
	(a) Oatmeal, Rolled Oats, Wheatmeal, Pearl Barley, Scotch Barley, Maizena, Corn Flour.....lb.	0	0	1
	and on and after November 29, 1901..... "	0	0	0½
	(b) Groats..... "	0	0	1
	and on and after April 3, 1902..... "	0	0	0½
	(c) Bran Pollard, and Sharps.....cental	0	1	0
	(d) N. E. I..... "	0	2	6
24.	Hay and Chaff.....cwt.	0	1	0
25.	Honey, Jams, and Jellies; also Preserved Ginger in liquid (including the weight of liquid).....lb.	0	0	2
	and on and after November 29, 1901..... "	0	0	1½
26.	Hops..... "	0	0	6
27.	Limejuice, and other Fruit Juices and Fruit Syrups (non-spirituous).....gallon	0	1	0
	and on and after November 29, 1901..... "	0	0	9
28.	Linseed.....cental	0	2	0
29.	Linseed Meal..... "	0	4	0
30.	Linseed Cake and Oil Cake..... "	0	1	0
31.	Liquorice (h), viz.:			
	(a) Crude.....lb.	0	0	1
	(b) Other..... "	0	0	2
32.	Macaroni and Vermicelli..... "	0	0	1
33.	Malt, including granulated, maize, and rice malts.....cental	0	6	0
34.	Malt Extract, non-spirituous.....lb.	0	0	2
35.	Matches and Vestas, viz.:			
	For each 100 matches or vestas or part thereof:			
	(a) Wax.....gross	0	1	0
	and on and after March 26, 1902..... "	0	0	6
	(b) Wood or other..... "	0	0	6
36.	Meats, Fish, Poultry, and Game, viz.:			
	(a) Fresh, smoked, or preserved by cold process.....lb.	0	0	1
	(b) Potted or concentrated, including extracts of, and Caviare.....ad val.		20	%
	(c) Preserved in tins or other air-tight vessels, including the weight of contents.....lb.	0	0	2
	and on and after August 14, 1902..... "	0	0	1½
	(d) Sausage casings..... "	0	0	2
	and on and after April 3, 1902..... "			Free.

(h) Duty-free when for use in the manufacture of Tobacco, Cigarettes and Snuff. (See footnote (b)).

The Australian Tariff.

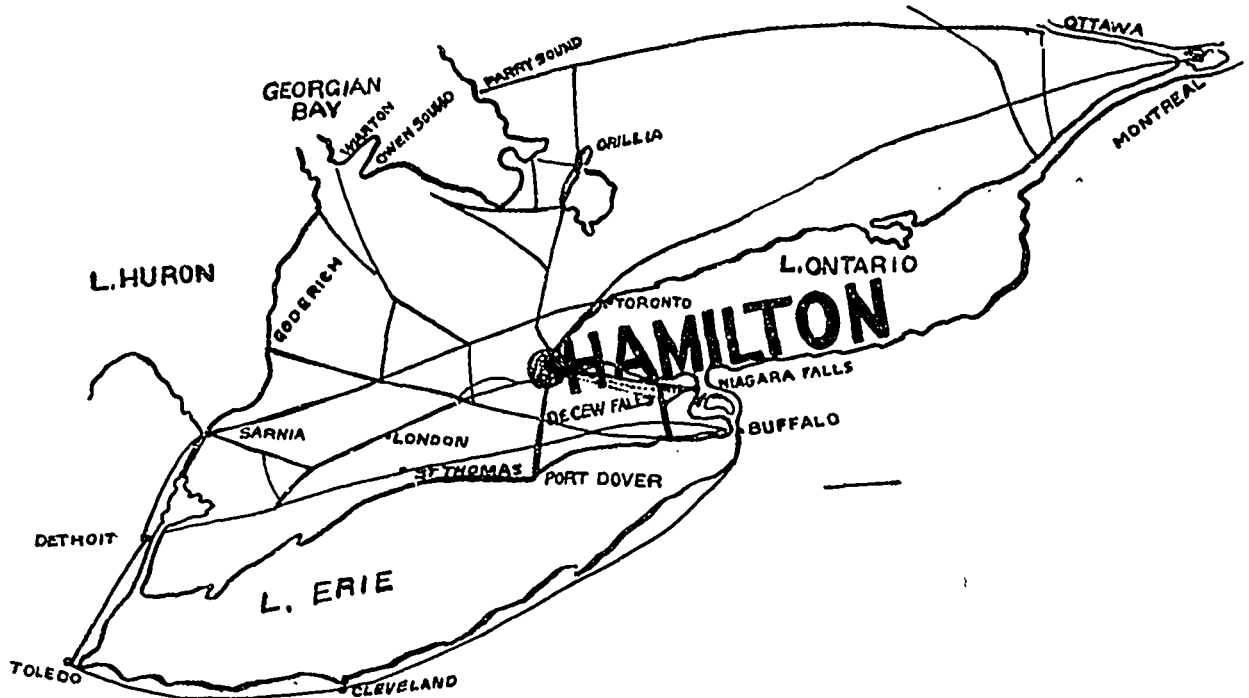
		Duties.		
		£	s.	d.
	(e) Preserved Fish in tins or other air-tight vessels, including the weight of liquids (on and after April 3, 1902).....lb.	0	0	1
	(f) N. E. I.....cwt.	0	5	0
37.	Milk—Preserved.....lb.	0	0	1½
	and on and after December 3, 1901..... "	0	0	1
38.	Mustard Seed..... "	0	0	2
	and on and after November 29, 1901..... "			Free.
39.	Mustard.....lb.	0	0	4
	and on and after November 29, 1901..... "	0	0	2
40.	Nuts—Edible, viz.:			
	(a) Cocoanuts, whole.....cwt.	0	1	0
	(b) N.E.I., whole or prepared, including Cocoanuts, prepared.....lb.	0	0	2
41.	Oilmen's Stores, n.e.i., including Culinary and Flavoring Essences (i), Soap Dyes, Condition Foods, and other preparations used in the household.....ad val.		20	%
	and on and after August 14, 1902..... "		15	%
42.	Onions.....cwt.	0	1	0
43.	Peel, drained or preserved in brine, acid, or water, including the weight of liquid.....lb.	0	0	1
44.	Pickles, Sauces, Chutneys, Olives, and Capers:			
	(a) Quarter-pints and smaller sizes.....doz.	0	0	6
	(b) Half-pints and over quarter-pints..... "	0	1	0
	(c) Pints and over half-pints..... "	0	2	0
	(d) Quarts and over pints..... "	0	4	0
	(e) Exceeding a quart.....gallon	0	1	4
45.	Potatoes.....cwt.	0	1	0
46.	Rice, viz.:			
	(a) Uncleaned.....cental	0	5	3
	and on and after March 26, 1902..... "	0	3	4
	(b) For manufacturing Starch, under Departmental By-laws (i).....cental	0	6	3
	and on and after March 26, 1902..... "			Free.
	(c) N. E. I.....cental	0	8	4
	and on and after March 26, 1902..... "	0	6	0
47.	Sago and Tapioca.....ton	0	4	0
48.	Salt, n.e.i..... "	1	0	0
	and on and after November 30, 1901..... "	0	10	0
	and on and after April 4, 1902..... "	0	15	0
	and on and after April 19, 1902..... "	0	12	6
49.	Seed, Canary, Hemp, and Rape.....ad val.		15	%
	and on and after November 30, 1901.....cental	0	1	6
50.	Seed, Cotton (on and after April 4, 1902)..... "	0	4	0
51.	Soap, viz.:			
	(a) Perfumed, Toilet, and Medicated (including the weight of wrappers).....lb.	0	0	4
	and on and after December 3, 1901..... "	0	0	3
	(b) N.E.I., including Polishing..... "	0	0	1
	and on and after December 3, 1901..... "	0	0	0½
52.	Spices (j), viz.:			
	(a) Unground, n.e.i., including Green Ginger.....lb.	0	0	2
	(b) Ground, n.e.i..... "	0	0	4
53.	(a) Starch (j), including Starch in powdered form.....lb.	0	0	2
	(b) Starch Flours (j), including rice meal, and rice, tapioca, and potato flours.....lb.	0	0	2
	and on and after August 14, 1902..... "	0	0	0½
54.	Straw.....ton	0	5	0
	and on and after August 14, 1902..... "			Free.
55.	Table Waters, Aerated or Mineral, and preparations packed for household use for the production thereof; also Ale, Porter, and other Beer, Cider, and Perry containing less than 2% of proof spirit.....ad val.		20	%

(i) Delivery of Rice for the Manufacture of Starch.—Imporetd rice may be delivered for the purpose of being used in the manufacture of starch on the condition that the manufacture is carried on in a warehouse licensed under the Customs Act 1901. (Customs By-law of December 3, 1901).

(j) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. (See footnote (b)).

HAMILTON

ONTARIO



The Leading Manufacturing City of the Dominion.

The Electrical Centre of Canada—Lowest Rates for Electrical Power in the Dominion.

Head of Navigation on Lake Ontario—Unsurpassed Shipping and Transportation Facilities.

Canadian Pacific, Grand Trunk, Toronto, Hamilton & Buffalo, Michigan Central, New York Central and Wabash Railroads. Direct Shipping Facilities by water to Montreal and Upper Lakes.

Hamilton, Ancaster and Brantford; Hamilton, Grimsby and Beamsville; Hamilton Radial and Hamilton and Dundas Electric Railways.

More Branches of American Manufacturing Concerns than any other City in Canada.

Moderate Priced Land.

Fair and Liberal Treatment of Manufacturers by Municipality.

WHY THE DEERINGS CAME TO HAMILTON

The Advantages of this City pointed out by Mr. B. A. Kennedy.

NO OTHER LIKE IT IN CANADA.

Dear Sirs:—

Chicago, Ill., April 10th, 05.

In response to your inquiry as to why the Deerings came to Hamilton to locate and build their large and extensive factories, would state that the writer took a careful survey of all the principal Canadian towns and cities with special reference to those matters most interesting to manufacturing and manufactures, which resulted in the selection of Hamilton, because it was found to be the most advantageous location for manufacturing interests. Among other reasons was the fact that we were able to procure a cheap and unlimited amount of electric power from the Hamilton Electric Light & Cataract Power Co., delivered direct to our factory, with assurance of any quantity required for future expansion. We also saw the advantages, which evidently have not been taken advantage of by manufacturers who have been surveying and looking over the principal Canadian cities, of the most desirable bay, which is certainly one of the safest harbors the writer has seen and accessible to the lake for lake shipments, and found plenty of available land fronting on this bay. We also found railway facilities, having access to five different roads, and the combination of railway facilities in close proximity to water and rail for combination shipments. We also found Hamilton centrally located and one of the best distributing points for receiving and shipping to and from all Canadian and foreign points, largely on account of water and rail facilities. Hamilton is also situated in a great fruit country, with vegetables in abundance, which gives laboring men a low cost of living, rents being the lowest of any city the writer found in Canada; building materials and raw materials for manufacturing close at hand and at a minimum cost; also a delightful climate for workmen, not being as cold as many other portions of Canada, and cooler in the summer on account of the water on one side and the mountains on the other.

The writer can and has cheerfully recommended Hamilton as the most advantageous site for manufacturing of any city in Canada.

Respectfully yours,

By B. A. KENNEDY, General Manager.

Send Enquiries to ASSESSMENT COMMISSIONER, Hamilton, Ontario.

INTERNATIONAL HARVESTER COMPANY,
(DEERING DIVISION) Hamilton.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Australian Tariff.

		Duties.		
		£	s.	d.
56. (a) Tea.....	lb.	0	0	2
	and ad val.	20%		
	and on and after March 21, 1902.....	Free.		
(b) Tea in packets.....	lb.	0	0	3
57. Wine, unfermented.....	gallon	0	3	0

SPECIAL EXEMPTIONS.

- (a) Linseed for making Linseed Oil under Departmental By-laws (k).
- (b) Meat preserved by cold process on and after November 29, 1901.
- (c) Copra.
- (d) Annatto, liquid and solid.
- (e) J-inglass.
- (f) Rennet liquid, in packages of not less than half-a-pint.
- (g) Infants' and invalids' foods special preparation of).
- (h) Salt, brown rock.
- (i) Manures.
- (j) Cotton seed for making Methylated Cotton Seed Oil, under Departmental By-laws. (l).
- (k) Sparklets.

DIVISION V.

APPAREL AND TEXTILES.

		Duties.		
		£	s.	d.
58. Apparel and Attire and Articles, n.e.i.:				
(a) Woollen or Silk, or containing wool or silk, partly or wholly made up (not being piece goods), including articles cut into shape	ad val.	25%		
(b) Not containing wool or silk, partly or wholly made up (not being piece goods), including articles cut into shape, and dressed feathers	ad val	20%		
and on and after December 5, 1901..	ad val.	25%		
(c) Towels and Handkerchiefs, made of cotton or linen (on and after April 9, 1902)..	ad val.	15%		
59. (a) Bags and Sacks, Calico, Hessian, Linen and Meat Wraps, whether partly or wholly made (on and after April 9, 1902).....	ad val.	10%		
(b) Bags and Sacks, n.e.i., (on and after April 18, 1902.....	ad val.	10%		
60. (a) Blankets, Blanketing, Rugs, Lap Dusters, and Ruggings; Carpets, Carpeting, Floor Cloths and Mats, n.e.i., Floor Coverings (including Felts and Pads), and Carriage Mats; Curtains.....	ad val.	20%		
and on and after December 6, 1901..	ad val.	15%		
(b) Cosies, Cushions, Mantel and Furniture Drapery and Coverings, Bed-covers and Furnishings, n.e.i., whether partly or wholly made up; Frillings, Rufflings, Tucked Lawns, Pleatings, and Ruchings....	ad val.	20%		
61. Fur and other Skins, dressed or prepared, and hat- ters' fur.....	ad val.	15%		
62. Gloves, including Mittens and Flesh Gloves.....	ad val.	20%		
63. Hats and Caps, viz.:				
(a) Men's, Women's, Boys' and Children's felt hats.....	doz.	0	10	0
	and ad val.	15%		
and on and after December 7, 1901..	ad val.	30%		
(b) Dress hats.....	doz.	2	8	0
and on and after December 7, 1901..	ad val.	30%		
(c) Hats and Caps, Sewn.....	doz.	0	3	0
and on and after December 7, 1901..	ad val.	30%		

(k) Linseed for manufacture of Linseed Oil.—Imported linseed for the manufacture of linseed oil may be delivered free of duty, provided that the Collector is first satisfied that such linseed is intended to be forthwith used for the manufacture of linseed oil, and that to the satisfaction of the Collector is also first furnished to the Collector by the importer that the linseed shall be so used, and that within six months from the day of importation proof shall be given to the satisfaction of the Collector that the linseed has been so used by the importer. (Customs by-law of July 11, 1902).

(l) See footnote (g).

The Australian Tariff.

		Duties.		
		£	s.	d.
64. Hats, Caps, and Bonnets, n.e.i., Hat and Bonnet Shapes, Felt Pullover Hood, and Wigs and other articles of natural or artificial human hair.....	ad val.	20%		
65. Parasols, Sunshades, and Umbrellas, viz.:				
(a) Containing Silk.....	each	0	1	6
	and ad val.	15%		
and on and after December 7, 1901..	ad val.	30%		
and on and after August 14, 1902.....	ad val.	20%		
(b) N. E. I.....	each	0	0	6
	and ad val.	15%		
and on and after December 7, 1901.....	ad val.	30%		
and on and after August 14, 1902.....	ad val.	20%		
(c) Parasol, Sunshade, and Umbrella Handles, sticks and Fitups, whether mounted or not (on and after April 9, 1902).....	ad val.	10%		
and on and after August 14, 1902.....	ad val.	free,		

Dutiable Goods.

66. Piece goods, viz.:				
(a) Woollen, or containing wool, n.e.i.....	ad val.	20%		
and on and after December 5, 1901..	ad val.	15%		
(b) Coatings, Vestings, Trouserings, n.e.i., Flannels, and Flannelettes.....	ad val.	20%		
and on and after December 5, 1901..	ad val.	15%		
(c) Silk, or containing silk or having silk worked thereon.....	ad val.	15%		
(d) Velvets, Velveteens, Plushes, Ribbons, Galloons, Lace Flouncings, Millinery Nets, and Veilings—all kinds and materials....	ad val.	15%		
(e) Cottons and Lincens, viz.:—Blue Frocking, Butter and Cheese Cloth, Calico, white and grey, Drills, Duck, Dungaree, Jeans, Moleskins, Oil Baize, Leather Cloth, Sheetings (including Forfar, Dowlas, and Flax), Shirtings, White, and Oxford, Cambridge, and Harvard, Ticks, Towellings, Window Nets, and Hollands.....	ad val.	10%		
and on and after December 4, 1901.....	ad val.	free.		
and on and after April 5, 1902.....	ad val.	5%		
(f) Corduroy, Imitation Moleskins, Zephyrs, Galateas, Shirtings not being Flannelette, and Denims.....	ad val.	15%		
and on and after December 4, 1901.....	ad val.	free.		
and on and after April 5, 1902.....	ad val.	5%		
(g) Cotton and Linen Piece Goods, n.e.i..	ad val.	15%		
and on and after December 4, 1901..	ad val.	10%		
and on and after April 5, 1902.....	ad val.	5%		
(h) Cotton and Linen Piece Goods, n.e.i., (including Dungaree, Denim, and Moleskin) (on and after April 5, 1902).....	ad val.	5%		
67. Piece Goods, to be used in the manufacture of cloth made waterproof with india-rubber pursuant to Departmental By-laws (m) (on and after December 7, 1901).....	ad val.	10%		
and on and after April 18, 1902.....	ad val.	7½%		
68. (a) Socks and Stockings, Cotton (on and after April 9, 1902).....	ad val.	10%		
(b) Socks and Stockings, woollen or containing wool (on and after September 4, 1902).....	ad val.	15%		
69. Tents, Tarpaulins, Sails and Flags.....	ad val.	20%		
and on and after December 7, 1901.....	ad val.	free.		
and on and after April 18, 1902.....	ad val.	5%		

(m) Piece Goods for use in the Manufacture of Waterproof Cloth.—Piece goods may be delivered at a duty of 7½ per cent. ad valorem for the purpose of being manufactured into cloth made waterproof with india-rubber; provided that the Collector is first satisfied that such piece goods are intended to be forthwith used for the manufacture of waterproof cloth, and that security to the satisfaction of the Collector is also first furnished to the Collector by the importer that shall be so used, and that within six months from the date of importation proof shall be given to the satisfaction of the Collector that such piece goods have been so used by the importer. (Customs By-law of May 19, 1902).

ELECTRIC LAMP TESTING

Do you furnish your own lamps?

Are you constantly renewing them?

Or increasing your light bill by burning them after they have become dim, in order to save cost of renewals?

WHY NOT DETERMINE IF YOUR LAMPS ARE EFFICIENT AND FULFILLING SPECIFICATIONS BY HAVING THEM TESTED?

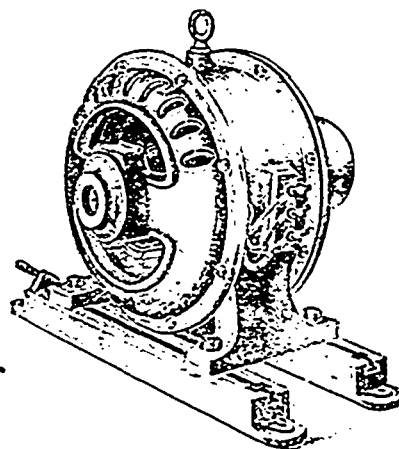
Electrical Inspection Bureau and Testing Laboratory
40 HOSPITAL STREET, MONTREAL.

**Motors, Dynamos,
Fixtures, Shades,
Heating Apparatus,
Transformers,
Telephones, Etc.**

John Forman

248-250 Craig St. W.,
MONTREAL

**Toronto and Hamilton
Electric Co.**



**ALTERNATING CURRENT MOTORS
and DYNAMOS for all Circuits.**

REPAIRS PROMPTLY EXECUTED.

99-103 McNab N. - HAMILTON, Ont.

Suction Gas Producer Plants FOR MANUFACTURERS

Cheaper than Water, Simpler than Steam

Let us quote you on units from 10 to 10,000 horse power

CANADA FOUNDRY COMPANY, Limited

Head Office and Works: **Toronto, Ont.**

District Offices:— Montreal Halifax Winnipeg Ottawa Vancouver Rosland

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The Australian Tariff.

	Duties.
70. Trimmings, Mantle, Dress, Bonnet and Hat, n.e.i., including flowers, undressed feathers, and embroideries in the piece.....ad val.	15%
71. Yarns, partly or wholly of Wool..... "	15%
and on and after December 7, 1901.. "	10%
and on and after September 4, 1902. "	5%

"Wool" or "Woollen" includes all manufactures from wool, hair, or fur.

SPECIAL EXEMPTIONS.

- (a) Apparel and Attire—Minor Articles for: Bindings and Stay and Boot Laces (except of Leather), Braids, Buckles and Buttons (not for adornment), Busk and Stay Fasteners, Protectors and Shields, Bodice and Skirt Steels, Ferrettings, Filletings, Hooks and Eyes, Tapes, Webs, Waddings, Webbing, Wire and Wire Ribbon.
- (b) Bandages, Elastic Stockings, Leggings, Knee-caps, Thigh-pieces, and Wristlets, Surgical.
- (c) Diving Dresses.
- (d) Regalia, viz., Embroidery Woven Sashes.
- (e) All Accoutrements, Badges, Buttons, Braid, and Lace for Naval and Military Uniforms, under Departmental By-laws.
- (f) Bags, Sacks, Packs and Bales for Bran, Chaff, Compressed Fodder, Potato, Onion, Ore, Coal and Wool; also Sugar Mats, and Corn and Flour Sacks.
- (g) Hats, Miners'.
- (h) Hats, Minor articles for: Buckles, not for adornment, Plaits.
- (i) Helmets, Firemen's.
- (j) Parasols, Sunshades, and Umbrellas, Minor articles for: Cups, Farules, Notches, Ribs, Rings, and Runners.
- (k) Felt Sheathing, Bunting.
- (l) On and after December 10, 1901, Saddlers' Webs, Upholsters' Webs, Collar Check, Saddlers' Serge, and Felt.
- (m) Horsehair Cloth and Hop Cloth.
- (n) Milling Silk.
- (o) Tent and Sail Canvas and Duck, Hessians, and Brattice Cloth.
- (p) Yarn, Angora.

DIVISION VI.

METALS AND MACHINERY.

	£	s.	d.
72. Ammunition, viz., Shot, Bullets and Slugs...cwt.	0	7	6
and on and after December 10, 1901.. "	0	5	0
73. Arms, viz.:			
(a) Revolvers, Pistols, Air Guns and Air Pistols, Bayonets, Swords, Fencing Foils and Masks, Gun, Revolver and Pistol Covers, Cases and Fittings, Loading Tools, and Cartridge Belts, ad val.			15%
(b) Rifles, n.e.i., Shot Guns..... "			15%
and on and after December 10, 1901. "			10%
74. Iron, Plate and Sheet (n), viz.:			
(a) Plain Galvanized.....ton	0	15	0
and on and after December 10, 1901.....			free.
(b) Corrugated Galvanized.....ton	1	10	0
and on and after December 10, 1901.....			free.
Iron, Galvanized, Plate, and Sheet (on and after April 9, 1902).....ton	0	15	0
75. Lamps and Lampware, n.e.i., and Lanterns and Lamp Stoves and all parts thereof (except Chimneys, Shades, and Globes, Gasaliers, and Electroliers.....ad val.			20%
and on and after December 10, 1901. "			15%
76. Lead Sheet and Piping.....cwt.	0	2	6
and on and after December 10, 1901.....			free.
77. Mangles, Clothes-wringers, and Washing Machines.....ad val.			20%
and on and after August 4, 1902.... "			15%
and on and after September 4, 1902. "			12½%
78. Manufactures of Metal, viz.:			
(a) Agricultural, Horticultural, and Viticultural Machinery and Implements, n.e.i., including Shares and Plough Plates cut to shape,			

(a) To continue only until the coming into force of "Division VI." (a) Metals.

The Australian Tariff.

	Duties.
	£ s. d.
Horse Gears; and Roadmaking Ploughs, Scoops, Horse Road Rollers, and Machines.....ad val.	15%
and on and after September 4, 1902. "	12½%
(b) Mould Boards, Sheep-shearing Machines, Engines, Portable, fixed on a locomotive boiler horizontally, with wheels and shafts, suitable for transport, Traction Engines, ad val.	15%
and on and after December 13, 1901.....	free.
(c) Cutlery, n.e.i., (including Manicure Sets and Knife Sharpeners); also Instruments, Drawing, Mathematical and Surveying....ad val.	15%
(d) Nails, n.e.i., viz.:	
Horse-shoe Nails.....cwt.	0 7 0
and on and after December 13, 1901.. "	0 5 0
(e) Wire and other, and Spikes, Staples, Brads and Tacks.....cwt.	0 3 0
(f) Tanks, containing goods or empty, for every 100 gallons or part thereof.....	0 3 0
and on and after December 14, 1901.....	free.
(g) Weighing Machines, Weigh-bridges, and Scales, n.e.i., also Cash Registers, Computing Machines and Attachments.....ad val.	20%
(h) Engines, Gas and Oil, and High-speed Engines and Turbines, water and steam (on and after April 18, 1902).....ad val.	15%
and on and after September 4, 1902. "	12½%
(i) Engines..... "	25%
and on and after January 17, 1902.... "	20%
and on and after April 19, 1902..... "	15%
and on and after September 4, 1902. "	12½%
(j) Boilers, Pumps, Machines, and Machinery, n.e.i.....ad val.	25%
and on and after January 18, 1902... "	20%
and on and after April 19, 1902..... "	15%
and on and after September 4, 1902. "	12½%
(k) Axles and Springs..... "	25%
and on and after January 18, 1902... "	15%
(l) Mixed Metal-ware..... "	25%
and on and after January 18, 1902... "	15%
(m) Plated Ware and Plated Cutlery.... "	25%
and on and after January 18, 1902... "	20%
(n) N. E. I..... "	25%
and on and after January 22, 1902... "	20%
(o) Screws, n.e.i..... "	2
and on and after January 18, 1902.....	free.
(p) Mining Machinery, n.e.i., (on and after April 10, 1902).....ad val.	15%
and on and after September 4, 1902. "	12½%
(r) Electrical Machinery (on and after April 10, 1902).....ad val.	15%
and on and after September 4, 1902. "	12½%
(s) Electrical Appliances, n.e.i., (on and after April 10, 1902).....ad val.	15%
and on and after September 4, 1902. "	12½%
79. Rails, Fish Plates, Fish-bolts, Tie Plates, Switches, Points, Crossings, and Intersections for Railways and Traraways.....ad val.	15%
and on and after September 4, 1902. "	12½%
80. (a) Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron or Steel, not drilled or further manufactured; Shafting, cold rolled, turned, or planished; also Bolts and Nuts....ad val.	20%
and on and after January 22, 1902.. "	15%
and on and after September 4, 1902. "	12½%
(b) Barbed Wire..... "	20%
and on and after January 23, 1902.. "	10%

SPECIAL EXEMPTIONS.

- (a) Arms, viz.: Rifles, Military and Match, including Cadet Rifles.
- (b) Agricultural Machinery and Implements, viz.: Chaffcutter Knives, Hand-worked Seed Wheel Drills and Hand-worked Cultivators, Huskers, and Shellers, Horse Rakes, Lucerne

"ONEIDA" Galvanized Chain

For Arc Lamp Suspension



Heavily
Galvanized

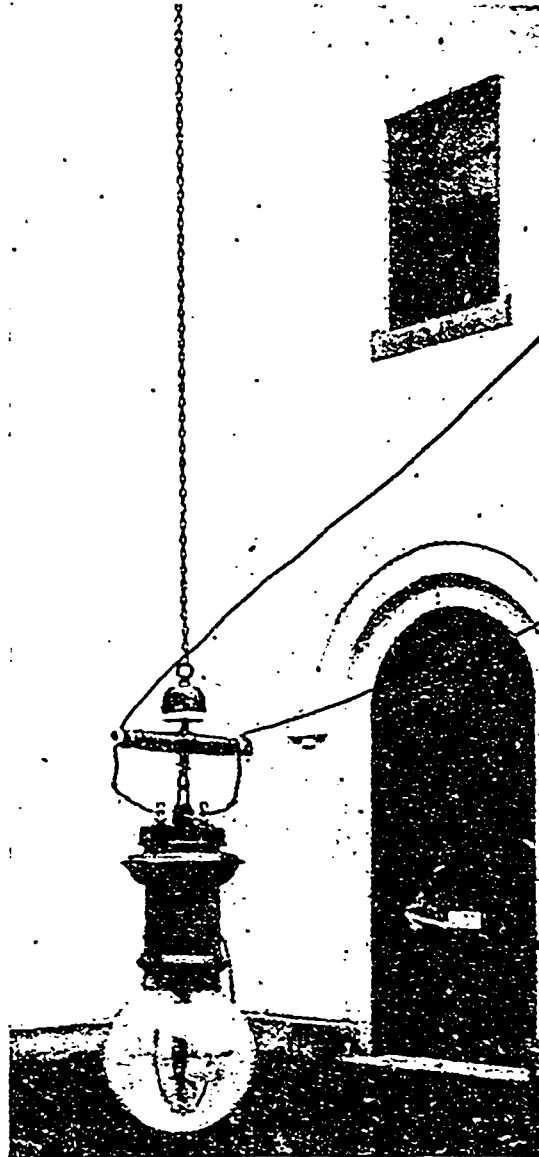
Rust Proof

Will outwear
cord, cable or
rope many
times over

Flexible under
all conditions
and weather

Runs easily
over any standard
Pulley

The most durable
and economical
material on the market
for the purpose



ONEIDA GALVANIZED CHAIN IS NOW IN USE IN ALL THE LARGEST
CITIES IN THE COUNTRY FOR ARC LAMP SUSPENSION.

Manufactured by

ONEIDA COMMUNITY, Limited

Niagara Falls, Ontario.

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The Australian Tariff.

Bunchers, Maize Harvesters and Binders, Maize Huskers and Shredders, Milking Machines, Mowers, Potato Raisers, Rakes and Ploughs combined, Root Cutters, Straw Stackers, Strawsonizers, and other Fieldspraying Machines, Threshing Machines, Winnower Forks (wood and steel).

- (c) Apparatus—Diving.
- (d) Crucibles.
- (e) Engine—Fire.
- (f) Machinery and parts thereof, viz.:
Automatic Stokers;
Blowers for Smelting Furnaces;
Briquetting Machinery;
Coke Rams or Pushers, Steam or Hydraulic;
Indicators, Steam Engine;
Manganese Steel Parts—that is parts that are made of steel containing not less than 7% of Manganese, and that are used for and worn in grinding or crushing or pulverizing material by coming in actual contact therewith.
Patent Porcelain and Steel Rollers for Flour Mills.
Roll Shells.
Rollers, steam road.
Zinc Refining Retorts.
- (g) Machinery not including Motive Power, Engine Combination, or Power Connexions, if any, viz.:
Automatic Can Making and Closing Machines;
Cream Separators, Testers, and Pasteurizers;
Garment Drafting Machines;
Jewelers' Polishing Lathes;
Knitting;
Linotype, Monotype, Monoline, and other Type Composing Machines;
Loz Band Saw-mills;
Machinery for Scouring, Washing, Carding, Spinning, Weaving and Finishing the Manufacture of Fibrous Materials;
Machinery for the manufacture of Paper and for Felting;
Printing Machines and Presses, and Machinery used exclusively for and in the actual process of Electrotyping and Stereotyping;
Aluminium Rotary Graining Machines;
Sewing Machines;
Scap Cutting Machines;
Stitching Machines;
Typewriters.
Machine Tools, as follows:
(h) Bookbinding.—Backing, Bench Presses, Bevelling, Binding, Blocking, Book Rolling, Book Rounding, Case Rolling, Case Cleaning, Case Making, Cutting, Eyeletting, Embossing, Finishing Press and Stand, Folding, Glueing, Indexing, Laying Presses, Nipping Presses, Numbering, Paging, Paring, Perforating, Punching, Ruling, Sewing, Stand Presses, Stapling, Trimming, Wire Stitching Machines.
(i) Bootmaking.—Accessories to Stitching Machines (being—Gem Insole, Inseam Trimming, Stitch Separating, Turn Moulding, Welt Beating), Button Fastening, Channel Openers, Counter Moulders, Hooking, Pattern Cutting and Grading, Pegging, Power Hammer, Pricker, fair stitch; Rand Compressing, Rand Splitting, Rand Turning, Sole Rounding, Standard Screwing, Staple Fasteners, Strap (Printing and Covering), Treecing, Tying (Shoe), Upper Blocking and Cleaning, Vamp Beading, Folding and Marking.
(j) Brushmaking.—Boring, Cutting, Filling, Flue or Bottle Brush Machine, Shaping, Trimming.
(k) Glass Making and Working.—Bevelling Machines, Bottle-making, Patent Presses, Roughing Mills, Sandblasting, Standard frame Plate-glass Polishers.
(l) Hatmaking.—Hydraulic Blocking Press for making Straw Hats.
(m) India Rubber Working.—Hose Machines, Steel Stamps, Sol Tire Mandrils, Spreading, Tread Drums, Washer Cutting.
(n) Metal Working.—Arbor or Mandrel Presses, Bolt Making, Drapping, Cutter Making, Cutters, lead and brass, Finning, Machine Tools for Electrotyping, Stereotyping, and Photo Engraving, viz.: Backing Presses, Bevelling, Casting Moulds, Curved Cutting off Grinder, Curved finishing Cylinder, Curving for Electroplate, Electrotype, Engravers' Elliptographs, Hydraulic Moulding Presses, Lathe Rolling, Plate Thinning, Rotary Bevellers, Rotary Edging Machine, Rotary Planing Machines, Routing Machines, Shaving, Spinning, Trimming.
Caulking and Chipping, Cold Tire Setting Machines, Facing,

The Australian Tariff.

- Flanging, Horse-hoe, Mitreing, Nail Making, Measuring Machines, Profiling, Riveting, Rivet Making Straightening, Type-casting and Finishing Machines, Washer Making, Welding, Wire Netting, Hydraulic Wheel Presses, Lathes, Drilling, Slotting, Shaping, Sawing, Grinding, Milling, Keyseating, Nut-finishing, Tapping, Screwing, Planing, Tooth-wheel or Gearcutting, Forging, Nutmaking, Centering, Chucks for lathes, Blowers used for foundry and mining purposes, Pneumatic Hammers, Steam Hammers, Milling Machine Cutters to make Lathing out of Metal Sheets.
Machines for making Metallic Capsules.
Punching and Shearing Machines.
- (o) Paper Finishing, Cutting, and Folding.—Bending and Creasing, Cutting, viz.: Card Guillotine, Label, Lever, Millboard, Rotary Cutting and Grooving, Rotary Cutting and Scoring; Dampening, Envelope Making, Glazing, and Hot Rolling, Labelling, Machines for Coating and Finishing, Paper Bag and Paper Box Making, Varnishing Paper, Wrapping.
- (p) Saddlers' and Harness Makers' and Bagmakers'—Creasing, Leather Printing Presses and Plates, Pinking, Strapcutting, Riveting, Creasing, Stitch Pricking, Tracetrimming Machines and Presses and Dies for Loops.
- (q) Stone Working.—Litho Stone Grinding.
- (r) Tanning.—Tanners' Squeezing Machines, Shaving Machines, Whitening and Blackening Machines, Measuring Machines.
- (s) Tile, Pipe, and Brick Making.—Blungers, Filter Presses, Grinding Mills (for Enamels, Colors, Glazes, and Flint), Magnetiser, Moulding Machines, Press Stamps, Sifters, Stilt Spur, and Thimble Pressers.
- (t) Wood-working.—Sawing, Joining, Planing, Moulding, Surfacing, Tenoning, Tonguing and Grooving, Trying Up, Sandpapering, Dovetailing, Mortising, Boring, Sawsharpening, Rounding, Sawbrazing, Spoke-making, Wheel-making Lathes, and Copying Lathes; Cash-making Machines, viz.: Rounding and Bevelling, Combined Hoop Punching, Shearing, Splaying, and Bending, Hoop Splaying and Bending, Stave Jointing, Chiming, Crozing, and Dowelling.
- (u) Miscellaneous.—Rock-boring Percussion Drills, Grinding and Polishing Discs, Lensecutting Machines, Lensedrilling Machines, Lens Measurs, Punching and Eyeletting Machines.
- (v) Any machinery, machine tool, or any part thereof specified in any proclamation issued by the Governor-General in pursuance of a joint address passed on the motion of Ministers by both Houses of Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, and that it should be admitted free.
Metals and manufactures of Metal:
(w) Aluminium, Bronze, Yellow Metal, Britannia Metal, Nickel, and German Silver, viz.: Pigs, Ingots, Scrap, Blocks, Bars, Strips, Sheets, and Plates.
(x) Anchors, over 10 cwt.
(y) Anodes and Hooks for Plating purposes.
(z) Bolts, Carriage ($\frac{3}{8}$ of an inch and under in diameter and 4 inches and under in length).
(aa) Brass, viz.: Scrap, Bars, Sheets, Pipes, Tubes, and Strips.
(ab) Capsules, Metallic.
(ac) Chains, N. E. I.
(ad) Copper, viz.: Strips, Scrap, Bars, Sheets, Pipes, and Tubes.
Prepared Plates for Engravers and Lithographers.
(ae) Cylinders for Anhydrous Ammonia and for Gas.
(af) Discs, Plough and Harrow.
(ag) Droppers, patent steel of all lengths.
(ah) Electrical Materials, viz.: Accumulators or Storage Batteries, including Glass Cells used therewith, Cable and Wire (covered), Carbons, Incandescent Lamps, Testing Meters and Instruments, Dry Cells, Translators, Porcelain fittings complete (including lamp holders), except switches over 4 inches in the base insulating tapes, meters, arc lamps and accessories, resistance coils, rheostats, static transformers and terminals.
(ai) Eyelets.
(aj) Fasteners, Machine belt.
(ak) Fire extinguishers, hand.
(al) Iron and Steel Tubes or Pipes (except riveted or cast) not more than 6 inches internal diameter, including Flexible Metal Tubes, Galloway and Vertical parallel Boiler Tubes, Water Bore Casings, Wrought Iron fittings for wrought-iron pipes.
(am) Lamps, Mirrors' Safety.

Eugene F. Phillips Electrical Works, Limited

GENERAL OFFICES AND
FACTORY, MONTREAL

CANADA

TORONTO BRANCH,
67 ADELAIDE ST. EAST

Bare and Insulated Electric Wire

Electric Light Line Wire, Incandescent and Flexible Cords.

Railway Feeder and Trolley Wire

Americanite, Magnet, Office and Annunciator Wires, Cables for Aerial and
Underground Uses.

Long Distance Phone 1103.

The Electrical Construction Co. of London,
LIMITED

32-40 Dundas Street, London, Can.

PERFECTION TYPE

DYNAMOS AND MOTORS

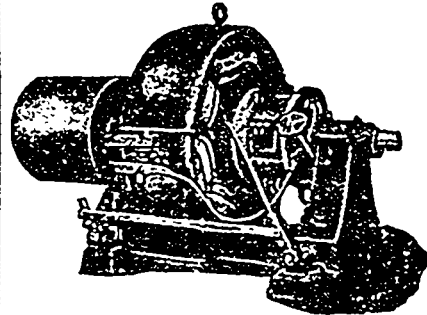
Multipolar or Bipolar, Direct-Connected or Belted.

Over 1500 of our machines in use.
We contract for complete installations, including wiring of
factories.

We repair machines of any make.
Descriptive matter and estimates furnished on application.

Branches at VANCOUVER. WINNIPEG. TORONTO.
MONTREAL. HALIFAX

The JONES & MOORE Electric Co., Ltd.
ELECTRICAL CONTRACTORS.



Dynamos, Telephones,
Slow Speed Motors,
Motors, Supplies,
Direct Connected
Dynamos.

We manufacture Direct
Current Machinery in all
sizes and for any purpose.

96 Adelaide West,
TORONTO.

CROCKER-WHEELER COMPANY



ALTERNATING CURRENT GENERATORS.

Outputs—Belt Type, 25 K.V.A. up.

Engine Type, 75 K.V.A. up.

Canadian Representatives

THE PACKARD ELECTRIC CO., Limited

MONTREAL.

ST. CATHARINES.

WINNIPEG.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Australian Tariff.

- cap. Last Thimbles and Block Fasteners.
- car. Leaf and Foil.
- cap. Locks, including knobs, keys, escutcheons, and staples.
- cap. Pins, viz., gimpe, solid-headed short toilet, plain wire hair, plain safety.
- car. Platinum, viz., bars, strips, sheets, plates, retorts, pans, condensers, tubing or pipes.
- car. Printers' Materials, viz.:
 - car. Circles, Clumps, Curves, Knives (paring), Rules, Leads, Slugs, and Type.
 - car. Rabbit Traps, Dog Traps, Vermin Traps.
 - car. Rods for nail making.
 - car. Saddlers' and Harness Makers' Materials, viz.: Saddle Trees, Saddlers' Tacks and Nails, Snaps (Harness and Halter), Spurs, and Spur Boxes.
 - car. Scales, viz., chemical, analytical, and assay.
 - car. Scrap Iron and Steel, and subject to Departmental By-laws materials for use as scrap iron (p).
 - car. Screw hooks, eyes and rings.
 - car. Screws (table and music-stool).
 - car. Ships' Fittings, viz.: Propellers, blades, and basses, liners or cylinders, shafting, winches, windlasses, steering gear, feed-water heaters, feed pumps, evaporators, and auxiliary condensers. Provided such fittings form duplicate parts of and are used in connection with the ship in or for which they were imported.
 - car. Standards, steel fencing of all lengths and pillars.
 - car. Steel and Steel-trimmed wheels for coal or shale trucks and waggons.
 - car. Steel, band or ribbon for making band-saws or band-knives.
 - car. Steel Knives for tobacco cutters and tin openers.
 - car. Steel, rough-shaped, for chaffcutter and other knives.
 - car. Tin Plates, plain.
 - car. Tinned Copper Sheets.
 - car. Tools of Trade, not being Machines, viz.: Adzes, Axes, Hatchets, Tomahawks, and Cleavers, Augers and Auger Bits, Awls and Awl Hafts, Bevels, Bookbinders' Tools (including knives), Bootmakers' Tools (including knives), Borers (angular), Boxes, and files for Vises, Braces and Bits, Braces (ratchet), Bricklayers' Line Pins, Bruzzers, Buffers (Farriers'), Bung Borers, Burnishers, Callipers, Cards (file and wool), Carvers' Tools, Chisels and Gouges, Clamps, Combs (graining), Caulking Irons, viz., Single crease (or taking), Horsing, Sharp, Spike, Trenail, Jerry, Deck, and Reaming or Busters), Pen Mauls, Compasses, viz., Carpenters', Coopers', and Engineers'; Coopers' Tools, Cutters (bolt, glass, mitre and pipe), Diagonals (Glaziers') Diggers (post hole), Dowel plates, Dowel rounders, Drills, Drills (for machine use), Drills (machine, for hand use), Engravers' Tools Expanders (tube), Fencing Crimpers, Files and Files, Forks (coal, coke, sluice, stone, and miners'), Forks (digging, by, stable, and tanners'), Froes (shingle), Gas-burner Taps (or Farriers' Combination Tool), Gauges, Gimlets, Glaziers' Tools (including knives), Grafting Tools, Hammers (except napping, galling, quartz, coal, brick, and sledge), Hoes (garden and plantation), Holdfasts (bench), Hooks (bush, fern, furze, hop, reap, sail, wheelers, spud, and weed), Irons (bick, charcoal, creasing, crimping, creasing, flagging, goffering, pinching, pinking, plane, saddlers', diving and spokeshave), Irons (Hatters' Italian, Smoothing, Cloth Manufacturers' and Tailors'), Jiggers, Jointers, Knives (hay, re-cutting, farriers', striking), Lithographic Tools, Masons' Tools, Mattocks, Mill Bills, Mortars and Pestles, Metal mitre boxes, Miners' Picks and Metal Bound Pick Handles, Moulders' Tools, Nail Drawers and Needles and Bodkins, Painters' Tools (metal), including Piano Tuners' Tools, Pickers (fruit), Pill Rounders, Pincers and Nippers (end cutting), Pipes—blow (for use by mouth only), Zinc Plasterers' Tools, Plates (draw and screw), Pliers, Presses (for bottling by hand), Printers' Tools, viz.: Blocks

To continue only until the coming into force of "Division VI. Metals."

p. Materials for use as scrap-iron.—Materials for use as scrap-iron may be delivered free of duty provided that the Collector is satisfied that such materials are intended to be forthwith used as scrap-iron, and that security to the satisfaction of the Collector is first furnished to the Collector by the importer that the same shall be so used, and that within six months from the date of importation proof shall be given to the satisfaction of the Collector that such materials have been so used by the importer. (Customs Law of April 28, 1902).

