

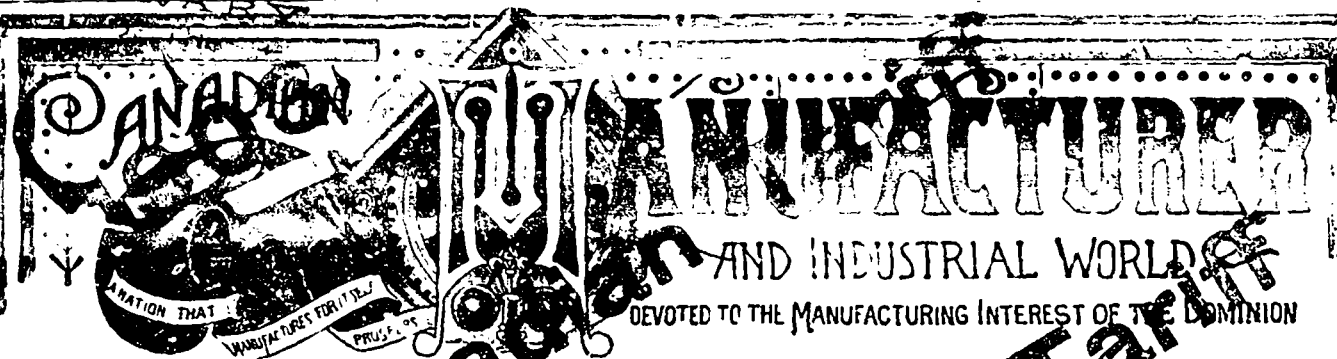
THE QUEEN CITY OIL CO. LIMITED,

SAMUEL ROGERS, President.

TORONTO.

LUBRICATING AND REFINED

OIL



VOL 47.

TORONTO, SEPTEMBER 4, 1903.

No. 5

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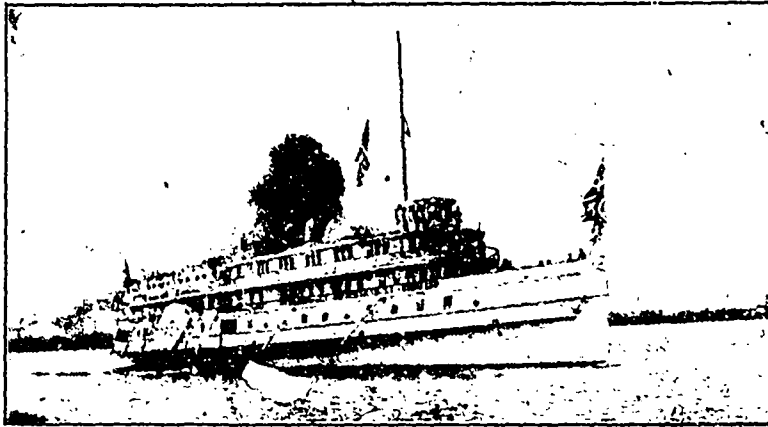
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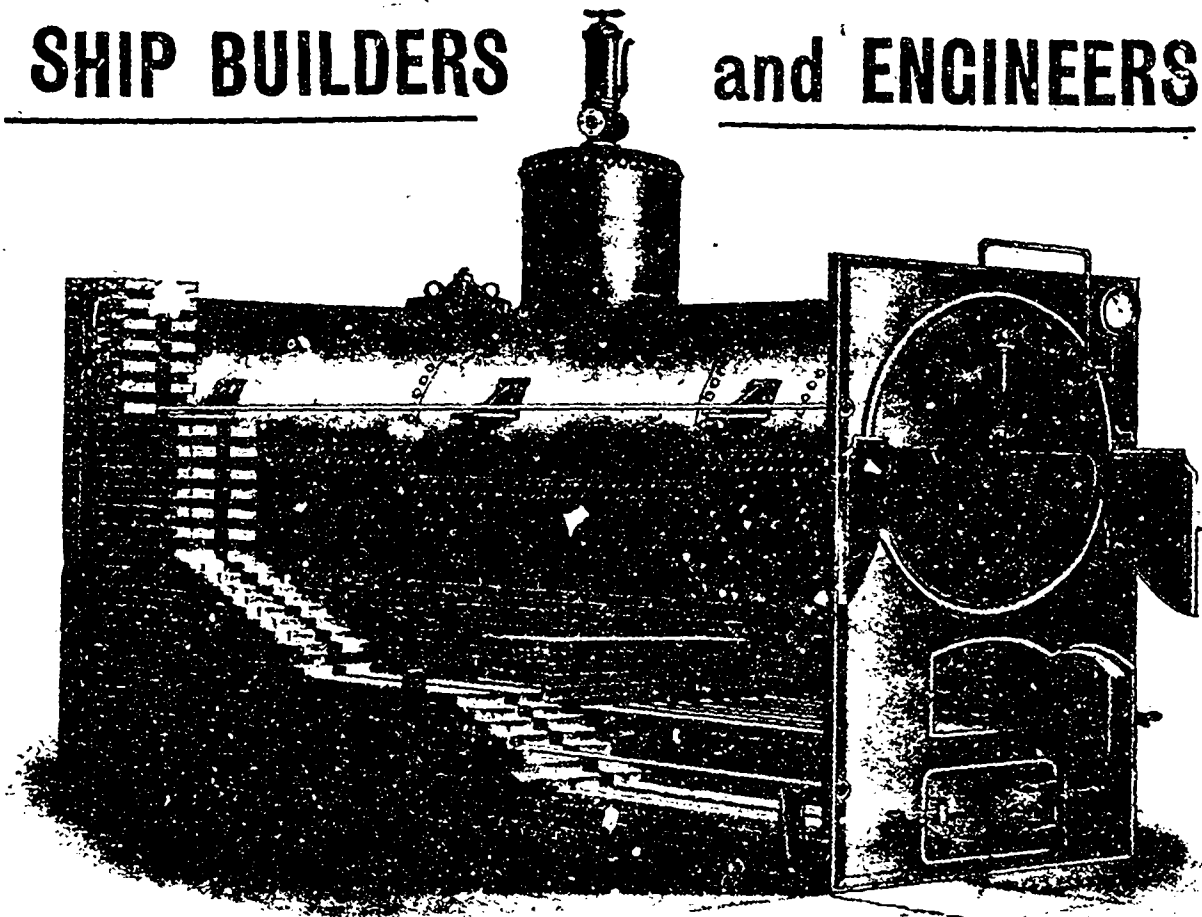


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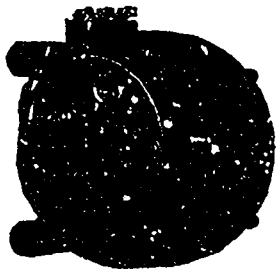
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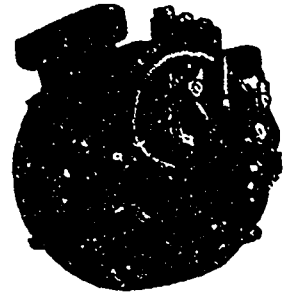
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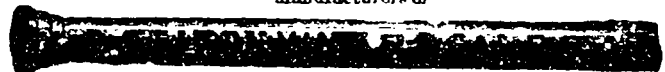
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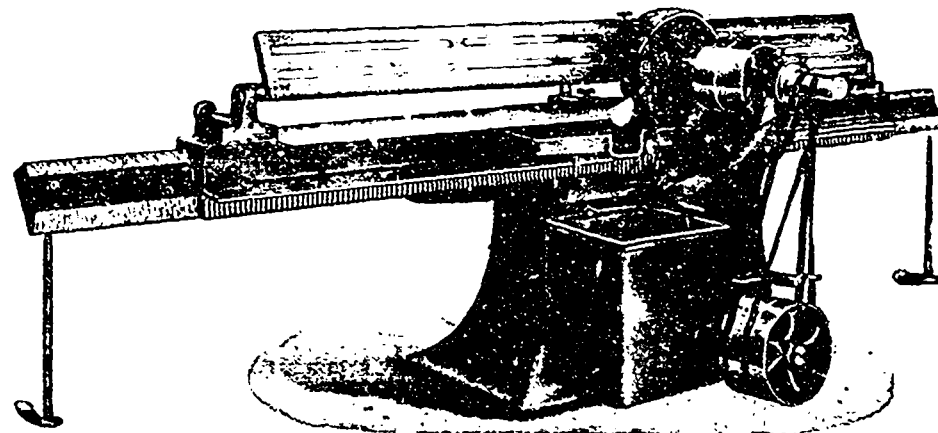
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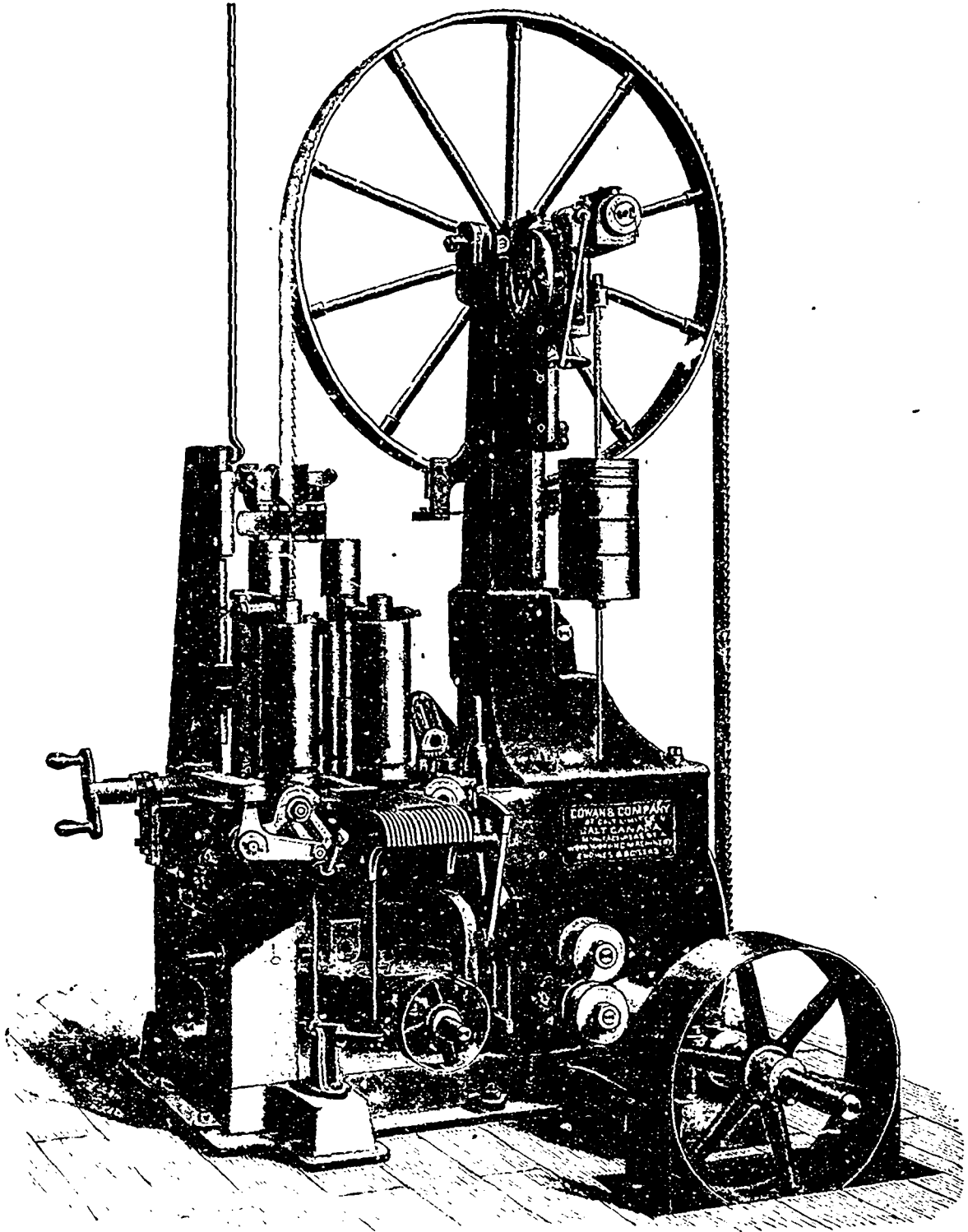
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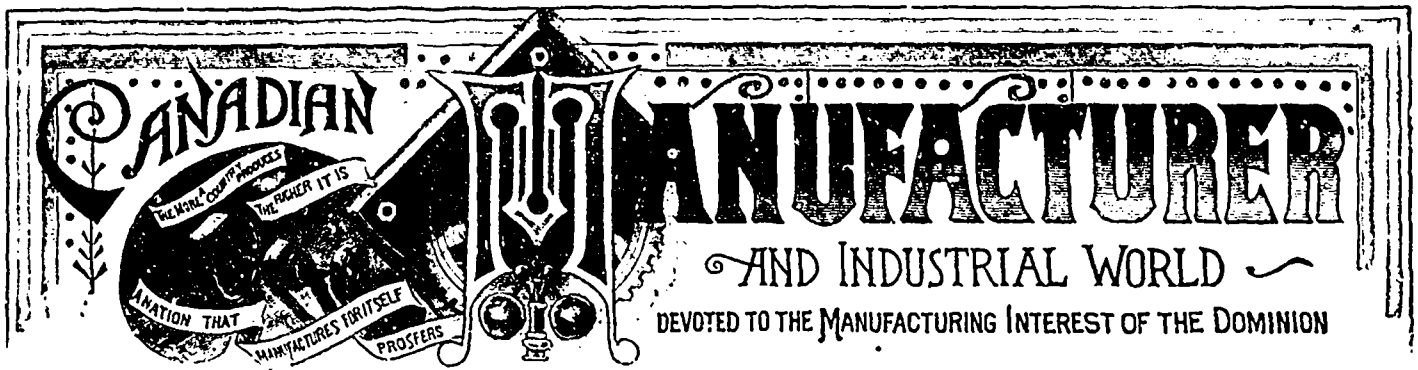
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Manufacturers of Wood Working Machinery of all kinds, up-to-date in every particular. Write for cuts and prices.

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Vol. 47

TORONTO, CANADA, SEPTEMBER 4, 1903.

No. 5.

ESTABLISHED IN 1880

PUBLISHED ON THE FIRST AND THIRD FRIDAYS OF EACH MONTH

J. J. CASSIDEY, - Editor and Manager

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McKinnon Building, Cor. Melinda and Jordan Sts., TORONTO.

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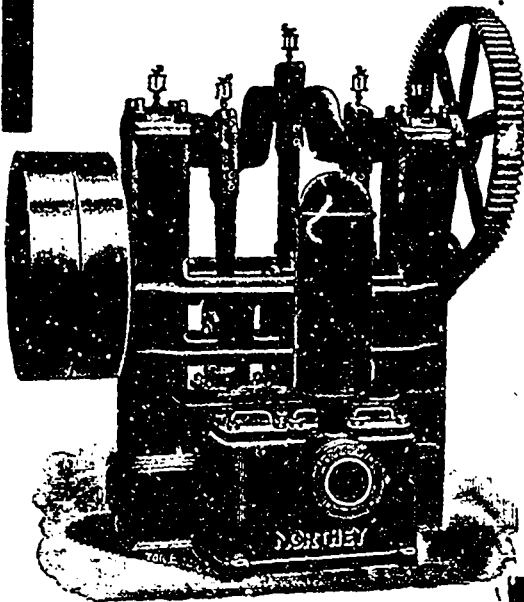
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J. J. CASSIDY, Editor and Manager

CANADA

The name "Canada," according to Mr. George Johnson, F.S.S., Dominion Statistician, as stated in the Statistical Year Book for 1902, first appears in history in the "Bref recit de la navigation faite en 1536-7 par Capt. Jacques Cartier."

The Dominion of Canada is about 3,500 miles from east to west, and 1,400 miles from north to south. It comprises the whole of the northern half of North America with the exceptions on the west, of Alaska, on the north, of Greenland, and on the east, of the Labrador coast line, which latter is under the jurisdiction of Newfoundland, which colony has not yet entered the Canadian Confederation. The length of the frontier line separating Canada from the United States is 3,000 geographical miles, 1,400 miles being a water line by rivers, lakes and seas, 1,600 miles being a land boundary.

The area of Canada is 3,745,574 square miles, and the population estimated in 1902 at 5,456,931, or 1.5 persons to the square mile. The total area of the entire British Empire is 11,081,924 square miles with 394,179,160 population; of the United Kingdom 121,371 square miles with 41,605,220 population, and of the United States, including Alaska, 3,610,035 square miles with, in 1900, a population of 76,149,386.

According to the census of 1901 there were sixty-four cities and towns in Canada with a population of 5,000 and upwards. With regard to the division of the population into rural and urban, taking the unit of 4,000 inhabitants as that which constitutes an urban population, the Dominion had, in 1901, 1,403,497 urban, or 26½ per cent. and rural, 3,967,818, or 73.88 per cent. For the whole of the United States, on the same basis, the percentage of urban to total population is 37.3 against Canada's 26.12.

The legal weights and measures of Canada are the Imperial yard, Imperial pound avoirdupois, Imperial gallon of 277.27384 cubic inches, and the Imperial bushel. The Imperial gallon is equal to 4.54174 litres; while the wine gallon used in the United States is equal to 3.785 litres.

By Act 42 Vic. (1879) Chap. 16, amended by Chap. 30, Acts of 1898, the British hundredweight of 112 pounds, and the ton of 2,240 pounds, were abolished; and the hundredweight was declared to be 100 pounds, and the ton 2,000 pounds avoirdupois, thus assimilating the weights of Canada and the United States.

According to the census of 1901 the birthplaces of the people in Canada were divided as follows:—Born in Canada, 4,671,815; born elsewhere, 699,500. Those born in all other

British possessions numbered 405,883, and in the United States, 127,899.

CANADA'S FOREIGN TRADE

The value of domestic, animal and agricultural products exported from Canada in 1902 was \$94,517,019, of which \$79,530,972, or 84.15 per cent. was to Great Britain, and \$7,041,180, or 7.45 per cent. to the United States.

The total value of exports of provisions, the produce of Canada, in 1902 was \$40,934,345, of which \$40,507,567 went to Great Britain and \$147,028 to the United States. During the same year Canada imported for home consumption of animal and agricultural produce, from Great Britain, \$2,734,167, and from the United States, \$15,524,941.

The total value of imports and exports of Canada, including coin and bullion, in 1902 was as under:

	Imports.		Exports.	
	Value.	Per ct.	Value.	Per ct.
Great Britain...	\$49,427,688	23.29	\$117,320,221	55.43
British Empire..	54,031,390	25.45	129,070,620	60.99
United States . .	120,801,847	61.15	71,197,684	33.64
All countries . .	212,270,158	100.00	211,640,286	100.00

The total value of imports entered for home consumption in 1902 was as under:

	Dutiable.		Free.	
	Value.	Per ct.	Value.	Per ct.
Great Britain.....	\$35,062,564	.....	\$14,143,498	.....
British Empire.....	37,103,563	.....	16,784,558	.....
United States.....	60,181,808	.....	60,632,942	.....
All countries.....	118,657,496	.....	84,134,099	.....

The value of dutiable goods imported for home consumption under the general and preferential tariffs in 1892 was:

	General Tariff.		Preferential Tariff.		Total.
	Value.	Per ct.	Value.	Per ct.	
Great Britain....	\$6,332,175	.....	\$28,730,389	.....	\$35,062,564
British Empire...	6,467,674	.....	30,635,889	.....	37,103,563
United States . . .	60,181,808	.....	.....	.....	60,181,808
All countries.....	83,021,607	.....	30,635,889	.....	118,657,486

The following shows the relative values of some of the principal dutiable articles imported into Canada for home consumption from Great Britain and the United States in 1902:

	Great Britain.	United States.
Breadstuffs	\$164,083	\$1,161,320
Carriages, railway	1,452	487,890
" " parts of	3,209	313,850
Cotton and manufactures of	5,076,524	1,582,113
Flax and manufactures of	1,781,645	84,189
Furniture	18,357	441,889
Agricultural Implements		
Cultivators	29	22,834
Drills (grain)	None	50,092
Forks	116	7,700
Harrows	12	36,718
Harvesters	None	900,179
Horse rakes	None	180,658
Mowing machines	None	599,050
Plows	39	214,069
Bar iron and steel	214,081	705,137
Castings (rough)	2,663	195,246
Chains	55,212	156,438
Engines, locomotive	None	611,925
" steam and boiler	34,998	347,024
Fittings, pipe	968	231,460
Hardware, builders'	53,208	593,136
Bridges and parts	153,600	431,477
Locks	7,983	136,984
Ore crushers, etc.	3,946	48,500
Portable engines	None	261,188
Threshers and separators	None	147,634
Portable saws and other machines	2,750	175,652
Sewing machines and parts	3,389	243,000
Typewriting machines	15	129,913
All other machinery, n.o.s.	318,338	3,124,135
Scales and balances	2,227	99,875
Stoves	334	169,670
Enamelled ware	7,573	131,448
Steel in bars, bands, etc.	96,447	395,095
Tools, axes, saws, etc.	17,243	265,086
" hand cr machine	38,937	544,139

	Great Britain.	United States.
Other manufactures of iron or steel n.c.s.....	\$363,320	\$1,080,755
Leather and manufactures of.....	261,201	1,468,882
Paper and manufactures of.....	361,692	1,471,780
Wood and manufactures of.....	31,411	911,121

Values of domestic produce exported from Canada in 1902:

Produce of the mine.....	\$34,047,574
" " fisheries.....	14,143,294
" " forest.....	4,469,489
Animals and their produce.....	59,161,209
Agricultural products.....	37,152,688
Manufactures.....	46,118,081
Total.....	\$106,019,763

Note.—In the foregoing table the following articles have been taken from "The Mine" and "The Forest" and added to "Manufactures," viz.:—refined oil, salt, ashes, laths, palings, shingles, shooks, staves, headings, and sawn lumber.

Distribution of Canadian products exported in 1902:—

Great Britain.....	\$109,347,345	per cent.	52.33
United States.....	66,567,784	"	38.32
All other countries.....	20,104,634	"	9.35
Total.....	\$196,019,763	"	100.00

TRADE IN TRANSIT IN BOND.

The following shows the value of merchandise imported into and exported from Canada through the United States from and to foreign countries during 1902:

	Imported.	Exported.
Great Britain.....	\$12,634,004	\$42,576,582
Total British Empire.....	13,415,052	44,860,785
" other countries.....	8,898,699	3,332,065
Total.....	\$22,313,751	\$48,192,850

Total imports and exports in bond \$70,506,601.

Value of merchandise received from foreign countries for immediate shipment through Canada in bond and transhipped at the Port of Montreal in 1902:

	Received from	Shipped to
Great Britain.....	\$188,545	\$8,817,346
United States.....	10,475,729	923,059
All countries.....	11,382,567	11,382,567

The following shows the total value of principal articles of merchandise exported from and imported into Canada in 1902:

Countries.	Exports.	Imports.	Totals.
Great Britain.....	\$117,320,211	\$49,435,388	\$166,755,609
United States.....	71,197,684	129,794,147	200,991,831
Australasia.....	2,940,247	157,237	3,097,484
British Africa.....	3,842,070	15,806	3,857,876
British East Indies.....	47,137	1,593,505	1,640,642
British Guiana.....	506,086	171,141	677,227
British West Indies.....	1,974,379	1,531,152	3,505,531
Newfoundland.....	2,381,082	1,118,507	3,499,649
Argentina.....	527,727	448,623	976,350
Austria-Hungary.....	3,237	241,382	244,669
Belgium.....	2,444,450	1,665,675	4,110,125
Brazil.....	496,006	463,609	962,615
Central America.....	17,315	26,100	43,415
Chile.....	68,297	13,494	81,791
China.....	277,309	489,441	766,750
Denmark.....	106,360	8,837	115,197
Danish West Indies.....	105,186	8,901	114,087
Dutch East Indies.....	None	706,794	706,794
Dutch West Indies.....	14,033	None	14,033
Franco.....	1,393,848	6,915,383	8,304,231
French West Indies.....	25,639	228	25,867
Germany.....	2,692,578	10,919,994	13,612,572
Greece.....	9,513	220,518	230,036
Hawaii.....	16,921	15,292	32,213
Hayi.....	52,720	2,192	54,912
Holland.....	320,241	841,045	1,161,286
Italy.....	236,899	704,209	941,108
Japan.....	293,277	1,503,731	1,797,008
Mexico.....	82,005	109,334	191,339
Norway and Sweden.....	100,823	60,621	161,449
Portugal.....	105,495	138,519	244,014
Russia.....	49,018	104,463	153,481

Countries.	Exports.	Imports.	Totals.
Spain.....	\$161,823	\$813,411	\$975,234
Cuba.....	649,115	264,689	913,804
St. Pierre.....	204,312	83,489	287,801
Switzerland.....	15,173	781,833	797,006
Turkey.....	23,041	201,103	224,144
American West Indies.....	477,470	263,687	741,163
Colombia.....	23,310	None	23,310
Uruguay.....	95,251	292,804	388,055
Venezuela.....	3,858	62,303	66,661
Totals.....	\$211,296,822	\$212,192,147	\$423,488,969

CANADIAN FUEL.

The coal areas of Canada are estimated at 97,200 square miles, not including areas in the far north known but as yet undeveloped. These are (1) the fields of Nova Scotia and New Brunswick; (2) those of the Northwest Territories; (3) those of the Rocky Mountains, and, (4) those of British Columbia.

The coal areas of Nova Scotia are about 635 square miles in extent, and are divided into the Cape Breton, the Pictou and the Cumberland Basin. There are no known seams in New Brunswick of sufficient magnitude to be worked successfully in competition with the Cumberland mines. The workable thickness of the Cape Breton area is from 25 to 60 feet; of the Pictou area at least 70 feet, and of the Cumberland area 30 feet. If the workable area of these deposits is reduced say one quarter to 300,000 acres, and the average thickness to say 25 feet, on the basis of 1,000 tons to the acre for each foot in thickness, the amount of coal in the Nova Scotia measures is seven thousand million tons.

There are no coal measures from New Brunswick westward until Manitoba is reached; and the coal areas of that province are estimated at 15,000 square miles. They yield lignite only, of a very good quality.

The coal areas in the Rocky Mountains, though small, measured by miles, contain much coal of the best quality, that in the Crow's Nest Pass being very rich. Several seams of anthracite of excellent quality have been discovered there.

Dr. George M. Dawson gives the following estimate of the coal areas in British Columbia: The Nanaimo basin, approximately 200 square miles; the Comox basin, approximately 700 square miles; the Queen Charlotte's Island, rough approximation 800 square miles, and the tertiary lignite-bearing rocks in other parts of the province south of the 54th parallel of latitude, a rough approximation, 12,000 square miles. Anthracite in 3-foot and 6-foot seams, comparing very favorably with that of Pennsylvania, have been found in Queen Charlotte's Island.

The total production of coal in Canada in 1902 was 7,639,255 net tons, of which 1,817,534 tons, valued at \$4,867,083 were exported, the domestic consumption of domestic coal in that year being 5,821,721 net tons.

The imports of coal and coke into Canada for home consumption, and the values thereof, in 1902, were:—

	Quantity. Tons.	Value.
Anthracite.....	1,052,451	\$7,021,939
Bituminous.....	3,047,392	5,712,058
Dust and slack.....	489,548	264,550
Coke.....	267,142	842,815
Total.....	3,804,533	\$13,841,362

The production of coke in Canada in 1902, (none of which was exported), was 506,466 net tons, valued at \$1,538,030, which, with the domestic production consumed at home—5,821,721 tons, valued at \$15,544,095, should be added to the imports as above, which would place the total quantity of

coal and coke consumed in Canada in 1902 at 10,232,720 tons, valued at \$30,927,487.

MINERAL PRODUCTS.

The value of the production of metallic minerals in Canada in 1902 was as follows :

Copper	\$4,553,695
Gold	20,741,245
Iron ore.....	1,065,019
Lead	935,870
Nickel	5,025,903
Silver	957
Pig iron from native ore.....	11
Other metals.....	368
Total metallic	\$35,653,768

The value of the non-metallic minerals produced in 1902 was as follows :—

Asbestos.....	\$1,191,338
Coal, bituminous	15,538,611
Coke	1,538,930
Grindstones.....	48,400
Graphite	23,300
Gypsum	356,317
Limestone for flux.....	213,809
Mica	400,000
Ochre	30,495
Moulding sand	27,651
Natural gas.....	195,992
Petroleum	934,740
Pyrites	133,939
Cement.....	1,120,488
Sewer Pipe	294,465
Total non-metallic production.....	64,970,732

The total values of the principal articles of mineral production of Canada exported in 1902 was \$38,130,957.

THE WOOD PULP INDUSTRY.

The wood pulp industry of Canada for the calendar year 1902 was carried on by thirty-five mills which had an output of 240,989 tons of wood pulp, of which 155,210 tons were mechanical pulp, 76,735 sulphite, and 9,360 soda, having a total value of \$4,383,182.

The growth of this industry is gratifying. In the census of 1881 there were only five establishments enumerated, the value of the output of which was \$63,000. In 1891 there were 24 mills with an output of \$1,057,810.

Of the \$2,511,664 worth of wood pulp exported in 1902, Great Britain required \$976,192 and the United States \$1,518,139.

STEAM RAILWAYS.

In 1902 there were 18,714 miles of railway in operation in Canada, and 18,868 miles of track laid ; in addition to which there were 130.71 miles of railway owned by seven coal and iron companies, six of which are in Nova Scotia and one in British Columbia. The mileage is all of 4 feet 8½ inch gauge with the exception of three miles with a three feet gauge.

Canada has 165 steam railways, 25 of which form the Grand Trunk system, and 27 others the Canadian Pacific system. The remaining 113 railways have more or less consolidated. Three of these are bridge companies with 4½ miles of rails, and one is a tunnel with 2½ miles of rails.

The Dominion Government has contributed at the average rate of \$9,166 per mile of railway constructed ; the Provincial Governments at the rate of \$1,757, and the municipalities at the rate of \$873 per mile.

The 18,714 miles of steam railways in operation in 1902 effected 55,729,856 train miles, carrying 20,679,974 passengers and 42,376,527 tons of freight, and earned \$83,666,503 at a cost of \$57,343,592 working expenses.

The total weight in tons of freight carried by the steam railways in Canada in 1901 was as follows :

Flour	1,486,354
Grain	4,694,853
Live stock	838,895
Lumber.....	5,301,519
Firewood.....	1,597,159
Manufactured goods	5,642,947
All other articles.....	17,437,647
Total tons.....	36,999,374

The railways belonging to the Dominion Government are known as the Canadian Government Railway System, and include the Intercolonial and its branches, and the Prince Edward Island Railway.

The total mileage of the Intercolonial system in 1902 was 1,333 miles of operated road, including the Windsor, N. S. branch, 32 miles, and the Drummond County, Que., Railway, 170 miles.

The Intercolonial system touches at six Atlantic ports, viz : Pointe du Chene, Que., Pictou, Halifax, Sydney, North Sydney, N.S., and St. John, N.B.

ELECTRIC RAILWAYS.

Following are particulars of electric railway in Canada for the calendar year 1902 :

Total number sending returns	44
“ miles of track, single.....	421.39
“ “ “ double	188.09
“ motor cars.....	1,895
“ trailer “	326
“ snow sweepers and plows	97
“ miles run	30,711,130
“ passengers carried	145,609,093
“ employes	5,427
“ capital paid up	\$25,961,254
“ bonded debt	15,794,408
“ gross earnings	6,865,907
“ “ expenses.....	4,140,490

CANADIAN CANALS.

What is known as the St. Lawrence system of Canals extends from Lachine, near Montreal, via the Great Laurentian Lakes, and their connections, to Sault Ste. Marie, Ont. These, with their feeders, have a total length of 73½ miles with 49 locks. The Welland Canal proper, connecting Lake Ontario and Lake Erie, is 26½ miles long with a rise of 326½ feet, the depth of water in the canal between locks being adapted to the passage of vessels drawing not more than fourteen feet.

The Ottawa and Rideau River Canal system includes a total length of navigation waters of 126½ miles. There are 59 locks with an aggregate length of 29½ miles. The total distance from Montreal to Kingston by this route is 245½ miles. The lockage is 446½ feet, 282½ feet being rise and 164 feet fall. In the 16½ miles of the Rideau Canal embraced in this system there are 49 locks, 35 of them ascending and 14 descending.

On the Upper Ottawa are the Culbute locks at L'Islet. These surmount the Culbute and L'Islet rapids on the Northern branch of the Ottawa river, and comprise two locks and three dams.

Prior to and since the consideration of the Dominion the amount expended on Canadian Canal works and maintenance, chargeable to capital account, including the amount expended from their income, to June 30, 1902, was \$101,535,862. Of this amount the sum of \$20,692,244 was expended before Confederation ; \$4,173,921 by the Imperial Government, and \$16,518,233 by the Provincial Governments interested. The total amount spent for construction and enlargement alone is

\$86,605,201, including the cost of the surveys of the Baie Verte Canal, which was at one time considered a feasible plan for uniting the Bay of Fundy and the Gulf of St. Lawrence.

The total cost of construction of the Welland Canal to June 30, 1902, was \$24,988,805, of which amount \$222,220 was contributed by the Imperial Government, and \$7,416,020 by the Ontario Government prior to Confederation, leaving \$17,350,565 as the expenditure since Confederation.

THE GREAT LAKES.

What are known as the Great Laurentian Lakes are described as follows :

Lakes.	Length miles.	Breadth miles.	Area sq. miles.	Height above sea.
Superior.....	390	160	31,420	602.75
Huron (with Georgian Bay)...	400	160	24,000	576.75
St. Clair.....	25	25	360	570.75
Eric.....	250	60	10,000	566.75
Ontario.....	190	52	7,330	240
Michigan.....	345	58	25,590	578.75

These lakes and their connecting straits constitute in their length the international boundary between Canada and the United States, except Lake Michigan, which is wholly in the latter country, and is connected with Lake Huron by the Strait of Mackinaw.

GROWTH OF CANADIAN TRADE.

Mr. W. G. Parmelee, Deputy Minister of Trade and Commerce, prepared a special report regarding the growth of trade and material industries of Canada, which was published on the occasion of the Fifth Triennial meeting of the Congress of Chambers of Commerce of the British Empire at Montreal on August 17. It contained statements showing the expansion of trade in Canada for a series of years; showing the relative position of Canada in the percentage of growth of trade compared with certain other countries; showing the growth of Canadian exports of domestic products for a series of years; statements regarding finance, immigration, railways, shipping, Canadian commercial agents in other countries; statements showing the total trade of Canada; also the trade of Canada with the British Empire and foreign countries during certain years; showing the trade of Canada with Great Britain and principal colonies of the empire; showing the trade of Canada with the United States and other principal foreign countries; showing the values of the imports into and exports from Canada, and of goods entered for consumption, etc.

Mr. Parmelee points out that although Canada is of very large area it has but a comparatively small population, which, however, is rapidly increasing; and that when it is considered that on a per capita basis she even now occupies the enviable position of being at the very top of the list as regards trade and material progress; and that it is evident that with her geographical advantages, wealth of waters and lands, both of unexampled productiveness, unlimited resources and a hardy and intelligent people, she is destined to hold a proud place as an "independency" of the British Crown.

Mr. Parmelee gives a very interesting statement showing the relative position of Canada with respect to the total volume of trade—merchandise only—with ten other countries for five years, that is to say from and including 1887-1902. These countries include Canada, Italy, Argentine Republic, Japan, United States, Cape Colony, Germany, Great Britain, Belgium, Switzerland and France, the countries being located

in the order of the percentages of their increases, Canada heading the list with an increase of 64.97 per cent., the per cent. of the United States being, 32.39, or less than half that of the Dominion.

The growth and volume of Canada's export trade of domestic products is shown in brief summaries, by decades, and give a fair idea of the substantial growth of the Dominion, and we select for comparison the first census year under confederation—1871—with the fiscal year 1903.

CANADIAN EXPORTS.

	1871.	1903.
Animals and their produce.....	\$12,608,506	\$69,817,542
Agricultural products.....	9,853,924	44,624,321
Manufactures.....	2,432,750	20,624,967
Produce of the forest.....	23,063,223	36,386,015
Wheat.....	1,981,917	24,566,703
Cheese.....	1,109,906	24,712,943
Produce of the mine.....	6,043,868	64,970,732
Exports of same.....	2,841,124	34,947,574
Fisheries.....	3,994,275	11,800,184

CANADIAN FOREIGN TRADE.

The growth of the foreign trade of Canada with other countries since 1868 is exceedingly encouraging, as here shown:—

	1868.	1903.
Great Britain.....	\$55,523,133	\$183,984,827
Australia.....	42,584	3,487,702
British East Indies (1878).....	9,513	2,233,358
“ Guiana.....	1,492	1,117,584
“ South Africa.....	3,013	1,980,662
“ West Indies.....	2,596,073	3,886,090
Newfoundland.....	1,003,394	3,584,192
United States.....	45,047,978	196,561,599
France.....	1,461,967	7,896,724
Germany (1878).....	530,886	13,901,154

CANADA AT THE ST. LOUIS EXHIBITION.

The contract for the erection of Canada's Pavilion at the forthcoming St. Louis World's Fair has been awarded, the contract price being \$28,000. The building will be 100 feet square, two stories high surrounded by porticos. The architect is L. Fennings Taylor, of Ottawa, Canada, and the building is to be completed by December 1.

The Canadian reservation is about half way between the Agriculture Building and the Forestry, Fish and Game Building. The handsome pavilion which is to be Commissioner-General Hutchinson's official home on the World's Fair grounds next year and which will serve as a club house for Canadian visitors to the Exposition, will stand south-west of and close to the big floral clock on the northern slope of Agriculture Hill. The building will face the avenue which runs north and south in front of the Administration Building, and extends to the Agriculture Building.

As the Canadian Building is to be such a near neighbor to the Palace of Agriculture, Canadian readers will be interested in knowing something about this giant structure.

The Palace of Agriculture at the Louisiana Purchase Exposition is said to be the largest structure ever built for the reception of a single department, and is 15 per cent. larger than any other building at the Exposition. It is 500x1,600 feet, thus containing a floor space of almost twenty acres. This building and the Horticultural Building are the only ones in the Exposition bearing color on the outer walls. The cost of construction is \$529,940. It is probably the best lighted of any on the grounds. Its fronts are practically successive series of windows each 75 feet long and 27 feet high. These windows are placed 14 feet from the floor so as to allow the use of wall space inside for exhibits. Triangular monitor

windows supply sky light, while they cut off the direct sunlight, which would quickly spoil many of the exhibits the building will contain.

The grand nave 106 feet wide, which runs through the 1,600 foot length of the building, rises to a height of 60 feet and supplies the grandest vista of installation space of any building ever designed for exposition uses. It is readily seen that the Canadian building site is one of the most advantageous on the grounds, and Commissioner Hutchinson deserves great praise for the shrewdness he has displayed in selecting it for Canada.

EDITORIAL NOTES.

The International Association of Factory Inspectors opened their seventeenth annual convention in Montreal, August 25. Between sixty and seventy delegates from all parts of the Dominion and the United States were present.

The inter-State conference of Protectionist Associations, under the presidency of Sir William Lyne, Minister for Home Affairs of the Australian Federal Government, in session at Melbourne, August 28, cabled to Colonial Secretary Chamberlain at London announcing that the conference was in favor of preferential trade on the basis of the existing tariff, without interfering with colonial protection.

A quarter of a million dollars has been spent in new buildings, and re-decorating and renovating old ones, on the Dominion Exhibition Grounds, Toronto. The Executive declare that the Exhibition property is the very finest in America, and they challenge comparison. All these buildings, which embrace between 40 and 50 acres of floor space, are now full of overflowing, with the industrial and agricultural products of the whole of Canada. There are no fewer than 9,000 animals on view at the one time; something which the Dominion Exhibition authorities boast no other fair in the world can show. A unique feature of the Fair is the Process Building, in which between thirty and forty different industries are exhibited in active operation.

A record of 1,000,000 bushels of corn within five days is the showing that the customs reports make for the amount of corn brought from Chicago to Montreal. The record, which is for the five days previous to August 23, is more than 200,000 bushels greater than any amount ever handled in a similar period. It is generally conceded that the heavy movement of corn over the Canadian lake route and thence down the St. Lawrence was due entirely to the removal of the tolls on Canadian canals, as the exporters can now handle corn for three cents less a bushel than by lake and rail to Boston. It is said that the shipments of corn to Montreal are growing so rapidly that the exporters' association in Boston, Baltimore and New York intend to petition and have the rates on grain and corn for export by way of seaboard ports reduced in order that the roads may compete with Montreal. The Board of Trade reports up to August 23 show that during the present year 9,000,000 bushels of wheat and 4,500,000 bushels of corn have passed through the port of Montreal, as against a little more than 1,000,000 bushels of wheat and 4,000,000 bushels of corn shipped from Boston.

The Transportation Commission recently provided for by

the Dominion Parliament, have been appointed and consists of the following gentlemen: John Bertram, head of the Bertram Engine Works Co., Toronto, Robert Reford, Montreal, for many years intimately connected with Canadian ocean steamship navigation, and John Fry, a well-known and highly competent resident of the city of Quebec.

The trade returns for the fiscal year ending June 30 last denotes what a rapid increase there has been in immigration from Great Britain and the United States. The total value of settlers' effects, which was \$3,740,630 in 1901 and \$4,580,381 in 1902, last year reached a total of \$6,442,724. The details for 1903 are as follows:—Great Britain, \$1,117,843; United States, \$5,287,883; all other countries, \$36,998.

The smoke consumers of Toronto must be taking their summer vacation judging from the amount of smoke hovering over the city recently.

The attention of Canadian capitalists and construction companies is directed to the opportunities for profitable investments offered in another page of this journal. One has reference to the development of a valuable cannel coal mine in the United States, and the other to the building of a short branch railroad in Canada which passes through a well populated section, and would open up one of the largest known deposits of coal and iron on the American continent.

The following statement was recently made by the Right Hon. Sir Edmund Barton, Prime Minister of the Commonwealth of Australia, with regard to the question of preferential trade with Great Britain:

It is difficult to comment at this stage, from the Australian point of view, upon the speeches lately made in the House of Commons by the Prime Minister and Mr. Chamberlain on the question of preferential trade and the future fiscal policy of the United Kingdom. The cables tell us enough to dispel the illusion to which many here have been clinging—that there was a difference of opinion between Mr. Balfour and the Secretary of State for the Colonies. It may be too much to expect details at present, but we shall look anxiously for full reports of any speeches on the general character of the contemplated changes. Until so much is known we, in Australia, are confined to general expressions of opinion on the subject. It is, in my view, certain that unless the United Kingdom arms herself with powers to meet by retaliation fiscal attacks by foreigners on the colonies or herself, and is prepared to exercise such powers, closer fiscal relations within the Empire by way of tariff preference will be difficult, if not impossible. This method of establishing such relations has been characterized as artificial and unnatural, but if the Empire is to be viewed as a whole it is hard to discover the meaning or the justice of such epithets. I am most strongly in favor of the making of arrangements by which trade between various parts of the Empire and the mother country may be distinctly favored and developed, subject to the continued freedom of each self-governing part with regard to its own fiscal policy. Under such conditions preferential arrangements are not only more practical, but a great deal easier to bring about, and their accomplishment would be of enormous advantage to the whole Empire.

CAPTAINS OF INDUSTRY.

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

If a new manufacturing enterprise of any kind is being started, or an electric lighting plant instituted, or an electric railroad, or a telephone, or a telegraph line is being constructed; or a saw mill, a woolen, cotton, or knitting mill; or if any industrial establishment has been destroyed by fire with a probability of its being rebuilt, our friends should understand that possibly there may be something in the event for them. Do you catch on to the idea?

The starting of any such concern means a demand for some sort of machines, machinery, or supplies, such as steam engines and boilers, shafting, pulleys, belting, lubricants, machinery supplies, wood or iron working machinery, ventilating and drying apparatus; pumps, valves, packing, dynamos, motors wire, arc and incandescent lamps, and an infinite variety of electrical supplies, chemicals, acids, alkalies, etc. It is well worth the while of every reader of the Canadian Manufacturer to closely inspect all items under the head of Captains of Industry.

A big deal in Canadian pine timber was closed a few days ago, when a Canadian concern bought of the Michigan Lumber & Lumber Co., Bay City, Mich., about half of the pine lands owned by the company in the Algoma district, estimated to cut from 65,000,000 to 75,000,000 feet of lumber, for a cash consideration. The company sold its saw logs at Blind River last winter, and the disposal of this pine leaves it still with three townships in the Algoma district, on which there is estimated to be about 75,000,000 feet of pine.

A matter of much interest to manufacturers and power users is the equipment of the shafting in Machinery Hall at the Toronto Industrial Exhibition, with the new double ball bearings manufactured by the Chapman Double Ball Bearing Co., Toronto. A full report of the tests of this equipment will be found in this issue of THE CANADIAN MANUFACTURER.

Brantford's list of industries is rapidly growing, and many of the old-established manufacturing concerns there have so increased in their business that expansion is necessary. The Waterous Engine Works Co., the Massey-Harris Co., and the Adams Wagon Works have all decided to enlarge. The Adams Wagon Works are intending to erect a large addition, the plans for which have been drawn and the contract let. The work will be commenced at once. The Waterous Engine Works Co. desire a very large addition to their moulding shops. The Schultz Bros. Co. have also enlarged. This company have during the last few years made a number of important changes and additions, until their works are now amongst the largest in that city. The new works of the Buck Stove Co. are almost ready for occupation. The additions to the old buildings are just about completed and the roofs which are of iron and steel have been erected.

The Galt Machine Knife Works, owned by Peter Hay, Galt, Ont., will be organized into a joint stock company, with the same management. The works will be enlarged and while the manufacture of machine knives will be continued, several new lines will be added.

The Thunder Bay Harbor Improvement Co., have been incorporated with a capital of \$50,000, to improve the harbor at that town.

The Stratford Mill Building Co., Stratford, Ont., are furnishing the machinery, including gasoline engines, for the grain elevators of F. & J. Hisey, at Creemore, Ont., the Hartney, Man., Farmers Elevator Co., and the Deloraine, Man., Farmers Elevator Co. They also have the contract for building the machinery for the new elevator erected by the Central Milling Co. at Peterborough, Ont.

The Catholic church at Marmora, Ont., was destroyed by fire August 20. Loss about \$10,000.

The contract for the extension of the Woodstock city power house has been awarded to Wm. Griffiths, that city. Work will be commenced at once. The present lighting capacity will be doubled, which will enable the commissioners to supply electrical energy for lighting purposes to several manufacturers of the city.

The Dominion Government will probably accept the site offered by the city of Kingston, Ont., for the building of a large barracks at that place, at a cost of \$100,000.

Messrs. Klaw & Erlanger, the well-known theatre proprietors, are trying to secure a site for a new theatre in Toronto.

The new dry dock at Collingwood, Ont., owned by the government, has been formally opened. It was built under the direction of Lewis Coste, chief engineer for the government. The length of the dock is 525 feet, and it is capable of receiving the largest vessel at present afloat on the great lakes.

The Algoma Navigation Co. are making arrangements with the Bertram Engine Works Co., Toronto, for the construction of a steel steamer of about 700 tons gross, having sleeping accommodation for 110 passengers: for service between Owen Sound and Sault Ste. Marie, Ont.

The Lake Ontario Steamship Co., Hamilton, Ont., have been incorporated with a capital of \$150,000, to carry on a navigation business. The provisional directors include W. C. Hawkins, C. A. Birge and J. Moodie, Hamilton.

The Premier Carriage Co., Toronto, have been incorporated with a capital of \$40,000, to manufacture vehicles, etc. The provisional directors include F. Moran, A. H. Edwards, and E. T. B. Pennefather, of Toronto.

The plant of the Ontario Asphalt Block Paving Co., Windsor, Ont., which is owned by a number of Windsor capitalists, commenced operations a few days ago. The building, which will employ in the neighborhood of 50 men regularly, will be capable of turning out over fifty thousand blocks a day. The materials from which the blocks are manufactured are largely asphaltum and coarse copper sand. The latter is found in large quantities in New Ontario, and will be brought down in scows.

The Sunbeam Incandescent Lamp Co. of Canada, Limited, St. Catharines, Ont., have been incorporated with a capital of \$100,000, to manufacture incandescent lamps, electrical apparatus, etc. The provisional directors include G. C. Loveys, C. S. MacInnes, and A. M. Stewart, Toronto.

The Thornbury Gasoline Engine & Foundry Co., Thornbury, Ont., have been incorporated with a capital of \$4,000, to manufacture gasoline engines, motors, etc. The provisional directors include H. A. Carmichael, Thornbury, D. Carmichael, Jr., and M. Carmichael, of Aldborough, Ont.

The Safety Fruit Picker Co., Hamilton, Ont., have been incorporated with a capital of \$30,000, to manufacture fruit pickers, etc. The provisional directors include W. T. McElroy, G. A. Graham, Toronto, and J. H. Widdicombe, Hamilton.

The Nelson-Robinson Chemical Co., Napanee, Ont., have been incorporated with a capital of \$25,000, to manufacture patent medicines, etc. The provisional directors include J. L. Neilson, J. A. L. Robinson and C. A. Anderson, of Napanee.

The Consolidated Stores Co., Toronto, have been incorporated with a capital of \$50,000, to carry on a warehousing and cold storage business. The provisional directors include H. J. Jones, Wm. Eacrett, and M. McKenzie Ferguson, London, Ont.

The Canadian Malleable & Steel Range Mfg. Co., Toronto, have been incorporated with a capital of \$50,000, to manufacture stoves, furnaces, electric fixtures, etc. The provisional directors include A. E. Hager, P. J. Meegan, and A. F. Winkelmann, of Toronto.

The Colonial Development Co., Toronto, have been incorporated with a capital of \$50,000, to manufacture implements, etc. The provisional directors include J. S. Lovell, R. Gowans, and S. R. Wilkie, of Toronto.

R. S. Begg, Port Elgin, Ont., is putting in a new steam plant, consisting of a 75 h.p. boiler and engine purchased from the Stratford Mill Building Co., Stratford, Ont.

Messrs. Flavell & McLaughlin, Lindsay, Ont., propose erecting at Fort William, Ont., an elevator of about half a million bushels capacity, and a flour mill of 2,000 barrels capacity daily.

The citizens of Madoc, Ont., are considering the installation of an electric light plant, and a water power will probably be developed.

The Sudbury Power Co., Ottawa, Ont., have been incorporated with a capital of \$400,000, to manufacture electric and pneumatic power machines, etc. The provisional directors include A. W. Fraser, H. A. Burbidge, and J. G. Gibson, of Ottawa.