The Australian Tariff.

- for mitring, Chases, Gauge and Laying-on Pins, Galleys, Gold Knives, Imposing Surfaces, Keys, Levigators, Metal Furniture, Moulds for making Rollers, Palette Knives, Quoins (metal) and Locking-up Apparatus, Quotations, Roller Frames and Stocks, Rolls and Fillets, Sticks (composing, side, and foot, shooting), Tweezers, Typeholders; Punches, Rakes (hand), Reamers, Ring Sizes and Sticks (metal), Rippers (Slaters') Rollers (Grainers and Paper-hangers'), Routers (Wheelwrights'), Rules, Tapes and Chains (measuring), Saddlers' and Harnessmakers' Tools (including knives), Saws, Scrapers (cabinet, deck, dough, horse, pig, plumbers', and tube), Screws (bench), Screw-drivers, Scribes, Scythes, Sets (Rivet and Saw), Shears, viz.: Brushmakers', Garden, Printers', Pruning, Sheep, and Tinsmiths'; Shovels and Spades, Sickles, Smelting Tools, viz.: Laddles, Slag Scrapers, and Rable Head Spoke Trimmers, Snips (Tinsmiths'), Spanners, Spatulas, Spirit Levels, Spokeshaves, Shaves, and Spoke Trimmers, Squares, Squeezers (cork, hand), Standards (bench), Stereo Tools, Stocks and Dies and taps for same, Stops (bench), Strainers (wire), Stretchers (carpet and hat), Suppository Moulds, Surface Plates, Tanners' and Curriers' Tools (including knives), Tinsmiths' Tools, Trammel Heads or Points, Trowels, Turnerscrews, Vehicle Makers' Tools, viz.: Counter Sinks, Cutters (plug and washer), Draw Knives, Drill Holders, Reamers, and Tire Measurers; Vises, Watchmakers' and Jewelers' Tools, Wrenches (including pipe wrenches).
 - (bj) Washers and Rivets.
 - (bk) Wedgers, patent, for droppers and Standards.
 - (bl) Wire, n.e.i., Wire Netting, Wire Cloth, Wire Gauze.
 - (bm) Zinc, Bar, Scrap and Sheet, and Circles and Ingots bored or unbored for cyanide gold process.
 - (bn) Zinc Blocks for Marine Boilers.

DIVISION VI.

METALS AND MACHINERY.

To come into operation on dates to be fixed by Proclamation, and exempt from duty in the meantime, except as to Iron Galvanized, Plate and Sheet, Proclamation to issue so soon as it is certified by the Minister that the Manufacture to which the Proclamation refers has been sufficiently established in the Commonwealth, according to the provisions of any law relating to bonuses for the encouragement of Manufactures or to the establishment of Manufactures under the direct control of the Commonwealth or State Governments; but no Proclamation to issue except in pursuance of a Joint Address passed on the motion of Ministers by both Houses of Parliament, stating that such Manufacture is sufficiently established.

No.	Dutiable Goods.	Duties. £ s. d.
51.	Iron and Steel:	
(a)	Scrap Iron and Steel, and Pig Iron..ad val.	10%
(b)	Ingots, Blooms, Slabs, Billets, Puddled Bars and Loops, or like crude Manufactures less finished than Iron or Steel bars, but more advanced than Pig Iron (except Castings), ad val.	10%
(c)	Bar, Rod, Angle, Tee, Sheet, Plate, Wire and Hoop, except Galvanized Plate and Sheet, ad val.	10%
(d)	Galvanized and Tinned Plate and Sheet " ad val.	10%
(e)	Machinery, Machines and Parts: Reapers and Binders..... " ad val.	15%
	Other Machinery, Machines, or Parts, referred to in Proclamation.....ad val.	15%
(f)	Wire Netting..... " ad val.	10%
(g)	Iron and Steel Tubes and Pipes, not dutiable under Division VI.....ad val.	10%
(h)	Spelter..... " ad val.	10%

DIVISION VII.

OILS, PAINTS, AND VARNISHES.

52.	Blacking, including Dressings, Soaps, Oils, Inks, Pastes, Polishes, Stains, and Varnishes for Leather; Berlin and Brunswick Blacks, Furniture Oil Paste and Polish and Bronzing and Metal Liquids and Powders...ad val.	20%
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THE WIRE & CABLE CO.

MONTREAL

MANUFACTURERS OF
ELECTRICAL WIRES
and CABLES . . .

FOR

TELEPHONE

TELEGRAPH

LIGHTING

AND

TROLLEY PURPOSES

The Australian Tariff.

		Duties.	
		£	s. d.
83. (a)	Greases, Axle, and Thickened or Solidified Oils; Solid or Viscuous Compounds for lubricating and Tallow unrefined, in packages not exceeding 4 lbs. in weight.....cwt.	0	4 0
(b)	N. E. I..... " "	0	4 0
	and on and after February 19, 1902..... " "	0	2 0
84.	Oils:		
(a)	Cotton Seed, in bulk or otherwise....gallon	0	2 0
	Other (including Castor), in vessels not exceeding one gallon, viz.:		
(b)	Quarter pints and smaller sizes..... doz.	0	0 6
(c)	Half-pints and over quarter-pints..... " "	0	1 0
(d)	Pints and over half-pints..... " "	0	2 0
(e)	Quarts and over pints..... " "	0	4 0
(f)	Over a quart.....gallon	0	1 4
	In vessels exceeding one gallon, viz.:		
(g)	Olive.....gallon.	0	1 4
(h)	Castor, Colza, Linseed, Mineral Spirit Oils, n.e.i., and Cotton Seed when methylated pursuant to Departmental By-laws (g)gallon	0	0 6
(i)	Lubricating (Mineral) and Mineral, n.e.i. " "	0	0 3
(j)	Kerosene..... " "	0	0 3
	and on and after March 20, 1902.....		free.
(k)	Naphtha, Benzine, Benzoline, Gasoline (on and after April 12, 1902).....gallon	0	0 0½
(l)	Solar Oil, Residual Oil (on and after April 12, 1902).....gallon	0	0 0½
	and on and after September 4, 1902.. " "	0	0 0½
(m)	N. E. I..... " "	0	0 6
85.	Paints and Colors, viz.:		
(a)	Ground, in liquid.....cwt.	0	1 0
	and ad val.		15%
	and on and after February 19, 1902...cwt.	0	2 0
(b)	Prepared for use..... " "	0	1 0
	and ad val.		15%
	and on and after February 19, 1902...cwt.	0	4 0
(c)	Colors Dry, Dry White Lead, and Patent Dryers and Putty.....cwt.	0	1 0
(d)	Whiting..... " "	0	0 6
86.	Varnishes, Varnish Stains, Lacquers, Enamels, Japans, Liquid Sizes, Patent Knotting, Oil and Wood Finishes, Petrifying Liquids, Damp Wall Composition, Lithographic Varnish, Terebine, Liquid Dryers, and Gold Size.gal.	0	1 0
	and ad val.		15%
	and on and after February 19, 1902.gallon	0	1 9

SPECIAL EXEMPTIONS.

- (a) Oil, viz.: Coal Tar, China, Fish, including Cod (unrefined), Seal, Whale, Penguin, Petroleum (crude), Degras, Sod, Wood Naphtha, Mirbane, and Turpentine.
- (b) Ceramic colors.
- (c) Colors, Artists'.
- (d) Dyes.
- (e) Lamp, Ivory, Bone, and Vegetable Blacks.
- (f) London Purple and Paris Green.
- (g) Prepared Glazes for Pottery.
- (h) Sulphate of Copper.
- (i) Ultramarine Blue.

DIVISION VIII.

EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.

No. Dutiable Goods.

87. Cement, Portland, Plaster of Paris and other like preparations having Magnesia or Sulphate

(p) Methylation of Cotton Seed Oil.—Imported cotton seed oil may be methylated in the manner provided by this By-law. The oil shall be mixed with the methylating substance in such proportions as the Collector shall direct and in such manner as to render the oil unfit for use as beverage or in food and incapable of being converted to that use. The methylating substance to be used shall be approved by the Collector, and the mixing shall be done in the presence and to the satisfaction of an officer. (Customs By-law of December 3, 1901).

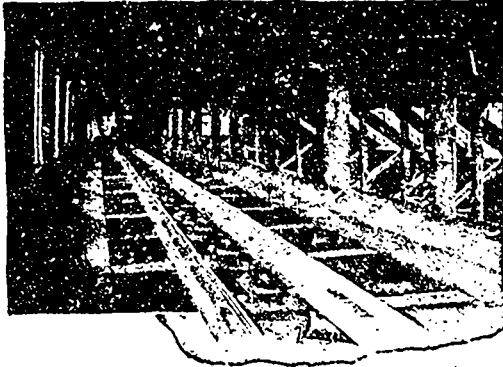
The Australian Tariff.

		Duties.	
		£	s. d.
	of Lime as a basis, also Gypsum, not prepared.....cwt.	0	1 0
	and on and after February 20, 1902..... " "	0	0 9
88.	China, Porcelain, and Porcelain Ware and Mosaic Flooring.....ad val.		20%
89.	Earthenware, Brownware and Stoneware, n.e.i., and Tiles, n.e.i.....cubic foot.	0	0 6
	and ad val.		15%
	and on and after February 20, 1902..ad val.		20%
90.	Filters of all kinds, fire and glazed bricks, fire lumps, Fireclay Manufactures, n.e.i., Asphalt Tiles and Roofing Tiles.....ad val.		15%
91.	Glass, viz.:		
	Bent, bevelled, heraldic, sandblasted, enamelled, embossed, etched, silvered, and cut; corners cut, bevelled, or engraved; panes, prisms, and all other framed with metal....ad val.		20%
92.	Glass, viz.:		
(a)	Polished Plate, n.e.i....100 superficial feet.	0	10 0
(b)	Sheet..... " "	0	2 0
(c)	Polished Plate, each plate not exceeding 7 superficial feet (on and after April 12, 1902), 100 superficial feet	0	5 0
(d)	Polished Plate, each plate exceeding 7 superficial feet and not exceeding 12 superficial feet (on and after April 12, 1902), 100 superficial feet	0	7 6
93.	Glass, n.e.i., also Seltzogenes and Accessories and Syphon Bottles.....ad val.		15%
94.	Glassware, viz.:		
	Empty Wine and Beer Bottles (on and after April 16, 1902).....ad val.		10%
95.	Glassware, n.e.i.....cubic foot	0	0 8
	and ad val.		15%
	and on and after February 21, 1902..ad val.		20%
96.	Glassware, viz.:		
	Bottles over 5 fluid drams and not exceeding 9 fluid ounces in capacity, when containing goods not subject to ad valorem duty; except flasks containing spirits and bottles containing wine (on and after April 16, 1902), doz	0	0 2
97.	Gelatine, Sheet.....lb.	0	0 2
98.	Glue, Gelatine, n.e.i., and Cements, n.e.i., including mucilage and printers' roller composition.. ad val.		20%
99.	Stone, including Marble and Slate, viz.:		
(a)	Monumental, wrought.....cubic foot	0	5 0
	and ad val.		15%
	and on and after February 21, 1902..ad val.		25%
(b)	Wrought, n.e.i..... " "		20%
(c)	Unwrought marble..... " "		10%
(d)	Roofing Slates and unwrought slate slabs. ad val.		15%

SPECIAL EXEMPTIONS.

- (a) Earthenware, viz.: Spurs, Stilts and Thimbles.
- (b) Fire Bricks for special use in Reverberatory Furnaces.
- (c) Crucibles, Scorifiers, Roasting Dishes, Muffles, Assay Furnaces, and Cupels.
- (d) Glass, viz.: Lenses, n.e.i., Locket, Brooch, and Watch Glasses.
- (e) Scientific Instruments and Apparatus, viz.: Instruments for measuring the density of liquids, including Hydrometers, Saccharometers and Barkometers.
- (f) Scientific Apparatus (glass), viz.: Beakers, Flasks, Test Tubes, Vacuum Tubes, Burettes, Pipettes, Weighing Bottles and Tubes, Eudiometers, Nitrometers, Radiometers, Fat Extraction Tubes, Filter Pumps, Gas Washing, Reduction and Absorption Bulbs and Tubes, Test Measures in centimetres and grains; also Carbonic Acid, Sulphuretted Hydrogen, Decomposing Water, and Bacteriological Apparatus of Glass.
- (g) Screens, Process Engravers'.
- (h) Bottles, empty, of not more than five fluid drams capacity.
- (i) Dry Guns, Shellac, Dextrine Sandarach, and Mastic.
- (j) Bath Bricks.

A VARIETY OF TYPES OF
Rubber Belt Conveyers



Of Jeffrey Design, Illustrated in Elevating-Conveying Machinery.

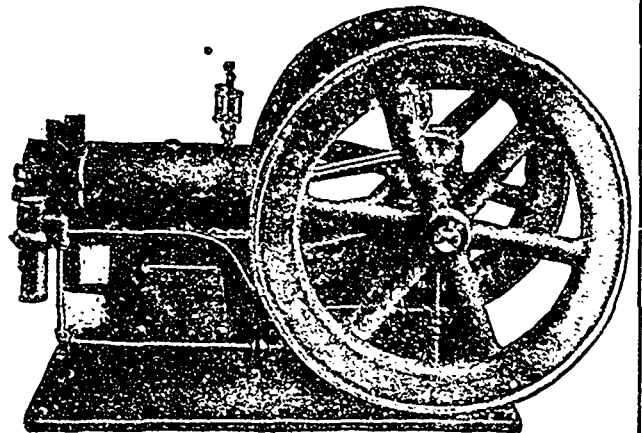
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THE JEFFREY MFG. COMPANY
 COLUMBUS, OHIO, U.S.A.

Now Canadian Branch:
 Lagachetiere & Cote Sts., MONTREAL, CANADA

Easy
 to
Operate



Becker-Brainard



We make
 a Complete
 Line of

Milling Machines
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Milling Cutters

And can show you the proper equipment for any work

BECKER-BRAINARD MILLING MACHINE CO.,
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SIMPLICITY
 and
EFFICIENCY

Only one-third the usual number of
 parts used in construction.

Perfect balance while running.

We do not guarantee our engines to
 do "a little more than their rating,"
 but we do guarantee them to work up
 to their full rating.

THE
Canadian McVicker Engine Co.
 Limited
GALT **ONTARIO**

The Australian Tariff.

- (k) Oil and Whet Stones; also Lithographic and Emery Stones.
- (l) Pestles and Mortars—Agate.
- (m) Stone, viz.: Sawn or in the rough, n.e.i

DIVISION IX.

DRUGS AND CHEMICALS.

	Duties.
	£ s. d.
100. Acetic Acid, Extract or Essence of Vinegar, and Vinegar:	
(a) Containing not more than 6 per cent. of absolute acid.....gallon	0 0 6
(b) Containing more than 6 per cent., but not more than 30 per cent.....gallon	0 2 6
(c) For every extra 10 per cent. or part of 10 per cent.....gallon	0 0 10
101. Acids, viz.:	
Muriatic, Nitric, and Sulphuric.....ad val.	15%
102. (a) Carbonate of Ammonia.....cwt.	0 5 0
(b) Carbide of Calcium..... " "	0 5 0
and on and after February 26, 1902.....	free.
103. Drugs and Chemicals, viz.:	
Salicylic and Boric Acids; Sulphites and Bisulphites of Potassium, Sodium, Calcium, and Magnesium, and Foaming Powders and Liquids.....ad val.	20%
104. Insecticides, Sheep-washes, and Disinfectants, n.e.i., including Coal-tar preparations for such purposes.....ad val.	15%
and on and after February 26, 1902.....	free.
105. Medicines, viz.: Patent and Proprietary Medicines, and other Medicinal Compounds, not chemical; medicinal extracts, essences, juices, infusions solutions, and syrups; pills, pilules, tabloids, tablets, capsules, cachets, suppositories, plasters, poultices, salves, ointments, liniments, pastes, medicated confectionery, medicinal waters and oils, n.e.i.; and medicines for animals.....ad val.	25%
and on and after February 26, 1902. " "	15%
106. Opium, Medical Preparations containing—per lb. of opium contained therein, when not dutiable at a higher rate under the heading of medicine.....	1 10 0
107. (a) Perfumery, including perfumed Ammonia, Camphor in blocks or tablets, Toilet preparations, perfumed or not; Lanoline, Glycerine (r), Vaseline, and Petroleum Jelly not medicated.....ad val.	20%
(b) Unrefined Glycerine..... " "	20%
and on and after April 19, 1902.....	free.
108. Soda Crystals.....cwt.	0 1 0

SPECIAL EXEMPTIONS.

- (a) Essential Oils, non-spirituos.
- (b) Bacteriological Products and Serum.
- (c) Carbonate and Bicarbonate of Soda, Tartaric Acid, Cream of Tartar, and Citric Acid.

DIVISION X.

WOOD, WICKER, AND CANE.

109. Furniture, n.e.i., (except metal), in parts or finished, including Billiard and Bagatelle Tables and Boards and Accessories, Photograph Frames and Stands for Picture, Picture Frames (on pictures or otherwise), and Picture Mouldings, Cabinets, Brackets, Trays, Verandah Blinds, Screens, Hair Curled, Show Figures for Draping or other purposes, Writing and Stationery Cases, Writing Desks, and Mirrors framed or set.....ad val.	20%
(r) Duty free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. See footnote (b).	

The Australian Tariff.

	Duties.
	£ s. d.
110. Timber, viz.:	
(a) Architraves, Mouldings, and Skirtings of any material.....100 lineal feet	0 5 0
(b) Timber, dressed, n.e.i.....100 super. feet	0 3 0
(c) Timber, undressed, n.e.i., in sizes of 12 in.x 6 in. (or its equivalent) and over 100 super. ft.	0 1 0
(d) Timber, undressed, being Oregon, in sizes of 12 in.x 6 in. (or its equivalent) and over, (on and after February 28, 1902).100 super. feet	0 0 6
(e) Timber, undressed, n.e.i., in sizes of 7 in.x 2½ in. (or its equivalent) and upwards, and less than 12 in.x 6 in. (or its equivalent).....100 super. feet	0 1 6
(f) Timber, undressed, n.e.i., of sizes less than 7 in.x 2½ in. (or its equivalent).100 super. feet and on and after February 28, 1902. " "	0 2 6
(g) Laths.....1,000	0 5 0
(h) Palings..... " "	0 15 0
(i) Pickets, dressed.....100	0 4 0
(j) Pickets, undressed..... " "	0 2 0
and on and after February 28, 1902..... " "	0 1 0
(k) Shingles.....1,000	0 3 0
Doors of wood:	
(l) 1½ in. and over.....each	0 7 6
(m) Over 1½ in. and under 1¾ in..... " "	0 5 0
(n) 1½ in. and under..... " "	0 3 6
111. (a) Wicker, Bamboo, Cane, or Wood: All articles, n.e.i., made of, whether partly or wholly finished, including Bellows, Casks, Shooks, Sashes and Frames, Timber bent, n.e.i., Wood cut into shape and dressed or partly dressed for making boxes or doors, Walking Sticks and Canes.....ad val.	20%
(b) Axe and other unattached tool handles. " "	20%
and on and after August 14, 1902.... " "	15%

SPECIAL EXEMPTIONS.

- (a) Billiard Balls in the rough.
- (b) Furniture, Minor Articles for: Bindings (except leather), Buttons, Castors, Ferrets, Gimps, Lace (float and orris), Tuft and Fringes.

Timber, viz.:

- (c) Hickory Spokes, dressed, 2 in. and under in diameter.
- (d) Hickory, undressed.
- (e) Elm Hubs, with or without metal bands.
- (f) Engravers' Boxwood.
- (g) Logs not sawn.
- (h) New Zealand Pine, undressed.
- (i) Shafts and Poles, sawn or bent, but not dressed.
- (j) Spars in the rough.
- (k) Spokes, Rims, and Felloes of hickory, in the rough.
- (l) Staves, undressed or roughly dressed, but not shaped.
- (m) Veneers.

Wicker, Bamboo, Cane, or Wood, viz.:

- (n) Bamboo, clouted.
- (o) Buckets, wooden.
- (p) Canes and Rattans, unmanufactured.
- (q) Cane, compressed, in sheet and unshaped.
- (r) Last Blocks, rough turned.
- (s) Lasts and Trees, wooden.
- (t) Wooden type, wooden type cases, and type cabinets and cases.

DIVISION XI.

JEWELRY AND FANCY GOODS.

112. Fancy Goods (not being partly or wholly of gold or silver), including:	
Card Cases, Snuff and Match Boxes, Purses, Thimbles, Serviette Rings, Buttonhooks, Shoehorns and Lifts, Glove Stretchers, Toys, Ivory and other Ornamental Figures, Ornamental Confectionery, Feather Dusters, Paper Parasols, Articles used for Outdoor and Indoor Games, Fishing, Appliances, Pencil Cases, Pencils, and Penholders, n.e.i., Articles manufactured from Pulp, Papier Mache, or Indurated Fibre.....ad val.	20%

Brantford Roofing Co., Limited, Brantford, Can.

Manufacturers of High-Grade Roady Roofing

Viz. "Brantford Asphalt"

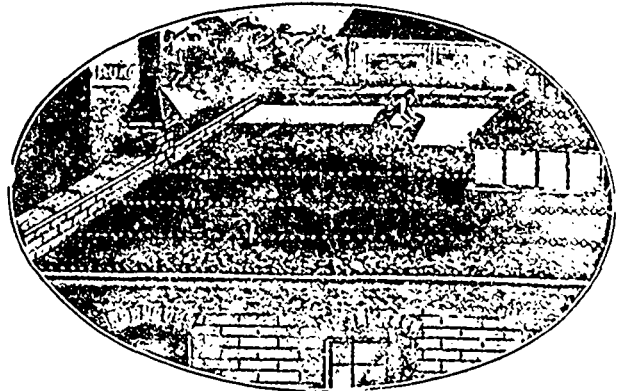
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Specially Adapted for the Roofing of
Factories, Warehouses, Rinks, and Large
Buildings of every Description.

Get a "Brantford Specification" for an A-1 Job.
Write us for Tenders—on Materials Only, or Laid Complete.



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Double Acting
High Speed
Enclosed Engines
with forced lubrication for

ELECTRIC LIGHTING, TRACTION, TRANSMISSION of POWER, Etc.

JAMES HOWDEN & CO., Scotland St. Glasgow

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223 Commissioners St., Montreal

It is no trouble to us to
help you out of your
Babbitt Metal difficulties.

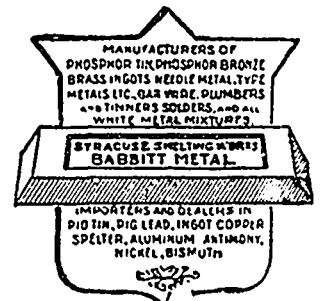
We have expert metal
men in our works who
know metals and machin-
ery, and atmospheric con-
ditions to a nicety; what's
more our special method
of mixing is what gives

MANGANESE
ANTI-FRICTION METAL
its superior wearing
qualities.

Syracuse Smelting Works

Montreal

New York



The Australian Tariff.

113. Jewellery, viz.: Chain, machine-made in the rough, Gallerie, Coronet, Beads, Catches and Joints for Pins, Clasps, Points, and Brooch Pins... ad val.	15%
114. Jewellery and Imitation Jewellery, including Ornamental Hair, Hat, and other Pins, Buckles and Clasps for Adornment, Smelling and Pocket Perfume Bottles, Chatelaine, Jewel Cases, Bolt and Split Rings, Swivels, Ear Wires, Bars and Stampings used in the manufacture of Jewellery; Medals and all articles n.e.i., partly or wholly made up of gold or silver, including gold or silver wire, ad val.	25%
115. Watches, Clocks, and Chronometers, n.e.i., and parts thereof, Time Registers and Detectors, Opera, Field, and Marine Glasses, Pedometers, Pocket Counters, Kinematographs, Kinetoscopes, Phonographs, Graphophones, Gramophones, Cameras, and Magic Lanterns, including accessories.....ad val.	20%

SPECIAL EXEMPTIONS.

- (a) Pencils and Penholders of wood, and metal clasps (not being gold or silver).
- (b) School Pen and Pencil Sets, in boxes.
- (c) Bullion and Coin.
- (d) Gold and Silver, bar, ingot, and sheet.
- (e) Jewellery, viz.: Cameos and Precious Stones, unset.
- (f) Ships' Compasses, Pocket Compasses, Surveyors' Compasses, except when mounted in gold or silver.
- (g) Ships' Chronometers, Patent Logs, and Sounding Machines.
- (h) Kinematograph Films with pictures thereon.
- (i) Microscopes, Telescopes, Spectacles except gold, silver, or gold-plated or silver-plated; Barometers and Thermometers, except advertising, and Watch and Clock Springs.

DIVISION XII.

LEATHER AND RUBBER.

Dutiable Goods.	Duties.
	£ s. d.
116. Boots and Shoes, except partly or wholly of lasting or stuff, English sizes to be the standard, viz.:	
(a) Men's sizes above 5.....doz. pairs	1 0 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
(b) Youths' sizes above 1.....doz. pairs	0 15 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
(c) Boys' 7-1.....doz. pairs	0 10 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
(d) Women's sizes above 2.....doz. pairs	0 15 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
(e) Girls' sizes above 10.....doz. pairs	0 12 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
(f) Girls' 7-10.....doz. pairs	0 9 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
(g) Slippers, leather.....doz. pairs	0 5 0
and ad val.	15%
and on and after March 6, 1902... ad val.	30%
117. (a) Boots and Shoes, n.e.i., (including Indiarubber), Goloshes, Slippers, n.e.i., Boot and Shoe Uppers and Tops, Clogs and Pattens, Wading Boots, Slipper Forms in the piece or otherwise, Cork, Leather, or other Socks or Soles.....ad val.	25%
(b) Rubber Sand Shoes (on and after March 6, 1902).....ad val.	20%
(c) Infants' Boots, Shoes, and Slippers, 0-5 (on and after March 6, 1902).....ad val.	15%

The Australian Tariff.

	Duties.
	£ s. d.
118. Cloths made waterproof with Indiarubber...ad val.	20%
and on and after March 6, 1902..... "	15%
119. (a) Indiarubber or other Hose, and manufactures, n.e.i., in which Indiarubber forms a part, including cycle and vehicle tyres...ad val.	15%
(b) Canvas or Tyre Fabric, made waterproof with Indiarubber, outer Tyre rubber and inner Tubes not valved (on and after March 7, 1902).....ad val.	10%
120. (a) Leather Manufactures, n.e.i., Leather cut into shapes, Harness, Razor Straps, Footballs, and parts thereof, and Whips, including Keepers, Thongs, and Lashes.....ad val.	20%
(b) Composition Belting..... "	20%
and on and after August 14, 1902... "	15%
121. Leather, n.e.i., including Green-hide for belting purpose..... ad val.	15%

SPECIAL EXEMPTIONS.

- (a) Boots and Shoes, viz., Gum Boots.
- (b) Boots and Shoes, Minor articles for: Bristles. Buckles, not being gold or silver or gold or silver mounted. Nails, viz.: Bills, Sparrow and other, Clog, Hob, Hungarian, Nugget, Pinpoint, Screw or Ice, Spike, Cricket, Running, Sprigs, Tacks lasting, Tips, Tingles, and Rivets. Pegs and Peg Wood.
- (c) Indiarubber Manufactures, viz.: Indiarubber crude or powdered, rubber waste, hard rubber in sheets, rubber thread, boot and apparel elastic, masticated and reclaimed rubber, indiarubber syringes, enemas, injection bottles, urinals, invalid beds (air and water).
- (d) Harness, Saddles, Leatherware, and Whips, Minor articles for: Mountings, including hames, bits and stirrups, not gold or silver.
- (e) Leather, viz.: Crust or rough tanned, goat, Persian sheep, and skivers, pump butts weighing not less than 48 lbs. each hide.
- (f) Hogskins.

DIVISION XIII.

PAPER AND STATIONERY.

122. Paper (s), viz.:	
(a) Manufactures of, Unframed, for Advertising Purposes, including Price Lists, Catalogues, and all Printed or Lithographed Matter for such purposes.....lb.	0 0 3
(b) Printing (uncoated), in sizes not less than 20x25 inches or its equivalent.....ad val.	10%
and on and after March 8, 1902.....	free.
(c) Writing, cut less than 16x13 inches, and Paper, Toilet, in rolls or packets.....lb.	0 0 2
and on and after March 12, 1902... ad val.	15%
(d) Browns and Sugar (Grey, Blue, and other tints), Fruit-bag Paper.....cwt.	0 6 0
and on and after March 12, 1902..... "	0 3 0
(e) Cartridge and Blotting..... "	0 6 0
and on and after March 12, 1902... ad val.	15%
(f) Strawboard.....cwt.	0 2 0
and on and after March 8, 1902..... "	0 1 0
(g) Bags..... "	0 7 6
and on and after March 12, 1902..... "	0 5 0
(h) N. E. I., including Cardboard, Pasteboard, Pulpboard, Cloth-lined Boards and Paper, Floor Paper and Paper Hangings... ad val.	15%
(i) Surface-coated Paper..... "	15%
and on and after April 17, 1902.....	free.
(j) Millboard, Greyboard, Leatherboard, and Woodboard.....ad val.	15%
and on and after March 12, 1902... "	10%
(k) Vesta and Match boxes, empty.....gross	0 0 3
(l) Cards, Playing, in sheet or cut....doz. packs	0 3 0
123. Stationery, Manufactured, viz.:	
Advertisements and Pictures, framed, for advertising purposes; Bill Files and Letter Clips; Boxes, cardboard, cut and shaped or finish-	

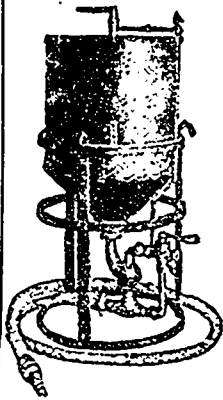
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Where a great reduction of angular velocity is required or an increase in the moving pressure, this gear is especially favorable and is in request for reducing the high speeds of electric motors and for the working of cranes, capstans, heavy machine tools, etc.

THE INJECTOR SAND BLAST APPARATUS



Patented in the
DOMINION OF
CANADA,
May 9th, 1905,
No. 93,054.
Manufactured and sold
by
**Canadian
Rand Co.,
Limited.**
MONTREAL, QUE.
TORONTO, ONT.
HALIFAX, N.S.
KEMORA, ONT.
ROSSLAND, B.C.
VANCOUVER, B.C.

Auld Mucilage Co.,
17 BLEURY ST., MONTREAL
Wm. ANQUS, Manager.

Make premium mucilage, lithograms and litho composition, and printers' cleansing powder, all of BEST quality and at lowest prices. Let us hear from you.

THE REASON WHY



The enlarged diagram above tells the story.

If you examine it you will notice that it is composed of five different layers.

In fact, Amatite is made on a different principle from any other roofing. Instead of a smooth skin coating made to receive a coat of paint, Amatite has a rough surface of small particles of hard silicious rock such as seen in quartz or other hard stone when examined under a microscope.

This mineral surface is chosen for its weather-resisting qualities, and does away absolutely with painting and coating.

Underneath the mineral surface are alternate layers of long fibre, wool-stock felt of the best grade, and between each sheet and under the mineral surface on the top is a layer of a specially prepared Coal Tar Pitch, the greatest waterproofing material known.

This short description will give you some idea of how carefully Amatite is constructed and what effective protection it will give against weather of all kinds.

FREE SAMPLE.

The best proof, however, is to see a Sample, which we will send to any one free upon receipt of name and address to nearest office. Write to

BARRETT MANUFACTURING CO.,

New York. Chicago. Cleveland. Allegheny. Kansas City.
St. Louis. Boston. Minneapolis. Philadelphia. New Orleans.
Cincinnati. London, Eng.

PATERSON MFG. CO., LIMITED, Canadian Agents,
TORONTO and MONTREAL



Steam Gauges,
Revolution Counters,
Recording Pressure Gauges



Pressure
Regulating
Valves.



Oil Cups and Lubricators,
Oiling Devices.



Brass and
Iron Valves

WE MANUFACTURE A FULL LINE OF
ENGINEERS' SUPPLIES and STEAM SPECIALTIES

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Australian Tariff.

ed; Mounts for pictures; Calendars and Almanacs, n.e.i.; Date Cases and Cards; Albums, including Birthday, Scrap, Motto, and Character; Cards and Booklets, viz., Printers', Visiting, Menu, Programme, Wedding, and Funeral; Christmas, New Year, Easter and Birthday; Scraps, and Transfers, Ink-stands, Ink-bottles, and Ink-wells; Paper Knives, Blotters, Blotting Cases and Pads; Billheads and other printed, ruled, or engraved forms of paper, n.e.i., bound or unbound; Books, Account, Betting, Cheque, Copy, Copying, Diary, Drawing, Exercise, Guard, Letter, Music, Memo., Pocket, Receipt, and Sketch; Envelopes, Stationery Packets, Wrappers for Writing Paper, Memo. and Sketch Blocks, Memo. Slates and Tablets, Labels, Tags (s), and Tickets, Manufactures of Paper, n.e.i., including Printers' Matrices; Inks, writing and printing, and Ink Powders; Wax, Sealing and Bottling.....ad val. 25%

SPECIAL EXEMPTIONS.

- (a) Fashion Plates.
- Paper, viz.:
 - (b) Emery and Flint Paper and Cloth.
 - (c) Filter Paper.
 - (d) Litmus Paper.
 - (e) Pulp, for manufacturing Paper.
 - (f) Roofing, sheathing, and insulating.
 - (g) True Vegetable Parchment.
 - (h) Writing and Typing, in sheets not less than 16 by 13 inches.
 - (i) Tinfoil Paper.
 - (j) Paper Shavings and Waste Paper for Paper Making.
 - (k) Pictures (not being advertising), viz.: Autotypes, Chromographs, Engravings, Etchings, Oleographs,
 - (l) Paintings, Photographs, Photogravures, and Water Colors.
 - (m) Ceramic Transfers for Pottery.
 - (n) Coated Printing Paper.
 - (o) Illuminated and Pictorial Scripture Text Cards.
 - (p) Kindergarten materials.
 - (q) Paper Patterns.
 - (r) Pens.
 - (s) Maps, Charts, and Globes.
 - (t) Parchment, cut and uncut.
 - (u) School and Drawing Slates, and Slate Pencils, School Colors in boxes.
 - (v) Stay Paper and Stay Cloth, gummed one side, in rolls cut to width not more than one inch.
 - (w) Tissue Cap Paper, not exceeding 10x10 inches.

DIVISION XIV.

No.	Dutiable Goods.	Duties.
		£ s. d.
124.	Bicycles, Tricycles, and similar vehicles; Vehicles, n.e.i., and parts thereof, n.e.i.; Cycle parts (except tyres) plated, enamelled, polished, or otherwise completed, or brazed or permanently joined, including Cycle accessories, and Motor vehicles.....ad val.	20%
125.	Cycle parts, n.e.i., including steel bars for the manufacture of rims, also unplated parts, namely, Ball Heads, Bottom Brackets, Lugs, Fork Ends, Bridges, Sprocket Wheels, Balls, Nipples, Spokes, and Washers.....ad val.	15%
	and on and after March 12, 1902.... "	10%
126.	Vehicles, viz.: <ul style="list-style-type: none"> (a) Barouches, Broughams, Landaus, Victorias, Mail Phetons, Drags, and similar vehicles, each 12 0 0 and ad val. 15% and on and after March 12, 1902....ad val. 25% 	

(a) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. See footnote (b).

The Australian Tariff.

	Duties.
	£ s. d.
(b) Express waggons, waggons for carrying goods, single or double-seated waggons, four-wheeled buggies—mounted on springs or thorough braces and without tops. each	5 0 0
and ad val.	15%
and on and after March 12, 1902....ad val.	25%
(c) Hansom cabs; also single or double-seated waggons, waggonettes, and four-wheeled buggies—with tops.....each	6 0 0
and ad val.	15%
and on and after March 12, 1902....ad val.	25%
(d) Omnibuses and coaches for carrying mails or passengers.....each	9 0 0
and ad val.	15%
and on and after March 12, 1902....ad val.	25%
(e) Tilburys, Dog Carts, Gigs, Boston Chaises, Sulkeys, and other two-wheeled vehicles on springs or thorough braces.....each	3 0 0
and ad val.	15%
and on and after March 12, 1902....ad val.	25%
(f) All parts thereof, viz., wheels, tyred and bolted, bodies, undergears, under carriages, and tops (on and after March 12, 1902), ad val.	25%

SPECIAL EXEMPTIONS.

Bicycle Tubing and Fork Sides, including bent Tubes, not brazed or plated.

DIVISION XV.

MUSICAL INSTRUMENTS.

No.	Dutiable Goods.	Duties.
		£ s. d.
127.	Musical Instruments, n.e.i., Musical Boxes, Pianos, and other attachments or articles for rendering music by mechanical process, and Metronomes.....ad val.	15%
128.	Organs, Pipe..... "	20%
129.	Pianos, viz.: <ul style="list-style-type: none"> (a) Grand and Semi-grand.....each 12 0 0 and ad val. 15% and on and after March 13, 1902....ad val. 20% (b) Upright.....each 4 0 0 and ad val. 15% and on and after March 13, 1902....ad val. 20% (c) Whether worked mechanically or otherwise (on and after March 13, 1902)....ad val. 20% (d) Parts thereof, n.e.i., (on and after March 13, 1902)....ad val. 20% 	

SPECIAL EXEMPTIONS.

- (a) Military Band and Orchestra Musical Instruments and Bagpipes.
- (b) Metal Pipes for Pipe Organs.
- (c) Musical Instruments, parts of, viz.: Actions, Strings, Felts, Hammers, and Ivories.

DIVISION XVI.

MISCELLANEOUS.

No.	Dutiable Goods.	Duties.
		£ s. d.
130.	Bags, Baskets, Boxes, Cases, or Trunks, including fittings, viz.: <ul style="list-style-type: none"> Fancy, hand, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar, and work; satchels, reticules, valises, and companions.....ad val. 	20%
131.	Boats, Launches, and Yachts imported in any vessel, including all fittings.....ad val.	20%
	and on and after March 13, 1902.... "	15%
132.	Brushware, viz.: <ul style="list-style-type: none"> (a) Carpet Sweepers, Hair Brushes and Combs (toilet), and Tooth Brushes.....ad val. 	15%
	(b) N. E. I., including brooms, mops, crumb trays and brushes.....ad val.	25%

INDIVIDUAL CARS

The Monongahela River Consolidated Coal & Coke Company.

Youghiogheny Thin Vein Gas Coal, Connellsville Coke

Would you appreciate having your coal shipped during the coming year according to your contract, regardless of car shortage? If so write

F. J. DURDAN, Sales Agent, Prudential Bldg., Buffalo, N. Y.

ELK FIRE BRICK CO.

ST. MARY'S, PA.

Best Fire Brick for Any Purpose.

There are none "just as good."

DUNBAR FIRE BRICK CO.

Manufacturers of High Grade FIRE CLAY and SILICA BRICK for Heating and Malleable Iron Furnaces, Glass Works, Cement Works—also Bee Hive and By-Product Coke Ovens, Brick and shapes of all kinds.

Pittsburgh Office : 1504 Arrott Building.

Office and Works : Dunbar, Pa.

Are you one of those who say to our canvasser, "Oh, I don't need a Mercantile Agency—I know my customers better than you do." Perhaps so, but just to satisfy yourself, bring a list of recent losses to our office. We will show you the reports we had when you shipped those goods on the say-so of some haphazard authority. We won't urge you to subscribe then—you will save us the trouble.

R. G. DUN & CO.

FIRE BRICK

"Every Quality."

"For Every Purpose."

The TORONTO POTTERY CO., Limited

FACTORIES IN OHIO

TORONTO, CANADA

"Beech Creek" FIRE BRICK

STRICTLY HIGH GRADE

MADE ONLY BY

PENNSYLVANIA FIRE BRICK CO.,
BEECH CREEK, PA., U.S.A.

Special Mixtures for use in Rolling Mills, Malleable Iron Works, Steel Works, Blast Furnaces, Glass Tanks, Cement Kilns, Locomotive Blocks, and all High Grade Uses.

Difficult Shapes a Specialty.

Send for Catalogue and Prices.

BRANDS: BEECH CREEK, BEECH CREEK ROOF, BEECH CREEK BUNG.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Australian Tariff.

		Duties,		
		£	s.	d.
13. Coke.....	ton	0	4	0
14. Cordage and Twines, n.e.i., including Macrame Twines, Pleece Thread, and Brushmakers' and Mattress Twines, Engine Packing in Rope Form, and Halters and other articles manufactured from cord or twine, including nets and netting.....	ad val.			20%
15. (a) Cork Mats, and other Manufactures of Cork (t),	ad val.			15%
(b) Corks and Bungs.....	"			15%
and on and after April 17, 1902.....				free.
16. Explosives, viz.:				
(a) Ammunition and Cartridges, n.e.i.....	ad val.			20%
and on and after March 13, 1902.....				free.
(b) Fireworks.....	ad val.			20%
(c) Fuse, per coil of 24 feet or less, and in proportion for any greater quantity.....	coil	0	0	1
and on and after March 13, 1902.....				free.
(d) Powder, Sporting.....	lb.	0	0	4
and on and after March 13, 1902.....				free.
(e) N.E.I.....	lb.	0	0	1
and on and after March 13, 1902.....				free.
17. Photographic Dry Plates, Sensitized Films and Papers.....	ad val.			15%
18. Pipes, Smoking, including cases and other accessories, cigar and cigarette holders and cases, smokers' sets and cases, and tobacco pouches.....	ad val.			20%
19. Twine and Yarn, viz.:				
Reaper and Binder.....	cwt.	0	8	0
and on and after March 13, 1902.....	"	0	5	0
SPECIAL EXEMPTIONS.				
(a) Bags, Portmanteaux, and Trunks (Minor Articles for) when gold or silver:				
Buckles, Catches for Lids, Chainlinks (known also as Linkholders), Clips, Clips, Corners, Frames, Holders for Lids, Loops for Handles, Straps, Nails (fancy), Plates, Rollers, Stars; Catches, Handles, Keys, Keyplates, and Ornaments for Portfolios.				
(b) Baskets, viz.: Carpenters'.				
(c) Brushes, viz.: Hog-hair, Sable-hair, Camel-hair, Badger-hair, in albata, tin or quill, ½ inch or under.				
(d) Sewing Silks, Twists, Threads, and Cottons, and Crochet Stems.				
(e) Unserviceable.				
(f) Metal.				
(g) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. See footnote (b).				

The Australian Tariff.

- (g) Fishing Nets and Netting therefor, and Net Floats.
- (h) Coir Yarn.
- Explosives, viz.:
- (i) Caps, Percussion.
- (j) Cartridges, Military.
- (k) Detonators.
- (l) Cartridge Cases, empty or capped, and Wads.
- (m) Fuse Cotton.
- (n) Ambulance Lantern Slides.
- (o) Prepared Plates for Engravers and Lithographers.
- (p) Articles imported by and for the use of the Commonwealth.
- (q) Articles imported by and for the official use of the Governor-General or State Governors.
- (r) Articles imported by and for the use of the Army or Navy, viz.: Arms, Military and Naval Clothing, Musical Instruments for Bands, Military Stores, and Munitions of War.
- (s) Articles specially designed and imported for the use of the Blind, Deaf, and Dumb, when imported by governing bodies of public institutions having the care thereof.
- (t) Fire Brigade Appliances, viz.: Fire Escapes and Fire Ladders, Ladder Carriages and Water Towers.
- (u) Minor articles to be specified in Departmental By-laws for use in the manufacture of goods within the Commonwealth.
- (v) Models of inventions and other improvements in the Arts.
- (w) Natural History, specimens of.
- (x) Outside packages, n.e.i., in which goods are ordinarily imported when containing such goods.
- (y) Passengers' personal effects, Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value per adult passenger.
- (z) Pictorial illustrations and casts and models for teaching purposes, when imported by and for the use of universities, colleges, or schools.
- (aa) Scientific instruments and apparatus for use in universities, colleges, schools, or public hospitals, under Departmental By-laws.
- (ab) Surgical and Dental Instruments and Appliances (not being furniture), viz.: Amputating, Cupping, Dissecting, Examining, Ear, Eye, Mouth, Nose, Throat, Midwifery, Operating, Veterinary, Lint, Gauzes, Bandages, Ligatures, Oil Silk, Poroplastic Felt, Splints, and Artificial Limbs and Eyes, Surgical Pessaries, Glass Rectum and Vaginal Tubes, Indiarubber Drainage Tubing, Dental Materials, viz.: Dental Rubber, Amalgam and Gold Filling in Pellets or Cylinders.
- (ac) Theatrical costumes and properties, subject to Departmental By-laws.
- (ad) Trophies won abroad.
- (ae) Works of Art, being statuary, and paintings framed or unframed, also windows for churches or public institutions, under Departmental By-laws.

THE CANADIAN MANUFACTURER is the one paper which goes into the hands of owners, managers and superintendents of manufacturing concerns of all classes and in all parts of Canada.

**DESIGNERS
ENGRAVERS
ILLUSTRATORS**

*PROMPT SERVICE,
HIGH GRADE WORK
AT LOWEST
PRICES*

GURNEY

WIGG BROS
ENGRAVING COMPANY
5 JORDAN ST. TORONTO

THE SOUTH AFRICAN TARIFF.

CUSTOMS UNION CONVENTION

PROVINCIALY AGREED TO BY THE

Representatives of the South African Colonies

AT A

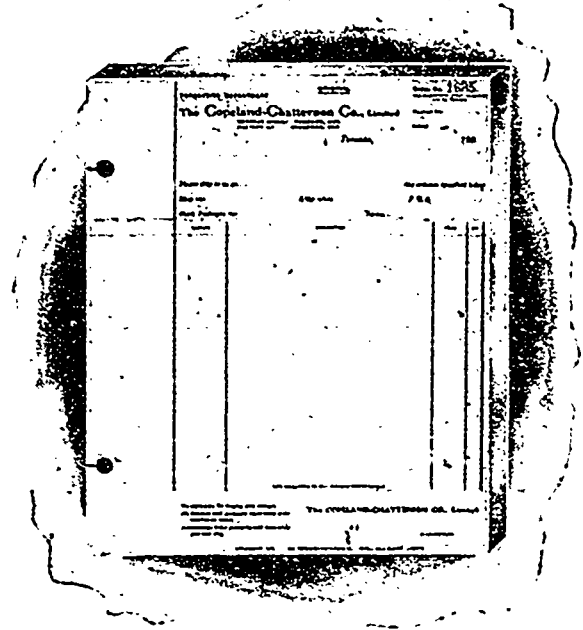
CONFERENCE HELD AT PIETERMARITZBURG IN MARCH 1906.

A True Copy from the Official Text.

CLASS I.											
SPECIAL RATES.											
Item No.	ARTICLE.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.			Item No.	ARTICLE.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.		
		£ s. d.	£	s.	d.			£ s. d.	£	s.	d.
1	Acetic acid, per Imperial gallon.....	0 3 3	0	0	3	15	Coffee:				
2	Alc. beer, and cider; all kinds, of strength exceeding 3 per cent, of proof spirit, per Imperial gallon...	0 2 0	0	0	1½	(a)	Raw, per lb.....	0 0 0½			
3	Animals:					(b)	Roasted, ground or mixed, per lb.....	0 0 2			
(a)	Cattle for slaughter, each.....	1 10 0				16	Confectionery, including sweetened cocoa or chocolate, honey, jams, jellies, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger or chow chow, and all other kinds compounded, made or preserved with sugar, but not including purely medicinal preparations properly classed as apothecary ware, per lb.....	0 0 2½	0 0	0 0	0 ½
(b)	Sheep for slaughter, each.....	0 5 0				17	Corn and grain:				
(c)	Mules and geldings, each.....	1 0 0				(a)	Wheat:				
4	Beads, known as "Kaffir Beads" per lb.	0 0 6½	0	0	0 ½	1.	In the grain, per 100 lbs....	0 1 2	0 0	0 0	2
5	Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms; and collodion cotton not intended for manufacturing purposes, per lb.....	0 0 2½	0	0	0 ½	2.	Ground or otherwise prepared per 100 lbs.....	0 2 6	0 0	0 0	3
6	Butter, butterine, margarine, ghee, and other substitutes for butter, per lb.	0 0 2½	0	0	0 ½	3.	Bran, wheaten, per 100 lbs...	0 1 2	0 0	0 0	2
7	Candles, per 100 lbs.....	0 5 0	0	0	10	(b)	Barley, buckwheat, kaffir corn, maize, millet, oats, rye, beans, and peas:				
8	Cards, playing, per pack. (And in addition 15% ad. val.)	0 0 6				1.	In the grain, raw or malted, per 100 lbs.....	0 2 0	0 0	0 0	2
9	Cement, per 100 lbs.....	0 1 3			3 %.	2.	Ground or otherwise prepared including samp, per 100 lbs...	0 2 9	0 0	0 0	3
10	Chicory and substitutes for coffee or chicory, including chicory root, per lb.....	0 0 2				(c)	Rice, per 100 lbs.....	0 1 0			
11	Clothing, second hand, for sale, per coat, vest, or trousers, each.....	0 2 0					Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.				
12	Coal and patent fuel, per ton of 2,000 lbs	0 3 0				18	Dates, per lb.....	0 0 0½			
13	Coke per ton of 2,000 lbs.....	0 1 0				19	Fish, not being of South African taking, per lb.....	0 0 1½	0 0	0 0	0 ½
14	Cocoa:										
(a)	Raw, per lb.....	0 0 1									
(b)	Ground or manufactured, unsweetened, per lb.....	0 0 2	0 0	0 0	0 ½						
(c)	Cocoa and milk, chocolate and milk, coffee and milk, per lb....	0 0 2	0 0	0 0	0 ½						
(d)	Cocoa butter and cocoa paste, per lb.....	0 0 2	0 0	0 0	0 ½						

REQUISITION ORDER SYSTEM

A GOOD Purchase Order System is a real necessity to every business where goods are purchased on a large scale. Our requisition order system is ingenious and simple. It saves time and labor and prevents mistakes.



WHAT IT DOES FOR YOU :

All orders, whether given to a visiting salesman, or sent by mail, of uniform size.

Perpetual separation of " Filled " from " Unfilled " orders.

No going through dead matter to find the live.

All orders filed alphabetically by purchasee.

Discourages substitutions.

Direct reference to any particular order, no matter how many orders purchasee is executing.

Makes buyer independent of invoices.

Prevents " padding " of orders.

Immediate identification of all boxes, barrels, crates, etc., on arrival.

Advises Receiving Clerk without showing quantities or prices.

Insures Accurate Count by Receiving Department.

Write for Particulars and Prices.

The Copeland = Chatterson Co., Limited.

Works: BRAMPTON, ONT.

European Office: 43 CANNON ST., LONDON, E.C.

General Offices: TORONTO, ONT.

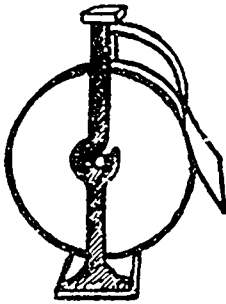
European Factory: STROUD, GLO.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The South African Tariff.			
Item No.	ARTICLE.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.
		£ s. d.	£ s. d.
20	Fodder: Chaff, hay, lucerne, oat-hay, oil-cake, and other fodder not otherwise described, per 100 lbs.....	0 2 0	0 0 2
21	Fruits: (a) Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel, per lb..... (b) Dried of all kinds, including almonds and nuts, per lb.	0 0 2½	0 0 0½
22	Gunpowder and other explosives suitable for use in firearms, per lb. (And in addition 15% ad val.)	0 0 6	3%
23	Guns and gun-barrels, firearms: (a) Single, per barrel..... (b) Double and other, per barrel... (And in either case in addition 15% ad val.)	1 0 0 0 15 0	3%
24	Lard, including compound lard, cotton-lene, nuttose, and other similar substances for use as food, per lb..	0 0 1½	0 0 0½
25	Matches: (a) Wooden; in boxes or packages of not more than 100 matches, per gross of boxes or packages..... In boxes containing more than 100, but not more than 200 matches, per gross of boxes or packages And for every 100 additional matches, in boxes or packages, per gross of 100 matches..... (b) Fusees, vestas, or wax matches, or other patent lights used as such: in boxes or packages containing not more than 50, per gross of boxes or packages..... In boxes or packages of more than 50, but not more than 100, per gross of boxes or packages..... And for every 50 additional, in boxes or packages, per gross of 50 matches..... Match splints to be classed, and pay duty, as matches.	0 2 0 0 4 0 0 2 0 0 2 0 0 4 0 0 2 0	
26	Meats, fats, soups, and other similar substances used as food, but not including extracts and essences or tallow, per lb.....	0 0 1½	0 0 0½
27	Milk, condensed, dessicated, or preserved milk or cream: (a) Full cream, per 100 lbs..... (b) Skimmed or separated, per lb.	0 5 2 0 0 6	0 1 0
28	Oils, mineral: illuminating and burning per Imperial gallon.....	0 0 1	
29	Onions and garlic not preserved, per lb.	0 0 0½	
30	Pickles, sauces, chillies, chutneys, and other condiments, per lb.....	0 0 2½	0 0 0½
31	Pills, imported in packages not for direct sale retail to the public, per lb.....	1 0 0	
32	Pistols and revolvers, each..... (And in addition 15% ad val.)	0 5 0	3%
33	Potatoes, not preserved, per 100 lbs.	0 2 0	0 0 2
34	Soap, soap powders, and extracts, per 100 lbs..... (Or 25% ad val. whichever shall be the greater) (vide Article 18)	0 4 0	0 0 7 (or 3% ad. val. as the case may be.)

The South African Tariff.			
Item No.	ARTICLE.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.
		£ s. d.	£ s. d.
35	Spices and tumeric, per lb.....	0 0 2½	0 0 0½
36	Spirits: (a) Perfumed, per Imperial gallon (b) Liqueurs, cordials, and mixed spirits, exceeding 3% of proof spirit, per Imperial gallon..... (c) Other sorts, exceeding 3% of proof spirit, per Imperial proof gallon..... NOTE.—No allowance will be made for underproof in excess of 15%. NOTE.—Medicinal and toilet preparations and essences (liquid) and syrups and tinctures containing over 3% of proof spirit to be classed as spirits under item "b."	1 - 6 1 0 0 0 19 0	
37	Sugar: (a) Candy, loaf, castor, icing and cube, per 100 lbs..... (b) Other kinds, including golden and maple syrup, molasses, saccharum and treacle, per 100 lbs. (c) Saccharine and other sweetening substances in a concentrated form, per lb..... NOTE.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.	0 5 0 0 3 6 1 0 0	
38	Tea, per lb.....	0 0 4	
39	Tobacco: (a) Cigars and cigarillos, per lb. ... (And in addition 15% ad val.) (b) Goorak, or gooracco, and hookah mixture, and all imitations or substitutes therefor or for tobacco, per lb..... (c) Snuff, per lb..... (d) Cigarettes, per lb..... (And in addition 15% ad val.) (e) Manufactured, per lb..... (f) Unmanufactured, per lb.....	0 6 0 0 6 0 0 4 0 0 4 6 0 4 0 0 3 0	
40	Vinegar: (a) Of standard strength, fit for immediate use as such (i.e., requiring no more than 40 grains of bi-carbonate of potash to neutralize 1 oz. troy): 1. In bottles or other vessels of the capacity of not more than one Imperial quart, per Imperial gallon 2. In larger vessels or in bulk, per Imperial gallon..... (b) Concentrated extract or essence of greater strength than above, per Imperial gallon.....	0 1 1 0 0 7 0 3 3	0 0 1 0 0 1 0 0 3
41	Wine: (a) Still wines, not exceeding 20% of proof spirit, per Imperial gallon..... (b) Still wines, exceeding 20% but not exceeding 50% of proof spirit, per Imperial gallon..... (c) Sparkling wines, per Imperial gallon..... (And in addition 15% ad val. on all the above classes of wine.)	0 4 0 0 8 0 0 12 6	

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ROLLS or SHEETS

SPECIAL and STRONG
for your every Need

TWINES

Large Assortment




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DOUGLAS & RATCLIFF LIMITED

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1906
The Thirty-Third Year
in the History of the

Remington
TYPEWRITER
Shows an increase in Output of
31%
Over the Previous Year.

Typewriters come and typewriters go.
But the Remington runs on forever.

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NEW YORK AND EVERYWHERE.
REMINGTON TYPEWRITER CO., LIMITED
Adelaide Street East, Toronto, Ont.

CONVENIENCE, ACCURACY, ECONOMY

Are three strong arguments in favor of Loose Leaf Systems of Book-keeping which should enlist you among the thousands of users of

The Crain Continuous Systems

Did you ever lose time and patience hunting through a card index drawer for an important record that has been taken out and put back in the wrong place?

In the **Crain Continuous Systems** every record is in its proper place. Entries can be made without removing the sheets in half the time. It is absolutely safe, and from an economical standpoint it is without a rival.

The Crain Monthly Account System for the retail trade will pay for itself in a very short time.

Write for Catalogue H, which will give you full information.

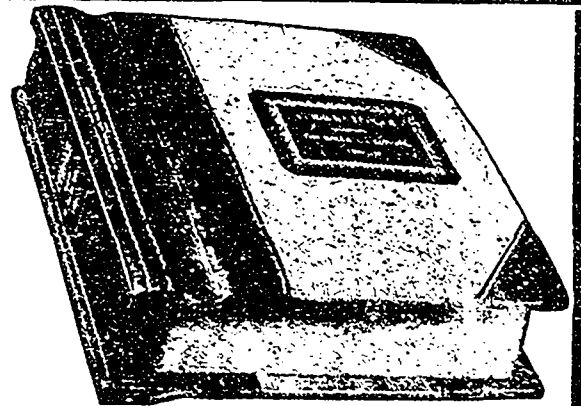


Toronto Office,
18 TORONTO ST.

Montreal Office,
ALLIANCE BLDG.

Winnipeg Office,
11 NANTON BLOCK.

THE Rolla L. Crain Co
LIMITED.
OTTAWA, CANADA



The South African Tariff.

NOTE.—Wines containing less than 3% of proof spirit are not included in the above, and wines containing more than 50% of proof spirit are classed as spirits.

GENERAL NOTE.—24 reputed half pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imperial quarts to be deemed to be not less than one gallon.

Tins, jars or other receptacles of reputed weight to be deemed to be not less than such weights.

Reputed 12 oz., 14 oz., and 16 oz. packets of candles to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.

Packages of flour or wheaten meal containing not less than 90 lbs., and not more than 100 lbs., to be deemed to be 100 lbs.

Oils, mineral, illuminating and burning, in ordinary reputed 2½ American gallon or 10¼ American gallon tins to be deemed to be not less than 8 1/3 Imperial gallons, and 2¼ reputed Imperial gallon tins to be deemed to be not less than 8 Imperial gallons.

"Proof," means the strength of proof as ascertained by Sykes' hydrometer.

CLASS II.

MIXED RATES.

Item No.	ARTICLE.	Duty.		
		£	s.	d.
2	Boots and shoes, per £100.....	15	0	0
	with a minimum per pair of			
	Men's.....	0	0	9
	Women's.....	0	0	6
	Children's.....	0	0	3
3	Printed matter:			
	(a) Advertising, including catalogues, price lists, almanacs, calendars, labels, posters and show cards, per £100.....	25	0	0
	Or 2d, per lb., whichever shall be the greater.			
	(b) Account and cheque books, printed stationery and forms, company reports, scrip, share certificates and promissory notes, cards (Christmas, New Year, birthday, post and pictorial), directories, guide books and hand-books relating to South Africa, and boxes, cardboard, and bags, paper printed upon, per £100.....	25	0	0
4	Vehicles:			
	(a) Carriages, carts, coaches and wagons, and finished parts thereof not elsewhere enumerated, per £100.....	25	0	0
	(b) Second-hand carriages, carts, coaches and wagons, per vehicle.....	10	0	0
	(And in addition 15% ad val., but in no case shall the duty be less than 25% ad val.			
	NOTE.—Not including motor cars or cycles. 3% ad val. will be rebated under Article III of the Convention.			

CLASS III.

25 PER CENT. AD VALOREM.

- 5 Beverages:
 - (a) Waters, aerated, mineral and table.
 - (b) Fruit juices, cordials and syrups, not elsewhere enumerated.
 - (c) All other kinds not exceeding three per cent. of proof spirit.
- Biscuits, cakes, puddings and pastry.
- Blankets and sheets, or rugs, cotton or woollen, or manufactures of cotton and wool commonly used as cotton or woollen blankets or rugs, and cotton quilts, the single article in pairs or in the piece; and coats, jackets or other apparel made of blanketing or baize, not elsewhere enumerated.
- Bonbons, surprise packets and crackers, and fancy confectionery.
- Baths, except bath.

The South African Tariff.

- 50 Extracts and essences of all kinds for food, flavoring or perfumery, not elsewhere enumerated, including concentrated soup.
- 51 Fire-works of all descriptions.
- 52 Harness and saddlery, not including riding saddles.
- 53 Medicinal preparations, not elsewhere enumerated, other than pills imported in packages not for direct sale retail to the public, when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any disease or affections whatsoever affecting the human or animal bodies.
- 54 Oils, essential or perfumed, including eucalyptus.
- 55 Perfumery, cosmetics, dyes, powders and other preparations for toilet use, not elsewhere enumerated.
- 56 Shawls and shawling, and loin cloths, whether in the piece or not.

CLASS IV.

3 PER CENT. AD VALOREM.

- 57 Ambulance materials, imported by recognized associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded.
- 58 Ammonium: anhydrous, carbonate, chloride (sal-ammoniac) and nitrate, in bulk.
- 59 Asbestos packing and boiler compositions.
- 60 Assay apparatus and assay mabor.
- 61 Bands and belting of all kinds for driving machinery, boiler tubes, bolting cloth and mill silk.
- 62 Barytes and pumice, in bulk.
- 63 Battery cloth and baize, gauze, matting, sieving and screening, for use in connection with machinery and apparatus, including brattice cloth but not including cocoon matting.
- 64 Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes.
- 65 Book-binders' requisites, consisting of boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.
- 66 Bottles and jars of common glass or earthenware and bottles ordinarily used for aerated waters, empty.
- 67 Brass and copper, and composition metal, in bars, ingots, plates and sheets, plain including perforated, but otherwise unmanufactured.
- 68 Calcium: carbonate, caustic, chloride, chlorate, bi-sulphite, in bulk.
- 69 Carbonic acid gas.
- 70 Cement, liquid for tube mills.
- 71 Chains for hauling.
- 72 Chimneys, metal (smoke stacks).
- 73 Collodion cotton and glycerine and kieselguhr, in bulk for manufacturing purposes.
- 74 Confectioners' requisites, namely, glucose, moulding starch, gelatine, and unsweetened desiccated cocoonut, in bulk.
- 75 Corks and bungs, and corkwood unmanufactured.
- 76 Cranes, elevators and shears.
- 77 Crucibles, cupels, cupelling furnaces, graphite, ingot moulds, retorts and furnaces for roasting minerals.
- 78 Cyanide of potassium and of sodium, sulpho cyanide of potassium, sodium and calcium.
- 79 Disinfectants, in bulk, provided they are of a standard approved by the various governments of the Union.
- 80 Emery, in bulk, emery cloth and paper, emery wheels.
- 81 Felt, rubberoid, uralite, and similar substances for building purposes.
- 82 Fire clay and terra alba.
- 83 Fire escapes and fire extinguishing appliances and apparatus.
- 84 Fruits, fresh or green, including cocoonuts.
- 85 Glue in bulk.
- 86 Gypsum (sulphate of lime or plaster of Paris), in bulk.
- 87 Hair-cloth and springs for furniture.
- 88 Hops.
- 89 Hose, conveying.
- 90 Hubs, rims, spokes, felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods.

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Supposing Smith or Jones comes in when your book-keeper is away to lunch.

Can you open your books off-hand and put your finger on the item you want to know about ?

If you can't there is something wrong with the system you use.

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You should be able to find an account in your books as rapidly as your book-keeper.

Your book-keeper merely keeps your books for you.

Then what good are your books to you if they won't show you at a glance where you stand ?

Business Systems show you where you stand.

Business Systems always mean an early monthly report.

Business Systems mean simplicity, dispatch, accuracy and satisfaction.

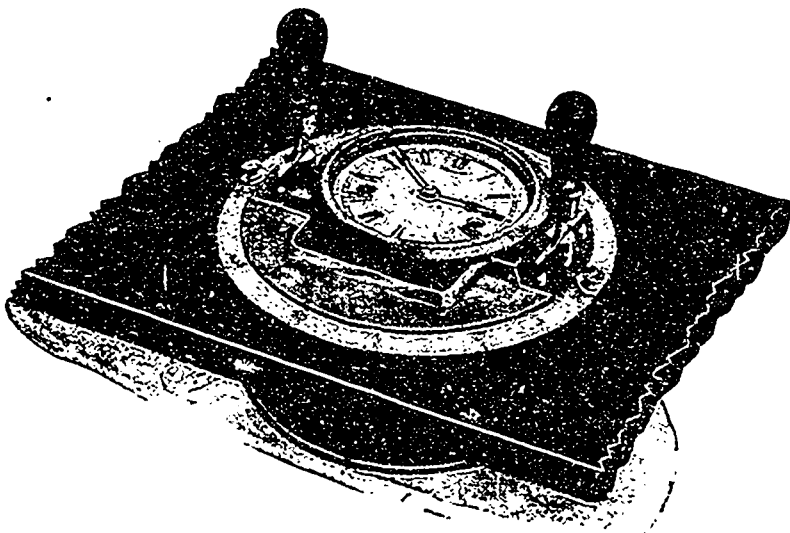
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BUSINESS SYSTEMS LIMITED
 96 SPADINA AVE.
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YOUR FACTORY COST SYSTEM. What Is Its Basis?



As the stability of a building depends on the soundness of its foundation, so a factory cost system depends on the accuracy of the records on which it is based.

If you depend on your workmen for these records they must be full of errors—not necessarily intentional.

The Calculagraph

is a machine which makes original records of working time with absolute mechanical accuracy.

Such records make a reliable foundation for, and are adaptable for use in connection with, any system of finding costs of factory products.

The **CALCULAGRAPH** is the only machine in the world which mechanically subtracts the time of day a workman begins from the time of day he stops and prints his actual working time.

THE CALCULAGRAPH

DOES NOT GUESS
 DOES NOT FORGET

DOES NOT ESTIMATE
 DOES NOT MAKE CLERICAL ERRORS

THE NORTHERN ELECTRIC & MFG. CO., Limited
 COR. GUY AND NOTRE DAME STREETS, MONTREAL

The South African Tariff.

- 91 India rubber, unmanufactured.
- 92 Iron and steel:
 (a) Rough and rolled but otherwise unmanufactured.
 (b) Plain, perforated, galvanized and corrugated sheets.
 (c) Angle, bar, channel, hoop, rod, plate, H, T, and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated.
- 93 Jacks, screw and hydraulic.
- 94 Launches, tugs and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and all fittings according to the tariff that may then be in force.
- 95 Lead: bar, pipe, sheet, foil, and acetate of.
- 96 Leather: patent, enamelled, roan and morocco, and pig skin in the piece, and valve hide.
- 97 Lifts: power, including the gates.
- 98 Machinery:
 (a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines or harness) for agricultural, mining, bookbinding, printing, and other industrial purposes.
 (b) Machinery, apparatus, appliances and implements and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by, gas or electric power, but not including electroliers, hand lamps or fancy fittings.
- 99 Magnesium sulphate, in bulk.
- 100 Metal of all sorts in bars, blocks, ingots, and pigs for founding not elsewhere described.
- 101 Metal shaft sets and rails, buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wires.
- 102 Packing and lagging for engines, machinery, piping and buildings.
- 103 Paper, all plain paper in its original mill ream, wrapper or reels, not less in size than 16 inches by 15 inches, not including feint or ruled papers, or blotting, brown, cartridge, drawing, manifold, packing, or tissue papers.
- 104 Pipes, piping, and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including meters, cocks, and taps, but not including grids, manhole covers and fittings, surface boxes, down piping and gut-tering.
- 105 Potassium and sodium: carbonate, bi-carbonate, caustic and silicate, chlorate, chloride, bi-chromate, permanganate, red and yellow prussiate of, in bulk.
- 106 Presses: wood, hay, straw and forage.
- 107 Printing, lithographic and ruling inks, roller composition and stamping colors and printer's bronze.
- 108 Railway construction or equipment requisites, as follows:—rails, sleepers, fastenings, for rails or sleepers, girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turn tables, permanent or fixed signals, weighbridges and railway lamps.
- 109 Resin, in bulk.
- 110 Saddle-trees.
- 111 School furniture and requisites: being all articles certified by the Superintendent General of Education, or any official appointed for that purpose in any colony or territory in the Union to be for use in any school.
- 112 Sheep-dip, sheep-dipping powders, materials suitable only for dip and dipping tanks.
- 113 Slates for roofing.
- 114 Sprayers and sprinklers and other apparatus for destroying pests or diseases in stock, plants or trees.
- 115 Springs, axles, steps, and other metal parts not ordinarily made in the Union, for carts, carriages, coaches and wagons.
- 116 Staves, not worked further than roughly fashioned.
- 117 Substances for destroying pests or diseases in stock, plants or trees, sulphate of copper, arsenic and arsenious acid, arseniate of soda, in bulk.
- 118 Tanks and vats, suitable and intended for mining purposes, and substructures for the same.
- 119 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.

The South African Tariff.

- 120 Thread: boot and shoemaker's, saddler's and sailmaker's, seaming twine, binding twine, and harvest yarn.
- 121 Tin and zinc: bar, plate or sheet: plain or perforated, but otherwise unmanufactured.
- 122 Traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping machines.
- 123 Tramway construction and equipment requisites as follows:—rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge-work, culvert tops, cars, trolleys, water-tanks, and turn tables.
- 124 Vegetables, fresh or green, but not including garlic, potatoes, or onions.
- 125 Water-boring and pumping apparatus, and pumps, not including beer pumps.
- 126 Wire and wire-netting for fencing: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing: and baling wire.
- 127 Wire for making mattresses.
- 128 Wire rope.
- 129 Wood:
 (a) Unmanufactured.
 (b) Ceiling and flooring boards: planed, tongued and grooved.

CLASS V.

FREE.

- 130 All raw produce of South Africa, and animals bred in South Africa*imported into the Union overland.
- 131 All animals bred, and articles grown, produced or manufactured within the Union, except:—spirits, beer or blasting compounds, distilled or manufactured within the Union, in case of the imposition of a duty or the prohibition of manufacture for sale.
 (Vide Article 16 of the Convention.)
- 132 Animals, living, not elsewhere enumerated.
- 133 Appointments and uniforms for the military, navy, volunteer or other (Imperial or Colonial) forces of His Majesty.
- 134 Atlases, charts, globes and maps.
- 135 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and mineral, and bagging and sacking in the piece.
- 136 Band instruments and stands, the bona fide property of any military, naval or volunteer corps, and not the property of individuals.
- 137 Bones, feathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.
- 138 Books and music, printed, including newspapers and periodicals, not being foreign unauthorized prints of any British or South African copyright work, the importation of which is prohibited, not being advertising matter elsewhere enumerated.
- 139 Borax, bromine, litharge, manganese dioxide and quicksilver: in bulk.
- 140 Bottles and jars of common glass or earthenware, imported full of any article liable to a rated duty only.
- 141 Bullion (in the bar or sheet), coin, specie, bank notes and other paper currency.
- 142 Carriages, carts, wagons and other wheeled vehicles, the manufacture of South Africa, imported into the Union overland.
- 143 Church decorations, altars, bells, fonts, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body.
- 144 Coir, candle wick, cotton, flax, fibre, flock, hemp and jute: raw, waste or unmanufactured.
- 145 Consular uniforms and appointments, and printed official consular stationery.
- 146 Cork dust, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.

MACHINERY AND EQUIPMENT FOR SALE

BUILDERS' SUPPLIES

OUR SPECIALTIES - LIME, CEMENT, sewer pipe, plaster Paris, fire brick and fire clay. ONTARIO LIME ASSOCIATION, 118 Esplanade Street East, Toronto.

BUSINESS CHANCES

THE ENTIRE ASSETS, INCLUDING MACHINERY and plant of the Oshawa Wire Fence Co., Limited, will be offered for sale by public auction on June 8th next. For further particulars apply to T. H. Everson, Oshawa, Ont.

Valuable manufacturing premises. The Subscribers, having built a new factory, offer for sale their old premises, built of stone, 3 storeys. Boiler, Sprinkler and Heating. Situated in the heart of the best manufacturing town in Canada. Will take portion purchase money in stock, if desired. The Galt Knitting Co., Limited, Galt, Ont.

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NIAGARA AND CATARACT POWER gives Wexland cheapest electric lighting in Canada; manufacturers investigate our power, lake shipping and five railways. Write Board of Trade, Wexland.

COVERINGS AND INSULATION

MICA FIREPROOF COVERINGS - Highest insulator of heat known. For boilers, flues, furnaces, steam and hot or cold water pipes, cold storage, sound insulation. Mica Boiler Covering Co., 86 to 92 Ann St., Montreal.

SITUATION AS MANAGER WANTED

MANAGING DIRECTOR OF MANUFACTURING Company desires change of position. At present successfully managing plant having changed from a losing to a paying concern. Twenty-five years experience in England and Canadian practice. Makes specialty economy of operation and facility of manufacture. Advertiser high-grade man and capable of taking entire charge of factory and office management. Could commence on month's notice. Kindly address Box 37, Canadian Manufacturer, Toronto.

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E. PULLAN, TORONTO, positively the largest dealer in paper stock in the Dominion. Also buys rags, iron, metals, etc. Corner Adelaide and Maud. Phone Main 4693, Toronto.

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Electrical Engineer with 14 years practical, theoretical and central station experience. 30 years of age, at the present time Chief Assistant Engineer to lighting and traction authority in England, seeks change. Would like similar position in Canada or charge of large contract work. Experienced in every branch, excellent references. Associate Member of Institute of Electrical Engineers, W. H. Stamp, 11 Somerset Place, Devonport, England.

FOREMAN PATTERN MAKER desires a change; experience with well-known firms in England and Canada. Testimonials and references forwarded on application. Address Pattern Maker, Canadian Manufacturer, Toronto.

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GENERAL MACHINE WORK and repairing special machinery. Fisher Bros., machinists, 816 Bathurst Street, Toronto.

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SMITH PREMIER TYPEWRITER FOR sale, newly rebuilt, price \$50.00, guaranteed for two years, splendid value, will be sent on approval. National Typewriter Co., Limited, 78 Victoria Street, Toronto.

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LICENSES FOR SALE OR BRUSHES SUPPLIED under Canadian Patent No. 42,652. Sectional Hair Brush, the only hygienic hair brush known. Apply to Thomas S. Crauo, 70 Nassau Street, New York, N. Y.

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BOILERS.-For special quotations on boilers and sheet iron work, write Park Bros., (Cathlam, Ont.

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B CAIRNS, 77 QUEEN STREET EAST, Toronto-Rubber Stamps, Seals, Name Plates, Stencils.

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LEATHER BELTING - We are the largest manufacturers of leather belting in Canada. Sadler & Haworth, Toronto and Montreal.

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The following Canadian municipalities are offering inducements to secure manufacturing establishments. Inquiries should be addressed to the Mayor, Town Clerk or Board of Trade of the respective cities

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Hamilton, Ont.

Peterborough, Ont.

Regina, N.W.T.

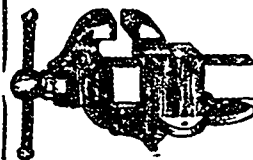
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Gives liquid steel at 5400° F., anywhere in half a minute.

Write for booklet. Goldschmidt Thermo Co. 334 St. James St., Montreal



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Drill Vises
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The Stevens Mfg. Co., Limited
GALT, ONT.

WM. BARBER & BROS.

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Manufacturers of . . .

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R. SPENCE & CO.

HAMILTON, ONT.

FILE and RASP MANUFACTURERS

AND RE-CUTTERS.

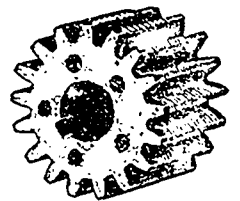
A trial order solicited. Write for terms. C. P. MOORE, PROPRIETOR.

RAWHIDE GEARS

MANUFACTURED BY

THE HORSBURGH & SCOTT CO.

Cleveland, Ohio.



WORK AND PRICES RIGHT
GALVANIZING ONT.
WIND ENGINE & PUMP CO. TORONTO, ONT. LIMITED

TO RENT

FOR MANUFACTURING PURPOSES

SEVERAL DESIRABLE SITES
WITH WATER POWER

APPLY TO

R. C. CARTWRIGHT

Napanee,

Ont.

The South African Tariff.

- 147 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions, for excellence in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill or sport, or for honorable or meritorious public services, or rifle shooting by Imperial or Colonial forces or recognized rifle associations, not being for the purpose of advertisement; provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which presented.
- 148 Diagrams, designs, drawings, models and plans.
- 149 Diamonds and other gems, or precious stones, in their rough state.
- 150 Dye nuts, gambia, myrobalans, sumach, valonia, and dye-stuffs for leather; and alum.
- 151 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated.
- 152 Fish fry and ova.
- 153 Fish: fresh, dried, cured or salted of South African taking and raw oil from fish of South African taking.
- 154 Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilizers or manures.
- 155 Ice.
- 156 Life boats, belts and buoys, and other life-saving apparatus imported by any recognized Society.
- 157 Marble in the rough or sawn.
- 158 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers—in bulk.
- 159 Oils, palm, palm kernel, cotton seed—in bulk.
- 160 Paintings, pictures, picture books and etchings, not being advertisements or labels elsewhere enumerated.
- 161 Platinum, chloride of.
- 162 Public Stores, imported or taken out of Bond by, and bona fide for the sole and exclusive use of, the Government of His Britannic Majesty, and of any Government belonging to the Union, provided that a certificate be delivered to

The South African Tariff.

- the Customs authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any persons not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the Officer so selling or disposing of such public stores at the rate leviable at the date of sale.
- 163 Rattans, cane and bamboo—unmanufactured.
- 164 Sculpture, being original works of art.
- 165 Seeds, bulbs, plants and tubers, for planting or sowing only, not including edible kinds or fodder.
- 166 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purposes.
- 167 Stone linings and pebbles for tube mills.
- 168 Sulphur—in bulk.
- 169 Sulphurous anhydride.
- 170 Tallow.
- 171 Tobacco, the produce of South Africa, imported into the Union overland.
- 172 Vaccine virus, toxin and serum.
- 173 Wax, viz., paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.
- 174 Wood meal and wood pulp.

CLASS VI.

GENERAL Ad Valorem RATE—15 PER CENT.

- 175 All goods, wares, and merchandise not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into the Union, shall be charged with a duty of 15% ad valorem.

Advertise to Help Your Salesmen

A few business men make the mistake of thinking that if they have good salesmen they need not keep up an advertising campaign.

The experience of thousands of business concerns has been that an aggressive campaign of attractive advertisements (1) prepares the way for the salesmen by making buyers familiar with the line (2) help the salesmen to sell by presenting arguments which they need only emphasize to get orders (3) initiate business from firms whom salesmen do not call on but who may become good customers. Help your salesmen by a campaign in the regular issues of this paper.

I. C. FELL & CO.
 STAMP MANUFACTURERS
 DIE SINKERS
 Write us. ENGRAVERS
 4 Adelaide West TORONTO

FYFE'S STANDARD
 HAY, COAL AND WAGON SCALES
 Warranted Superior Quality.
 498 St. Paul St., MONTREAL.

JOHN J. GARTSHORE
 88 Front St. W., Toronto.
Rails and SUPPLIES,
 New and Secondhand,
 For RAILWAYS, TRAMWAYS, Etc.
 Old material bought and sold.

D. M. Sechler Carriage Co.
 MOLINE, ILLINOIS, U.S.A.
 Manufacture the Black Hawk
 Corn Planter, recognized as the
 most accurate planter ever made.
 Also an extensive line of Bug-
 gies, Light Carriages, Phaetons
 and Spring Wagons.

Why wait for the Shunting
 Engine or call "All Hands"
 when this work can be done by
 one man with the "Samson"
 car mover.
 SHIPPED ON TRIAL
THE OSHAWA HAY
CARRIER WORKS
 SOUTH OSHAWA - ONTARIO

Special Machinery
 Do You Make
-- WIRE --
 We build machinery to help
 you draw it right.
 Save time and stock by using
 our machinery.
 WRITE US--
The TURNER, VAUGHN & TAYLOR CO.
 CUYAHOGA FALLS, O., U.S.A.


Established 1849.
BRADSTREET'S
 Capital and Surplus, \$1,500,000
 Offices Throughout the Civilized World.
 EXECUTIVE OFFICES,
 346 & 348 Broadway, New York City, U.S.A.
 CORRESPONDENCE INVITED.
 OFFICES IN CANADA:
 Halifax, N.S. Hamilton, Ont.
 London, Ont. Montreal, Que.
 Ottawa, Ont. Quebec, Que.
 St. John, N.B. Toronto, Ont.
 Vancouver, B.C. Winnipeg, Man.
 THOMAS C. IRVING, Gen'l Manager Western Canada
 TORONTO.

WOOD ENGRAVING
PHOTO ENGRAVING
HALF TONES
 OR ANY CLASS OF ENGRAVING
 FOR ADVERTISING PURPOSES.
 CATALOGUES, MAGAZINES, &c
J.L. JONES ENG. CO.
 168 BAY ST - TORONTO

The DOMINION OIL CLOTH CO.
 LIMITED
 Manufacturers of...
LINOLEUMS
FLOOR OIL CLOTHS
TABLE OIL CLOTHS
 Also Carriage, Stair and Enamelled Oil
 Cloths, Decorative Burlaps.
Office and Works - MONTREAL
 F. W. HORE & SON, Limited, HAMILTON, ONT.
 Manufacturers of
GARRIAGE, WAGGON, AND SLEIGH WOOD WORK.

MAPLE LEAF
 STITCHED COTTON DUCK
BELTING
 DOMINION BELTING CO. LTD.
 HAMILTON CANADA

Write for Free Copy
TENTH EDITION
 Dixon's latest book, "Graphite as a Lubri-
 cant," tenth edition, explains the modern
 practice of graphite lubrication and quotes
 experiments by scientific authorities and
 experiences of practical men.
 GET FREE COPY 33-C.
Joseph Dixon Crucible Co.
 JERSEY CITY, N.J., U.S.A.



KEEPING DOWN COST
THE WEBSTER FEED WATER HEATER
 IS THE GREAT SAVER OF STEAM AND FUEL
 First—It uses only just enough of the exhaust to bring the
 feed-water to the highest point.
 Second—It heats it by DIRECT CONTACT with the steam.
 Third—It prevents waste from "back pressure" on the engine.
 These and other points of advantage are to-day reducing the cost of
 production for hundreds of manufacturers so greatly as to make it very
 hard indeed for others with less efficient steam appliances to keep pace
 with them.
 WRITE TO-DAY FOR CATALOGUE H.2.
DARLING BROTHERS LIMITED
 MONTREAL—TORONTO—WINNIPEG

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

THE JAPANESE TARIFF.

WHICH BECAME LAW AND WENT INTO GENERAL EFFECT, OCTOBER 1, 1906, AND AS REGARDS CANADA, ON JULY 16, 1906.

A True Copy From the British Official Text.

The following is a complete translation of the Customs Tariff of Japan which came into general force on October 1, 1906, edited by the Commercial Department of the British Board of Trade.

A Convention was signed January 31, 1906 and ratified July 12, 1906, between Great Britain and Japan, having for its object the application to Canada of the provisions of the treaty between the two countries, signed on the 16th day of July, 1894, and of the supplementary convention of the 16th day of July, 1895, Canada is therefore from July 12, 1906, entitled to the benefit of the Japanese Conventional Tariff: and it follows that whatever may be the general Tariff of Japan, the Duties on articles named in the various treaties between Japan and Great Britain and other countries cannot be altered during the continuance of such treaties, that is to say not before July, 1911. When "Conventional" rates of duty are leviable they are substituted in the schedules for the general rates.

ARTICLE 1.—On articles imported from foreign countries import duties shall be levied according to the accompanying Tariff.

ARTICLE 2.—In regard to those articles in the case of which it is found advisable to substitute specific for ad valorem duties, conversion may be effected on the basis of the average values for a period of not less than six months, and determined by Imperial Ordinance. With regard to the specific duties mentioned in the preceding clause, these may be determined by subdividing the Tariff headings, or by taking gross weights as the basis of assessment.