The Neebing Navigation Co., Port Arthur, Ont., have been incorporated with a capital of \$25,000. The company are having constructed in England a steel steamer, the Neebing, whose dimensions are, length, 256 feet; breadth, 42 feet; depth, 25 feet. She will have a capacity of 3,000 tons when drawing 18 feet.

The Grand Trunk Railway Co. will erect a new station at Uxbridge, Ont.

The town of Aurora, Ont., is inviting tenders for the construction of 6,300 square feet of cement walk.

The Ottawa city council will purchase a fifteen-ton road roller.

The ratepayers of Whitby, Ont., have voted favorably on a by-law to raise \$65,000, to establish a municipal water-works and an electric light system. R. E. Speakman, C.E., Whitby, has been appointed engineer for the installation of the two services.

The Tavistock Milling Co. have purchased from the Stratford Mill Building Co., Stratford, Ont., one of their 200 h.p. Brown engines for use in their large mill at Tavistock.

The ratepayers of Southampton, Ont., have voted favorably on a by-law to raise \$5,650, for the extension of the water-works in that town.

The Canadian government have bought the steamer Vailor, from H. S. Folger, Kingston, Ont. The vessel will be used as a patrol in connection with the supervision of buoys along the St. Lawrence river between Kingston and Montreal.

The Leamington Oil Co's well No. 2, near Leamington, Ont., was completed a few days ago. The drill passed through twenty feet of oil sand, commencing at a depth of 1,035 feet, and the oil is within a few feet of the top. It is expected that the well when pumped will produce at least 200 barrels per day.

The Stratford Mill Building Co., Stratford, Ont., are building the steam plant for the Port Perry Electric Light Works,

which is expected to be in operation about September 20.

The Carnack Refrigerator Co., of which Mr. J. A. MacMurtry, of Toronto, is general manager, will probably establish a manufacturing plant at Brantford, Ont.

A new Anglican church building will be erected at Fort Francis, Ont. Rev. Mr. Page of that place is interested.

The following building permits have been issued at Toronto: John Inglis Co., boiler house, \$40,000; Elias Rogers Coal Co., office and engine house, \$1,000; Mrs. Jean Grafton, two pair semi-detached brick dwellings, \$6,000.

Plans for the new bridge to be constructed over the Thames River, London, Ont., show that there will be a span of 160 feet, with two approaches, which will be 48 feet at each side. The cost of the structure will be about \$10,000.

The steamer Montreal of the Richelieu & Ontario Navigation Co., which was partly destroyed by fire some time ago, will be reconstructed.

Messrs. W. R. Johnston & Co., Toronto, will erect a clothing factory at Newmarket, Ont.

The Stratford Mill Building Co. have the contract for the flour mills at Port Albert and at Westport, Ont. They are also building the 100 barrel mill at Arcola, Assa., including engine and boiler for same. The machinery for the new mills at Medicine Hat and Moosomin, N.W.T., is being supplied by the same firm.

The Bertram Engine Works, Toronto, have successfully launched the new steel freight steamer Tadousac, built for Messrs. Waldie & Wright, Toronto. Her dimensions are 260 feet long with a 43 foot beam, depth 28-6 feet, and with a grain carrying capacity of 120,000 bushels.

The Henry business block at Hespeler, Ont., was destroyed by fire August 18. Loss about \$10,000.

The High School building at Harriston, Ont., was destroyed by fire September 1. Loss about \$5,000.

The Consumers Gas Co., Toronto, will instal a new carburetted water gas set with a daily capacity of 1,000,000 cubic feet. The contract for the equipment

has just been let to the Economical Gas Apparatus Construction Co., Toronto.

The De Lano-Osborn Engineering Co., Manning Chambers, Toronto, are preparing designs for two new bridges for the New Brunswick Provincial Government. One will be constructed over Charlo River and the other over Wades Creek.

Messrs. Puley & Joy's flour mill at Kinmount, Ont., was destroyed by fire August 17. Loss about \$7,000.

The New England Co., have accepted plans for the erection of the new Mohawk Institute at Brantford, Ont. The cost will be about \$30,000.

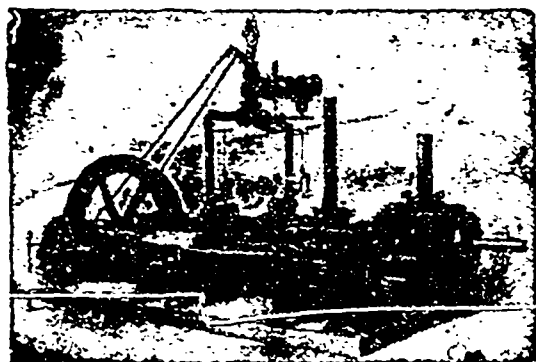
A new flour mill will be erected at Keewatin, Ont., with a capacity of 3,000 barrels.

The building permits at Toronto, for the month of August amounted to \$380,470, an increase over August, 1902, of \$103,770. The total amount of the permits issued this year is \$2,972,300, which is greater than last year by \$390,986.

The Stratford Mill Building Co. are supplying H. F. McAllister with a 100 h.p. boiler for his flour mill at Ethel, Ont.

The annual report of the Ontario Bureau of Mines has been issued. It shows that there has been steady progress in mineral development. The number of joint stock mining companies organized during 1902 was 53, with a capital of \$48,650,000, as compared with 47 in 1901, with a capital of \$27,716,000. The total mineral production, metallic and non-metallic, was \$13,391,634, against \$11,831,086 in 1901.

A report from Bannockburn, Hastings County, Ont., says that on August 22 the Ontario Smelting & Mining Co., whose mines are at Bannockburn, cast the first pig lead ever made from native ore in Canada. The operation was in the nature of an experiment. It is expected that the full plant will be in operation by October 1. The smelter is now running on hand-picked galena, of which a large supply is on hand, and will necessitate another furnace shortly. The vein has been opened for 1,800 feet, and three shafts sunk 45 to 75 feet deep. The vein widens from eight inches at the surface to eight feet at the bottom.



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The Ontario Wind Engine & Pump Co., Toronto, are in receipt of an order from the Canadian Pacific Railway Co. for 12 purification plants in connection with their system. This is a unique order and is practically preliminary, as others will probably follow when these have been installed and tested. This company have supplied the Canadian Pacific Railway Co. in the past with many of their air motor outfits for different points along their lines. They have also quite a number of large municipal outfits in course of erection, and this branch of their work is continually increasing, taxing their capacity to their utmost. The gradual growth in their export trade as well as the ever increasing demand of the home trade forces them to enlarge their plant continually.

The Toronto Electric Light Co. have nearly completed the erection of a huge chimney at their works at the foot of Scott street. It is 180 feet high, contains 300,000 bricks, and when completed will cost about \$10,000. The chimney, octagonal in design and with bore nine feet in diameter, rests on a bed of concrete, which is placed upon 300 piles driven 14 feet into the ground to a rock bottom. It weighs about 2,100 tons, which, with 500 tons of cement, makes a total weight of 2,600 tons on the piles. The structure is in connection with a new boiler-house, which occupies part of the slip at the foot of Scott street. This building is 106x48 feet, and rests on a cement block, which is supported by 400 piles standing on a rock bottom. The work is being done under the direction of the company's architect, Mr. Thomas Wright.

Mr. E. A. Williams, superintendent of rolling stock of the Canadian Pacific Railway, is authority for the statement that 38 new locomotives will shortly be installed in the freight service between Winnipeg, Man., and Fort William, Ont. Nine are already on their way West, and 21 more are in the hands of the company in Montreal. The balance of the order will be delivered from the Schenectady shops in time to handle the crops this fall. The engines, which are especially adapted for hauling heavy loads, will be the largest locomotives of their class yet seen in the West. Each weighs, exclusive of the tender, 190,000 pounds, or 85 tons, 141,000 pounds of which weight comes on the drivers, giving them a tremendous grip on the rails. The new engines will have 10 wheels, six of which are drivers; 22 and 23 inch cylinders, with 30-inch stroke and will carry 5,000 gallons of water and 10 tons of coal. In each engine are all the latest devices for safety, speed and strength. Steel cab, automatic Westinghouse brake, quick action automatic couplers, steam heating, pneumatic bell-ringer and sender.

The Bay of Quinte Railway have submitted plans to the Public Works Dept., Toronto, for the extension of the line from Tweed to Bannockburn, Ont.

Messrs. Geo. E. Tuckett, Sons & Co., tobacco manufacturers at Hamilton, Ont., are considering establishing a branch works at either Montreal or Toronto.

The Grand Valley Railway Co. are erecting a new station at Grand Valley Park, near Brantford, Ont.

The Central Contracting Co., Toronto, have been incorporated with a capital of \$100,000, to carry on a general contracting and construction business. The provisional directors include Thos. Reid, J. Whitehead and C. H. Hunter, of Toronto.

The St. Catharines & Niagara Power & Fuel Co., Toronto, have been incorporated with a capital of \$40,000, to manufacture electric power, to construct hydraulic or electric machinery, etc. The provisional directors include Albert Pay, St. Catharines, Ont., J. R. L. Starr and J. H. Spence, Toronto.

The Clifton House at Niagara Falls, Ont., which was destroyed by fire several years ago, will be rebuilt. The hotel will have 300 rooms and will be up-to-date in every respect. Among those interested are Messrs. T. G. Blackstock, Frederic Nicholls and A. E. Gooderham, Toronto.

The steamer Pittsburg of the Georgian Bay Navigation Co's fleet was destroyed by fire at Sandwich, Ont., August 30. Loss about \$60,000.

The towing tug Keewatin, owned by the Keewatin Lumber Co., was destroyed by fire at Keewatin, Ont., August 30.

The St. Lawrence Hall, Cacouna, Que., was destroyed by fire August 25. Loss about \$20,000.

La Compagnie Hydraulique et Electrique de Lorette, Que., have been incorporated with a capital of \$6,000, to supply an electric plant in the town of St. Ambroise. The provisional directors include J. Durand, M. Bastien and A. St. Amand, of St. Ambroise, Que.

The Arthabaska, Que., town council have passed three by-laws, one to give \$3,000 bonus to the local hospital, a second to build a town hall, and the third to buy the aqueduct belonging at present to the Brothers of the Sacred Heart.

The Regal Packing Co., Montreal, have been incorporated with a capital of \$20,000, to manufacture preserved and evaporated fruits, vegetables, etc. The provisional directors include W. J. Beltingham, L. L. Edgar and C. F. Hibbert, Montreal.

La Compagnie Francaise de Tabletterie, Warwick, Que., have been incorporated with a capital of \$30,000, to manufacture articles made of horn or celluloid. The provisional directors include J. Vezina, F. X. Kirouac and E. Cantin, Warwick.

The Great Northern Railway Co. will rebuild the workshops in Quebec city, which were destroyed by fire some time ago.

The Ursuline Convent at Roberval, Que., will be enlarged by the construction of a wing. The contract for the work has been awarded to Mr. Jos. Giroux, St. Casimir, Que., the architect is Mr. Ouellet. Plans have already been made, and the new building will be 100 x 60 feet, four stories high.

Inspector D. G. Boyd, of the Ontario Bureau of Mines, has returned from the Michipicoten district after a tour of

inspection. He reports that work in the Michipicoten mines is now being done 160 feet below the surface, and 1,600 feet of drifting has been done on the second level. The output of the mines is about fourteen tons per day, and there are 198 men employed. Lake Boyer has been pumped out, and a diamond drill is now at work there. Iron pyrites have been struck about 60 feet below the original bottom. The Grace gold mine is still in operation, crushing about 24 to 25 tons of material a day, and employing 65 men. In the Mariposa gold mine they have another shaft at 200 feet. The Manxman mine, which was closed down for some time, has again been opened.

The plans have been approved for the enlargement of the Eastern Cattle Market, Montreal, at a cost of about \$12,000.

Messrs. Codere, Sons & Co., Sherbrooke, Que., will erect a large warehouse in that city.

The Eastern Townships Bank will erect a banking building at Huntingdon, Que., at a cost of about \$9,000.

A new town hall will be erected at Waterville, Que., to be 60 x 40 feet, three stories and basement.

The Wire & Cable Co., Montreal, beg to advise us that they have two new buildings in course of erection in that city, both of which should be completed before the beginning of 1904. The building on Guy Street will be four stories high consisting mainly of a bare wire mill and insulated wire works. The building on Lusignan Street will contain an electric light and telephone cable department. These buildings are merely an extension of the present plant, and when they are completed the factory will consume in the neighborhood of 1,000 h.p.

The Compagnie Maritime et Commerciale du Bas St. Laurent, Ellis Bay, Que., have been incorporated with a capital of \$40,000, to carry on a shipbuilding business and to produce electricity, etc. The provisional directors include H. A. Menier, Paris, France, and G. F. Gibson, Quebec City.

The Revillon Canada Far North Co., Montreal, have been incorporated with a capital of \$250,000, to manufacture furs, pelts, etc. The provisional directors include P. D'Aigueaux, F. J. Salone and M. A. S. Masfaraud, of Quebec City.

The McKenna-Thomson Co., Montreal, have been incorporated with a capital of \$125,000, to manufacture clothing, etc. The provisional directors include W. L. McKenna, C. A. Thompson and J. C. Seneg, of Montreal.

The chairman of the level crossings committee of the Montreal city council recently had an interview with the management relative to the building of a viaduct, so that the tracks may be raised from St. Henri, Que., into Montreal. The interview terminated with a message from the management to the members of the level crossings committee to the effect that the company at the present time was much disposed to have the level crossings abolished. The company wished the city council to know that it would pay half

the cost of the improvement. The cost of the question is estimated at \$4,000,000. The question is under discussion.

The Grand Trunk Railway Co. is constructing a 1,000,000 bushel elevator on Windmill Point wharf, Montreal.

The elevator under construction for the Montreal Harbor Commissioners, under the supervision of an engineer of the Department of Public Works, will not be completed until the opening of navigation, 1904. It was originally expected that the elevator would have been completed by August 1. The elevator will have a storage capacity of 940,000 bushels.

The K. Bezanson Co., Moncton, N.B., are applying for incorporation with a capital of \$50,000, to manufacture jewelry, etc. The applicants include K. Bezanson, H. G. Marr and J. T. Ryan, of Moncton.

W. J. Scott's saw mill at Spring Hill, N.B., was destroyed by fire September 2. Loss about \$12,000.

The New Brunswick Telephone Co. is equipping a local exchange at St. Andrew's, N.B. It proposes to string new lines from St. John to Fredericton; from St. John to Sussex, and from Woodstock to Houlton. The new lines will require about 200 miles of wire.

The new power station at Halifax, N.S., which is estimated to cost \$200,000, is expected to be completed by the end of the year. The new building will contain boilers and engines with a capa-

city of 45,000 h.p. Adjoining there has been erected a coal handling plant, and on the land reclaimed during the construction of the pier, a large coal warehouse is to be erected.

The Kemp Mfg. Co., Toronto, will erect a six storey manufacturing building in Winnipeg, Man. Tenders are being called for.

W. H. Aldridge, Banff, N.W.T., will shortly invite tenders for the erection of about 50 cottages along the Canadian Pacific Railway in the North-West.

The Henderson Directories, Limited, Winnipeg, Man., have been incorporated with a capital of \$20,000, to acquire the Henderson Directories and to carry on a general printing and bookbinding business. The provisional directors include Jas. Henderson, J. S. Henderson and R. B. Henderson, Winnipeg.

The Winnipeg & Edmonton Land Co., Winnipeg, Man., have been incorporated with a capital of \$100,000, to carry on a building, mining and lumbering business. The provisional directors include P. Lavigne, A. N. MacPherson and H. H. Saunderson, Winnipeg.

The Red River Navigation Co. have been incorporated in Manitoba with a capital of \$20,000, to carry on a general navigation business on the Red River and Lake Winnipeg. The provisional directors include R. Rogers, D. E. Sprague and J. McDiarmid, of Winnipeg.

The Builders' Supply Co., Winnipeg, Man., have been incorporated with a

capital of \$100,000, to manufacture builders' and contractors' materials. The provisional directors include T. F. Sullivan, Montreal, W. J. King and I. Pitblado, of Winnipeg.

The Safety Nut Lock Co., Winnipeg, Man., have been incorporated with a capital of \$200,000, to manufacture the safety nut lock, and boilers, engines, bolts, etc. The provisional directors include L. D. Kight, W. D. Ferguson and T. R. Ferguson, Winnipeg.

The Leland Hotel, at Lytleton, Man., was destroyed by fire recently. Loss about \$10,000.

The ratepayers of St. Boniface, Man., have voted favorably on a by-law to exempt a new linseed oil mill and elevator from taxation. The mill will be located east of the Seine River, at St. Boniface.

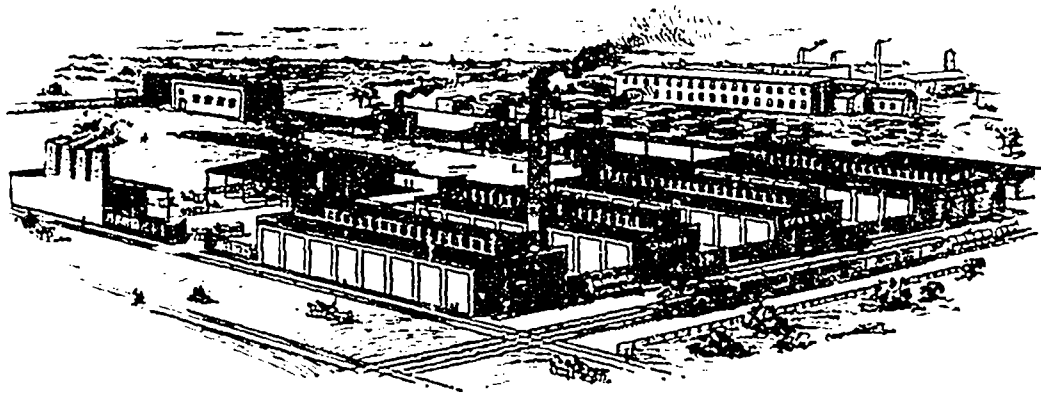
The Massey-Harris Co., Toronto, will erect a large machinery warehouse at Regina, N.W.T.

W. W. Shore is considering the erection of a hotel building at Pilot Mound, Man.

The Bank of Montreal will erect a new banking building in Edmonton, N.W.T.

The roller flour mills, and the Northern elevator at Carman, Man., were destroyed by fire September 2. Loss about \$30,000.

The Great Falls Power Co. have made a proposition to the Winnipeg City Council to supply 10,000 h.p. to that city within two years, if the council will take one-quarter of this at an annual rate of



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since we commenced to make Varnish. During this period we have acquired a knowledge not only of Varnish, but of the varied needs of varnish consumers that nothing but time can impart, and have also learned how to cater successfully to every varnish want.

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Safest goods to handle, surest and most reliable goods to use.

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\$50 per h.p. A ten year monopoly is asked for.

The British American Dredging Co. will erect a power house and other buildings at the foot of Pine Creek Falls, Atlin District, B.C.

The Pacific Coast Power Co., Victoria, B.C., will construct a dam across Powell River, in New Westminster district, at a cost of about \$50,000.

A new courthouse, 84x84 feet, three stories high, will be erected at Nelson, B.C., at a cost of about \$40,000. F. M. Rattenburg, Victoria, B.C., is the architect.

The War Eagle mine at Rossland, B.C., is on fire at the 1,000 foot level station. Blocking of the air is expected to extinguish the fire with the steam vapor now being introduced in large quantities.

The Vancouver Brewery Co., Vancouver, B.C., will shortly invite tenders for extensive improvements and additions to the brewery works. They will install new boilers and machinery, also a 20-ton ice-making plant.

The King Edward Mines, Limited, have been incorporated at Victoria, B.C., with a capital of \$500,000 to carry on a mining, milling and reduction business.

The Crow's Nest Brewing Co., Morrissey, B.C., have been incorporated with a capital of \$25,000, to manufacture malt, hops, etc., and to carry on a general brewing business.

The Red Cedar Lumber Co., Limited, Vancouver, B.C., have been incorporated with a capital of \$100,000, to acquire the business of the Red Cedar Lumber Co., and to manufacture lumber, etc.

A rich strike has been made at the Lenore mine, at Mount Sicker, B.C. The new find gives as high as \$100 a ton in smelter values. In addition to high values in copper it is said to carry \$16 in gold and about \$7 in silver. The new find is a short distance from the present workings.

The Christina Lake Lumber Co's works at Grand Forks, B.C., were destroyed by fire recently. Loss about \$12,000.

N. Hanson is building a hotel at Morrissey Mines, B.C., to be called The Miners' Hotel.

The George A. Fuller Construction Co., of New York, will establish a branch in Canada with a capital of \$250,000, for the construction of large buildings. The company have been awarded the contract for the construction of an eleven story bank and office building in Winnipeg, Man., for the Union Bank. They will employ Canadian labor and use Canadian material.

H. M. Perkins, Detroit, Mich., recently stated that a syndicate of Detroit capitalists had been formed to construct a bridge

connecting Windsor, Ont., and Detroit, Mich., and that work would be commenced as soon as the necessary Government permission had been obtained.

The production of asbestos in the United States in 1902, according to the report of Dr. Joseph Hyde Pratt to the United States Geological Survey, now in the press, was 1,005 short tons, valued at \$16,200, chiefly from the mines at Sall Mountain, White county, Georgia. The production of asbestos in the United States has never been over 1,200 tons per annum, and when these figures are compared with the amount of asbestos imported, which is almost entirely of the chrysotile variety, it will be appreciated how large is the demand for this variety. The total value of the imports of asbestos in 1902 was \$762,432, as compared with \$691,828 in 1901, with \$355,951 in 1900, and with \$312,068 in 1899, an increase of over 100 per cent. in the four years. Nearly all the asbestos imported into the United States is obtained from the province of Quebec, Canada. The value of the Canadian production in 1902 was \$1,148,319, as compared with \$1,186,434 in 1901, with \$762,431 in 1900, and with \$485,849 in 1899, an increase of about 240 per cent. in the four years.

\$50 TO CALIFORNIA AND RETURN,

Via the Chicago and North-Western Railway. First-class round trip tickets on sale from Chicago, August 1 to 14, to San Francisco and Los Angeles, also to Portland, Tacoma and Seattle. Correspondingly low rates from other points. Favorable stop-over privileges. Return limit October 15, 1903. Tickets valid for Chicago, California, through without change, with first-class Pullmans' and tourist sleeping cars. For special folder and all information, write B. H. Bennett, General Agent, 2 East King St., Toronto, Ont.

AUTOMOBILES.

An Ontario Order-in-Council has been passed relating to the recently enacted law regarding tourists who come into Ontario from the United States with automobiles. The Dominion commissioner of customs has agreed to permit the customs officers at ports of entry to be appointed as license officers for motor vehicles. The ports of entry in Ontario named in the Order in Council are: Cornwall, Morrisburg, Prescott, Brockville, Gananoque, Kingston, Picton, Napanee, Deseronto, Belleville, Trenton, Cobourg, Port Hope, Bowmanville, Oshawa, Whitby, Toronto, Hamilton, Port Dalhousie, Niagara, Queenston, Niagara Falls, Bridgeport, Port Colborne, Port Stanley, Rondeau, Blenheim, Amherstburg, Windsor, Walkerville, Courtright, Sarnia, Owen Sound, Collingwood, Parry Sound, Sault Ste. Marie, Port Arthur and Fort William.

The fee for a license is \$2, and for a marker bearing an aluminum number three inches high \$1. The license is good for six months, and the \$1 will be refunded upon return of the marker. Upon leaving the province each owner of a motor must surrender his marker. These cost 90 cents to make and are light and handsome. The officer is allowed to retain a fee of fifty cents for his work. The law came into force on September 1.

A NEW PUMP AND MACHINE CO.

The Canada Steam Pump & Machine Co., has been formed by Messrs. I. E. Eby, A. H. Eby and T. R. Dando and have begun operations at 97 Richmond Street, East, Toronto. The company is manufacturing a new line of steam pumps, and special iron and wood working tools, and will do a general machine shop business. Mr. I. E. Eby was formerly manager for Cowan & Co., Galt, Ont., and later a member of the Smart-Eby Machine Co., Hamilton, Ont. Mr. A. H. Eby was also connected with the Smart-Eby Machine Co., and Mr. T. R. Dando was, until recently, mechanical expert for the same company.

THE HUMBER POWER & LIGHT CO.

The Humber Power & Light Co., of Toronto Junction, are now installing a 300 h.p. steam auxiliary to their water power plant which will be completed about the end of this month, when the plant will be thoroughly equipped in every way to meet the demands of its increasing business. Few thought that there existed so near to the city of Toronto, water power sufficiently large to supply electric energy for power and light, but the fact that this plant has been in operation since last November disposes of any doubt on that point. The plant supplies current already for over 100 arc lamps for municipal lighting, in addition to a rapidly increasing list of incandescent customers. The Union Stock Yards and the Lambton Golf Club are reaping the benefit of a perfect lighting system from the company's plant. Markets for the disposal of its current are awaiting at Lambton, Bracondale, Davenport and other suburbs. The turbines are the horizontal type, directly connected to line-driving shaft, without gearing. The head operated at present is 28 feet and another set of wheels will be shortly installed with generator, so that the demands of the community can be filled. The electrical part of the plant is of the most modern type, manufactured by the Westinghouse Mfg. Co., Pittsburg, Pa. The late E. A. Macdonald dreamed of something of this kind in past days but it was left for the Humber Power & Light Co. to carry it out to a

**CORUNDUM WHEELS,
EMERY WHEELS and
GRINDING MACHINERY**

**CANADIAN CORUNDUM
WHEEL CO.
HAMILTON, - ONT.**

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successful issue. There is one important feature about this plant which is that Niagara power delivered in Toronto can never cut prices so as to destroy this company's assets. Power can be delivered at a distance of two miles cheaper than at 80 miles. Toronto Junction is now independent of Toronto in respect of electric power.

PERSONAL.

The names of the following well-known Canadian mechanical engineers appear in the membership list of the American Society of Mechanical Engineers, just published:—Toronto: R. W. Angus, R. D. Hassan, A. C. Larkin, A. C. McCullum, A. G. Mattson, A. G. Tagge, G. W. Watts. Galt, Ont.: A. R. Goldie. Hamilton, Ont.: W. C. Hawkins. London, Ont.: R. Angus. Peterborough, Ont.: C. E. Brown, E. N. Gibbs, C. F. McGill. Montreal: W. C. Brown, G. W. Colles, G. H. Cushing, R. J. Durley, C. F. Ericks, H. M. Jaquays, L. B. Melville, R. B. Owens, A. W. Robinson. Sherbrooke, Que.: H. V. Haight, A. Sangster. Amherst, N.S.: A. G. Robb, D. W. Robb. New Glasgow, N.S.: W. G. Matheson. Sydney, N.S.: C. G. Atwater. Glace Bay, N.S.: J. S. White. Penticon, B.C.: M. K. Rodgers.

The Temiskaming Railway Commissioners have appointed Mr. John Judge, of Kingston, Ont., superintendent of construction of the new road. Mr. Judge has been for 28 years in the service of the Kingston & Pembroke Railway.

Wm. B. Scaife & Sons Co., Pittsburgh, Pa., sole manufacturers of Scaife and We-Fu-Go water softening and purifying systems, will be represented in the future in Philadelphia by Mr. Duncan W. Patterson, M.E., with offices in the Harrison Building, corner 15th and Market St., in place of Mr. Fierstine, whose offices were in the Bourse Building.

INDUSTRIAL PUBLICATIONS.

The Cassella Color Co., 182 Front St., New York, have recently issued several booklets having reference to dyestuffs, etc. One, entitled "Dyeings on Cotton Yarn Fast to Acids," contains 48 dyeings of various shades which are fast to acids. These are divided into five groups, as follows: Basic dye stuffs, Paranitraniline c, Developed Dyeings of Diamine Colors, Coupled Dyeings, Immedial Colors. The different methods of dyeing are given in detail. In another regarding "Worsted Yarn Dyed Fast to Milling with Easily Leveling Dye Stuffs" are shown 54 dyeings on woolen yarn of a number of easily leveling dye stuffs, which at the same time are fast to milling, both straight and in combinations. Full dyeing directions are given.

The Lord & Nagle Co., publishers, 95 South St., Boston, Mass., have just issued the 1903 edition of the "Textile World Record Official Directory of the Textile Industries, also Yarn Trade Index." It contains the usual features, Part I. being a directory of textile establishments in United States and Canada, with full data

about each mill. Part II. contains the Yarn Trade Index, giving a list of yarn manufacturers, classified according to kind of yarn spun. Part III. contains classified lists of mills doing commission and order work and different kinds of dyeing and finishing establishments, also lists of shoddy and extract manufacturers. Part IV. contains a list of dealers in raw materials, etc.; and Part V. contains lists of manufacturers' selling agents, etc. Price of Office Edition is \$2.50; Travelers' Edition, in smaller size and flexible covers, \$2.00.

L. D. Post, publisher, 21 Park Row, New York City, has sent us a copy of "Post's Paper Mill Directory for 1903," in which is given a full detailed report of each paper mill in the United States and Canada, the kinds of paper made, capacity of the mill, etc. It includes a complete list of all the paper, pulp and chemical fibre mills in the countries named, as well as all the mills in other countries; a list of the officers of all the companies in the United States and Canada operating them; and a classification according to the varieties of goods made: and there is also a vast amount of other useful information in connection with the trades. Price \$2.00.

"How to Measure up Woodwork for Buildings," is an exceedingly useful and well-bound manual describing the simplest and most accurate method to be followed when figuring up all the woodwork required for either brick or frame houses, fully illustrated, by Owen B

TO AVOID ARGUMENT

about the merits of the Cross Oil Filter, we make a proposition that cannot be overlooked.

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Maginnis, architect, published by the Industrial Publication Co., 16 Thomas St., New York City. Price 50 cents.

OPPORTUNITIES.

The following enquiries have been received at the offices of the High Commissioner for Canada in London, and at the Canadian Section of the Imperial Institute, London, England.

NOTE.—Those who may wish to correspond with any of these enquirers can obtain the names and addresses by applying to the CANADIAN MANUFACTURER, Toronto. No charge for giving information. When writing refer to the numerals opposite the enquiries, and enclose 2c. postage stamp for reply.

1081. A wholesale fruit and vegetable merchant and commission agent is looking out for agencies of Canadian shippers.

1082. Enquiry is made for names of Canadian manufacturers of oak mouldings.

1083. An engineers' agent, having an office in London, England, desires to secure the representation of one or two good Canadian firms.

1084. Enquiry is made respecting available supplies in Canada of boiling and cider apples for export.

1085. An important firm of cider merchants are making enquiry with a view to placing large orders for cider with Canadian exporters.

1086. An English wholesale furnishing

firm, of many years standing, with large warehouse, showroom accommodation in London, West Hartlepool, Newcastle-on-Tyne, Cardiff, with an experienced staff of travellers, and an established connection throughout the United Kingdom, and most of the British Colonies, is desirous of entering into an arrangement with an up-to-date Canadian firm, manufacturing furniture, wood turnery, wood goods generally, as their sole buying agents for Great Britain and the British Colonies. Highest references given.

1087. A West of England cider manufacturer asks to be referred to Canadian shippers of apples suitable for his business.

1088. A maker of ivory piano keys for piano manufacturers desires to get into touch with Canadian firms importing these goods.

1089. Enquiry has been made for names of a number of small joinery mills in Canada who might be willing to enter into negotiations for the supply of doors, mouldings, etc.

1090. A North of England firm has made enquiry respecting the opening that exists in Canada for business in steel wire fabrics for mattresses, etc.

1091. A Calcutta, India, firm desires to get into touch with a few reliable Canadian houses importing Indian goods, and is also prepared to act as agents there for those requiring such representation.

1092. A London, England, firm asks to be referred to Canadian manufacturers and exporters of cabin and crew bread.

The Receiver General and Director of Contracts, Valetta, Malta, will receive, up to October 30, tenders for a concession of the right to construct a lift from the Marina to the Upper Baracca, with power to levy tolls and transit dues for sixty or ninety-nine years. Plans are to be seen at the local office of Public Works.

The Australian Government, at Sydney, N.S.W., is inviting tenders for the manufacture of sixty to one hundred railroad locomotives, estimated to cost \$1,250,000. Four or five years will be allowed for the completion of the work.

The Borough of Manhattan, Greater New York, recently placed a contract for enamelled iron street signs with a large concern at Birmingham, England.

A large co-operative association, known as the "Societe Co-operative Agricole de la Region du Nord," has been formed in France with the object of dealing in agricultural implements. Its headquarters are at 51 Rue St. Jacques, Amiens; its fourteen branches being at prominent towns in the north of France.

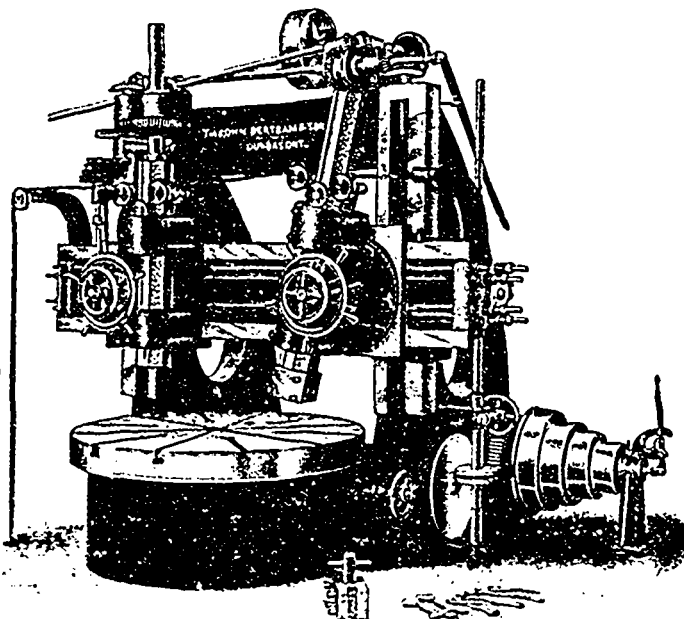
Valuable Manufacturing Site for Sale.

In the Village of Weston, within two and one-half miles of Toronto Junction. Suitable for Electric Light or Power Plant, Portland Cement, Paving Brick or other industry, excellent water power on the premises ready for use, with a small expenditure. The property comprises about 25 acres of level land, all which is immediately available for use in the business; also a 250 h.p. Brown engine in place, as good as new, with engine house and brick chimney complete. For further particulars apply to

Thomas Murray, 44 Rose Ave., Toronto, or to James McDougall, C. E., County Engineer, County Hall, 57 Adelaide St. East, Toronto.

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This represents our 60 Boring and Turning Mill with one regular head and one special boring head.

THESE shops are then equipped with best facilities for boring and turning a variety of jobs, including wheels, pulleys, etc. The shops best equipped to handle work are the ones that are getting the work.

If any manufacturer thinks he can get along by doing all his boring and turning on a lathe he is making a costly mistake. It may have worked all right in his grandfather's time, but the shop owner of to-day is bucking up against a harder proposition than his grandfather's competitors.

If you are interested enough in your own progress to write for further information on this subject, we will tell you all about our line of Boring and Turning Mills.

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DUNDAS, - ONTARIO

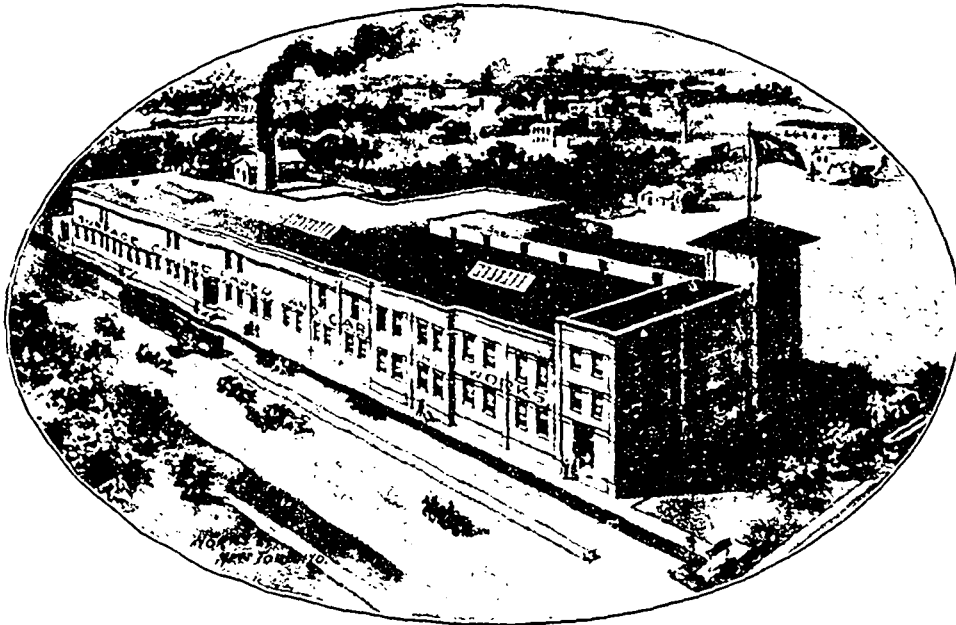
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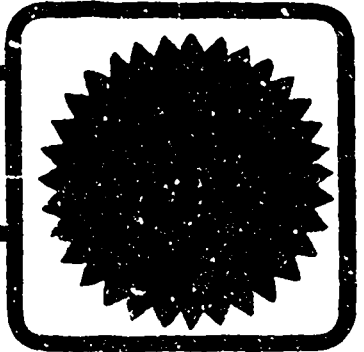
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HOT-BLAST DRY KILN EQUIPMENT.

In the "hot-blast" system air from out-of-doors passes into the fan house, thence through the heater, wherein it is heated to any desired temperature, and finally by means of a fan it is positively forced into the kiln where it comes in contact with the lumber and, because of its high temperature and dryness, rapidly absorbs the moisture. It is then discharged to the atmosphere, or if advisable, some of the warm air may be returned to the heater, thus regulating the degree of humidity in the kiln and preventing the too rapid drying of the exterior of the stock. With the "hot-blast" system far less steam pipe is required than by any system of direct heating, and it is all massed in a fire-proof casing in connection with the fan. The circulation of the air is independent of the weather and the ample space in the heater and the equal distribution of the air through the ducts beneath the kiln secure better and more readily controllable results than can be obtained in any other way.

In the progressive kiln arrangement, the lumber is laid upon cars which are run into the kiln upon two tracks. Two or more cars are added each day, all being slowly passed through against a constant current of warm air. In this way the lumber is subjected to an even

draft of hot air constantly increasing in temperature and dryness as the cars gradually advance towards the hot end of the kiln. The difference in temperature between the two ends of the kiln varies in practice from 50 to 100 degrees F. The kiln is provided with curtains at the top, bottom and sides, arranged to fit closely the lumber on the cars so that the hot air will be forced through the lumber.

The apparatus recently installed by the B. F. Sturtevant Co., Boston, Mass., for the H. C. Dexter Chair Co., Black River, N.Y., consists of a steel-plate exhauster, direct-driven by a steam engine and drawing air through a steam-pipe heater, also 200 feet of 12-lb. rail, and 24 roller-bearing steel truck frames. An air condenser is interposed in the return duct, through which the air is passed on its way from the kiln to the fan. This removes a large part of the moisture from the air and at the same time allows much of the heat to be recovered, thus affecting a saving of steam. The kiln was built from designs executed by the Sturtevant company, who also furnished the apparatus.

THE SYRACUSE SMELTING WORKS.

The Syracuse Smelting Works of Montreal, have appointed Mr. Geo. B. Frank, Toronto, their contracting agent for the province of Ontario. Mr. Frank is well known to the machinery and jobbing trade throughout the Dominion,

having represented a well-known American firm both in Canada and the United States. THE CANADIAN MANUFACTURER joins with his many friends in wishing him every success in his new work.

EXPERT MECHANICAL WORK.

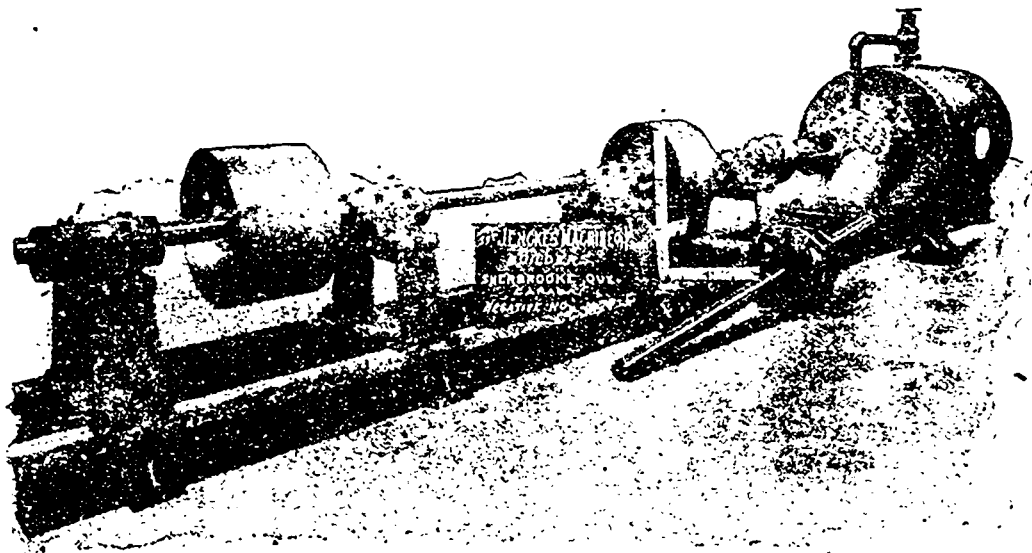
A. P. Holden, the well-known machinist, 107 and 109 Adelaide St., West, Toronto, turned out the ball bearing equipments for the Chapman Double Ball Bearing Co., with which they equipped the shafting in Machinery Hall at the Toronto Industrial Exhibition. Mr. Holden has also built a special hydraulic testing machine for the Chapman Double Ball Bearing Co., specially constructed for testing the Chapman double ball bearings up to ten tons. This new machine, the first of the kind built in Canada, is on exhibition in Machinery Hall at the Toronto Industrial Exhibition, and gives a thoroughly practical demonstration of the easy running qualities of the bearing under heavy loads. The machine is fitted in such a way that it can be locked down and run on solid journals, and in this way demonstrates the amount of power saved.

Mr. Holden is also constructing an Automatic Voting Machine for A. A. Farewell, which is, it is claimed, the only voting machine that will fulfil the requirements of the different laws in the United States, and the first to be made in Canada.

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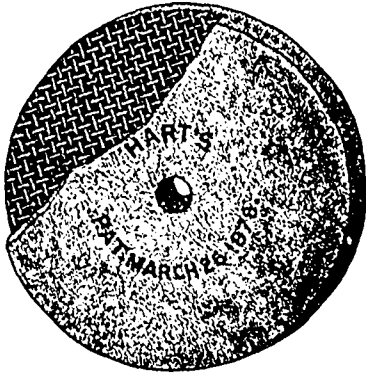
626 LANSDOWNE STREET,

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THE OLD RELIABLE.

HART EMERY WHEEL CO., LIMITED

HAMILTON, ONT, CANADA.



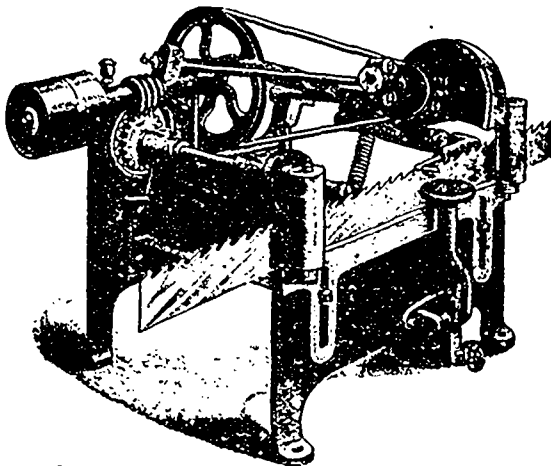
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CRAIG MINE CRYSTAL CORUNDUM

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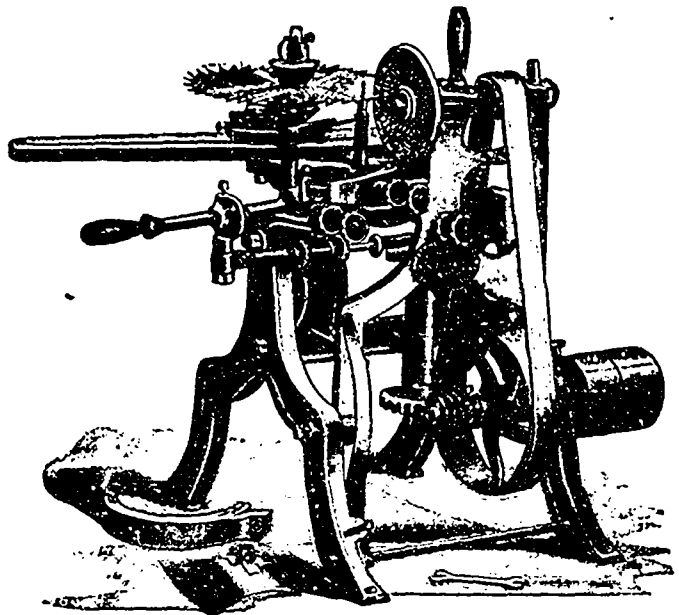
Try our Corundum Wheels and you will never order another emery wheel.

**IN GRINDING MACHINERY, WE LEAD,
OTHERS FOLLOW.**



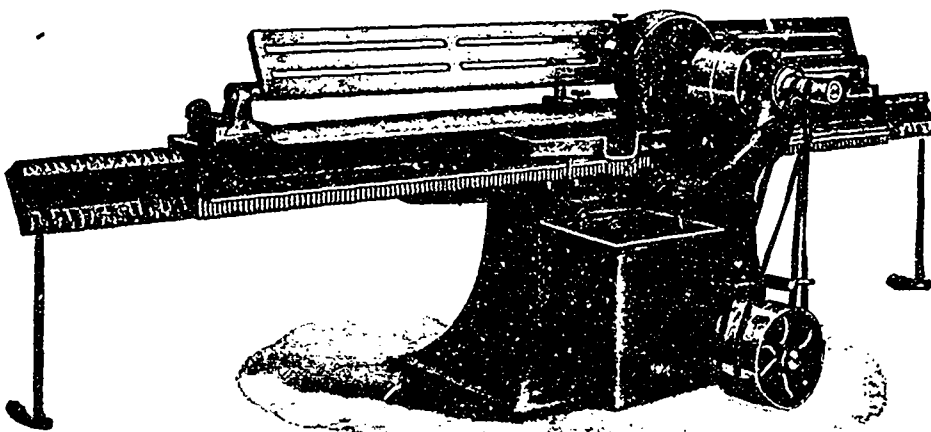
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For saws up to 8 inches wide.



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All sizes 1 to 72 inches dia.



KNIFE GRINDERS.

To run either wet or dry.

The only machine made in Canada that will grind either a straight or concave bevel on a knife.

Made in four sizes for knives 1 in. to 120 in. long.

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When writing to Advertisers kindly mention **THE CANADIAN MANUFACTURER.**

THE CANADIAN TARIFF.

An Act to Amend the Customs Tariff, 1897.

ASSENTED TO JUNE 13, 1898.

REVISED TO SEPTEMBER 4, 1903.

A TRUE COPY FROM THE OFFICIAL TEXT.

AMENDMENTS.

AMENDMENTS TO THE TARIFF.

The following resolutions for amendments to the Customs Tariff, 1897, introduced by the Minister of Finance in Parliament, April 16, 1903, are to be observed as in force until otherwise ordered, viz.: That it is expedient to further amend the Customs Tariff, 1897, to the following effect:— That the following sections be added to the said Act :—

STEEL RAILS.

The Governor-in-Council may, by Order-in-Council, direct that a duty of \$7 per ton shall be imposed in Schedule A on all iron and steel railway bars, or rails in any form, for railways, imported into Canada; and from and after the publication of such order in the Canada Gazette such duty shall be levied, collected and paid on all such rails, and thereafter item 238, in Schedule A, and item 585 in Schedule B shall be repealed; provided, however, that such order shall not be passed until the Governor-in-Council is satisfied that steel rails of the best quality, suitable for the use of Canadian railways are being manufactured in Canada from steel made in Canada, in sufficient quantity to meet the ordinary requirements of the market.

SURTAX ON GERMAN GOODS.

Articles which are the growth, 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 of Schedule A, such surtax in every case to be one-third the duty fixed by such Schedule A. Such surtax shall also apply to any articles the chief value of which was produced in such foreign country, although it may have been improved or advanced in value by the labor of another country, notwithstanding the provisions of the British Preferential Tariff and regulations thereunder. 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. Such surtax shall not apply to any goods actually purchased on or before April 16, 1903, by any corporation, firm or person in Canada, for immediate transportation to Canada.

The Finance Minister has decided that the goods of Germany are subject to surtax in Canada, under the terms of the Tariff Resolutions.

FURTHER EXEMPTION FROM DUTY ON MACHINERY.

Under the terms of the Tariff Resolutions here alluded to the period of exemption from duty of machinery of every kind, and structural iron and steel for use in the construction and equipment of factories for the manufacture of sugar from beet root be extended to June 30, 1904.

That item 409 in Schedule A, respecting duty on ships and other vessels built in foreign countries, and applying for Canadian register, be repealed.

That machinery and appliances of a kind not made in Canada for exclusive use in alluvial gold mining be added to the Free List until June 30, 1904.

NOTICES TO COLLECTORS OF CUSTOMS.

In connection with tariff item 409, which is no longer in force, Collectors are reminded:

(a) That a duty of 25 per cent. ad valorem is to be collected on foreign built British ships applying for license to engage in the coasting trade.

(b) That gasoline yachts, electric and steam yachts, and pleasure boats of all kinds, unregistered or foreign built, are to be rated for duty at 25 per cent. ad valorem on importation for use coastwise in Canada.

TRANSFERS FROM DUTIABLE TO FREE LIST.

Consolidated list of articles used as materials in Canadian manufactures transferred to Customs Free List by Orders-in-Council, from July 1, 1897, to September 1, 1902.

Cotton seed oil, when imported by manufacturers of liquid annatto, to be used in their factories exclusively in the manufacture of liquid annatto.

Metallic tubes for use in the manufacture of vaccine points made in Canada.

The chemical compounds known as safety bate, and tannin preserver, when imported by tanners for use exclusively in the tanning of leather in their own tanneries:

Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for the manufacture of such goods in their own factories.