ARTICLE 3.—In the case of products of regions where the Conventional Tariff is not applicable, such regions and articles may be designated by an Imperial Ordinance, and such rates of duties as do not fall below the Conventional Tariff may be determined.

ARTICLE 4.—With reference to the products of those countries which accord treatment more unfavorable to our vessels or products than to other countries' vessels or products, articles may be designated by an Imperial Ordinance, and, on these, if they are articles subject to duty, additional duties not exceeding those established by this Law, and, if they are duty-free articles, import duties not exceeding 50 per cent. ad valorem may be levied.

ARTICLE 5.—On articles, the export of which is encouraged by bounties in a foreign country, additional duties equal in amount to the bounties may be levied by an Imperial Ordinance.

ARTICLE 6.—The dutiable value of articles subject to ad valorem duties shall be the actual cost of articles at the place of production or purchase with the additional cost of packing charges,

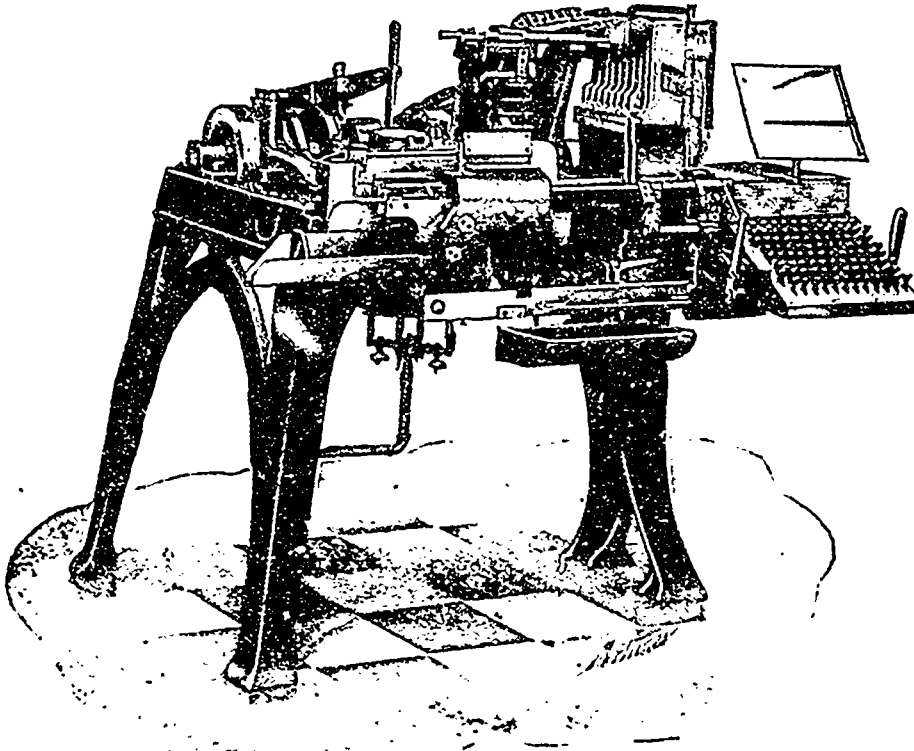
cost of transportation, insurance and all other charges incurred up to the arrival of the articles at the ports of importation.

In case the actual cost and other charges added thereto should be doubtful, the value of the articles at the ports of importation minus import duties shall be made the dutiable value.

ARTICLE 7.—The following articles shall be free from duty:—

1. Articles for Imperial use.
2. Articles belonging to foreign rulers travelling in this country, or to their families or their suites.
3. Arms, ammunition and explosives imported by the Army or Navy.
4. Warships.
5. Articles for the personal use of ambassadors or ministers accredited to this country.
6. Orders or decorations, medals or badges given to those residing in this country.
7. Records, documents or other papers.
8. Specimens or articles of reference imported for the purpose of exhibition in Government or public schools, museums, commercial museums or other establishments.
9. Articles given as charity or for the relief of distress.
10. Articles which are Government monopolies, and are imported by the Government.
11. Commercial samples which are only of use as such.
12. Travellers' effects, and tools and instruments necessary for their occupations, provided they are in keeping with the position of the traveller, and subject to the approval of the Customs authorities.
13. Articles sent back from the Imperial Army or Warships abroad.
14. Goods used already and forming part of the property of persons changing their residence.
15. Articles re-imported within five years from date of exportation, provided that their nature and shape have not changed, with the exception of spirits, liquors, sugar, or those articles which are free of duties in accordance with Articles 8 and 9, or those articles for which rebates have been paid.
16. Re-imported receptacles of articles exported as specified by Government order.
17. Fish, shell fish, sea animals, sea weeds or other marine products caught or gathered by vessels which have gone out fishing from this country, and manufactures thereof which are simple in workmanship. But such articles may only be imported in the said vessels or in vessels which are tenders thereto.
18. Articles for the use of warships or merchant vessels going abroad, transferred in the open ports.
19. Parts and equipage of shipwrecked Japanese vessels.
20. Goods exported by vessels sailing from Japan, that have been shipped back on account of shipwreck.

The MONOLINE



The little giant of the
Composing Room.

Does the work of three or
four men.

Used extensively throughout
*Canada, Australasia, Cuba,
Portugal, South Africa
and Germany.*

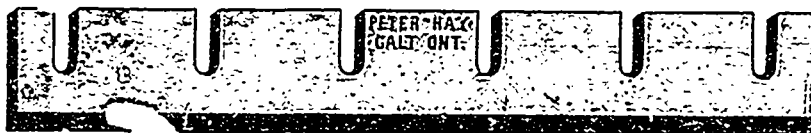
Catalogue and Terms on
Application.

Canadian Composing Co.,

LIMITED

587-607 Beaudry Street
Montreal

THE PETER HAY KNIFE CO., Limited



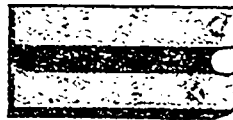
GALT, ONT.



Manufacturers of

MACHINE KNIVES

For WOOD-WORKING,
PAPER CUTTING and LEATHER SPLITTING
MACHINES.



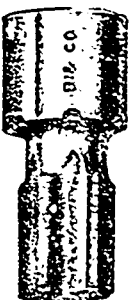
Quality Warranted.

Send for Price List.

SHEAR BLADES,

BARK and RAG KNIVES,

Etc., Etc., Etc.

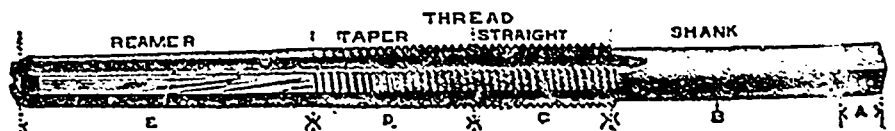


WE MANUFACTURE

STAY BOLT TAPS, all diameters and lengths up to 94 inches.
SPINDLE STAY BOLT TAPS and TAPS for Screw
Machines, and TAPS for all uses.

Regular and Full Mounted Reece and Derby Plates, Bicycle
and Machinists' Plates, etc., etc.

BUTTERFIELD & CO.,
Rock Island, Que.



When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Japanese Tariff.

21. Breeding horses, cattle and pigs imported by the State and prefectural authorities; breeding horses imported by the horse breeding guilds; or breeding cattle imported by the cattle breeding guilds.

ARTICLE 8.—The following articles shall be exempt from import duties if re-exported within twelve months from the date of importation; but security corresponding to the amount of duty must be furnished at the time of importation:—

1. Articles imported for the purpose of further work thereon and designated by Imperial Ordinance.
2. Articles imported to be repaired.
3. Articles imported for the use of travellers engaged in scientific investigation.
4. Articles imported for trial.
5. Articles imported for the use of theatrical or other similar performances.

ARTICLE 9.—In cases where articles specified by Government Ordinance are made from imported raw materials, the whole or part of the import duties on such materials may be repaid when the said articles are exported abroad, in a manner to be determined by Ordinance.

In cases where manure, as specified by the Government Ordinance, is manufactured from imported raw materials, the whole or part of the import duties on such materials may be repaid, in a manner to be determined by Ordinance.

Those who have obtained or have attempted to obtain the rebates referred to in the preceding two clauses by fraudulent or dishonest means shall be punished in accordance with the Customs Duties Law Article 75.

ARTICLE 10.—The importation of the following articles is prohibited:—

1. Opium and articles used for smoking opium (excepting such as are imported by the Government.)
2. Counterfeit, modified or imitated coins, bank notes, or bonds issued by the Japanese Government.
3. Books, pictures, sculptures, and other articles that may disturb public peace or do harm to public manners.
4. Articles that violate patents, new devices for practical use, designs, trade marks or copyrights.
5. Articles otherwise prohibited by law to be imported.

WEIGHTS, MEASURES AND COINS.

The catty mentioned in this Tariff is the Japanese weight. It is equal to 600 grammes of the metric system of weights, or 1 32277 lbs. English avoirdupois weight.

The pound is the English avoirdupois weight.

The square yard and square foot are the English Imperial surface measures.

The yen is the present Japanese silver yen of 900 fineness and 416 grains in weight.

RULE FOR CALCULATING AD VALOREM DUTIES.

Import duties payable ad valorem under this Tariff shall be calculated on the actual cost of the articles at the place of purchase, production or fabrication, with the addition of the cost of insurance and transportation from the place of purchase, production or fabrication to the port of discharge, as well as commission, if any exists.

RULE FOR THE MEASUREMENT OF TISSUES.

In determining the dutiable width of any tissue the Customs shall discard all fractions of an inch not exceeding half an inch, and shall count as a full inch all fractions exceeding half an inch. Selvages shall not be included in the measurement of tissues.

CUSTOMS REGULATIONS.

GROUP I.

PLANTS AND LIVE ANIMALS.

ARTICLES.	Rates of Duty.
	Yen.

- | | |
|--|-------|
| 1 Plants (including roots, shoots and bulbs) for planting purposes only..... | Free. |
| 2 Horses..... | 5% |
| 3 Bulls, oxen and cows..... | 10% |

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
4	Sheep and goats.....	ad val. 25%
5	Pigs and hogs.....	" 25%
6	Domestic fowls.....	" 25%
7	Fish and shellfish.....	" 30%
8	Honey bees.....	" 10%
9	All other live animals.....	" 25%

GROUP II.

GRAINS AND SEEDS.

10	Rice and paddy.....	100 kin	0.640
11	Barley.....	100 "	0.450
12	Wheat.....	100 "	0.570
13	Oats.....	100 "	0.470
14	Millet (Italian and German).....	100 "	0.410
15	Beans, soja.....	100 "	0.430
16	Beans, red and white, small (Phaseolus subtrilobata)	100 kin	0.450
17	Beans (Vicia Faba).....	100 "	0.370
18	Beans, green, small (Phaseolus radiatus)....	100 "	0.440
19	Peas (Pisum sativum).....	100 "	0.380
20	Seeds, sesame.....	100 "	0.790
21	Seeds, egoma (Perilla ocimoides).....	100 "	0.860
22	Rape seeds	100 "	0.510
23	Seeds, cotton.....	100 "	0.200
24	All other grains and seeds.....	ad val.	15%

GROUP III.

BEVERAGES AND COMESTIBLES.

25	Vegetables (excluding those preserved in sugar, molasses, syrup, or honey):		
	1. In tins (including the weight of the receptacles)	100 kin	7.300
	In bottles and pots.....	ad val.	40%
	2. Other—		
	(a) Fresh.....	100 kin	1.150
	(b) Dried.....	100 "	4.100
	(c) Other.....	ad val.	30%
26	Fruits and nuts (excluding those preserved in sugar, molasses, syrup or honey)—		
	1. In tins, bottles or pots.....	ad val.	45%
	2. Other—		
	(a) Fresh fruits.....	100 kin	4.000
	(b) Dried fruits.....	100 "	8.100
	(c) Nuts.....	100 "	6.500
	(d) Other.....	ad val.	40%
27	Tea—		
	1. Black tea.....	100 kin	20.000
	2. Black tea dust.....	100 "	2.700
	3. Other.....	ad val.	45%
28	Coffee or coffee beans.....	100 kin	15.000
29	Chicoy.....	ad val.	45%
30	Cocoa.....	"	45%
31	Spices—		
	1. Pepper—		
	(a) In the seed.....	100 kin	13.000
	(b) Ground (including the weight of the receptacle).....	100 kin	18.000
	2. Curry powder (including the weight of the receptacle).....	100 kin	23.000
	3. Mustard.....	ad val.	45%
	4. Other.....	"	45%
32	Flour, meal, and groats of grains and starches—		
	1. Wheat flour.....	100 kin	1.450
	2. Oatmeal.....	100 "	4.420
	3. Indian corn meal.....	100 "	3.570
	4. Tapioca and manioca.....	100 "	1.800
	5. Other.....	ad val.	30%
33	Biscuits (except those belonging to the category of fancy or sweetened biscuits).....	100 kin	11.000
34	Macaroni, vermicelli, etc.....	100 "	6.600
35	Fruit juice (unsweetened).....	100 "	12.000
36	Sauce (including the weight of receptacle).....	100 "	8.200

THE IMPERIAL OIL CO. LIMITED.

SARNIA. - ONTARIO.

REFINERS AND MANUFACTURERS OF

ALL PRODUCTS OF PETROLEUM

with one of the largest and best equipped Refineries in the world, at Sarnia, where we turn out the finest ILLUMINATING and LUBRICATING OILS, GREASES, WAX, CANDLES, etc., under patented process.

Also Importers of the highest grades of all

AMERICAN PETROLEUM PRODUCTS

Merchandising distributing stations in all parts of **British North America** for the sale of our own manufactured products, also of **turpentine, linseed oils**, etc.

We also carry a large line of the famous **Rayo Lamps** and **Perfection Wick Blue Flame Oil Stoves** and **Perfection Smokeless Heaters**. The best line of oil devices for any dealer to handle, simple in construction, easy and economical of operation. When once sold stay sold, and no complaints from trade. A post card will bring full particulars and prices.

Main Offices Marketing Department :

MONTREAL,

WINNIPEG,

ST. JOHN,

HALIFAX.

The Japanese Tariff.		
Tariff No.	Articles.	Tariff rates. Yen.
37	Table vinegar..... Litre	0.180
	NOTE.—Table vinegar, containing over 10 grms. in weight of pure acetic acid in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 0.030 yen per litre for every additional gramme of pure acetic acid.	
38	Poultry, meat, fish, shellfish, etc.—	
	1. Fresh—	
	(a) Mutton.....100 kin	7.300
	(b) Other..... ad val.	30%
	2. In tins, bottles or pots (including the weight of the receptacle)—	
	(a) Poultry and meat.....100 kin	9.750
	(b) Fish and shellfish.....100 "	4.300
	3. Other—	
	Ham and bacon.....100 "	14.000
	Salt meat, salt beef and pork in cask.....100 "	5.500
	Salted whale—	
	(a) Tail.....100 "	4.500
	(b) Other.....100 "	1.400
	Salt fish.....100 "	2.000
	Other..... ad val.	30%
39	Condensed milk (including the weight of the receptacle).....Doz. lb. tins,	0.123
40	Butter.....100 kin	27.000
41	Butter, artificial.....100 "	23.000
42	Cheese.....100 "	17.000
43	Meat extract (including the weight of the receptacle).....100 kin	77.000
44	Peptone, somatose, hæmaglobin, infant food, and other similar tonic foods.....ad val.	35%
45	Eggs, fresh.....100 kin	5.800
46	Mineral waters, soda water, and other non-alcoholic beverages:—	
	1. In bottles not exceeding ½ litre.....Dozen.	0.550
	2. In bottles exceeding ½ litre..... Dozen.	1.100
47	Other comestibles.....ad val.	40%
GROUP IV. SUGAR, SUGARED FRUITS, ETC.		
48	Sugar—	
	1. Under No. 8, Dutch standard in color.100 kin	1.650
	Consumption duty in addition.....100 "	2.000
	2. No. 8 and upwards, but under No. 15..100 "	2.250
	Consumption duty in addition.....100 "	4.400
	3. No. 15 and upwards, but under No. 20 100 "	0.748
	Consumption duty in addition.....100 "	6.500
	4. No. 20 and upwards.....100 "	0.827
	Consumption duty in addition.....100 "	7.500
49	Molasses.....100 "	0.850
	Consumption duty in addition.....100 "	2.000
50	Fruit juice sweetened and syrup.....ad. val.	45%
51	Grape sugar, malt sugar, and the like.....100 kin	7.250
52	Milk sugar.....100 "	8.800
53	Honey.....ad val.	50%
54	Rock candy.....100 kin	4.900
	Consumption duty in addition.....100 "	7.500
55	Confectionery, fancy biscuits and other cakes (including the weight of the receptacle)..100 "	20.000
56	Jams, fruit jellies, etc., (including the weight of the receptacle).....100 kin	13.000
57	Vegetables and fruits preserved with sugar, molasses, syrup, or honey (including the weight of the receptacle).....100 kin	8.000
GROUP V. WINES, LIQUORS, SPIRITS, AND ALCOHOL.		
58	Wine..... Litre	0.150
59	Chinese alcoholic liquors, fermented..... "	0.150
60	Beer, ale, porter and stout..... "	0.100
61	Wine..... "	
	Not exceeding 16 degrees of pure alcohol—In casks or barrels.....100 litres	1.242

The Japanese Tariff.		
Tariff No.	Articles.	Tariff rates. Yen.
	In case of 24 bottles not exceeding ½ litre each or 12 bottles exceeding ½-litre but not exceeding 1 litre each..... Case	0.700
	Exceeding 16 and not exceeding 24 degrees—	
	In casks or barrels..... 100 litres	7.925
	In cases..... Case	0.680
62	Champagne in cases..... "	1.550
63	Other alcoholic liquors—	
	1. In bottles..... Litre	0.900
	2. Other..... "	0.500
	NOTE.—Alcoholic liquors containing over 50 % in volume of alcohol of specific gravity 0.7947 at 15° C, for every additional 1% of alcohol Litre	0.010
64	Alcohol..... "	0.650
GROUP VI. SKINS, HAMS, BONES, HORNS, TEETH, TUSKS, SHELL, ETC.		
65	Furs.....ad val.	50%
66	Hides and skins, raw—	
	1. Bull, ox, cow, buffalo..... 100 kin	1.200
	2. Deer.....100 "	4.000
	3. Red deer (cervus elphas).....100 "	2.100
	4. Other..... ad val.	10%
67	Scrap hides and skins only fit for making gelatine or manure.....	Free.
68	Leather—	
	1. Cow, bull, ox, and buffalo—	
	(a) Sole.....100 kin	5.600
	(b) "Indian blood" leather.....100 "	7.600
	(c) Other—	
	Lacquered or varnished and other.....ad val.	10%
	2. Sheep, goat, crocodile, roller, scrap and other ad val.	10%
69	Hair, animal (except wool, goat's hair, and camel's hair)—	
	1. Pig or hog bristle.....	Free.
	2. Badger.....100 kin	33.500
	3. Horse.....100 "	5.850
	4. Others.....ad val.	10%
70	Feathers, quills and down..... "	50%
71	Bones, animal.....	Free.
72	Tusks and teeth, animal—	
	1. Ivory and tusks, elephant.....100 kin	45.200
	2. Ditto, waste.....100 "	9.000
	3. Ivory or teeth of walrus or sea-horse..100 "	20.400
	4. Other.....ad val.	20%
73	Horns, animal—	
	1. Bull, ox, cow and buffalo.....100 kin	2.000
	2. Deer.....100 "	4.100
	3. Rhinoceros.....100 "	14.800
	4. Other.....ad val.	20%
74	Hoofs, animal.....100 kin	0.700
75	Sinews, animal.....ad val.	10%
76	Shells of shell fish.....	Free.
77	Tortoise-shell—	
	1. Shells and marginal scales known as claws 100 kin	150.000
	2. Waste.....100 "	7.300
	3. Other.....100 "	20.000
78	Coral.....ad val.	40%
79	Pearls..... "	60%
80	Sponges—	
	1. Dressed.....100 kin	103.000
	2. Other.....100 "	8.500
81	All other skins, hairs, bones, horns, teeth, tusks, shells, etc., (except wool, goat's hair and camel's hair) ad val.	20%
GROUP VII. DRUGS, CHEMICALS, MEDICINES AND MEDICAL PREPARATIONS.		
82	Hops..... kin	0.020
83	Liquorice.....100 kin	2.360
84	Saffron..... kin	4.260
85	Ipecacuanha roots.....100 kin	77.10

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.	Yen.
86	Ginseng—		
	1. Not exceeding 30 roots per kin.....	kin	3.600
	2. Other.....	"	0.700
87	Cassia and cinnamon bark.....	100 kin	3.500
88	Cinchona bark.....	100 "	6.500
89	Gentian roots.....	100 "	2.700
90	Nard or spikenard.....	100 "	3.500
91	Rhubarb.....	100 "	2.900
92	Seneca cyna.....	100 "	6.900
93	Seneca root.....	100 "	22.500
94	Ergot of rye.....	100 "	18.400
95	Musk.....	kin	150.000
96	Artificial musk.....	"	16.500
97	Cloves.....	100 kin	7.200
98	Aloeswood.....	100 "	62.700
99	Sandal wood.....	100 "	4.600
100	Rosin.....	100 "	0.600
101	Cutch and gambier.....	100 "	2.000
102	Galls of all kinds.....	100 "	3.750
103	Gum arabic.....	100 "	2.900
104	Gum tragacanth.....	100 "	15.200
105	Shellac.....	100 "	17.900
106	Glue.....	100 "	2.580
107	Gelatine.....	100 "	18.700
108	Isinglass.....	ad val.	20%
109	Dextrine.....	"	15%
110	Phosphorus, yellow and red.....		Free.
111	Boric acid.....	100 kin	2.900
112	Acetic acid.....	100 "	5.600
113	Tartaric acid.....	100 "	13.100
114	Salicylic acid.....	ad val.	10%
115	Carbolic acid.....	100 kin	6.100
116	Citric acid.....	100 "	13.000
117	Pyrogallie acid.....	100 "	134.000
118	Tannic acid.....	100 "	14.200
119	Caustic soda.....	100 "	0.650
120	Carbonate of soda (soda ash).....	100 "	0.350
121	Bicarbonate of soda.....	100 "	0.520
122	Nitrate of soda (Chile saltpetre)—		
	1. Crude.....		Free.
	2. Refined.....	ad val.	20%
123	Biborate of soda (borax).....	100 kin	1.320
124	Salicylate of soda.....	100 "	12.700
125	Nitrate of potash (saltpetre).....	100 "	0.450
126	Chlorate and cyanide of potash, and cyanide of soda.....		Free.
127	Bichromate of potash.....	100 kin	2.530
128	Bromide of potash.....	kin	0.093
129	Carbonate of magnesia.....	"	2.730
130	Alum.....	100 kin	0.440
131	Subnitrate of bismuth.....	kin	0.206
132	Sal ammoniac.....	100 kin	2.280
133	Sulphate of ammonia—		
	1. Crude.....		Free.
	2. Refined.....	ad val.	20%
134	Carbonate of ammonia.....	100 kin	3.880
135	Formalin.....	100 "	6.900
136	Wood spirit.....	100 "	3.380
137	Denaturalized alcohol.....	Litre	0.650
138	Glycerine.....	100 kin	6.500
139	Chloroform.....	100 "	22.000
140	Saccharine and other similar sweetening matters.....	kin	60.000
141	Camphor Borneo, blumea or Ngai.....	"	3.000
142	Antifbrin.....	100 kin	9.500
143	Antipyrene.....	kin	0.800
144	Santonine.....	"	3.070
145	Hydrochlorate or sulphate of quinine.....	ad val.	8%
146	Hydrochlorate or sulphate of morphine.....	"	8.900
147	Hydrochlorate or sulphate of cocaine.....	"	25.000
148	Cinchonine, muriate or sulphate.....	100 kin	38.500
149	Carbonate of creosote.....	100 "	52.400
150	Carbonate of guaiacol.....	100 "	98.600
151	Aniline salt.....	100 "	3.550
152	Insect powder.....	100 "	15.800
153	Alcoholic medical preparations (except tincture of opium).....	Litre	0.650

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.	Yen.
154	Plasters.....	ad val.	10%
155	Lints and bandages.....	"	10%
156	Gelatine capsules and wafers.....	"	10%
157	All other drugs, chemicals and medicines.....	"	10%
158	Pills, powders, ointments and all other medical preparations.....	ad val.	10%
GROUP VIII.			
Oils, Fats, and Waxes.			
159	Vegetable volatile oils—		
	1. Cassia and cinnamon oil.....	100 kin	15.000
	2. Citronella oil.....	100 "	22.000
	3. Lavender and bergamot oils.....	100 "	120.000
	4. Oil or spirit of turpentine—		
	(a) In tin or cask.....	10 American gals.	2.180
	(b) Other.....	ad val.	20%
	5. Other.....	"	10%
160	Linseed oil—		
	1. In tin or cask.....	100 kin	1.000
	2. Other.....	ad val.	10%
161	Castor oil—		
	1. In tin, cask, or pot.....	100 kin	2.000
	2. Other.....	ad val.	20%
162	Olive oil—		
	1. In tin or cask.....	100 kin	1.000
	2. Other.....	"	10%
163	Palm oil.....	100 kin	1.200
164	Ground nut oil.....	100 "	3.400
165	Cotton seed oil.....	100 "	3.500
166	Cocoa butter (made of Theobroma cacao).....	ad val.	20%
167	Cod liver oil.....	"	10%
168	Fish oil and whale oil.....	"	10%
169	Animal grease—		
	1. Lard.....	100 kin	7.000
	2. Other.....	100 "	1.310
170	Stearine.....	100 "	2.100
171	Olein.....	100 "	2.100
172	Mineral oils, excluding crude oil—		
	1. Light oils, specific gravity below 0.720 at 15 degrees C.....	ad val.	10%
	2. Illuminating oil, specific gravity not exceeding 0.875 at 15 degrees C. American gallons.....		0.096
	3. Heavy oil, specific gravity upwards of 0.875 at 15 degrees C.....	100 kin	1.230
173	Vaseline.....	100 "	2.950
174	Paraffin wax—		
	1. Melting point below 50 degrees C.....		Free.
	2. Other.....	100 "	1.300
175	Candles.....	100 "	2.146
176	All other oils, fats, and waxes.....	ad val.	20%
GROUP IX.			
Dyes, Colors, and Paints.			
177	Natural indigo—		
	1. Dry.....	100 kin	12.933
	2. Liquid or paste.....	ad val.	20%
178	Artificial indigo—		
	1. Dry.....	100 kin	12.933
	2. Liquid or paste.....	ad val.	20%
179	Indigo carmine.....	"	20%
180	Mangrove bark.....	100 kin	0.200
181	Safflower—		
	1. Cake.....	100 "	8.100
	2. Others.....	100 "	3.200
182	Tumeric.....	100 "	0.800
183	Logwood extract.....	100 "	2.150
	or ad val.		10%
184	Aniline dyes.....	ad val.	10%
185	Alizarine dyes—		
	1. Dry.....	"	10%
	2. Liquid or paste.....	"	10%
186	Cobalt oxide.....	100 kin	85.000

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
187	Silver, platinum and gold liquid.....	kin 18.000
188	Prussian blue.....	100 kin 10.000
189	Ultramarine.....	100 " 2.850
190	Lead pigments.....	100 " 1.800
191	White zinc.....	100 " 2.000
192	Vermillion and cinnabar.....	100 " 28.200
193	Paint.....	100 " 1.304
194	Lacquer.....	100 " 6.300
195	Varnish.....	100 " 13.000
196	Wood tar and coal tar.....	100 " 1.100
197	Pitch.....	100 " 0.450
198	Asphaltum.....	ad val. 15%
199	Shoe blacking (including weight of receptacle).....	100 kin 8.300
200	Pencils (excluding those mounted in metal)—	
	1. Wood-mounted.....	Gross 0.500
	2. Other.....	ad val. 30%
201	Ink—	
	1. Copying and writing (including weight of receptacle).....	100 kin 10.000
	2. For printing—	
	A. Liquid or paste—	
	(a) Lithographic.....	100 " 15.000
	(b) Other.....	100 " 2.500
	B. Solid.....	ad val. 15%
	3. Other.....	" 30%
202	Sumi and Shuzumi (Indian ink and vermilion ink).....	ad val. 30%
203	Artists' colors and artists' paint.....	" 30%
204	Anti-fouling composition, anti-corrosive paint, and similar paint for ships' bottoms.....	100 kin 6.400
205	Patent dryer.....	100 " 3.000
206	Copper paint.....	100 " 5.900
207	Other dyes and colors.....	ad val. 15%
208	Other paints.....	" 30%

GROUP X.

YARNS, THREADS, CORDAGE, ROPES, AND RAW MATERIAL USED THEREFOR.

209	Cotton, raw and ginned.....	Free.
210	Cotton, waste and old.....	Free.
211	Cotton yarns—	
	1. Gassed, mercerized, and other similar yarns	
	100 kin	4.180
	2. Other.....	100 " 4.180
212	Cotton threads (weight including spool).....	100 " 29.400
213	Cotton yarn waste.....	Free.
214	Flax, hemp, China grass, ramie, and other vegetable fibres.....	Free.
215	Flax or linen yarns.....	100 kin 6.527
216	Flax or linen threads.....	100 " 42.200
217	Hemp, China grass, ramie, and jute yarns.....	ad val. 8%
	Hemp, China grass, ramie, and jute threads.....	" 10%
218	Hemp, China grass, ramie, and jute threads.....	" 30%
219	Wool, goat's hair, and camel's hair.....	Free.
220	Woolen yarns—	
	1. For weaving purposes.....	100 kin 8.000
	2. Other.....	100 " 9.169
221	Cocoons.....	Free.
222	Curles, knubs, and other waste silk.....	Free.
223	Silk, floss.....	ad val. 15%
224	Silk, raw, tana or dupioni, and thrown.....	100 kin 164.000
225	Silk, wild cocoon.....	100 " 31.000
226	Silk yarns (spinning).....	ad val. 30%
227	Silk threads.....	" 30%
228	Silk threads (artificial).....	" 30%
229	Other threads—	
	1. Silk in part.....	" 30%
	2. Others.....	" 20%
230	Small cordages (not exceeding 5 millimetres in diameter) and twines—	
	1. Cotton.....	100 kin 12.900
	2. Others.....	100 " 5.900

* Yarns of jute or hemp for weaving purposes.
 * Yarns of all kinds not specially mentioned.

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
231	Ropes and cordages, upward of 5 millimetres in diameter.....	100 kin 6.250
232	Old ropes and cordages.....	ad val. 10%

GROUP XI.

TISSUES AND MANUFACTURES OF TISSUES.

233	Shirtings and sheetings, grey.....	sq. yd. 0.006
234	" white or bleached.....	" 0.010
235	Shirtings, twilled.....	" 0.011
236	{ Shirtings, dyed.....	" 0.013
	{ Turkey red cambrics.....	" 0.012
237	T-Cloth.....	" 0.009
238	Cotton drills.....	" 0.016
239	" duck.....	" 0.053
240	" satins and cottons Italian.....	" 0.017
241	" prints.....	" 0.012
242	" flannels.....	ad val. 10%
243	" velvets.....	sq. yd. 0.041
244	Victoria lawns.....	" 0.006
245	Cotton mosquito netting.....	ad val. 10%
246	Cotton lace curtaining.....	" 10%
247	Pure cotton tissues, not otherwise provided for.....	" 10%
248	Linen damasks.....	" 10%
249	Linen tissues not otherwise provided for.....	" 10%
250	Hemp cloth.....	" 30%
251	Tissues of China grass and tissues of ramie.....	" 30%
252	Canvas.....	sq. yd. 0.047
253	Elastic canvas.....	" 0.047
254	Gunny cloth.....	ad val. 10%
255	Bamboo cloth and pine apple cloth.....	sq. yd. 0.077
256	Woolen and worsted cloth and serges—	
	1. Woolen—	
	(a) Not exceeding 250 grammes per square yard, and others.....	sq. yd. 0.093
	2. Wool and cotton—	
	(a) Not exceeding 250 grammes per square yard, and others.....	sq. yd. 0.039
257	Alpacas.....	" 0.075
	Orleans and lustres.....	ad val. 10%
258	Mousselin (including wool and cotton mixture—	
	1. Plain.....	sq. yd. 0.015
	2. Other.....	" 0.021
259	Italian cloths.....	" 0.029
260	Flannels—	
	1. Woolen.....	" 0.044
	2. Wool and cotton.....	" 0.030
261	Buntings.....	" 0.031
262	Woolen damasks.....	ad val. 10%
263	Velvet (woollen or wool and cotton-mixed).....	" 10%
264	Roller cloth.....	" 10%
265	Woolen felt.....	sq. yd. 0.134
266	Pure woolen and worsted tissues, not otherwise provided for.....	ad val. 10%
267	Silk crepe.....	sq. yd. 0.676
268	Pongee (kenchu).....	" 0.155
269	Silk satin, figured.....	" 0.561
270	Silk satin, unfigured.....	ad val. 10%
271	Satins of silk and cotton mixed.....	" 10%
272	Velvet and plush (of silk wholly or silk in part).....	sq. yd. 0.490
273	Pure silk tissue, not otherwise provided for.....	ad val. 40%
274	All mixed tissues, not otherwise provided for—	
	1. Silk in part.....	" 40%
	2. Other.....	" 30%
275	Embroidered tissues.....	" 40%
276	Handkerchiefs—	
	1. In the piece—	
	(a) Cotton.....	sq. yd. 0.011
	(b) Silk or silk in part.....	ad val. 45%
	(c) Other.....	" 30%
	2. Single—	
	(a) Cotton.....	Doz. 0.220
	(b) Linen.....	" 0.880

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
	(c) Cotton and linen..... Doz.	0.460
	(d) Silk or silk in part..... ad val.	50%
	(e) Other..... " "	40%
277	Towels..... " "	40%
278	Blankets—	
	1. Woollen or wool and cotton. 2. Other.. 100 kin	7.458
279	Carpets and carpetings—	
	1. Jute or hemp..... sq. yd.	0.160
	2. Brussels..... " "	0.730
	3. Patent tapestry..... " "	0.370
	4. Velvet..... ad val.	40%
	5. Felt..... sq. yd.	0.130
	6. Other..... ad val.	40%
280	Travelling rugs—	
	1. Silk or silk in part..... " "	50%
	2. Other..... " "	40%
281	Tablecloths—	
	1. Silk or silk in part..... " "	50%
	2. Other..... " "	40%
282	Curtains—	
	1. Silk or silk in part..... " "	50%
	2. Other..... " "	40%
283	Mosquito nets..... " "	40%
284	Hammocks..... " "	40%
285	Fishing nets..... " "	25%
286	Elastic boot webbing	
	1. Silk in part..... sq. yd.	1.580
	2. Other..... " "	0.887
287	Bookbinders' cloth..... " "	0.042
288	Oil or leather cloth..... " "	0.107
289	Oilcloth and linoleum for floors..... " "	0.183
290	Elastic braids and cords..... ad val.	30%
291	Insulating tape..... 100 kin	17.900
292	Lamp wicks..... ad val.	30%
293	Gunny bags..... Hundred	1.390
294	Gunny bags, old.....	Free.
295	Rags.....	Free.
296	All other tissues..... ad val.	30%
297	All other manufactures of tissues not otherwise provided for—	
	1. Silk or silk in part..... ad val.	50%
	2. Other..... " "	40%

GROUP XII.

(CLOTHING AND ACCESSORIES.)

298	Waterproof coats..... ad val.	40%
299	Shirts, collars and cuffs..... " "	40%
300	Undershirts and drawers (knit)—	
	1. Cotton..... Doz.	4.000
	2. Woollen..... " "	7.000
	3. Of wool and cotton..... " "	4.200
	4. Other..... ad val.	40%
301	Gloves—	
	1. Leather..... Doz.	4.400
	2. Silk, wholly or in part..... " "	3.000
	3. Other..... " "	1.400
302	Socks and stockings—	
	1. Silk, wholly or in part..... kin	2.500
	2. Other..... " "	0.800
303	Shawls and comforters, neckerchiefs, or mufflers—	
	1. Of silk, feathers, or furs, wholly or in part ad val.	50%
	2. Other..... " "	40%
304	Scarfs and neckties—	
	1. Silk, wholly or in part..... kin	5.500
	2. Other..... " "	2.000
305	Braces or suspenders—	
	1. Silk, or silk in part..... ad val.	50%
	2. Other..... Doz.	1.300
306	Arm suspenders, stocking suspenders of all kinds ad val.	40%
307	Hats..... " "	10%
	Caps and bonnets..... " "	40%
308	Boots, shoes and other footgear..... " "	40%

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
303	Buttons (excepting studs and sleeve or cuff buttons) —	
	1. Covered (including wt. of cards)..... 100 kin	87.500
	2. Metal (including wt. of cards)..... 100 "	31.000
	3. Porcelain or glass (including wt. of cards) 100 kin	10.700
	4. Ivory nut (including imitation)..... 100 "	32.400
	5. Other..... ad val.	35%
310	Buckles, hooks, and eyes of all kinds—	
	1. Buckles..... 100 kin	13.600
	2. Hooks..... 100 "	23.100
	3. Shoe-eyelets..... 100 "	36.200
	4. Other..... ad val.	35%
311	Small articles of luxury used for personal adornment —	
	1. Made of or mounted with precious metal or precious stones..... ad val.	60%
	2. Other..... " "	10%
312	Trimmings of all kinds (braids, cords, ribbons, laces, fringes, gimps, tassels, knots, stars, metallic threads and braids, etc)—	
	1. Of gold or silver or of silk, wholly or in part ad val.	50%
	2. Other..... " "	40%
313	Other clothing and accessories—	
	1. Of silk, feather or furs, wholly or in part, or embroidered..... ad val.	50%
	2. Other..... " "	40%

GROUP XIII.

PAPER, PAPER MANUFACTURES, BOOKS AND PICTURES.

314	Paper, printing—	
	1. Weighing not more than 45 lbs. per ream, of 500 sheets and measuring not less than 1,056 square inches per sheet..... 100 kin	0.800†
	2. All other..... 100 "	1.163
315 to 324	Paper—	
	writing, drawing, blotting, filter, fancy, book-binding, wrapping (including match-box wrapper), cigarette, wall, cardboard..... ad val.	10%
325	Paper, Chinese..... 100 kin	5.600
326	Paper, imitation Japanese..... ad val.	10%
327	Paper, imitation parchment..... " "	10%
328	Paper, other..... " "	10%
329	Books, blank and printed blank, and printed forms ad val.	30%
330	Note paper (with envelopes in box, including weight of box)..... 100 kin	15.800
331	Albums..... ad val.	10%
332	Photographic paper, albuminoid and sensitized (including weight of interior packing)—	
	1. Albuminoid paper..... 100 kin	65.900
	2. Bromide and platinum paper..... 100 "	112.000
	3. Others..... 100 "	89.400
333	Labels..... 100 "	30.700
334	Playing cards..... ad val.	60%
335	Photographs, paintings, pictures and scrolls..... " "	50%
336	Printed matter and pictures for advertisement.....	Free.
337	Pictorial post-cards, Christmas cards, etc..... ad val.	50%
338	Books printed, including copy-books, drawing-books, music books, newspapers, magazines, and periodicals.....	Free.
339	Architectural and engineering plans.....	Free.
340	Atlases, maps, charts, and other scientific diagrams.....	Free.
341	Paper currency, bank-notes, coupons, scrips, and other valuable securities.....	Free.
342	Waste paper.....	Free.
343	Paper manufactures not otherwise provided for ad val.	50%

† Weighing not more than 24 lbs. per ream of 500 sheets and measuring not less than 1,056 square inches per sheet. [The new "general" rate of duty for printing paper weighing not more than 45 lbs. per ream, and measuring not less than 1,056 square inches per sheet is 1 yen per 100 kin.]

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
GROUP XIV.		
MINERALS AND ORES.		
344	Ores.....	Free. *
345	Precious stones:—	
	1. Unworked.....	ad val. 40%
	2. Worked, not otherwise provided for....	" 50%
346	Stones:—	
	1. Unworked.....	" 10%
	2. Worked, not otherwise provided for..	" 30%
347	Amber:—	
	1. Unworked.....	" 40%
	2. Worked, not otherwise provided for....	" 50%
348	Plumbago or blacklead.....	Free.
349	Asbestos.....	ad val. 10%
350	Mica:—	
	1. Sheet.....	100 kin 28.900
	2. Others.....	ad val. 10%
351	Gypsum.....	100 kin 0.120
352	Plaster of Paris.....	100 " 0.270
353	Phosphorites.....	Free.
354	Kainite, kieserite, carnallite and other similar salts..	Free.
355	Cryolite.....	Free.
356	Clay.....	Free.
357	Coal.....	Free.
358	Coke.....	Ton 2.180
359	Coal briquettes or patent fuel coal.....	ad val. 10%
360	Chalk and whiting.....	100 kin 0.540
361	Emery sand.....	Free.
362	Grindstones.....	ad val. 10%
363	All other mineral materials.....	" 10%

GROUP XV.

METALS.

364	Platinum:—	
	1. Block, ingot and slab.....	ad val. 7½%
	2. Wire and sheet.....	Kin 150.000
365	Gold bullion.....	Free.
366	Silver bullion.....	Free.
367	Iron and steel:—	
	1. Pig and ingot—	
	(a) Pig.....	100 kin 0.083†
	(b) Others.....	ad val. 5%†
	2. Bar and rod, exceeding ¼ inch in diameter	
	100 kin	0.261†
	ad val.	7½%†
	3. Wire and bar or rod, not exceeding ¼ inch in diameter.....	100 kin 0.503†
	3. Wire and bar or rod, not exceeding ½ inch in diameter.....	100 kin 1.819†
	4. Galvanized wire.....	100 " 0.256†
	5. Hoop and band.....	100 " 0.720
	6. Ribbons.....	ad val. 10%
	7. Wire, paragon.....	100 kin 4.050
	8. Wire rope:—	
	(a) Galvanized.....	100 kin 4.500
	(b) Others.....	100 " 6.000
	9. Tinned plate or sheet—	
	(a) Plain.....	100 " 0.691
	(b) Other.....	ad val. 10%
	10. Plate or sheet—	
	(a) Galvanized.....	100 kin 0.740†
	ad val.	7½%†
	(b) Others.....	100 kin 0.296†
	ad val.	7½%†
	11. T, angle and other similar manufactures	100 kin 1.100
	12. Rails.....	100 kin 0.129†
	ad val.	5%†

* Gold, silver, and iron ores.

† Iron and mild steel. ‡ Steel, other than mild steel.