Syrup or molasses of cane or beet, testing under 35 degrees by the polariscope, for use in the manufacture of compressed food for live stock, when imported by the manufactur-

SEND FOR CATALOGUE

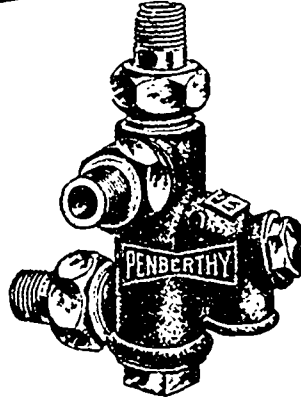


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WORKS LOW AT 10 LBS. PRESSURE.
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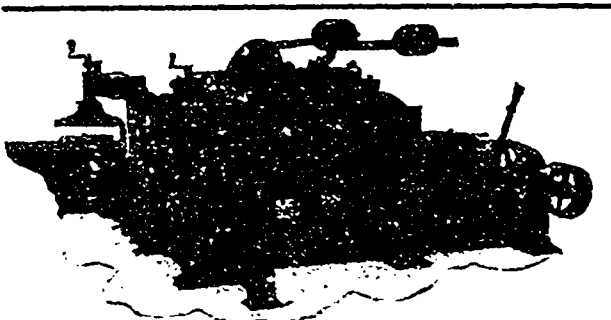
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"Galt Foundry"

ENGINE and MACHINE WORKS

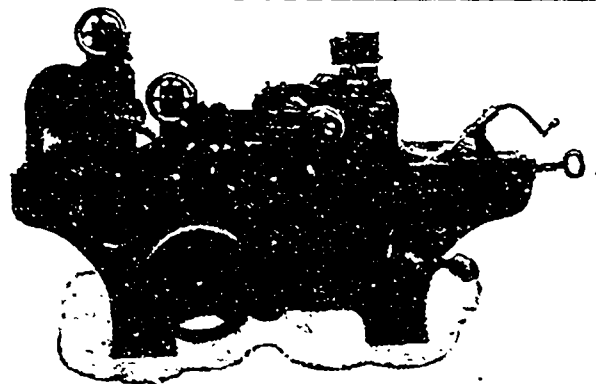
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The Canadian Tariff.

ers of such food, to be used for such manufacture only in their own factories.

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, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, brushing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ leys, to be used exclusively for the manufacture of such articles in their own factories.

Botany yarn, single, in numbers 30 and finer, on mule cops, dry-span, or what is known as the French or Belgian system, not doubled or twisted, in white only, when imported by manufacturers of cashmere socks and stockings, to be used exclusively for the manufacture of such articles in their own factories.

Glass caps, shells, containers and capillary tubes; rubber bulbs, boxes and corks, for use in the manufacture of vaccine bulbs, boxes and corks for use in the manufacture of vaccine points.

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, until otherwise ordered.

Silver tubing, when imported by manufacturers of silverware to be used in their own factories in the manufacture of silverware.

Hemp bleaching compound, when imported by manufacturers of rope, to be used in their own factories for the manufacture of rope.

Steel for the manufacture of cutlery, when imported by manufacturers of cutlery, to be used in their own factories in the manufacture of such articles.

Yarn of jute, flax, or hemp, for the manufacture of towels, when imported by the manufacturers of jute, linen or union towels, to be used in their own factories in the manufacture of such articles.

Malleable iron or steel castings, in the rough, for the manufacture of scissors and hand shears, when imported by manufacturers of scissors and hand shears, to be used in making such articles in their own factories.

Refined cotton-seed oil (edible), for canning fish, until otherwise provided.

By Order-in-Council, October 7, 1902, the following dutiable articles were transferred to the free list:—Bleached palm oil and shea butter, when for use as materials in Canadian manufactures.

REDUCTION OF DUTIES ON PAPER.

By Order-in-Council, February 11, 1902, the Customs duty on news printing paper in sheets and rolls, including all printing paper valued at not more than $2\frac{1}{4}$ cents per pound, is reduced from 25 per centum ad valorem to 15 per centum ad valorem. This has reference to tariff item 139.

RE BEET SUGAR MACHINERY.

Item 555. An Act to amend the Customs tariff, assented to May 23, 1901, repealed item 555, and the following substituted therefor:—

555a Machinery of every kind, and structural iron and steel, when imported for use in the construction and equipment of factories for the manufacture of sugar from beet root, to be admitted duty free until April 1, 1902. Under an

The Canadian Tariff.

Act assented to July 7, 1900, this item 555a was amended by inserting after item 555 as follows:—Machinery of a class not made in Canada, when imported exclusively for use in factories for the manufacture of beet sugar. By a further Act assented to May 15, 1902, it was declared that the item 555a should continue in force until April 1, 1903.

THE DOMINION ARMORY.

555b By an Act assented to May 15, 1902, item 555 was still further amended by creating an item 555b. The following articles were placed in the free list:—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; and also 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.

CHARCOAL MAKING MACHINERY.

555c By the Act assented to May 15, 1902, item 555 was still further amended by creating item 555c, which places charcoal making machinery in the free list.

HIS MAJESTY, BY AND WITH THE ADVICE AND CONSENT OF THE SENATE AND HOUSE OF COMMONS OF CANADA,
ENACTS AS FOLLOWS:

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

"6. 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."

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

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

"(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. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands);

The Windward Islands (Grenada, St. Vincent and St. Lucia);

Barbadoes;

Trinidad and Tobago;

"(d) British Guiana;

"(e) Any other British colony or possession the customs tariff of which is, on the whole, as favorable to Canada as the British preferential tariff herein referred to is to such colony or possession.

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Everything you need

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WIRE MILL or CHAIN WORKS

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OUR line is complete and up-to-date. Twenty-five years' experience has given us an intimate knowledge of what is needed and enabled us to build machinery whose records have never been equalled, not only in the past but at the present time. Why not investigate the matter and equip with money-making machinery! We want your order, either large or small.

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CABLE ADDRESS—Vaughn, Cuyahoga Falls, O.

CUYAHOGA FALLS, OHIO, U.S.A.

The Canadian Tariff.

"Provided, however, that manufactured articles to be admitted under such preferential tariff shall be bona fide the manufactures of a country or countries entitled to the benefits of such tariff, and that such benefits shall not extend to the importation of articles into the production which there has not entered a substantial portion of the labor of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final.

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

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

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

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

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

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

"435. 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, one dollar and eight cents per one hundred pounds, and for each additional degree one and one-half cent per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree.

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

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

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

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

7. On and after the first day of July, 1900, Schedule D shall be as follows:—

"SCHEDULE D.

"British Preferential Tariff.

"On articles entitled to the benefits of this preferential tariff under section seventeen, the duties mentioned in

The Canadian Tariff.

schedule A shall be reduced as follows: The reduction shall be one-third of the duty mentioned in schedule A, and the duty to be levied, collected and paid shall be two-thirds of the duty mentioned in schedule A.

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

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

An Act to Consolidate and Amend the Acts respecting the Duties of Customs.

ASSENTED TO JUNE 29, 1897.

HER 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, 1897.

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

(a) The initials "n.e.s." represent and have the meaning of the words "not elsewhere specified;"

(b) The initials "n.o.p." represent and have the meaning of the words, "not otherwise provided for;"

(c) The expression "gallon" means an imperial gallon;

(d) The expression "ton" means two thousand pounds avoirdupois;

(e) The expression "proof" 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 degrees Fahrenheit, have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature;

(f) The expression "gauge," when applied to metal sheets or plates, or to wire, means the thickness as determined by Stubbs's standard gauge;

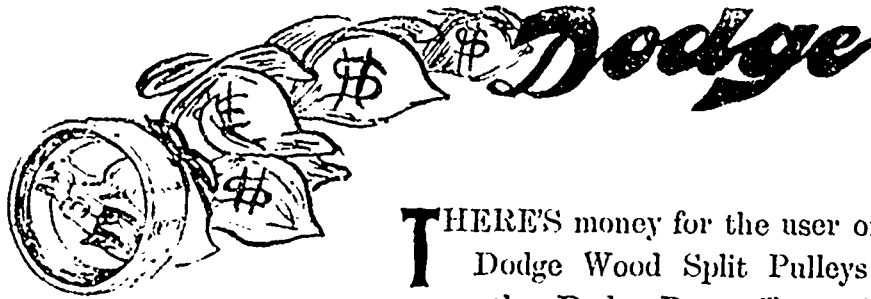
(g) The expression "in diameter," when applied to tubing, means the actual inside diameter;

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

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

3. The expressions mentioned in section two of The Customs Act, as amended by section two of The Customs Amendment Act, 1888, 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 sections two; and any power conferred upon the Governor-in-Council by The Customs Act to transfer dutiable goods to the list of goods which may be imported free of duty, is not hereby abrogated or impaired.

4. Subject to the provisions of this Act and to the requirements of The Customs Act, chapter thirty-two of the Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, referred to as not enumerated, in schedule A to this Act, the several rates of duties of customs



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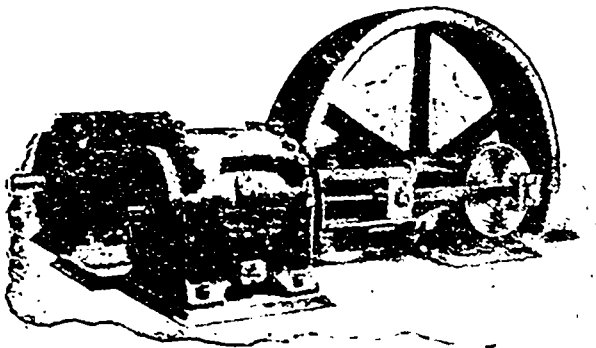
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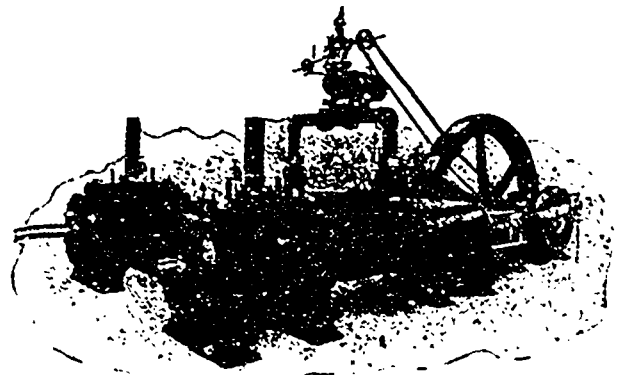
THE DODGE MFG. COMPANY, of Toronto, Limited
TORONTO, ONT.

INGERSOLL- Air Compressors
- SERGEANT

The Standard make of America.



Belt Driven. Class "D" Duplex.



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— MONTREAL —

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The Canadian Tariff.

set forth and described in the said schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.

5. Subject to the same provisions and to the further conditions contained in schedule B to this Act, all goods enumerated in the said schedule B may be imported into Canada or may be taken out of warehouse for consumption in Canada without the payment of any duties of customs thereon.

6. 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, and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

7. The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor-in-Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

8. The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the customs, and, if such intention is proved, shall be dealt with as for breach of the customs laws: Provided, that this section shall not apply to the export, under such regulations as are made by the Governor-in-Council, of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

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

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

11. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of

The Canadian Tariff.

any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or special name or trade mark, shall be valued for duty under the provision of sub-section two of section sixty-five of The Customs Act, as amended by section fifteen of chapter fourteen of the statutes of 1888.

12. All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, and the word "alcoholic," or "non-alcoholic," permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

13. Packages shall be subject to the following provision:—

(a) All bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases, not otherwise provided for, in which bottled spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for the purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an ad valorem duty or a specific and ad valorem duty, be charged with the same rate of ad valorem duty as is to be levied and collected on the goods they contain, and the value of the packages may be included in the value of such goods;

(b) All such packages as aforesaid containing goods subject to a specific duty only, and not otherwise provided for, shall be charged with a duty of twenty per cent. ad valorem;

(c) Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty;

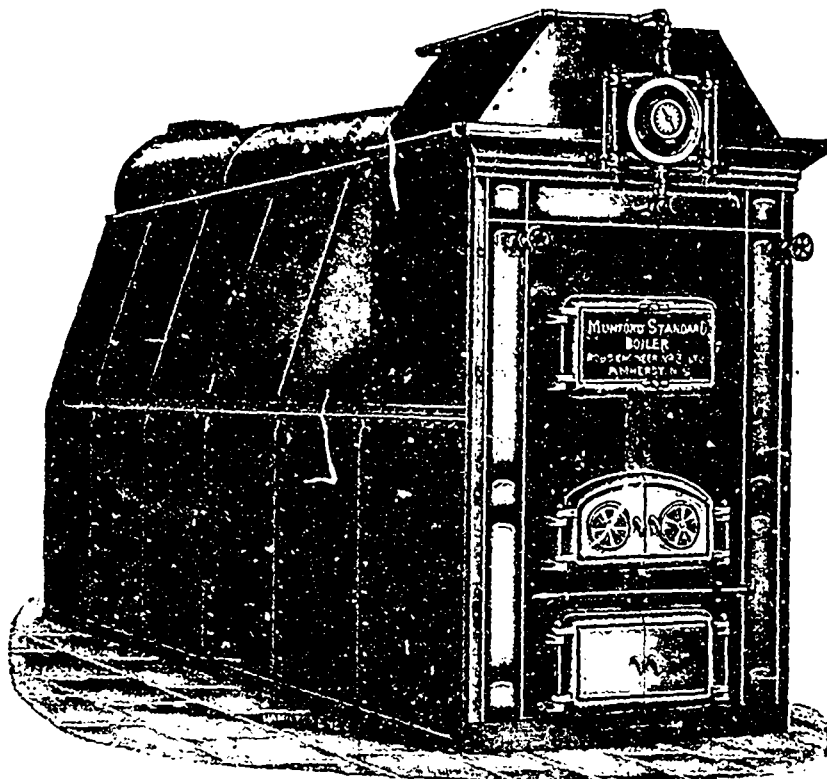
(d) All such special packages or coverings as are of any use, or apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents;

(e) Packages (inside or outside) containing free goods shall be exempt from duty when the packages are of such a nature that their destruction is necessary in order to release the goods.

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

15. With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemptions from duty,

THE MUMFORD STANDARD BOILER



**Proved
a Success.**

This boiler has been built by us for several years, and is used from the Atlantic to the Pacific with the most satisfactory results. It combines, to a remarkable extent, the best features of other types of boilers.

**Saves
Fuel.**

The firebox is entirely surrounded by water so that no heat is lost by radiation or by air leakage, which takes place in brick-set boilers. An internal furnace saves at least 10 per cent. over an external furnace.

**Perfect
Circulation.**

The boiler consists of an upper and lower drum connected by two necks, giving continuous and rapid water circulation. This causes the water to absorb more heat and makes the expansion uniform.

**Easily
Cleaned.**

Two settling chambers are provided for catching deposits of scale making material, and all parts of the boiler are accessible for cleaning.

Robb Engineering Co., Limited

AMHERST, - N. S.

Agents: WILLIAM MOKAY,
19 McKenzle Crescent, Toronto.

WATSON JACK & COMPANY,
7 St. Helen Street, Montreal.

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The Canadian Tariff.

shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry, or before a notary public or a commissioner for taking affidavits :—

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

16. Nothing contained in the foregoing provisions shall affect the French Treaty Act, 1894, or chapter three of the statutes of 1895, intituled an Act respecting Commercial Treaties affecting Canada.

17. When the customs tariff of any country admits the products of Canada on terms which, on the whole, are as favorable to Canada as the terms of the reciprocal tariff herein referred to are to the countries to which it may apply, articles which are the growth, produce, or manufacture of such country, when imported direct therefrom, may then be entered for duty, or taken out of warehouse for consumption in Canada, at the reduced rates of duty provided in the reciprocal tariff set forth in schedule D to this Act.

2. Any question arising as to the countries entitled to the benefits of the reciprocal tariff shall be decided by the Controller of Customs, subject to the authority of the Governor-in-Council.

3. The Governor-in-Council may extend the benefits of the reciprocal tariff to any country entitled thereto by virtue of a treaty with Her Majesty.

4. The Controller of Customs may make such regulations as are necessary for carrying out the intention of this section.

18. Whenever the Governor-in-Council has reason to believe that with regard to any article of commerce there exists any trust, combination, association or agreement of any kind among manufacturers of such article or dealers therein, to unduly enhance the price of such article or in any other way to unduly promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor-in-Council may commission or empower any judge of the Supreme Court or Exchequer Court of Canada, or of any superior court in any province of Canada, to enquire in a summary way into and report to the Governor-in-Council whether such trust, combination, association or agreement exists.

2. 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 purposes of such enquiry.

3. If the judge reports that such trust, combination, association or agreement exists, and if it appears to the Governor-in-Council that such disadvantage to the consumers is facilitated by the duties of customs imposed on a like article, when imported, then the Governor-in-Council shall place such article on the free list, or so reduce the duty on it as to give to the public the benefit of reasonable competition in such article.

19. The following Acts are hereby repealed:—The Customs Tariff, 1894, being chapter thirty-three of the statutes of 1894; chapter twenty-three of the statutes of 1895, intituled An Act to amend the Customs Tariff, 1894; and chapter eight of the statutes of 1896, intituled An Act further to amend the Customs Tariff, 1894.

20. All Orders in Council and all departmental regula-

The Canadian Tariff.

tions inconsistent with any of the provisions of this Act are hereby repealed.

21. The foregoing provisions of this Act shall be held to have come into force on the twenty-third day of April, in the present year one thousand eight hundred and ninety-seven, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day: Provided, that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on or after the twenty-third day of April, one thousand eight hundred and ninety-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-second day of the said month, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

SCHEDULE A.

Goods Subject to Duties.

Ales, Beers, Wines and Liquors.

- 1 Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon 16c p gall
- 2 Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon..... 24c p gall
- 3 Cider, not clarified or refined, five cents per gallon..... 5c p gall
- 4 Cider, clarified or refined, ten cents per gallon.. 10c p gall
- 5 Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent. of proof spirits, two dollars per gallon... \$2 p gall
- 6 Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent. ad valorem... 20 p c
- 7 Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—
 - (a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey, and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel 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, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and forty cents per gallon..... \$2.40 p gall

Wood Working Machinery

The line of wood-working machines made by The Goldie & McCulloch Co., Limited, Galt, Ont., are in great demand. They build an extensive range suitable for almost any kind of wood-working establishments. Their machines are built very heavy and made to stand very hard and continuous work. Send for a catalogue, address.

WE MAKE Wheelock Engines, Ideal Engines, Gas and Gasoline Engines, Boilers, Water Wheels, Pumps, Flour Mill Machinery, oat Meal Mill Machinery, Oat Meal Steam Pan Kilns, Wood Working Machinery, Iron Pulleys, Wood Rim Split Pulleys, Shafting, Hangers, Gearing, Friction, Clutch Pulleys, Friction Clutch Couplings, etc., Safes, Vault and Vault Doors.

THE GOLDIE & McCULLOCH CO.,

LIMITED

GALT, Ont., Canada.

YOU MAY NOT NEED A LATHE OR PLANER NOW

But in the near future a machine, as above, with all modern improvements, will be required. On request we will furnish you full particulars of points of merit which you will demand on next tools you buy. ❄ ❄

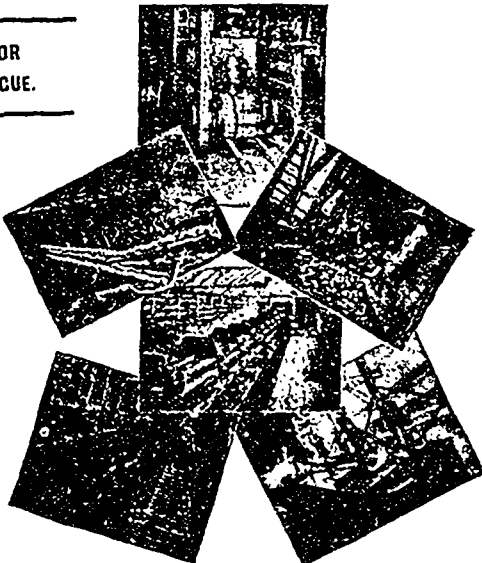
WRITE US AND BE CONVINCED.

The R. McDOUGALL CO., Limited, - Galt, Canada

JEFFREY ELEVATING...
CONVEYING...
COAL MINING...
COAL WASHING **MACHINERY**

ELECTRIC LOCOMOTIVES

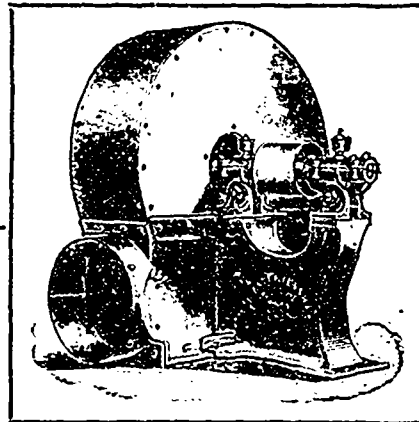
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We design Machinery to suit any and all conditions. Address

THE JEFFREY MFG. CO., - Columbus, Ohio, U.S.A.

Toronto Agents—A. R. WILLIAMS MACHINERY Co.
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STURTEVANT EXHAUSTERS

for handling

BARK & CHIPS

are made with sides, rim and wheel of double thickness steel plate. The shaft and boxes are of extra strength.

Send for Catalogue C 101 Mr.

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BOSTON, MASS.

Now York. Philadelphia. Chicago. London.

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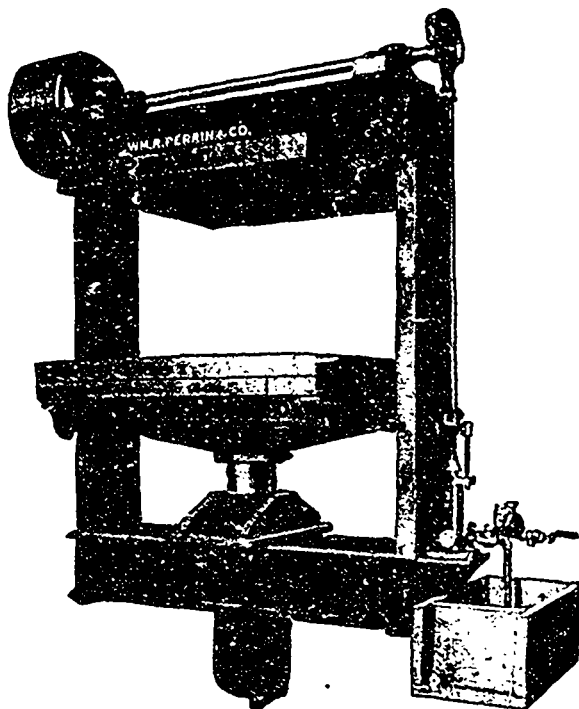
- (b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines (so called), or ethereal and spirituous fruit essences, n.e.s., two dollars and forty cents per gallon and thirty per cent. ad valorem. \$2.40 p gall & 30 p c
- (c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, fifty per cent. ad valorem. 50 p c
- When in bottles, flasks or other packages, containing more than four ounces each, two dollars and forty cents per gallon and forty per cent. ad valorem. \$2.40 p gall & 40 p c
- (d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and forty cents per gallon and thirty per cent. ad valorem. \$2.40 p gall & 30 p c
- (e) Vermouth, containing not more than thirty-six per cent., and ginger wine containing not more than twenty-six per cent. of proof spirits, ninety cents per gallon. 90c p gall
- If containing more than these percentages respectively of proof spirits, two dollars and forty cents per gallon. \$2.40 p gall
- (f) Medicinal or medicated wines, containing not more than forty per cent of proof spirits, one dollar and fifty cents per gallon. \$1.50 p gall
- 8 Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon; and for each degree or fraction of a degree of strength in excess of the twenty-six per cent. of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent. of proof spirits; and in addition thereto, thirty per cent. ad valorem. 25c p gall 3c p deg 30 p c
- 9 Champagne and all other sparkling wines in bottles containing each not more than a quart, but more than a pint, three dollars and thirty cents per dozen bottles; containing not more than a pint each, but more than one-half pint, one dollar and sixty-five cents per dozen bottles; containing one-half pint each or less, eighty-two cents per dozen bottles; bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an ad valorem duty of thirty per cent. \$3.30 p doz \$1.65 p doz 82c p doz \$1.65 p gall 30 p c
- 10 But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof shall be rated for duty as unenumerated spirits.
- 11 Animals, living, n.e.s., twenty per cent. ad valorem. 20 p c
- 12 Live hogs, one and one-half cent per pound. 1½c p lb
- 13 Meats, n.e.s. (when in barrel, the barrel to be free), two cents per pound. 2c p lb
- 14 Meats, fresh, n.e.s., three cents per pound. 3c p lb
- 15 Canned meats, and canned poultry and game, extracts of meats and fluid beef not medicated, and soups, twenty-five per cent. ad valorem. 25 p c
- 16 Mutton and lamb, fresh, thirty-five per cent. ad valorem. 35 p c
- 17 Poultry and game, n.o.p., 20 per cent. ad valorem 20 p c
- 18 Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s., two cents per pound. 2c p lb

The Canadian Tariff.

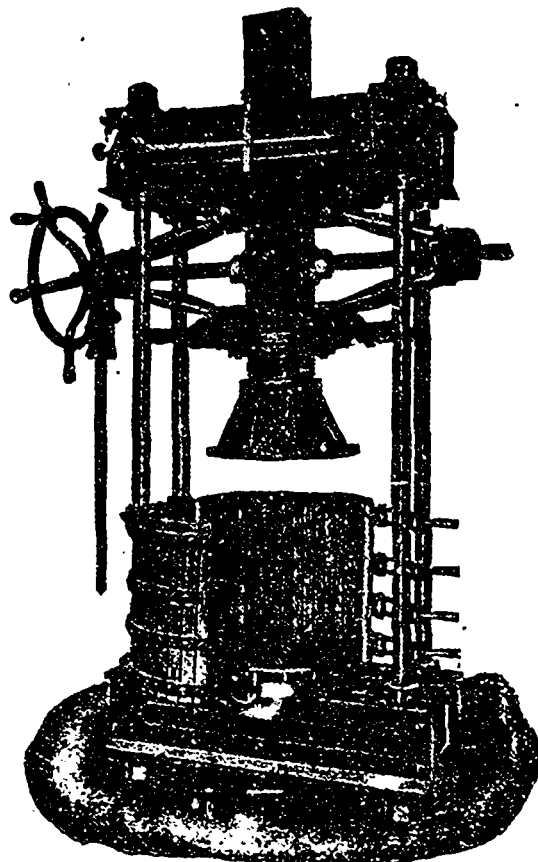
- 19 Tallow and stearic acid, twenty per cent. ad valorem. 20 p c
- 20 Beeswax, ten per cent. ad valorem. 10 p c
- 21 Candles, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 22 Paraffine wax candles, thirty per cent. ad valorem. 30 p c
- 23 Soap, common or laundry, one cent per pound. 1c p lb
- 24 Castile soap, mottled or white, two cents per pound. 2c p lb
- 25 Soap, n.e.s., thirty-five per cent. ad valorem. 35 p c
- 26 Pearline, and other soap powders, thirty per cent. ad valorem. 30 p c
- 27 Glue, liquid, powdered or sheet, and mucilage, gelatine, and isinglass, twenty-five per cent. ad valorem. 25 p c
- 28 Feathers, undressed, twenty per cent. ad valorem. 20 p c
- 29 Feathers, n.e.s., thirty per cent. ad valorem. 30 p c
- 30 Eggs, three cents per dozen. 3c p doz
- 31 Butter, four cents per pound. 4c p lb
- 32 Cheese, three cents per pound. 3c p lb
- 33 Condensed milk (weight of the package to be included in the weight for duty), three and one-quarter cents per lb. 3¼c p lb
- 34 Condensed coffee with milk, milk foods and all similar preparations, thirty per cent. ad valorem. 30 p c
- 35 Apples, including the duty on the barrel, forty cents per barrel. 40c p brl
- 36 Beans, fifteen cents per bushel. 15c p bush
- 37 Buckwheat, ten cents per bushel. 10c p bush
- 38 Pease, n.e.s., ten cents per bushel. 10c p bush
- 39 Potatoes, n.e.s., fifteen cents per bushel. 15c p bush
- 40 Rye, ten cents per bushel. 10c p bush
- 41 Rye flour, including the duty on the barrel, fifty cents per barrel. 50c p brl
- 42 Hay, two dollars per ton. \$2 p ton
- 43 Vegetables, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 44 Barley, thirty per cent. ad valorem. 30 p c
- 45 Dutiable breadstuffs, grain, and flour and meal of all kinds, when damaged by water in transit, twenty per cent. ad valorem on the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs Act. 20 p c
- 46 Buckwheat, meal or flour, one-fourth of one cent per pound. ¼c p lb
- 47 Cornmeal, including the duty on the barrel, twenty-five cents per barrel. 25c p brl
- 48 Indian corn for purposes of distillation, subject to regulations to be approved by the Governor-in-Council, seven and one-half cents per bushel. 7½c p bu
- 49 Oats, ten cents per bushel. 10c p bu
- 50 Oatmeal, twenty per cent. ad valorem. 20 p c
- 51 Rice, uncleaned, unhulled or paddy, one-half cent per pound. ½c p lb
- 52 Rice, cleaned, one and one-quarter cent per pound. 1¼c p lb
- 53 Rice and sago flour and sago, and tapioca, twenty-five per cent. ad valorem. 25 p c
- 54 Rice, when imported by makers of rice-starch for use in their factories in making starch, three-fourth of one cent per pound. ¾c p lb
- 55 Wheat, twelve cents per bushel. 12c p bu
- 56 Wheat flour, including the duty on the barrel, sixty cents per barrel. 60c p brl
- 57 Biscuits, not sweetened, twenty-five per cent. ad valorem. 25 p c
- 58 Biscuits, sweetened, twenty-seven and one-half per cent. ad valorem. 27½ p c
- 59 Macaroni and vermicelli, twenty-five per cent. ad valorem. 25 p c
- 60 Starch, including farina, corn starch or flour and all preparations having the qualities of starch, the weight of the package to be in all cases included in the weight for duty, one and one-half cent per pound. 1½c p lb

... HYDRAULIC ... POWER and FILTER **PRESSES**

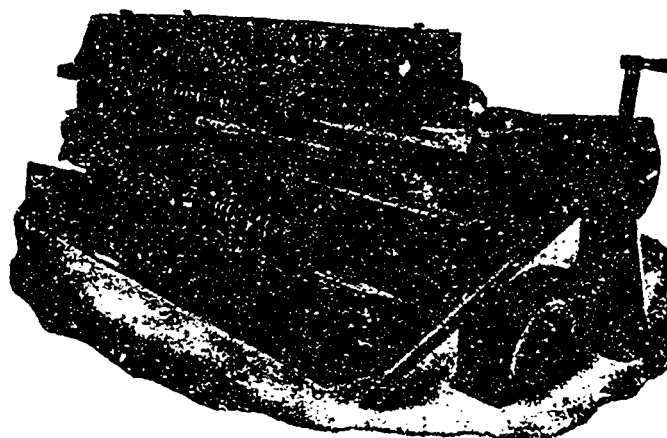
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CURE PRESS.



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Presses built for all uses and at prices you cannot duplicate. Don't import presses when you can buy better and cheaper in Canada.

WILLIAM R. PERRIN & COMPANY, - Toronto

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The Canadian Tariff.

61	Seeds, viz.:—garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in bulk or in large parcels, ten per cent. ad valorem.	10 p c
	When put up in small papers or parcels, twenty-five per cent. ad valorem.	25 p c
62	Mustard, ground, twenty-five per cent. ad valorem.	25 p c
63	Mustard cake, fifteen per cent. ad valorem.	15 p c
64	Sweet potatoes and yams, ten cents per bush.	10c p bu
65	Tomatoes, fresh, twenty cents per bushel and ten per cent ad valorem.	20c p bu and 10 p c
66	Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s., the weight of the cans or other packages to be included in the weight for duty, one and one-half cent per pound.	1½c p lb
67	Pickles, sauces and catsups, including soy, thirty-five per cent. ad valorem.	35 p c
68	Malt, upon entry for warehouse subject to excise regulations, fifteen cents per bushel.	15c p bu
69	Extract of malt (non-alcoholic), for medicinal and baking purposes, twenty-five per cent. ad valorem.	25 p c
70	Hops, six cents per pound.	6c p lb
71	Compressed yeast, in bulk or mass of not less than fifty pounds, three cents per pound; in packages weighing less than fifty pounds, six cents per pound; the weight of the package in the latter case to be included in the weight for duty.	3c p lb 6c p lb
72	Yeast cakes and baking powder, the weight of the packages to be included in the weight for duty, six cents per pound.	6c p lb
73	Trees, viz.:—apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds, three cents each.	3c each
74	Grape vines, gooseberry, raspberry, currant and rose bushes; fruit plants, n.e.s., and shade, lawn and ornamental trees, shrubs and plants, n.e.s., twenty per cent. ad valorem.	20 p c
75	Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty, two cents per pound.	2c p lb
76	Cranberries, plums and quinces, twenty-five per cent. ad valorem.	25 p c
77	Prunes, including raisins, dried currants and California or silver prunes, one cent per lb.	1c p lb
78	Apples, dried, desiccated or evaporated; dates, figs and other dried, desiccated or evaporated fruits, n.e.s., twenty-five per cent. ad valorem.	25 p c
79	Grapes, two cents per pound.	2c p lb
80	Oranges, lemons and limes, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box.	25c p box
	In one-half boxes, capacity not exceeding one and one-fourth cubic foot, thirteen cents per half box.	13c p ½ box
	In cases and all other packages, per cubic foot holding capacity, ten cents.	10c p cubic foot
	In bulk, per one thousand oranges, lemons or limes, one dollar and fifty cents.	\$1.50 p M
	In barrels, not exceeding in capacity that of the one hundred and ninety-six pounds flour barrel, fifty-five cents per barrel.	55c p brl
81	Peaches, n.o.p., the weight of the package to be included in the weight for duty, one cent per pound.	1c p lb
82	Fruits in air-tight cans or other packages, the weight of the cans or other packages to be included in the weight for duty, two and one-quarter cents per pound.	2¼c p lb
83	Fruits preserved in brandy, or preserved in other spirits, two dollars per gallon.	\$2 p gall
84	Preserved ginger, thirty per cent. ad valorem.	30 p c
85	Jellies, jams and preserves, n.e.s., three and one-quarter cents per pound.	3¼c p lb
86	Honey, in the comb or otherwise, and imitations thereof, three cents per pound.	3c p lb
87	Tea and green coffee, n.e.s., ten per cent. ad valorem.	10 p c

The Canadian Tariff.

88	Coffee, roasted or ground, when not imported direct from the country of growth and production, two cents per pound and ten per cent. ad valorem.	2c p lb and 10 p c
89	Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p., two cents per pound.	2c p lb
90	Extract of coffee, n.e.s., or substitutes therefor of all kinds, three cents per lb.	3c p lb
91	Chicory, raw or green, three cents per pound.	3c p lb
92	Chicory, kiln-dried, roasted or ground, four cents per pound.	4c p lb
93	Cocoa shells and nibs, chocolate and other preparations of cocoa, n.e.s., twenty per cent. ad valorem.	20 p c
94	Cocoa paste, chocolate paste, cocos and cocoa butter, n.o.p., four cents per pound.	4c p lb
95	Nuts, shelled, n.e.s., five cents per pound.	5c p lb
96	Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.e.s., three cents per pound. And nuts of all kinds, n.o.p., two cents per pound.	3c p lb 2c p lb
97	Cocoanuts, n.e.s., one dollar per hundred.	\$1 p 100
98	Cocoanuts, when imported from the place of growth, by vessel, direct to a Canadian port, fifty cents per hundred.	50c p 100
99	Cocanut, desiccated, sweetened or not, five cents per pound.	5c p lb
100	Nutmegs and mace, twenty-five per cent. ad valorem.	25 p c
101	Spices, viz.:—ginger and spices of all kinds, unground, n.e.s., twelve and one-half per cent. ad valorem.	12½ p c
	Ground, twenty-five per cent. ad valorem.	25 p c
102	Fine salt, in bulk, and coarse salt, n.e.s., five cents per one hundred pounds.	5c p 100 lb.
103	Salt, n.e.s., in bags, barrels and other packages—the bags, barrels or other packages, being the first coverings or inside packages, to bear the same duty as if such packages or first coverings were imported empty—seven and one-half cents per hundred pounds.	7½c p 100 lb.
Fish and Products of the Fisheries.		
104	Mackerel, one cent. per pound.	1c p lb
105	Herrings, pickled or salted, one-half cent. per pound.	½c p lb
106	Salmon, fresh, one-half cent per pound.	½c p lb
107	Salmon, pickled or salted, one cent per lb.	1c p lb
108	All other fish, pickled or salted, in barrels, one cent per pound.	1c p lb
109	Foreign-caught fish, imported otherwise than in barrels or half-barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this Act, fifty cents per hundred pounds.	50c p 100 lb.
110	Fish, smoked and boneless, one cent per pound.	1c p lb
111	Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and a half inches deep, per whole box, five cents.	5c p box
	(b) In half boxes measuring not more than five inches long, four inches wide and one and five-eighths deep, per half box, two and one-half cents.	2½c p ½ box
	(c) In quarter boxes, measuring not more than four inches and three-quarters long, three and a half inches wide and one and a quarter deep, per quarter box, two cents.	2c p ¼ box
112	Anchovies and sardines, when imported in any other form, thirty per cent. ad valorem.	30 p c
113	Fish preserved in oil, except anchovies and sardines, thirty per cent. ad valorem.	30 p c
114	Fresh or dried fish, n.e.s., imported in barrels, or half barrels, one cent per pound.	1c p lb
115	Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for in this Act, twenty-five per cent. ad valorem.	25 p c
116	Oysters, shelled, in bulk, ten cents per gallon.	10c p gall
117	Oysters, shelled, in cans not over one pint, three cents per can, including the cans.	3c p can

Why Pay Duty?

When you can buy valves like those manufactured by us. Our valves are made of the best material, and are finished equal to the best to be found in any other country.

Ask your dealer for "KERR'S" the next time.

THE KERR ENGINE CO., Limited

Manufacturers of
BRASS and IRON VALVES.

Walkerville,
Ontario.

WATER WHEELS

WE ARE SOLE AGENTS AND MANUFACTURERS IN
— CANADA FOR —

The "SAMSON" Leffel Turbine

WE ALSO MANUFACTURE

SAW MILL MACHINERY,
SHAFTING, GEARING of every description.

MINING MACHINERY,
ENGINES, BOILERS, Etc.

WRITE US FOR CATALOGUES

The Wm. Hamilton Mfg. Co., Peterborough,
Limited **Canada.**

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The Canadian Tariff.

- 118 Oysters, shelled, in cans over one pint and not over one quart, five cents per can, including the cans. 5c p can
- 119 Oysters, shelled, in cans exceeding one quart in capacity, an additional duty of five cents for each quart or fraction of a quart of capacity over a quart, including the cans. 5c p qt
- 120 Oysters in the shell, twenty-five per cent. ad valorem. 25 p c
- 121 Packages containing oysters or other fish, n. o.p., twenty-five per cent. ad valorem. 25 p c
- 122 Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries not specially provided for, twenty per cent. ad valorem. 20 p c

Books and Paper.

- 123 Albumenized and other papers and films chemically prepared for photographers' use, thirty per cent. ad valorem. 30 p c
- 124 Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper-bound or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books, twenty per cent. ad valorem. 20 p c
- 125 Books, printed, periodicals and pamphlets, or parts thereof, n.e.s.,—not to include blank account books, copy books, or books to be written or drawn upon, ten per cent. ad valorem. 10 p c
- 126 Advertising and printed matter, viz.—Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated 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 advertisements 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., fifteen cents per pound. . 15c p lb
- 127 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.e.s., thirty-five per cent. ad valorem. 35 p c
- 128 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.e.s., thirty-five per cent. ad valorem. 35 p c
- 129 Printed music, bound or in sheets, ten per cent. ad valorem. 10 p c
- 130 Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.e.s., twenty per cent. ad valorem. 20 p c
- 131 Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada, twenty-five per cent. ad valorem. 25 p c
- 132 Union collar cloth paper in rolls or sheets, not glossed or finished, fifteen per cent. ad valorem. 15 p c
- 133 Union collar cloth paper in rolls or sheets, glossed or finished, twenty per cent. ad valorem. 20 p c
- 134 Mill-board, not straw-board, ten per cent. ad valorem. 10 p c
- 135 Straw-board, in sheets or rolls; tarred paper,

The Canadian Tariff.

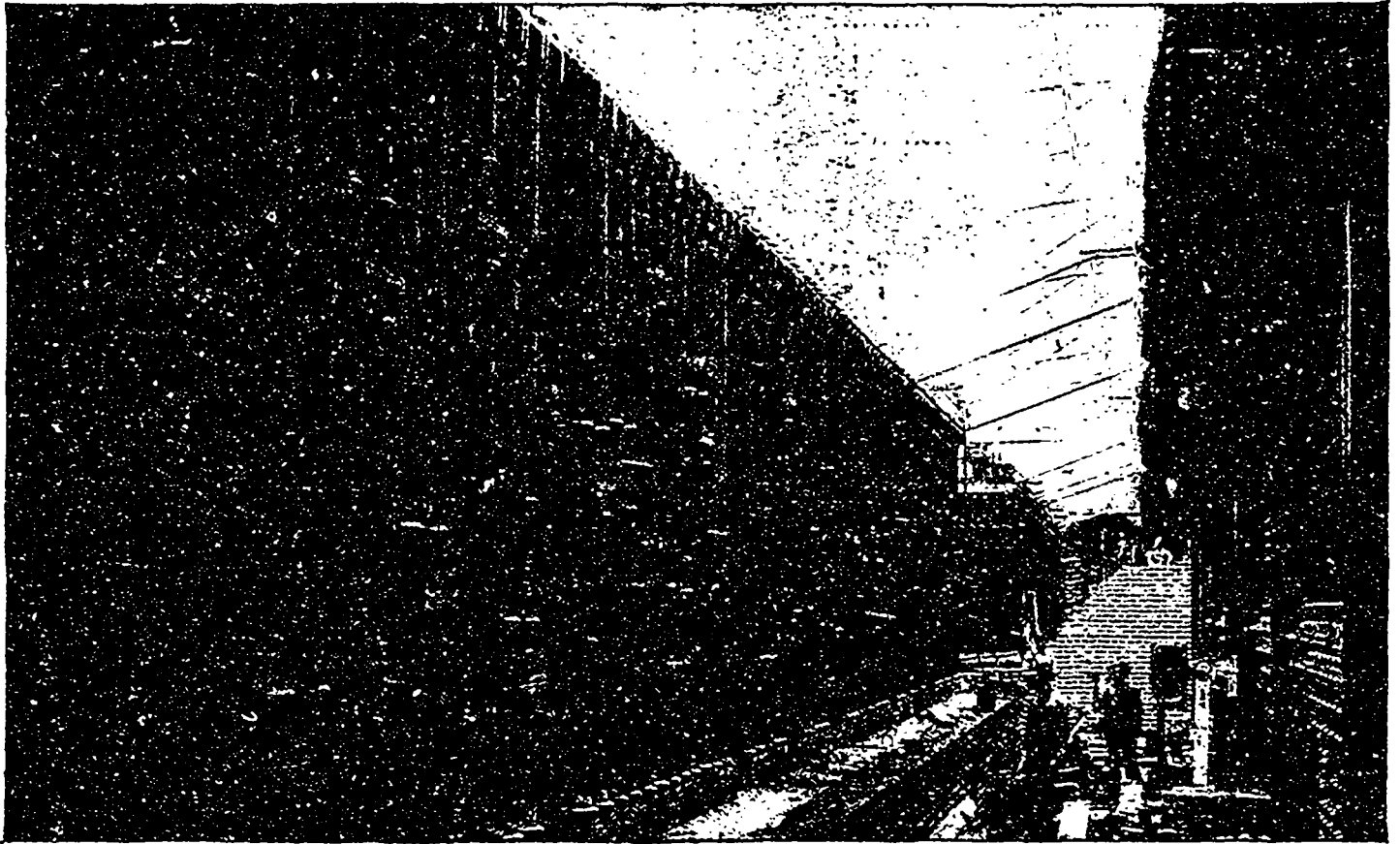
- felt or straw board; sandpaper, glass or flint paper, and emery paper or emery cloth, twenty-five per cent. ad valorem. 25 p c
- 136 Paper sacks or bags of all kinds, printed or not, twenty-five per cent. ad valorem. 25 p c
- 137 Playing cards, six cents per pack. 6c p pack
- 138 Paper hangings or wall papers, borders or bordering, and window blinds of paper of all kinds, thirty-five per cent. ad valorem. 35 p c
- 139 Printing paper and paper of all kinds, n.e.s., twenty-five per cent. ad valorem. 25 p c
(139. Duty on printing paper reduced to fifteen per cent. ad valorem. See Amendments pages 23 and 25.)
- 140 Ruled and border and coated papers, papeteries, boxed papers, pads not printed, papier-mache ware, n.o.p.; envelopes and all manufactures of paper, n.e.s., thirty-five per cent. ad valorem. 35 p c

Chemicals and Drugs.

- 141 Acid, acetic acid and pyroligneous, n.e.s., and vinegar, a specific duty of fifteen cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents. 2c p deg
The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor-in-Council.
- 142 Acid, acetic acid crude, and pyroligneous crude, of any strength not exceeding thirty per cent., twenty-five per cent. ad valorem. 25 p c
- 143 Acid, muriatic and nitric, and all mixed or other acids, n.e.s., twenty per cent. ad valorem. 20 p c
- 144 Acid, sulphuric, twenty-five per cent. ad valorem. 25 p c
- 145 Acid phosphate, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 146 Sulphuric ether, chloroform, and solutions of peroxides of hydrogen, twenty-five per cent. ad valorem. 25 p c
- 147 All medical, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.; provided that drugs, pill-mass and preparations not including pills or medicinal plasters, recognized by the British or the United States pharmacopoeia or the French Codex as official, shall not be held to be covered by this item; all liquids, containing alcohol, fifty per cent. ad valorem; and all others, liquid or not, twenty-five per cent. ad valorem. 25 p c
- 148 Pomades, French or flower odors preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. ad valorem. 15 p c
- 149 Perfumery, including toilet preparations (non-alcoholic), viz.:—Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin, thirty per cent. ad valorem. 30 p c
- 150 Licorice paste and licorice in rolls and sticks, twenty per cent. ad valorem. 20 p c
- 151 Paraffine wax, thirty per cent. ad valorem. 30 p c
- 152 Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical belts and trusses, electric belts, pessaries and suspensary bandages of all kinds, twenty per cent. ad valorem. 20 p c

The Largest Manufacturing Plants have found 15 per cent. Economy by using

GREEN'S Fuel



Economizers for 6,000 B.H.P. at the Beet Root Sugar Factory at Salinas, Cal.

Economizer

Great Saving in Fuel. Heats Feed Water and Water for Manufacturing Purposes.
40,000,000 B.H.P. in use.

WRITE FOR BOOK, GREEN'S ECONOMIZER

THE GREEN FUEL ECONOMIZER CO.

MATTEAWAN, N.Y.

No. 2 Exchange Place, MANCHESTER, ENGLAND.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Canadian Tariff.

- 153 Surgical and dental instruments (not being furniture) and surgical needles, ten per cent. ad valorem until January 1, 1898; thereafter free... 10 p c
- 154 Cod liver oil, twenty per cent. ad valorem... 20 p c
- Opium.**
- 155 Opium, crude, the outward ball or covering to be free of duty, one dollar per pound..... \$1 p lb
- 156 Opium, powdered, one dollar and thirty-five cents per pound.... \$1.35 p lb
- 157 Opium, prepared for smoking, five dollars per pound..... \$5 p lb
- Colors, Paints, Oils, Varnishes, etc**
- 158 Dry white and red lead, orange mineral and zinc white, five per cent. ad valorem... 5 p c
- 159 Ochres, ochrey earths, raw siennas, and colors, dry, n.e.s., twenty per cent. ad valorem... 20 p c
- 160 Oxides, umbers, burnt siennas, and fire proofs, n.e.s.; laundry bluing of all kinds, rough stuff and dry and liquid fillers, anti-corrosive and anti-fouling paints commonly used for ships' hulls, and ground and liquid paints, n.e.s., twenty-five per cent. ad valorem..... 25 p c
- 161 Paints and colors, ground in spirits, and all spirit varnishes and lacquers, one dollar and twelve and one-half cents per gallon..... \$1.12½ p gall
- 162 Paris green, dry, ten per cent. ad valorem... 10 p c
- 163 Ink for writing, twenty per cent. ad valorem... 20 p c
- 164 Blacking, shoe, and shoemakers' ink; shoe, harness and leather dressing, harness soap, and knife or other polish or composition, n.o.p., twenty-five per cent. ad valorem..... 25 p c
- 165 Putty, of all kinds, twenty per cent. ad valorem... 20 p c
- 166 Turpentine, spirits of, five per cent. ad valorem..... 5 p c
- 167 British gum, dextrine, sizing cream and enamel sizing, ten per cent. ad valorem..... 10 p c
- 168 Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.e.s., twenty cents per gallon and twenty per cent. ad valorem... 20c p gall and 20 p c
- 169 Linseed or flaxseed oil, raw or boiled, lard oil, neatsfoot oil, and sesame seed oil, twenty-five per cent. ad valorem..... 25 p c
- 170 Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon, twenty-five per cent. ad valorem..... 25 p c
- 171 Lubricating oils, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon, five cents per gallon..... 5c p gall
- 172 Crude petroleum, fuel and gas oils (other than naphtha, benzine or gasoline), when imported by manufacturers (other than oil refiners) for use in their own factories for fuel purposes or for the manufacture of gas, two and one-half cents per gallon..... 2½c p gall
- 173 Oils, coal and kerosene distilled, purified or refined, naphtha and petroleum, and products of petroleum, n.e.s., five cents per gallon... 5c p gall
- 174 Barrels, containing petroleum or its products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty, twenty cents each..... 20c each
- 175 Lubricating oils, n.e.s., and axle grease, twenty-five per cent. ad valorem..... 25 p c
- 176 Olive oil, n.e.s., twenty per cent. ad valorem... 20 p c
- 177 Essential oils, ten per cent. ad valorem..... 10 p c
- 178 Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, thirty-five per cent. ad valorem..... 35 p c

Coal.

- 179 Bituminous slack coal, such as will pass through a half-inch screen, subject to regulations to be made by the Controller of Customs, twenty per cent. ad valorem, but not to exceed thirteen cents per ton of 2,000 pounds (being the equivalent of fifteen cents per ton of 2,240 pounds): Provided that if the United States Congress fixes the duty on such slack coal at a rate not exceeding fifteen cents per ton of

The Canadian Tariff.