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates.
		Yen.
13.	Fish plates (for rails).....	100 kin 1.200
14.	Pipes and tubes.....	ad val. 10%
15.	Waste and old, only fit for remanufacturing	
	100 kin	0.170
368	Spiegeleisen.....	100 " 0.160
369	Copper—	
	1. Ingot and slab.....	ad val. 7½%
	2. Bar and rod.....	100 kin 10.200
	3. Wire.....	100 " 11.200
	4. Plate and sheet.....	100 " 11.000
	5. Pipes and tubes.....	00 " 13.000
	6. Old, only fit for remanufacturing....	00 " 1.660
370	Lead—	
	1. Pig, ingot and slab.....	100 " 0.316
	2. Wire, plates and sheet.....	100 " 1.000
	3. Tea lead.....	Free. ‡
	4. Tubes.....	100 kin 1.900
	5. Old, only fit for remanufacturing.....	ad val. 7½%
371	Tin—	
	1. Block, ingot and slab.....	100 kin 1.992
	2. Plate and sheet.....	ad val. 10%
	3. Tubes.....	" 20%
372	Zinc—	
	1. Block, ingot and slab.....	100 kin 0.00
	2. Plate or sheet:—	
	(A) Nickel plated.....	100 " 0.830
	(B) Others:—	
	(a) Sheet No. 2.....	Free.
	(b) Others.....	100 kin 0.830
	3. Old, only fit for remanufacturing....	100 " 0.570
373	Nickel—	
	1. Grain, block and ingot.....	100 kin 4.650
	2. Bar, rod, wire, sheet and tubes.....	ad val. 20%
374	Mercury or quicksilver.....	100 kin 5.048
375	Aluminum—	
	1. Block, ingot and slab.....	100 " 3.960
	2. Bar, wire, sheet and tubes.....	100 " 18.800
376	Antimony.....	ad val. 7½%
377	Brass, yellow metal and muntz metal:—	
	1. Bar and rod.....	100 kin 6.700
	2. Wire, plate and sheet.....	100 " 7.400
	3. Pipes and tubes.....	100 " 9.400
	4. Old, only fit for remanufacturing....	100 " 2.060
378	German silver (bar, rod, wire, sheet).....	100 " 14.500
379	Solder.....	ad val. 7½%
380	Babbitts metal and other anti-friction metal	100 kin 3.500
381	Other metals and those mentioned whose shapes and properties have not been specified—	
	1. Block, ingot and slab.....	ad val. 7½%
	2. Bar, rod, ribbons, band, wire, plate, sheet, pipes, tubes, angles, etc. (excluding ornamental materials).....	ad val. 20%
	3. Waste and old, only fit for remanufacturing	
	ad val.	7½%
GROUP XVI.		
METAL MANUFACTURES.		
382	Coins—	
	1. Japanese currency and foreign gold and silver	Free.
	2. Other.....	ad val. 10%
383	Metallic foils and powder—	
	1. Tin foil.....	100 kin 19.600
	2. Bronze powder.....	100 " 19.800
	3. Other.....	ad val. 25%
384	Capsules for bottles.....	Thousand 0.630
385	Crown corks.....	Gross 0.100
386	Sewing needles, knitting needles, pins, etc.—	
	1. For hand sewing.....	Kin 0.450
	2. For sewing machines.....	" 3.900
	3. Other.....	ad val. 30%
387	Pen nibs—	
	1. Gold.....	" 60%
	2. Other.....	Gross 0.160

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Tariff No.	Articles.	Tariff rates. Yen.
388	Nails, rivets, screws, bolts and nuts of all kinds:—	
	1. Nails (iron or copper)—	
	A. Iron—	
	(a) Galvanized.....ad val.	10%
	(b) Others.....100 kin	0.573
	B. Copper.....100 "	13.500
	2. Screws (iron or brass)—	
	(a) Iron.....ad val.	10%
	(b) Brass.....100 kin	26.000
	3. Bolts, nuts and washers (iron).....ad val.	10%
	4. Rivets (iron).....100 kin	2.000
	5. Dogspikes.....100 "	1.800
	6. Boot protectors (iron).....100 "	5.400
	7. Other.....ad val.	30%
389	Architectural materials, bridging materials, electric wire posts and other similar materials.....ad val.	25%
390	Submarine cables, subterranean telegraph wires and other insulated electric wires and cables.....ad val.	20%
391	Metallic fittings for doors and furniture:—	
	1. Door locks—	
	(a) Iron.....100 kin	9.120
	(b) Brass.....100 "	36.500
	2. Door hinges—	
	(a) Iron.....100 "	7.650
	(b) Brass.....100 "	25.000
	3. Others.....ad val.	30%
392	Implements and tools of mechanics and farmers, together with parts thereof—	
	1. Anvils.....100 kin	2.350
	2. Hammers.....100 "	4.650
	3. Wrenches.....100 "	10.900
	4. Vices.....100 "	4.000
	5. Shovels and scoops (with handle).....100 "	3.270
	6. Others.....ad val.	20%
393	Cutlery (excluding that made of gold and silver, gold and silver plated, and such as is otherwise provided for).....ad val.	40%
394	Anchors and chain cables.....100 kin	1.680
395	Iron chains.....100 kin	2.030
396	Watch chains:—	
	1. Gold or platinum.....ad val.	60%
	2. Gilt.....kin	14.300
	3. Other.....ad val.	50%
397	Stoves.....ad val.	30%
398	Enamelled iron wares.....100 kin	9.480
399	Coffee mills and meat choppers.....ad val.	30%
400	Cocks and valves of all kinds:—	
	1. Iron.....100 kin	9.550
	2. Brass.....100 "	26.700
	3. Other.....ad val.	30%
401	Call bells and alarm bells for carriages.....100 kin	46.600
402	Gold, manufactures of, not otherwise provided for.....ad val.	60%
403	Silver, manufactures of, and gold and silver plated wares, not otherwise provided for.....ad val.	50%
404	Copper and brass, manufactures of, not otherwise provided for.....100 kin	30.800
405	Aluminum, manufactures of, not otherwise provided for.....100 "	60.000
406	Other metal manufactures, not otherwise provided for.....ad val.	30%

GROUP XVII.

POTTERY, GLASS AND MANUFACTURES OF GLASS.

407	Bricks and tiles:—	
	1. Fire-proof bricks.....100 kin	0.380
	2. Tiles—	
	(a) Glazed.....100 "	2.930
	(b) Others.....100 "	1.560
	3. Others.....ad val.	20%
408	Porcelain and earthenware, not otherwise provided for.....ad val.	40%
409	Glass blocks.....ad val.	20%
410	Glass bars and tubes.....ad val.	20%

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates. Yen.
411	Glass plates—	
	1. Plain, uncolored—	
	A. Thickness not exceeding 4 millimetres.	
	(a) Not exceeding 10 sq. ft.....100 sq. ft.	0.02*
	(b) Other.....100 "	0.302*
	B. Other—	
	(a) Not exceeding 1 sq. ft.....100 "	1.520
	(b) Other.....100 "	9.000
	2. Silvered—	
	(a) Not exceeding 1 sq. ft.....100 "	1.800
	(b) Other.....100 "	13.800
	3. Colored, stained and ground—	
	(a) Not exceeding 10 sq. ft. (b) Other.....ad val.	10.4
	4. Other.....ad val.	30%
412	Sidelight glass and skylight glass.....ad val.	30%
413	Watch glass.....ad val.	30%
414	Photographic dry plates—	
	1. Undeveloped (including interior wrappings).....100 kin	18.200
	2. Other.....ad val.	40%
415	Looking-glasses.....ad val.	10%
416	Lenses and other optical glasses (without frame or handle).....ad val.	30%
417	Glass, waste and powdered.....ad val.	Free.
418	Other manufactures of glass, not otherwise provided for.....ad val.	40%

GROUP XVIII.

CARS, CARRIAGES, WAGONS, VESSELS, SCIENTIFIC INSTRUMENTS, CLOCKS, WATCHES, AND MACHINERY.

419	Locomotives and tenders therefor.....ad val.	5%
420	Parts of locomotives and tenders—	
	Wheels, axles, tyres and other.....ad val.	5%
421	Railway passenger and freight cars.....ad val.	20%†
422	Parts of passenger and freight cars—	
	1. Wheels and axles.....100 kin	1.510‡
	2. Tyres.....100 "	1.320‡
	3. Buffers.....100 "	2.330‡
	4. Springs.....100 "	2.000‡
	5. Other.....ad val.	20%‡
423	Horse, tramway, electric tramway, and light railway cars and parts thereof.....ad val.	20%
424	Carrriages, automobiles and parts thereof.....ad val.	30%
425	Bicycles and triicycles.....ad val.	10%
426	Parts of bicycles and triicycles—	
	1. Tyres.....100 kin	95.000
	2. Other.....ad val.	10%
427	Carts and drays.....ad val.	20%
428	Dredges and parts thereof.....ad val.	15%
429	Steamships, sailing ships and boats.....ad val.	10%
430	Philosophical, chemical, medical, drawing, surveying and other scientific instruments.....ad val.	20%
431	Spectacles.....ad val.	10%
432	Microscopes and parts thereof.....ad val.	20%
433	Binocular glasses.....Each	0.70§
	Binocular glasses.....ad val.	0.250
434	Telescopes.....ad val.	20%
435	Mariner's compasses, chronometers and parts thereof.....ad val.	10%
436	Clocks, standing and hanging.....ad val.	10%
437	Parts of clocks, standing and hanging—	
	Movements, springs, hair-springs, other... ..ad val.	10%

* Conventional rate for "ordinary window glass uncolored and unstained." The general rates of duty under the new tariff are 0.950 yen per 100 sq. feet for plates not exceeding 10 sq. ft. and 1.180 yen per 100 sq. feet for plates exceeding 10 sq. ft.

† Conventional rate for ordinary window glass, colored, stained and ground.

‡ Combined with fine materials.

§ Other.

|| Railway passenger cars and parts thereof will continue to be dutiable at the "conventional" rate of 5% ad valorem.

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates. Yen.
438	Watches—	
	1. With gold or platinum cases.....ad val.	50%
	2. Other....."	40%
439	Parts of watches—	
	1. Cases—	
	(a) Gold or platinum....."	50%
	(b) Others....."	40%
	2. Springs.....Hundred	1.100
	3. Hair-springs....."	0.800
	4. Dials....."	4.100
	5. Other.....ad val.	40%
440	Balances, measuring scales and taps....."	20%
441	Thermometers and barom. t.rs....."	20%
442	Hydrometers, gasometers, pressure gauges, amperemeters, voltmeters and other similar measuring instruments.....ad val.	20%
443	Musical instruments, parts and accessories thereof.....ad val.	40%
444	Magic lanterns and parts thereof....."	50%
445	Photographic apparatus and parts thereof....."	50%
446	Phonographs and parts thereof....."	50%
447	Sewing machines—	
	1. Hand sewing.....100 kin	11.100
	2. Foot sewing.....100 "	8.250
448	Parts of sewing machines.....ad val.	20%
449	Diving dresses and parts thereof....."	20%
450	Typewriters....."	20%
451	Telegraph and telephone instruments and parts thereof.....ad val.	20%
452	Boilers....."	15%
453	Steam, gas and oil engines, electric and other motors, and parts thereof.....ad val.	15%
454	Machinery for metal work and wood work and parts thereof.....ad val.	15%
455	Spinning and weaving machinery and parts thereof.....ad val.	15%
456	Other machinery and parts thereof....."	15%

GROUP XIX.
MISCELLANEOUS.

457	Copra.....	Free.
458	Funori (Gloiopeltis).....	Free.
459	Sekkasai (Gelidium corneum).....	Free.
460	Bark for tanning.....100 kin	0.420
461	Rattans—	
	1. Split.....100 "	1.320
	2. Other.....100 "	0.940
462	Bamboos.....ad val.	20%
463	Cork—	
	1. Cork bark.....100 kin	1.660
	2. Corks.....100 "	8.920
	3. Other.....ad val.	10%
464	Timber and lumber—	
	1. Rose wood, iron wood, box wood, red wood, santalum timber, and ebony wood.....100 kin	0.630
	2. Lignum vitae.....100 "	0.600
	3. Teak.....100 c. ft.	11.800
	4. Oregon pine, firs and cedars—	
	(a) Board and plank.....100 sq. ft.	0.600
	(b) Timber and lumber.....100 c. ft.	4.560
	5. Paulownia tomentosa (kiri).....100 kin	0.520
	6. Other.....ad val.	15%
465	Firewood.....100 kin	0.050
466	Charcoal.....ad val.	15%
467	Bone charcoal.....100 kin	0.790
468	Carbons for electric lighting.....100 "	6.860
469	Pulp for making paper.....100 "	0.250
470	Sparterie.....ad val.	20%
471	Straw braids—	
	1. Not exceeding ¼ inch in width.....100 kin	20.300
	2. Not exceeding ⅜ inch in width.....100 "	7.760
	3. Other.....100 "	3.350
472	Felt hat bodies.....ad val.	10%
473	Hat leather, including imitation leather....."	10%

The Japanese Tariff.

Tariff No.	Articles.	Tariff rates. Yen.
474	Mats and matting—	
	1. Packing mats.....	Free.
	2. Reed matting.....ad val.	30%
	3. Cocoa matting.....10 sq. yd.	1.610
	4. Others.....ad val.	30%
475	Oakum.....100 kin	0.660
476	Tarred felt, tarred paper, malthead and other similar materials for roofing and ship's bottom—	
	1. Tarred felt.....100 kin	2.100
	2. Others.....ad val.	20%
477	Yeast....."	15%
478	Malt.....100 kin	2.000
479	Fodder—	
	1. Hay.....100 "	0.160
	2. Other.....ad val.	5%
480	Fishing-guts (tegusu).....100 kin	108.000
481	Sealing wax.....ad val.	20%
482	Putty.....100 kin	0.970
483	Roller composition.....100 "	9.190
484	Caoutchouc—	
	1. Crude.....	Free.
	2. Sheet	
	A. Soft—	
	(a) Not exceeding 1 millimetre in thickness.....100 kin	87.800
	(b) Others.....100 "	35.900
	B. Hard.....100 "	37.800
	3. Rod.....ad val.	10%
	4. Tubes, soft or hard....."	10%
	5. Others....."	10%
485	Gutta Percha—	
	1. Crude.....	Free.
	2. Sheet.....100 kin	39.400
	3. Others.....ad val.	20%
486	Manufactures of caoutchouc and gutta percha, not otherwise provided for—	
	1. Combs.....ad val.	10%*
	2. Teats.....100 kin	161.000
	3. Others.....100 "	171.000
	ad val.	40%
487	Dental rubber....."	20%
488	India rubber in liquid.....100 kin	18.000
489	Waste and old caoutchouc, only fit for remanufacturing.....	Free.
490	Hard fibre (rod, sheet, tubes, etc.).....100 kin	10.900
491	Celluloid (bars, belts, rods, sheets, tubes, etc.) 100 "	25.600
492	Manufactures of celluloid (not otherwise provided for)—	
	1. Combs, others.....100 kin	67.500
	2. Combs, others.....ad val.	40%
	ad val.	40%
493	Brushes and brooms.....	40%
494	Emery cloth.....100 kin	2.670
495	Sand paper.....100 "	1.860
496	Emery wheels.....100 "	6.160
497	Crucibles.....ad val.	20%
498	Portland cement.....100 kin	0.065
499	Asbestos in sheets.....100 "	2.050
500	Packing for engines.....100 "	7.510
501	Belting and hose for machinery—	
	1. Leather.....100 "	25.300
	2. Caoutchouc.....100 "	12.500
	3. Canvas.....100 "	13.500
	4. Other.....ad val.	15%
502	Saddles, bridles and harness....."	40%
503	Trunks, portmanteaux and travelling or courier bags.....ad val.	40%
504	Leather, manufactures of, not otherwise provided for.....ad val.	40%
505	Picture frames and mouldings....."	50%
506	Wooden manufactures, not otherwise provided for.....ad val.	40%
507	Bamboo, reed and rattan manufactures, not otherwise provided for.....ad val.	40%

* Manufactures of caoutchouc.

The Japanese Tariff.			The Japanese Tariff.		
Tariff No.	Articles.	Tariff rates Yen.	Tariff No.	Articles.	Tariff rates Yen.
508	Lamps, lanterns, and parts thereof—		521	Soap—	
	1. Incandescent electric lamps—			1. Toilet	kin 0 070
	(a) Not exceeding 32 candle power....Hundred	5.800		2. Laundry: Marseilles, others..... 100 kin	0 072
	(b) Others..... "	10.200		3. Others.....100 "	0 072
	2. Asbestos mantles..... "	5.100	522	Articles for use in billiards, tennis, cricket, chess; and other games and accessories.....ad val.	50%
	3. Other.....ad val.	30%	523	Articles for use in gymnastics..... "	50%
509	Canes, sticks, whips and umbrella sticks—		524	Toys..... "	50%
	1. Ornamented with gold, silver, or plated metals.....ad val.	50%	525	Manufactured tobacco..... "	250%
	2. Other..... "	40%	526	Incense or joss sticks.....100 kin	1 140
510	Umbrellas—		527	Matches.....ad val.	10%
	1. Silk or silk in part..... "	50%	528	Fireworks.....100 kin	6 410
	2. Other..... "	40%	529	Explosives—	
511	Handles of umbrellas, canes, sticks and whips—			1. Gunpowder, excluding smokeless powder	
	1. Gold or silver..... "	50%		100 kin	6 300
	Plated..... "	10%		2. Dynamite.....kin	0 056
	2. Others..... "	40%		3. Detonators.....100 kin	30 300
512	Photographic films—			4. Fuses.....100 "	22 800
	1. Undeveloped..... "	40%		5. Others.....ad val.	25%
	2. Others..... "	40%	530	Cartridge cases, shots and shells..... "	40%
513	Artificial flowers..... "	50%	531	Sporting guns..... "	40%
514	Statues, images and idols, human or animal, excluding those made of gold.....ad val.	50%	532	Cannons, muskets, side-arms and all other arms "	40%
515	Manufactures of ivory, not otherwise provided for ad val.	50%	533	Models.....	Free.
516	Manufactures of tortoise shell, not otherwise provided for.....ad val.	50%	534	Sign boards.....	Free.
517	Manufactures of coral, not otherwise provided for ad val.	50%	535	Manures (bran, oil-cake, dried fish—unsuitable for food, bone powder, blood powder, bone ashes, guano, superphosphate of lime, etc.).....	Free.
518	Imitation precious stones and pearls..... "	50%	536	Unmanufactured articles not otherwise provided for ad val.	10%
519	Toilet or dressing cases..... "	50%	537	Partially manufactured articles, not otherwise provided for.....ad val.	20%
520	Toilet or perfumed water, oil, dentifrices and all other cosmetics and perfumery..... kin	0.092*	538	Wholly manufactured articles, not otherwise provided for—	
	Toilet or perfumed water, oil, dentifrices and all other cosmetics and perfumery.....ad val.	10%†		1. Rough.....ad val.	30%
				2. Fine..... "	40%

* Liquid perfumery.

† Dry perfumery.

THE CANADIAN MANUFACTURER reaches the owners, managers and superintendents of manufacturing plants in the out-of-the-way places where your salesmen seldom call. These readers are interested in every issue of the paper, would be influenced by your advertising. You should keep your name constantly before these buyers.

THE AMERICAN TARIFF.

Which Became Law and Went into Effect July 24, 1897.

A True Copy from the Official Text.

An Act to provide Revenue for the Government and to encourage the industries of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that on and after the passage of this Act, unless otherwise specially provided for in this Act, there shall be levied, collected and paid upon all articles imported from foreign countries, and mentioned in the schedule herein contained, the rates of duty which are, by the schedule and paragraphs, respectively prescribed, namely :

SCHEDULE A.

Chemicals, Oils and Paints.

Acids.

- 1 Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one thousandths, two cents per pound; boracic acid, five cents per pound; chromic acid and lactic acid, three cents per pound; citric acid, seven cents per pound; salicylic acid, ten cents per pound; sulphuric acid, or oil of vitriol, not specially provided for in this Act, one-fourth of one cent per pound; tannic acid or tannin, fifty cents per pound; gallic acid, ten cents per pound; tartaric acid, seven cents per pound; all other acids not specially provided for in this Act, twenty-five per centum ad valorem.
- 2 All alcoholic perfumery, including cologne water and other toilet waters and toilet preparations of all kinds, containing alcohol, or in the preparation of which alcohol is used, and alcoholic compounds not specially provided for in this Act, sixty cents per pound and forty-five per centum ad valorem.
- 3 Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts not specially provided for in this Act, twenty-five per centum ad valorem.
- 4 Alumina, hydrate of, or refined bauxite, six-tenths of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, one-half of one cent per pound.
- 5 Ammonia, carbonate of, one and one-half cents per pound, murate of, or sal ammoniac, three-fourths of one cent per pound; sulphate of, three-tenths of one cent per pound.
- 6 Argols or crude tartar or wine less crude, containing not more than forty per centum of bitartrate of potash, one cent per pound; containing more than forty per centum of bitartrate of potash, one and one-half cents per pound; tartars and less crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartrate of soda or potassa, or Rochelle salts, four cents per pound; containing more than ninety per centum of bitartrate of potash, five cents per pound; cream of tartar and patent tartar, six cents, per pound.
- 7 Blacking of all kinds, twenty-five per centum ad valorem.
- 8 Bleaching powder or chloride of lime, one-fifth of one cent per pound.
- 9 Blue vitriol or sulphate of copper, one-half of one cent per pound.
- 10 Bone char, suitable for use in decolorizing sugars, twenty per centum ad valorem.
- 11 Borax, five cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing more than thirty-six per centum of anhydrous boracic acid, four cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing not more than thirty-six per centum of anhydrous boracic acid, three cents per pound.
- 12 Camphor, refined, six cents per pound.
- 13 Chalk (not medicinal, nor prepared for toilet purposes) when ground, precipitated naturally or artificially, or otherwise prepared, whether in the forms of cubes, blocks, sticks or disks, or otherwise, including tailors', billiard, or French chalk, one cent per pound. Manufacturers of chalk not specially provided for in this Act, twenty-five per centum ad valorem.
- 14 Chloroform, twenty cents per pound.
- 15 Coal-tar dyes or colors, not specially provided for in this Act, thirty per centum ad valorem; all other products or preparations of coal tar, not colors or dyes and not medicinal, not specially provided for in this Act, twenty per centum ad valorem.
- 16 Cobalt, oxide of, twenty-five cents per pound.
- 17 Collodion and all compounds of pyroxylin, whether known as celluloid or by any other name, fifty cents per pound; rolled or in sheets, unpolished, and not made up into articles, sixty cents per pound; if in finished or partly finished articles and articles of which collodion or any compound of pyroxylin is the component material of chief value sixty-five cents per pound and twenty-five per centum ad valorem.
- 18 Coloring for brandy, wine, beer or other liquors, fifty per centum ad valorem.
- 19 Copperas or sulphate of iron, one-fourth of one cent per pound.
- 20 Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibres; dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetable seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and wools used expressly for dyeing; any of the foregoing which are drugs and not edible, but which are advanced in value or condition by refining, grinding or other process, and not specially provided for in this Act, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem.
- 21 Ethers: Sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ethers of all kinds not specially provided for in this Act, one dollar per pound, provided that no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
- 22 Extracts and decoctions of logwood and other dyewoods, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, seven-eighths of one cent per pound; extracts of quebra-

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- cho and of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this Act, five-eighths of one cent per pound.
- 23 Gelatine, glue, insinglass or fish glue, and prepared fish bladders or fish sounds, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem.
- 24 Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.
- 25 Indigo, extracts, or pastes of, three-fourths of one cent per pound; earmined, ten cents per pound.
- 26 Ink and ink powders, twenty-five per centum ad valorem.
- 27 Iodine resublimed, twenty cents per pound.
- 28 Iodoform, one dollar per pound.
- 29 Licorice, extract of in paste, rolls or other forms, four and one-half cents per pound.
- 30 Chiclé, ten cents per pound.
- 31 Magnesia, carbonate of, medicinal; three cents per pound; calcined, medicinal, seven cents per pound; sulphate of, or Epsom salts one-fifth of one cent per pound.

Oils.

- 32 Alizarin, assistant, sulpho-ricinoleic acid, and ricinoleic acid, by whatever name known, whether liquid, solid or in paste, in the manufacture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistant, not specially provided for in this Act, thirty per centum ad valorem.
- 33 Castor oil, thirty-five cents per gallon.
- 34 Cod-liver oil, fifteen cents per gallon.
- 35 Cotton-seed oil, four cents per gallon of seven and one-half pounds weight.
- 36 Croton oil, twenty cents per pound.
- 37 Flaxseed, linseed and poppy seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.
- 38 Fusel oil, or amylic alcohol, one-fourth of one cent per pound.
- 39 Hemp-seed oil and rape-seed oil, ten cents per gallon.
- 40 Olive oil, not specially provided for in this Act, forty cents per gallon; in bottles, jars, tins or similar packages, fifty cents per gallon.
- 41 Peppermint oil, fifty cents per pound.
- 42 Seal, herring, whale and other fish oil, not specially provided for in this Act, eight cents per gallon.
- 43 Opium, crude or unmanufactured, and not adulterated containing nine per centum and over of morphia, one dollar per pound; morphia or morphine, sulphate of, and all alkaloids or salts of opium, one dollar per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this Act, forty per centum ad valorem; opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

Paints, Colors and Varnishes.

- 41 Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, seventy-five cents per ton; manufactured, five dollars and twenty-five cents per ton.
- 45 Blues, such as Berlin, Prussian, Chinese and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.
- 46 Blanc-fixe, or artificial sulphate of barytes, and satin-white, or artificial sulphate of lime, one-half of one cent per pound.
- 47 Black, made from bone, ivory, or vegetable substance, by whatever name known, including bone black and lamp-black, dry or ground in oil or water, twenty-five per centum ad valorem.
- 48 Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, four and one-half cents per pound.

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- 49 Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for in this Act, crude or not powdered, washed or pulverized, one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one and one-half cents per pound.
- 50 Orange mineral, three and three eighths cents per pound.
- 51 Red lead, two and seven-eighths cents per pound.
- 52 Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three and three-fourths cents per pound.
- 53 Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; spirit varnishes, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.
- 54 Vermillion red, and other colors containing quicksilver, dry or ground in oil or water, ten cents per pound, when not containing quicksilver, but made of lead or containing lead, five cents per pound.
- 55 White lead, white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, two and seven eighths cents per pound.
- 56 Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one cent per pound.
- 57 Zinc, oxide of, and white paint or pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-fourths cents per pound, salad of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.
- 58 All paints, colors, pigments, lakes, crayons, stales and frostings, whether crude or dry or mixed, or ground with water or oil, or with solutions other than oil, not otherwise specially provided for in this Act, thirty per centum ad valorem; all paints, colors and pigments commonly known as artists' paints or colors whether in tubes, pots, cakes or other forms, thirty per centum ad valorem.
- 59 Paris green and London purple, fifteen per centum ad valorem.
- 60 Lead: Acetate of, white, three and one-fourth cents per pound; brown, grey or yellow, two and one-fourth cents per pound; nitrate of, two and one-half cents per pound. litharge, two and three-fourth cents per pound.
- 61 Phosphorus, eighteen cents per pound.

Potash.

- 62 Bichromate and chromate of, three cents per pound.
- 63 Caustic or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two and one-half cents per pound.
- 64 Hydriodate, iodide, and iodate of, twenty-five cents per pound.
- 65 Nitrate of, or saltpeter, refined, one-half cent per pound.
- 66 Prussiate of, red, eight cents per pound; yellow, four cents per pound; cyanide of potassium, twelve and one-half per centum ad valorem.

Preparations.

- 67 Medicinal preparations containing alcohol, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty-five cents per pound, but in all cases shall the same pay less than twenty-five per centum ad valorem.
- 68 Medicinal preparations not containing alcohol or in the preparation of which alcohol is not used, not specially provided for in this Act, twenty-five per centum ad valorem, calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.
- 69 Plasters, healing or curative, of all kinds, and court plaster thirty-five per centum ad valorem.
- 70 Preparations used as applications to the hair, mouth, teeth or skin, such as cosmetics, dentrifices, pomades, pomades, powders, and other toilet articles, and articles of perfumery, whether in sachets or otherwise, not containing alcohol or in the manufacture of which alcohol is not used, and not specially provided for in this Act, fifty per centum ad valorem.
- 71 Santonin, and all salts thereof containing santonin, per centum or over of santonin, one dollar per pound.

Soaps.

- 72 Castile soap, one and one-fourth cents per pound, fancy, perfumed, and all descriptions of toilet soaps, including so-called medicinal or medicated soaps, fifteen cents per pound; all other soaps not specially provided for in this Act, twenty per centum ad valorem.

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Soda.

- 72 Bicarbonate of soda, or supercarbonate of soda, or salernatus, and other alkalies containing fifty per centum or more of bicarbonate of soda, three-fourths of one cent per pound.
- 74 Dichromate and chromate of soda, two cents per pound.
- 75 Crystal carbonate of soda, or concentrated soda crystals, or monohydrate, or sesquicarbonate of soda, three-tenths of one cent per pound; chlorate of soda, two cents per pound.
- 76 Hydrate of, or caustic soda, three-fourths of one cent per pound; nitrite of soda, two and one-half cents per pound; hyposulphite and sulphide of soda, one-half of one cent per pound.
- 77 Sal soda, or soda crystals, not concentrated, two-tenths of one cent per pound.
- 78 Soda ash, three-eighths of one cent per pound, arseniate of soda, one and one-fourth cents per pound.
- 79 Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
- 80 Sulphate of soda, or salt cake, or nitre cake, one dollar and twenty-five cents per ton.
- 81 Sea moss, ten per centum ad valorem.
- 82 Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Act, forty per centum ad valorem.
- 83 Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
- 84 Sulphur, refined or sublimed, or flowers of, eight dollars per ton.
- 85 Sumac, ground, three-tenths of one cent per pound.
- 86 Vanillin, eighty cents per ounce.

SCHEDULE B.

Earths, Earthenware and Glassware.

Brick and Tile.

- 87 Fire-brick, weighing not more than ten pounds each, not glazed, enamelled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enamelled, ornamented or decorated forty-five per centum ad valorem; brick, other than fire brick, not glazed, enamelled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enamelled, painted, vitrified, ornamented, or decorated in any manner, forty-five per centum ad valorem.
- 88 Tiles, plain unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic, mosaic, vitrified, semi-vitrified, flint, spar, embossed, enamelled, ornamental, hand painted, gold decorated, and all other earthenware tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem.

Cement, Lime and Plaster.

- 89 Roman, Portland and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.
- 90 Lime, five cents per one hundred pounds, including weight of barrel or package.
- 91 Plaster rock or gypsum, crude, fifty cents per ton; if ground or calcined, two dollars and twenty-five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem.
- 92 Pumice stone, wholly or partially manufactured, six dollars per ton; unmanufactured, fifteen per centum ad valorem.

Clays or Earths.

- 93 Clays or earths, unwrought or unmanufactured, not specially provided for in this act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt containing not more than fifteen per centum of bitumen, fifty cents per ton; asphaltum and bitumen, not specially provided for in this Act, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per

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ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condition from its natural state, one dollar per ton; fullers' earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton.

Earthenware and China.

- 94 Common yellow, brown, or grey earthenware, plain, embossed or salt-glazed common stoneware, and crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; Rockingham earthenware not decorated, forty per centum ad valorem.
- 95 China, porcelain, parian, bisque, earthen, stone, and crockery ware including clock cases with or without movements, plaques, ornaments, toys, toy tea sets, charms, vases and statuettes, painted, tinted, stained, enamelled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white and without superadded ornamentation of any kind, fifty-five per centum ad valorem.
- 96 All other china, porcelain, parian, bisque, earthen, stone and crockery ware, and manufactures thereof, or of which the same is the component material of chief value, by whatever name known, not specially provided for in this Act, if painted, tinted, stained, enamelled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.
- 97 Articles and wares composed wholly or in chief value of earthly or mineral substances, or carbon, not specially provided for in this Act, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five per centum ad valorem.
- 98 Gas retorts, three dollars each; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric lighting, ninety cents per hundred; filter tubes, forty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

Glass and Glassware.

- 99 Plain green or colored, moulded or pressed, and flint, lime, or lead glass bottles, vials, jars and covered or uncovered demijohns and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents), shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross; provided that none of the above articles shall pay a less rate of duty than forty per centum ad valorem.
- 100 Glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated or ground (except such grinding as is necessary for fitting stoppers), and any articles of which such glass is the component material of chief value, and porcelain, opal and other blown glassware; all the foregoing, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem.
- 101 Unpolished, cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; above that and not exceeding thirty by forty inches square, three and three-eighths cents per pound; above that and not exceeding forty by sixty inches square, three and seven-eighths cents per pound; above that, four and three-eighths cents per pound: Provided. That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

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Marble and Stone and Manufactures of

- 102 Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot, above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.
- 103 Fluted, rolled, ribbed or rough plate glass or the same containing a wire netting within itself not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-fourth cents per square foot; all above that, one and three-fourths cents per square foot, and all fluted, rolled, ribbed or rough plate glass, weighing over one hundred pounds per one hundred square feet shall pay an additional duty on the excess at the same rates herein imposed: Provided, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.
- 104 Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, eight cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.
- 105 Cast polished plate glass, silvered, cylinder and crown glass, silvered and looking-glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square eleven cents per square foot; above that, and not exceeding twenty-four by thirty inches square, thirteen cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, thirty-eight cents per square foot.
- 106 But no looking-glass plates or plate glass, silvered when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
- 107 Cast polished plate glass, silvered or unsilvered, and cylinder, crown or common window glass, silvered or unsilvered, when bent, ground, obscured, frosted, sanded, enamelled, bevelled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.
- 108 Spectacles, eyeglasses and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.
- 109 Lenses of glass or pebble, ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured with the edges unground, forty-five per centum ad valorem; if with their edges ground or bevelled, ten cents per dozen pairs and forty-five per centum ad valorem.
- 110 Strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, and glass slides for magic lanterns forty five per centum ad valorem.
- 111 Opera and field glasses, telescopes, microscopes, photographic and projecting lenses and optical instruments, and frames or mounting for the same; all the foregoing not specially provided for in this Act, forty-five per centum ad valorem.
- 112 Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty four square inches, with or without frames or cases, and all glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

- 113 Fusible enamel, twenty-five per centum ad valorem.
- 114 Marble in block, rough or squared only, sixty-five cents per cubic foot; onyx in block, rough or squared, one dollar and fifty cents per cubic foot; marble or onyx, sawed or dressed, over two inches in thickness, one dollar and ten cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, twelve cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, fifteen cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, eighteen cents per superficial foot; if rubbed in whole or in part, three cents per superficial foot in addition; mosaic cubes of marble, onyx, or stone, not exceeding two cubic inches in size, if loose, one cent per pound and twenty per centum ad valorem; if attached to paper or other material, twenty cents per superficial foot and thirty-five per centum ad valorem.
- 115 Manufacturers of agate, alabaster, chalcedony, chrysolite, coral, cornelian, garnet, jasper, jet, malachite, marble, onyx, rock crystal, or spar including clock cases with or without movements, not specially provided for in this Act, fifty per centum ad valorem.

Stone.

- 116 Burr stones, manufactured or bound up into mill-stones, fifteen per centum ad valorem.
- 117 Freestone, granite, sandstone, limestone and other building or monumental stone, except marble and onyx, unmanufactured or undressed, not specially provided for in this Act, twelve cents per cubic foot.
- 118 Freestone, granite, sandstone, limestone and other building or monumental stone, except marble and onyx, not specially provided for in this Act, hewn, dressed or polished, fifty per centum ad valorem.
- 119 Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

Slate.

- 120 Slates, slate chimney-pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Act, twenty per centum ad valorem.

SCHEDULE C.

Metals and Manufactures of

- 121 Iron ore, including manganese iron ore, and the dross or residuum from burnt pyrites, forty cents per ton, provided, that, in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith; basic slag, ground or unground, one dollar per ton.
- 122 Iron in pigs, iron kentledge, spiegeleisen, ferro manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton, but nothing shall be deemed scrap iron or scrap steel except waste, or refuse iron or steel, fit only to be remanufactured.
- 123 Bar iron, square iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, six-tenths of one cent per pound.
- 124 Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this Act, eight-tenths of one cent per pound; Provided, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be subject to a duty of five-tenths of one cent per pound; Provided further, That all iron bars, blooms, billets or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.
- 125 Beams, girders, joists, angles, channels, car-trucks channels T I, columns and posts or parts or sections of columns and post-deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, five-tenths of one cent per pound.

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- 126 Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above two cents per pound, six-tenths of one cent per pound; valued above two cents and not above four cents per pound, one cent per pound; valued at over four cents per pound, twenty-five per centum ad valorem: Provided, That all sheet or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.
- 127 Iron or steel anchors or parts thereof, one and one-half cents per pound; forgings of iron or steel, or of combined iron and steel, of whatever shape or whatever degree or stage of manufacture, not specially provided for in this Act, thirty-five per centum ad valorem; anti-friction ball forgings of iron or steel, or of combined iron and steel, forty-five per centum ad valorem.
- 128 Hoop, band, or scroll iron or steel, not otherwise provided for in this Act, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, five-tenths of one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, six-tenths of one cent per pound; thinner than number twenty wire gauge, eight-tenths of one cent per pound: Provided, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made; steel bands or strips, untempered, suitable for making band saws, three cents per pound and twenty per centum ad valorem; if tempered, or tempered and polished, six cents per pound and twenty per centum ad valorem.
- 129 Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, five-tenths of one cent per pound.
- 130 Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound; railway fish-plates or splice bars, made of iron or steel, four-tenths of one cent per pound.
- 131 Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge, and not thinner than twenty-five wire gauge, eight-tenths of one cent per pound; thinner than number twenty-five wire gauge, and not thinner than number thirty-two wire gauge, one and one-tenth cents per pound; thinner than number thirty-two wire gauge, one and two-tenths cents per pound; corrugated or crimped, one and one-tenth cents per pound: Provided, That all sheets of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.
- 132 All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated.
- 133 Sheets of iron or steel, polished, planished, or glazed, by whatever name designated, two cents per pound: Provided, That plates or sheets of iron or steel, by whatever name designated, other than the polished, planished, or glazed, herein provided for, which have been pickled or cleaned by acid, or by other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.
- 134 Sheets or plates of iron or steel, or taggers iron or steel coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process and commercially known

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- as tin plates, terne plates, and taggers tin, one and one-half cents per pound.
- 135 Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or bevelled bars; mill shafting; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, two cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound four and seven-tenths cents per pound.

Wire.

- 136 Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths of one cent per pound; valued over four cents per pound, three-fourths of one cent per pound: Provided, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: Provided further, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.
- 137 Round iron or steel wire, not smaller than number thirteen wire gauge, one and one-fourth cents per pound; smaller than number thirteen and not smaller than number sixteen wire gauge, one and one-half cents per pound; smaller than number sixteen wire gauge, two cents per pound: Provided, That all the foregoing valued at more than four cents per pound shall pay forty per centum ad valorem. Iron or steel or other wire not specially provided for in this Act, including such as is commonly known as hat wire, or bonnet wire, erinoline wire, corset wire, needle wire, piano wire, clock wire, and watch wire, whether flat or otherwise, and corset clasps corset five one-thousandths of an inch thick or thinner, any of five one-thousandths of an inch thick or thinner, any of the foregoing, whether uncovered or covered with cotton, silk, metal or other material, valued at more than four cents per pound, forty-five per centum ad valorem: Provided, That articles manufactured from iron, steel, brass, or copper wire, shall pay the rate of duty on articles, and in addition thereto, one and one-fourth cents per pound, except that wire rope and wire strand shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture thereof, and in addition thereto one cent per pound; and on iron or steel wire coated with zinc, tin, or any other metal, two-tenths of one cent per pound in addition to the rate imposed on the wire from which it is made.

General Provisions.

- 138 No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.
- 139 All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without

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- regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Grillith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.
- 140 No article not specially provided for in this act, which is wholly or partly manufactured from tin-plate, terne plate, or the sheet, plate, hoop, band, or scroll-iron or steel herein provided for, or of which such tin-plate, terne plate, sheet, plate, hoop, band, or scroll-iron or steel shall be the material of chief value shall pay a lower rate of duty than that imposed on the tin-plate, terne-plate, or sheet, plate, hoop, band, or scroll-iron or steel from which it is made, or of which it shall be the component thereof of chief value.
- 141 On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this Act on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet iron or sheet steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid one cent per pound in addition to the rates provided in this Act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one-half of one cent per pound in addition to the rate provided in this Act for steel saw plates.

Manufactures of Iron and Steel.

- 142 Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and seven-eighths cents per pound.
- 143 Axles, or parts thereof, axle-bars, axle blanks, or forgings for axles, whether of iron or steel without reference to the stage or state of manufacture valued at not more than six cents per pound, one cent per pound: Provided, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.
- 144 Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.
- 145 Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, one and one-half cents per pound.
- 146 Card-clothing manufactured from tempered steel wire, forty-five cents per square foot; all other, twenty cents per square foot.
- 147 Cast-iron pipe of every description, four-tenths of one cent per pound.
- 148 Cast-iron vessels, plates, stove-plates, andirons, sa. irons, tailor's irons, hatters' irons, and casting of iron, not specially provided for in this Act, eight-tenths of one cent per pound.
- 149 Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.
- 150 Cast hollow-ware, coated, glazed or tinned, two cents per pound.
- 151 Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and one-eighths cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and three-eighths cents per pound; less than three-eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and seven-eighths cents per pound; less than five-sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.
- 152 Lap welded, butt welded, seamed, or jointed iron or steel boiler tubes, pipes, flues, or stays, not thinner than

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number sixteen wire gauge, two cents per pound; with cylindrical furnaces, made from plate metal, two and one-half cents per pound; all other iron or steel tubes finished, not specially provided for in this Act, thirty per centum ad valorem.

Cutlery.

- 153 Penknives or pocketknives, clasp knives, pruning knives, and budding knives of all kinds, or parts thereof, and erasers or manicure knives, or parts thereof, wholly or partly manufactured, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: Provided, that blades for the same, finished or unfinished, imported in any other manner than assembled in finished knives or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, clasp knives, pruning knives, manicure knives, and erasers valued at more than fifty and not more than one dollar and fifty cents per dozen. Razors and razor blades, finished or unfinished, valued at less than one dollar and fifty cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at one dollar and fifty cents per dozen and less than three dollars per dozen, one dollar per dozen and fifteen per centum ad valorem; valued at three dollars per dozen or more, one dollar and seventy-five cents per dozen and twenty per centum ad valorem. Scissors and shears, and blades for the same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents per dozen and not more than one dollar and seventy-five cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.
- 154 Swords, sword blades, and side-arms thirty-five per centum ad valorem.
- 155 Table butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, with handles of mother-of-pearl, steel or ivory, sixteen cents each; with handles of deer horn, twelve cents each; with handles of hard rubber, solid bone, celluloid or any pyroxyline material, five cents each; with handles of any other material than those above mentioned, one and one-half cents each, and in addition on all the above articles, fifteen per centum ad valorem: Provided, That none of the above-named articles shall pay less rate of duty than forty-five per centum ad valorem.
- 156 Files, file blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, three cents per dozen; over two and one-half inches in length and not over four and one-half inches, fifty cents per dozen; over four and one-half inches in length and under seven inches, seventy-five cents per dozen; seven inches in length and over, one dollar per dozen.

Firearms.

- 157 Muskets, muzzle-loading shotguns, rifles, and parts thereof, twenty-five per centum ad valorem.
- 158 Double-barreled, sporting, breech-loading shotguns, combination shotguns, or rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, one dollar and fifty cents each; double-barrels for sporting breech-loading shotguns and rifles further advanced in manufacture than rough-bored only, three dollars each; stocks for double-barreled sporting breech-loading shotguns and rifles wholly or partially manufactured, three dollars each; and

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in addition thereto on all such guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: Provided, That all double-barrel sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this Act, one dollar each and thirty-five per centum ad valorem. Revolving pistols or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.

159 Sheets, plates, wares or articles of iron, steel or other metal, enamelled or glazed with vitreous glosses, forty per centum ad valorem.

Nails, Spikes, Tacks and Needles.

160 Cut nails and cut spikes of iron or steel, six-tenths of one cent per pound.

161 Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this Act, two and one-fourth cents per pound.

162 Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, one-half of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, one cent per pound.

163 Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one cent per pound.

164 Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, one and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.

165 Needles for knitting or sewing machines, including latch needles, one dollar per thousand, and twenty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

Plates.

166 Steel plates engraved, stereotype plate, electrotype plates, and plates of other materials, engraved or lithographed for printing, twenty-five per centum ad valorem.

167 Rivets of iron or steel, two cents per pound.

Saws.

168 Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; steel band saws, finished or further advanced than tempered and polished, ten cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, thirty per centum ad valorem.

169 Screws, commonly called wood screws, made of iron or steel, more than two inches in length, four cents per pound; over one inch and not more than two inches in length, six cents per pound; over one-half inch and not more than one inch in length, eight and one-half cents per pound; one-half inch and less in length, twelve cents per pound.

170 Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, fifty per centum ad valorem.

171 Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, one and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: Provided, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Miscellaneous Metals and Manufactures of.

172 Aluminum, and alloys of any kind in which aluminum is the component material of chief value, in crude form, eight cents per pound; in plates, sheets, bars, and rods, thirteen cents per pound.

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173 Antimony, as regulus or metal, three-fourths of one cent per pound.

174 Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

175 Bronze powder, twelve cents per pound; bronze or Dutch metal or aluminum, in leaf, six cents per package of one hundred leaves.

176 Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.

Gold and Silver.

177 Gold leaf, one dollar and seventy-five cents per package of five hundred leaves.

178 Silver leaf, seventy five cents per package of five hundred leaves.

179 Tinsel wire, lame or lalm made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metalthreads, made wholly or in chief value of tinsel wire, lame or lalm, five cents per pound and thirty-five per centum ad valorem; laces, embroideries, braids, galloons, trimmings, or other articles, made wholly or in chief value of tinsel wire, lame or lalm, bullions, or metal threads, sixty per centum ad valorem.

180 Hooks and eyes, metallic, whether loose carded or otherwise, including weight of cards, cartons, and immediate wrappings and labels, five and one-half cents per pound and fifteen per centum ad valorem.

Lead.

181 Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: Provided, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

182 Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Act, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; all the foregoing two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and one-half cents per pound.

183 Metallic mineral substances in a crude state, and metals unwrought, not specially provided for in this Act, twenty per centum ad valorem; monazite sand and thorite, six cents per pound.

184 Mica, unmanufactured, or rough trimmed only, six cents per pound and twenty per centum ad valorem; mica, cut or trimmed, twelve cents per pound and twenty per centum ad valorem.

185 Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, or sheets, six cents per pound.

186 Pens, metallic, except gold pens, twelve cents per gross.

187 Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

188 Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated, and not commonly known as jewelry, thirty-five per centum ad valorem.

189 Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be

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- subject to the same rate of duty as they would be subjected to if imported empty.
- 190 Type metal, one and one-half cents per pound for the lead contained therein; new types twenty-five per centum ad valorem.
- 191 Watch movements, whether imported in cases or not, if having not more than seven jewels, thirty-five cents each, if having more than seven jewels and not more than eleven jewels, fifty cents each; if having more than eleven jewels and not more than fifteen jewels, seventy-five cents each; if having more than fifteen jewels and not more than seventeen jewels, one dollar and twenty-five cents each; if having more than seventeen jewels, three dollars each, and in addition thereto, on all the foregoing, twenty-five per centum ad valorem; watch cases and parts of watches, including watch dials, chronometers, box or ship, and parts thereof, clocks and parts thereof, not otherwise provided for in this Act, whether separately packed or otherwise, not composed wholly or in part of china, porcelain, parian, bisque, or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem.
- 192 Zinc in blocks or pigs, one and one-half cents per pound; in sheets, two cents per pound; old and worn-out, fit only to be remanufactured, one cent per pound.
- 193 Articles or wares not specially provided for in this Act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.

Wood and Manufactures of.

- 194 Timber hewn, sided, or squared (not less than eight inches square), and round timber used for spars or in building wharves, one cent per cubic foot.
- 195 Sawed boards, planks, deals, and other lumber of white wood, sycamore, and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this Act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet board measure, and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: Provided, That if any country or dependency shall impose and export duty upon saw logs, round unmanufactured timber, stave bolts, shingle bolts, or heading bolts, exported to the United States, or a discriminating charge upon boom sticks, or chains used by American citizens in towing logs, the amount of such export duty, tax, or other charge, as the case may be, shall be added as an additional duty to the duties imposed upon the articles mentioned in this paragraph when imported from such country or dependency.
- 196 Paving posts, railroad ties, and telephone, trolley, electric light and telegraph poles of cedar or other woods, twenty per centum ad valorem.
- 197 Kindling wood in bundles not exceeding one-quarter of a cubic foot each, three-tenths of one cent per bundle, if in larger bundles, three-tenths of one cent for each additional quarter of a cubic foot or fractional part thereof.
- 198 Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood and all other cabinet woods not further manufactured than sawed fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this Act, twenty per centum ad valorem.
- 199 Clapboards, one dollar and fifty cents per thousand.
- 200 Hubs for wheels, posts, heading bolts, stave bolts, last blocks, waggon blocks, oar blocks heading blocks, and all like or sticks, rough-hewn, sawed or bored, twenty per centum ad valorem; fence posts, ten per centum ad valorem.
- 201 Laths, twenty-five cents per one thousand pieces.
- 202 Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.

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- 203 Shingles, thirty cents per thousand.
- 204 Casks, barrels, and hogsheads (empty), sugar-box shoos, and packing-boxes (empty), and packing-box shoos, of wood, not specially provided for in this Act, thirty per centum ad valorem.
- 205 Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddock or pomelos, thirty per centum ad valorem: Provided, That the thin wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shoos, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.
- 206 Chair cane or reeds, wrought or manufactured from cuttans or reeds, ten per centum ad valorem; osier or willow prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.
- 207 Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.
- 208 House or cabinet furniture, of wood, wholly or partly finished, and manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE E.

Sugar, Molasses, and Manufactures of.

- 209 Sugars not above number sixteen Dutch standard in color, tank bottoms, syrups of cane juice, melada, concentrate melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one-hundredths of one cent per pound, and for every additional degree shown by the polariscope test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety-five one-hundredths of one cent per pound; molasses testing above forty degrees and not above fifty-six degrees, three cents per gallon, testing fifty six degree and above, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscope test: Provided, That nothing herein contained shall be construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaii Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same.
- 210 Maple sugar and maple syrup, four cents per pound; glucose or grape sugar, one and one-half cents per pound; sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.
- 211 Saccharine, one dollar and fifty cents per pound and ten per centum ad valorem.
- 212 Sugar candy and all confectionery not specially provided for in this Act, valued at fifteen cents per pound or less, and on sugars after being refined, when tintured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate covering, other than the outer packing case, or other covering shall be included in the dutiable weight and the value of the merchandise.

SCHEDULE F.

Tobacco and Manufactures of.

- 213 Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this Act, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

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- 214 The term wrapper tobacco as used in this Act means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.
- 215 All other tobacco, manufactured or unmanufactured, not specially provided for in this Act, fifty-five cents per pound.
- 216 Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty-five cents per pound.
- 217 Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE G

Agricultural Products and Provisions.

Animals, Live.

- 218 Cattle, if less than one year old, two dollars per head; all other cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per centum ad valorem.
 - 219 Swine, one dollar and fifty cents per head.
 - 220 Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.
 - 221 Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.
 - 222 All other live animals, not specially provided for in this Act, twenty per centum ad valorem.
- Breadstuffs and Farinaceous Substances.
- 223 Barley, thirty cents per bushel of forty-eight pounds.
 - 224 Barley-malt, forty-five cents per bushel of thirty-four pounds.
 - 225 Barley, pearled, patent, or hulled, two cents per pound.
 - 226 Buckwheat, fifteen cents per bushel of forty-eight pounds.
 - 227 Corn or maize, fifteen cents per bushel of fifty-six pounds.
 - 228 Corn meal, twenty cents per bushel of forty-eight pounds.
 - 229 Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.
 - 230 Oats, fifteen cents per bushel.
 - 231 Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.
 - 232 Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
 - 233 Rye, ten cents per bushel; rye flour, one-half of one cent per pound.
 - 234 Wheat, twenty-five cents per bushel.
 - 235 Wheat flour, twenty-five per centum ad valorem.

Dairy Products.

- 236 Butter, and substitutes therefor, six cents per pound.
- 237 Cheese, and substitutes therefor, six cents per pound.
- 238 Milk, fresh, two cents per gallon.
- 239 Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

Farm and Field Products.

- 240 Beans, forty-five cents per bushel of sixty pounds.
- 241 Beans, pease and mushrooms, prepared or preserved in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of all tins, jars, and other immediate coverings; all vegetables, prepared or

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- preserved, including pickles and sauces of all kinds, not specially provided for in this Act, and fish paste or sauce, forty per centum ad valorem.
- 242 Cabbages, three cents each.
- 243 Cider, five cents per gallon.
- 244 Eggs, not specially provided for in this Act, five cents per dozen.
- 245 Eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.
- 246 Hay, four dollars per ton.
- 247 Honey, twenty cents per gallon.
- 248 Hops, twelve cents per pound; hop extract and lupulin, fifty per centum ad valorem.
- 249 Straw, one dollar and fifty cents per ton.
- 250 Pease, green, in bulk or in barrels, sacks, or similar packages, and seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for, thirty cents per bushel; split pease, forty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 251 Orchids, palms, dracaenas, crotons and azaleas, tulips, hyacinths, narcissi, jonquils, lilies, lilies of the valley, and all other bulbs, bulbous roots, or corms, which are cultivated for their flowers, and natural flowers of all kinds, preserved or fresh, suitable for decorative purposes, twenty-five per centum ad valorem.
- 252 Stocks, cuttings or seedlings of Myrobalan plum, Mahaleb or Mazzard cherry, three years old or less, fifty cents per thousand plants and fifteen per centum ad valorem; stocks, cuttings or seedlings of pear, apple, quince and the Saint Julien plum, three years old or less, and evergreen seedlings, one dollar per thousand plants and fifteen per centum ad valorem; rose plants, budded, grafted or grown on their own roots, two and one-half cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen, shrubs and vines, manetti, multiflora, and brier rose, and all trees, shrubs, plants and vines, commonly known as nursery or greenhouse stock, not specially provided for in this Act, twenty-five per centum ad valorem.
- 253 Potatoes, twenty-five cents per bushel of sixty pounds.
- 254 Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this Act, twenty-five cents per bushel of fifty pounds; poppy seeds, fifteen cents per bushel; but no drawback shall be allowed upon oil cake made from imported seed, nor shall any allowance be made for the dirt or other impurities in any seed; seeds of all kinds not specially provided for in this Act, thirty per centum ad valorem.
- 255 Straw, one dollar and fifty cents per ton.
- 256 Teazles, thirty per centum ad valorem.
- 257 Vegetables in their natural state, not specially provided for in this Act, twenty-five per centum ad valorem.

Fish.

- 258 Fish known or labelled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, box or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle, jar, box or can; containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, box or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, box or can; if in other packages, forty per centum ad valorem. All other fish: (except shellfish) in tin packages, thirty per centum ad valorem; fish in packages containing less than one-half barrel, and not specially provided for in this Act, thirty per centum ad valorem.
- 259 Fresh-water fish not specially provided for in this Act, one-fourth of one cent per pound.
- 260 Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.
- 261 Fish, fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation not specially provided for in this Act, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut or salmon, fresh, pickled or salted, one cent per pound.

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Fruits and Nuts.

- 262 Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; apples, peaches, pears, and other edible fruits, including berries, when dried, desiccated, evaporated or prepared in any manner, not specially provided for in this Act, two cents per pound; berries, edible, in their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem.
- 263 Comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices, not specially provided for in this Act, one cent per pound and thirty-five per centum ad valorem; if containing over ten per centum of alcohol and not specially provided for in this Act, thirty-five per centum ad valorem and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, twenty-five per centum ad valorem.
- 264 Figs, plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one-half of one cent per pound; currants, Zante or other, two cents per pound; olives, green or prepared, in bottles, jars or similar packages, twenty-five cents per gallon; in casks or otherwise than in bottles, jars, or similar packages, fifteen cents per gallon.
- 265 Grapes in barrels or other packages, twenty cents per cubic foot of capacity of barrels or packages.
- 266 Oranges, lemons, limes, grape fruit, shaddocks or pomelos, one cent per pound.
- 267 Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.
- 268 Pineapples, in barrels and other packages, seven cents per cubic foot of the capacity of barrels or packages; in bulk, seven dollars per thousand.

Nuts.

- 269 Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound.
- 270 Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.
- 271 Peanuts or ground beans, unshelled, one-half of one cent per pound; shelled, one cent per pound.
- 272 Nuts of all kinds, shelled or unshelled, not specially provided for in this Act, one cent per pound.

Meat Products.

- 273 Bacon and hams, five cents per pound.
- 274 Fresh beef, veal, mutton, and pork, two cents per pound.
- 275 Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty five per centum ad valorem.
- 276 Extract of meat, not specially provided for in this Act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the package in which the same is imported.
- 277 Lard, two cents per pound.
- 278 Poultry, live, three cents per pound; dressed, five cents per pound.
- 279 Tallow, three-fourths of one cent per pound; wool grease, including that known commercially as degrease or brown wool grease, one-half of one cent per pound.

Miscellaneous Products.

- 280 Chicory root, raw, dried or undried, but unground, one cent per pound; chicory root, burnt or roasted ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two and one-half cents per pound.
- 281 Chocolate and cocoa, prepared or manufactured, not specially provided for in this Act, valued at not over fifteen cents per pound, two and one half cents per pound; valued above fifteen and not above twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four and not above thirty five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise. powdered cocoa, unsweetened, five cents per pound.

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- 282 Cocoa-butter or cocoa-butterine, three and one-half cents per pound.
- 283 Dandelion-root and acorns prepared, and articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, two and one-half cents per pound.
- 284 Salt in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: Provided, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: Provided further, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.
- 285 Starch, including all preparations, from whatever substance produced, fit for use as starch, one and one-half cents per pound.
- 286 Dextrine, burnt starch, gum substitute, or British gum, two cents per pound.
- 287 Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this Act, three cents per pound.
- 288 Vinegar, seven and one-half cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

SCHEDULE H.

Spirits, Wines and Other Beverages.
Spirits.

- 289 Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.
- 290 Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: Provided, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors imported in any size cask, bottle, jug, or other impracticable to ascertain such proof by the means prescribed by existing law or regulations; And, provided further, That any brandy or other spirituous or distilled liquors imported in any size cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquors imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.
- 291 On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.
- 292 Cordials, liqueurs, arrack, absinthe, kirchewasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.
- 293 No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty

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provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

294 Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

Wines.

295 Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and not more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon; but no separate or additional duty shall be levied on the bottles.

296 Still wines, including ginger wine or ginger cordials and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: Provided, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: And providing further, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

297 Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

298 Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

299 Cherry juice and prune juice, or prune wine, and other fruit juices not specially provided for in this Act, containing no alcohol or not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, sixty cents per gallon, and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.

300 Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain, green or colored, molded or pressed, glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottle containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

301 All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Act, in green or colored glass bottles, containing not more than one pint, twenty cents per dozen bottles. If containing more than one pint and more than one quart, thirty cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported

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otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty-four cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged thereon if imported empty or separately.

SCHEDULE I.

Cotton Manufactures.

- 302 Cotton thread and carded yarn, warps or warp yarn in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fourth of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty and up to number eighty, one-fourth of one cent per number per pound; on number eighty and above, three-tenths of one cent per number per pound; cotton card laps, roping, silver or roving, forty-five per centum ad valorem.
- 303 Spool thread of cotton, including crochet, darning, and embroidery cottons, on spools or reels, containing on each spool or reel not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool or reel, for every additional hundred yards or fractional parts thereof in excess of one hundred, six cents per dozen spools or reels; if otherwise than on spools or reels, one-half of one cent for each one hundred yards or fractional part thereof: Provided, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools or reels.
- 304 Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.
- 305 Cotton cloth, not bleached, dyed, colored, stained, painted or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached, and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourths cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: Provided, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.
- 306 Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; ex-

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ceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourths cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: Provided, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid duty of thirty-five per centum ad valorem.

307 Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, four cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourths cents per square yard; exceeding three and one-half, and not exceeding four and one-half square yards to the pound, four and one-half cents per yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: Provided, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

308 Cotton cloth, not bleached, dyed, colored, stained, painted or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, five cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not ex-

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ceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five and one-half cents per square yard; exceeding five square yards to the pound, six cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square yard; exceeding three and one-half square yards to the pound, seven cents per square yard: Provided, That on all such cotton cloth, not bleached, dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, bleached, valued at over fifteen cents per square yard, and dyed, colored, stained, painted, or printed, valued at over seventeen and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

309 Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards to the pound, five and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six and one-half cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard: Provided, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over fourteen cents per square yard, bleached, valued at over sixteen cents per square yard, and dyed, colored, stained, painted, or printed, valued at over twenty cents per square yard there shall be levied, collected, and paid a duty of forty per centum ad valorem.

310 The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or otherwise, whether figured, fancy, or plain, the warp and filling threads of which can be counted by unravelling or other practicable means.

311 Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton is the component material of chief value, eight cents per square yard and thirty per centum ad valorem: Provided, That no such cloth shall pay a less rate of duty than fifty per centum ad valorem. Cotton cloth, filled or coated, three cents per square yard and twenty per centum ad valorem.

312 Handkerchiefs or mufflers, composed of cotton, whether in the piece or otherwise, and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch, but such handkerchiefs or mufflers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mufflers are hemstitched, or are not hemstitched, or reversed, or have drawn thread they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem. If such handkerchiefs or mufflers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or trimmed wholly or in part with lace or with ticking or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.

313 Cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure, whether known as lappets or otherwise, and whether unbleached, bleached, dyed, colored, stained, painted or printed shall pay in addition

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to the duty herein provided for other cotton cloth of the same description, or condition, weight, and count of threads to the square inch, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard.

- 314 Clothing, ready-made, and articles of wearing apparel of every description, including neck-ties or neckwear composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise provided for in this Act, fifty per centum ad valorem: Provided, That any outside garment provided for in this paragraph having india-rubber as a component material shall pay a duty of fifteen cents per pound and fifty per centum ad valorem.
- 315 Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut; any of the foregoing composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: Provided, That corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: Provided further, That manufactures of articles in any form, including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: Provided further, That none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.
- 316 Curtains, table covers, and all articles manufactured of cotton chenille or of which cotton chenille is the component material of chief value, fifty per centum ad valorem.
- 317 Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this Act, thirty per centum ad valorem.
- 318 Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, fifty cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, sixty cents per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, seventy cents per dozen pairs; valued at more than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at more than three dollars per dozen pairs and not more than five dollars per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem.
- 319 Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half-hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen, and not more than three dollars per dozen, one dollar and ten cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen, and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not

more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.

- 320 Bandings, beltings, bindings, bone casings, cords, garters, linings for bicycle tires, ribbons, suspenders and braces, tapes, tubing, and webs or webbing, any of the foregoing articles made of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber ten cents per pound and fifteen per centum ad valorem; loom, harness or healds made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset linings made of cotton or other vegetable fiber, twenty-five cents per pound and fifteen per centum ad valorem, labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem.
- 321 Cotton table damask, forty per centum ad valorem; cotton duck, thirty five per centum ad valorem.
- 322 All manufactures of cotton not specially provided for in this Act, forty-five per centum ad valorem.

SCHEDULE J.

Flax, Hemp, and Jute, and Manufactures of.

- 323 Flax straw, five dollars per ton.
- 324 Flax, not hackled or dressed, one cent per pound.
- 325 Flax, hackled, known as "dressed line," three cents per pound.
- 326 Tow of flax, twenty dollars per ton.
- 327 Hemp, and tow of hemp, twenty dollars per ton; hemp, hackled, known as "line of hemp," forty dollars per ton.
- 328 Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty-five per centum ad valorem.
- 329 Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, one cent per pound; cables and cordage made of hemp, tarred or untarred, two cents per pound.
- 330 Threads, twines, or cords, made from yarn not finer than five lea or number, composed of ax, hemp, or ramie or of which these substances or either of them is the component material of chief value, thirteen cents per pound; if made from yarn finer than five lea or number, three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.
- 331 Single yarns in the gray, made of flax, hemp or ramie, or a mixture of any of them, not finer than eight lea or number, seven cents per pound; finer than eight lea or number and not finer than eighty lea or number, forty per centum ad valorem; single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem.
- 332 Flax gill netting, nets, webs, and seines shall pay the same duty per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty-five per centum ad valorem.
- 333 Floor mattings, plain, fancy or figured, manufactured from straw, round or split, or other vegetable substances not otherwise provided for, including what are commonly known as Chinese, Japanese, and India straw mattings, valued at not exceeding ten cents per square yard, three cents per square yard; valued at exceeding ten cents per square yard, seven cents per square yard and twenty-five per centum ad valorem.
- 334 Carpets, carpeting, mats and rugs made of flax, hemp, jute or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, five cents per square yard and thirty-five per centum ad valorem; valued above fifteen cents per square yard, ten cents per square yard and thirty-five per centum ad valorem.

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- 335 Hydraulic hose, made in whole or in part of flax, hemp, ramie or jute, twenty cents per pound.
- 336 Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.
- 337 Oilcloth for floors, stamped, painted, or printed, including linoleum or corticene, figured or plain, and all other oilcloth (except silk oilcloth) under twelve feet in width not specially provided for herein, eight cents per square yard and fifteen per centum ad valorem; oilcloth for floors and linoleum or corticene, twelve feet and over in width, inlaid linoleum or corticene, and cork carpets, twenty cents per square yard and twenty per centum ad valorem; waterproof cloth, composed of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.
- 338 Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem.
- 339 Laces, lace window curtains, tidies, pillow shams, bed sets, insertings, flouncings, and other lace articles; handkerchiefs, napkins, wearing-apparel, and other articles, made wholly or in part of lace, or in imitation of lace; nets or nettings, veils and veilings, etamines, vitrages, neck ruffings, ruchings, tuckings, flutings, and quillings; embroideries and all trimmings, including braids, edgings, insertions, flouncings, galloons, gorings, and bands; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with a letter, monogram, or otherwise; tamboured or appliqued articles, fabrics or wearing apparel; hemstitched or tuckered flouncings or skirtings, and articles made wholly or in part of ruffings, tuckings or ruchings; all of the foregoing, composed wholly or in chief value of flax, cotton, or other vegetable fiber, and not elsewhere specially provided for in this Act, whether composed in part of india-rubber or otherwise, sixty per centum ad valorem: Provided, That no wearing apparel or other article or textile fabric, when embroidered by hand or machinery, shall pay duty at a less rate than that imposed in any schedule of this Act upon any embroideries of the materials of which such embroidery is composed.
- 340 Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent. per square yard; when counting more than five such points or spaces to the inch, one-half of one cent. per square yard in addition for each such point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty per centum ad valorem: Provided, That none of the above named articles shall pay a less rate of duty than fifty per centum ad valorem.
- 341 Plain woven fabrics of single jute yarns, by whatever name known, not exceeding sixty inches in width, weighing not less than six ounces per square yard and not exceeding thirty threads to the square inch, counting the warp and filling, five-eighths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty-five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.
- 342 All pile fabrics of which flax is the component material of chief value, sixty per centum ad valorem.
- 343 Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one per cent per pound and fifteen per centum ad valorem.
- 344 Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted or printed, not exceeding sixteen threads to the square inch counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.

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- 345 Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or reversed, or with drawn threads, but not embroidered or initialed, fifty-five per centum ad valorem.
- 346 Woven fabrics or articles not specially provided for in this Act, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard; and in addition thereto, on all the foregoing thirty per centum ad valorem: Provided, That none of the foregoing articles in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Woven fabrics of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, including such as is known as shirting cloth, weighing less than four and one-half ounces per square yard, and containing more than one hundred threads to the square inch, counting the warp and filling, thirty five per centum ad valorem.
- 347 All manufactures of flax, hemp, ramie, or other vegetable fibre or of which these substances or either of them, is the component material of chief value not specially provided for in this Act, forty-five per centum ad valorem.

SCHEDULE K.

Wool and Manufactures of Wool.

- 348 All wools, hair of the camel, goat, alpaca and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:
- 349 Class one, that is to say, merino, metiza metz, or mets-wools, or other wools of Merino blood, immediate or remote. Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adrianople skin wool or butchers' wool, and such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere and all wools not hereinafter included in classes two and three.
- 350 Class two, that is to say, Leicester, Coltswoold, Lincolnshire, Down combing wools, Canada long wools or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca, and other like animals.
- 351 Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna Russian camel's hair and all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria and elsewhere excepting improved wools hereinafter provided for.
- 352 The standard samples of all wools which are now or may be hereafter deposited in the principle custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools, under this Act, and the Secretary of the Treasury is authorized to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States where they may be needed.
- 353 Whenever wools of class three shall have been imported by the admixture of Merino or English blood, from their present character as represented by the standard samples now or hereafter to be deposited in the principal cus-

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- tom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.
- 354 The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected to if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured, shall be three times the duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per cent. of dirt, or other foreign substance, shall be three times the duty to which they would otherwise be subjected.
- 355 Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.
- 356 The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subjected: Provided, that skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby accepted. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals of any class which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subjected. When the duty assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act, invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this Act, and such bale contains any admixture of any one or more of said materials or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.
- 357 The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.
- 358 On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound.
- 359 On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.
- 360 The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.
- 361 Top waste, slubbing waste, roving waste, ring waste, and garnetted waste, thirty cents per pound.
- 362 Shoddy, twenty-five cents per pound; noils, wool extract, yarn waste, thread waste, and all other wastes composed wholly or in part of wool, and not specially provided for in this Act, twenty cents per pound.
- 363 Woolen rags, mungo and flocks, ten cents per pound.
- 364 Wool and hair which have been advanced in any manner or by a process of manufacture beyond the washed or scoured condition, not specially provided for in this Act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this Act.

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- 365 On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class; valued at more than thirty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, forty per centum ad valorem.
- 366 On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool not specially provided for in this Act, valued at not more than forty cents per pound the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class; valued at above forty cents per pound, and not above seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.
- 367 On blankets and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this Act on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem. On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this Act: Provided, That on blankets over three yards in length the same duties shall be paid as on cloths.
- 368 On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square yard; valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: Provided, that on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.
- 369 On women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this Act, the duty shall be eleven cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem: valued above seventy cents per pound, fifty-five per centum ad valorem: Provided that on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.
- 370 On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, felts not woven and not specially provided for in this Act, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.
- 371 Webbing, gorings, suspenders, braces, bandings, belt-

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- ings, bindings, braids, galloons, edgings, insertings, flouncings, tinges gimps cords, cords and tassels, laces and other trimmings and articles made wholly or in part of lace, embroideries, and articles embroidered by hand or machinery, head nets, netting, buttons or barrel buttons or buttons of other forms for tassels or ornaments and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether composed in part of india-rubber or otherwise, fifty cents per pound and sixty per centum ad valorem.
- 372 Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.
- 373 Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.
- 374 Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.
- 375 Velvet and tapestry, velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.
- 376 Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.
- 377 Treble ingrain, three-ply, and all chain Venetian carpets, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.
- 378 Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard, and in addition thereto forty per centum ad valorem.
- 379 Carpets of every description woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster and similar rugs, ten cents per square foot, and in addition thereto, forty per centum ad valorem.
- 380 Druggets and bookings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto, forty per centum ad valorem.
- 381 Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, fifty per centum, ad valorem.
- 382 Mats, rugs for floors, screens, covers, hassocks, bed sides art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.
- 383 Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca or other animal, whether manufactured by the woolen, worsted, felt, or any other process.

SCHEDULE L.

Silks and Silk Goods.

- 384 Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, forty cents per pound.
- 385 Thrown silk, not more advanced than singles, trams, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silks, thirty per centum ad valorem; spun silk in skeins, cops, warps, or on beams, valued at not exceeding one dollar per pound, twenty cents per pound and fifteen per centum ad valorem; valued at over one dollar per pound, and not exceeding one dollar and fifty cents per pound, thirty cents per pound and fifteen per centum ad valorem; valued at over one dollar and fifty cents per pound and not exceeding two dollars per pound, forty cents per pound and fifteen per centum ad valorem; valued at over two dollars per pound, and not exceeding two dollars and fifty cents per pound, fifty cents per pound and fifteen per

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- centum ad valorem; valued at over two dollars and fifty cents per pound, sixty cents per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than thirty-five per centum ad valorem.
- 386 Velvets, velvet or plush ribbons, chenilles, or other fabrics, cut or uncut, composed of silk, or of which silk is the component material of chief value, not specially provided for in this Act, one dollar and fifty cents per pound and fifteen per centum ad valorem; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.
- 387 Woven fabrics in the piece, not specially provided for in this Act, weighing not less than one and one-third ounces per square yard and not more than eight ounces per square yard, and containing not more than twenty per centum in weight of silk, if in the gum, fifty cents per pound, and if dyed in the piece, sixty cents per pound; if containing more than twenty per centum and not more than thirty per centum in weight of silk, if in the gum, sixty-five cents per pound, and if dyed in the piece, eighty cents per pound; if containing more than thirty per centum and not more than forty-five per centum in weight of silk, if in the gum, ninety cents per pound, and if dyed in the piece, one dollar and ten cents per pound; if dyed in the thread or yarn and containing not more than thirty and not more than forty-five per centum in selvages, seventy-five cents per pound; and if other than black, ninety cents per pound; if containing more than thirty and not more than forty-five per centum in weight of silk, if black (except selvages), one dollar and ten cents per pound, and if other than black, one dollar and thirty cents per pound; if containing more than forty-five per centum in weight of silk, or if composed wholly of silk, if dyed in the thread or yarn and weighted in the dyeing so as to exceed the original weight of the raw silk, if black (except selvages), one dollar and fifty cents per pound, and if other than black, two dollars and twenty-five cents per pound; if dyed in the thread or yarn, and the weight is not increased by dyeing beyond the original weight of the raw silk, three dollars per pound, if in the gum two dollars and fifty cents per pound, if boiled off, or dyed in the piece, or printed, three dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if in the gum or if dyed in the thread or yarn, two and one-half dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if boiled off, three dollars per pound, if dyed or printed in the piece three dollars and twenty five cents per pound; if weighing not more than one-third of an ounce per square yard, four dollars and fifty cents per pound; but in no case shall any of the foregoing fabrics in this paragraph pay a less rate of duty than fifty per centum ad valorem.
- 388 Handkerchiefs or mufflers composed wholly or in part of silk, whether in the piece or otherwise, finished or unfinished, if not hemmed or hemmed only, shall pay the same rate of duty as is imposed on goods in the piece of the same description, weight, and condition as provided for in this schedule; but such handkerchiefs or mufflers shall not pay a less rate of duty than fifty per centum ad valorem; if such handkerchiefs or mufflers are hemstitched or imitation hemstitched, or reversed, or have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or are made or trimmed wholly or in part with lace, or with tucking or insertion, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than sixty per centum ad valorem.
- 389 Bandings, including hat bands, beltings, bindings, line casings, braces, cords and tassels, garters, suspenders, tubings, and webs and webbings, composed wholly or in part of silk, and whether composed in part of india-rubber or otherwise, if not embroidered in any manner by hand or machinery, fifty per centum ad valorem.

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- 390 Laces and articles made wholly or in part of lace, edgings, insertings, galloons, chiffon or other flouncings nets or zettings and veilings, neck ruffings, ruckings, braids, fringes, trimmings, embroideries and articles embroidered by hand or machinery or tamboured or appliqued, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress or manufacturer; all of the above named articles made of silk, or of which silk is the component material of chief value, not specially provided for in this Act, and silk goods ornamented with beads or spangles, of whatever material composed, sixty per centum ad valorem: Provided, That any wearing apparel or other articles provided for in this paragraph (except gloves) when composed in part of india-rubber, shall be subject to a duty of sixty per centum ad valorem.
- 391 All manufacturers of silk or of which silk is the component material of chief value, including such as have india-rubber as a component material, not specially provided for in this Act, and all Jacquard figured goods in the piece, made on looms, of which the silk is the component material of chief value, dyed in the yarn and containing two or more colors in the filling, fifty per centum ad valorem: Provided, That all manufactures, of which wool is a component material, shall be classified and assessed for duty as manufacturers of wool.
- 392 In ascertaining the weight of silk under the provisions of this schedule, the weight shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or other foreign substance or material.

SCHEDULE M.

Pulp, Papers and Books.

Pulp and Paper.

- 393 Mechanically ground wood pulp, one-twelfth of one cent per pound, dry weight; chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached one-fourth of one cent per pound, dry weight: Provided: That if any country or dependency shall impose an export duty on pulp wood exported to the United States, the amount of such export duty shall be added, as an additional duty, to the duties herein imposed upon wood pulp when imported from such country or dependency.
- 394 Sheathing paper and roofing felt, ten per cent. ad valorem.
- 395 Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fibre, one and one-half cents per pound and fifteen per centum ad valorem.
- 396 Printing paper, unsized, sized or glued, suitable for books and newspapers, valued at not above two cents per pound, four-tenths of one cent per pound; valued above two cents and not above two and one-half cents per pound, four-tenths of one cent per pound; valued above two and one-half cents per pound and not above three cents per pound, five-tenths of one cent per pound; valued above three cents and not above four cents per pound, six-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per cent. ad valorem: Provided, That if any country or dependency shall impose an export duty upon pulp wood exported to the United States, there shall be imposed upon printing paper when imported from such country or dependency, an additional duty of one-tenth of one cent per pound for each dollar of export duty per cord so imposed, and proportionately for fractions of a dollar of such export duty.
- 397 Papers commonly known as copying paper, stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, and all similar papers, white, colored, or printed weighing not over six pounds to the ream of four hundred and eighty sheets, on a basis of twenty by thirty inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem; if weighing over six pounds and not over ten pounds to the ream, and letter-copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem; crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem.
- 398 Surface-coated papers not specially provided for in this Act, two and one-half cents per pound and fifteen per

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centum ad valorem; if printed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, three cents per pound and twenty per centum ad valorem; parchment papers, two cents per pound and ten per centum ad valorem; plain basic photographic papers for albumenizing, sensitizing, or baryta coating, three cents per pound and ten per centum ad valorem; albumenized or sensitized paper, or paper otherwise surface-coated for photographic purposes, thirty per centum ad valorem.

Manufactures of Paper.

- 399 Paper envelopes, plain, twenty per centum ad valorem; if bordered, embossed, printed, tinted, or decorated, thirty-five per centum ad valorem.
- 400 Lithographic prints from stone, zinc, aluminum or other material, bound or unbound (except cigar labels, flaps, and bands, lettered, or otherwise, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in or forming a part of printed books, not specially provided for in this Act), on paper or other material not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; on paper or other material exceeding eight one-thousandths of one inch, and not exceeding twenty one-thousandths of one inch in thickness and exceeding thirty-five square inches, but not exceeding four hundred square inches cutting size in dimensions, eight cents per pound; exceeding four hundred square inches cutting size in dimensions, thirty-five per centum ad valorem; prints exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from stone, zinc, aluminum or other material, on cardboard or other material, exceeding twenty one-thousandths of one inch in thickness, six cents per pound; lithographic cigar labels, flaps and bands, lettered or blank, printed from stone, zinc, aluminum or other material, if printed in less than eight colors (bronze printing to be counted as two colors), but not including labels, flaps and bands printed in whole or in part in metal leaf, twenty cents per pound. Labels, flaps and bands, if printed entirely in bronze printing, fifteen cents per pound; labels, flaps and bands printed in eight or more colors, but not including labels, flaps and bands printed in whole or in part in metal leaf, thirty cents per pound; labels, flaps and bands printed in whole or in part in metal leaf, fifty cents per pound. Books of paper or other material for children's use, containing illuminated lithographic prints, not exceeding in weight twenty-four ounces each, and all booklets and fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, eight cents per pound.
- 401 Writing, letter, note, hand-made, drawing, ledger, bond, record, tablet, and typewriter paper, weighing not less than ten pounds and not more than fifteen pounds to the ream, two cents per pound and ten per centum ad valorem; weighing more than fifteen pounds to the ream, three and one-half cents per pound and fifteen per centum ad valorem; but if any such paper is ruled, bordered, embossed, printed, or decorated in any manner, it shall pay ten per centum ad valorem in addition to the foregoing rates: Provided, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.
- 402 Paper hangings and paper for screens or fireboards, and all other paper not specially provided for in this Act, twenty-five per centum ad valorem; all Jacquard designs of one-line paper, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem; all Jacquard designs cut on Jacquard cards, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem.

Manufactures of Paper.

- 403 Books of all kinds, including blank books and pamphlets, and engravings bound or unbound, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing not specially provided for in this Act, twenty-five per centum ad valorem.
- 404 Photograph, autograph, and scrap albums, wholly or partly manufactured, thirty-five per centum ad valorem.

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- 405 All fancy boxes made of paper, or of which paper is the component material of chief value, or if covered with surface-coated paper, forty-five per centum ad valorem.
- 406 Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.
- 407 Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE N.

Sundries.

- 408 Beads of all kinds, not threaded or strung, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, galloons, wearing apparel, ornaments, trimmings and other articles not specially provided for in this Act, composed wholly or in part of beads or spangles made of glass or paste, gelatin, metal, or other material, but not composed in part of wool, sixty per centum ad valorem.
- 409 Braids, plaits, laces, and willow sheets or squares, composed wholly of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored or stained, fifteen per centum ad valorem; if bleached, dyed, colored or stained, twenty per centum ad valorem; hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, osier, or rattan, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem; if trimmed, fifty per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.
- 410 Brushes, brooms and feather dusters of all kinds, and hair pencils in quills and otherwise, forty per centum ad valorem.
- 411 Bristles, sorted, bunched, or prepared, seven and one-half cents per pound.
Buttons and Button Forms.
- 412 Trousers buckles made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.
- 413 Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.
- 414 Buttons or parts of buttons and button moulds or blanks, finished or unfinished, shall pay duty at the following rates, the line button measure being one-fortieth of one inch, namely: Buttons known commercially as agate buttons, metal trousers buttons, (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross, buttons of pearl or shell, one and one-half cents per line per gross; buttons of horn, vegetable, ivory, glass or metal, not specially provided for in this Act, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem: shoe buttons made of paper, board, papier mache, pulp or other similar material, not specially provided for in this Act, valued at not exceeding three cents per gross, one cent per gross; buttons not specially provided for in this Act, and all collar or cuff buttons and studs, fifty per centum ad valorem.
- 415 Coal, bituminous, and all coals containing less than ninety-two per centum of fixed carbon, and shale, sixty-seven cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: Provided, That on all coal imported into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the

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duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe; coke, twenty per centum ad valorem.

(415 The act of Congress, approved January 15, 1903, entitled "An Act to provide rebate of duties on coal, and for other purposes," is as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and required to make full rebate of duties imposed by law on all coal of every form and description imported into the United States from foreign countries for the period of one year from and after the passage of this Act.

Sec. 2. That the provisions of paragraph four hundred and fifteen of the tariff Act of July twenty-fourth, eighteen hundred and ninety-seven, shall not hereafter be construed to authorize the imposition of any duty upon anthracite coal.)

- 416 Cork bark, cut into squares or cubes, eight cents per pound; manufactured corks over three-fourths of an inch in diameter, measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound, cork, artificial, or cork substitutes, manufactured from cork waste and not otherwise provided for, eight cents per pound.
- 417 Dice, draughts, chessmen, chess balls, and billiard, pool, and bagatelle balls, of ivory, bone or other material, fifty per centum ad valorem.
- 418 Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, thirty-five per centum ad valorem.
- 419 Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery is the component material of chief value, twenty-five per centum ad valorem.

Explosive Substances.

- 420 Firecrackers of all kinds, eight cents per pound, the weight to include all coverings, wrappings, and packing materials.
- 421 Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.
- 422 Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, four cents per pound; valued above twenty cents per pound, six cents per pound.
- 423 Matches, friction or lucifer of all descriptions per gross of one hundred and forty-four boxes containing not more than one hundred matches per box, eight cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.
- 424 Percussion caps, thirty per centum ad valorem; cartridges, thirty-five per centum ad valorem; blasting caps, two dollars and thirty-six cents per one thousand caps.
- 425 Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this Act, fifteen per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, and also dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers and stems or part thereof, of whatever material composed, not specially provided for in this Act, fifty per centum ad valorem.
- 426 Furs, dressed on the skin, but not made up into articles, and furs not on the skin, prepared for hatters' use, including fur skins caroted, twenty per centum ad valorem.
- 427 Fans of all kinds, except common palm leaf fans, fifty per centum ad valorem.
- 428 Gun wads of all descriptions, twenty per centum ad valorem.
- 429 Hair, human, if clean or drawn, but not manufactured, twenty per centum ad valorem.
- 430 Hair, curled suitable for beds or mattresses, ten per centum ad valorem.

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- 431 Haircloth, known as "criniline" cloth, ten cents per square yard; haircloth known as "hair-seating," and hair press cloth, twenty cents per square yard.
- 432 Hats, bonnets, or hoods, for men's, women's, boys', or children's wear trimmed or untrimmed, including bodies, hoods, plateaux, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than five dollars per dozen, two dollars per dozen, valued at more than five dollars per dozen, and not more than ten dollars per dozen three dollars per dozen; valued at more than ten dollars per dozen, and not more than twenty dollars per dozen, five dollars per dozen; valued at more than twenty dollars per dozen, seven dollars per dozen and in addition thereto on all the foregoing, twenty per centum ad valorem.
- 433 Indurated fiber ware and manufactures of wood or other pulp, and not otherwise specially provided for, thirty-five per centum ad valorem.

Jewelry and Precious Stones.

- 434 Articles commonly known as jewelry, and parts thereof, finished or unfinished, not specially provided for in this Act, including precious stones set, pearls set or strung, and cameos in frames, sixty per centum ad valorem.
- 435 Diamonds and other precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, and not set, ten per centum ad valorem; imitations of diamonds or other precious stones, composed of glass, or paste, not exceeding an inch in dimensions, not engraved, painted, or otherwise ornamented or decorated, and not mounted or set, twenty per centum ad valorem.
- 436 Pearls in their natural state, not strung or set, ten per centum ad valorem.

Leather and Manufactures of.

- 437 Hides of cattle, raw or uncured, whether dry, salted, or pickled, fifteen per centum ad valorem: Provided, That up all leather exported, made from imported hides, there shall be allowed a drawback equal to the amount of duty paid on such hides, to be paid under such regulations as the Secretary of the Treasury may prescribe.
- 438 Band or belting leather, sole leather, dressed upper and all other leather, calfskins tanned or tanned and dressed, kangaroo, sheep and goat skins (including lamb and kid skins), dressed and finished chamois and other skins and bookbinders' calfskins, all the foregoing not specially provided for in this Act, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; patent, japanned, varnished or enamelled leather, weighing not over ten pounds per dozen hides or skins, thirty cents per pound and twenty per centum ad valorem; if weighing over ten pounds and not over twenty five pounds per dozen, thirty cents per pound and ten per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte action leather, thirty five per centum ad valorem; leather shoe-laces, finished or unfinished, fifty cents per gross pairs and twenty per centum ad valorem; boots and shoes made of leather, twenty five per centum ad valorem. Provided, That leather cut into shoe upper or vamps or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather and pay duty accordingly.