- 2,240 pounds, then the duty on such coal imported into Canada, as provided in this item, shall be the minimum duty on such coal from all countries, notwithstanding section seventeen of this Act..... 20 p c
- 180 Coal, bituminous, round and run of mine, and coal, n.e.s., fifty-three cents per ton of 2,000 pounds (being the equivalent of sixty cents per ton of 2,240 pounds): Provided that if the United States Congress fixes the duty on such coal at a rate not exceeding forty cents per ton of 2,240 pounds, the Governor-in-Council may by proclamation reduce the duty mentioned in this item to forty cents per ton of 2,240 pounds, or the equivalent thereof per ton of 2,000 pounds, and the duty declared by such proclamation shall then be the minimum duty on such coal from all countries, notwithstanding section seventeen of this Act. 53c p ton of 2,000 lbs
- 181 Building brick, paving brick, stove linings and fire brick, n.e.s., and manufactures of clay or cement, n.o.p., twenty per cent. ad valorem... 20 p c
- 182 Earthenware and stoneware, viz.: demijohns, churns or crocks, thirty per cent. ad valorem... 30 p c
- 183 Drain tiles, not glazed, twenty per cent. ad valorem..... 20 p c
- 184 Drain pipes, sewer pipes, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, and earthenware tiles, thirty-five per cent. ad valorem..... 35 p c
- 185 China and porcelain ware, also earthenware and stoneware, brown or colored, and Rockingham ware, white granite or iron stoneware, "e. c." or cream-colored ware, decorated, printed or sponged, and all earthenware, n.e.s., thirty per cent. ad valorem..... 30 p c
- 186 Baths, tubs and wash-stands of earthenware, stone, cement or clay, or of other material, n.o.p., thirty per cent. ad valorem... 30 p c
- 187 Cement, Portland and hydraulic or water lime, in bags, barrels or casks, the weight of the package to be included in the weight for duty, twelve and one-half cents per one hundred pounds..... 12½c p 100 lbs
- 188 Plaster of Paris, or gypsum, ground, not calcined, fifteen per cent. ad valorem..... 15 p c
- 189 Plaster of Paris, or gypsum, calcined or manufactured, the weight of the package to be included in the weight for duty, twelve and one-half cents per one hundred pounds..... 12½c p 100 lbs
- 190 Lithographic stones, not engraved, twenty per cent. ad valorem..... 20 p c
- 191 Grindstones, not mounted, and not less than thirty-six inches in diameter, fifteen per cent. ad valorem..... 15 p c
- 192 Grindstones, n.e.s., twenty-five per cent. ad valorem..... 25 p c
- 193 Flagstone, sandstone and all building stone, not hammered or chiselled; and marble and granite, rough, not hammered or chiselled, fifteen per cent. ad valorem..... 15 p c
- 194 Marble and granite, sawn only; flagstone and all other building stone, dressed; and paving blocks of stone, twenty per cent. ad valorem... 20 p c
- 195 Marble and granite, n.e.s., and all manufactures of marble or granite, n.o.p., thirty-five per cent. ad valorem..... 35 p c
- 196 Manufactures of stone, n.o.p., thirty per cent. ad valorem..... 30 p c
- 197 Roofing slate, twenty-five per cent. ad valorem; provided that the duty shall not exceed seventy-five cents per square..... 25 p c
- 198 Slate mantels and other manufactures of slate, n.e.s., thirty per cent. ad valorem..... 30 p c
- 199 Slate pencils and school writing slates, twenty-five per cent. ad valorem..... 25 p c
- 200 Mosaic flooring of any material, thirty per cent. ad valorem..... 30 p c

(COMMENCED BUSINESS, 1875)

THE BOILER INSPECTION & INSURANCE Co.

OF CANADA.

CONSULTING ENGINEERS

Canada Life Building, TORONTO.

JOHN L. BLAIKIE, President.	GEO. C. ROBB, Chief Engineer, Toronto.
E. W. RATHBUN, Vice-President.	H. N. ROBERTS, Secretary-Treasurer.
F. W. DONALDSON, Inspector, . Toronto.	OLAF E. GRANBERG, Chief Inspector, P.Q.
A. E. EDKINS, " " " "	Board of Trade Bldg., Montreal.
O. P. ST. JOHN, " " " "	A. P. ROHM, Inspector and Draughtsman,
GEO. FOWLER, " " " "	Toronto.
	CHAS. O. GRANBERG, Inspector, . Montreal.
	CHAS. CHAMPAONE, " " " "
	A. M. BONNYMAN, " " Amherst, N.S.

A POLICY in The Boiler Inspection and Insurance Company insures against such immediate loss or damage, by the explosion of Steam Boilers, TO PROPERTY OF EVERY KIND ON THE PREMISES, whether it is your own or the property of others for which you would be liable.

It also insures, without any additional charge, against loss of life or injury to person of the Engineers and Firemen in charge of your boilers, and payable to you, for the benefit of the injured persons, or their legal representatives in case of death. This is additional to the insurance on property.

Insured Boilers are regularly inspected by thoroughly competent inspectors, reports on their condition sent to owners by the Company's Chief Engineer, who is at all times glad to advise (free of charge) those insured with this Company, regarding any matters whatever in connection with their steam plants.

Specifications for boilers or engines supplied. Steam Engines indicated.

Boilers tested, both for strength and for evaporative capacity.

Plans furnished for brick setting suitable for all classes of fuel.

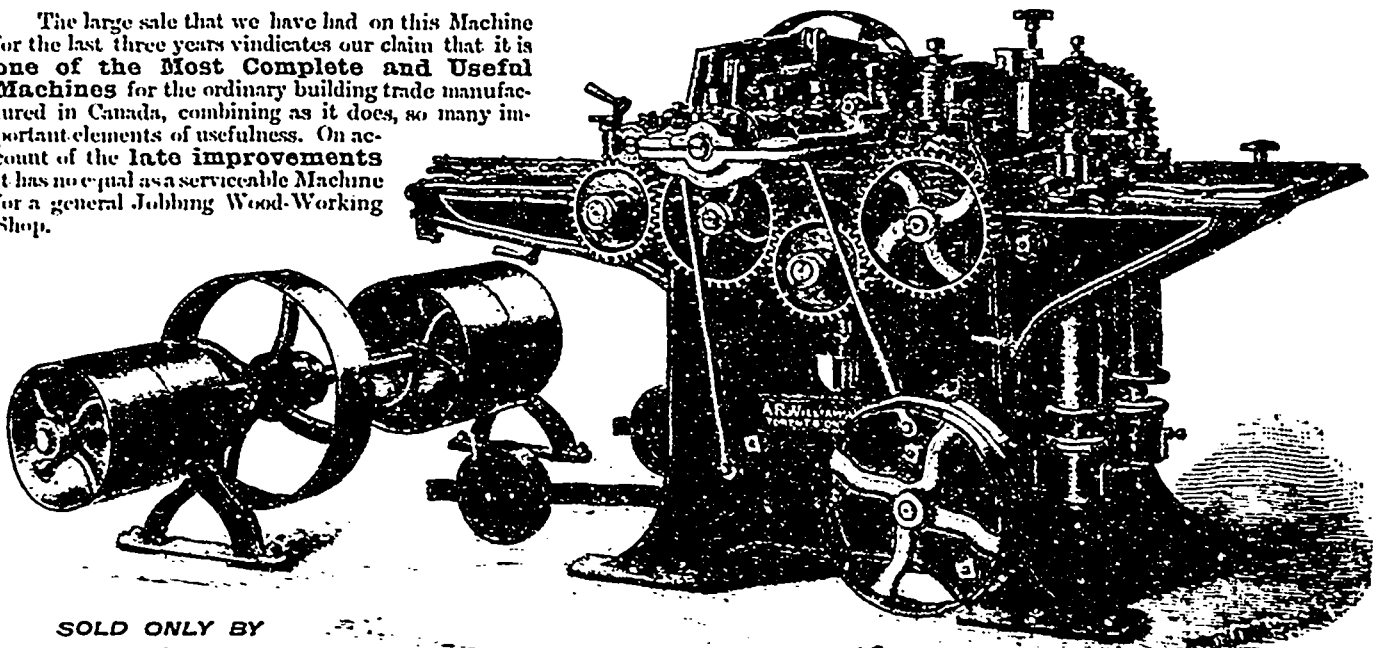
} Free of Charge to
Policy Holders.

We have given advice and supplied plans and specifications to many steam users who can give testimony as to the valuable assistance received therefrom, and the great benefits derived, which cost them nothing.

For other details of what we can do for you, insure and find out for yourself.

IMPROVED "ECLIPSE" PLANER, MATCHER and MOULDER

The large sale that we have had on this Machine for the last three years vindicates our claim that it is one of the Most Complete and Useful Machines for the ordinary building trade manufactured in Canada, combining as it does, so many important elements of usefulness. On account of the late improvements it has no equal as a serviceable Machine for a general Jobbing Wood-Working Shop.



SOLD ONLY BY
THE

A. R. WILLIAMS MACHINERY CO., Limited, Toronto

Manufacturers, Importers and Dealers in

ENGINES, BOILERS AND MILL MACHINERY SUPPLIES

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Canadian Tariff.

Glass and Glassware.

- 201 Common and colorless window glass, and plain colored, opaque, stained or tinted, or milled glass, in sheets, twenty per cent. ad valorem. 20 p c
- 202 Ornamental, figured and enamelled colored glass, vitrified or painted, chipped, figured, enamelled, and obscured white glass; stained glass windows, and memorial or ornamental window glass, n.o.p., and rough rolled plate glass, thirty per cent. ad valorem. 30 p c
- 203 Plate glass, not bevelled, in sheets or panes, not exceeding twenty-five square feet each, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 204 Plate glass, not bevelled, in sheets or panes, n.e.s., thirty-five per cent. ad valorem. 35 p c
- 205 Plate glass, bevelled, in sheets or panes, n.o.p., thirty-five per cent. ad valorem. 35 p c
- 206 Silvered glass, bevelled or not, and framed or not, thirty-five per cent. ad valorem. 35 p c
- 207 German looking-glass plate, (thin plate), un-silvered or for silvering, twenty per cent. ad valorem. 20 p c
- 208 Glass demijohns or carboys, empty or filled, bottles, decanters, flask-phials, glass jars and glass balls, lamp chimneys, glass shades or globes, cut, pressed or moulded crystal or glass tableware, decorated or not, and blown glass tableware, thirty per cent. ad valorem. 30 p c
- 209 Bent plate or other sheet glass, and all other glass, and manufactures of glass, n.o.p., twenty per cent. ad valorem. 20 p c
- 210 Spectacles and eyeglasses, thirty per cent. ad valorem. 30 p c
- 211 Spectacle and eyeglass frames and metal parts thereof, twenty per cent. ad valorem. 20 p c
- Leather, Rubber and Manufactures of.
- 212 Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, or other upper leather, and all leather, dressed, waxed, glazed or further finished than tanned, n.e.s.; harness leather, and chamois skin, seventeen and one-half per cent. ad valorem. 17 1/2 p c
- 213 Skins for morocco leather, tanned but not further manufactured; sole leather, and belting leather, of all kinds; tanners' scrap leather; and leather and skins, n.o.p., fifteen per cent. ad valorem. 15 p c
- 214 Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use in their own factories in the manufacture of gloves, ten per cent. ad valorem. 10 p c
- 215 Japanned, patent or enamelled leather and morocco leather, twenty-five per cent. ad valorem. 25 p c
- 216 Leather-board, leatheroid, and manufactures thereof, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 217 Whips of all kinds, including thongs and lashes, thirty-five per cent. ad valorem. 35 p c
- 218 Belting, of leather or other material, n.e.s., twenty per cent. ad valorem. 20 p c
- 219 Boots and shoes, and slippers, of any material, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 220 Manufactures of raw hide, and all manufactures of leather, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 221 India-rubber boots and shoes; and all manufactures of India-rubber and gutta percha, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 222 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, thirty-five per cent. ad valorem. 35 p c

Metals and Manufactures of.

- 223 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,

The Canadian Tariff.

- or of blooms, or of rails, the same not having been in actual use, one dollar per ton. \$1 p ton
- Nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be re-manufactured in rolling mills.
- 224 Iron in pigs, iron kentledge, and cast scrap iron, two dollars and fifty cents per ton. \$2.50 p ton
- 225 Ferro-silicon, ferro-manganese, and spiegeleisen, five per cent. ad valorem. 5 p c
- 226 Iron or steel ingots, cogged ingots, blooms, slabs, billets, 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, two dollars per ton. \$2 p ton
- 227 Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, weighing less than thirty-five pounds per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p., seven dollars per ton. \$7 p ton
- 228 Rolled iron or steel angles, tees, beams, channels, joists, girders, zeos, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eye-bar blanks not punched or drilled, ten per cent. ad valorem. 10 p c
- 229 Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats; and rolled shapes, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, eight inches or less in width, number eighteen gauge and thicker, n.e.s., seven dollars per ton. \$7 p ton
- 230 Universal mill or rolled edge bridge plates of steel when imported by manufacturers of bridges, ten per cent. ad valorem. 10 p c
- 231 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., ten per cent. ad valorem. 10 p c
- 232 Rolled iron or steel sheets or plates, sheared or un-sheared, and skelp iron or steel, sheared or rolled in grooves, n.e.s., seven dollars per ton. \$7 p ton
- 233 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, five per cent. ad valorem. 5 p c
- 234 Rolled iron or steel sheets, number seventeen gauge, and thinner, n.o.p.; Canada plates, Russia iron; flat galvanized iron or steel sheets, terne plate, and rolled sheets of iron or steel coated with zinc, spelter or other metal, of all widths or thickness, n.o.p., and rolled iron or steel hoop, band, scroll or strip, thinner than number eighteen gauge, n.e.s., five per cent. ad valorem. 5 p c
- 235 Chrome steel, fifteen per cent. ad valorem. 15 p c
- 236 Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than two and one-half cents per pound, n.o.p., five per cent. ad valorem. 5 p c
- 237 Swedish rolled iron and Swedish rolled steel nail rods under half an inch in diameter, for the manufacture of horse-shoe nails, fifteen per cent. ad valorem. 15 p c
- 238 Iron and steel railway bars or rails of any form, punched or not, n.e.s., 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, thirty per cent. ad valorem. 30 p c
- (238 Repealed. See Amendments pages 23 and 25.)
- 239 Railway fish plates and tie plates, eight dollars per ton. \$8 p ton

Cable Address "CARBURETED" LONDON & TORONTO.

THE Economical GAS APPARATUS CONSTRUCTION COMPANY

EUROPEAN OFFICE
19 ABINGDON STREET.
WESTMINSTER, LONDON, S.W.

(LIMITED.)

ENGINEERS and CONTRACTORS

AMERICAN OFFICE

269 FRONT ST. E., Toronto, Can., June 27, 1903

Complete Gas Works
Designed and Erected

Coal, Oil or Water Gas
Process

Gas Works Remodelled

Producer Gas Plants

Fire Brick Material
of all kinds

Condensers and
Scrubbers

Washers and Purifiers

Rotary Washer
Scrubbers

Tar Extractors

Exhausters and Engines

Gasholders

Pipe Lines
High and Low Pressure

Coal and Coke Conveyors

Charging and Drawing
Machinery

Special Light Weight
Gas Valves

Pipes, Fittings
and General Supplies

We Handle Everything
Pertaining to Up-to-Date
Gas Works

Dear Sir,-

When you require information regarding any matters in our line we shall be glad to hear from you.

We have gas making appliances which will give you just a little better results than can be obtained from any other appliances we know of.

Our Carburetted Water Gas Machines are known the world over as the most economical. They are used extensively in Canada, United States, Great Britain, Japan, Brazil, Holland and the Argentine Republic.

As you will note by the side line, we also manufacture and install a general line of gas works machinery and handle the best grades of fire brick for all purposes, all of which we guarantee to give satisfaction.

If your city or town contains 5,000 people, or more, a gas plant would pay handsome dividends on the capital required.

We would undertake to build the plant complete in every particular and hand it over ready to operate guaranteed to give satisfactory results.

Let us hear from you!

Yours very truly,

THE ECONOMICAL GAS APPARATUS CONSTRUCTION CO. Limited.

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The Canadian Tariff.

240	Switches, frogs, crossings and intersections for railways, thirty per cent. ad valorem.....	30 p c
241	Locomotives for railways, n.e.s., thirty-five per cent. ad valorem.....	35 p c
242	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.e.s., thirty-five per cent. ad valorem.....	35 p c
243	Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.e.s.; and steel shafting, turned, compressed, or polished; and hammered iron or steel bars or shapes, n.o.p., thirty per cent. ad valorem....	30 p c
244	Iron or steel castings, in the rough, n.e.s., twenty-five per cent. ad valorem.....	25 p c
245	Stove plates, stoves of all kinds, for oil, gas, coal or wood, or parts thereof, and sad or smoothing, hatters' and tailors' irons, plated wholly or in part, or not, twenty-five per cent. ad valorem.....	25 p c
246	Springs, axles, axle bars, n.e.s., and axle blanks, and parts thereof, of iron or steel, for railway or tramway or other vehicles, thirty-five per cent. ad valorem.....	35 p c
247	Cart or wagon skeins or boxes, thirty per cent. ad valorem.....	30 p c
248	Cast iron pipe of every description, eight dollars per ton.....	\$8 p ton
249	Wrought iron or steel boiler tubes, n.e.s., including flues and corrugated tubes for marine boilers, five per cent. ad valorem.....	5 p c
250	Tubes of rolled steel, seamless, not joined or welded, not more than one and one-half inch in diameter; and seamless steel tubes for bicycles, ten per cent. ad valorem.....	10 p c
251	Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over two inches in diameter, n.e.s., fifteen per cent. ad valorem.....	15 p c
252	Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, two inches or less in diameter, n.e.s., thirty-five per cent. ad valorem.....	35 p c
253	Other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, n.o.p., thirty per cent. ad valorem.....	30 p c
254	Iron or steel fittings for iron or steel pipe, of every description, and chilled iron or steel rolls, thirty per cent. ad valorem.....	30 p c
255	Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes, one-half of one cent per lb.....	½c p lb
256	Wrought and pressed nails and spikes, trunk, clout, coopers', cigar box, Hungarian, horse-shoe, and other nails, n.e.s., horse, mule and ox shoes, thirty per cent. ad valorem.....	30 p c
257	Wire nails, of all kinds, n.o.p., three-fifths of one cent. per pound.....	3-5c p lb
258	Composition nails and spikes and sheathing nails, fifteen per cent. ad valorem.....	15 p c
259	Iron or steel shoe tacks, and ordinary cut tacks, leathered or not, brads, sprigs and shoe nails, double pointed tacks, and other tacks of iron and steel, n.o.p., thirty-five per cent. ad valorem.....	35 p c
260	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., thirty-five per cent. ad valorem.....	35 p c
261	Coil chain, coil chain links, and chain shackles, of iron or steel, five-sixteenths of an inch in diameter and over, five per cent. ad valorem..	5 p c
262	Barbed wire, and galvanized wire for fencing, numbers nine, twelve and thirteen gauge, fifteen per cent. ad valorem, until January 1, 1898; thereafter free.....	15 p c

The Canadian Tariff.

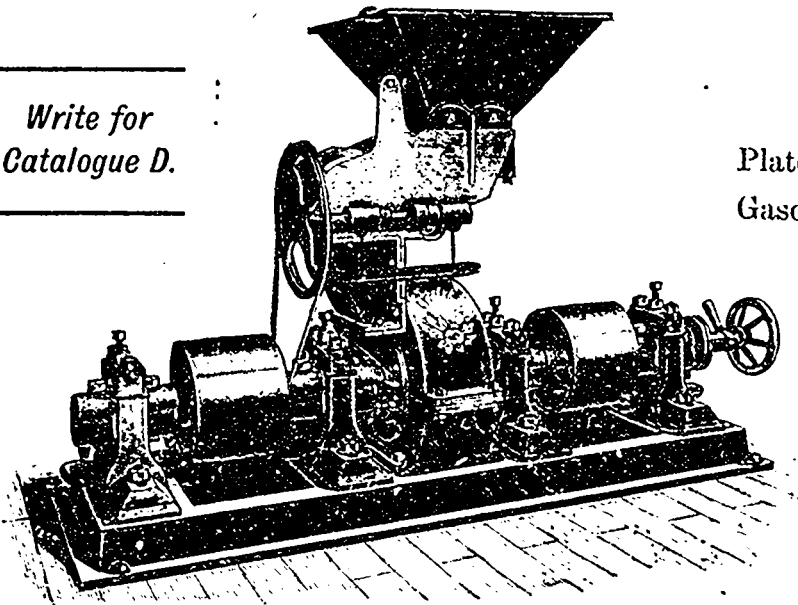
263	Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s., fifteen per cent. ad valorem.....	15 p c
264	Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered, n.e.s., thirty per cent. ad valorem.....	30 p c
265	Brass wire, plain, ten per cent. ad valorem....	10 p c
266	Copper wire, plain, tinned or plated, fifteen per cent. ad valorem.....	15 p c
267	Wire cloth, or woven wire of brass or copper, twenty-five per cent. ad valorem.....	25 p c
268	Wire, of all metals and kinds, n.o.p., twenty per cent. ad valorem.....	20 p c
269	Wire rope, stranded or twisted wire, clothes line, picture or other twisted wire and wire cable, n.e.s., twenty-five per cent. ad valorem.	25 p c
270	Wire cloth or wove wire, and wire netting, of iron or steel, thirty per cent. ad valorem.....	30 p c
271	Needles, of any material or kind, and pins manufactured from wire of any metal, n.o.p., thirty per cent. ad valorem.....	30 p c
272	Lead, old, scrap, pig and block, fifteen per cent. ad valorem.....	15 p c
273	Lead, in bars, and in sheets, twenty-five per cent. ad valorem.....	25 p c
274	Lead pipe, lead shot and lead bullets, thirty-five per cent. ad valorem.....	35 p c
275	Lead, manufactures of, n.o.p., thirty per cent. ad valorem.....	30 p c
276	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.e.s., and all manufactures of brass or copper, n.o.p., thirty per cent. ad valorem.....	30 p c
277	Zinc, manufactures of, n.o.p., twenty-five per cent. ad valorem.....	25 p c
278	Nickel anodes, ten per cent. ad valorem.....	10 p c
279	Iron or steel nuts, washers, rivets and bolts, with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.e.s., three-quarters of one cent. per pound and twenty-five per cent. ad valorem.....	¾c p lb and 25 p c
280	Builders', cabinet-makers', upholsterers', harness-makers', saddlers', and carriage hardware, including butt-hinges, locks, curry combs or curry cards, horse-boots, harness and saddlery, n.e.s., thirty per cent. ad valorem.....	30 p c
281	Skates of all kinds, roller or other, and parts thereof, thirty-five per cent. ad valorem.....	35 p c
282	Gas meters, thirty-five per cent. ad valorem....	35 p c
283	Safes, doors for safes and vaults; scales, balances, weighing beams, and strength-testing machines of all kinds, thirty per cent. ad valorem.....	30 p c
284	Carvers, knives and forks of steel, butcher and table steels, oy er, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking and glaziers' knives, cigar knives, spatulas or palette knives, razors, erasers, or office knives, pen, pocket, pruning, sportsmen's or hunters' knives, manicure files, scissors, trimmers, barbers', tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p.—When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents—thirty per cent. ad valorem.....	30 p c
285	Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured, ten per cent. ad valorem.....	10 p c
286	Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; also, moulded celluloid balls and cylinders, coated with tin-foil or not, but not finished or further manufactured, and celluloid lamp shade blanks, ten per cent. ad valorem.....	10 p c

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SHERBROOKE, QUE.

THE STRATFORD MILL BUILDING COMPANY

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Catalogue D.



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MANUFACTURERS OF

Plate Choppers, 12", 18" and 24".

Gasoline Engines, 2½ to 30 h.p.

Stationary and Mounted.

The Brown Automatic Steam Engine
Flour Mill Machinery of all kinds.

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Gas Engines and Choppers.

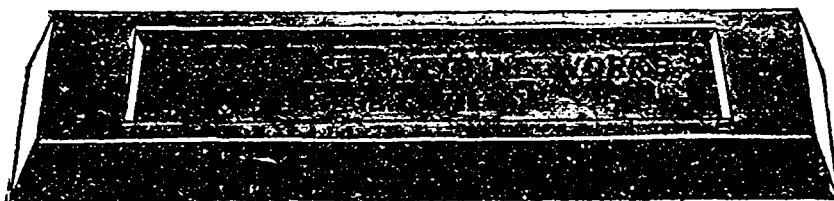
CUT SHOWS 12" PLATE CHOPPER.

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That the SYRACUSE SMELTING WORKS Babbit Metal and Solder are the best on earth, you would be inclined to view the statement in a sceptical light and consider it off color, but that is exactly what we claim and can prove what we say. Not by arguments, but by thousands of testimonials from firms who have used it for the last 15 years, and are still using it.

Ask your dealer for the SYRACUSE SMELTING WORKS Babbit Metal and Solder, and if they don't keep it, send your order direct to us and tell us for what purpose you would want it, and we will send you the right metal at the right price.

Remember and don't forget that the SYRACUSE SMELTING WORKS, Montreal, are the largest Babbit Metal and Solder manufacturers under the British flag.



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... WORKS ...

MONTREAL, CAN. AND NEW YORK, U.S.A.
SEATTLE, WASH.

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The Canadian Tariff.

- 287 Bird, parrot, squirrel and rat cages, of wire, and metal parts thereof, thirty-five per cent. ad valorem. 35 p c
- 288 Files and rasps, n.e.s., thirty per cent. ad valorem. 30 p c
- 289 Adzes, cleavers, hatchets, saws, wedges, sledges, hammers, crow-bars, cant-dogs and track tools; picks, mattocks, and eyes or poles for the same; anvils, vices; and tools, of all kinds, for hand or for machine use, including shoemakers' and tinsmiths' tools or bench machines, n.o.p., thirty per cent. ad valorem. 30 p c
- 290 Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post hole diggers, and other agricultural implements, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 291 Shovels and spades, iron or steel, n.e.s.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers, thirty-five per cent. ad valorem. 35 p c
- 292 Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, and manufactures of aluminum, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 293 Sterling and other silver-ware, nickel-plated ware, gilt or electro-plated ware, wholly or in part, of all kinds, n.e.s., thirty per cent. ad valorem. 30 p c
- 294 Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; and electric apparatus, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 295 Electric light carbons and carbon points, of all kinds, n.e.s., thirty-five per cent. ad valorem. 35 p c
- 296 Carbons, over six inches in circumference, fifteen per cent. ad valorem. 15 p c
- 297 Lamps, side-lights and head-light, lanterns, chandeliers, gas, coal or other oil fixtures and electric light fixtures, or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shade holders, thirty per cent. ad valorem. 30 p c
- 298 Lamp springs, and glass bulbs for electric lights, ten per cent. ad valorem. 10 p c
- 299 Babbit metal, type metal, phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire, ten per cent. ad valorem. 10 p c
- 300 Type, for printing, including chases, quoins and slugs, of all kinds, twenty per cent. ad valorem. 20 p c
- 301 Plates, engraved on wood, steel, or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved or for engraving thereupon, twenty per cent. ad valorem. 20 p c
- 302 Stereotypes, electrotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s., and matrices or copper shells for the same, one and one-half cent per square inch. 1½c p sq inch
- 303 Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partially of metal or celluloid, one-fourth of one cent per square inch. And matrices or copper shells for the same, one and one-half cents per square inch. ¼c p sq in 1½c p sq inch
- 304 Clothes wringers, for domestic use, and parts thereof, thirty-five per cent. ad valorem. 35 p c
- 305 Buckles of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewellery), thirty per cent. ad valorem. 30 p c
- 306 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,

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- fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts, of any material, thirty per cent. ad valorem. 30 p c
 - 307 Agate, granite or enamelled iron or steel hollow-ware, thirty-five per cent. ad valorem. 35 p c
 - 308 Enamelled iron or steel ware, n.e.s., iron or steel hollow-ware, plain black, tinned or coated; and nickel and aluminum kitchen or household hollow-ware, n.e.s., thirty per cent. ad valorem. 30 p c
 - 309 Tinware, plain, japanned or lithographed, and all manufactures of tin, n.e.s., and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p., twenty-five per cent. ad valorem. 25 p c
 - 310 Signs, of any material, framed or not; and letters of any material, for signs or similar use, thirty per cent. ad valorem. 30 p c
 - 311 Fire engines, and fire extinguishing machines, including sprinklers for fire protection, thirty-five per cent. ad valorem. 35 p c
 - 312 Brass pumps of all kinds, and garden or lawn sprinklers, thirty per cent. ad valorem. 30 p c
 - 313 Printing presses, printing machines, lithographic presses and type-making accessories therefor; folding machines, book binders', book-binding, ruling, embossing and paper cutting machines, and parts thereof, ten per cent. ad valorem. 10 p c
 - 314 Sewing machines, and parts thereof, thirty per cent. ad valorem. 30 p c
 - 315 Steam engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cutters, pumps, n.e.s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters, potato diggers, grain crushers, tanning mills, hay tedders, farm waggons, slot machines, and typewriters, and all machinery composed wholly or in part of iron or steel, n.o.p., twenty-five per cent. ad valorem. 25 p c
 - 316 Machine card clothing, twenty-five per cent. ad valorem. 25 p c
 - 317 Mould boards 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, five per cent. ad valorem. 5 p c
 - 318 Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers, cultivators, ploughs, harrows, horse-rakes, seed drills, manure spreaders, weeders, and malleable sprocket or link belting chain for binders, twenty per cent. ad valorem. 20 p c
 - 319 Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmen's fishing bait, and fish hooks, n.e.s., thirty per cent. ad valorem. 30 p c
 - 320 Patterns of brass, iron, steel or other metal (not being models), thirty per cent. ad valorem. 30 p c
 - 321 Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether wholly or partly manufactured, thirty per cent. ad valorem. 30 p c
- Vehicles.
- 322 Freight wagons, drays, sleighs and similar vehicles, twenty five per cent ad valorem 25 p c
 - 323 Buggies, carriages, pleasure carts and similar vehicles, n.e.s., including cutters, children's carriages and sleds, and finished parts thereof, n. o.p., thirty-five per cent. ad valorem. 35 p c
 - 324 Railway cars (or other cars), wheelbarrows, trucks, road or railway scrapers and hand carts, thirty per cent. ad valorem. 30 p c
 - 325 Bicycles and tricycles, thirty per cent. ad valorem. 30 p c

WEBSTER VACUUM FEED WATER HEATER AND PURIFIER

We seek the patronage of but two classes for the
WEBSTER FEED WATER HEATER AND PURIFIER:

FIRST

Those who have the time to carefully investigate for themselves the exceptionally broad claims we make for the Heater as a fuel saver and consequent money earner.

SECOND

Those who reason after this labour saving plan. If the Webster Heater is good enough for the company, we need not look further as we know that "Mr. So and So," their Engineer, takes no chances with his reputation when making improvements in such a plant. Various Messrs. "So and So" have ordered of us over 980,000 h.p. of these Heaters.

This includes many duplications of the orders, from which the "true inwardness" of our heater was discovered.

The Webster is different from any other Feed Water Heater: and these differences sell the heater to Engineers who look into the facts. Our Catalogue points out these differences, and will be mailed on application.

We make a specialty of Exhaust Steam Heating, and will be pleased to send a competent Engineer to inspect your plant with the view of reducing the cost of operating the same.

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Queen and Ottawa Streets, MONTREAL

FRANK DARLING,
 Molson Bank Building,
 VANCOUVER, B.C. }

Representatives . . .

{ RICHARD DAWSON,
 Quebec Bank Chambers,
 TORONTO, ONT.

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Manufactures of Wood, Cane, Cork.

- 326 Cane, reed or rattan, split or otherwise manufactured, n.o.p., fifteen per cent. ad valorem. 15 p c
- 327 Corks and other manufactures of cork wood or cork bark, n.o.p., twenty per cent. ad valorem. 20 p c
- 328 Sawed boards, planks and deals, planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved, twenty-five per cent. ad valorem. 25 p c
- 329 Lumber and timber, manufactured, n.e.s., twenty per cent. ad valorem. 20 p c
- 330 Pails and tubs of wood; churns, brooms and whisks, wash-boards, pounders and rolling-pins, twenty per cent. ad valorem. 20 p c
- 331 Veneers of wood not over three thirty-seconds of an inch in thickness, seven and one-half per cent. ad valorem. 7½ p c
- 332 Mouldings of wood, plain, gilded or otherwise valorem. 25 p c
- 333 Wood pulp, twenty-five per cent. ad valorem. 25 p c
- 334 Manufactures of wood, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 335 Fishing rods, walking sticks and walking canes, of all kinds, n.e.s., thirty per cent. ad valorem. 30 p c
- 336 Picture frames and photograph frames, of any material, thirty per cent. ad valorem. 30 p c
- 337 Umbrella, parasol and sunshade sticks or handles, n.e.s., twenty per cent. ad valorem. 20 p c
- 338 Coffins and caskets, and metal parts thereof, twenty-five per cent. ad valorem. 25 p c
- 339 Show-cases, of all kinds, and metal parts thereof, thirty-five per cent. ad valorem. 35 p c
- 340 Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls, cue-racks, and cue-tips, thirty-five per cent. ad valorem. 35 p c
- 341 Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 342 Blinds of wood, metal or other material, not textile or paper, thirty per cent. ad valorem. 30 p c
- 343 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, bolsters and pillows, including furniture springs and carpet sweepers; thirty per cent. ad valorem. 30 p c
- 344 Window shade or blind rollers, thirty-five per cent. ad valorem. 35 p c
- Jewellery and Material Therefor, etc.
- 345 Watch cases, thirty per cent. ad valorem. 30 p c
- 346 Clocks, watches, watch glasses, clock and watch keys, and clock movements, twenty-five per cent. ad valorem. 25 p c
- 347 Watch actions and movements, ten per cent. ad valorem. 10 p c
- 348 Precious stones, n.e.s., polished, but not set, pierced or otherwise manufactured, and imitations thereof, ten per cent. ad valorem. 10 p c
- 349 Composition metal for the manufacture of jewellery and filled gold watch cases, ten per cent. ad valorem. 10 p c
- 350 Jewellery, for the adornment of the person, including hat pins, hair pins, belt or other buckles, and similar personal ornamental articles commercially known as jewellery, n.o.p., and all manufactures of gold and silver, n.e.s., thirty per cent. ad valorem. 30 p c
- 351 Fancy writing desks, fancy cases for jewellery, watches, silverware, plated-ware and cutlery; glove, handkerchief and collar boxes or cases, brush or toilet cases, and all fancy cases for similar fancy articles, of any material; fans, dolls and toys of all kinds; ornaments of alabaster, spar, amber, terra cotta or composi-

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- tion; statuettes and bead ornaments, n.e.s., thirty-five per cent. ad valorem. 35 p c
- 352 Gold, silver and aluminum leaf, Dutch or schlag metal leaf; brocade and bronze powders and gold liquid paint, twenty-five per cent. ad valorem. 25 p c

Minerals.

- 353 A-bestos in any form other than crude, and all manufactures thereof, twenty-five per cent. ad valorem. 25 p c
- 354 Plumbago, not ground or otherwise manufactured, ten per cent. ad valorem. 10 p c
- 355 Plumbago, ground, and manufactures of, n.e.s., and foundry facings of all kinds, twenty-five per cent. ad valorem. 25 p c

Musical Instruments.

- 356 Pianofortes, organs and musical instruments of all kinds, thirty per cent. ad valorem. 30 p c
 - 357 Brass band instruments, parts of pianofortes and parts of organs, twenty-five per cent. ad valorem. 25 p c
- Provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments.

Textiles, Hats, Furs, etc.

- 358 Cotton batts, batting and sheet wadding, cotton warps and cotton yarns, dyed or not, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 359 Cotton fabrics, white or gray, bleached or unbleached, n.o.p., twenty-five per cent. ad valorem. 25 p c
- 360 Cotton fabrics, printed, dyed or colored, n.o.p., thirty-five per cent. ad valorem. 35 p c
- 361 Damask of linen, stair linen, diaper, napkins, doylies, table and tray cloths, sheets, quilts, towels, and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.o.p., thirty per cent. ad valorem. 30 p c
- 362 Embroideries, n.e.s., laces, braids, fringes, cords, elastic, round or flat; garter elastic, tassels and bracelets, n.o.p., braids, chains, cords, or other manufactures of hair, n.e.s.; handkerchiefs of all kinds; lace collars and all similar lace goods; lace nets and nettings of cotton, linen, silk or other material; shams, curtains, when made up, trimmed or untrimmed; regalia, badges and belts of all kinds, n.o.p.; linen, silk and cotton clothing, and all other articles made up by the seamstress from linen or cotton fabrics, n.o.p., corsets of all kinds, corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped, thirty-five per cent. ad valorem. 35 p c
- 363 White cotton embroideries, twenty-five per cent. ad valorem. 25 p c
- 364 Jeans, sateens and coutils, when imported by corset and dress stay makers for use in the manufacture of such articles in their own factories, twenty per cent. ad valorem. 20 p c
- 365 Collars and cuffs, of cotton, linen, xylonite, xylonite or celluloid, thirty-five per cent. ad valorem. 35 p c
- 366 Shirts of any material, and ladies' or misses' blouses and shirt waists, thirty-five per cent. ad valorem. 35 p c
- 367 Crapes, black, twenty per cent. ad valorem. 20 p c
- 368 Velvets, velveteens, silk velvets, plush and silk fabrics, thirty per cent. ad valorem. 30 p c
- 369 Ribbons of all kinds and materials, and manufactures of silk, or of which silk is the component part of chief value, n.e.s., thirty-five per cent. ad valorem. 35 p c
- 370 Cotton sewing thread in hanks, three and six cord, fifteen per cent. ad valorem. 15 p c
- 371 Cotton sewing thread and crochet cotton, on spools or tubes or in balls, and all other cotton thread, n.e.s., twenty-five per cent. ad valorem. 25 p c

Hyde Water Tube Safety Boiler

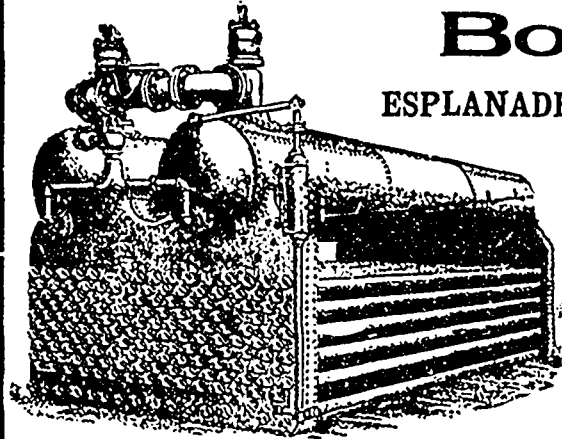
The modern boiler for
Rolling Mills, Blast
Furnaces, and general
power purposes.

In successful operation
in every state from
Atlantic to Rockies.

HYDE BROS. & CO.
PITTSBURG, PA.

The Canadian Heine Safety Boiler Co.

JOHN J. MAIN,
President and
Manager.



ESPLANADE (Opp. Sherbourne St.)

TORONTO

HIGH-CLASS

Water Tube Steam Boilers..

FOR ALL PRESSURES
DUTIES AND FUEL

From 75 to 600 H.P. Each

REFERENCOES :

N.B.—We do not make small Boilers

The Toronto Electric Light Co., Limited; The T. Eaton Co., Limited; The Massey-Harris Co., Limited; The Gutta Percha Rubber & Mfg. Co.; The Wilson Publishing Co., Limited; Sunlight Soap Co., Dominion Radiator Co., Central Prison, Forsters' Temple, Toronto City Hall, Canada Biscuit Co., Confederation Life Co. (all of Toronto, where Boilers may be seen working), also Orillia Asylum, Orillia, Ont., and LaPresse Publishing Co., Montreal.

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For all power purposes.

The **CORLISS ENGINE** is without question the most economical. Universally acknowledged as the peer of all slow speed engines. All Engines have multiported valves.

The **Peerless Self Oiling Engine** is the most perfect high speed engine in existence, there is nothing about the engine which has not been a proved success.

Boilers for all powers and purposes.
Heaters, Pumps.

CORRESPONDENCE SOLICITED.

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Manufacturers
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HYDRAULIC PRESSURE PUMP
SMALL BOILER FEEDER
LARGE BOILER FEEDER
MARSH STEAM PUMPS
STANDARD FOR ALL DUTIES
MANUFACTURED BY **AMERICAN STEAM PUMP CO.**
BATTLE CREEK MICH.
PATENT SELF GOVERNING STEAM VALVE
PATENT EASY-SEATING WATER VALVES
NO OUTSIDE VALVE GEAR
FOR DEEP WELLS
50,000 SOLD IN 13 YEARS
MAXIMUM OF STRENGTH SIMPLICITY AND SERVICE
LARGE TANK
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Head Office, TORONTO
Branch Office—MONTREAL

Machinery. Iron and Wood Working Tools ENGINES, BOILERS

Feed Water Heaters and Steam Pumps, Shafting, Hangers, Pulleys, Leather and Rubber Belting.

New and Second-Hand Machinery.

CANADA MACHINERY AGENCY, - 298 St. James Street, Montreal

W. H. NOLAN, Manager.

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- 372 Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not colored, fifteen per cent. ad valorem..... 15 p c
- 373 Sewing and embroidery silk, and silk twist, twenty-five per cent. ad valorem..... 25 p c
- 374 Jute cloth, uncolored, not otherwise finished than bleached or calendered, ten per cent. ad valorem..... 10 p c
- 375 Horse clothing of jute, shaped or otherwise manufactured, thirty per cent. ad valorem.... 30 p c
- 376 All manufactures of hemp, flax or jute, n.e.s., or of flax, hemp and jute combined, twenty-five per cent. ad valorem..... 25 p c
- 377 Bags or sacks of hemp, linen or jute, and cotton seamless bags, twenty per cent. ad valorem. 20 p c
- 378 Felt, pressed, of all kinds, not filled or covered by or with any woven fabric, twenty per cent. ad valorem..... 20 p c
- 379 Hair-cloth of all kinds, thirty per cent. ad valorem..... 30 p c
- 380 Sails for boats and ships, twenty-five per cent. ad valorem..... 25 p c
- 381 Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by the Governor-in-Council, fifteen per cent. ad valorem... 15 p c
- 382 Featherbone, plain or covered, in coils, twenty per cent. ad valorem..... 20 p c
- 383 Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture thereof in their own factories, fifteen per cent. ad valorem.... 15 p c
- 384 Cotton duck, grey or white, n.e.s., twenty-two and one-half per cent. ad valorem..... 22½ p c
- 385 Oiled silk and oiled cloth, and tape or other textile India-rubbered, flocked or coated, n.o.p., thirty per cent. ad valorem.... 30 p c
- 386 Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, bunnings, 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 such regulations as are established by the Governor-in-Council, twenty-five per cent. ad valorem..... 25 p c
- 387 Socks and stockings of all kinds, thirty-five per cent. ad valorem..... 35 p c
- 388 Knitted goods, n.e.s., undershirts and drawers, and hosiery of all kinds, n.e.s., thirty-five per cent. ad valorem..... 35 p c
- 389 Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds, thirty per cent. ad valorem..... 30 p c
- 390 Wool, viz.: Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada, three cents per pound..... 3c p lb
- 391 Worsted tops made from such wools as are mentioned in the next preceding item, fifteen per cent. ad valorem..... 15 p c
- 392 Yarns, woollen and worsted, n.e.s., thirty per cent. ad valorem..... 30 p c
- 393 Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or like animal, costing thirty cents per pound and over, when imported on the cop or tube or in the hank by manufacturers of woollen goods for use in their products, twenty per cent. ad valorem..... 20 p c
- 394 Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in

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- part of wool, worsted, the hair of the alpaca, goat or other like animal, n.e.s.; blankets, bed-comforters or counterpanes, flannels, cloths, doe-skins, cassimeres, tweeds, coatings, over-coatings and felt cloth, n.e.s., thirty-five per cent. ad valorem..... 35 p c
 - 395 Mats, door or carriage, n.e.s., thirty-five per cent. ad valorem..... 35 p c
 - 396 Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute; carpet linings and stair pads, twenty-five per cent. ad valorem..... 25 p c
 - 397 Turkish or imitation Turkish or other rugs or carpets; and carpets, n.e.s., thirty-five per cent. ad valorem..... 35 p c
 - 398 Enamelled carriage, floor, shelf, and table oil-cloth, linoleum and cork matting or carpets, thirty per cent. ad valorem..... 30 p c
 - 399 Window shades in the piece or cut and hemmed or mounted on rollers, n.e.s., thirty-five per cent. ad valorem..... 35 p c
 - 400 Webbing, elastic and non-elastic, twenty per cent. ad valorem..... 20 p c
 - 401 Umbrellas, parasols and sunshades of all kinds and materials, thirty-five per cent. ad valorem.. 35 p c
 - 402 Gloves and mitts, of all kinds, thirty-five per cent. ad valorem..... 35 p c
 - 403 Hats, caps and bonnets, n.e.s., and hat, cap and bonnet shapes, thirty per cent. ad valorem 30 p c
 - 404 Braces or suspenders, and metal parts thereof, thirty-five per cent. ad valorem..... 35 p c
 - 405 Boot, shoe and stay laces of any material, thirty per cent. ad valorem..... 30 p c
 - 406 Fur skins, wholly or partially dressed, fifteen per cent. ad valorem..... 15 p c
 - 407 Caps, hats, muffs, tippetts, capes, coats, cloaks and other manufactures of fur n.o.p., thirty per cent. ad valorem..... 30 p c
 - 408 Church vestments of any material, twenty per cent. ad valorem..... 20 p c
- Sundries.
- 409 Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery, and all appurtenances; on the hull, rigging, and all appurtenances, except machinery, ten per cent. ad valorem; on the boilers, steam engines and other machinery, twenty-five per cent. ad valorem..... 25 p c
 - (409. Repealed. See Amendments pages 23 and 25.)
 - 410 Canoes, skiffs, or open pleasure sail-boats, of any material, twenty-five per cent. ad valorem. 25 p c
 - 411 Canvas, and sail twine of hemp and flax, when to be used for boats' and ships' sails, five per cent. ad valorem... 5 p c
 - 412 Blasting and mining powder, two cents per pound..... 2c p lb
 - 413 Cannon, mortar, rifle, gun and sporting powder and canister powder, three cents per pound. 3c p lb
 - 414 Nitro-glycerine, giant powder, nitro and other explosives, three cents per pound..... 3c p lb
 - 415 Glycerine, when imported by manufacturers of explosives, for use in the manufacture thereof in their own factories, ten per cent. ad valorem. 10 p c
 - 416 Torpedoes, firecrackers and fireworks of all kinds, twenty-five per cent. ad valorem..... 25 p c
 - 417 Fertilizers, compounded or manufactured, ten per cent. ad valorem..... 10 p c
 - 418 Lamp wicks, twenty-five per cent. ad valorem.. 25 p c
 - 419 Photographic dry plates, thirty per cent. ad valorem..... 30 p c
 - 420 Emery wheels, and manufactures of emery, twenty-five per cent. ad valorem..... 25 p c
 - 421 Lead-pencils, pens, penholders and rulers of all kinds, twenty-five per cent. ad valorem..... 25 p c
 - 422 Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s., cyclometers and pedometers, and tape lines of any material, twenty-five per cent. ad valorem..... 25 p c

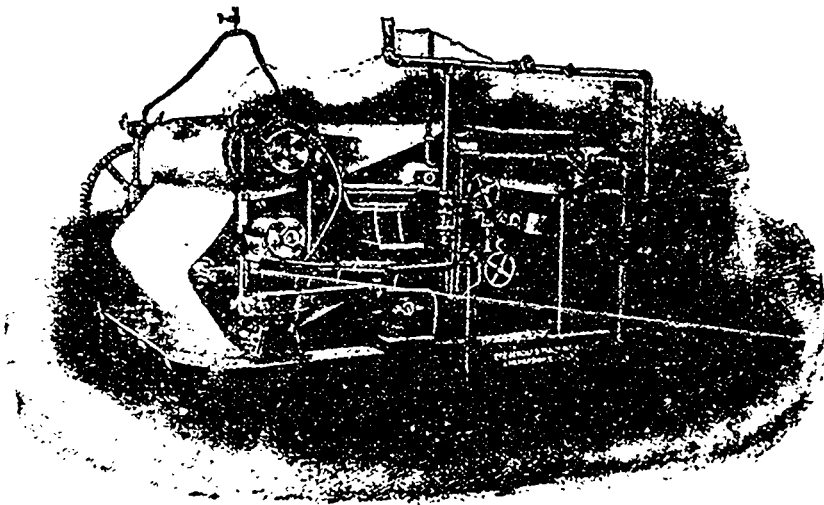


A MODERN PULP MILL.

Brompton Pulp and Paper Co. _____ Brompton Falls, Quebec.

THIS PULP MILL, perhaps the most modern in America to-day, has been equipped with machinery from our shops to a large extent, including the power installation of Crocker Turbines, aggregating 10,000 h.p., eighteen grinders, twelve wet machines (four more on order) of our new Hydraulic pattern, eight barkers, etc.

An illustration of the exterior of the mill is shown above, and a cut of our New Hydraulic Wet Machine underneath.



NEW HYDRAULIC WET MACHINE

Manufactured by

THE JENCKES MACHINE CO.

Head Office and Works - SHERBROOKE, QUE. - 626 Lansdowne Street

The Canadian Tariff.