Gloves.

- 439 Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:
- 440 Women's or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar and seven-five cents per dozen pairs, over fourteen inches and not over seventeen inches in length two dollar and seventy-five cents per dozen pairs, over fourteen inches and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.
- 441 Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per

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- dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs; men's "glace" finish, lamb or sheep, four dollars per dozen pairs.
- 442 Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.
- 443 Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, two dollars and fifty cents per dozen pairs; over seventeen inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin with exterior surface removed, by whatever name known, four dollars per dozen pairs.
- 444 Women's or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, three dollars per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.
- 445 In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per dozen pairs; on all pique or prix seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.
- 446 Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.
- 447 Harness, saddles and saddlery, or parts of either, in sets or in parts, finished or unfinished, forty-five per centum ad valorem.

Miscellaneous Manufactures.

- 448 Manufactures of amber, asbestos, bladders, cork, catgut or whip gut or worm gut, or wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.
- 449 Manufactures of bone, chip grass, horn, india-rubber, substances or either of them is the component material of chief value, not specially provided for in this Act, thirty per centum ad valorem; but the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.
- 450 Manufactures of leather, finished or unfinished, manufactures of fur, gelatine, gutta-percha, human hair, ivory, vegetable ivory, mother-of-pearl and shell, plaster of paris, papier mache and vulcanized india-rubber known as "hard rubber," or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and shells engraved, cut, ornamented or otherwise manufactured, thirty-five per centum ad valorem.
- 451 Masks, composed of paper or pulp, thirty-five per centum ad valorem.
- 452 Matting made of cocoa fibre or rattan, six cents per square yard; mats made of cocoa fibre or rattan, four cents per square foot.
- 453 Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, forty-five per centum ad valorem.
- 454 Paintings in oil or water colors, pastels, pen and ink drawings and statuary, not specially provided for in this Act, twenty per centum ad valorem; but the term "statuary" as used in this Act shall be understood to include only such statuary as is cut, carved, or otherwise

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- 500 Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
- 501 Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts which shall have been printed more than twenty years at the date of importation and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies or publications of individuals for gratuitous private circulation, and public documents issued by foreign Governments.
- 502 Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
- 503 Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice in good faith, for the use or 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 the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
- 504 Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
- 505 Brass, old brass clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.
- 506 Brazil paste.
- 507 Brazilian pebble, unwrought or unmanufactured.
- 508 Breccia, in block or slabs.
- 509 Bristles, crude, not sorted, bunched, or prepared.
- 510 Broom corn.
- 511 Bullion, gold or silver.
- 512 Burgundy pitch.
- 513 Cadmium.
- 514 Calamine.
- 515 Camphor, crude.
- 516 Castor or castoreum.
- 517 Cat gut, whip gut, or worm gut, unmanufactured.
- 518 Cerium.
- 519 Chalk, crude, not ground, precipitated, or otherwise manufactured.
- 520 Chromate of iron or chromic ore.
- 521 Civit, crude.
- 522 Clay: Common blue clay in casks suitable for the manufacture of crucibles.
- 523 Coal, anthracite, not specially provided for in this Act, and coal stores of American vessels, but none shall be unloaded.
- 524 Coal tar, crude, pitch of coal tar, and products of coal tar known as dead or creosote oil, benzol, toluol, naphthalin, xylo, phenol, cresol, toluidine, xyldin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtol, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitro-toluol; all the foregoing not medicinal and not colors or dyes.
- 525 Cobalt and cobalt ore.
- 526 Coceulus indicus.
- 527 Cochineal.
- 528 Cocoa, or cacao, crude, and fibre, leaves, and shells of.
- 529 Coffee.
- 530 Coins, gold, silver, and copper.
- 531 Coir, and coir yarn.
- 532 Copper in plates, bars, ingots, or pigs, and other forms not manufactured or specially provided for in this Act.
- 533 Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.
- 534 Copper, regulus of, and black or coarse copper, and copper cement.
- 535 Coral, marine, uncut, and unmanufactured.
- 536 Cork wood, or cork bark, unmanufactured.
- 537 Cotton, and cotton waste or flocks.
- 538 Cryolite, or kryolith.
- 539 Cudbear.
- 540 Curling-stones, or quoits, and curling-stone handles.

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- 541 Curry, and curry powder.
- 542 Cutch.
- 543 Cuttlefish bone.
- 544 Dandelion roots, raw, dried, or undried, but unground.
- 545 Diamonds and other precious stones, rough, or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including miners', glaziers', and engravers' diamonds not set, and diamond dust or bort.
- 546 Divi-divi.
- 547 Dragon's blood.
- 548 Drugs, such as barks, beans, berries, balsams, buds, bulbs and bulbous roots, excrescences, fruits, flowers, dried fibres, and dried insects, grains, gums, and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for in this Act.
- 549 Eggs of birds, fish, and insects: Provided, however, That this shall not be held to include the eggs of game birds or eggs of birds not used for food, the importation of which is prohibited, except specimens for scientific collection, nor fish roe preserved for food purposes.
- 550 Emery ore.
- 551 Ergot.
- 552 Fans, common palm leaf, plain, and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.
- 553 Felt, adhesive, for sheathing vessels.
- 554 Fibrin, in all forms.
- 555 Fish, fresh, frozen or packed in ice, caught in the Great Lakes or other fresh waters by citizens of the United States.
- 556 Fish skins.
- 557 Flint, flints, and flint stones, unground.
- 558 Fossils.
- 559 Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this Act.
- 560 Fruit plants, tropical and semi-tropical, for the purpose of propagation or cultivation.
- 561 Furs, undressed.
- 562 Fur skins of all kinds not dressed in any manner and not specially provided for in this Act.
- 563 Gambier.
- 564 Glass enamel, white, for watch and clock dials.
- 565 Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use: Provided, however, that such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.
- 566 Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manilla, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this Act.
- 567 Gold-beaters' moulds and gold-beaters' skins.
- 568 Grease, and oils (excepting fish oils), such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, and not specially provided for in this Act.
- 569 Guano, manures, and all substances used only for manure.
- 570 Gutta serena, crude.
- 571 Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.
- 572 Hide cuttings, raw, with or without hair, and all other glue stock.
- 573 Hide rope.
- 574 Hones and whetstones.
- 575 Hoofs, unmanufactured.
- 576 Hop roots for cultivation.
- 577 Horns and parts of, unmanufactured, including horn strips and tips.
- 578 Ice.
- 579 India rubber, crude, and milk of, and old scrap or refuse india-rubber, which has been worn out by use and is fit only for remanufacture.

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- 580 Indigo.
 581 Iodine, crude.
 582 Ipecac.
 583 Iridium.
 584 Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact, and vegetable ivory in its natural state.
 585 Jalap.
 586 Jet, unmanufactured.
 587 Joss stick, or Joss light.
 588 Junk, old.
 589 Kelp.
 590 Kieserite.
 591 Kyanite, or cyanite, and kainite.
 592 Lac dye, crude, seed, button, stick, and shell.
 593 Lac spirits.
 594 Lactarene.
 595 Lava, unmanufactured.
 596 Leeches.
 597 Lemon juice, lime juice, and sour orange juice.
 598 Licorice root, unground.
 599 Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
 600 Lime, citrate of.
 601 Lithographic stones, not engraved.
 602 Litmus, prepared or not prepared.
 603 Loadstones.
 604 Madder and munjeet, or Indian madder ground or prepared, and all extracts of.
 605 Magnesite, crude, or calcined, not purified.
 606 Magnesium, not made up into articles.
 607 Manganese, oxide and ore of.
 608 Manna.
 609 Manuscripts.
 610 Marrow, crude.
 611 Marshmallow or althen root, leaves or flowers, natural or unmanufactured.
 612 Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.
 613 Meerschaum, crude or unmanufactured.
 614 Minerals, crude or not advanced in value or condition by refining or grinding, or by other process of manufacture not specially provided for in this Act.
 615 Mineral salts, obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.
 616 Models of invention and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.
 617 Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.
 618 Musk, crude in natural pods.
 619 Myrobolans.
 620 Needles, hand-sewing, and darning.
 621 Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, issued within six months of date of entry, containing current literature of the day and issued regularly at stated periods, as weekly, monthly or quarterly.
 622 Nuts: Brazil nuts, cream nuts, palm nuts and palm-nut kernels; coconuts in the shell and broken coconut meat or copra, not shredded, desiccated, or prepared in any manner.
 623 Nux vomica.
 624 Oakum.
 625 Oil cake.
 626 Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or aspike lavender, bergamot, cajuput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, coconut, fennel, ichthyol, jamine or jasimine, junglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enflourage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes fit only for such use and valued at not more than sixty cents per gallon,

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- ottar of roses, palm, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum, red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: Provided, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall in such cases be levied, paid, and collected a duty upon said crude petroleum or its products so imported equal to the duty imposed by such country.
 627 Orange and lemon peel, not preserved, candied, or dried.
 628 Orchil, or orchil liquid.
 629 Ores of gold, silver, copper, or nickel and nickel matte; sweepings of gold and silver.
 630 Osmium.
 631 Palladium.
 632 Paper stock crude, of every description, including all grasses, fibers, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends waste rope, and waste bagging, including old gunny cloth and old gunny bags, fit only to be converted into paper.
 633 Paraffin.
 634 Parchment and vellum.
 635 Pearl, mother-of, and shells, not saved, cut, polished or otherwise manufactured, or advanced in value from the natural state.
 636 Personal effects, not merchandise, of citizens of the United States dying in foreign countries.
 637 Pewter and britannia metal, old, and fit only to be re-manufactured.
 638 Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, 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 the United States, or any state or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
 639 Phosphates, crude.
 640 Plants, trees, shrubs, roots, seed-cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
 641 Platina in ingots, bars, sheets, and wire.
 642 Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.
 643 Plumbago.
 644 Potash, crude, or "black salts"; carbonate of potash, crude or refined; hydrate of or caustic potash, not including refined in sticks or rolls; nitrate of potash or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.
 645 Professional books, implements, instruments and tools of trade, occupation, or employment, in the actual possession at the time, of persons emigrating to the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.
 646 Pulu.
 647 Quinia, sulphate of, and all alkaloids or salts of camchona bark.
 648 Rags not otherwise specially provided for in this Act.

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- 649 Regalia and gems, statuary, and specimens or casts of sculpture, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific or literary purposes or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any state or public library, and not for sale; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
- 650 Rennets, raw or prepared.
- 651 Saffron and safflower, and extracts of, and saffron cake.
- 652 Sago, crude.
- 653 Salacia.
- 654 Salep, or salop.
- 655 Sausages, bologna.
- 656 Seeds; Anise, caraway, cardimom, cauliflower, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangel-wurzel, mustard, rape, St. John's bread or bean, sugar beet, sorghum, or sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for; all flower and grass seeds; all the foregoing not specially provided for in this Act.
- 657 Sheep dip, not including compounds or preparations that can be used for other purposes.
- 658 Shotgun barrels, in single tubes, forged rough bored.
- 659 Shrimps, and other shell fish.
- 660 Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.
- 661 Silk cocoons and silk waste.
- 662 Silkworms' eggs.
- 663 Skeletons and other preparations of anatomy.
- 664 Skins of all kinds, raw (except sheepskins with the wool on), and hides not specially provided for in this Act.
- 665 Soda, nitrate of, or cubic nitrate.
- 666 Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.
- 667 Spices: Cassia, cassia vera, and cassia buds; cinnamon and chips of, cloves and clove stems; mace; nutmegs; pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied.
- 668 Spunk.
- 669 Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
- 670 Stamps: foreign postage or revenue stamps, cancelled or uncancelled.
- 671 Stone and sand; Burrstone in blocks, rough or unmanufactured; cliff stone, manufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this Act.
- 672 Storax, or styrax.
- 673 Strontia, oxide of, and protoxide of strontian and strontianite, or mineral carbonite of strontia.
- 674 Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.
- 675 Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes: Provided, That upon all sulphuric acid imported from any country whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States, there shall be levied and collected a duty of one-fourth of one cent per pound.
- 676 Tamarinds.
- 677 Tapioca, cassava or cassady.
- 678 Tar and pitch of wood.
- 679 Tea and tea plants.
- 680 Teeth, natural or unmanufactured.
- 681 Terra alba, not made from gypsum or plaster rock.
- 682 Terra japonica.

The American Tariff.

- 683 Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.
- 684 Tobacco stems
- 685 Tonquin, tonqua, or tonka beans.
- 686 Turmeric.
- 687 Turpentine, Venice.
- 688 Turpentine, spirits of.
- 689 Turtles.
- 690 Types, old, and fit only to be remanufactured.
- 691 Uranium, oxide and salts of.
- 692 Vaccine virus.
- 693 Valonia.
- 694 Verdigris, or subacetate of copper.
- 695 Wax, vegetable or mineral.
- 696 Wafers, unleavened or not edible.
- 697 Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption 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 for such persons, for the immediate purposes 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: Provided, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.
- 698 Whalebone, unmanufactured.
- 699 Wood: Logs and round unmanufactured timber, including pulp-wood, firewood, handle-bolts, shingle-bolts, gun-blocks for gun stocks, rough-hewn, or sawed or planed one side, hop-holes, ship-timber and ship-planking; all the foregoing not specially provided for in this Act.
- 700 Woods: Cedar, lignum-vitae, lance-wood, ebony, box granadilla, mahogany, rosewood, satin-wood, and all forms of cabinet woods, in the log, rough, or hewn only; briar root or briar wood and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, rattan, reeds unmanufactured, India malacca joints and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods not specially provided for in this Act, in the rough or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.
- 701 Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in cases where applications therefor shall be made.
- 702 Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities, and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science or education, or for a municipal corporation and all like articles imported in good faith by any society or association, or for a municipal corporation for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful

The American Tariff.

duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officer of the customs: Provided, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

703 Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State, or municipal corporation, or incorporated religious society, college or other public institution, except stained or painted window glass or stained or painted glass windows; but such exemptions shall be subject to such regulations as the Secretary of the Treasury may prescribe.

704 Yams.

705 Zaffer.

Sec. 3 That for the purpose of equalizing the trade of the United States with foreign countries, and their colonies, producing and exporting to this country the following articles: Argols, or crude tartar, or wine lees, crude; brandies or other spirits manufactured or distilled from grain or other materials; champagne and all other sparkling wines; still wines and vermouth; paintings and statuary; or any of them, the President be, and he is hereby authorized, as soon as may be after the passage of this Act, and from time to time thereafter, to enter into negotiations with the governments of those countries exporting to the United States the above-mentioned articles, or any of them, with a view to the arrangement of commercial agreements in which reciprocal and equivalent concessions may be secured in favor of the products and manufactures of the United States; and whenever the government of any country, or colony, producing and exporting to the United States the above-mentioned articles, or any of them, shall enter into a commercial agreement with the United States, or make concessions in favor of the products or manufactures thereof, which, in the judgment of the President, shall be reciprocal and equivalent, he shall be, and he is hereby, authorized and empowered to suspend, during the time of such agreement or concession, by proclamation to that effect, the imposition and collection of the duties mentioned in this Act, on such article or articles so exported to the United States from such country or colony, and thereupon and thereafter the duties levied, collected, and paid upon such article or articles shall be as follows, namely: Argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Brandies or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

Still wines, and vermouth, in casks, thirty-five cents per gallon: in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

The President shall have power, and it shall be his duty, whenever he shall be satisfied that any such agreement in this Section mentioned is not being fully executed by the Government with which it shall have been made, to revoke such suspensions and notify such Government thereof.

And it is further provided that, with a view to secure recip-

The American Tariff.

rocal trade with countries producing the following articles, whenever and so often as the President shall be satisfied that the Government of any country, or colony of such Government producing and exporting directly or indirectly to the United States, coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, or any of such articles imposes duties or other exactions upon the agricultural, manufactured, or other products of the United States, which, in view of the introduction of such coffee, tea and tonquin, tonqua, or tonka beans, and vanilla beans, into the United States, as in this Act hereinafore provided for, he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this Act relating to the free introduction of such coffee, tea and tonquin, tonqua, or tonka beans, and vanilla beans, of the products of such country or colony for such time as he shall deem just; and in such case and during such suspension duties shall be levied, collected, and paid upon coffee, tea and tonquin, tonqua, or tonka beans, and vanilla beans, the products or exports, direct or indirect from such designated country, as follows:

On coffee, three cents per pound.

On tea, ten cents per pound

On tonquin, tonqua, or tonka beans fifty cents per pound; vanilla beans, two dollars per pound; vanilla beans, commercially known as cuts, one dollar per pound.

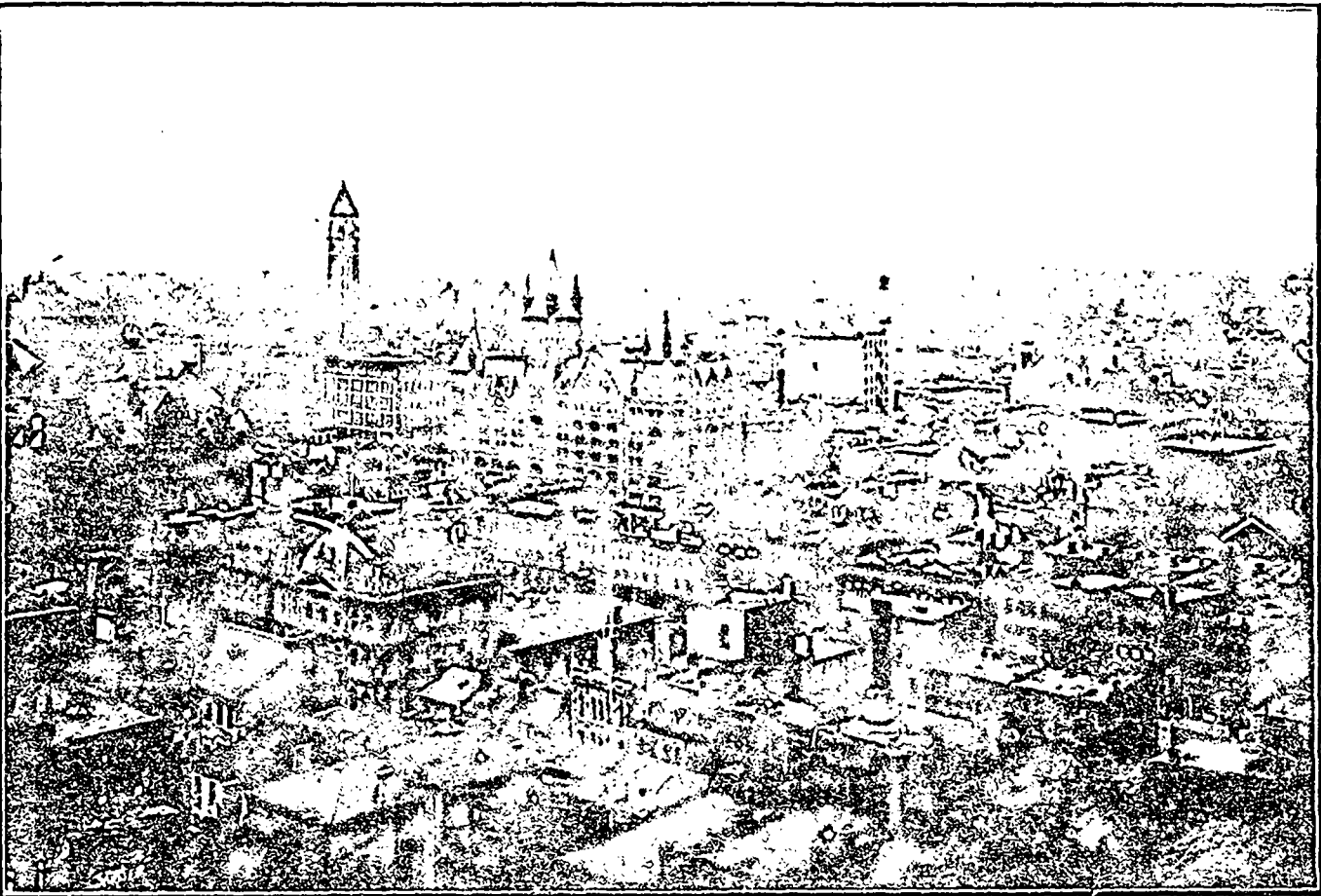
Sec. 4. That whenever the President of the United States, by and with the advice and consent of the Senate, with a view to secure reciprocal trade with foreign countries, shall, within the period of two years from and after the passage of this Act, enter into commercial treaty or treatise with any other country or countries concerning the admission into such country or countries of the goods, wares and merchandise of the United States and their use and disposition therein, deemed to be for the interests of the United States, and in such treaty or treaties, in consideration of the advantages accruing to the United States therefrom, shall provide for the reduction during a specified period, not exceeding five years, of the duties imposed by this Act, to the extent of not more than twenty per centum thereof, upon such goods, wares or merchandise as may be designated therein of the country or countries with which such treaty or treatise shall be made as in this section provided for; or shall provide for the transfer during such period from the dutiable list of this Act to the free list thereof of such goods, wares, and merchandise being the natural product of such foreign country or countries and not of the United States; or shall provide for the retention upon the free list of this Act during a specified period, not exceeding five years, of such goods, wares, and merchandise now included in said free list as may be designated therein; and when any such treaty shall have been duly ratified by the Senate and approved by Congress, and public proclamation made accordingly, then and thereafter the duties which shall be collected by the United States upon any of the designated goods, wares and merchandise from the foreign country with which such treaty has been made, shall during the period provided for, be the duties specified and provided for in such treaty, and none other.

Sec. 5. That whenever any country, dependency, or colony shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, or colony, and such article or merchandise is dutiable under the provisions of this Act, when upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production, or has been changed in condition by re-manufacture or otherwise, there shall be levied and paid, in all such cases in addition to the duties otherwise imposed by this Act an additional duty equal to the net amount of such bounty or grant however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined and declared by the Secretary of the Treasury who shall make all needful regulations for the identification of such

Pages Missing

T O R O N T O

The Manufacturing and Distributing
Centre of Canada



View of the Business Centre of Toronto.

Toronto is ever ready to accord Manufacturers fair, generous treatment.
Manufacturers and Tourists desiring information about Toronto should
communicate with

Department of Industries and Publicity

CITY HALL, TORONTO

JOSEPH E. THOMPSON, Commissioner

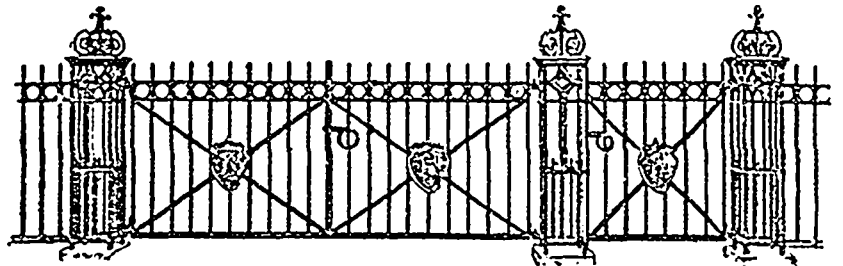
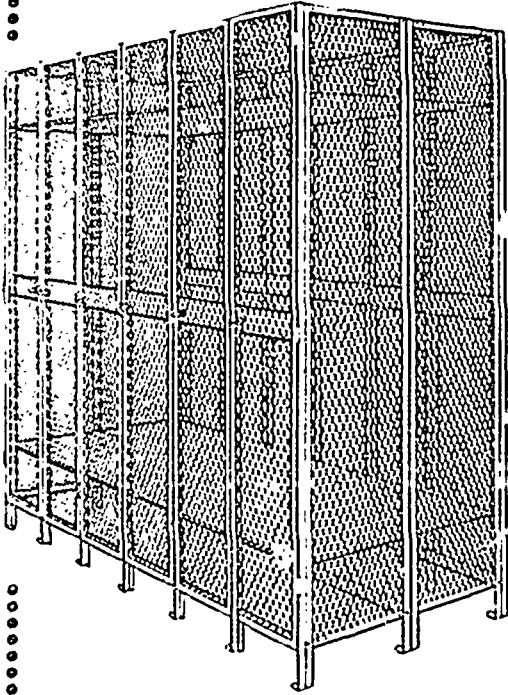
When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The **GEO. B. MEADOWS,** WIRE, IRON & BRASS
WORKS CO., LIMITED.

67 Wellington Place, TORONTO, CANADA.

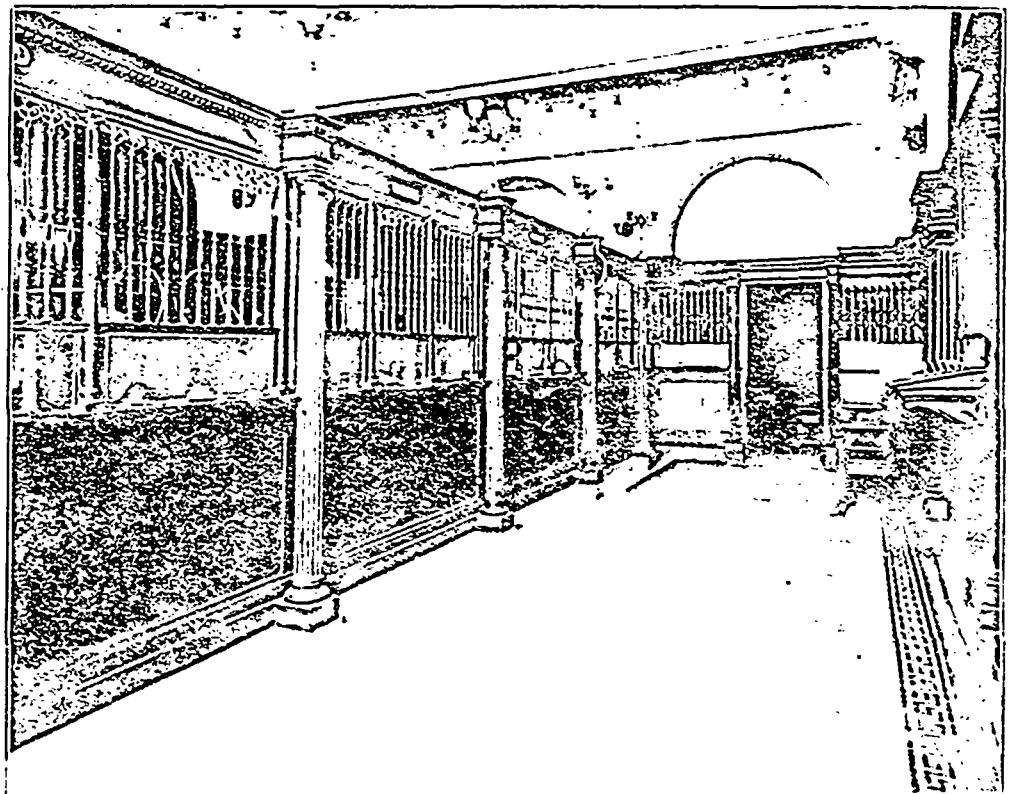
METAL LOCKERS for
FACTORY, OFFICE,
GYMNASIUM, and
INSTITUTION USE.

IRON FENCING and GATES



INTERIOR FITTING for BANKS

WIRE WORK
WIRE GUARDS
WIRE FLOORS
WIRE PARTITIONS
WIRE BONDING
FOR CONCRETE
WIRE CLOTH
FOR ALL
PURPOSES



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PERSONAL AND CONFIDENTIAL.

Something About Ourselves A Desire for a Closer Relationship.

For some time we have felt it desirable to establish more confidential relations between the readers, advertisers and publishers of this paper.

We need hardly state that we have given the best of our powers to make THE CANADIAN MANUFACTURER larger, stronger, more attractive to readers and more efficient for advertisers. Those who have been intimate with the paper must have noted the enlargement and improvement during the past year. To these readers, as well as to those who have recently become intimate with the paper we would be quick to say that though

utterances of THE CANADIAN MANUFACTURER, the interest and impartiality of its technical articles, and the accuracy, freshness and comprehensiveness of its news, are dependant on the experience, progressive ness and industry of its editors, while its circulation and advertising efficiency are in large measure due to the direction and vigor of its business manager.

So, while we have no intention of boasting of the personnel of the editorial and advertising departments, we feel that it would be of interest to our readers and not without consequent advantage to ourselves, to acquaint the former with those who are giving their entire energies to the service of the paper.

THE EDITORIAL SIDE.

For more than a quarter of a century THE CANADIAN MANUFACTURER has championed the cause of all classes of manufacturers in

the broadest development of Canada's industrial resources with the furthering of manufacturing in all its branches. Looking over the editorial policy during that time it is shown that Mr. Cassidy has been a fearless impassioned writer in upholding the manufacturers' interests. His very heart and soul have been in this work for such a time that these two are fused in an inseparable bond. He occupies a commanding position in the relationship of the journalist to Canadian manufacturing, standing head and shoulders over any other industrial writer in Canada, both as regards closeness of connection and length of time served in manufacturing interests. His mind is as keen and virile to-day as it was twenty years ago and for many years it is hoped he will continue to further the same aggressive editorial policy that has been characteristic of his past.

To make THE CANADIAN MANUFACTURER more effective in the future in view of the present and planned for expansion it was necessary to have in the staff some one in an authoritative position to discuss the many questions of technical character affecting and of interest to manufacturers. Such



F. S. Keith.



J. J. Cassidy.



D. O. McKinnon.

are conscious that we are making real progress, we would be far from content to consider the present as an apex of attainment.

We have faith in Canada and in its possibilities as an industrial nation. We believe with Sir Wilfrid Laurier that "The Twentieth Century will be Canada's Century." This belief lays upon THE CANADIAN MANUFACTURER well defined opportunities and no substitute responsibilities. Moreover, we are deeply laid convictions that, with the aid and co-operation of readers and advertisers, we can steadily increase the value and usefulness of THE CANADIAN MANUFACTURER, and so in a larger measure discharge the obligations resting upon it as the representative industrial paper of Canada.

In reaching toward this end and in the face of the conditions affecting the usefulness of the paper, we have been impressed with the fact that the personal part enters more into the success or failure of any paper, and particularly of a technical paper, than of any other business. As in this respect, more like the legal and medical professions, where the personal part is all-important, than like most other organizations,

it is the fact that in the final analysis the authority and soundness of the editorial

policy of this paper has always been the broadest development of Canada's industrial resources with the furthering of manufacturing in all its branches. Looking over the editorial policy during that time it is shown that Mr. Cassidy has been a fearless impassioned writer in upholding the manufacturers' interests. His very heart and soul have been in this work for such a time that these two are fused in an inseparable bond. He occupies a commanding position in the relationship of the journalist to Canadian manufacturing, standing head and shoulders over any other industrial writer in Canada, both as regards closeness of connection and length of time served in manufacturing interests. His mind is as keen and virile to-day as it was twenty years ago and for many years it is hoped he will continue to further the same aggressive editorial policy that has been characteristic of his past.

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electrical machinery manufacturing, the latter being a scholarship course in the works of the Canadian General Electric Co., presented by Mr. Frederic Nicholls. His journalistic experience commenced with his college paper, extending from there to the MacLean Publishing Co., as editor of a machinery department of Hardware and Metal. When this department developed into Canadian Machinery he was made editor and later guided its policy as managing editor until three months ago. Mr. Keith has an intimate knowledge of nearly every manufacturing plant in Canada and has followed very closely the engineering development in this country during the past five years.

BUSINESS MANAGEMENT.

It is a widely accepted principle in journalism that no matter how authoritative and interesting its editorials may be, no matter how instructive and valuable its news service or technical articles, a paper will not receive the attention nor attain to the influence it deserves unless it is aggressively pushed. Not only must a vigorous effort be made to extend its advertising patronage, but a strong, comprehensive campaign for new subscriptions must be maintained, as the advertising efficiency is almost entirely dependent on the circulation of the paper and its hold upon its readers. Another factor of importance is the appearance of the paper, the way its advertising and news pages are "dressed up."

The radical improvements in the appearance of THE CANADIAN MANUFACTURER in recent months have been made largely at the suggestion of Mr. D. O. McKinnon, who for slightly more than a year has been business manager, and who in the re-organization of the company becomes vice-president and managing director.

Mr. McKinnon's training has been along lines most desirable for the share of the work which falls upon him. After a full apprenticeship as a practical printer and several years in minor editorial work with the MacLean Publishing Co., Toronto, he spent the year 1901 in his native town as editor of the Perth (Ont.) Courier. Returning to Toronto he again joined the editorial staff of the MacLean Publishing Co. as editor of Hardware and Metal. When that company decided to start Canadian Machinery, Mr. McKinnon was appointed business manager of that paper, in which position he continued until he became identified with THE CANADIAN MANUFACTURER.

The thoroughness of this training in trade paper publishing is best proven by the fact that though THE CANADIAN MANUFACTURER was twenty five years old at the time Mr. McKinnon took charge of its business department he has been able to effect a radical improvement in its appearance in a few weeks more than a year and has also more than doubled its receipts from subscriptions, and has won over 50 per cent. increase of advertising. There is, probably, no reader of the paper more critical of the paper or more convinced that it should be more attractive in appearance and more useful in its editorial service than Mr. McKinnon. His long experience as an editor has taught him the vital importance of the editorial work on any paper and hence the two departments, business and editorial, work together with a vigor and cohesiveness that contributes

largely, to the development of the paper towards wider usefulness.

LOOKING FORWARD.

It is generally dangerous to prophesy and often even more dangerous to promise, yet we have the courage to do both in regard to THE CANADIAN MANUFACTURER. We have made some reference to its past, given some details regarding those responsible for its present service and we desire to add to this the promise that we have bigger things in store for our readers than we have yet been able to give them.

Owing to limitations of staff as well as of revenue, we have not been able to give the time to many questions in which our readers will be much interested. With such an addition to our staff as Mr. Keith as technical editor, we will be able to devote much time to those matters and thus to widely enhance the value of the paper to all readers. Nor will we be content with the present standard of appearance. We believe that the field and possibilities of THE CANADIAN MANUFACTURER warrant our bringing it up to a standard equal to that of any paper published in Canada or sent into it from any other country. This cannot be done in a week or a month, but is an end to which we are steadily, and with some measure of speed, progressing.

In this connection we would not hesitate to ask the co-operation of every advertiser and every reader, toward the development of THE CANADIAN MANUFACTURER. It is the fact that every additional reader adds to the potential value of the publication to advertisers, while every additional advertisement secured adds to the information for the reader. At the same time, inasmuch as THE CANADIAN MANUFACTURER is and has ever been the loyal champion of manufacturing in Canada and as it is devoted to the industrial development of the Dominion its growth in strength, influence and efficiency inevitably result in a much larger and broader contribution to the forces which make for the industrial expansion of Canada.

THE BARNACLES ARE GONE.

You have seen a great liner leaving the docks for her trip across the sea. Her progress is slow at first, notwithstanding the titanic strength of her engines. But when she gets under full way it needs the reversal of her entire power to stop her.

We have just got under way. A year or so ago the paper was docked. Neither advertising solicitor nor subscription canvasser had been giving force to it, so the engines were stopped. In fact, its dull cover, the inferior quality of paper used, the large number of "dead-head" subscribers on the list, were like a thick coating of barnacles.

The first thing was to scrape the bottom, removing the barnacles by improving the paper used and by notifying all "dead-heads" that we must have subscription from them if they desired to have the paper, with the result that we dropped 20 per cent. of them, getting the money from the others.

Then the engines were started by initiating two aggressive campaigns, one for advertising the other for subscriptions.

Slowly, but surely, we picked up speed. Momentum was added as prejudices against the paper gave way. By March we were under full speed, breaking records both subscription and advertising constantly.

In the first three months of 1907 we re-

ceived more money from subscription in the entire year 1906. In the month of March, 1907, we secured more "new business" than was secured in the first three months of 1906.

We are therefore glad we went to the expense of removing the barnacles, for already the increased speed of the craft has enabled this a profitable investment and we confidently expect to make new records in speed and progress during the next year or so.

Do you catch the point we are trying to make? It is simply that THE CANADIAN MANUFACTURER, because of its age and prestige, its field and possibilities, should be the most valuable advertising medium in Canada. It may have been "standing still" for some time, but the progress made in the last year has been such that it is abreast with any contemporary and is now moving more quickly than any other paper in its field.

This fact should be taken into account by advertisers placing business to run a year for on the progress now being made depends the relative strength three months, six months, or a year from now.

THIS IS YOUR PAPER.

Do you appreciate the fact that you, the owners and managers of manufacturing, contracting and engineering firms in all parts of Canada, own and control this paper in the truest sense of these terms?

The whole policy of the paper is dominated by your viewpoint: our success depends entirely upon our interpretation of your views and desires. True, we are free from interference in our editorial expression of what we believe is your attitude on important matters. But this very independence is the best guarantee of its freedom and its power to serve the interest and to reflect clearly and honestly the opinion of the great body of industrial captains throughout the Dominion, not the narrower and sometimes prejudiced opinion of members of a Committee.

THE CANADIAN MANUFACTURER must understand the needs and serve your interests, or it will lose prestige and influence, followed by decreased circulation and lessened advertising.

So we repeat: This is your paper. It grows in strength as it gets closer into touch with your purposes; it loses power when it fails to reflect your opinion.

A WORD TO ADVERTISERS.

Are you getting out of your space in THE CANADIAN MANUFACTURER all that you might?

Are you giving your advertising the attention it deserves?

During the past month many advertisers have sent in a list of lines they sell, that we might add them to our "Classified Index." Some have sent us in items for our reading columns. Others have started to load their advertisement in every issue.

In all this we delight to co-operate with our advertisers. If you take full advantage of these little privileges you will add to the effectiveness of your advertising very materially.

We are not yet satisfied that we are doing all we might for our readers; we want your criticisms. Let's get together and talk it over fully and frankly.

EXPORTERS

NOW READY

KELLY'S DIRECTORY

OF

**MERCHANTS,
MANUFACTURERS
AND SHIPPERS
of the World**

Containing the Manufacturers, Importers and Exporters, Banks, etc., of every known country, and has been used for years by the leading firms of Great Britain, Canada, and United States.

KELLY'S

Customs Tariffs of the World

Annually by Kelly's Directories, Ltd., London, Eng.

A new edition, thoroughly revised and up-to-date, is now ready.

The volume is arranged with a special view to quick and easy reference, and, by the use of the index, exporters are enabled to see at a glance the duty levied on their goods in any country.

KELLY PUBLISHING CO.,

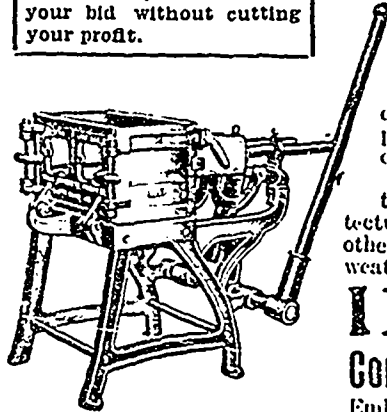
Head office: LONDON, W.C., ENGLAND.

Dominion Branch- 70 Dunn Ave., TORONTO. W. P. Dent, Mgr.

And at New York, Paris, Hamburg, Melbourne, Sydney, Dunedin, Cape Town, Buenos Ayres, etc., etc.

TO MAKE THE WINNING BID

The Ideal Concrete Machine makes it possible to cut your bid without cutting your profit.



It is impossible to underbid the contractor who manufactures his own Ideal Concrete Building Blocks with an Ideal Concrete Machine. The marvellous simplicity and rapidity of the Ideal Machine makes it possible to produce Ideal Concrete Blocks at a cost that makes the lowest bid a profitable one. May be successfully operated by any one without previous experience or other assistance. Ideal Blocks are adapted to any possible architectural design, and excel all other materials in fire and weather-proof qualities.

IDEAL Concrete Machinery

Embodies the only principle (face down) permitting the use of rich facing material with less expensive material in back of blocks. Adaptable to the manufacture of five different systems of blocks—Hollow, Solid Veneer, Two-piece and Continuous, in various shapes and sizes. The same machine makes countless designs of face, and natural stone effect.



(See Illustration)

Practically everlasting. Not a chain, spring, wheel or cog in its construction.

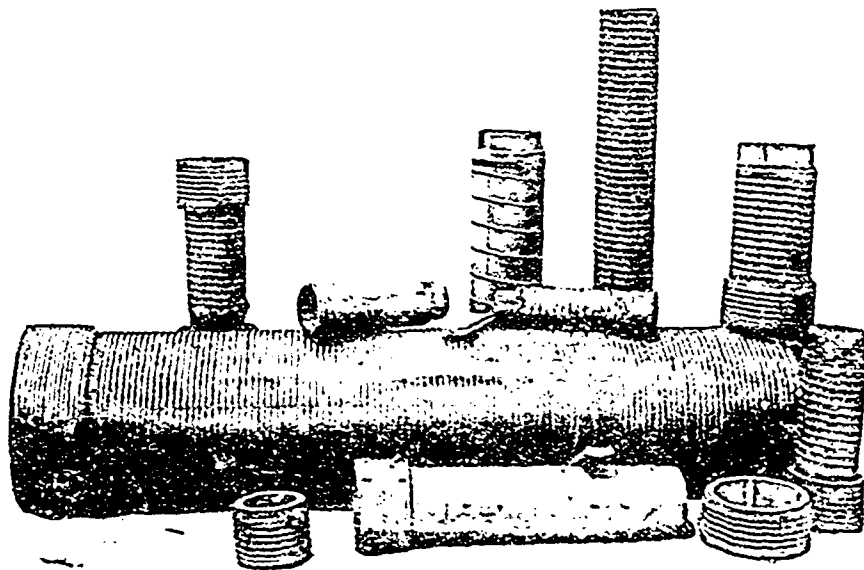
Catalogue and valuable facts for builders free on application.