- 423 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, thirty-five per cent. ad valorem. 35 p c
- 424 Trunks, valises, hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaux, pocket-books, fly-books, and parts therefor, n.o.p., and baskets of all kinds, thirty per cent. ad valorem. 30 p c
- 425 Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by manufacturers of purses and chatelaine bags or reticules, for use in the manufacture thereof, in their own factories, twenty per cent. ad valorem. 20 p c
- 426 Buttons, viz.:—Pantaloons buttons wholly of metal, and shoe buttons, n.e.s., twenty-five per cent. ad valorem. 25 p c
Buttons of all kinds, covered or not, n.o.p., including recognition buttons, and cuff or collar buttons (not being jewellery), thirty-five per cent. ad valorem. 35 p c
- 427 Combs for dress and toilet, including mane combs of all kinds, thirty-five per cent. ad valorem. 35 p c
- 428 Brushes, of all kinds, twenty-five per cent. ad valorem. 25 p c
- 429 Hair, curled or dyed, twenty per cent. ad valorem. 20 p c
- 430 Artificial flowers, twenty-five per cent. ad valorem. 25 p c
- 431 Twine and cordage of all kinds, n.e.s., twenty-five per cent. ad valorem. 25 p c
- 432 Rove, when imported for the manufacture of twine for harvest binders, five per cent. ad valorem. 5 p c
- 433 Binders' twine or twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal mixed, ten per cent. ad valorem until January 1, 1898; thereafter to be free. 10 p c
- 434 Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p., thirty per cent. ad valorem. 30 p c
Sugar, Syrups and Molasses.
- 435 All sugar above number sixteen Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, one cent per pound. 1c p lb
- 436 Sugar, n.e.s., not above number sixteen Dutch standard in color, sugar drainings, or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, one-half cent per pound; the usual packages in which imported to be free. ½c p lb
- 437 Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof, three-fourths of one-cent per pound. ¾c p lb
- 438 Sugar-candy, brown or white, and confectionery, including sweetened gums, candied peel and pop-corn, one-half of one cent. per pound and thirty-five per cent. ad valorem. ½c p lb and 35 p c
- 439 Maple sugar, and maple syrup, twenty per cent. ad valorem. 20 p c
- 440 Syrups and molasses of all kinds, n.o.p., the product of the sugar cane or beet, n.e.s., and all imitations thereof or substitutes therefor, three-fourth of one cent per pound. ¾c p lb
- 441 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 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, the package in which imported, when of wood, to be free.—
(a) Testing by polariscope forty degrees or over, one and three-fourths cent per gallon 1¾c p gall
(b) When testing by polariscope less than forty degrees and not less than thirty-five degrees,

The Canadian Tariff.

- one and three-fourths cent per gallon. 1¾c p gall
And in addition thereto one cent per gallon for each degree or fraction of a degree less than forty degrees. p degree
- Tobacco, and Manufactures of.
- 442 Cigars and cigarettes, the weight of the cigarettes to include the weight of the paper covering, three dollars per pound and twenty-five per cent. ad valorem. \$3 p lb and 25 p c
- 443 Cut tobacco, fifty-five cents per pound 55c p lb
- 444 Manufactured tobacco, n.e.s., and snuff, fifty cents per pound. 50c p lb
- 445 Foreign leaf raw tobacco, unstemmed, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act, after June 30, 1897, ten cents per pound, to be computed on the weight when ex-warehoused. 10c p lb
- 446 Foreign raw leaf tobacco, stemmed, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act, after June 30, 1897, fourteen cents per pound, to be computed on the weight when ex-warehoused. 14c p lb
- Unenumerated Goods.
- 447 All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of twenty per cent. ad valorem. 20 p c

SCHEDULE B.

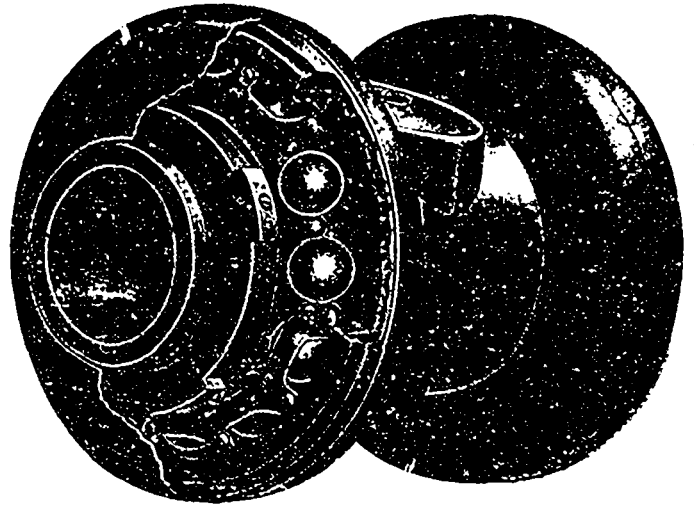
Free Goods.

- 448 Articles for the use of the Governor-General.
- 449 Articles when imported by and for the use of the Army and Navy, viz.: Arms, military or naval clothing, musical instruments for bands, military stores and munitions of war; also articles consigned direct to officers and men on board vessels of Her Majesty's navy, for their own personal use or consumption.
- 450 Articles imported by or for the use of the Dominion Government, or of the departments thereof; or by and for the Senate or House of Commons, including the following articles when imported by the said Government or through any of the departments thereof for the use of the Canadian militia: military clothing, musical instruments for military bands, military stores and munitions of war.
- 451 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.
- 452 Travellers' baggage, under regulations prescribed by the Controller of Customs.
- 453 Carriages for travellers and carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations prescribed by the Controller of Customs.
- 454 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.
- 455 Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months' actual use in Canada; provided, also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-west Territories by intending settlers, shall be free until otherwise ordered by the Governor-in-Council.

Chapman Double Ball Bearing Co.

OF CANADA, Limited

39 Scott St., - TORONTO, CAN.



MESSRS. THE CHAPMAN DOUBLE BALL BEARING CO.,
OF CANADA, LIMITED.

TORONTO, August 18th, 1903.

GENTLEMEN :—

In conjunction with Mr. E. R. Simpson, M.E., of Boston, Mass., I have conducted a series of tests on the lines of shafting in the Machinery Hall at the Toronto Exhibition.

1st. To ascertain the power required to drive the shafting with the ordinary self-oiling journal bearings.

2nd. After removing the self-oiling boxes and substituting Chapman Double Ball Bearings supplied by your company, to again ascertain the power required to drive the before mentioned shafting.

The following method of testing and the results I now submit for your consideration.

All tests were made by a 12 Horse Power Engine, belted to and driving an electrical generator wired to a motor. All the electrical appliances being supplied by the Consolidated Electrical Company, of Toronto, Ontario.

1st. Test was made with the North line of shafting consisting of about 18 feet of 37-16 in. diameter, 221 feet of 15-16 in. diameter, including couplings, and several pulleys; total weight about 8,400 pounds.

All the journal boxes were full of oil and in first-class condition.

After running this line about half an hour to insure good and proper lubrication, several readings of the meters were taken during an interval of another hour; the average of these showed that the power required to drive this line was 5.46 Horse Power.

After substituting the Double Ball Bearings in this line, four readings of the meters were taken during one hour's run, which showed that an average of 0.96 Horse Power was required to run the line under the changed conditions. Practically one Horse Power.

Another test was made with the line South of the former. This consisted of 239 feet of shafting 2 15-16 in. diameter with couplings and several pulleys, weight about 9,000 pounds.

All the journals being filled with oil, a run of half an hour was made to insure that a film of oil had worked between the shaft and boxes. During an interval of another hour's run, four readings of the meters were taken; these showed that an average of 6 Horse Power was required to drive this line.

After substituting the Double Ball Bearings in this line, another test was made of about one hour's duration, during which time several readings of the meter were taken, from which we found that an average of 1.29 Horse Power was required to drive the line.

After belting the above mentioned lines together, another test was made with Double Ball Bearings, running about half an hour; during this period four readings of the meter were taken, showing that the average Horse Power required to run these two lines together was equal to 2.37.

The average power required to drive the two shafts separately was 0.96 plus 1.29, equal to 2.25 Horse Power, therefore there is a difference of 0.17 Horse Power more absorbed when driving the two lines together. This is accounted for by the extra load caused by the pull of the belt used to connect the two lines of shafting.

On the South wall of the building is a third line of shafting 2 7-16 in. diameter and 114 feet long, the weight of which, including couplings and pulleys, will be about 2,300 pounds. With the three lines belted together another test was made, all fitted with the Chapman Double Ball Bearings. The result showed that the power required driving this test averaged 2.61 Horse Power.

The speed of shafting during all the test averaged 310 revolutions per minute.

These tests demonstrate that with the Chapman Double Ball Bearings, only one-fifth of the power was required to run these shaftings that was required to run the same under the original conditions, with self-oiling boxes of best design.

After the whole three lines had been fitted with the new Ball Bearings, the whole 603 feet could be started from rest with one hand grasping the 2 15-16 in. shaft.

Respectfully yours,

(Signed) W.M. H. LAW, C. E. & M. E.

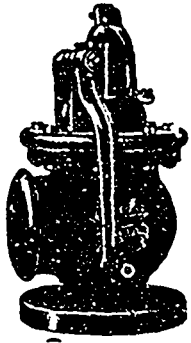
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- 456 Animals and articles brought into Canada temporarily and for a period not exceeding three months for the purpose of exhibition or of competition for prizes offered by any agricultural or other association; (but a bond shall be first given in accordance with regulations prescribed by the Controller 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.)
- 457 Horses, cattle, sheep, swine and dogs, for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor-in-Council.
- 458 Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Controller of Customs.
- 459 Admiralty charts.
- 460 Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented.
- 461 Globes, geographical, topographical and astronomical; maps and charts for the use of schools for the blind; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies; manuscripts and insurance maps, and album insides of paper.
- 462 Philosophical instruments and apparatus—that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools, scientific societies and public hospitals.
- 463 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; and anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities and public museums.
- 464 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 mechanical arts, and similar industrial books; also books printed in any language other than the English and French languages, or in any two languages not being English and French, or in three or more languages; and Bibles, prayer books, psalm and hymn-books, religious tracts, and Sunday school lesson pictures.
- 465 Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind.
- 466 Books printed by any Government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade.
- 467 Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, incorporated college or normal 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 to be made by the Controller of Customs—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon.
- 468 Books, bound or unbound, which have been printed and manufactured more than twelve years.
- 469 Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound, and tailors', milliners', and mantle-makers' fashion plates.
- 470 Paintings in oil or water colors, by artists of well-known merit, or copies of the old masters by such artists; and paintings in oil or water colors, the production of Canadian artists, under regulations to be made by the Controller of Customs.

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- 471 Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.
- 472 Lifeboats and life-saving apparatus specially imported by societies established to encourage the saving of human life.
- 473 Coins, cabinets of, collections of medals and of other antiquities, including collections of postage stamps; gold and silver coins, except United States silver coin; 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 prizes won in bona fide competitions; and medals commemorating the Diamond Jubilee of Her Majesty Queen Victoria, until the thirty-first day of December, 1897, and dies for manufacturing such medals.
- 474 Locomotive and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Controller of Customs.
- 475 Models of inventions and of other improvements in the arts—but no article shall be deemed a model which can be fitted for use.
- 476 Aluminum in ingots, blocks or bars, strips, sheets or plates; alumina and chloride of aluminum, or chloralum, sulphate of alumina and alum cake; and alum in bulk only, ground or unground.
- 477 Ambergis: ammonia, sulphate of, sal-ammoniac, and nitrate of ammonia; arsenic; bromine, Burgundy pitch; cinnabar, cochineal, cyanide of potassium, and cyanogen or compound of bromine and potassium for reducing metals in mining operations, iodine, crude; kryolite or cryolite, mineral, oxalic acid, quinine, salts of, saltpetre; calcareous tufa; alizarine and artificial alizarine, aniline oil, crude; aniline salts and arseniate of aniline; annatto, liquid or solid; aniline dyes and coal tar dyes in bulk or packages of not less than one pound weight.
- 478 Antimony salts, antimony, or regulus of, not ground, pulverized or otherwise manufactured.
- 479 Artificial limbs.
- 480 Asphalt or asphaltum; bone pitch, crude only; and resin or rosin in packages of not less than one hundred pounds; and resin oil.
- 481 Anchors for vessels.
- 482 Bees.
- 483 Bells, when imported for the use of churches only.
- 484 Bismuth, metallic, in its natural state; blood albumen and tannic acid.
- 485 Blast furnace slag.
- 486 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.
- 487 Bolting cloth not made up.
- 488 Bones, crude, not manufactured, burned, calcined, ground or steamed.
- 489 Bookbinders' cloth.
- 490 Boracic acid, and borax, ground or unground, in bulk of not less than twenty-five pounds.
- 491 Bristles, broom corn and hair brush pads.
- 492 Brass and copper, old and scrap, or in blocks; and brass or copper in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured, and brass or copper in strips, sheets or plates, not polished, planished, or coated, and brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured, and copper in ingots or pigs.
- 493 Briannia metal in pigs, blocks or bars.
- 494 Buckram, when imported for the manufacture of hat and bonnet shapes.
- 495 Bullion, gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings, and bullion or gold fringe.
- 496 Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.
- 497 Caplins, unfinished Leghorn hats and Manilla hoods.
- 498 Casts, as models for the use of schools of design.



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VALVE
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Steam Engine Indicators.
Recording Gages.
Revolution Counters.
Pressure and Vacuum Gages.
Lubricators, etc.

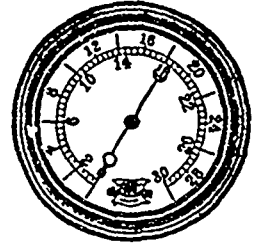
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Stationary and Marine Valves.
Water Relief Valves.
Blow-off Valves.
Globe and Angle Valves
Single Bell Chime Whistles.
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CROSBY STEAM GAGE and VALVE CO.
BOSTON, NEW YORK, CHICAGO, LONDON

A TRUTHFUL GAGE
IS THE
ONLY GOOD GAGE



Do You Want To Improve Your Machinery

OR

To Have Your Present ones Duplicated.

Experimental Machines Perfected. Strictly first-class workmanship on Repairs of Intricate Machinery. Call or write for quotations.

A. P. HOLDEN, Mechanical Expert, 107 and 109 ADELAIDE STREET WEST
TORONTO, ONT., CAN.

JOHN J. GARTSHORE, 83 Front St. West (Opp. Queen's Hotel)
TORONTO

Railway and Tramway Equipment

New and Second-Hand Rails

(ALL SECTIONS)

LOCOMOTIVES, CARS, HOISTING MACHINERY, ETC.

OLD MATERIAL BOUGHT AND SOLD.

GAMMELL STEEL RAILS ALL SECTIONS
and WEIGHTS

LIGHT RAILS—12, 18, 25 lbs.—in Stock

**SUPPLIES—STEAM SHOVELS, LOCOMOTIVES, CARS,
DUMP CARS, BALLAST PLOWS**

LARGE STOCK of Wheelbarrows, Scrapers, Picks
Shovels, Hammers, Track Tools,

BARRETT JACKS

JAMES COOPER, - - - - - Montreal.

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- 499 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 sun-shades.
- 500 Cat-gut or gut cord, for musical instruments; and cat-gut or worm gut, unmanufactured, for whip and other cord.
- 501 Celluloid, xylonite or xyolite in sheets, and in lumps, blocks or balls in the rough.
- 502 Chloride of lime, in packages of not less than twenty-five pounds weight; cobalt, ore of; oxide of cobalt, oxide of tin and oxide of copper; copper, precipitate of, crude; dragon's blood; gypsum, crude (sulphate of lime); lava, unmanufactured; manganese, oxide of; phosphorus; litharge; saffron, saffron cake, safflower, and extract of; sulphate of iron (copperas); sulphate of copper (blue vitriol); sulphur and brimstone, crude, or in roll or flour; tartar emetic and gray tartar; cream of tartar in crystals and argal or argols; verdigris, or sub-acetate of copper, dry; zinc, salts of, and tartaric acid crystals.
- 503 Chronometers and compasses for ships.
- 504 Citron, lemon and orange rinds in brine.
- 505 Clays, including China clay, fire clay and pipe clay; gannister and sand.
- 506 Coal, anthracite and anthracite coal dust; coke.
- 507 Coal and pine pitch, and coal and pine tar in packages of not less than fifteen gallons.
- 508 Coir and coir yarn; raw cotton or cotton wool; and cotton waste, not dyed, cleaned, bleached or otherwise manufactured; cotton yarns, number forty and finer; and mohair yarns.
- 509 Communion plate, when imported for the use of churches.
- 510 Crucibles, clay or plumbago.
- 511 Curling stones.
- 512 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 in the manufacture of such articles in their own factories.
- 513 Diamonds, unset, diamond dust or bort and black, for borers; and diamond drills for prospecting for minerals, not to include motive power.
- 514 Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails.
- 515 Drugs, crude, 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, and not otherwise provided for; egg yoke; fuller's earth, in bulk only, not prepared for toilet or other purposes; lead, nitrate and acetate of, not ground; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; roots, medicinal, viz.:—alkanet, crude, crushed or ground, aconite, calumba, folia, digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground; vaccine and ivory vaccine points; gum chicle or sappato gum, crude; platinum and black oxide of copper for use in the manufacture of chlorate; potash, chlorate of, not further prepared than ground, and free from admixture with any other substance; and bacteriological products or serum for subcutaneous injection.
- 516 Duck for belting and hose, when imported by manufacturers of such articles for use in the manufacture thereof in their own factories; and canvas or fabric, not frictionized, for the manufacture of bicycle tires, when imported by the manufacturers of bicycle tires for use exclusively in the manufacture of bicycle tires in their own factories.
- 517 Dyeing or tanning articles, in a crude state, used in dyeing or tannings, n.e.s.; berries for dyeing or used for composing dyes; turmeric, nut galls and extracts thereof; lac, crude, seed, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis, or extract of archill and cudbear; terra japonica, gambier or cutch, extract of logwood, fustic, oak and oak bark and quebracho; camwood and sumac and extract thereof, tanners' bark, hemlock bark and oak bark; ground logwood, ground fustic, patent prepared dyes, and ground oak bark; iron liquor, solutions of acetate or nitrate of iron for dyeing and calico printing; madder and munjeet, or Indian madder, ground or prepared, and all

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- extracts of; red liquor, a crude acetate of aluminum prepared from pyroligneous acid, for dyeing and calico printing.
- 518 Emery in bulk, crushed or ground.
- 519 Felt, adhesive, for sheathing vessels.
- 520 Fertilizers, uncompounded or unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash, bone-dust, bone black or charred bone and bone ash, fish offal or refuse, guano and other animal or vegetable manures.
- 521 Fibre, Mexican, natural, and tampico or istle and vegetable fibres; fibrilla, flax fibre and flax tow; grass, Manila, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried, but not colored or otherwise manufactured; moss, Iceland, and other mosses, sea-grass and seaweed, crude or in their natural state, or cleaned only; and kelp.
- 522 Fire bricks, for use in processes of manufacture, or for manufacturing purposes.
- 523 Fillets of cotton or rubber not exceeding seven inches wide, when imported by and for the use of manufacturers of card clothing in their own factories.
- 524 Fish hooks, for deep sea or lake fishing, not smaller in size than number 20; bank, cod, pollock 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, barked marline, and net morsels of cotton, hemp or flax, and deep sea fishing nets or seines, when used exclusively for the fisheries, and not to include hooks, lines or nets commonly used for sportsmen's purposes.
- 525 Flint, flints and ground flint stones; felspar, cliff, chalk, China or Cornwall stone, ground or unground; gravels; precious stones in the rough.
- 526 Florist stock, viz.:—Palms, bulbs, corms, tubers, rhizomes, araucaria, spiraea and lillies of the valley; seedling stock for grafting, viz.: plum, pear, peach and other fruit trees; seeds, viz.: annatto, beet, carrot, flax, turnip, mangold, mustard, sowing rape seed and mushroom spawn; 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, caraway, cardamom, coriander, cumin, fennel and fenugreek; seed pease and seed beans from Britain; beans, viz.: tonquin, vanilla and nux vomica, crude only; locust beans and locust bean meal, and cocoa beans, not roasted, crushed or ground; fruits, viz.: bananas, plantains, pineapples, pomegranates, guavas, mangoes and shaddocks; wild blueberries, wild strawberries and wild raspberries; and trees, n.e.s.
- 527 Fossils, shells, tortoise, and mother-of-pearl, and other shells unmanufactured.
- 528 Foot-grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies; and grease, rough, the refuse of animal fat for the manufacture of soap and oils only.
- 529 Fur skins of all kinds, not dressed in any manner.
- 530 Goldbeaters' moulds and goldbeaters' skins.
- 531 Gums, viz.:—Amber, Arabic, Aust alian, copal, dammar, elemy, kauric, mastic, sandarac, Senegal, shellac; and white shellac in gum or flake for manufacturing purposes; and gum tragacanth, gum edda and gum barbery.
- 532 Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured; and horse-hair not further manufactured than simply cleaned and dipped or dyed, imported by manufacturers of hair cloth for use in the manufacture of such article in their own factories.
- 533 Hatters' fufs, not on the skin, and hatters' plush of silk or cotton; and hatters' bands (not cords), bindings, tips and sides, hat sweats and linings, both tips and sides, when imported by hat and cap manufacturers for use in the manufacture of these articles only in their own factories.
- 534 Hemp, undressed.
- 535 Hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness for the manufacture of shot shells; primers for shot shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manu-

ALEXANDER GIBB

Manufacturers' Agent and Metal Broker.

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Galvanized Sheets.
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Black Tagger Plates.
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Steel Plates, C.A., C.R. and Pickled.
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BRASS—Sheets, and in Rolls, Rods, Tubes, etc.

COPPER—Sheets, Rods, Strip, all sizes for Electrical and Ordinary purposes.

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BRASS CASED TUBING—Polished and Lacquered, Brazed and Close Joint.

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HANDLES—Axe, Fork, Pick, Sledge, Cant Dog and Peevie, etc., also Wood Hay Rakes, Snaths and Cradles.

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SHOVELS, SCOOPS and SPADES—all kinds.

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Aluminum Bronze
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Gun Metal
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Red Dipping Metal
Yellow
Dipping Metal
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and all
Special Alloys.

SOLDER and BABBITT METAL

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Hamilton, Canada.



Zinc Castings, White Metal Castings for Patterns and all White Metal Alloys.

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White Metals

Pig Tin
Pig Lead
Antimony
Babbitt Metal
Star Metal
Needle Metal
 $\frac{1}{2}$ and $\frac{1}{2}$ Solder
Commercial
Solder
Plumbers
Wiping
Solder
Lead Keels

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- facturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such time as the said articles are manufactured in Canada; provided always that the said articles, when imported, shall be entered only at such port or ports as are named by the Controller of Customs, and at no other place; samples of such articles to be furnished to the collector of the said port or ports by the Customs Department for the guidance of the officers when accepting free entries of such materials.
- 536 Hides and skins, raw, whether dry, salted or pickled, and raw pelts.
- 537 Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned.
- 538 Hoop iron not exceeding $\frac{3}{8}$ inch in width and being 25 gauge and thinner, used for the manufacture of tubular nuts.
- 539 Ice.
- 540 Indian corn, not for purposes of distillation and under customs regulations.
- 541 Ingot moulds; iron sand or globules or iron shot and dry putty for polishing glass or granite.
- 542 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.
- 543 Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured.
- 544 Junk, old.
- 545 Jute and jute butts; and jute cloth, as taken from the loom, not colored, cropped, mangled, pressed, calendered nor finished in any way.
- 546 Jute, flax or hemp yarn, plain, dyed or colored, jute canvas, not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines, and floor oil cloth, for use in the manufacture of any of these articles only, in their own factories.
- 547 Lamp black and ivory black.
- 548 Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons, exclusively. These conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry.
- 549 Leeches.
- 550 Lime juice, crude only.
- 551 Locomotive and car wheel tires of steel in the rough.
- 552 Meerschaum, crude or raw.
- 553 Metal glove-fasteners; papier-mache shoe buttons, shoe eyelets, shoe eyelet hooks, shoe lace wire fasteners, and sewing machine attachments.
- 554 Mineral waters, natural, not in bottle, under regulations prescribed by the Controller of Customs.
- 555 Machinery imported exclusively for mining, smelting and reducing, viz.:—Coal cutting machines, except percussion coal cutters, coal heading machines, coal augers and rotary coal drills, core drills, miners' safety lamps, coal washing machinery, coke making machinery, ore drying machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette-making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes, monitors, giants and elevators for hydraulic mining, amalgam safes, automatic ore samplers, automatic feeders, jigs, classifiers, separators, retorts, buddles, vanners, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than $2\frac{1}{2}$ inches diameter, when imported for use exclusively in mining, smelting, reducing or refining
- (555 Amended. See Amendments pages 23 and 25.)
- 556 Nickel, and ores of metal of all kinds; and siliceous quartz.

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- 557 Oakum.
- 558 Oils, viz.: Coconut and palm in their natural state; and carbolic or heavy oil; oil of roses and attar or attar of roses, and olive oil for manufacturing soap or tobacco, or for canning fish.
- (558. Bleached palm oil also free.)
- 559 Oil cake and oil cake meal, cotton seed cake and cotton seed meal, and palm nut cake and meal.
- 560 Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.
- 561 Oleo-stearine and degreas.
- 562 Palm leaf, unmanufactured.
- 563 Plaits, plain, not to include braid or fancy trimmings, composed of chip, manilla, cotton, mohair, straw, Tuscan and grass.
- 564 Platinum wire and platinum in bars, strips, sheets or plates; platinum retorts, pans, condensers, tubing and pipe, when imported by the manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.
- 565 Potash, muriate and bichromate of, crude, caustic potash, and red and yellow prussiate of potash; also pot and pearl ash, in packages of not less than twenty-five pounds weight.
- 566 Prunella.
- 567 Pumice and pumice stone, ground or unground.
- 568 Quicksilver.
- 569 Quills in their natural state or unplumed.
- 570 Rags of cotton, linen, jute, hemp and woollen, paper waste clippings, and waste of any kind except mineral.
- 571 Kennet, raw and prepared.
- 572 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 in their factories in the manufacture of umbrellas, parasols, sunshades or walking sticks.
- 573 Rubber and gutta percha, crude caoutchouc or India-rubber, unmanufactured; powdered rubber and rubber waste; hard rubber in sheets, but not further manufactured and re-covered rubber and rubber substitute.
- 574 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.
- 575 Rubber thread, elastic.
- 576 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 in the manufacture of whips in their own factories.
- 577 Rollers, copper, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada).
- 578 Astrakhan or Russian hair skins and China goat plates or rugs wholly or partially dressed, but not dyed.
- 579 Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.
- 580 Sausage skins or casings, not cleaned.
- 581 Scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada
- 582 Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way; silk cocoons and silk waste.
- 583 Silk in the gum or spun, when imported by manufacturers of silk underwear, to be used for such manufacture in their own factories.
- 584 Silver, nickel and German, in ingots, blocks, bars strips, sheets or plates, unmanufactured.
- 585 Steel rails, weighing not less than 45 pounds per lineal yard, for use only in the tracks of a railway which is employed in the common carrying of goods and passengers and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall

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MANUFACTURERS OF

LIMITED

BRIGHT COMPRESSED STEEL SHAFTING

FROM $\frac{1}{2}$ TO 6 INCHES IN DIAMETER. GUARANTEED STRAIGHT AND TRUE TO WITHIN $\frac{1}{16}$ OF AN INCH.

Spring, Reeled Machinery, Tire, Toe Caulk, Sleigh Shoe, Angles, Special Sections
and all Merchant Bar Steel. Sheet Steel up to 48 inches wide.

RAILWAY AND ELECTRIC RAILWAY CAR AXLES

FISH PLATES, SPIKES AND TRACK BOLTS

Tee Rails, 12, 18, 24 and 28 lbs. per yard

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PIG IRON—"CARRON," "AYRESOME," and other brands.

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BAR STEEL—All sizes, shapes and qualities.

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TOOL STEEL—"SANDERSON'S" Self Hardening and Tempering.

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SHEETS and PLATES.

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The Canadian Tariff.

- this item extend to rails for use in the tracks of any electric railway, street railway or tramway.
585. Repealed. Steel rails, dutiable, \$7.00 per ton. See Amendments pages 23 and 25.)
- 586 Soda, sulphate (s), crude, known as salt cake, barilla or soda ash, caustic soda; 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, chloride, chlorate, bisulphite and stannate of soda.
- 587 Spurs and stilt, used in the manufacture of earthenware.
- 588 Steel bowls for cream separators, and cream separators.
- 589 Steel saws and straw cutters cut to shape, but not further manufactured.
- 590 Crucible 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 for such purpose in their own factories.
- 591 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 the manufacturers of such articles for exclusive use in the manufacture thereof in their own factories.
- 592 Flat steel wire, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories.
- 593 Steel valued at two and one-half cents per pound and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories.
- 594 Steel, under one-half inch in diameter, or under one-half inch square, when imported by the manufacturers of cutlery or of knobs, or of locks, for use exclusively in the manufacture of such articles in their own factories.
- 595 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 the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories.
- 596 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 in the manufacture of such articles in their own factories.
- 597 Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain for use in the manufacture thereof in their own factories.
- 598 Steel for the manufacture of files, augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, hand-rakes, hay or straw knives, wind mills and agricultural or harvesting forks, when imported by the manufacturers of such or any of such articles for use exclusively in the manufacture thereof in their own factories.
- 599 Steel springs for the manufacture of surgical trusses, when imported by the manufacturers for use exclusively in the manufacture thereof in their own factories.
- 600 Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories.
- 601 Spiral spring steel for spiral springs for railways, when imported by the manufacturers of railway springs for use exclusively in the manufacture of railway spiral springs in their own factories.
- 602 Steel strip and flat steel wire, when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel after January 1, 1898.
- 603 Galvanized iron or steel wire number nine, twelve and thirteen gauge, after January 1, 1898.
- 604 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.

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- 605 Surgical and dental instruments (not being furniture) and surgical needles, after January 1, 1898.
- 606 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 in their factories.
- 607 Tails, undressed.
- 608 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, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom.
- 609 Teasels.
- 610 Tin, in blocks, pigs, bars and sheets, tin plates, tin crystals, tin strip waste, and tin foil, tea lead.
- 611 Timber or lumber or wood, viz.: lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitae, red cedar, redwood, satin-wood and white ash, when not otherwise manufactured than rough-sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals, and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; fire wood, handle, heading, stave and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, car, gun, heading and all like blocks or sticks rough hewn, or sawed only; feloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape, for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act.
- 612 D shovel handles, wholly of wood, and Mexican saddle trees and stirrups of wood.
- 613 Corkwood, or cork bark, unmanufactured.
- 614 Saw-dust, of the following woods: Amaranth, cocoboral, box-wood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rose-wood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitae, red cedar, red-wood, satin-wood, white ash, persimmon and dogwood.
- 615 Treennails.
- 616 Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act, until July 1, 1897.
- 617 Tubes, rolled iron not welded or joined, under one and one-half inch in diameter, angle iron, nine and ten gauge, not over one and one-half inch wide, iron tubing lacquered or brass covered, not over one and one-half inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose, and brass trimmings for bedsteads, when imported by or for manufacturers of iron or brass bedsteads, to be used for such purposes only in their own factories, until such time as any of the said articles are manufactured in Canada.
- 618 Turpentine, raw or crude.
- 619 Turtles.
- 620 After January 1, 1898, binders' twine, or twine for harvest binders, of hemp, jute, manilla or sisal, and of manilla and sisal mixed, and all articles upon which duties are levied which enter into the cost of the manufacture of such twine, under regulations to be made by the Controller of Customs.
- 621 Ultramarine blue, dry or in pulp.
- 622 Varnish, black and bright, for ships' purposes.
- 623 Whalebone, unmanufactured.
- 624 Whiting or whitening, Paris white and gilders' whiting, blanc fixe and satin white.

CHADWICK BROS.

193 King Street East, - HAMILTON, ONT.

...Brass Founders...

And Manufacturers of all Kinds of METAL GOODS (both of Sheet and Cast)

Metal Spinning, Stamping, Drawing, Turning, Casting.
 Manufacturers of Chandeliers (Gas, Electric and Combination).
 All kinds of Metal Work made to order.
 Bank and Office Railings to special designs, Door Plates.
 Brass Window Rails for plate glass.
 Electric Plating in all its branches.



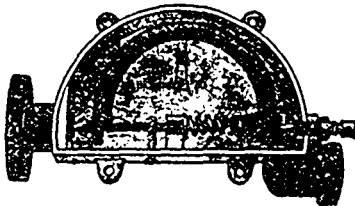
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is what you want, if you are a user of STEAM or WATER GOODS. We make the kind to give endurance, paying special attention to quality of material and workmanship.



High Grade Steam Specialties

We have something special in the
HEINTZ STEAM SAVER.



"HEINTZ" STEAM SAVER.

A trap that will permanently prevent waste of steam. Most traps are tight for a limited time only, then the trouble begins—steam blows through, and constant attention and repairs required.

Try the HEINTZ, it's sent on trial. Thousands are in use.

Send for circular A.



THE J. M. T. VALVE.
 "Standard for Excellence."

The **James Morrison Brass Mfg. Co., Limited**
 TORONTO.

The Canadian Tariff.

- 625 Wire, crucible cast steel.
 626 Wire rigging for ships and vessels.
 627 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 for such purposes only in their own factories.
 628 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 in their own factories in the manufacture of such articles.
 629 Wool and hair of the camel, alpaca, goat and other like animals, not further prepared than washed, n.e.s.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.e.s.
 630 Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels and fringes, to be used in the manufacture of such articles only in their own factories.
 631 Yarn spun from the hair of the alpaca or of the Angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs.
 632 Yellow metal, in bolts, bars and for sheathing.
 633 Zinc spelter and zinc in blocks, pigs, sheets and plates; and seamless drawn tubing.
 634 Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than thirty-five degrees, when imported by manufacturers of blacking, for use in their own factories, in the manufacture of blacking,—conditional that the importers shall, in addition to making oath at the time of entry that such molasses is imported for such use, and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose, with at least one-fifth of the quantity thereof of cod or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer, at the expense of the importer, and under such further regulations as are from time to time considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs

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- officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.
 635 Bags, barrels, boxes, casks and other vessels exported filled with Canadian products, or exported empty and returned filled with foreign products; and articles the growth, produce and manufacture of Canada, when returned after having been exported; provided that proof of the identity of such articles and goods shall be made under regulations to be prescribed by the Controller of Customs, and that such articles and goods are returned within three years from time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means; provided, further, that this item shall not apply to any article or goods upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited, except upon payment of duties equal to the drawback allowed; nor shall this item apply to any article or goods manufactured in customs or excise bonded warehouse and exported under any provision of law.

SCHEDULE C.

Prohibited Goods.

- 636 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
 637 Reprints of Canadian copyright works, and reprints of British copyright works which have been copyrighted in Canada also.
 638 Coin, base or counterfeit.
 639 Oleomargarine, butterine, or other similar substitute for butter.
 640 Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.
 641 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.

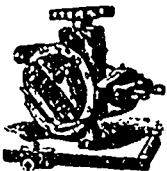
Corundum Wheels

Emery Wheels and


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Canadian Bounties.

BOUNTIES ON STEEL AND IRON.

The Dominion Parliament have also enacted as follows:—
That Chapter 8 of the Statutes of 1899 be so amended as to provide that the bounties on steel and iron authorized by Chapter 6 of the Statutes of 1897 shall be continued until the thirtieth day of June, one thousand nine hundred and seven, and that the rates of such bounties shall be as follows:—

(a) From the first day of July, one thousand nine hundred and three, to the thirtieth day of June, one thousand nine hundred and four, both inclusive, the bounties shall be ninety per centum of the amount fixed by the said Chapter 6 of the Statutes of 1897;

(b) From the first day of July, one thousand nine hundred and four, to the thirtieth day of June, one thousand nine hundred and five, both inclusive, the bounties shall be seventy-five per centum of the amount fixed by the said chapter;

(c) From the first day of July, one thousand nine hundred and five, to the thirtieth day of June, one thousand nine hundred and six, both inclusive, the bounties shall be fifty-five per centum of the amount fixed by the said chapter;

(d) From the first day of July, one thousand nine hundred and six, to the thirtieth day of June, one thousand nine hundred and seven, both inclusive, the bounties shall be thirty-five per centum of the amount fixed by the said chapter.

These bounties are as follows:

(a) On rolled, round wire rods not over three-eighths of an inch in diameter, when sold to wire manufacturers for use in making wire in their own factories in Canada, a bounty of six dollars per ton;

(b) On rolled angles, tees, channels, beams, joists, girders, or bridge, building or structural rolled sections, and on other rolled shapes not round, oval, square or flat, weighing not less than thirty-five pounds per lineal yard, and also on flat eye bar blanks, when sold for consumption in Canada, a bounty of three dollars per ton.

(c) On rolled plates not less than thirty inches in width and not less than one-quarter of an inch in thickness, when sold for consumption in Canada for manufacturing purposes for which such plates are usually required, and not to include plates to be sheared into plates of less width, a bounty of three dollars per ton.

2. The Governor-in-Council may make regulations to carry out the intentions of the foregoing section.

BOUNTIES ON LEAD.

The Dominion Parliament have enacted as follows:—

That it is expedient to repeal Chapter 8 of the Statutes of 1901 intituled: "An Act to provide for the payment of bounties on lead refined in Canada," and to enact as follows:—

1. The Governor-in-Council may authorize the payment of a bounty of seventy-five cents per one hundred pounds on lead contained in lead-bearing ores mined in Canada; such bounty to be paid to the producer or vendor of such ores, upon evidence that such ores have been smelted in Canada. Provided, that the sum to be paid as such bounty shall not exceed five hundred thousand dollars in any fiscal year. Provided, also, that when it appears to the satisfaction of the minister charged with the administration of this Act that the standard price of pig lead in London, England, exceeds twelve pounds ten shillings sterling per ton of two thousand two hundred and forty pounds, such bounty shall be reduced proportionately by the amount of such excess.

2. Payment of the said bounty may be made from time to time to the extent of sixty per centum of the full bounty authorized, subject to adjustment at the close of each fiscal year. If at the close of any year it shall appear that during the year the quantity of lead produced, on which the bounty is authorized, exceeds thirty-three thousand three hundred and thirty-three tons of two thousand pounds, the rate of bounty shall be reduced to such sum as will bring the payments for the year within the limit mentioned in section one.

3. If at any time it shall appear to the satisfaction of the Governor-in-Council that the charges for transportation and treatment of lead ores in Canada are excessive, or that there is any discrimination which prevents the smelting of such ores in Canada on fair and reasonable terms, the Governor-in-Council may authorize the payment of bounty at such reduced rate as may be deemed just, on the lead contained in such ores mined in Canada and exported for treatment abroad.

4. The said bounties shall cease and determine on the thirtieth day of June, one thousand nine hundred and eight.

5. The Governor-in-Council may make regulations for carrying out the intention of this Act.

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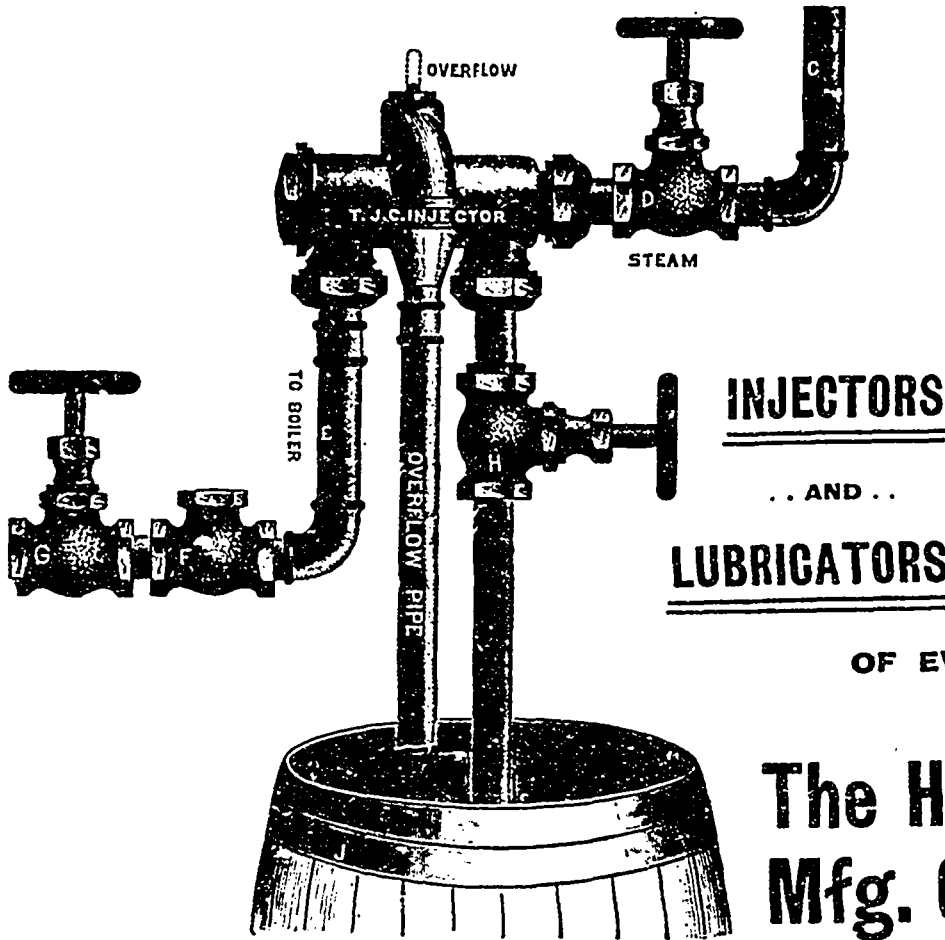
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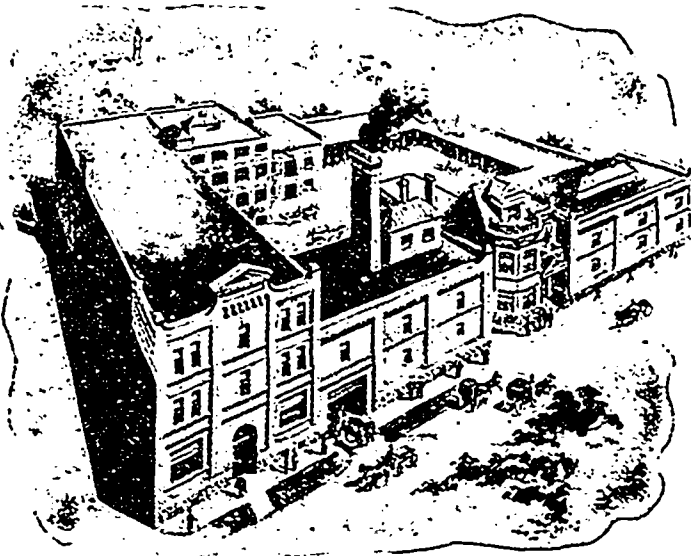
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border papers.....	140
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The Canada Metal Co.

TORONTO



LEAD Pipe

LEAD TRAPS

Block Tin Pipe

Strip Lead

Babbitt Metals

Stereotype Metal

Phosphor Tin

Fuse Wire

Battery Zinc

DEALERS IN

Pig Lead, Tin, Antimony

Hercules Babbitt Best on Earth.

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NO HOT BOXES
NON-FIBROUS
ANTI-FRICTION
BOX METAL

"COPPERINE"

America's Largest,
Best Engines
USING IT.
VERY HIGH CLASS

Can't Get

BOX-METAL

Too Good

HOLDS TESTIMONIALS FROM THE BEST PRACTICAL MECHANICAL AUTHORITY.

Costs no more than the poor stuff you get.

Made scientifically from selected new materials.

No old scrap worn-out Babbitts used over again.

Secure the advantage of all that is in the very best that's made.

A purer, better metal is beyond the art of metal making.

Engines or Machines with poor Boxes are rotten rigs to lose money with. They use too much oil and make men swear. Saving a few cents on the cost of Babbitt is penny wise and pound foolish. Contract for and always use

Copperine Boxes and you will have satisfaction in every case.

Five grades to choose from. Tough - Hard - Finest - No. 1 - No. 2.

Select a quality and price suitable for the job. Consider weight and speed.

Copperine is not rough, but wears fine silver bright. One box worth

four ordinary. Runs easy, with less power, less fuel, less and cheaper oil and less stops. Never failed in any spot or place. No test too severe. Economy urges

DON'T CARRY TROUBLE ON YOUR FACE - USE "COPPERINE" - BOXES that stand up under any load.

HARDWARES ALL SELL IT. IF NOT SEND YOUR ORDER DIRECT TO

Name, Shape of Bar and Box
Package covered by Letters Patent.
All Infringements will be
Prosecuted.

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"The Handsomest Town in Canada, and the only place in the world where 'COPPERINE' is made."

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

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MONTREAL LIMITED

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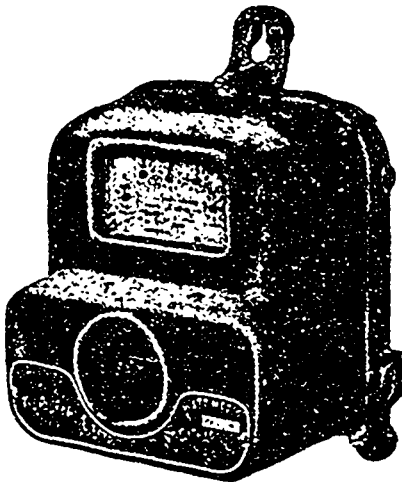
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for manufacture of	505	paste	94	ed	492

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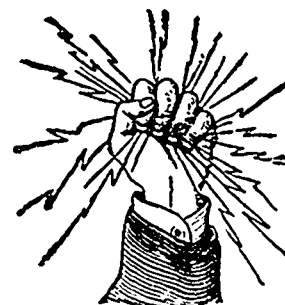
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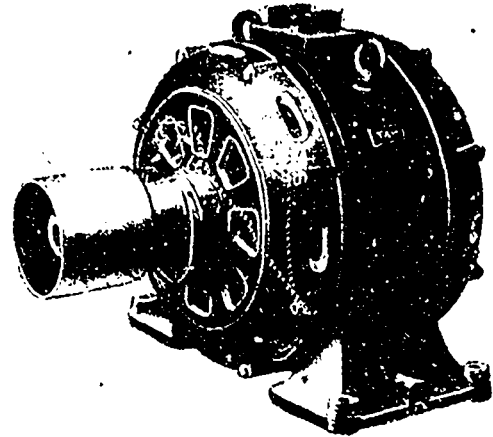
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EXHIBITION 1902.

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Index to Canadian Tariff.

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Dyeing articles, crude, N.E.S.	517
Dyeing berries for	517
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E.	
Earth, fullers'	616
Earths, ochrey	159
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Eggs	30
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THE ROTA

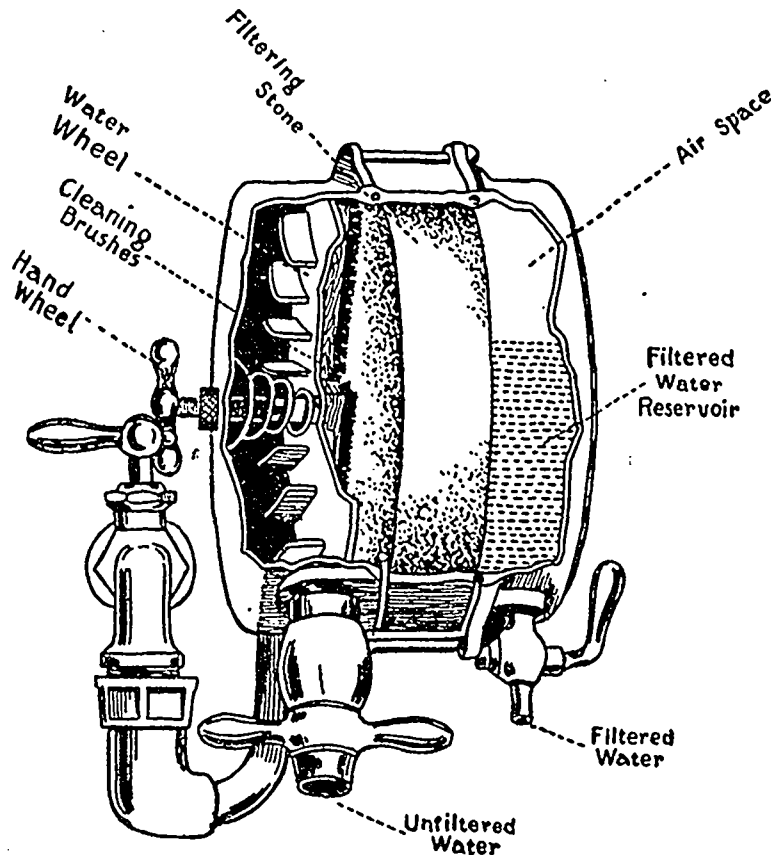
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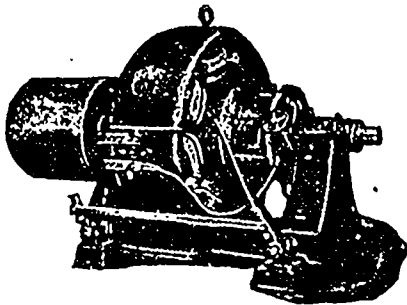
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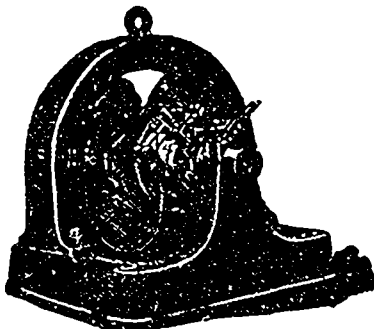
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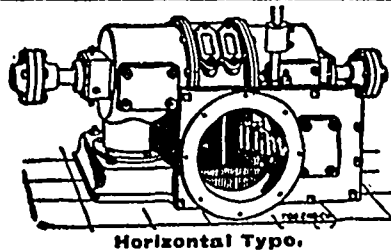


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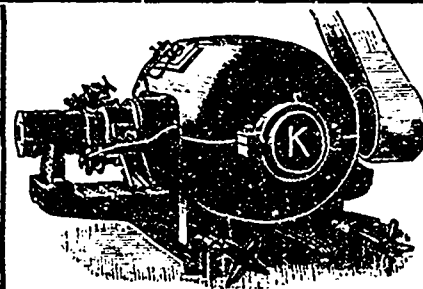
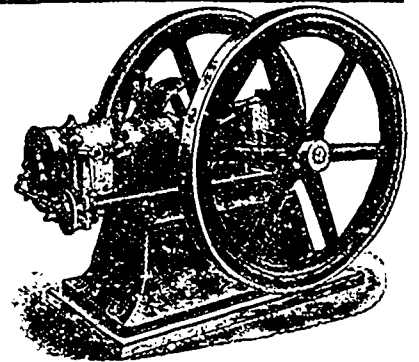
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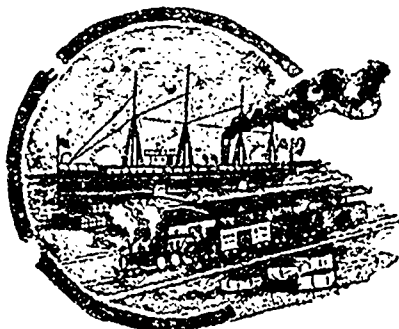


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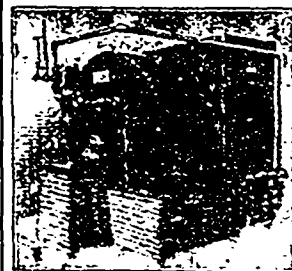
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Twenty-one acres land.
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Splendid chance for any industry wanting cheap power.
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BOLTON, ONT.

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Advertiser is well qualified to represent manufacturers in Montreal. Has good connections; well known among manufacturers and consumers. Is prepared to sell, on commission or otherwise, specialties and staple lines.

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Yorkshireman, age 38, wishing to settle in Canada desires responsible position. Thoroughly technical and practical in all branches including buying and selling, 20 years experience. Address:

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To Textile Manufacturers

SITUATION WANTED

A man who has very large practical experience acquired in England of all the details of manufacturing cotton goods, including quilts of all kinds, fancy dress goods, tapestry curtains, table cloths, napkins, etc., in both white and Turkey red. desires communication with any manufacturer of textile fabrics who might desire his services. Capable to handle entire business. Acquainted with latest processes of bleaching and dyeing. Can show large variety of samples of such work done by him. Best of references. Address:

TEXTILE EXPERT

Care CANADIAN MANUFACTURER

TORONTO, CAN.

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In stock for immediate delivery. This list is only partial—Write us your Wants.

Lathes

12 x 5 Reed
12 x 6 Prontico
13 x 6 P. & W. with taper
13 x 5 Blaisdell
13 x 6 Sebastian
13 x 6 Ames
14 x 6 Bogart
16 x 6 Porter
16 x 6 Perkins
16 x 10 Bridgeport
18 x 6 Perkins with chuck
18 x 6 New Haven
18 x 8 Lodge & Shipley
18 x 10 Lodge & Davis
20 x 8 Latho & Morse
21 x 8 Blaisdell
23 x 20 Blaisdell
23 x 12 Wood Light
43 in. Pulley Latho

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14 in. Pratt & Whitney
16 x 6 Universal, Lodge & H.
16 in. Warner & Swasey
16 in. Jones & Lamson
16 in. Pratt & W.
18 in. Hendy

Scrow Machines

14 in. Garvin
15 in. Garvin
14 in. Warner & Swasey
No. 2 Pratt & Whitney
Boring Mills
60 in. Bickford, 3 heads
60 in. Niles, 1 head

Drills

No. 5 Plain Rod, Alf'd Box
15 in. Lauer, adj. table
12 in. two-spindle adj., Foot-
Burt
38 in. Snyder

Planers

24 x 24 x 5 ft. Genera Ma-
chine Co.
14 ft. Plato Planer Sellers
18 in. x 12 in. x 21 in. Brad-
ford
22 x 18 x 5 Planer
23 x 30 x 10 ft. Gleason

Milling Machines

No. 2 Lincoln, P. & W.

Shapers

6 in. Boynton & Plummer
13 in. dbl. hd. trav. Sellers
18 in. Traverso lid. Shaper
15 in. Hendy
30 in. Fox
10 in. Fitchburg

Hammers

25 lb. Poppet Drop
25 lb. Keranton, power
30 lb. Baudry
No. 900 Trethewey
250 lb. Bell steam
100 lb. Board Drop Hammer
Merrill, steam

Presses

125 ton Wheel Press
P 222 Foot Formacuto

Miscellaneous

No. 3 Clement vert. Wood
Boring Machine
1 in. Swaging Machine, Good-
year, also Dayton
1 1/2 in. Keycenter, Mitts &
Merrill
No. 1 I. X. L. Pipe Cutter
1 to 4 in. Power Pipe Cutter.
Armstrong
52 in. Foot Power Squaring
Shear, Niagara
42 in. Power Squaring Shears,
Niagara
1 1/2 in. Double Head Bolt Cut-
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Wire Former
Horizontal Keyseaters
50 in. Auto. Gear Cutter
No. 1 Universal Grinder
Diamond
1 1/2 in. Power Riveter, Adt.
1 1/2 in. Schlenker Bolt Cutter
18 in. x 7 ft. 6 in. Lead Holes
5 in. Wilton Tapping Ma-
chines
No. 1 Garvin Hor. Tapping
Machine
36 in. Semi-Automatic Gear
Cutter, G. & E.
4 in. Cutting-off Machine,
accelerate, red, Hurl-
bert & Rogers
Cock Grinder, Warner & S.
No. 4 Fox Multiple Tube
Cutter
Power Marking Machine

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An English corporation having acquired vast holdings of high-grade canal coal in the United States, being in a position to deliver same to the market at a rare profit, having in fact a monopoly of the canal coal in the United States, invite Canadian capitalists to join their enterprise on a fair basis of representation. An extensive market has been established for this coal, and preparations are being made to export it to Great Britain and Europe. The construction of a short line railroad is necessary to reach through this entire survey, and they will consider a Canadian contract for this work.

From this property we are able to deliver at tide-water high-grade coals for a century at a price not to exceed 86 cents per ton inclusive of all charges. This will put them in absolute control of the proposed Isthmian canal trade and dictate the coal prices of the Southern Atlantic seaboard.

SHIP BUILDER, care CANADIAN MANUFACTURER, Toronto.

OPPORTUNITY FOR INVESTMENT.

A Scotch gentleman largely interested in the United States, wishes to float the bonds of a small railroad in Canada, or have some reliable institution to guarantee to take these bonds upon completion of the road, and with this in view, is desirous of opening up correspondence with some reliable broker or financial agent.

If, however, a contractor could arrange part of the finances of the line in Canada, he could secure the construction of this road. The branch road connects with the largest trunk system in America, and passes through a thickly populated country, opening up the largest known beds of coal and iron on the continent.

Investigation will show that the road can be sold for twice its cost the day it is completed.

Half of the road is at present graded and one-fifth of the rails laid, all of which would be to the estimated benefit of the contractor.

Address: GLASGOW, care Canadian Manufacturer, Toronto, Canada, or Room 40, 130 Broadway, New York City.

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Best Tool and Sheet Steels

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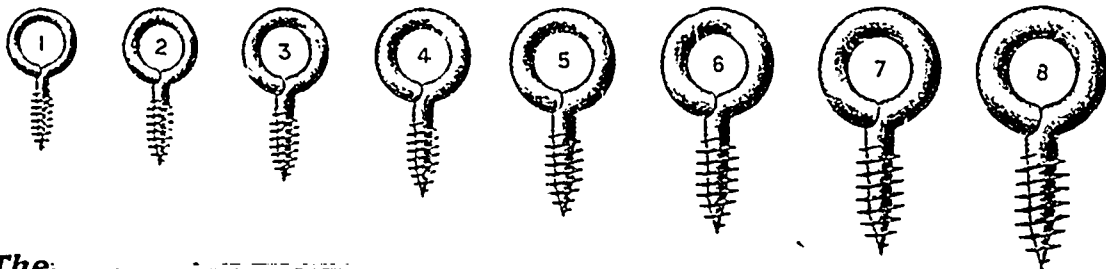
SHEETS for Stamping Purposes, Etc.

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Oiled Wire, Straightened or in Coils.

BRIGHT WIRE GOODS.



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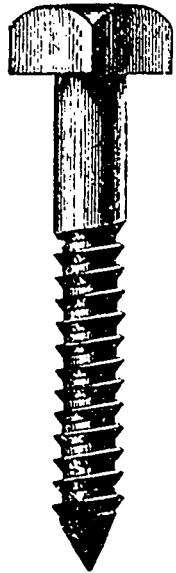
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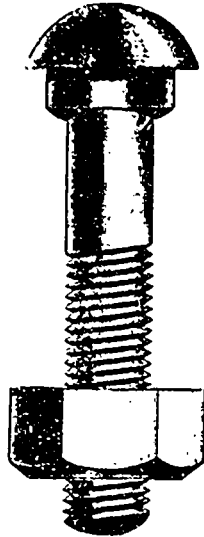
TORONTO BOLT & FORGING CO.
LIMITED

CONSOLIDATING

THE GEORGE GILLIES CO., OF GANANOQUE, and
THE SWANSEA FORGING CO., OF SWANSEA



Manufacturers of
BOLTS,
NUTS,
SPIKES,
RIVETS,
BRIDGE AND
ROOF RODS,
SCREW HOOK
AND
STRAP HINGES
CARRIAGE HARDWARE
AND DROP FORGINGS
OF ALL KINDS.



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THE

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and Buck Saws,
Forks, Hoes, Rakes,
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Picks and Mattocks.

DOES IT PAY
TO STOCK UP WITH
LOW PRICED TOOLS?



**STERLING
HACK SAW BLADES**

ARE NOT THE LOWEST IN PRICE BUT THEY ARE
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BECAUSE, MADE FROM THE HIGHEST GRADE
OF STEEL THAT MONEY CAN BUY. MADE WIDE AND HEAVY.

There's a purpose in this. It costs us money.
COSTS YOU NO MORE THAN LIGHTER THINNER BLADES.

DIAMOND SAW & STAMPING WORKS,
BUFFALO, N.Y. U.S.A.

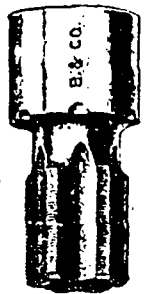
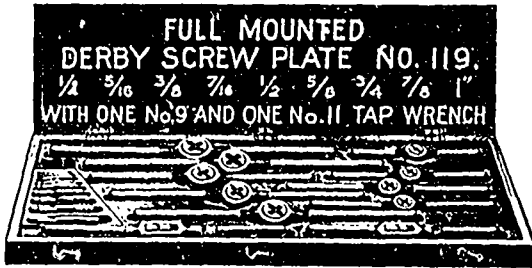
When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

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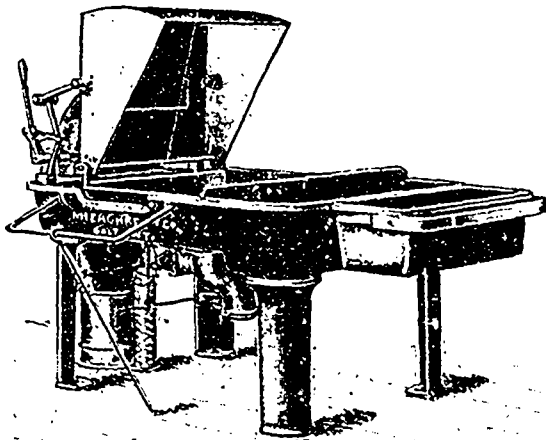
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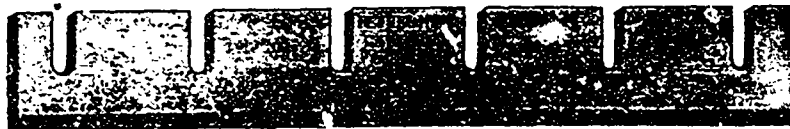
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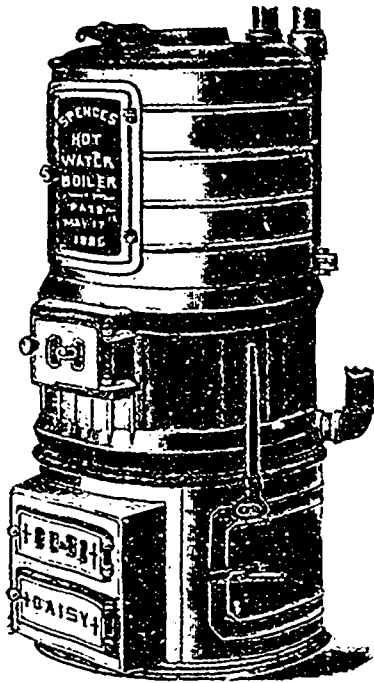
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twine for binders	433, 620
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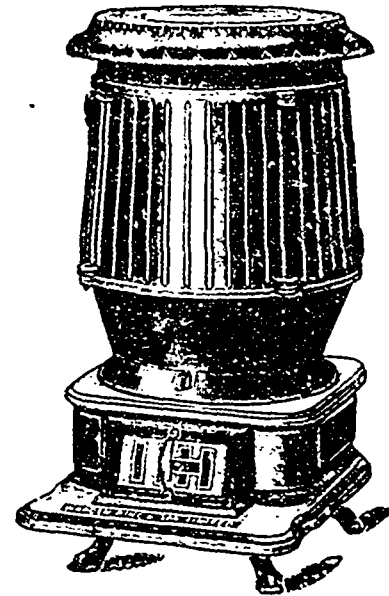
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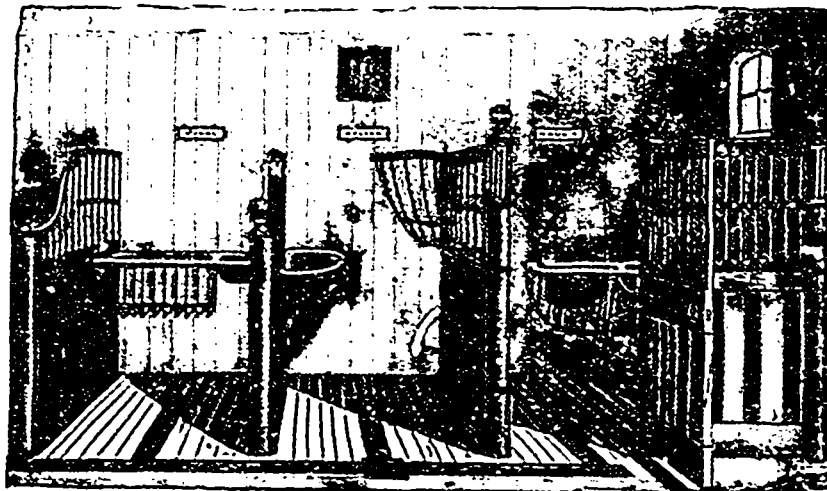
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Index to Canadian Tariff.

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TWO WAYS. . .

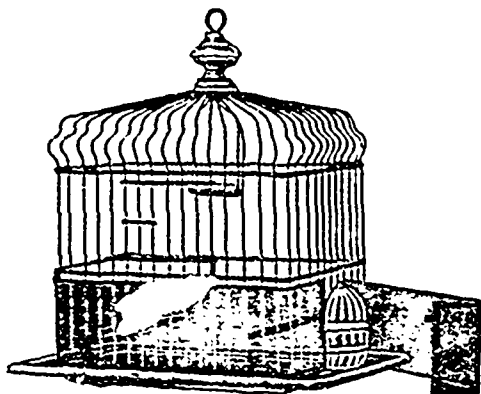
There are two ways to get away from competition. One is to make a cheaper article and undersell the other fellow; and the other is to make a better article than the other fellow does or can. The public is not slow to recognize genuine merit, and has always been willing to reward the man who can serve it best. Boeckh's Brushes and Brooms, Bryan's London Brushes and Cane's Newmarket Woodenware, manufactured by United Factories, Limited, Toronto, fully meet the second way, as they are unquestionably the best articles in their respective lines that can be procured and at prices no higher than poor makes. Ours is the better of the

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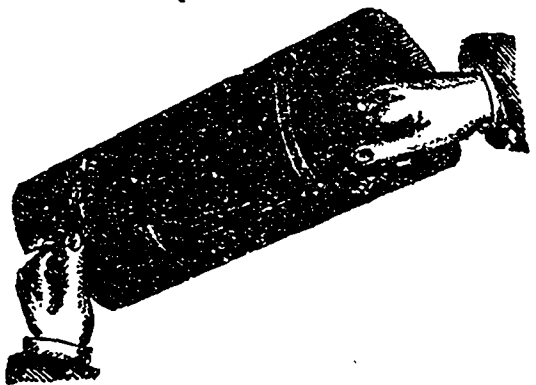
No. 4, GOLD BLAST LANTERN



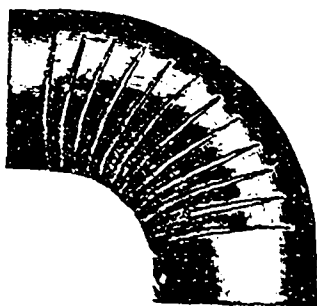
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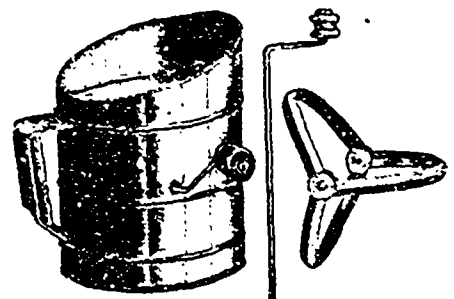
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KEMP Manufacturing Co.

TORONTO

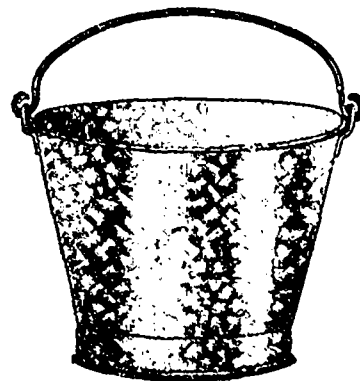
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One Piece Corrugated
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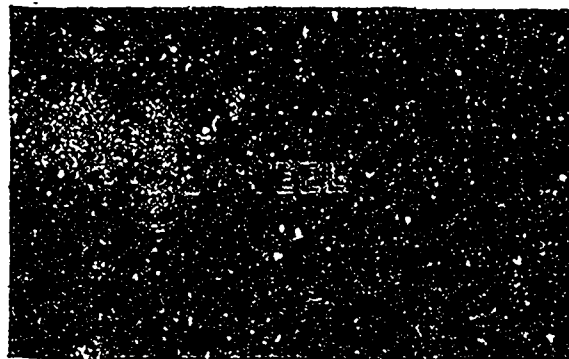


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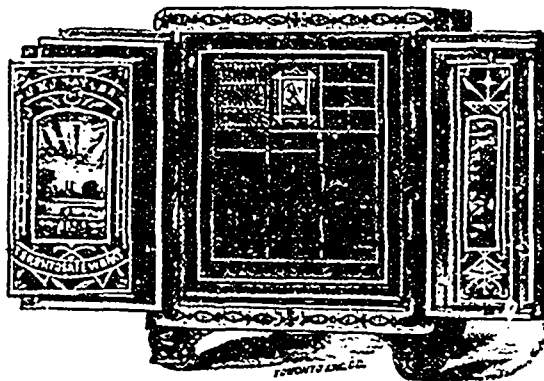
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V.

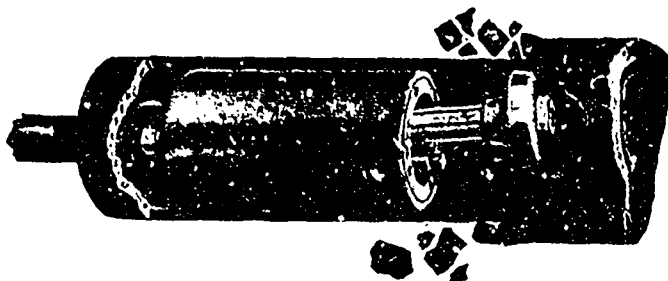
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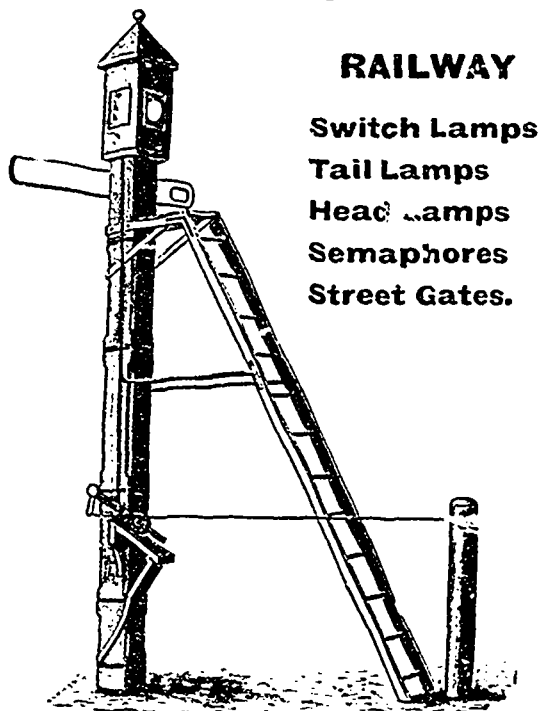
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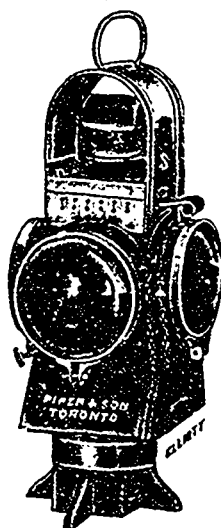
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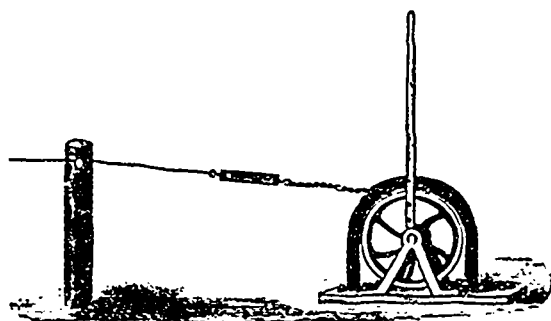


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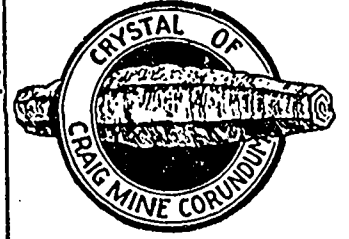
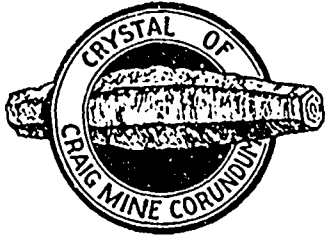
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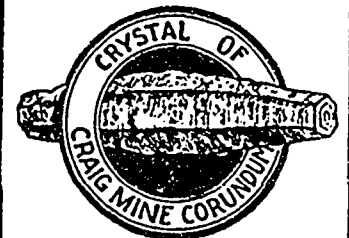
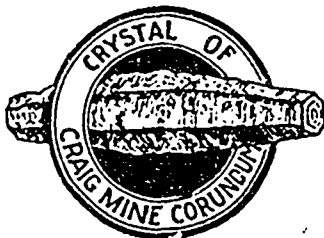
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THE AMERICAN TARIFF.

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, muriate 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 lees 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 lees 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 form of cubes, blocks, sticks or disks, or otherwise, including tailors', billiard, red or French chalk, one cent per pound. Manufactures 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.

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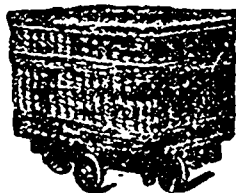
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- 22 Extracts and decoctions of logwood and other dyewoods, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, seven-eighths of one cent per pound; extracts of quebracho and of hemlock bark, 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, isinglass 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 no. 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; carmined, 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 Chicla, 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.

- 44 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.

The American Tariff.

- 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.
- 49 Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for, when crude or not powdered, washed or pulverized, one-eighth of 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; sulfid 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, smalts 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, pans, 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.

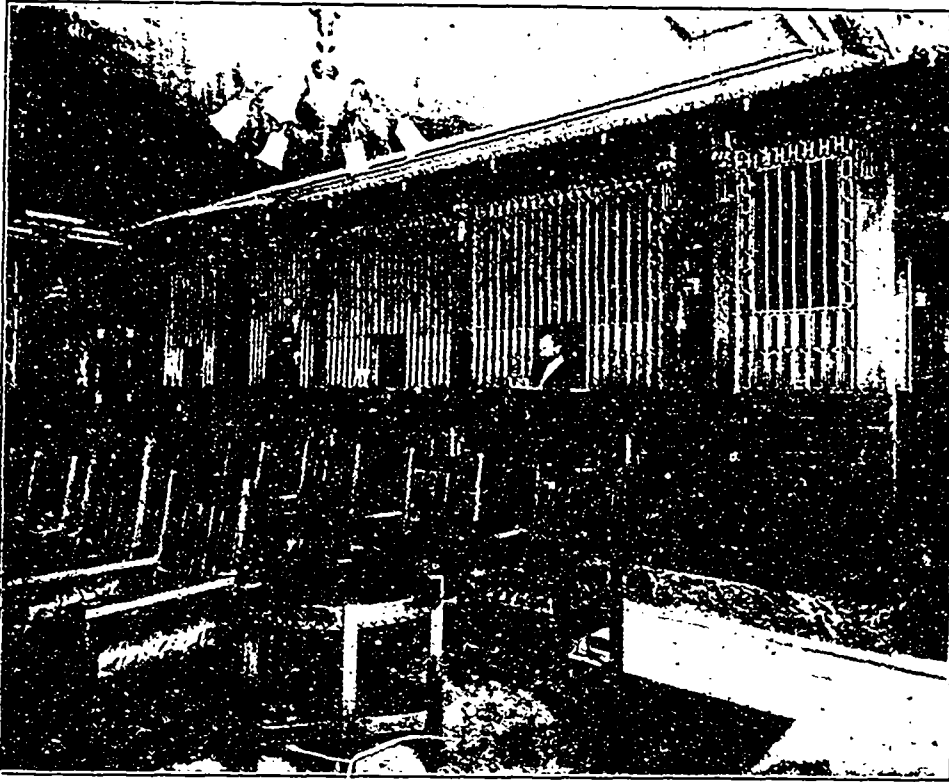
- 62 Bichromate and chromate of, three cents per pound.
- 63 Caustic or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two and one-half cents per pound.
- 64 Hydriodate, iodide, and iodate of, twenty-five cents per pound.
- 65 Nitrate of, or saltpeter, refined, one-half cent 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 no case 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, dentifrices, pastes, 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 eighty per centum or over of santonin, one dollar per pound.

The Geo. B. Meadows

Wire, Iron & Brass
Works Co., Limited



**Interior
Office
Fittings.**

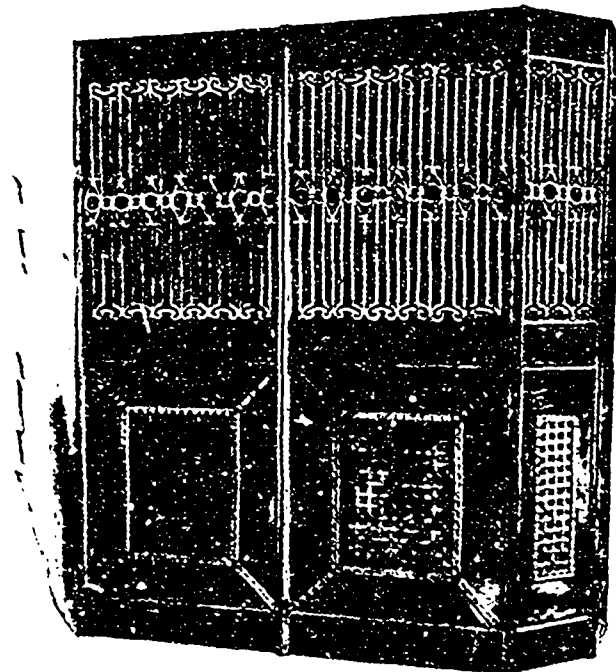
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The American Tariff.

Soaps.

- 72 Castile soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, 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.

Soda.

- 73 Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalies containing fifty per centum or more of bicarbonate of soda, three-fourths of one cent per pound.
- 74 Dichromate ad 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 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

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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 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, 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 earthy 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,

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- 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.
- 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 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 shades 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 mountings 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, of which glass or paste is the component material of chief value,

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not specially provided for in this Act, forty-five per centum ad valorem.

Marble and Stone, and Manufactures of.

- 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 Manufactures 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 millstones, 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, hewed 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.

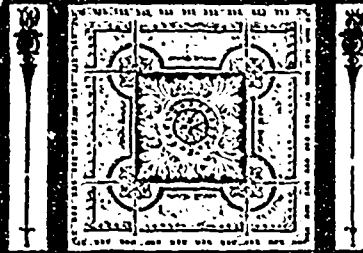
SCHEDULE C.

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 kettledge, 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 as 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, hoops, 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 truck channels, T I, columns and posts or parts or sections of columns and posts, 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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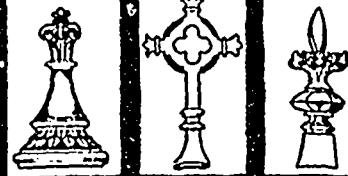


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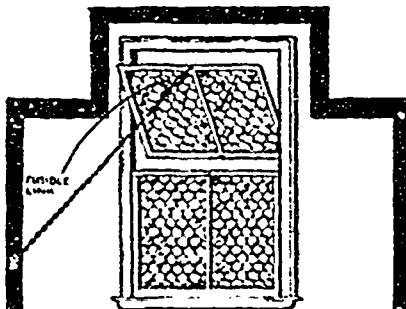
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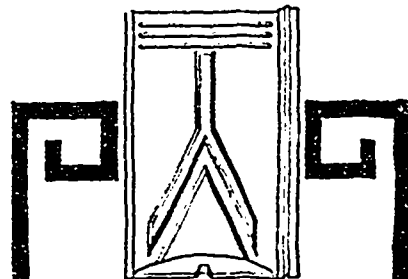
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- 126 Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued a one cent per 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 number 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, spliter, 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 glanced, 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 glanced 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, coggled 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.

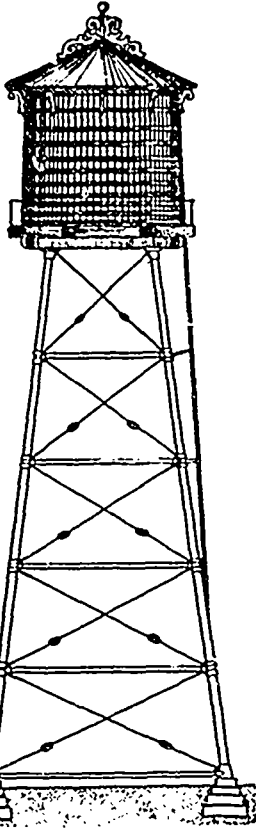
Wire.

- 130 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, crinoline wire, corset wire, needle wire, piano wire, clock wire, and watch wire, whether flat or otherwise, and corset clasps, corset steels and dress steels, and sheet steel in strips, twenty-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 imposed upon the wire used in the manufacture of such 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 regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or

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Steel Railway and Highway Bridges

Architectural Steel

Steel Frame Buildings and Roof Trusses

Beams, Angles, Channels, Tees, Plates, Etc.

HAMILTON, - - - CANADA

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The American Tariff.

made from iron or its ores, by the crucible, Bessemer, Clapp-Griffin, 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, sad-irons, tailors' irons, hatters' irons, and castings 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-eighth 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 number sixteen wire gauge, two cents per pound; welded cylindrical furnaces, made from plate metal, two and one-

The American Tariff.

half cents per pound; all other iron or steel tubes, finished, not specially provided for in this Act, thirty-five 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 manure 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, valued at not foregoing articles, 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, manure 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, shell 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 a 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, thirty 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 and 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, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars 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 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

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Pressed Brick—Canadian and American, in Red, Buff, White, Brown, Mottled, Old Gold, Etc.

Enamelled Brick—In White and Colors.

Common Brick—In Red, White, Buff, Etc.

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Translucent Fabric—Glass Substitute, Strong, Flexible, Unbreakable.

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Etc., Etc., Etc.

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Manufacturers of

Universal Box Strapping.

Wire Box Strapping,
(all kinds).

Box Corner Fasteners.

Pail Clasps. Seals.

Crate Hinges and other
Shippers' specialties.

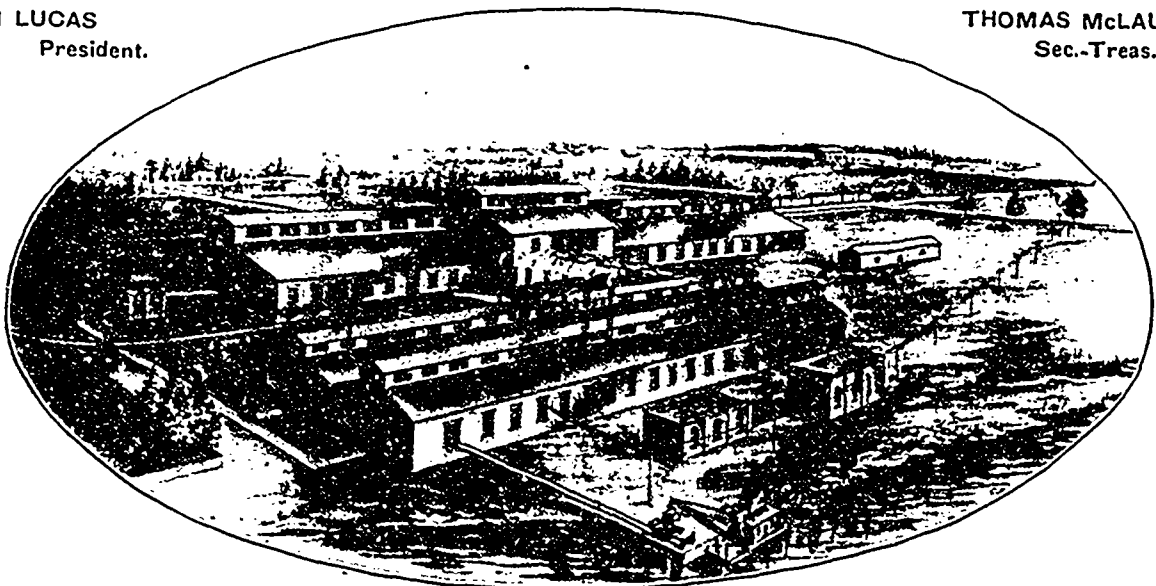
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MONTREAL

.. Agent for Canada ..

JOHN LUCAS
President.

THOMAS McLAUGHLIN
Sec.-Treas.



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Offices: 16 King St. West, Toronto.

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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 glasses, 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 plates, 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.

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.

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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 lahn, made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, 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 lahn, 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 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.

THE CANADIAN PORTLAND CEMENT CO. LIMITED

MANUFACTURE "RATHBUN'S STAR" BRAND

THE LEADING CANADIAN PORTLAND CEMENT

Capacity of Works—500,000 Barrels per Year

THE RATHBUN COMPANY,
310-312 Front Street West,
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ST. LAWRENCE PORTLAND CEMENT CO.,
101-102 Board of Trade Building,
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Samson Brand. Magnet Brand.

Made at SHALLOW LAKE, ONT.

Our Celebrated **Samson Brand** has been before the public for many years, and has made hosts of friends among Contractors and Municipal Corporations until it has become one of the leading Cements on the market to-day, being excelled by none. This year we have decided to place the **Magnet** on the market, and respectfully ask consumers to give it a trial. It will, we think, do its own advertising.

THE OWEN SOUND PORTLAND CEMENT CO., Limited

Works—SHALLOW LAKE, Ont. Head Office—OWEN SOUND, Ont.

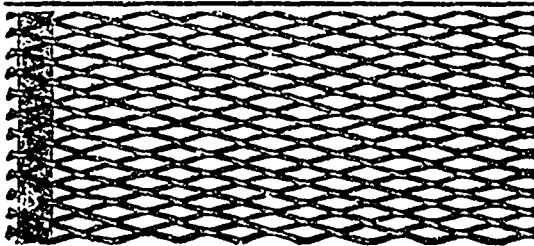
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MANUFACTURERS OF THE WELL-KNOWN

"Hammer Brand" **Calcined Plaster** AND **PATENT ROCK WALL PLASTER.**

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"SCIOTO" FIRE BRICKS

Are the best that money can buy for
BLAST FURNACES, STEEL WORKS and
ROLLING MILLS.

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LET US TELL YOU ABOUT THEM.

WE HAVE NO MIDDLE MEN.

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"Beech Creek" FIRE BRICK

STRICTLY HIGH GRADE

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LOCK HAVEN, PA., U.S.A.

Special Mixtures for use in Rolling Mills,
Malleable Iron Works, Steel Works, Blast
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- 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, 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, tonguing 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 form soft 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 Hub for wheels, posts, heading bolts, stave bolts, last-blocks, wagon-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.
- 203 Shingles, thirty cents per thousand.
- 204 Casks, barrels, and hogsheads (empty), sugar box shooks, and packing-boxes (empty), and packing-box shooks, of wood, not specially provided for in this Act, thirty per centum ad valorem.

The American Tariff.

- 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 shooks, 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 rattans 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, sirups of cane juice, melada, concentrated 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 polariscopic 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 degrees and above, six cents per gallon; sugar drawings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test. Provided, That nothing herein contained shall be so 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 Hawaiian 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 sirup, 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 coverings, 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.
- 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 first

ANNOUNCEMENT

To Canadian Manufacturers . . .

The **Canadian Casualty and Boiler Insurance Co.**

Head Offices: N.E. Cor. Adelaide and Victoria Sts., TORONTO, ONT.,

invite the Manufacturers of Canada to communicate with them in reference to their Steam Boilers. The Canadian Casualty and Boiler Insurance Company already have charge of many of the largest steam plants in Canada. The service rendered is particularly in the interests of Manufacturers, in that,

A Steam Boiler Policy

IN THE CANADIAN CASUALTY AND BOILER INSURANCE COMPANY

not only insures the Boilers but the buildings, surrounding buildings, goods stored in those buildings, machinery, etc. Gives free Insurance on the lives of the engineer and fireman in charge of the boilers. Gives the Manufacturer public liability protection; Defence of suit free of cost. Regular and competent inspections by its own Engineers, both internal and external also.

CONSULTATION AND ENGINEERS ADVICE

included in the Premium paid for the Boiler Policy.

The Canadian Casualty and Boiler Insurance Company are spending large sums of money to prevent explosions occurring to boilers under their care—and also doing their utmost to place the practical experience of their staff of mechanical engineers at the disposal of their policy holders—without extra cost.

Voluntary communications from Manufacturers in Canada who have placed their Boilers under this Company's care, are on file at the Head Office, acknowledging the merit of the service and stating that advice rendered has saved in fuel consumption alone more than many times sufficient to repay the premium.

Your correspondence invited. Booklet "TO CANADIAN MANUFACTURERS" mailed on request.

The Canadian Casualty and Boiler Insurance Company issue the best Personal Accident Policies on the market. Booklet "OF INTEREST TO YOU" mailed on request. Also

ELEVATOR INSURANCE—SPRINKLER INSURANCE.

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Vice-Presidents: { H. N. BATE.
W. S. DINNICK.

A. G. C. DINNICK, Managing Director.

Provincial Managers:

ALEX. B. COYLE and W. T. MILLER.

J. G. BEAM, Superintendent of Agencies.

A. M. WICKENS, Chief Engineer.

Authorized Capital, \$1,000,000.

Subscribed Capital, \$500,000.

BRANCH OFFICES:

MONTREAL, 65 Liverpool & London & Globe Building; HAMILTON, 43 King West.

See our regular advertisement in this issue.

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- 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 fushrooms, 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 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.

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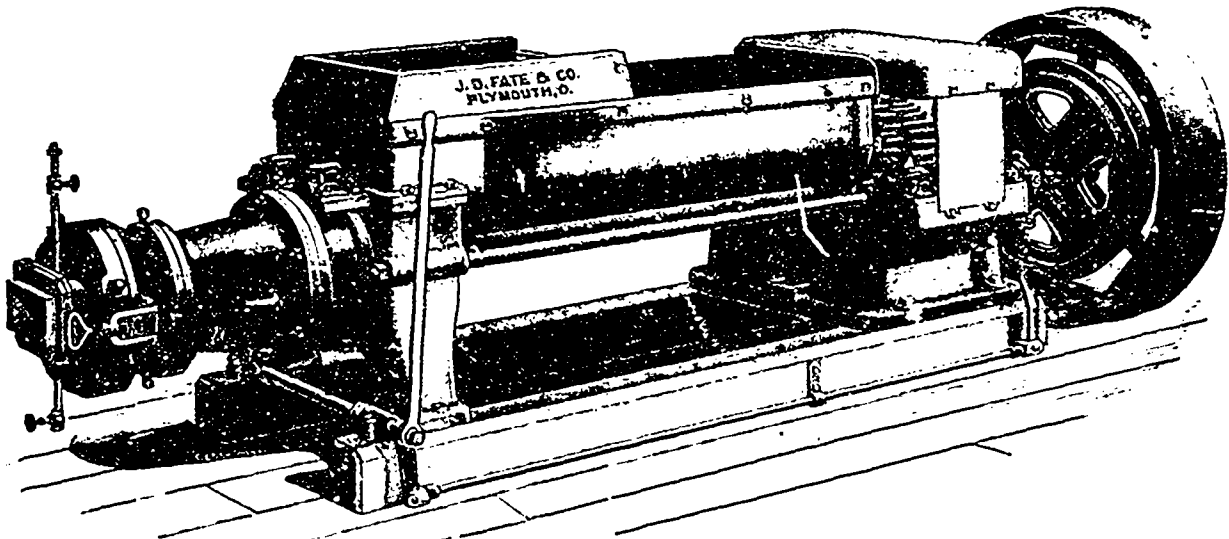
- 242 Cabbages, three cents each.
- 243 Cider, five cents per gallon.
- 244 Eggs, not specially provided for in this Act, five cents per dozen.
- 245 Eggs, yolk of, twenty-five per centum ad valorem, albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.
- 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 Onions, forty cents per bushel; garlic, one cent per pound.
- 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-six pounds; poppy seed, 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.

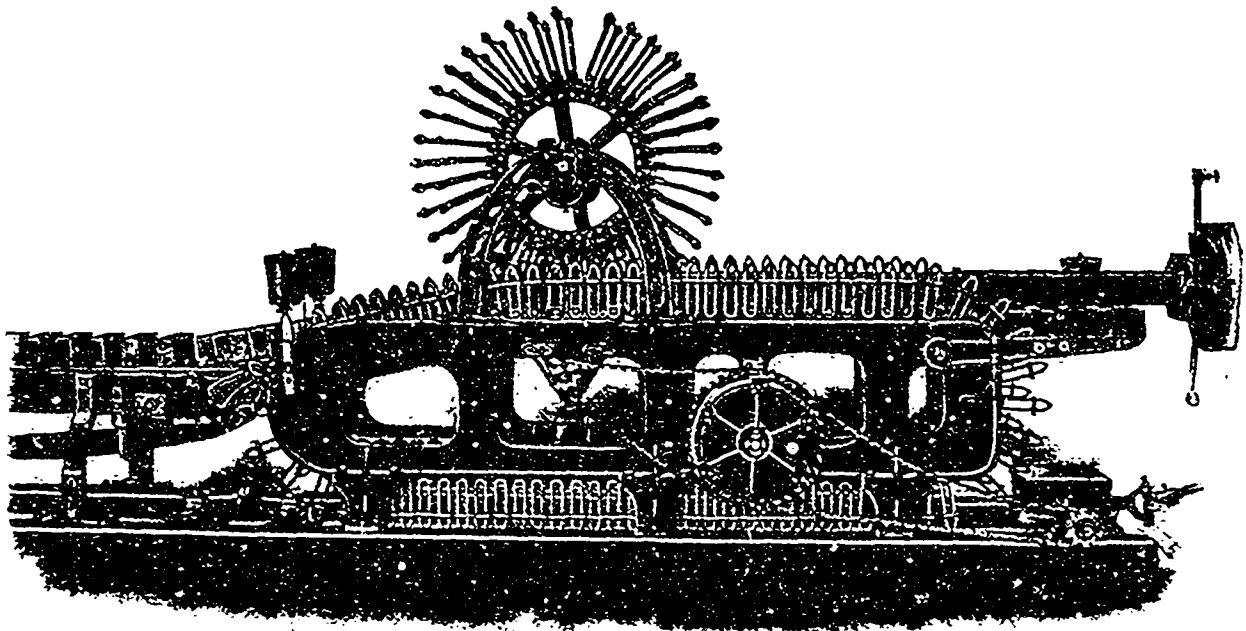
- 258 Fish known or labelled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, box 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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— OF —
BRICK



COMBINED MACHINE
AND
BENSING'S AUTOMATIC SIDE CUT BRICK CUTTER.



are no doubt interested in the Tariff, but they are more interested in the machinery that will enable them to make their Brick better and cheaper. We are builders of this class of machinery, and manufacture a complete line of machines and appliances for making Brick, Tile, Hollow Blocks, Shingle Tile and all clay products. Write us for catalogue and full particulars.

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Richland County. PLYMOUTH, OHIO, U.S.A.

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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, shaddock or pome-lo, 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 degrass 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 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 papper, 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.

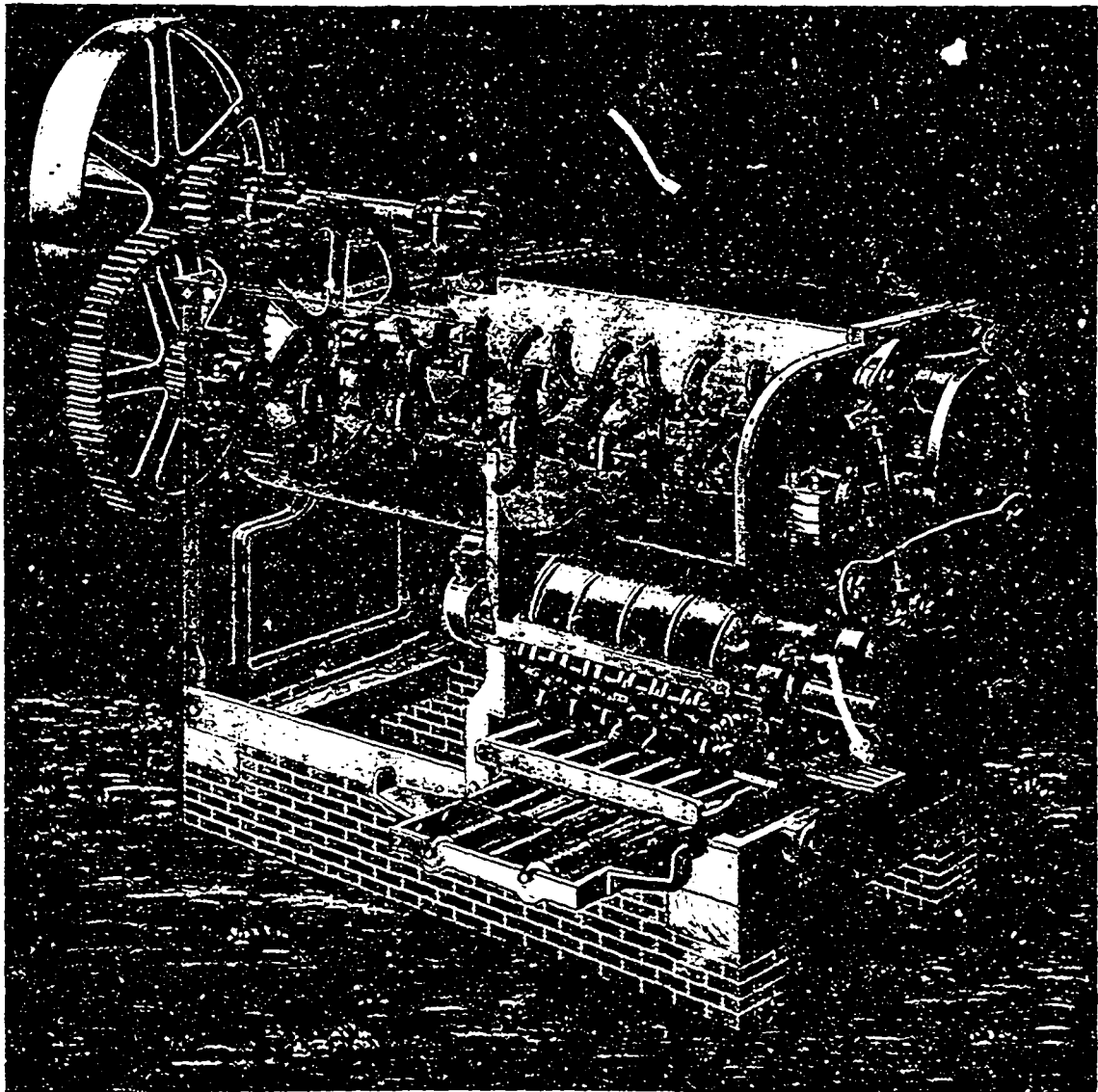
SCHEDULE H.

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, by distillation or otherwise, in cases where it is 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 package, 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, kirschwasser, 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 provided for the genuine articles respectively intended to

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H. C. Baird & Sons
PARK HILL, ONT.



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Yard Supplies of all Kinds.

No order too large for our capacity or too small for our best consideration.

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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 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 cordial 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 provided 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 bottles 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 otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one

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quart, twenty-four cents per gallon, and in addition thereto duty shall be collected upon the bottles or other coverings 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 part 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; exceeding 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-

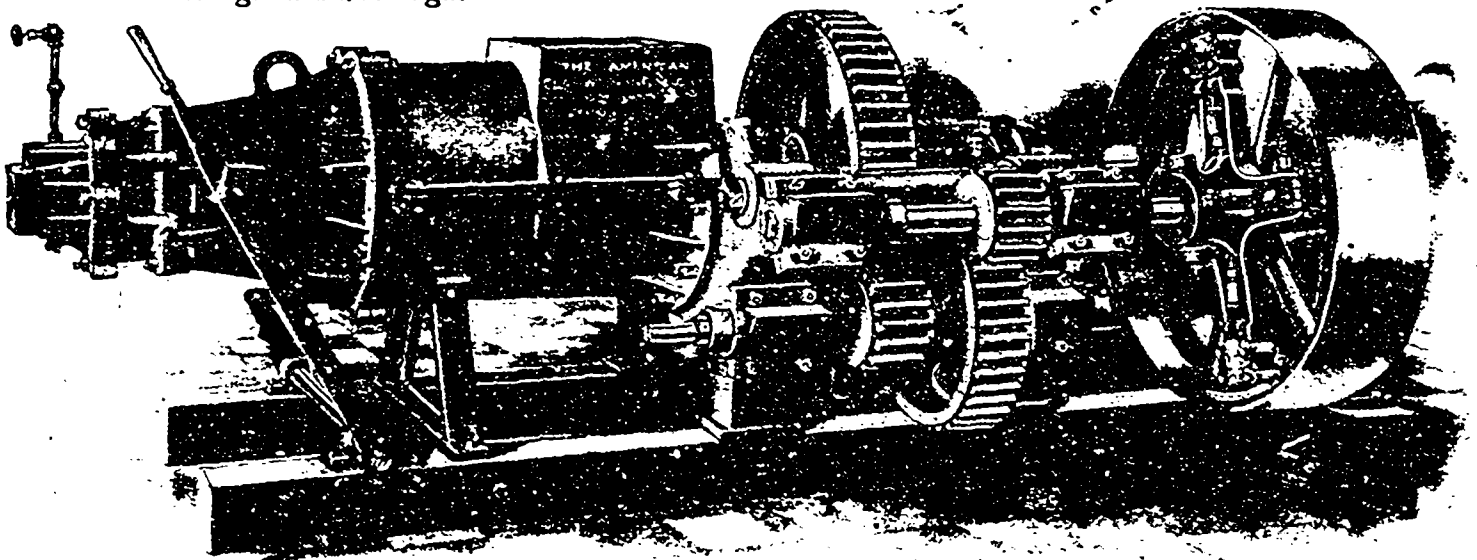
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Best of all Clay-Working Machinery.