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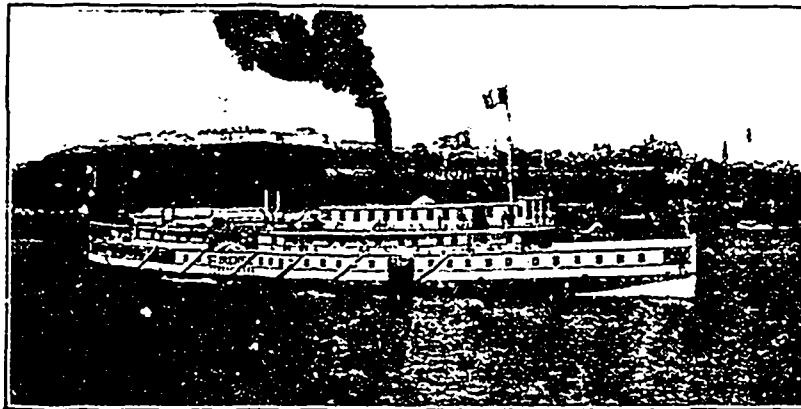
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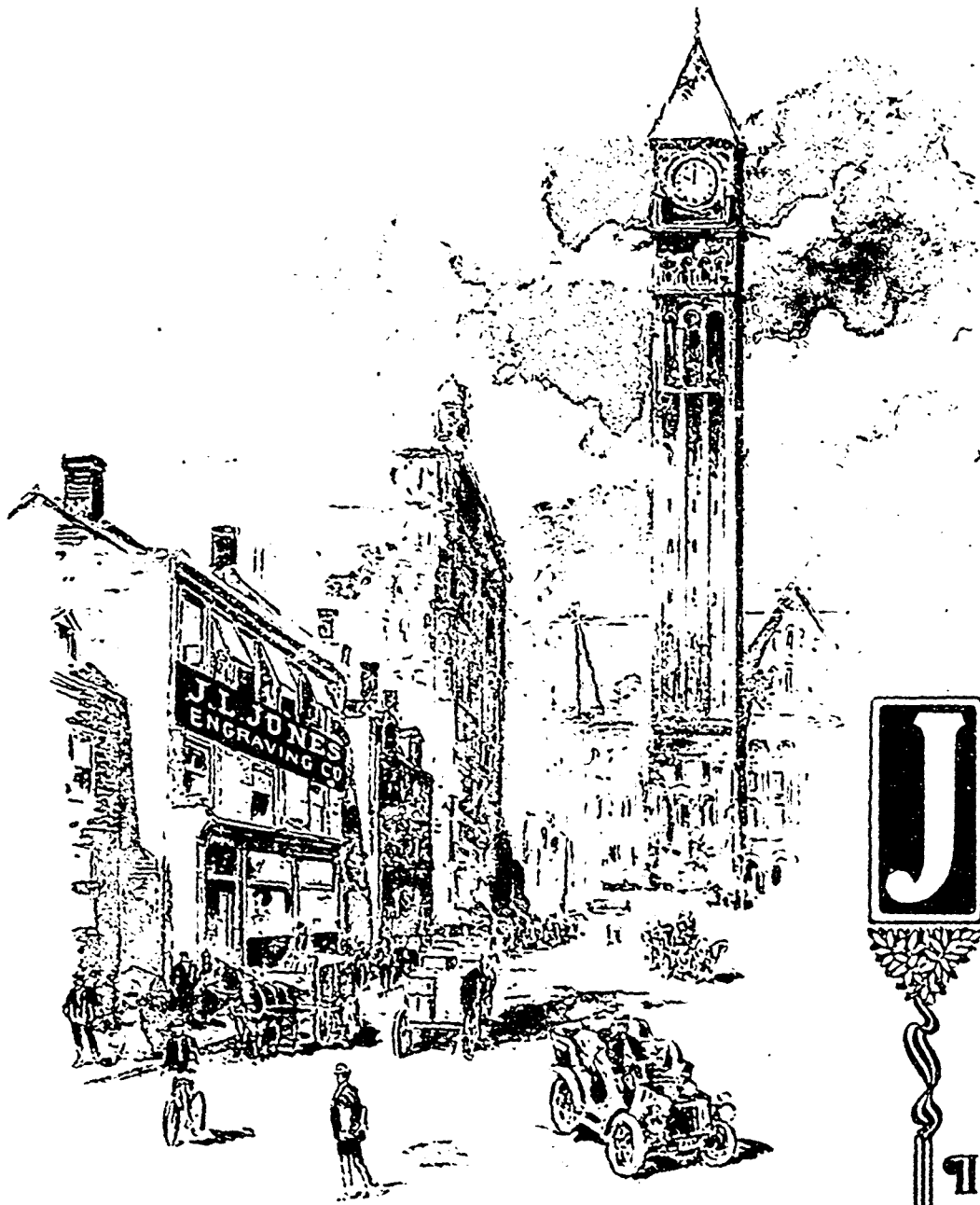
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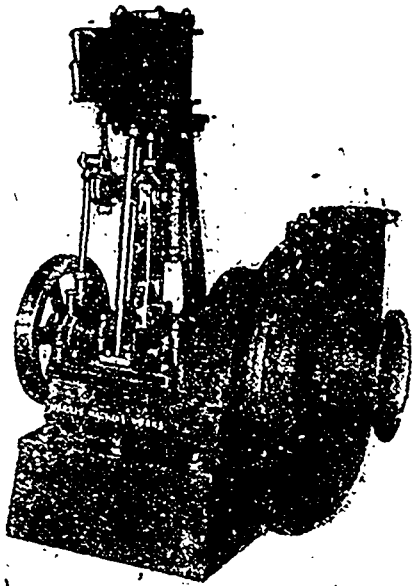
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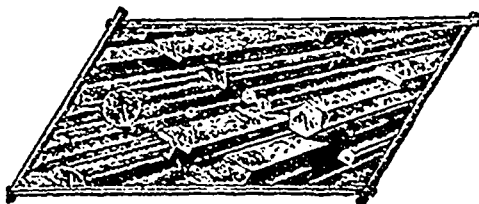
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 Williams, A. R. Machinery Co., Toronto.

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 Viau, Henri, Montreal.

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 Nichols Chemical Co. of Canada, Montreal.
 Standard Chemical Co., Toronto.
 Tippet, A. P. & Co., Montreal.

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 Allie-Chalmers-Bullock, Limited, Montreal.
 Canada Foundry Co., Toronto.
 Canadian Rand Drill Co., Sherbrooke, Que.
 Darling Bros., Montreal.
 Smart-Turner Machine Co., Hamilton, Ont.

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 Winn & Holland, Montreal.

Alum
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 Nichols Chemical Co. of Canada, Montreal.

Aluminum
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 Northern Aluminum Co., Pittsburg, Pa.
 Syracuse Smelting Works, Montreal.

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 Dominion Bridge Co., Montreal.
 Canada Foundry Co., Toronto.
 International Steel Co., Montreal.
 Nova Scotia Steel & Coal Co., New Glasgow, N.S.

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 Brunner, Mond & Co., Norwich, England.
 Canada Chemical Mfg. Co., London, Ont.
 Cassella Color Co., New York City.
 McArthur, Cornelle & Co., Montreal.
 Nichols Chemical Co. of Canada, Montreal.
 Winn & Holland, Montreal.

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 Turner, Vaughn & Taylor Co., Cuyahoga Falls, Ohio.

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 Syracuse Smelting Works, Montreal.

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 Gibb, Alexander, Montreal.
 Leslie, A. C. & Co., Montreal.
 Rice Lewis & Son, Toronto.

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 Eureka Mineral Wool & Asbestos Co., Toronto.

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 Becker-Brainard Milling Machine Co., Hyde Park, Mass.

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Axles
 Nova Scotia Steel & Coal Co., New Glasgow, N.S.
 Standard Bearings, Limited, Niagara Falls, Ont.

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 Canada Metal Co., Toronto.
 Canadian Fairbanks Co., Montreal.
 Greer, Wm. & J. G., Toronto.
 Rice Lewis & Son, Toronto.
 Syracuse Smelting Works, Montreal.

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 International Steel Co., Montreal.
 Bourne-Fuller Co., Cleveland, Ohio.

Gibb, Alexander, Montreal.
 Leslie, A. C. & Co., Montreal.
 London Rolling Mills, London, Ont.
 Toronto & Belleville Rolling Mills, Belleville, Ont.
 Rice Lewis & Son, Toronto.
 Union Drawn Steel Co., Hamilton, Ont.

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 Standard Bearings, Limited, Niagara Falls, Ont.

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 McLaren J. C. Belting Co., Montreal.
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 Dunbar Fire Brick Co., Pittsburg, Pa.
 Elk Fire Brick Co., St. Mary's, Pa.
 Hamilton Facing Mill Co., Hamilton, Ont.
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 Winn & Holland, Montreal.

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 Canada Chemical Mfg. Co., London, Ont.
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 Lake Erie Boiler Compound Co., Buffalo, N.Y.

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 Boiler Inspection & Insurance Co., Toronto.
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 Leslie, A. C. & Co., Montreal.

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 Pollack Bros. & Co., Montreal.

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 Winn & Holland, Montreal.

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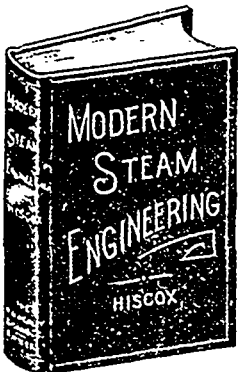
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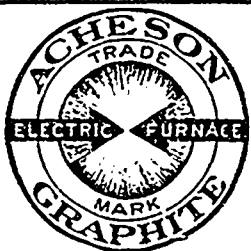
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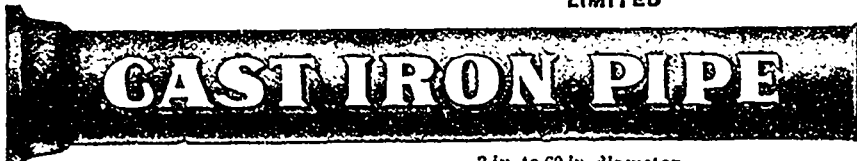
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 Packard Electric Co., St. Catharines, Ont.

Electric Mine Locomotives
 Canadian General Electric Co., Toronto.
 Canadian Westinghouse Co., Ltd., Hamilton, Ont.
 Jeffrey Mfg. Co., Columbus, Ohio.

Electric Transformers
 Allis-Chalmers-Bullock, Limited, Montreal.

Electrical Supplies
 Bristol Co., Waterbury, Conn.
 Canadian General Electric Co., Toronto.
 Canadian Westinghouse Co., Ltd., Hamilton, Ont.
 Electrical Construction Co., London, Ont.
 Forman, John, Montreal.
 Jones & Moore Electric Co., Toronto.
 Morrison, Jas., Brass Mfg. Co., Toronto.
 Packard Electric Co., St. Catharines, Ont.
 Toronto & Hamilton Electric Co., Hamilton, Ont.

Electrodes
 International-Acheson-Graphite Co., Niagara Falls, N.Y.

Elevators (Passenger and Freight)
 Otis Fensom Elevator Co., Toronto.

Elevators and Conveyors
 Darling Bros., Montreal.
 Greer, Wm. & J. G., Toronto.
 Jeffrey Mfg. Co., Columbus, Ohio.

Elevator Insurance
 Canadian Casualty & Boiler Insurance Co., Toronto.

Emery and Emery Wheels
 Canadian Fairbanks Co., Montreal.
 Forman, John, Montreal.
 Frothingham & Workman, Limited, Montreal.
 Hamilton Facing Mill Co., Hamilton, Ont.
 Rice Lewis & Son, Toronto.

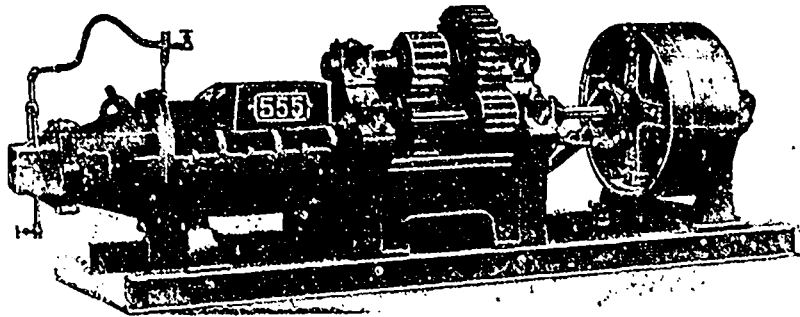
Engineers (Chemical)
 Heys, Thomas & Son, Toronto.
 Hunt, Robert W. & Co., Chicago, Ill.

Engineers (Civil)
 Mitchell, Charles H., C.E., Toronto.
 Parke, R. J., Toronto.

Engineers (Consulting)
 Aitken, K. L., Toronto.
 Electrical Construction Co., London, Ont.
 Fensom, C. J., Toronto.
 Hunt, Robert W. & Co., Chicago, Ill.
 Marion & Marion, Montreal.
 Mitchell, Charles H., C.E., Toronto.
 Parke, R. J., Toronto.
 Perrin William R. & Co., Limited, Toronto.

Engineers (Contracting)
 Babcock & Wilcox, Limited, Montreal.
 Canada Foundry Co., Toronto.
 Darling Bros., Montreal.
 Electrical Construction Co., London, Ont.
 Fensom, C. J., Toronto.
 Greer, Wm. & J. G., Toronto.
 Loignon, A. & E., Montreal.
 Hall, J. B. & Son, Toronto.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Robb Engineering Co., Amherst, N.S.

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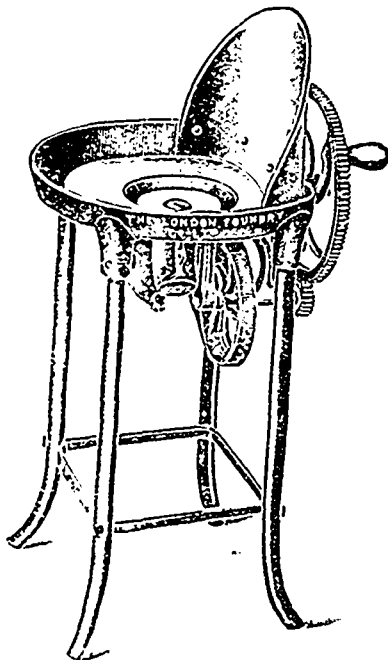


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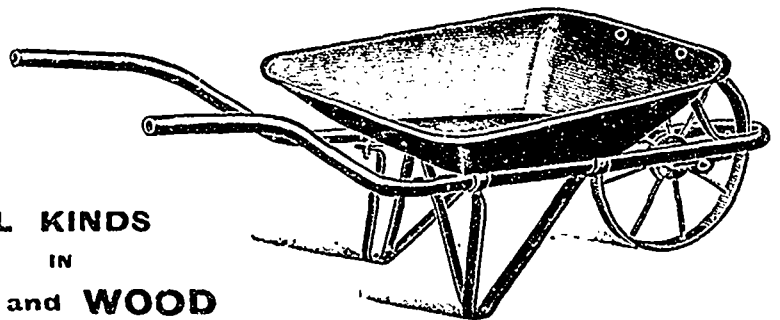


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Navy, Farm, Garden and General Purpose

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Engineers (Electrical)

Aitken, K. L., Toronto.
 Allis-Chalmers-Bullock, Limited, Montreal.
 Canadian General Electric Co., Ltd., Toronto.
 Canadian Westinghouse Co., Ltd., Hamilton, Ont.
 Crocker-Whooler Co., St. Catharines, Ont.
 Electrical Construction Co., London, Ont.
 Fensom, G. J., Toronto.
 Jones & Moore Electric Co., Toronto.
 Marion & Marion, Montreal.
 Toronto & Hamilton Electric Co., Hamilton, Ont.

Engineers (Mechanical)

Allis-Chalmers-Bullock, Limited, Montreal.
 Babcock & Wilcox, Limited, Montreal.
 Darling Bros., Montreal.
 Electrical Construction Co., London, Ont.
 Fensom, G. J., Toronto.
 Greay, Wm. & J. G., Toronto.
 Hall, J. B. & Son, Toronto.
 Hunt, Robert W. & Co., Chicago, Ill.
 Kerr Engine Co., Walkerville, Ont.
 Marion & Marion, Montreal.
 Mitchell, Charles H., C.B., Toronto.
 McDougall, John, Caledonian Iron Works Co., Montreal.

Robb Engineering Co., Amherst, N.S.
 Sheldons, Limited, Galt, Ont.
 Smart-Turner Machine Co., Hamilton, Ont.

Engineers (Mill and Hydraulic)

Fensom, G. J., Toronto.
 Greay, Wm. & J. G., Toronto.
 Smart-Turner Machine Co., Hamilton, Ont.

Engineers (Mining)

Heys, Thomas & Son, Toronto.

Engineers and Contractors

Greay, Wm. & J. G., Toronto.
 Jeffrey Mfg. Co., Columbus, Ohio.
 Lockton, A. & E., Montreal.
 Smart-Turner Machine Co., Hamilton, Ont.

Engineers' Supplies

Eureka Mineral Wool & Asbestos Co., Toronto.
 Mitchell, Robert Co., Montreal.
 Wilson, James & Co., Montreal.
 Morrison, Jas., Brass Mfg. Co., Toronto.
 Rice Lewis & Son, Toronto.

Engines and Boilers

Allis-Chalmers-Bullock, Limited, Montreal.
 Babcock & Wilcox, Limited, Montreal.
 Canada Foundry Co., Toronto.
 Canadian Fairbanks Co., Montreal.
 Greay, Wm. & J. G., Toronto.
 Goldie & McCulloch Co., Galt, Ont.
 Morris Machine Works, Baldwinville, N.Y.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Robb Engineering Co., Amherst, N.S.
 Sheldons, Limited, Galt, Ont.
 Smart-Turner Machine Co., Hamilton, Ont.
 Sturtevant, B. F. Co., Boston, Mass.
 Waterous Engine Co., Brantford, Ont.
 Williams, A. R. Machinery Co., Toronto.

Engravers

Canadian Manufacturer, Toronto.
 Jones, J. L. Engraving Co., Toronto.
 Lutz Bros., Toronto.

Exhaust Fans

Greay, Wm. & J. G., Toronto.
 Hamilton Facing Mill Co., Hamilton, Ont.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Boston, Mass.

Exhaust Heads

Darling Bros., Montreal.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Hyde Park, Mass.

Exhausters

Common Heating & Vent Co., Hespeler, Ont.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Hyde Park, Mass.

Factory Sites

Assessment Commissioner, Hamilton, Ont.
 Cartwright, R. C., Napanee, Ont.
 Department of Industries, Toronto.
 Public Board of Trade, Orillia, Ont.
 Port Dover Board of Trade, Port Dover, Ont.

Fans

Common Heating & Ventilating Co., Hespeler, Ont.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Hyde Park, Mass.

Feed Water Heaters

Babcock & Wilcox, Limited, Montreal.
 Canadian Fairbanks Co., Montreal.
 Darling Bros., Montreal.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Pittsburg Filter Mfg. Co., Pittsburg, Pa.
 Robb Engineering Co., Amherst, N.S.
 Smart-Turner Machine Co., Hamilton, Ont.

Feed Water Purifiers
 Pittsburg Filter Mfg. Co., Pittsburg, Pa.
Fencing and Gates
 Meadows, Geo. B., Co., Toronto.

Files

Canadian Fairbanks Co., Montreal.
 Clark, D. W., Toronto.
 Frothingham & Workman, Limited, Montreal.
 Morton, B. K. & Co., Sheffield, Eng.
 Nicholson File Co., Port Hope, Ont.
 Rice Lewis & Son, Toronto.
 Spence, R. & Co., Hamilton, Ont.

Fillot (Pattern)

Hamilton Facing Mill Co., Hamilton, Ont.
 Sadler & Haworth, Montreal and Toronto.

Filters (Oil)

Babcock & Wilcox, Limited, Montreal.
 Canadian Fairbanks Co., Montreal.
 Darling Bros., Montreal.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Porritt William R. & Co., Limited, Toronto.

Filters and Filtering Systems (Water)

Babcock & Wilcox, Limited, Montreal.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Pittsburg Filter Mfg. Co., Pittsburg, Pa.

Financial

Bradstreet's, New York City.
 Dun, R. G. & Co., Toronto.
 Neff, A. C. & Co., Toronto.

Fire Brick and Clay

Dunbar Fire Brick Co., Pittsburgh, Pa.
 Elk Fire Brick Co., St. Mary's, Pa.
 Hamilton Facing Mill Co., Hamilton, Ont.
 Hyde, F. & Co., Montreal.
 Harbison-Walker Refractories Co., Pittsburg, Pa.
 Leslie, A. C. & Co., Montreal.
 Ontario Lime Association, Toronto.
 Pennsylvania Fire Brick Co., Beach Creek, Pa.
 Stowe-Faller Co., Cleveland, Ohio.
 Toronto Pottery Co., Toronto.

Fire Escapes

Darling Bros., Montreal.

Fire Alarm Apparatus

Northern Electric & Mfg. Co., Montreal.

Fire Engines

Waterous Engine Works, Co., Brantford, Ont.

Forges and Blowers

Canada Foundry Co., Toronto.
 Frothingham & Workman, Limited, Montreal.
 Greay, Wm. & J. G., Toronto.
 Hamilton Facing Mill Co., Hamilton, Ont.
 London Foundry Co., London, Ont.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Boston, Mass.

Forgings

Canada Forge Co., Welland, Ont.
 International Steel Co., Montreal.
 Montreal Steel Works, Montreal.
 Nova Scotia Steel & Coal Co., New Glasgow, N.S.

Founders

Canada Foundry Co., Toronto.
 Goldie & McCulloch Co., Galt, Ont.
 Greay, Wm. & J. G., Toronto.
 Kerr Engine Co., Walkerville, Ont.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Robb Engineering Co., Amherst, N.S.
 Smart-Turner Machine Co., Hamilton, Ont.

Foundry Facings and Supplies

Hamilton Facing Mill Co., Hamilton, Ont.
 International-Acheson-Graphite Co., Niagara Falls, N.Y.

Fuel Economizers

Babcock & Wilcox, Limited, Montreal.
 Sturtevant, B. F. Co., Hyde Park, Mass.

Furniture (Lodge, Opera and School)

Canadian Office & School Furniture Co., Preston, Ont.

Galvanized Sheets

Gibb, Alexander, Montreal.
 Leslie, A. C. & Co., Montreal.

Galvanizing

Ontario Wind Engine & Pump Co., Toronto.

Galvanizing and Tinning Machinery and Furnaces (Wire)

Greay, Wm. & J. G., Toronto.
 Turner, Vaughn & Taylor Co., Cuyahoga Falls, Ohio

Gas Blowers and Exhausters

Sturtevant, B. F. Co., Hyde Park, Mass.

Gas and Gasoline Engines

Canadian Fairbanks Co., Montreal.
 Canadian McVicker Engine Co., Galt, Ont.
 Economic Power, Light & Heat Supply Co., Toronto
 Gooli Shalley & Muir, Brantford, Ont.
 Morrison, F. A. & Co., Montreal.

Produce Gas Co., Toronto.
 Smart-Turner Machine Co., Hamilton, Ont.
 Standard Bearings, Limited, Niagara Falls, Ont.
 Weber Gas-Engine Co., Kansas City, Mo.

Gauges (Recording Pressure)

Bristol Co., Waterbury, Conn.
 Canadian Fairbanks Co., Montreal.
 Morrison, Jas., Brass Mfg. Co., Toronto.

Gauges (Steam)

Canadian Fairbanks Co., Montreal.
 Frothingham & Workman, Limited, Montreal.
 Morrison, Jas., Brass Mfg. Co., Toronto.
 Williams, A. R. Machinery Co., Toronto

Gauges (Water)

Babcock & Wilcox, Limited, Montreal.
 Canadian Fairbanks Co., Montreal.
 Morrison, Jas., Brass Mfg. Co., Toronto.

Generating Sets

Sturtevant, B. F. Co., Hyde Park, Mass.

Generators

Allis-Chalmers-Bullock, Limited, Montreal.
 Canadian General Electric Co., Toronto.
 Canadian Westinghouse Co., Ltd., Hamilton, Ont.
 Electrical Construction Co., London, Ont.
 Forman, John, Montreal.
 Jeffrey Mfg. Co., Columbus, Ohio
 Jones & Moore Electric Co., Toronto.
 Phillips, Eugene F., Electrical Works, Montreal.
 Toronto & Hamilton Electric Co., Hamilton, Ont.

Gloves, Mittens and Moccasins

Storey, W. H. & Son, Acton, Ont.

Glass for Buildings

Pilkington Bros., Limited, Toronto.

Glues

Pollack Bros. & Co., Montreal.
 Tippet, A. P. & Co., Montreal.

Glycerine

Winn & Holland, Montreal.

Government Notices

Factory Inspectors.
 Minister of Agriculture.

Graphite

Dixon, Jos. Crucible Co., Jersey City, N.J.
 Hamilton Facing Mill Co., Hamilton, Ont.
 International-Acheson-Graphite Co., Niagara Falls, N.Y.
 McCullough-Dalzell Crucible Co., Pittsburg, Pa.
 Morrison, Jas., Brass Mfg. Co., Toronto.

Grinding Wheels

Canadian Fairbanks Co., Montreal.
 Rice Lewis & Son, Toronto.
 The Norton Co., Worcester, Mass.

Hack Saws

Canadian Fairbanks Co., Montreal.
 Rice Lewis & Son, Toronto.

Hammers

McKinnon Dash & Metal Works Co., St. Catharines.

Hammers (Drop)

Banfield, W. H. & Son, Toronto.
 London Machine Tool Co., Hamilton, Ont.

Hardware

Butterfield & Co., Rock Island, Que.
 Frothingham & Workman, Limited, Montreal.
 Gartshore, John J., Toronto.
 Gibb, Alexander, Montreal.
 Globe Machine & Stamping Co., Cleveland, Ohio.
 London Foundry Co., London, Ont.
 Morrow, John, Screw, Limited, Ingersoll, Ont.
 Rice Lewis & Son, Toronto.
 Welland Vale Mfg. Co., St. Catharines, Ont.

Heating and Ventilating Apparatus

Darling Bros., Montreal.
 Dominion Heating & Ventilating Co., Hespeler, Ont.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Boston, Mass.

High Pressure Blowers

Sturtevant, B. F. Co., Hyde Park, Mass.

Hinges

Dartnell, E. F., Montreal.
 Toronto Bolt & Forging Co., Toronto.

Holting Engines

Allis-Chalmers-Bullock, Limited, Montreal.
 Beatty, M. & Sons, Welland, Ont.
 Canadian Fairbanks Co., Montreal.

Hoists (Chain and Pneumatic)

Canadian Rand Drill Co., Sherbrooke, Que.
 Beatty, M. & Sons, Welland, Ont.

Horse Shoes

Toronto & Belleville Rolling Mills, Belleville, Ont.

Hose (Fire and Pneumatic)

Gutta Percha & Rubber Mfg. Co., Toronto.

Hydrants

Canadian Fairbanks Co., Montreal.
 Kerr Engine Co., Walkerville, Ont.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 McDougall, R. & Co., Galt, Ont.

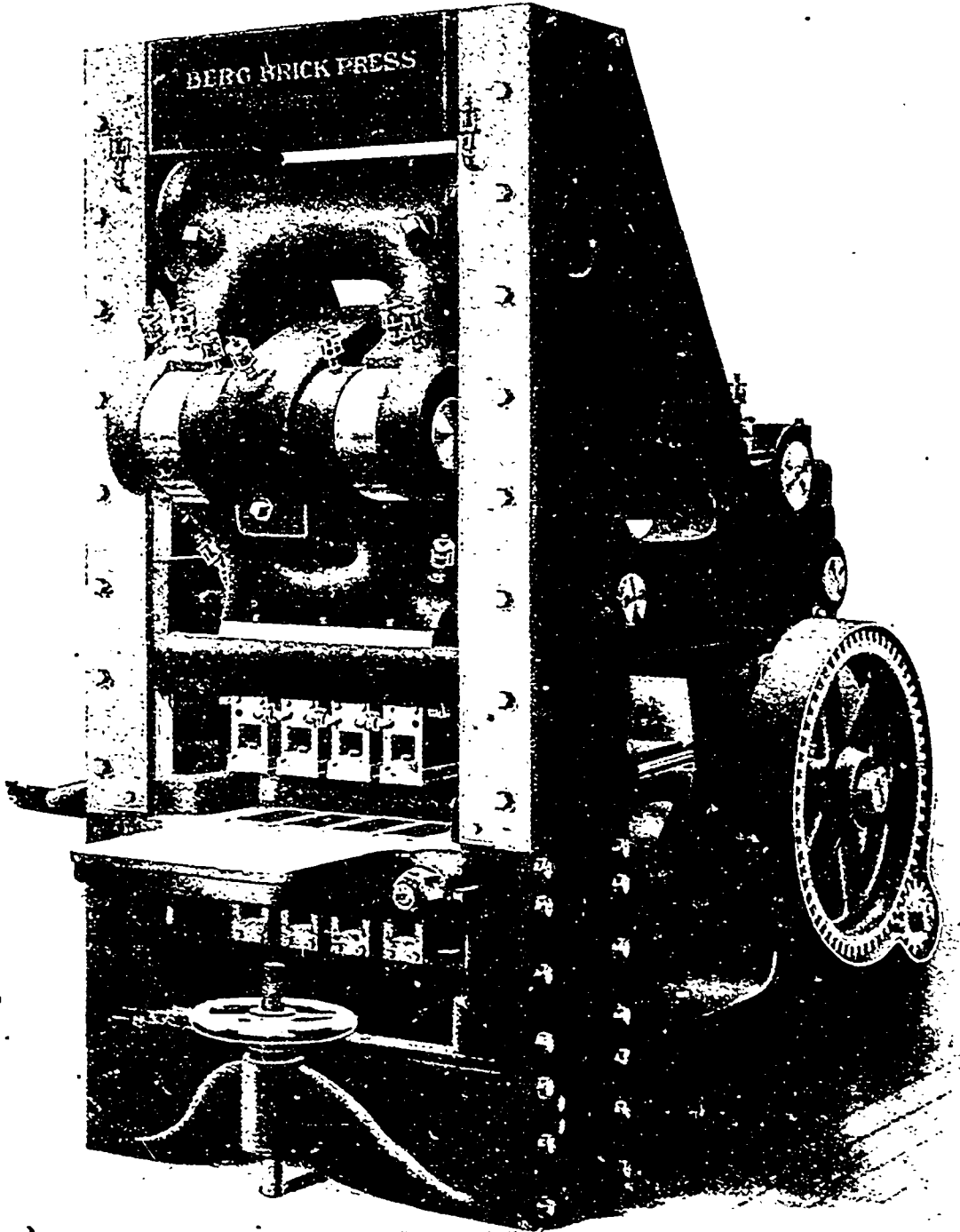
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The BERG is built for quality, for simplicity and for strength.



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Hydraulic Accumulators
 Canadian Bomer & Boschert Press Co., Montreal.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Perrin, Wm. R. & Co., Limited, Toronto.
 Smart-Turner Machine Co., Hamilton, Ont.

Hydraulic Machinery
 Allis-Chalmers-Bullock, Limited, Montreal.
 Canada Foundry Co., Toronto.
 Canadian Bomer & Boschert Press Co., Montreal.
 Darling Bros., Montreal.
 Greer, Wm. & J. G., Toronto.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Fern, William R. & Co., Limited, Toronto.
 Smart-Turner Machine Co., Hamilton, Ont.

Hydro-Electric Plant
 Allis-Chalmers-Bullock, Limited, Montreal.

Injectors
 Canada Foundry Co., Toronto.
 Frothingham & Workman, Limited, Montreal.
 Morrison, Jas., Brass Mfg. Co., Toronto.
 Williams, A. R. Machinery Co., Toronto.

Insulated Wires and Cables
 Phillips, Eugene F., Electrical Works, Montreal.

Insulation, Sound and Cold Storage
 Eureka Mineral Wool & Asbestos Co., Toronto.
 Lea Boiler Covering Co., Montreal.

Iron and Steel Specialties
 Armstrong Mfg. Co., Bridgeport, Conn.
 Borne-Fuller Co., Cleveland, Ohio.
 Canada Foundry Co., Toronto.
 Frothingham & Workman, Limited, Montreal.
 Lisle, A. C. & Co., Montreal.
 London Rolling Mill Co., London, Ont.
 Knight, John, Limited, Bristol, England and Montreal.
 Nova Scotia Steel & Coal Co., New Glasgow, N.S.
 Iron Drawn Steel Co., Hamilton, Ont.

Iron and Steel Inspection
 Hart R. W. & Co., Chicago, Ill.

Lamps—Electric
 Allis-Chalmers-Bullock, Limited, Montreal.
 Canadian General Electric Co., Toronto.
 Canadian Westinghouse Co., Ltd., Hamilton, Ont.
 Fern, John, Montreal.
 Island Electric Co., St. Catharines, Ont.
 Graham Incandescent Lamp Co., Toronto.

Lathes
 Canada Foundry Co., Toronto.
 Canadian Fairbanks Co., Montreal.
 London Foundry Co., London, Ont.
 London Machine Tool Co., Hamilton, Ont.
 McDougall, R. Co., Galt, Ont.
 Williams, A. R. Machinery Co., Toronto.

Lathes (Wood-working)
 Canadian Fairbanks Co., Montreal.
 Goldie & McCulloch Co., Galt, Ont.
 Williams, A. R. Machinery Co., Toronto.

Lead (Pig and Sheet)
 Canada Metal Co., Toronto.

Linoleum
 Dominion Oil Cloth Co., Montreal.

Linseed Oil
 Canada Linseed Oil Mills, Montreal.

Lockers (Metal)
 Brown, Geo. B. Co., Toronto.

Lubricators
 Hamilton Facing Mill Co., Hamilton, Ont.
 Morrison, Jas., Brass Mfg. Co., Toronto.

Machinery (Ganning)
 Brown, Geo. B. Co., Hamilton.

Machinery (Clay Working)
 Fairbank & Taylor Co., Cuyahoga Falls, Ohio.
 Limited, Waterloo, Ont.
 A. A. Sons, Toronto.
 Greer, Wm. & J. G., Toronto.

Machinery (Evaporating)
 Brown, Geo. B. & Co., Hamilton.

Machinery (Flour Mill)
 Allis-Chalmers-Bullock, Limited, Montreal.
 Goldie & McCulloch Co., Galt, Ont.
 Greer, Wm. & J. G., Toronto.

Machinery (Grinding and Polishing)
 McLaren, W. B. & Co., Montreal.
 Worcester Co., Worcester, Mass.

Machinery (Mining)
 Allis-Chalmers-Bullock, Limited, Montreal.
 Canada Foundry Co., Toronto.
 Smart-Turner Machine Co., Hamilton, Ont.
 Spence, R. & Co., Hamilton, Ont.
 Wilson, James & Co., Montreal.

Jeffrey Mfg. Co., Columbus, Ohio.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 Perrin, William R. & Co., Limited, Toronto.
 Williams, A. R. Machinery Co., Toronto.

Machinery (Paint and Color)
 Greer, Wm. & J. G., Toronto.

Machinery (Special)
 Allis-Chalmers-Bullock, Limited, Montreal.
 Brown Boggs & Co., Hamilton, Ont.
 Fisher Bros., Toronto.
 Globe Machine & Stamping Co., Cleveland, Ohio.
 Greer, Wm. & J. G., Toronto.
 Hall, J. B. & Son, Toronto.
 McLaren, W. B. & Co., Montreal.
 Smart-Turner Machine Co., Hamilton, Ont.
 Standard Bearings, Limited, Hamilton.

Machinery (Sand Lime, Brick)
 Berg, A. & Son, Toronto.

Machinery (Wood-Working)
 Canadian Fairbanks Co., Montreal.
 Clark-Demill Co., Hesper, Ont.
 Goldie & McCulloch Co., Galt, Ont.
 Sheldons, Limited, Galt, Ont.
 Williams, A. R. Machinery Co., Toronto.

Machinists
 Fisher Bros., Toronto.
 Goldie & McCulloch Co., Galt, Ont.
 Greer, Wm. & J. G., Toronto.
 Hall, J. B. & Son, Toronto.
 Kerr Engine Co., Walkerville, Ont.
 Robb Engineering Co., Amherst, N.S.
 Smart-Turner Machine Co., Hamilton, Ont.
 Standard Bearings, Limited.

Machinists' Supplies
 Armstrong Mfg. Co., Bridgeport, Conn.
 Butterfield & Co., Rock Island, Que.
 Canadian Fairbanks Co., Montreal.
 Goldie & McCulloch Co., Galt, Ont.
 Gutta Percha & Rubber Mfg. Co., Toronto.
 Jeffrey Mfg. Co., Columbus, Ohio.
 Morrow, John, Screw, Limited, Ingersoll, Ont.
 Rice Lewis & Son, Toronto.

Machine Tools
 Becker-Brainard Milling Machine Co., Hyde Park, Mass.
 Bertram, John & Sons, Dundas, Ont.
 Canadian Fairbanks Co., Montreal.
 Darling Bros., Montreal.
 London Foundry Co., London, Ont.
 London Machine Tool Co., Hamilton, Ont.
 McDougall, R. & Co., Galt, Ont.
 McLaren, W. B. & Co., Montreal.

Malleable Castings
 Galt Malleable Iron Co., Galt, Ont.
 Hamilton Steel & Iron Co., Hamilton, Ont.
 McKinnon Dash & Metal Works Co., St. Catharines, Ont.
 Smith's Falls Malleable Castings Co., Smith's Falls, Ont.

Marine and Stationary Engines and Boilers
 Allis-Chalmers-Bullock, Limited, Montreal.
 Canadian Fairbanks Co., Montreal.
 Smart-Turner Machine Co., Hamilton, Ont.

Mechanical Draft
 Babcock & Wilcox, Limited, Montreal.
 Sheldons, Limited, Galt, Ont.
 Sturtevant, B. F. Co., Boston, Mass.

Metal Ceilings
 Galt Art Metal Co., Galt, Ont.
 Metallic Roofing Co., Toronto.
 Metal Shingle & Siding Co., Preston, Ont.

Metal Stamping
 Globe Machine & Stamping Co., Cleveland, Ohio.

Meters (Electric and Gas)
 Mitchell, Robert Co., Montreal.

Mica Coverings
 Mica Boiler Covering Co., Montreal.

Mill Machinery and Supplies
 Allis-Chalmers-Bullock, Limited, Montreal.
 Armstrong Mfg. Co., Bridgeport, Conn.
 Becker-Brainard Milling Machine Co., Hyde Park, Mass.
 Canadian Asbestos Co., Montreal.
 Canadian Fairbanks Co., Montreal.
 Darling Bros., Montreal.
 Gartschore, John J., Toronto.
 Goldie & McCulloch Co., Galt, Ont.
 Greer, Wm. & J. G., Toronto.
 Gutta Percha & Rubber Mfg. Co., Toronto.
 Hay, Peter Knife Co., Galt, Ont.
 Jeffrey Mfg. Co., Columbus, Ohio.
 Morrow, John, Screw, Limited, Ingersoll, Ont.
 McDougall, John, Caledonian Iron Works Co., Montreal.
 McLaren, D. K., Limited, Montreal and Toronto.
 McLaren, J. C., Helling Co., Montreal.
 Rebb Engineering Co., Amherst, N.S.
 Sadler & Haworth, Montreal and Toronto.
 Smart-Turner Machine Co., Hamilton, Ont.
 Spence, R. & Co., Hamilton, Ont.
 Wilson, James & Co., Montreal.

Mineral Wool
 Eureka Mineral Wool & Asbestos Co., Toronto.

Milling Cutters and Machines
 Abbott, Wm., Montreal.
 Bertram, John & Sons, Dundas.
 Becker-Brainard Milling Machine Co., Hyde Park, Mass.

Motors and Dynamos
 Allis-Chalmers-Bullock, Limited, Montreal.
 Canadian Fairbanks Co., Montreal.
 Canadian General Electric Co., Toronto.
 Canadian Westinghouse Co., Ltd., Hamilton, Ont.
 Electrical Construction Co., London, Ont.
 Forman, John, Montreal.
 Jeffrey Mfg. Co., Columbus, Ohio.
 Jones & Moore Electric Co., Toronto.
 Sturtevant, B. F. Co., Hyde Park, Mass.
 Toronto & Hamilton Electric Co., Hamilton, Ont.

Motors (Electric)
 Sturtevant, B. F. Co., Hyde Park, Mass.

Moulding Sand
 Hamilton Facing Mills Co., Hamilton, Ont.

Moulders Supplies
 Hamilton Facing Mill Co., Hamilton, Ont.

Mucilage
 Auld Mucilage Co., Montreal.

Municipal Filtration Plants (Water)
 Pittsburg Filter Mfg. Co., Pittsburg, Pa.

Nails
 Canada Screw Co., Hamilton, Ont.
 Parmenter & Bullock Co., Gananoque, Ont.

Nickel
 Canadian Copper Co., New York, N.Y.
 Orford Copper Co., New York, N.Y.

Nozzles
 McCullough-Dalzell Crucible Co., Pittsburg, Pa.
 Morrison, Jas., Brass Mfg. Co., Toronto.

Office and Bank Fittings
 Canadian Office & School Furniture Co., Preston, Ont.

Oils and Lubricants
 Dixon, Jos. Crucible Co., Jersey City, N.J.
 Hamilton Facing Mill Co., Hamilton, Ont.
 Imperial Oil Co., Petrolia, Ont.
 Queen City Oil Co., Toronto.

Oil Cloth
 Dominion Oil Cloth Co., Montreal.

Paint Pigment
 International-Acheson-Graphite Co., Niagara Falls, N.Y.

Paints and Colors
 Berry Bros., Walkerville, Ont.
 Canada Paint Co., Montreal.
 Canadian Asbestos Co., Montreal.
 Dartnell, E. F., Montreal.
 Eureka Mineral Wool & Asbestos Co., Toronto.
 McArthur, Cornelle & Co., Montreal.
 Rice Lewis & Sons, Toronto.

Paper Bags
 Douglas & Ratchiff, Limited, Toronto.

Paper
 Barber, Wm. & Brox, Georgetown, Ont.
 Pollack Bros. & Co., Montreal.
 Toronto Paper Mfg. Co., Cornwall, Ont.

Patents
 Budden, Hanbury A., Montreal.
 Fetherstonhaugh & Co., Toronto.
 Marion & Marion, Montreal.

Perforated Metals
 Globe Machine & Stamping Co., Cleveland, Ohio.
 Greening, B. Wire Co., Hamilton, Ont.

Personal Accident
 Canadian Casualty & Boiler Insurance Co., Toronto.

Phosphorizers
 McCullough-Dalzell Crucible Co., Pittsburg, Pa.

Picks
 Welland Vale Mfg. Co., St. Catharines, Ont.

Pig Iron
 Borne-Fuller Co., Cleveland, Ohio.
 Canada Iron Furnace Co., Montreal.
 Hamilton Steel & Iron Co., Hamilton, Ont.
 Nova Scotia Steel & Coal Co., New Glasgow, N.S.
 Syracuse Smelting Works, Montreal.

Pipe (Wooden Wire Bound)
 Pacific Coast Pipe Co., Vancouver, B.C.

Pipe (Riveted, Iron and Steel)
 Babcock & Wilcox, Limited, Montreal.
 Canadian Fairbanks Co., Montreal.
 McDougall, John, Caledonian Iron Works Co., Montreal.

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All Sizes Sheets and Fillet

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Vancouver, B.C.



NOTICE The following are the Factory Inspectors for the Province of Ontario:

JAS. T. BURKE, Parliament Buildings, Toronto.
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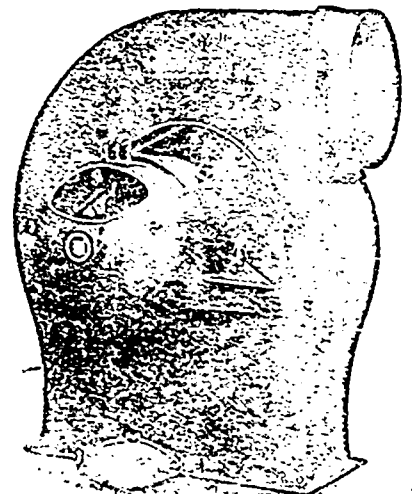
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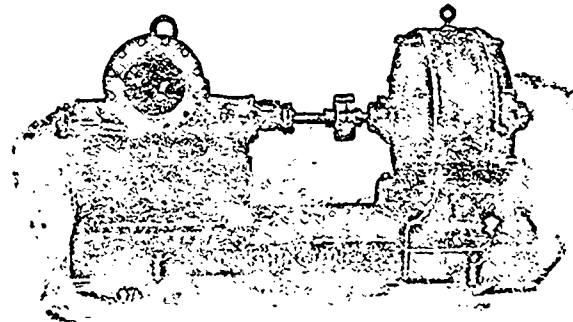
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