There are more points of merit in our Clay-Working Machinery than in all other lines combined. The principles of construction are the best. The material flawless and the workmanship all that a perfectly equipped factory and competent workmen can insure. Labor saving devices and wear resisting construction make these machines money savers. Write for complete description. New catalogue just issued on Dry Press, Stiff Mud, Soft Mud, Pottery and Cement Machinery. It's a Beauty.

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- 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 a 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; exceeding six square yards to the pound, four and one-half 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; exceeding six 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 square 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 exceeding 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

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- 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 cloths 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 imitation hemstitched, or reversed, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinafter prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mufflers are hemstitched, or imitation hemstitched, or reversed, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinafter prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mufflers are hemstitched, or imitation hemstitched, or reversed, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinafter prescribed, and in no case less 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 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,

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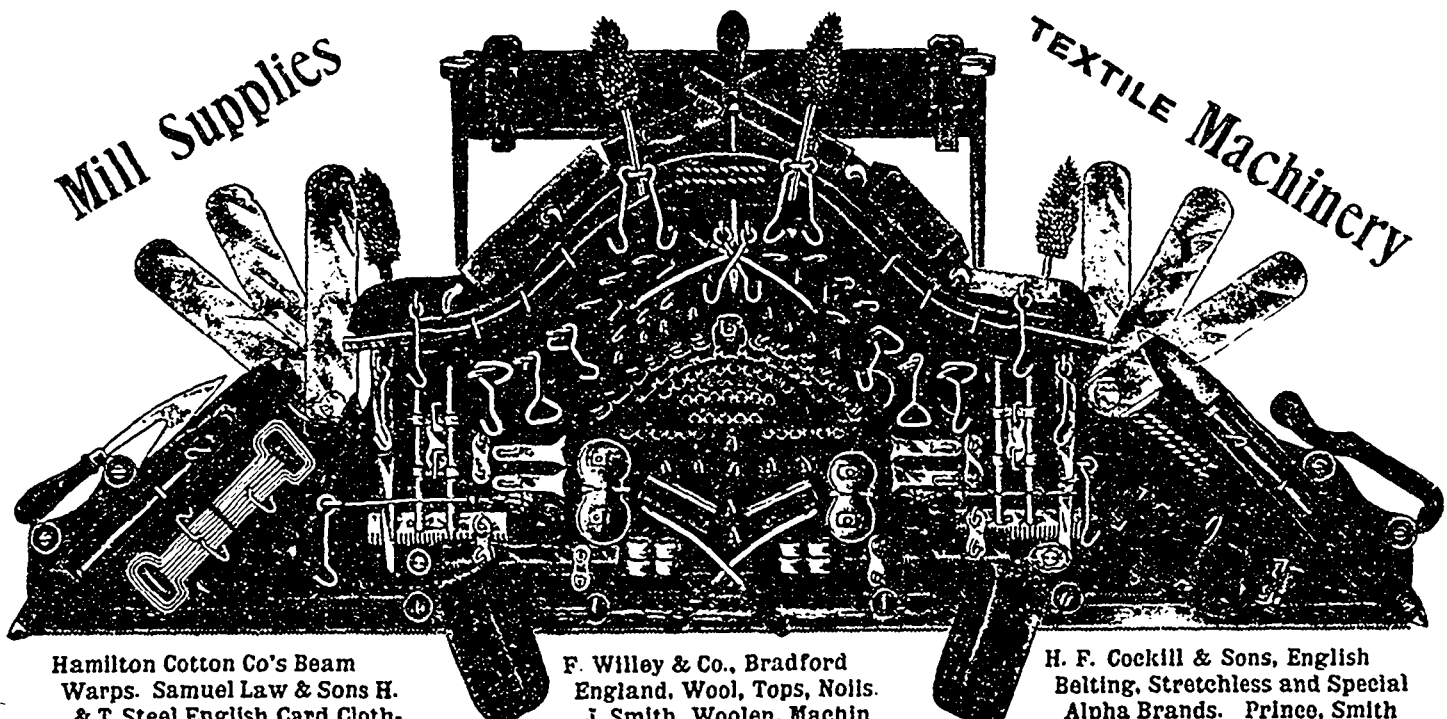
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- and two cents per square yard if valued at more than seven cents per square yard.
- 314 Clothing, ready-made, and articles of wearing apparel of every description, including neck-ties or neckwear composed of cotton or other vegetable fiber, or of 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 pair; 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: val-

- ued 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 lacings 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.
- 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

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HAMILTON, ONT.

YARN MANUFACTURERS

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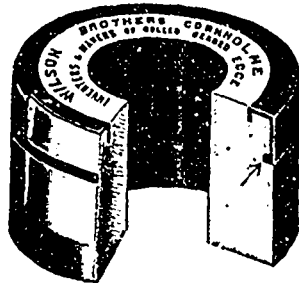
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- not specially provided for herein, eight cents per square yard and fifteen per centum ad valorem; oilcloth for floors and linoleum or corticene, twelve feet and over in width, inlaid linoleum or corticene, and cork carpets, twenty cents per square 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, ties, 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, insertings, 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 tucked 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 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.
- 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

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- 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 fiber, 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, mestiza, metz, or metis 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, Cotswold, 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 principal 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 improved 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 custom-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 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 im-

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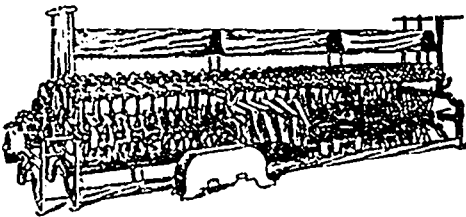
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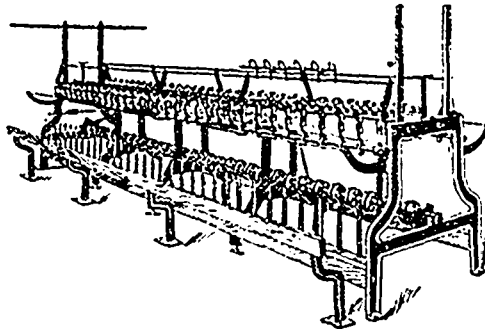
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Winders, Spoolers, Warpers and Dressers

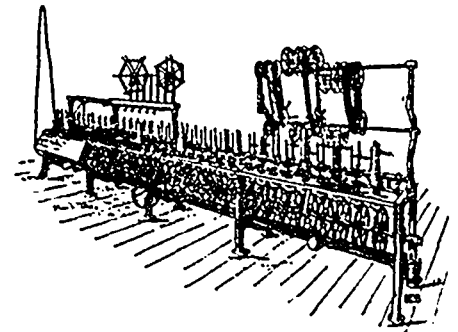
Warp Splitting Machines, Etc.



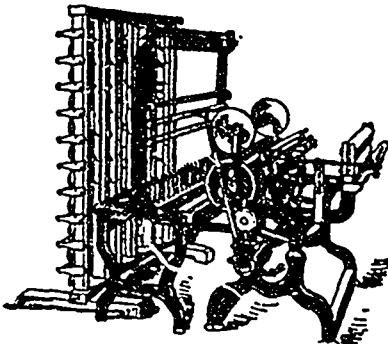
Patent Linen Winder for Shuttle Bobbins.



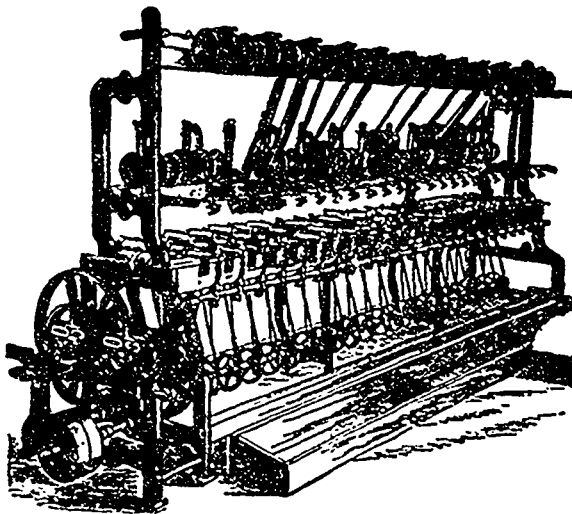
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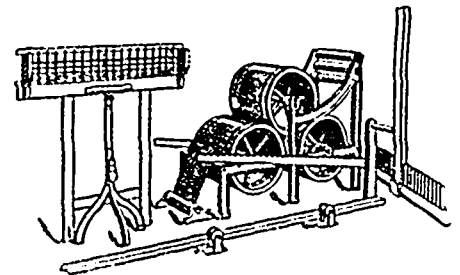
Hosiery Winder with Variable Motion.



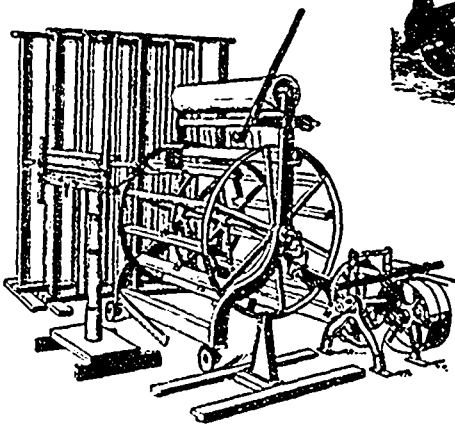
Dresser Spooler.



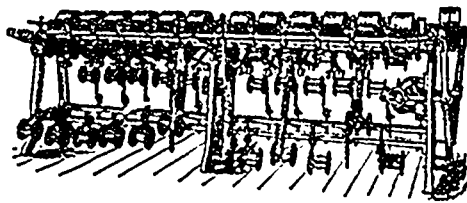
Patent Shuttle Bobbin Winder with Patent Variable Motion.



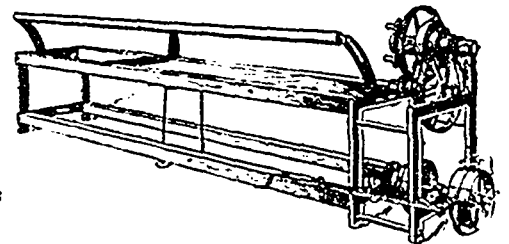
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All Iron Pressure Spooler.



Compound Beamer.

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The American Tariff.

The American Tariff.

- ported 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 excepted. 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 subject. 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 so 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 Woollen 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.
- 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 des-

- cription 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, hunting, 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-ings, bindings, braids, galloons, edgings, insertings, flouncings, fringes, 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-rub-

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- ber 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 bockings, 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 woollen, 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 silk, 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 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 pile 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, com-

The American Tariff.

- nosed 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 per centum in weight of silk, if black (except 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 in 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, bone casings, braces, cords, corals and tassels, garters, gorings, 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.
- 390 Laces, and articles made wholly or in part of lace, edgings, insertings, galloons, chiffon or other flouncings, nets or nettings and veilings, neck ruffings, ruchings, 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

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Magnesium—Sulphate, Sulphite, Carbonate
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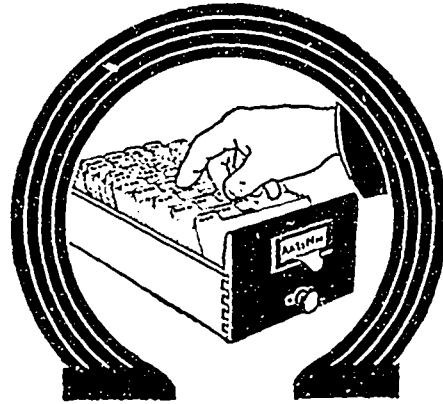
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ARTHUR P. TIPPET & CO.

Manufacturers' Agents and Importers

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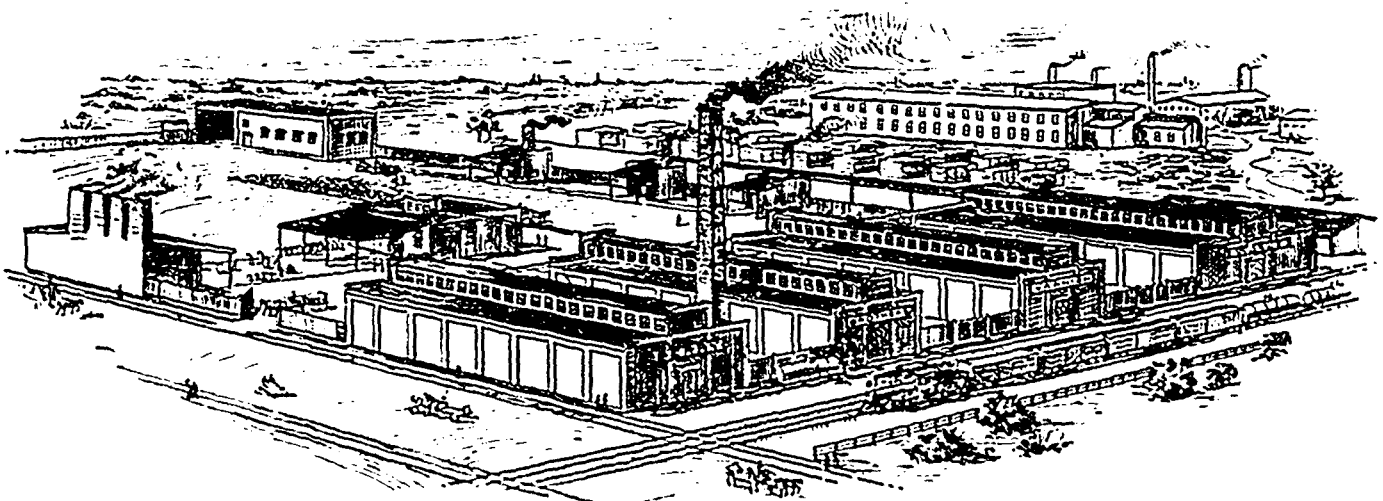
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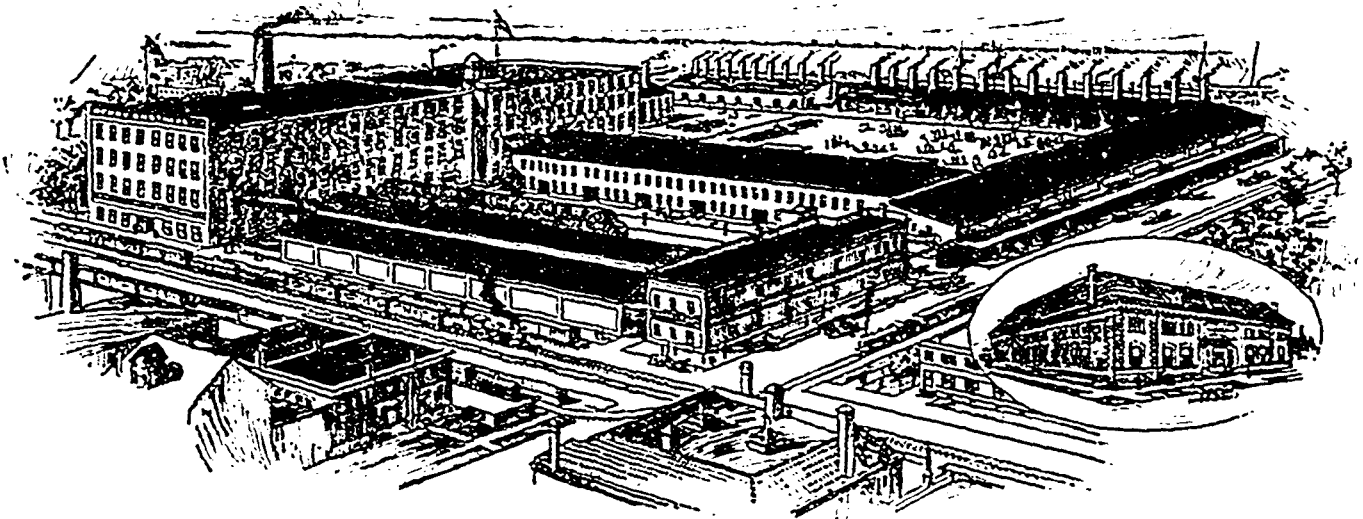
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WALKERVILLE PLANT.



DETROIT PLANT.

THE BIRTHPLACE OF

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DURING NEARLY

HALF A CENTURY

—OF VARNISH MAKING—

We have not only acquired a knowledge of varnish, but of the varied needs of varnish consumers that nothing but time can impart, and how to cater successfully to every varnish want. ❧

Our experience belongs to those
who use and handle ❧ ❧

BERRY BROTHERS VARNISHES

SAFEST GOODS TO HANDLE.

SUREST AND MOST RELIABLE GOODS TO USE.

WRITE FOR CATALOGUE

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BERRY BROTHERS, LIMITED

WALKERVILLE, ONT.

—MANUFACTURERS OF—

EVERY GRADE OF VARNISH AND JAPAN for Every Use Known.

SEE OPPOSITE PAGE.

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ESTABLISHED IN 1880

Is Devoted to the Development of Canadian Trade,
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Some of the measures which are most pressing upon Canada and
which are advocated and most vigorously supported by

THE CANADIAN MANUFACTURER Are:

The enactment of uniform laws relating
to bankruptcy throughout the British
Empire.

The improvement and simplification of
Canadian patent laws and laws relating to
trade marks and copyright.

The uniform customs appraisalment of
merchandise in Canada.

The uniform classification of freights on
all routes of transportation in Canada.

The establishment and maintenance of
cold storage systems in important commer-
cial centres, and on Canadian railroad and
steamship routes.

The improvement of the facilities for
transportation by the extension of railroads
and canals according to the requirements of
the Dominion.

The taking of such measures as may tend
to extend our trade relations with the
Mother Country, Sister Colonies and Foreign
Lands.

ASK FOR INFORMATION.

Any enquiry addressed to THE CANADIAN MANUFACTURER will result in placing the
enquirer, if he so desires, in communication with Manufacturers, Buyers or Sellers of any sort
of merchandise in Canada or any other country.

Merchants, Importers, Exporters, Boards of Trade, Chambers of Commerce and Com-
mercial Organizations in any part of the world are invited to make full use of the facilities
afforded by THE CANADIAN MANUFACTURER whenever they may desire information about any
article produced in Canada, Tariff Laws, Customs Regulations, Routes of Transportation, etc.

THE CANADIAN MANUFACTURER is to be found in the office of every British Consul and
every British Commercial Agent in every important Foreign Country, and also in the office of
every Canadian Commercial Agent in the World.

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TORONTO, CANADA.

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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 manufactures 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 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 manufactures 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, three-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 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 sur-

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face-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.
- 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.

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- 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 molds 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 duty imposed by law upon such coal, and shall be paid

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under such regulations as the Secretary of the Treasury shall prescribe; coke, twenty per centum ad valorem.

[115 The act of Congress, approved January 15, 1903, entitled "An Act to provide rebates 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 rebates 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 materials, 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; cart-ridges, 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.
- 431 Haircloth, known as "crinoline" 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,

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- 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 jewelery, 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 upon 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 seventy-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; 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 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.

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- 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, palm leaf, straw, weeds, or whalebone, or of which these 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 wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.
- 455 Peat moss, one dollar per ton.

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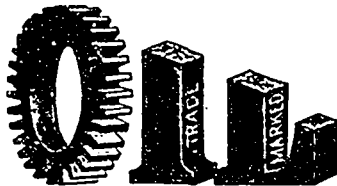
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- 456 Pencils of paper or wood filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.
- 457 Pencil leads not in wood, ten per centum ad valorem.
- 458 Photographic dry plates or films, twenty-five per centum ad valorem.
- 459 Pipes and smokers' articles. Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.
- 460 Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, hoes, rakes, cultivators, threshing machines and cotton gins, twenty per centum ad valorem.
- 461 Plush, black, known commercially as hatters' plush composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.
- 462 Umbrellas, parasols, and sun shades covered with material other than paper, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sun shades, and walking canes, finished or unfinished, forty per centum ad valorem.
- 463 Waste, not specially provided for in this Act, ten per centum ad valorem.

FREE LIST.

Sec. 2. That on and after the passage of this Act, unless otherwise specially provided for in this Act, the following articles when imported shall be exempt from duty:

- 464 Acids: Arsenic or arsenious, benzoic, carbonic, fluoric, hydrochloric or muriatic, nitric, oxalic, phosphoric, phthalic, picric or nitropicric, prussic, silicic, and valerician.
- 465 Aconite.
- 466 Acorns, raw, dried or undried, but unground.
- 467 Agates, unmanufactured.
- 468 Albumen, not specially provided for.
- 469 Alizarin, natural or artificial, and dyes derived from alizarin or from anthracin.
- 470 Amber, and amberoid unmanufactured, or crude gum.
- 471 Ambergris.
- 472 Aniline salts.
- 473 Any animal imported specially for breeding purposes shall be admitted free: Provided, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed: And provided further, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: And provided further, That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals under the provisions of this paragraph. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury.
- 474 Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury: also teams of animals, including their harness and tackle and the wagons or other vehicles

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- actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.
- 475 Annatto, roucou, rocoa, or orleans, and all extracts of.
- 476 Antimony ore, crude sulphite of.
- 477 Apatite.
- 478 Arrowroot in its natural state and not manufactured.
- 479 Arsenic and sulphide of, or orpiment.
- 480 Arseniate of aniline.
- 481 Art educational stops, composed of glass and metal and valued at not more than six cents per gross.
- 482 Articles in a crude state used in dyeing or tanning not specially provided for in this Act.
- 483 Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks, or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded: Provided, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimposition of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: and provided further, that when manufactured tobacco which has been exported without payment of internal revenue tax shall be reimported, it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon.
- 484 Asbestos, unmanufactured.
- 485 Ashes, wood and lye of, and beet-root ashes.
- 486 Asafetida.
- 487 Balm of Gilead.
- 488 Barks, cinchona or other from which quinine may be extracted.
- 489 Baryta, carbonate of, or witherite.
- 490 Beeswax.
- 491 Binding twine: All binding twine manufactured from New Zealand hemp, istle or Tampico fiber, 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, That articles mentioned in this paragraph if imported from a country which has an import duty on like articles imported from the United States, shall be subject to a duty of one-half of one cent per pound.
- 492 Bells, broken, and bell metal broken and fit only to be re-manufactured.
- 493 Birds, stuffed, not suitable for millinery ornaments.
- 494 Birds and land and water fowls.
- 495 Bismuth.
- 496 Bladders and all integuments and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, only specially provided for in this Act.
- 497 Blood, dried, not specially provided for.
- 498 Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.
- 499 Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.
- 500 Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the

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- 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, xyloidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtol, naphtylamin, dihenylamin, 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 Cocculus 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.
- 541 Curry, and curry powder.
- 542 Cutch.

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- 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' molds 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 percha, 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.
- 580 In-figo.
- 581 Iodine, crude.
- 582 Ipecac.

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- 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 Jun, old.
 589 Kelp.
 590 Kieserite.
 591 Kyanite, or cyanite, and kaimite.
 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 althea 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 the time 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, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, coconut, fenel, ichthyol, jasmine or jasmime, 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, ottar of roses, palm, rosemary or anthose, 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:

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- 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 sawed, 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 cinchona bark.
 648 Rags, not otherwise specially provided for in this Act.
 649 Regalia and gems, statuary, and specimens or casts of sculpture, were 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

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- 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 extract of, and saffron cake.
- 652 Sago, crude.
- 653 Salacin.
- 654 Salep, or salop.
- 655 Sausages, bologna.
- 656 Seeds: Anise, caraway, cardamom, cauliflower, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangel-wurzel, mustard, rape, Saint 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 uncanceled.
- 671 Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; 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 carbonate of strontia.
- 674 Sulphur, lac or precipitated, and sulphur or brimstone, crude in bulk sulphur ore as pyrites, or sulphure 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.
- 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.

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- 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 of 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-poles, 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 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.

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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 exemption 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 reciprocal 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

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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 hereinbefore 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 treaties 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 treaties 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, then 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 remanufacture 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 articles and merchandise and for the assessment and collection of such additional duties.

Sec. 6. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

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Sec. 7. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated articles the same rate of duty as is chargeable on the article which it resembles, paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

Sec. 8. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labelled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labelled in legible English words in a conspicuous place, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labelled they shall not be delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labelled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

Sec. 9. That section thirty-three hundred and forty-one of the Revised Statutes of the United States be, and hereby is, amended to read as follows:

"Sec. 3341. The Commission of Internal Revenue shall cause to be prepared, for the payment of such tax, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, thirds, quarters, sixths, and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits and a supply of stamps equal in amount to two months' sales thereof, if there be any brewery or brewery warehouse in his district; and such stamps shall be sold, and permits granted and delivered by such collectors, only to the brewers of their district, respectively.

"Such collectors shall keep an account of the number of permits delivered and of the number and value of the stamps sold by them to each brewer."

Sec. 10. That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be and the same is hereby further amended, so as to read as follows:

"Upon cigars which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand, on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand, on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand: Provided, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars, and all rolls of tobacco, or any substitute therefor, wrapped in paper or

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any substance other than tobacco, shall be classed as cigarettes.

"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and adhesive stamps for cigars weighing not more than three pounds per thousand: Provided, That such stamps shall be in denominations of ten, twenty, fifty, and one hundred, and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.

"None of the packages of smoking tobacco and fine-cut chewing tobacco and cigarettes prescribed by law shall be permitted to have packed in, or attached to, or connected with them, any article or thing whatsoever, other than the manufacturers' wrappers and labels, the internal revenue stamp and the tobacco or cigarettes, respectively, put up therein, on which tax is required to be paid under the internal revenue laws; nor shall there be affixed to, or branded, stamped, marked, written, or printed upon, said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward."

Sec. 11. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, or which shall bear a name or mark, which is calculated to induce the public to believe that the article is manufactured in the United States, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who had adopted trade-marks may require his name and residence and a description of his trade-mark to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Sec. 12. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties of which a rebate is herein allowed. Provided, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

Sec. 13. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Sec. 14. That the sixteenth section of an Act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:

"Sec. 16. "That all articles of foreign or domestic production needed and actually withdrawn from bonded warehouses and bonded manufacturing warehouses for supplies (not including equipment) of vessels of the United States engaged in foreign trade, or in trade between the Atlantic and Pacific ports of the United States, may be so withdrawn from said bonded warehouses, free of duty or of internal-revenue tax, as the case may be, under such regulations as the Secretary of the Treasury may prescribe; but no such articles shall be landed at any port of the United States."

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Sec. 15.—That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: Provided, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: Provided, further, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them, or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse, but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers, containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Sec. 16 That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery.

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No such articles, whether imported separately or contained in packages, with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the packages in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were enclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: Provided, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes herebefore specified, are excepted from the operation of this section.

Sec. 17. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Sec. 18. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Sec. 19. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Sec. 20. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Sec. 21 That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Sec. 22. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty

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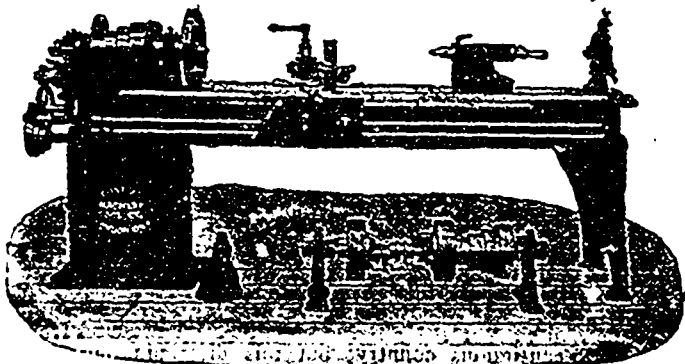
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shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States, entitled at the time of such importation by treaty or convention to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

- Sec. 23. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo, shall be liable to be seized, prosecuted and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.
- Sec. 24. That the preceding section shall not apply to vessels or goods, wares or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.
- Sec. 25. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: Provided, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.
- Sec. 26. That any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.
- Sec. 27. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.
- Sec. 28. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessels shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.
- Sec. 29. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States, may be designated as bonded warehouses under such regulations as the Secretary of the

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ers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted, or refined, and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: Provided, That each day a quantity of refined metal equal to ninety per centum of the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption, and the exportation of the ninety per centum of metals hereinbefore provided for, shall entitle the ores and metals imported under the provisions of this section to admission without payment of the duties thereon: Provided, further, That in respect to lead ores imported under the provisions of this section the refined metal set aside shall either be re-exported or the regular duties paid thereon within six months from the date of the receipt of the ore. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

- Sec. 30. That where imported materials, on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: Provided, That when the articles exported are made in part from domestic materials the imported materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained: And provided further, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported, shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either, or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.
- Sec. 31. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.
- Sec. 32. That sections seven and eleven of the Act entitled "An Act to simplify the laws in relations to the collection of the revenues," approved June tenth, eighteen hundred and ninety, be and the same are hereby, amended so as to read as follows:

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Sec. 7. That the owner, consignee or agent of any imported merchandise which has been actually purchased, may at the time when he shall make and verify his written entry, of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice or proforma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase, and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected and paid, in addition to the duties imposed by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry, but the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued, and shall be limited to fifty per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted, nor payment thereof in any way avoided, except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: Provided, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than fifty per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding that may result from such seizure, the undervaluation, as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof, in the case or package containing the particular article or articles in each invoice which are undervalued: Provided, further, That all additional duties, penalties or forfeitures applicable to merchandise entered by a duly certified invoice, shall be alike applicable to merchandise entered by a pro-forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind, incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon any amount less than the invoice or entered value.

Sec. 11. That, when the actual market value as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, cannot be otherwise ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include the cost of materials and of fabrication, all general expenses covering each

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and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than eight nor more than fifty per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained. It shall be lawful for appraising officers, in determining the dutiable value of such merchandise, to take into consideration the wholesale price at which such or similar merchandise is sold or offered for sale in the United States, due allowance being made for estimated duties thereon, the cost of transportation, insurance, and other necessary expenses from the place of shipment to the United States, and a reasonable commission, if any has been paid, not exceeding six per centum.

Sec. 33. That on and after the day when this Act shall go into effect, all goods, wares, and merchandise previously imported, of which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: Provided, That, when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

Sec. 34. That sections one to twenty-four, both inclusive, of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four, and all acts and parts of acts inconsistent with the provisions of this Act are hereby repealed, said repeal to take effect on and after the passage of this Act, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offences committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effects as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to the passage of this Act may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: And provided further, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon: And provided further, That nothing in this Act shall be construed to repeal or in any manner affect the sections numbered seventy-three, seventy-four, seventy-five, seventy-six, and seventy-seven of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, Approved, July 24, 1897.

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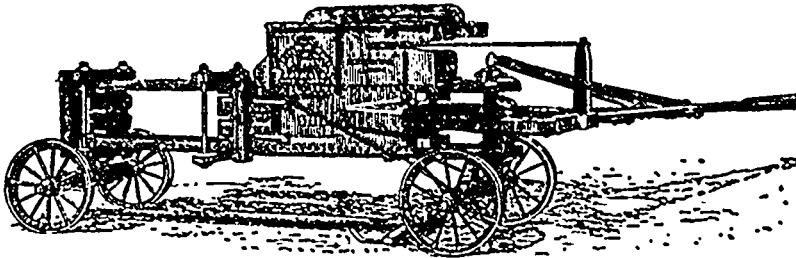
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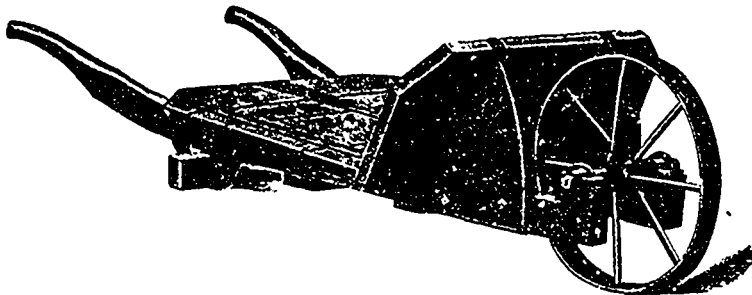
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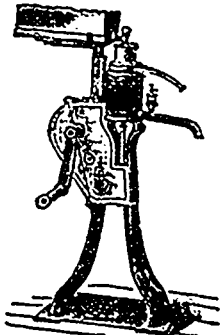
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Return showing the several articles subject to Import and Export Duties in the United Kingdom, and the Duty levied upon each Article, according to the Tariff in operation upon August 1, 1902.

IMPORT DUTIES.

ARTICLES.	Units	Rates of Duty. £ s. d.
Cocoa.....	lb.	0 0 1
Husks and Shells.....	cwt.	0 2 0
Cocoa or Chocolate, ground, prepared, or in any way manufactured.....	lb.	0 0 2
Cocoa Butter.....	"	0 0 1
Coffee.		
Coffee.....	cwt.	0 14 0
Kiln-dried, roasted, or ground.....	lb.	0 0 2
Chicory.		
Raw or kiln-dried.....	cwt.	0 13 3
Roasted or ground.....	lb.	0 0 2
Chicory (or other vegetable substances) and Coffee, roasted and ground, mixed.....	lb.	0 0 2

CORN AND GRAIN, ETC.

Part I.

Wheat.....	cwt.	0 0 3
Barley.....	"	0 0 3
Oats.....	"	0 0 3
Rye.....	"	0 0 3
Buckwheat.....	"	0 0 3
Peas (not fresh).....	"	0 0 3
Beans (not fresh).....	"	0 0 3
Lentils.....	"	0 0 3
Rice (other than whole and cleaned Rice).....	"	0 0 3
Maize.....	"	0 0 1½
Offals. Any offals which are feeding stuffs and are proved not to contain more than 50 per cent. of Starch.....	cwt.	0 0 1½
"Offals" means the bran, pollards, germs, husks, culms, dust, or other similar bye products of maize and the articles liable to the above-mentioned duties of 3d.		

Part II.

Flour and the meal or milled products (other than offals at a duty of 1½d.) of any of the articles mentioned in Part I., except Maize.....	cwt.	0 0 5
Starch.....	"	0 0 5
Arrowroot.....	"	0 0 5
Cassava Powder and Tapioca.....	"	0 0 5

Rates of Duty.
£ s. d.

Potato Flour.....	cwt.	0 0 5
Sago.....	"	0 0 5
Malt.....	"	0 0 5
Pearled Barley.....	"	0 0 5
Rice (whole and cleaned).....	"	0 0 5
Maize Meal or milled products of Maize (other than offals of Maize liable to the afore-mentioned duty of 1½d.).....	cwt.	0 0 2½
Mixtures of Whole and Broken Rice (Cleaned):		
Rice (Cleaned) containing not more than 10 per cent. of whole.....	cwt.	0 0 3
Rice (Cleaned) containing more than 10 per cent. and not more than 50 per cent. of whole.....	cwt.	0 0 4
Rice (Cleaned) containing more than 50 per cent. of whole.....	cwt.	0 0 5
NOTE.—Preparations in which any of the above-mentioned articles have been used in manufacture are liable to duty under Section 7, Finance Act, 1901.		

Fruit, Dried.

Currants.....	cwt.	0 2 0
Figs and Fig Cake, Plums, Prunes, and Raisins..	"	0 7 0

Tea.

Tea.....	lb.	0 0 6
----------	-----	-------

Tobacco, Manufactured, viz.:

Cigars.....	lb.	0 5 6
Cavendish or Negrohead.....	"	0 4 4
Cavendish or Negrohead, Manufactured in Bond..	"	0 3 10
Other Manufactured Tobacco, viz.:		
Cigarettes.....	"	0 3 10
Other sorts.....	"	0 3 10
Suuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof.....	lb.	0 3 7
Suuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof.....	lb.	0 4 4

Tobacco, Unmanufactured, viz.:

Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof.....	lbs.	0 3 0
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof.....	lbs.	0 3 4

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

The British Tariff.

Beer.	Rates of Duty.		
	£	s.	d.
Beer of the descriptions called Mum, Spruce, 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.			

Spirits and Strong Waters.

	Imported in Cask.		Imported in Bottle.	
	£	s. d.	£	s. d.
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
Rum....."	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.....proof gallon	0	0 2	0	0 2
Unenumerated Spirits :				
Sweetened.....proof gallon (Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, if tested.)	0	11 7	0	12 7
Not sweetened .....proof gallon (Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, provided such Spirits can be shown to be both unenumerated and not sweetened, if tested.)	0	11 5	0	11 5
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
Perfumed Spirits	0	18 1	0	19 1
And so on in proportion for any less quantity.				
Any importations of Naphtha or Methylic Alcohol purified so as to be potable are rated under the heading of Unenumerated Spirits.				

Articles.

	Rates of Duty.		
	£	s.	d.
Chloroform	0	3	3
Chloral hydrate....."	0	1	4
Collodion	1	6	3
Ether acetic.....lb.	0	1	11
" butyric.....gallon	0	16	5
" sulphuric....."	1	7	5
Ethyl bromide.....lb.	0	1	1
" chloride.....gallon	0	16	5
" iodide of....."	0	14	3
Soap, transparent, in the manufacture of which spirit has been used.....	0	0	3
Cards, Playing	0	3	9
Sugar.			
Not exceeding 76 Degrees of Polarization	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

The British Tariff.

	Rates of Duty.		
	£	s.	d.
Exceeding 87 and not exceeding 88.....cwt.	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
Glucose, solid....."	0	3	3
" liquid....."	0	2	6
*Molasses, and all sugar and extracts from Sugar which cannot be completely tested by the Polariscope :			
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 (including substances of a like nature or use).....oz.	0	1	3
Blacking, 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 ½d. a lb. is chargeable in respect of any of the undermentioned articles in which Spirit has been used in the manufacture.			
Confectionery containing a greater percentage of Spirit than that covered by the additional Spirit duty rate of ½d. per lb. shall be chargeable with an additional Spirit duty rate of 1d. per lb., or such additional Spirit duty rate as analysis may show to be necessary.			
Blacking, Solid, containing Sugar or any other sweetening matter.....cwt.	0	1	0
Candied and Drained Peel....."	0	3	0
Caramel, Solid....."	0	5	0
" Liquid....."	0	3	9
Cattle Foods, on the entry for which the importer declares that duty on the quantity of sweetening matter and Cereals used in the manufacture of the goods did not exceed the rate of 6d. the cwt.	0	0	6
Other Cattle Foods containing Molasses or other sweetening matter and Cereals.....cwt.	0	1	0
Cherries, Drained, imported in Bulk....."	0	2	3
Chutney....."	0	2	0
Cocanut, Sugared....."	0	2	0
Confectionery, Hard, such as : Sugared Almonds, Caraway Seeds, etc....."	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, Jolly Beans, Turkish Delight, etc.....cwt.	0	3	0
Confectionery, Licorice, if declared by the importer not to contain more than 30 per cent. of added Sugar or other sweetening matter, and subject to occasional sampling and testing.....cwt.	0	1	3
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	1½
Confectionery, made from Sugar and containing no other ingredients except flavoring.....cwt.	0	4	2
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
*NOTE.—On July 28, 1903, Premier Balfour informed the British House of Commons that a customs bill would be introduced abolishing, among other things, the duty on raw molasses.			

The British Tariff.		Rates of Duty.	
		£	s. d.
Fruit, canned and bottled, other than Fruit liable to duty as such, preserved in thick Syrupcwt.		0	3 0
Fruits, Crystallized, Glace and Metz, except Fruit liable to duty as suchcwt.		0	4 2
Fruits, Imitation Crystallized (orange and lemon slices, etc.)cwt.		0	4 2
Fruit, liable to duty as such, except Currants, preserved in Sugar, or otherwise, whether mixed with other Fruit or notcwt.		0	7 0
Fruit Pulp, excepting Fruit Pulp liable to duty as such, preserved in thin Syrupcwt.		0	1 0
Fruit, excepting Fruit Pulp liable to duty as such, preserved in thick Syrup, as Jamcwt.		0	3 0
Ginger, preserved in Syrup or Sugarcwt.		0	3 0
Marmalade, Jams, and Fruit Jellies, if not made from Fruit liable to duty as suchcwt.		0	3 0
Murzipancwt.		0	2 6
Milk, Condensed, sweetened, wholecwt.		0	1 8
" " " separated or skimmedcwt.		0	2 0
" " " 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 testingcwt.		0	0 9
Milk Powder :			
If declared by the importer not to contain any added Sugarcwt.	free.		
If declared by the importer not to contain more than 36 per cent. of added sugarcwt.		0	1 6
In all other instances, and when the Importer wishes to dispense with sampling and testingcwt.		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 subject to sampling and testing.			
Nestle's Milk Foodcwt.		0	1 3
Soy, when containing Molasses or other sweetening mattercwt.		0	1 0
Tamarinds, preserved in Syrupcwt.		0	1 0

The British Tariff.		Rates of Drawback.	
Customs Drawbacks.			
ARTICLES.			
Coffee.			
On all roasted Coffee exported which is not mixed with Chicory or any other substance100 lbs.		£	s. d.
		0	14 0
Corn and Grain.			
On any of the articles mentioned in Parts I. and II. hereof, which have undergone a process of manufacture or preparation in Great Britain or Ireland, a drawback equal to the duty paid on the article.			
On goods in the manufacture or preparation of which in Great Britain or Ireland any of the articles mentioned in Parts I. and II. hereof, has been used, a drawback equal to the duty paid in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been so used*.			
* By General Customs Order No. 59, of August 11, 1902, the Board have directed :			
1. The Drawback to be allowed on Flour and the Meal or Milled Products (other than Offals) of: Wheat, Barley, Oats, Rye, Buckwheat, Peas (not fresh), Beans (not fresh), Lentils, which are subject on importation to the Duty of 3d. per cwt., under Part I. of the First Schedule to the Finance Act, 1902, will be at the rate of 3½d. per cwt. on the net weight exported.			
2. Drawback on Offals (as defined in the First Schedule to the Act) and on the Meal or Milled Products of Maize is to be allowed at 1½d. per cwt. on the net weight exported, being the rate of import Duty chargeable on Offals and Maize respectively.			

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THE AUSTRALIAN TARIFF.

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

A True Copy From the Official Text.

SUMMARY OF THE TARIFF.

DIVISION I.—Stimulants (Nos. 1-3).

DIVISION II.—Narcotics (Nos. 4, 5).

DIVISION III.—Sugar (Nos. 6, 7).

DIVISION IV.—Agricultural Products and Groceries
(Nos. 8-57).

DIVISION V.—Apparel and Textiles (Nos. 58-71).

DIVISION VI.—Metals and Machinery (Nos. 72-81).

DIVISION VII.—Oils, Paints, and Varnishes (Nos.
82-86).

DIVISION VIII.—Earthenware, Cement, China, Glass,
and Stone (Nos. 87-99).

DIVISION IX.—Drugs and Chemicals (Nos. 100-108).

DIVISION X.—Wood, Wicker, and Cane (Nos. 109-
111).

DIVISION XI.—Jewellery and Fancy Goods (Nos. 112-
115).

DIVISION XII.—Leather and Rubber (Nos. 116-121).

DIVISION XIII.—Paper and Stationery (Nos. 122-124).

DIVISION XIV.—Vehicles (Nos. 124-126).

DIVISION XV.—Musical Instruments (Nos. 127-129).

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.

The Australian Tariff.

IMPORT DUTIES.

DIVISION I.

No.	Dutiable Goods.	Duties.			
		£	s.	d.	
Stimulants.					
1.	Alc. Porter, and other Beer, Cider and Perry, containing not less than 2 per cent. of proof spirit, viz. (1):				
	(a) In bottle.....gallon	0	1	6	
	(b) Other....."	0	1	0	
2.	Spirits (2), viz.:				
	(a) Spirits (2), and spirituous compounds, n. o. i., when not exceeding the strength of proof.	gallon	0	14	0
	(b) When exceeding the strength of proof	gallon	0	14	0
	(c) Amylic Alcohol and Fusel Oil....."		0	14	0
	(d) Collodion....."		0	3	0
	(e) Methylated....."		0	3	0
	and on and after April 18, 1902....."		0	1	0
	(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 per cent. of proof spirit,	gallon	0	3	6
	(h) Not more than 50 per cent. of proof spirit,	"	0	7	0
	(i) Not more than 75 per cent. 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 (4)		0	12	0
	N. E. I. (including Medicinal or Medicated and Vermouth):				
	(b) In bottle.....gallon (5)		0	8	0
	(c) Other.....gallon		0	6	0
	(d) Containing more than 35 per cent. of proof spirit, for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent., additional per gallon		0	0	6
	(e) Containing more than 40 per cent. of proof spirit, gallon		0	14	0

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

(2) 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).

(3) 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.

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

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

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.....do	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	2	3

The Australian Tariff.

	Duties.	£ s. d.		
		£	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 per cent.				
and on and after November 22, 1901.....lb.		0	6	3
and ad val. 15 per cent.				
(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 Sheep-wash or other purposes under Departmental By-laws (1).

(1) 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.

DIVISION III.

Sugar.

6.	Glucose (2).....cwt.	0	8	0
7.	Sugar (2), viz.:			
	(a) The produce of Sugar-cane....."	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

(2) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. (See foot note (2) Division I.)

DIVISION IV.

Agricultural Products and Groceries.

No.	Dutiable Goods.	£.	s.	d.
8.	Animals, living, viz.: Cattle, Sheep, Pigs and Poultry.....ad val.	20		per cent.
	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 package.....lb.	0	0	1½
	and on and after November 28, 1901....."	0	0	1.
	(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 per cent.			
	and on and after November 28, 1901.....lb.	0	0	1
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

The Australian Tariff.

	Duties.		
	£	s.	d.
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	per cent.	
and on and after November 28, 1901.....lb.	0	0	2
19. Eggs.....dozen	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	per cent.	
and on and after November 28, 1901, ad val.	15	per cent.	
Fruits and Vegetables, n.e.i. (preserved in liquid, or partly preserved, or pulped):			
(a) Half-pints and smaller sizes.....dozen	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).....cental	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. and on and after November 29, 1901....."	0	0	1
and on and after November 29, 1901....."	0	0	0 1/2
(b) Groats....."	0	0	1
and on and after April 3, 1902....."	0	0	0 1/2
(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. and on and after November 29, 1901....."	0	0	2
and on and after November 29, 1901....."	0	0	1 1/2
26. Hops....."	0	0	6
27. Limejuice, and other Fruit Juices and Fruit Syrups (non-spirituous).....gallon and on and after November 29, 1901....."	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 (1), 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 Caviaro.....ad val.	20	per cent.	
(c) Preserved in tins or other air-tight vessels, including the weight of contents.....lb. and on and after August 14, 1902....."	0	0	2
and on and after August 14, 1902....."	0	0	1 1/2
(d) Sausage casings....."	0	0	2
and on and after April 3, 1902....."	free.		
(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. and on and after December 3, 1901....."	0	0	1 1/2
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. and on and after November 29, 1901....."	0	0	4
and on and after November 29, 1901....."	0	0	2

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	Duties.		
	£	s.	d.
40. Nuts—edible, viz.:			
(a) Coconuts, whole.....cwt.	0	1	0
(b) n.e.i., whole or prepared, including Coconuts, prepared.....lb.	0	0	2
41. Oilmen's Stores, n.e.i., including Culinary and Flavoring Essences (1), Soap Dyes, Condition Foods, and other preparations used in the household.....ad. val.	20	per cent.	
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 Capors:			
(a) Quarter-pints and smaller sizes.....dozen	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 and on and after March 26, 1902....."	0	5	3
and on and after March 26, 1902....."	0	3	4
(b) For manufacturing Starch, under Departmental By-laws (2).....cental and on and after March 26, 1902....."	0	6	3
and on and after March 26, 1902....."	free.		
(c) n.e.i.....cental and on and after March 26, 1902....."	0	8	4
and on and after March 26, 1902....."	0	6	0
47. Sago and Tapioca....."	0	4	0
48. Salt, n. e. i.....ton and on and after November 30, 1901....."	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	per cent.	
and on and after November 30, 1901.....cental	0	1	6
50. Seed, cotton (on an after April 4, 1902)....."	0	4	0
51. Soap, viz.:			
(a) Perfumed, Toilet, and Medicated (including the weight of wrappers).....lb. and on and after December 3, 1901....."	0	0	4
and on and after December 3, 1901....."	0	0	3
(b) n.e.i., including Polishing....." and on and after December 3, 1901....."	0	0	1
and on and after December 3, 1901....."	0	9	0 1/2
52. Spices (3), viz.:			
(a) Underground, n.e.i., including Green Ginger....."	0	0	2
(b) Ground, n.e.i....."	0	0	4
53. (a) Starch (3), including Starch in powdered form.....lb.	0	0	2
(b) Starch Flours (3), including rice meal, and rice, tapioca, and potato flours.....lb. and on and after August 14, 1902....."	0	0	2
and on and after August 14, 1902....."	0	0	0 1/2
54. Stray.....ton and on and after August 14, 1902....."	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 per cent. of proof spirit.....ad val.	20	per cent.	

(1) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. (See foot note (2) Division I.)

(2) Delivery of Rice for the Manufacture of Starch.—Imported 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.)

(3) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff. (See foot note (1) Division I.)

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Special Exemptions.

- (a) Linseed for making Linseed Oil under Departmental By-laws (4).
- (b) Meat preserved by cold process on and after November 29, 1901.
- (c) Copra.
- (d) Annatto, liquid and solid.
- (e) Isinglass.
- (f) Rennet liquid, in packages of not less than half-a-pint.
- (g) Infants' and invalids' foods (special preparations of).
- (h) Salt, brown rock.
- (i) Manures.
- (j) Cotton seed for making Methylated Cotton Seed Oil, under Departmental By-laws (5).
- (k) Sparklets.

(4) 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 security 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 date 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.)

(5) (See foot note (1), Division VII.)

DIVISION V.

Apparel and Textiles.

- 58. Apparel and Attire and Articles n.e.i. :
 - (a) Woolen or silk, or containing wool or silk, partly or wholly made up (not being piece goods), including articles cut into shape, ad val. 25 per cent.
 - (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. " 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, Linon 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 Rugging; 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. " 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 hatters' fur ad val. 15 "
- 62. Gloves, including Mittens and Flesh Gloves " 20 "
- 63. Hats and Caps, viz. :
 - (a) Men's, Women's, Boys' and Children's felt hats dozen 0 10 0
 - and ad val. 15 per cent.
 - and on and after December 7, 1901. " 30 "
 - (b) Dress hats. dozen 2 8 0
 - and on and after December 7, 1901. ad val. 30 per cent.
 - (c) Hats and Caps, sown. dozen 0 3 0
 - and on and after December 7, 1901. ad val. 30 per cent.
- 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 per cent.
 - and on and after December 7, 1901. " 30 "
 - and on and after August 14, 1902. " 20 "

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Duties.

- | | £ | s. | d. |
|--|-------|-----------|----|
| (b) n.e.i. each | 0 | 0 | 6 |
| and ad val. | 15 | per cent. | |
| and on and after December 7, 1901. | 30 | " | |
| and on and after August 14, 1902. | 20 | " | |
| (c) Parasols, Sunshades, 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. | free. | | |
| 66. Piece goods, viz. : | | | |
| (a) Woolen, or containing wool, n.e.i. ad val. | 20 | per cent. | |
| and on and after December 5, 1901. | 15 | " | |
| (b) Coatings, Vestings, Trouserings, n.e.i., Flannels and Flannelettes. ad val. | 20 | " | |
| and on and after December 5, 1901. | 15 | " | |
| (c) Silk, or containing silk or having silk worked thereon. ad val. | 15 | " | |
| (d) Velvets, Velvetseens, Plushes, Ribbons, Galloons, Lace Flouncings, Millinery Nets, and Veillings all kinds and materials. ad val. | 15 | " | |
| (e) Cottons and Linens, viz. : Blue Frocking, Butter and Cheese Cloth, Calico white and grey, Drills, Duck, Dungaree, Jeans, Mole-skins, Oil Baize, Leather Cloth, Sheetings (including Forfar, Dowlas, and Flax), Shirtings, Whites, and Oxford, Cambridge, and Harvard, Ticks, Towellings, Window Nets, and Hollands ad val. | 10 | " | |
| and on and after December 4, 1901. | free. | | |
| and on and after April 5, 1902. ad val. | 5 | per cent. | |
| (f) Corduroy, Imitation Moleskin, Zephyrs, Galateas, Shirtings not being Flannelette, and Denims. ad val. | 15 | " | |
| and on and after December 4, 1901. | free. | | |
| and on and after April 5, 1902. ad val. | 5 | per cent. | |
| (g) Cotton and Linen Piece Goods, n.e.i. | 15 | " | |
| and on and after December 4, 1901. | 10 | " | |
| and on and after April 5, 1902. | 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 (1) (on and after December 7, 1901). ad val. | 10 | " | |
| and on and after April 18, 1902. | 7½ | " | |
| 68. (a) Socks and Stockings, Cotton (on and after April 9, 1902). ad val. | 10 | " | |
| (b) Socks and Stockings, woolen or containing wool (on and after September 4, 1902). ad val. | 15 | " | |
| 69. Tents, Tarpaulins, Sails and Flags. | 20 | " | |
| and on and after December 7, 1901. | free. | | |
| and on and after April 18, 1902. ad val. | 5 | per cent. | |
| 70. Trimmings, Mantle Dress Bonnet and Hat, n.e.i., including flowers, undressed feathers, and embroideries in the piece. ad val. | 15 | per cent. | |
| 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 "woolen" includes all manufactures from wool, hair or fern.

(1) 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.)

Special Exemptions.

- (a) Apparel and Attire—Minor Articles for : Bindings and Stay and Boot Laces (except leather), Braids, Buckles and Buttons (not for adornment), Busk and Stay Fasteners, Protectors and Shields, Bodice and Skirt Stools, Ferret-

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- ings, Filletings, Hooks and Eyes, Tapes, Webs, Waddings, Wobbing, 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 Wood; 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: Caps, Ferrules, Notches, Ribs, Rings, and Runners.
- (k) Felt Sheathing, Bunting.
- (l) On and after December 10, 1901, Saddlers' Webs, Upholsterers' Webs, Collar Check, Saddlers' Serge, and Felt.
- (m) Horseshair 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.

No.	Dutiable Goods.	£ s. d.
72.	Ammunition, viz., Shot, Bullets and Slugs...cwt. and on and after December 10, 1901.....	0 7 6 " 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 per cent.
	(b) Rifles, n.e.i., Shot Guns.....	" 15 "
	and on and after December 10, 1901..	" 10 "
74.	Iron—Plate and Sheet (1), 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.
	(c) 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 per cent.
	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 per cent.
	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 so shape, Horse Gears; and Road-making 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 per cent.
	and on and after December 13, 1901.....	free.
	(c) Cutlery, n.e.i. (including Manicure Sets and Knife Sharpeners); also Instrument, Drawing, Mathematical and Surveying....	ad val. 15 per cent.
	(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

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	Duties.
	£ s. d.
(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 per cent.
(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.....	" 25 "
and on and after January 18, 1902.....	free.
(p) Mining Machinery n.e.i. (on and after April 10, 1902).....ad val.	15 per cent.
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 Tramways.....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 "

(1) To continue only until the coming into force of Division VI A., Metals.

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, Lucerno Bunchers, Maize Harvesters and Binders, Maize Huskers and Shredders, Milking Machines, Mowers, Potato Raisers, Rakes and Ploughs combined, Root Cutters, Straw Stackers, Strawwinners, and other Field spraying 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; Coko 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 per cent. of Manganese, and that are used for and worn in

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grinding or crushing or pulverising 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 Connections, if any, viz.:

Automatic Can making and Closing Machines;

Cream Separators, Testers, and Pasteurizers;

Garment Drafting Machines;

Jewellers' Polishing Lathes;

Knitting;

Linotype, Monotype, Monoline, and other Type Composing Machines;

Log 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;

Soap Cutting Machines;

Stitching Machines;

Typewriters.

Machinic tools, as follow:

(h) Bookbinding.—Backing, Bench Presses, Beveling, 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, Scoring, 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 Sewing, Staple Fasteners, Strap (printing and covering), Treecing, Tying (Shoe), Upper Blocking and Cleaning, Vamp Beading, Folding and Marking.

(j) Brushmaking.—Boring, Cutting, Filing, Fluo or Bottle Brush Machine, Shaping, Trimming.

(k) Glass Making and Working.—Beveling Machines, Bottle-making, Patent Presses, Roughing Mills, Sandblasting, Standard Iron-frame Plate-Glass Polishers.

(l) Hatmaking.—Hydraulic Blocking Press for making Straw Hats.

(m) India Rubber Working.—Hose Machines, Steel Stamps, Steel Tire Mandrils, Spreading, Tread Drums, Washer Cutting.

(n) Metal Working.—Arbor or Mandrel Presses, Bolt Making, Cropping, Cutter Making; Cuttore, lead and brass, Finning, Machine Tools for Electrotyping, Stereotyping, and Photo Engraving, viz.: Backing Presses, Beveling, Casting Moulds, Curved Cutting-off Cylinder, Curved Finishing Cylinder, Curving for Electroplate, Electrotype, Engravers' Elliptographs, Hydraulic Moulding Presses, Matrix Rolling, Plate Thinning, Rotary Bevelers, Rotary Edging Machine, Rotary Planing Machines, Routing Machines, Shaving, Squaring, Trimming.

Caulking and Chipping, Cold Tire Setting Machines, Facing, Flanging, Horseshoe, Mitreing, Nail Making, Measuring Machines, Profiling, Riveting, Rivet Making, Straightening, Type-casting and Finishing Machines, Washer Making,

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Welding, Wire Notting, Hydraulic Wheel Presses, Lathes, Drilling, Slotting, Shaping, Sawing, Grinding, Milling, Key-seating, Nut-finishing, Tapping, Screwing, Planing, Tooth-wheel or Gearcutting, Forging, Nutmaking, Centering, Chucks for lathes, Blowore used for foundry and mining purposes, Pneumatic Hammers, Steam Hammers, Milling Machine Cuttore 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; Damping, 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 Bag-Makers'.—Creasing, Leather Printing Presses and Plates, Pinking, Strap-cutting, 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 Pressors.

(t) Wood-working.—Sawing, Joining, Planing, Moulding, Surfacing, Tononing, Tonguing and Grooving, Trying Up, Sandpapering, Dovetailing, Mortising, Boring, Sawharpening, Rounding, Sawbrazing, Spoke-making, Wheel-making Lathes, and Copying Lathes; Cask-making Machines, viz.: Rounding and Beveling, 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, Lens Cutting Machines, Lens Drilling Machines, Lens Measures, 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 Metals:

(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 ($\frac{3}{4}$ 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.

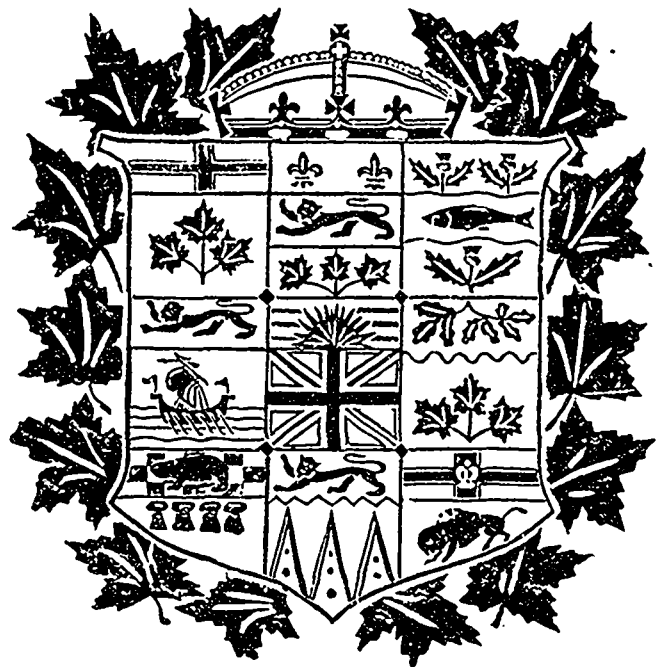
(ag) Droppers, patent steel of all lengths.

(ah) Electrical Materials, viz.: Accumulators or Storage Batteries, including glass cells used therewith, Cable and Wire (covered), Carbons, Incandescent Lamps, Testing Motors and Instruments, Dry Cells, Translators, Porcelain Fittings complete (including lamp holders), except switches

CANADIAN INDUSTRIAL BLUE BOOK

THE MANUFACTURERS LIST

BUYERS
GUIDE
OF CANADA



A thorough canvass of all the Manufacturing Industries throughout the Dominion has been completed for this publication, and a list of all articles made in Canada has been compiled for the use of Buyers and Enquirers both at home and abroad; also to show Canada's position in the commercial ranks of the world's commerce in manufactured goods, that rightly belongs to her. No manufacturer is left out of the book unless through a fault of his own. Our pages will close for the press about Sept. 30.

THE MANUFACTURERS' LIST CO., P. O. Box 478, TORONTO
Care WITNESS PRINTING HOUSE, MONTREAL

When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

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over 4 inches in the base, insulating tapes, motors, arc lamps and accessories, resistance coils, rheostats, static transformers and terminals.

- (al) Elyots.
 (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, Galloy and Vertical Parallel Boiler Tubes, Water Bore Casings, Wrought Iron fittings for wrought iron pipes.
 (am) Lamps, Minors' Safety.
 (an) Last Thimbles and Block Fasteners.
 (ao) Leaf and Foil.
 (ap) Locks, including knobs, keys, escutcheons and staples.
 (aq) Pins, viz.: gimp, solid-headed short toilet, plain wire hair, plain safety.
 (ar) Platinum, viz.: bars, strips, sheets, plates, retorts, pans, condensers, tubing or pipes.
 (as) Printers' Materials, viz.:
 Circles, Clumps, Curves, Knives (paring), Rules, Leads, Slugs and Typo.
 (at) Rabbit Traps, Dog Traps, Vermin Traps.
 (au) Rods for nail-making.
 (av) Saddlers' and Harness Makers' Materials, viz.: Saddle Trees, Saddlers' Tacks and Nails, Snaps (harness and halter), Spurs and Spur Boxes.
 (aw) Scales, viz.: chemical, analytical and assay.
 (ax) Scrap Iron and Steel, and subject to Departmental By-laws (1), materials for use as scrap iron (2).
 (ay) Screw hooks, eyes and rings.
 (az) Screws, (table and music stool).
 (ba) Ships' Fittings, viz.: Propellers, blades and bosses, liners for 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.
 (bb) Standards, steel fencing of all lengths and pillars.
 (bc) Steel and steel-rimmed wheels for coal or shale trucks and wagons.
 (bd) Steel, band or ribbon, for making band-saws or band knives.
 (be) Steel Knives for tobacco cutters and tin openers.
 (bf) Steel, rough-shaped, for chaff cutter and other knives.
 (bg) Tin Plates, plain.
 (bh) Tinned Copper Sheets.
 (bi) 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 Pins for Vises, Braces and Bits, Braces (ratchet), Bricklayers' Line Pins, Bruzzers, Buffers (Farriers'), Bung Borers, Burnishers, Callipers, Cards (filo and wool), Carvers' Tools, Chisels and Gouges, Clamps, Combs (graining), Caulking Irons, viz.: Single crease (or making), Horsing, Sharp, Spike, Trenail, Jerry, Dock, and Reaming (or Busters), Pen Mauls, Compasses, viz.: Carpenters', Coopers' and Engineers'; Coopers' Tools, Cutters (bolt, glass, mitre and pipe), Diamonds (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 Rasps, Forks (coal, coke, sluice, stone, and miners'), Forks (digging, hay, stable, and tanners'), Froes (shingle), Gas-burner Taps (or Plumbers' Combination Tool), Gauges, Gimlets, Glaziers' Tools (including knives), Grafting Tools, Hammers (except napping, spalling, quartz, coal, brick, and sledge), Hoes (garden

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- and plantation), Holdfasts (bench), Hooks (bush, fern, furze, hop, reap, sail, slashers, spud and weed), Irons (bick, charcoal, creasing, crimping, croze, flugging, goffering, pinching, pinning, plane, saddlers', shaving and spokeshave), Irons (Hatters' Italian, Smoothing, Cloth Manufacturers' and Tailors'), Jiggers, Jointers, Knives (hay, cane cutting, farriers', striking), Lithographic Tools, Mason's Tools, Mattocks, Mill Bills, Mortars and Pestles, Metal mitre boxes, Minors' Picks and Metal Bound Pick Handles, Moulders' Tools, Nail Drawers (hand), Needles and Bodkins, Painters' Tools (metal), including knives, Piano Tuners' Tools, Pickers (fruit), Pill Rounders, Pincors and Nippers (end cutting), Pipes—blow (for use by mouth only), Planes, Plasterers' Tools, Plates (draw and screw), Pliers, Presses (capauls, for bottling by hand, Printers' Tools, viz.: Blocks for mitroing, Chases, Gauge and Laying-on Pins, Galloys, Gold Knives, Imposing Surfaces, Keys, Lovigators, 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, Typesholders; Punches, Rakes (hand), Reamers, Ring Sizes and Sticks (metal), Rippers (Slaters'), Rollers (Grainers and Paperhangers'), Routers (Wheelwrights'), Rules, Tapes and Chains (measuring), Saddlers' and Harnessmaker's 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.: Ladles, Slag Scrapers, and Rable Heads; Spoke Trimmers, Snips (Tinsmiths'), Spanners, Spatulas, Spirit Levels, Spokeshaves, Shaves and Spoke Trimmers, Squares, Squeezers (cork, and), 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, Turnwells, Turnscrows, Vehicle Makers' Tools, viz.: Counter Sinks, Cutters (plug and washer), Draw Knives, Drill Holders, Reamers and Tire Measures; Vises, Watchmakers' and Jewellers' Tools, Wrenches (including pipe wrenches).
 (bj) Washers and Rivets.
 (bk) Wedgers, patent, for droppers and Standards.
 (bl) Wire, n.o.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.

(1) To continue only until the coming into force of "Division VIa., Metals."

(2) Materials for Use as Scrap-Iron.—Materials for use as scrap-iron may be delivered free of duty, provided that the Collector is first satisfied that such materials are intended to be forthwith used as scrap-iron, and that security to the satisfaction of the Collector is also 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 a proof shall be given to the satisfaction of the Collector that such materials have been so used by the importer.—Customs By-Law of April 28, 1902.

DIVISION VIA.

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

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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.

81. Iron and Steel :			
(a) Scrap Iron and Steel, and Pig Iron . . .	ad val.	10 per cent.	
(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	"	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.

82. 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 per cent.	
83. (a) Greases, Axle, and Thickened or Solidified Oils; Solid or Viscous Compounds for lubricating, and Tallow unrefined, in packages not exceeding 4 pounds in weight	cwt.	£ s. d.	0 4 0
(b) n.e.i.	"	"	0 4 0
and on and after February 19, 1902	"	"	0 2 0
Dutiable Goods.			
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	dozen	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	"	0	1 4
(h) Castor, Colza, Linseed, Mineral Spirit Oils, n.e.i., and Cotton Seed when methylated pursuant to Departmental By-laws ⁽¹⁾	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 26, 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 per cent.			
and on and after February 19, 1902	cwt.	0	2 0
(b) Prepared for use	"	0	1 0
and ad val. 15 per cent.			
and on and after February 19, 1902	cwt.	0	4 0
(c) Colors Dry, Dry White Lead, and Patent Dryers and Puty	cwt.	0	1 0
(d) Whiting	"	0	0 6

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86. Varnishes, Varnish Stains, Lacquors, Enamels, Japanes, Liquid Sizes, Patent Knotting, Oil and Wood Finishes, Petrifying Liquids, Damp Wall Composition, Lithographic Varnish, Terobine, Liquid Dryers, and Gold Size	gallon	0	1 0
and ad val. 15 per cent.			
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.			

(1) 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.

DIVISION VIII.

Earthenware, Cement, China, Glass and Stone.

87. Cement, Portland, Plaster of Paris, and other like preparations having Magnesia or Sulphate 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 per cent.	
89. Earthenware Brownware and Stoneware, n.e.i., and Tiles, n.e.i.	cubic foot	0	0 6
and ad val. 15 per cent.			
and on and after February 20, 1902	"	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 per cent.	
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 per cent.			
and on and after February 21, 1902	"	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)	dozen	0	0 2
97. Gelatine, Sheet	lb.	0	0 2

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	£ s. d.
98. Glue, Gelatine, n.e.i., and Cements, n.e.i., including mucilage and printers' roller composition	ad val. 20 per cent.
99. Stone, including marble and slate, viz.:	
(a) Monumental, wrought	cubic foot 0 5 0
	and ad val. 15 per cent.
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 Barometers.
- (f) Scientific Apparatus (glass), viz.: Beakers, Flasks, Test Tubes, Vacuum Tubes, Burettes, Pippettes, 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 Gums, Shellac, Dextrine Sandarach and Mastic.
- (j) Bath Bricks.
- (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.

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 per cent.
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:	
Salicylic and Boric Acids; Sulphites and Bisulphites of Potassium, Sodium, Calcium, and Magnesium, and Foaming Powders and Liquids	ad val. 20 per cent.
104. Insecticides, Sheep-washes, and Disinfectants, n.e.i., including Coal-tar preparations for such purposes.....	ad val. 15 "
and on 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, 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 per cent.
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 (1), Vaseline, and Petroleum Jelly not medicated	ad val. 20 per cent.
(b) Unrefined Glycerine.....	" 20 "
and on and after April 19, 1902.....	free.
108 Soda Crystals	cwt. 0 1 0

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Special Exemptions.

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

(1) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes, and Snuff (see foot note (2) Division I.)

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 per cent.
110. Timber, viz.:	
(a) Architraves, Mouldings, and Skirtings of any material	100 lineal feet £ s. d. 0 5 0
(b) Timber, dressed, n.e.i.	100 super. feet 0 3 0
(c) Timber, undressed, n.e.i., in sizes of 12x6 inch (or its equivalent) and over.	100 sup. feet 0 1 0
(d) Timber, undressed, being Oregon, in sizes of 12x6 inch (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 7x2½ inch (or its equivalent) and upwards, and less than 12x6 inch (or its equivalent)	100 super. feet 0 1 6
(f) Timber, undressed, n.e.i., of sizes less than 7x2½ inch (or its equivalent).....	100 super. feet 0 2 6
and on and after February 28, 1902	0 1 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 per cent.
(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), Tufts, and Fringes.
- Timber, viz.:
- (c) Hickory Spokes, dressed, 2in. 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) Vencers.
- Wicker, Bamboo, Cane, or Wood, viz.:
- (n) Bamboo, clouded.
- (o) Buckets, wooden.
- (p) Canes and Rattans, unmanufactured.
- (q) Cane, compressed, in sheet and unshaped.

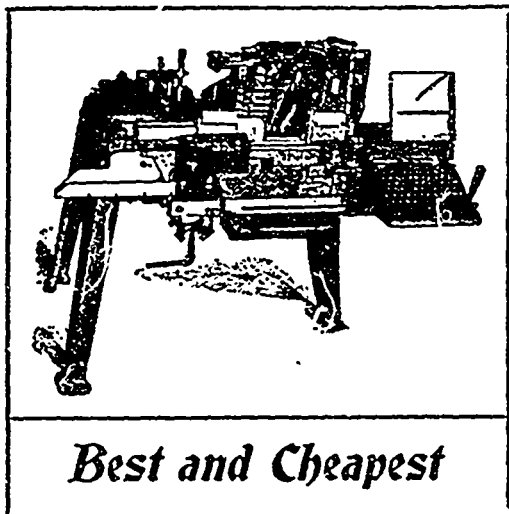
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The Australian Tariff.

Duties.

- (r) Last Blocks, rough turned.
- (s) Lasts and Trees, wooden.
- (t) Wooden type, wooden Type Cases, and Type Cabinets and Cases.

DIVISION XI.

Jewellery 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, Shoe-horns 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 per cent.
- 113. Jewellery, viz.:
 - Chain, machine-made in the rough, Gallerio, 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, Kinoscopes, 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.

No.	Dutiable Goods.	£	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 per cent.			
	and on and after March 6, 1902. "	30		
	(b) Youth's sizes above 1 .....doz. pairs	0	15	0
	and ad val. 15 per cent.			
	and on and after March 6, 1902. "	30		
	(c) Boys' 7-1 .....doz. pairs	0	10	0
	and ad val. 15 per cent.			
	and on and after March 6, 1902. "	30		
	(d) Women's sizes above 2 .....doz. pairs	0	15	0
	and ad val. 15 per cent.			
	and on and after March 6, 1902. "	30		
	(e) Girls' sizes above 10 .....doz. pairs	0	12	0
	and ad val. 15 per cent.			
	and on and after March 6, 1902. "	30		

The Australian Tariff.

Duties.

- (f) Girls' 7-10.doz. pairs
- £ s. d.
- 0 9 0
- and ad val. 15 per cent.
- and on and after March 6, 1902. " 30 "
- (g) Slippers, leather.doz. pairs
- 0 5 0
- and ad val. 15 per cent.
- and on and after March 6, 1902. " 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 Solesad val. 25 per cent.
- (b) Rubber Sand Shoes (on and after March 6, 1902)ad val. 20 "
- (c) Infants' Boots, Shoes and Slippers, 0-6 (on and after March 6, 1902)ad val. 15 "
- 118. Cloths made waterproof with Indiarubber " 20 "
- and on and after March 6, 1902. " 15 "
- 119. (a) Indiarubber or other Hoses, and manufactures, n.e.i., in which Indiarubber forms a part, including cycle and vehicle tyres.ad val. 15 "
- (b) Canvas or Tyro 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.ad val. 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, Nuggett, 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 (1), 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 20 x 25 inches or its equivalent .....ad val.	10	per cent	
	and on and after March 8, 1902.		freec.	
	(c) Writing, cut less than 16 x 13 inches, and Paper, Toilet, in rolls or packets. ....lb.	0	0	2
	and on and after March 12, 1902. ....ad val.	15	per cent.	
	(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	per cent.	
	(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

The Australian Tariff.

	Duties.	
	£	s. d.
(h) n.e.i., including Cardboard, Pastboard, Pulpboard, Cloth-lined Boards and Paper, Floor Paper and Paper Hangings	15	per cent.
(i) Surface-coated Paper	15	"
and on and after April 17, 1902		free.
(j) Millboard, Grayboard, Leatherboard, and Woodboard	15	per cent.
and on and after March 12, 1902	10	"
(k) Vesta and Match boxes, empty	0	0 3
(l) Cards, Playing, in sheet or cut	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 finished; 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 Sket'; Envelopes, Stationery Packets, Wrappers for Writing Paper, Memo. and Sketch Blocks, Memo. Slates and Tablets, Labels, Tags (1), 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 per cent.

(1) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes and Snuff (see foot note (2) Division I.)

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 x 13 inches.
- (i) Tinfoil Paper.
- (j) Paper Shavings and Waste Paper for Paper Making.
- (k) Pictures (not being advertising), viz., Autotypes, Chromographs, Engravings, Etchings, Olographs, Oil Paintings, Photographs, Photogravures, and Water Colors.
- (l) Ceramic Transfers for Pottery.
- (m) Coated Printing Paper.
- (n) Illuminated and Scripture Text Cards.
- (o) Kindergarten maps.
- (p) Paper Patterns.
- (q) Pens.
- (r) Maps, Charts and Globes.
- (s) Parchment, cut and uncut.
- (t) School and Drawing Slates, and Slate Pencils, School Colors in boxes.
- (u) Stay Paper and Stay Cloth, gummed one side, in rolls cut to a width not more than one inch.
- (v) Tissue Cap Paper, not exceeding 10 x 10 inches.

DIVISION XIV.

Vehicles.

- 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
- 125. Cycle parts n.e.i., including steel bars for the manufacture of rims, also unplated parts,

The Australian Tariff.

	Duties.	
	£	s. d.
namely, Ball Heads, Bottom Brackets, Lugs, Fork Ends, Bridges, Sprocket Wheels, Balls, Nipples, Spokes and Washers	15	per cent.
and on and after March 12, 1902	10	"
126. Vehicles, viz.:		
(a) Barouches, Broughams, Landaus, Victorias, Mail Phaetons, Drags and similar vehicles	each	12 0 0
and ad val.		15 per cent.
and on and after March 12, 1902		25 "
(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 per cent.
and on and after March 12, 1902		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 per cent.
and on and after March 12, 1902		25 "
(d) Omnibusses and coaches for carrying mails or passengers	each	9 0 0
and ad val.		15 per cent.
and on and after March 12, 1902		25 "
(e) Tilbury's, Dog Carts, Gigs, Boston Chaises, Sulkies, and other two-wheeled vehicles on springs or thorough braces	each	3 0 0
and ad val.		15 per cent.
and on and after March 12, 1902		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.

- 127. Musical Instruments, n.e.i. Musical Boxes, Pianolas, and other attachments or articles for rendering music by mechanical process, and Metronomes
- 128. Organs, Pipe
- 129. Pianos, viz.:
- (a) Grand and Semi-grand
- and ad val.
- and on and after March 13, 1902
- (b) Upright
- and ad val.
- and on and after March 13, 1902
- (c) Whether worked mechanically or otherwise (on and after March 13, 1902)
- (d) Parts thereof, n.e.i. (on and after March 13, 1902)

Special Exemptions.

- (a) Military Band and Orchestra Musical Instruments and Bag-pipes.
- (b) Metal Pipes for Pipe Organs.
- (c) Musical Instruments, parts of, viz., Actions, Strings, Felts, Hammers, and Ivories.

DIVISION XVI.

Miscellaneous.

- 130. Bags, Baskets, Boxes, Cases, or Trunks, including fittings, viz.:
- Fancy, hand, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar, and work; satchels, reticules, valises, and companions
- 131. Boats, Launches, and Yachts imported in any vessel, including all fittings
- and on and after March 13, 1902

The Australian Tariff.

	Duties.	
	£	s. d.
132. Brushware, viz.:		
(a) Carpet Sweepers, Hair Brushes and Combs (toilet), and Tooth Brushes.....ad val.	15	per cent.
(b) n.o.i., including brooms, mops, crumb trays and brushes.....ad val.	25	"
133. Coko.....ton	0	4 0
134. Cordage and Twines, n.o.i., including Macrame Twines, Fleeco 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	per cent.
135. (a) Cork Mats, and other manufactures of Cork (1).....ad val.	15	per cent.
(b) Corks and Bungs.....	15	"
and on and after April 17th, 1902.....		free.
136. Explosives, viz.:		
(a) Ammunition and Cartridges, n.o.i.....ad val.	20	per cent.
and on and after March 13, 1902.....		free.
(b) Fireworks.....ad val.	20	per cent.
(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.o.i.....lb.	0	0 1
and on and after March 13, 1902.....		free.
137. Photographic Dry plates, Sensitized Films and Paper.....ad val.	15	per cent.
138. Pipes, Smoking, including cases and other accessories, cigar and cigarette holders and cases, smokers' sets and cases, and tobacco pouches	ad val.	20 "
139. 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 not gold or silver : Buckles, Catches for Lids, Chainlinks (known also as Linkholders), Clamps, Clips, Corners, Frames, Holders for Lids, Loops for Handles or Straps, Nails (fancy), Plates, Rollers, Stars; Catches, Handles, Hinges, 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, 1/4 inch or under.
- Cordage, viz.:
- (d) Sewing Silks, Twists, Threads, and Cottons, and Crochet Cottons.
- (e) Unserviceable.
- (f) Metal.
- (g) Fishing Nets and Netting therefor, and Net Floats.
- (h) Coir Yarn.
- Explosives, viz.:
- (i) Caps, Percussion.
- (j) Cartridges, Military.
- (k) Detonators.

The Australian Thriff.

- (l) Cartridge Cases, empty or capped, and Wada.
- (m) Fuso 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.o.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, India rubber 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.

(1) Duty-free when for use in the manufacture of Tobacco, Cigars, Cigarettes, and Snuff. (See foot note (2) Division I.)

Business is Business

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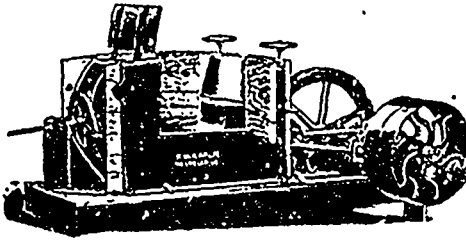
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THE SOUTH AFRICAN TARIFF.

THE FISCAL UNITY OF SOUTH AFRICA.

The Conference of representatives of the various British Colonies and Territories in South Africa, summoned to meet at Bloemfontein on March 10, 1903, with the object of "discussing Customs duties and other questions of South African interest, completed its labors by the drafting of a tariff which only required the confirmation of the Parliaments of the various Colonies and States represented to enter into full vigor, and this has now been accorded by all."

SALIENT FEATURES OF THE CONVENTION.

The draft Customs Union Convention consists of 25 articles and three schedules, the first article providing for the supersession of the Customs Union Convention of 1882, and its replacement by the present one, to which the Governments of the Cape Colony, Natal, the Orange River Colony, the Transvaal and Rhodesia are parties, and to which Basutoland and the Bechuanaland Protectorate, through His Excellency the High Commissioner, accorded their assent. The second article sets out the new Customs Union tariff, arranged under five classes; and the third and fourth articles give the particulars of the preference to be accorded to British and Imperial trade. The remaining articles refer to the working of the tariff, to the imposition of an excise in the several Colonies, to the continued free entry into the Transvaal of the produce and manufactures (spirits excepted) of the Portuguese province of Mozambique, and also of British Central Africa, and other matters.

MODIFICATIONS OF THE NEW TARIFF.

Being the result of a compromise, the new tariff partakes of features both of the old Customs Union tariff and that of the Transvaal. It has, in addition, characteristics peculiar to itself. Most noteworthy of these last are the increase of the ad valorem duty to 10 per cent.; the mixed ad valorem rates, ranging from £12 10s. to £25 on the goods in Class II.; the 2½ per cent. ad valorem duty, on the articles in Class III.; the abolition of the ad valorem duty where special rates are imposed, on the goods in Class I.; and, of course, the preferences of 25 per cent. and 2½ per cent. accorded to British and Colonial imports. Other features are the re-imposition of the duties taken off in the Transvaal at the beginning of the year on the various industrial and machinery items set out in Class III. and elsewhere, and, as a consequence, the curtailment of the existing Transvaal free list. Certain enhanced duties are also borrowed from the old Customs Union tariff with a view to affording protection to Colonial industries, and some existing rates are strengthened, notably those on tea sugar, raw tobacco, and some other items, with a similar object. The weight of the increased rates is laid, however, mostly on wines, spirits, and tobacco, and articles of luxury. These are mainly exemplified by the articles comprised in Class II.

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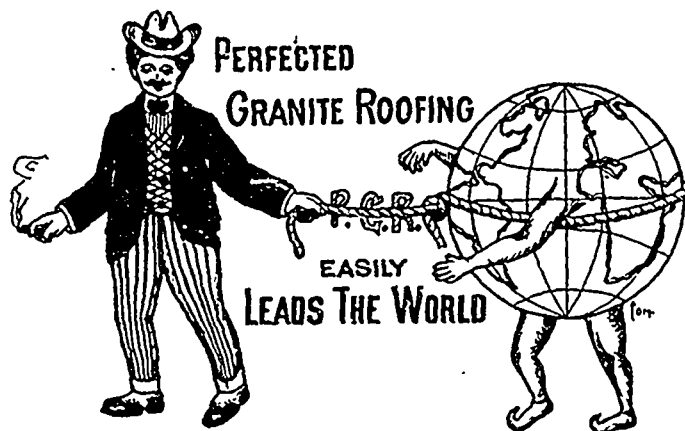
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When writing to Advertisers kindly mention THE CANADIAN MANUFACTURER.

The South African Tariff.

CLASS I.

Goods Subject to Special Rates.	£	s.	d.
Ale, beer and cider, exceeding three per cent. proof spirit, per Imperial gallon, 1s. 6d. and	10	p.c.	
Acetic acid, per Imperial gallon.....	0	3	0
Animals—cattle for slaughter, each.....	1	10	0
Sheep for slaughter, each.....	0	5	0
Beads (Kaffir beads), per pound.....	0	0	6
Blasting compounds, not suitable for firearms; and collodion cotton not for manufacturing purposes, per pound.....	0	0	1½
Butter, butterine, margarine, ghee and other butter substitutes, per pound.....	0	0	2
Chicory and coffee substitutes, per pound.....	0	0	2
Coffee, raw, per pound.....	0	0	0½
Roasted, ground or mixed, per pound.....	0	0	2
Cocoa and chocolate unsweetened, per pound.....	0	0	1
Cocoa and milk, chocolate and milk, and coffee and milk, per pound.....	0	0	1
Condensed, dehydrated or preserved milk or cream, per pound.....	0	0	0½
Coals, per ton (2,000 pounds).....	0	3	0
Coke and patent fuel, per ton (2,000 pounds).....	0	2	0
Confectionery, including sweetened cocoa or chocolate, honey, jams, jellies, preserves, sweetmeats, candied or preserved ginger or chow-chow; and all other compounds of sugar (not including apothecaryware), per pound.....	0	0	2
Corn and grain,—barley, maize, millet, oats, rye, wheat, beans and peas—			
(a) In the grain, or (b) crushed, flaked, ground, hulled, malted, pearled, split or otherwise prepared (except oats not in the grain and bran), per 100 pounds.....	0	1	0
(c) Flour, wheaten, or wheaten meal, including pollard, per 100 pounds.....	0	2	0
Dates, per pound.....	0	0	0½
Fish, cured, dried, pickled, preserved, pressed or smoked, not being of South African taking, per pound.....	0	0	1
Fodder—Chaff, hay, lucerne, oat-hay and other fodder, not otherwise described (but not including bran), per 100 pounds.....	0	1	0
Fruits, preserved, of all kinds, bottled, tinned or otherwise preserved, including pulp and candied peel, per pound.....	0	0	2
Fruits, dried of all kinds, including almonds and nuts, per pound.....	0	0	2
Gunpowder and other explosives suitable for use in firearms, per pound, 6d. and.....	10	p.c.	ad val.
Guns and gunbarrels; firearms—(a) single, per barrel £1 and.....	10	p.c.	ad val.
(b) Double and other, per barrel, 15s. and.....	10	p.c.	ad val.
Meats, including lard, fats, soups, and other similar substances used as food (but not including extracts and essences or tallow), per pound.....	0	0	1
Matches—(a) wooden: In boxes or packages of not more than 100 matches, per gross of boxes or packages.....	0	2	0
In boxes containing more than 100, but not more than 200 matches, per gross of boxes or packages.....	0	4	0
And for every 100 additional matches, in boxes or packages, per gross of 100 matches.....	0	2	0
(b) Fuses, veetas, 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.....	0	2	0
In boxes or packages of more than 50, but not more than 100, per gross of boxes or packages.....	0	4	0
And for every 50 additional in boxes or packages, per gross of 50 matches.....	0	2	0
Onions, not preserved, per pound.....	0	0	0½
Pickles, sauces, chutneys, chillies and other condiments, per pound.....	0	0	2
Pistols and revolvers, each, 3s. and.....	10	p.c.	ad val.
Soap, not including toilet soaps and soap powders and extracts, per pound.....	0	0	0½
Spices and turmeric, per pound.....	0	0	2

The South African Tariff.

	£	s.	d.
Spirits—(a) perfumed, per Imperial gallon, £1 and ..	10	p.c.	
(b) Liqueurs and cordials exceeding three per cent. of proof spirit, per Imperial gallon.....	10	p.c.	ad val.
15s. and.....	10	p.c.	ad val.
(c) Other sorts, exceeding three per cent. but not exceeding the strength of proof by Sykes' hydrometer, and so on in proportion for any greater strength, per Imperial gallon, 15s. and ..	10	p.c.	ad val.
Sugar—(a) not refined, golden syrup, molasses, saccharum, and treacle, per 100 pounds.....	0	3	0
(b) Refined, per 100 pounds.....	0	5	0
Tea, per pound.....	0	0	4
Tobacco—(a) Cigars and cigarillos, per pound, 6s. and ..	10	p.c.	ad val.
(b) Goorak and goorakco, and hookah mixture, and all imitations or substitutes, per pound.....	0	6	0
(c) Snuff, per pound.....	0	4	0
(d) Cigarettes, per pound, 4s. and.....	10	p.c.	ad val.
(e) Manufactured and cut, per pound.....	0	3	6
(f) Manufactured, but uncut, per pound.....	0	3	0
(g) Not manufactured, but stemmed, per pound.....	0	2	6
(h) Not manufactured and unstemmed, per pound.....	0	2	0
Vinegar—(a) of strength, for immediate use. (1) In bottles or other vessels of the capacity of not more than one Imperial quart, per Imperial gallon.....	0	1	0
(2) In larger vessels or in bulk, per Imperial gallon.....	0	0	6
(b) Concentrated extract or essence, of strength requiring more than 40 grains of bicarbonate of potash to neutralise one ounce troy, per Imperial gallon.....	0	3	0
Wine—(a) Still wines not exceeding 20 per cent. of proof spirit, per Imperial gallon, 4s. and.....	10	p.c.	ad val.
(b) Still wines exceeding 20 per cent. but not exceeding 50 per cent. of proof spirit, per Imperial gallon, 8s. and.....	10	p.c.	ad val.
(c) Sparkling wines, per Imperial gallon, 12s. 6d. and.....	10	p.c.	ad val.
(N.B.—Wines containing less than three per cent. of proof spirit are not included in the above, and wines containing more than 50 per cent. of proof spirit are classed as spirits.)			

CLASS II.

Mixed Ad Valorem Rates.	£	s.	d.
Bicycles, tricycles, and velocipedes, and parts thereof, per 100 pounds.....	12	10	0
Blankets and sheets, or rugs, cotton or woolen, or manufactures of cotton or wool, commonly used as cotton or woolen blankets or rugs, the single article, in pairs or in the piece, and coats, jackets, or either apparel made of blanketing or baize, per 100 pounds.....	25	0	0
Bon-bons, surprise packets, and crackers, and other similar fancy confectionery, per 100 pounds.....	25	0	0
Cards, playing, per 100 pounds.....	25	0	0
Carriages, carts, coaches, wagons and all other wheeled vehicles, not elsewhere described, but not including bath chairs, perambulators, toy carts, store trucks or barrows, per 100 pounds.....	12	10	0
Extracts and essences of all kinds for flavoring or perfumery, including saccharine, per 100 pounds.....	25	0	0
Fireworks of all descriptions, per 100 pounds.....	25	0	0
Medicines, patent or proprietary, per 100 pounds.....	25	0	0
Motor vehicles, including traction engines and power lorries, per 100 pounds.....	25	0	0
Oils, essential or perfumed, per 100 pounds.....	25	0	0
Perfumery, cosmetics, dyes, powders and soap, and other preparations for the toilet use, and soap powders and extracts, per 100 pounds.....	25	0	0
Shawls, per 100 pounds.....	25	0	0

CLASS III.

Ad Valorem 2½ Per Cent.
Acids, nitric and sulphuric.
Asbestos packing and boiler composition.
Assay apparatus.
Bands and bolting of all kinds for driving machinery; boiler tubes, bolting cloth and mill silk.

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If you have been in the habit of sending to the other side for your machine plates, break off the habit, it is a bad one. Get into the good habit of sending to the

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JOHN DRYDEN, Minister of Agriculture

The South African Tariff.

Battery cloth and baize, gauze, matting, sieving and screening for use in connection with machinery and apparatus.
Bolts, nuts and rivets.
Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters; empty.
Chain for hauling.
Chimneys; metal (smokestacks).
Corks and bungs, and corkwood unmanufactured.
Cranes, elevators and shears.
Crucibles, cupels, cupelling furnaces, ingot moulds, retorts and furnaces for roasting minerals.
Cyanide of potassium.
Fire escape and fire hose and hose reels.
Hose; steam suction and armoured (not including garden), for use in connection with machinery and apparatus.
Machinery, not elsewhere described, to be driven by cattle, electric, gas, heat, hydraulic, pneumatic, steam, water or wind power, including spare parts; and apparatus and appliances used in connection with the generating and storing of electric power or gas; electric cable or wire and the posts for carrying the same; lamp posts and their fittings.
Mining buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wires.
Packing and bagging for engines, machinery and piping.
Pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, not including downpiping and gutting or cocks and taps.
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, trollies, engine water tanks, turntables, permanent or fixed signals and weigh-bridges.
Rubber for use in connection with machinery and apparatus.
Tanks and vats suitable and intended for mining purposes.
Telegraphs and telephones; materials and instruments for use in construction and working of telegraph and telephone lines.
Traction engines and power lorries.
Tramway construction and equipment requisites, as follows:— Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge work, culvert tops, cars, trollies, water tanks, and turntables.
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 agriculture, or railway fencing; and baling wire.
Wire rope.

CLASS IV.

Free Goods.

Agricultural implements and machinery, and all apparatus and plant usually and principally employed in farming operations; binding twine and harvest yarn.
All raw produce of South Africa, and animals bred in South Africa, imported into the Union overland.
All animals bred and articles grown, produced or manufactured within the Union except; (a) Flour, wheat, or wheaten meal, including pollard, manufactured from other than South African wheat. (b) Spirits, beer, or blasting compound, distilled or manufactured in the Union, should a duty be imposed under Article XVII. of the Convention.
Ambulance materials imported by recognized associations, corps or hospitals, lawfully established for instruction or drill in first aid to the wounded.
Anchors and chain cables for the use of ships, tugs or lighters.
Animals living, except cattle and sheep for slaughter.
Arms, ammunition, appointments and uniforms for the Regular Military, Naval or Volunteer Imperial or Colonial Forces of His Majesty.
Atlases, charts, globes and maps.
Bags for flour, grain, manure, produce, sugar, wool, coal and minerals, not including paper bags; and bagging and sacking in the piece.
Band instruments and stands, the bona fide property of any Government belonging to the Union or of a Regular Military or Volunteer Corps, and not the property of individuals.
Bones, feathers, ivory, hair, hoofs, horns, shells, skins, teeth, wool, and other parts of animals, birds, fishes, or reptiles, not being manufactured, polished, or further prepared than dried and cleaned, but in their raw and unmanufactured state.

The South African Tariff.

Bookbinders' requisites, consisting of boards, cloth, leather, marble paper, skin thread, tape, vellum, webbing, and wire.
Books and music printed, including newspapers and periodicals not being foreign unauthorized prints of any British or South African copyright work.
Borax, bromine, litharge, manganese, di-oxide, and quicksilver.
Bottles and jars of common glass or earthenware imported full of any article liable to a rated duty.
Boxes, empty, cardboard and wood, put together or in pieces or shooks for packing; and staves.
Brass and copper, and composition metal; in bars, ingots, plates, and sheets; plain, including perforated, but otherwise unmanufactured.
Bullion, coin, specie, bank notes and other paper currency.
Carrriages, carts, wagons and other wheeled vehicles, the manufacture of South Africa, imported into the Union overland.
Church decorations, altars, bells, fonts, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body.
Coir, candlewick, cotton, flax, fibre, flock, hemp, and jute; raw, waste, or unmanufactured.
Collodion, cotton, glycerine, and nitrates for manufacturing purposes.
Cups, medals, and other trophies imported for presentation, or presented as prizes at examinations, exhibitions, shows, or other public competitions, provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented.
Consular uniforms and appointments and printed official consular stationery.
Cork dust, paper shavings, sawdust, husk and other waste substances intended and suitable for use only as packing material.
Diagrams, designs, drawings, models, and plans.
Diamonds and other gems or precious stones in their rough state.
Dye-nuts, gambier, myrobolans, sumac, valonia, and other dyestuffs; for leather.
Engravings, lithographs and photographs, and enlargements or reproductions of the same.
Fire clay, terra alba and fire bricks.
Fish, fresh, and fish ova; also dried, cured, or salted fish and raw fish oil of South African taking.
Fruit, fresh or green, including cocoa-nuts.
Fruit and other produce;—driers or evaporators of.
Glue.
Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures.
Hair cloth and springs for furniture.
Ice.
Iron and steel: Angle, bar, channel, hoop, rod, plate, sheet, or T; plain, including perforated and galvanized; rough and unmanufactured, not including corrugated sheets.
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.
Lead, bar, pipe, sheet, foil, and acetate of.
Leather: Patent, enamelled, roan, and Morocco; and pigskin in the piece and valve hide.
Lifboats, belts, and buoys, and other life-saving apparatus imported by any recognized society.
Metal of all sorts in bars, blocks, ingots, and pigs for founding, not elsewhere described.
Paintings, pictures, picture-books, and etchings.
Paper ordinarily used for printing books, pamphlets, newspapers, and posters, or for lithographic purposes.
Potash and soda, carbonate, bi-carbonate, caustic, crystals, and silicate.
Printing and lithographic inks.
Printing, lithographing, paper-cutting, folding, numbering, and perforating machines or presses, blocks, forms, fonts, plates, rollers, stones, and type, and other apparatus suitable only for use in the bookbinding or printing industries.
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 Customs authorities, given under the hand of an officer approved of by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be

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Canadian Office—
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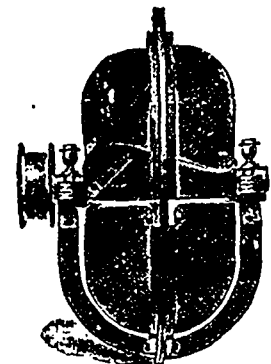
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The South African Tariff.

borne directly by the Government; and provided further that no portions 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.

Rattans, cane and bamboo; unmanufactured.

Resin and carbonate of ammonia.

Saddle-trees.

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.

Sculpture, including casts or models of sculpture.

Seeds, bulbs, plants and tubers for planting or sowing only, under such regulations as regards edible kinds as the Customs authorities may impose to safeguard the revenue against diversion into ordinary consumption.

Sheep-dip, sheep-dipping powders, materials suitable only for dip, and dipping tanks.

Specimens illustrative of natural history, and exhibits for public museums.

Sprayers and sprinklers and other apparatus for destroying pests or diseases in stock, plants or trees.

Sulphur and other substances for destroying pests or diseases in stock, plants or trees; and disinfectants.

Thread for boot and shoemakers, saddlers and sailmakers, and seaming twine.

Tin and zinc, bar, plate or sheet; plain or perforated, but otherwise unmanufactured.

Tobacco, the produce of South Africa, imported into the Union overland.

Vaccine, virus, toxin and serum.

Vegetables, fresh or green, but not including potatoes or onions.

Water-boring and pumping apparatus.

Wax, paraffin and stearine, and stearine grease ordinarily used in the manufacture of candles.

Wine presses and wine pumps.

Wood meal.

Wool, straw, hay and forage presses.

CLASS V.

Goods Subject to a General Ad Valorem Rate of 10 Per Cent.

All goods, wares, or 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 10 per cent. ad valorem.

The South African Tariff.

The Imperial Preference.

The text of Articles III. and IV. relating to Imperial Preference is as follows:—

Article III.

A rebate of Customs duties shall be granted on any goods and articles, the growth, produce, or manufacture of the United Kingdom, imported therefrom into the Union for consumption therein, to the extent following:—

(a) In the case of goods and articles liable to Customs duty under Class I., II., or III., a rebate of 25 per cent. of any duty chargeable thereon, at an ad valorem rate but of no other duty, and

(b) In the case of goods and articles liable, under Class III., to duty at an ad valorem rate of 2½ per cent., a rebate of the whole of such duty.

Provided that the manufactured goods and articles in respect of which such rebate as aforesaid shall be granted shall be bona fide the manufactures of the United Kingdom and that, in the event of any question arising as to whether any goods or articles are entitled to any such rebate as aforesaid, the decision of the Minister or other Executive Officer in whom the control of the Customs Department immediately concerned is vested shall be final.

Article IV.

A rebate similar to that for which provision is made in the last preceding Article shall be granted in like manner, and under like provisions, to goods and articles the growth, produce, or manufacture of any British Colony, Protectorate or Possession granting equivalent reciprocal privileges to the Colonies and Territories belonging to the Union, provided that no such rebate shall be granted in the case of any particular Colony, Protectorate or Possession until on and after a date to be mutually agreed upon and publicly notified by the parties to this Convention.

Basis for Estimating Duties.

For the purpose of estimating the amount of ad valorem duties leviable on imported goods, the current value "shall be taken to be the true current value in the open market for such goods at the place of purchase by the importer or his agent, including the cost of packing and packages; but not including agent's commission if it does not exceed five per cent.; provided that in no case shall the true current value, as above defined, be less than the cost of the goods to the importer at the place of purchase." It is to be observed that no mention is made of the Transvaal practice of adding twenty per cent. to the invoice before calculating the duties; whence it is inferred that this procedure will now lapse.

The Convention is binding on the contractants for two years certain, after which it is terminable in the case of any party by a twelve months' notice from June 30 in any year.

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