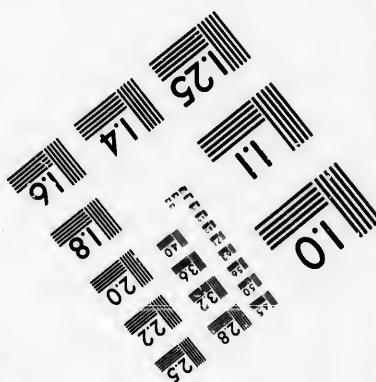
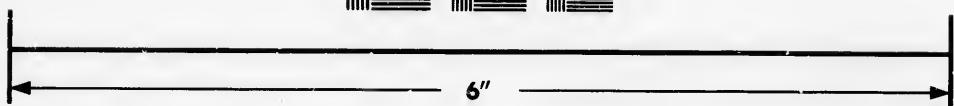
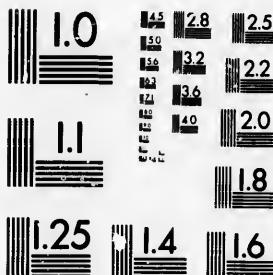


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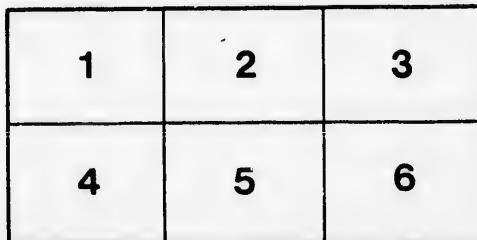
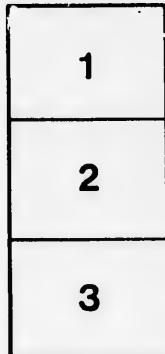
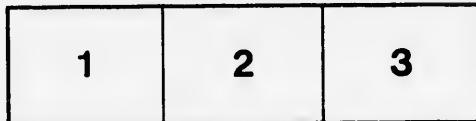
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CUSTOMS
AND
TAXES TARIFÉE,

WITH
A LIST OF WAREHOUSING PORTS IN
THE DOMINION,

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

ALSO,

A TABLE OF THE VALUE OF FRANCS IN ENGLISH MONEY.

COMPILED FROM OFFICIAL SOURCES

As in force from 4th March, 1835. Corrected to 25th August, 1835.

DAWSON BROS.
WHOLESALE BOOKSELLERS AND STATIONERS,
MONTREAL.

1885.

445 Quest Soc.

BIBLIOTHEQUE

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Division.....

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Calligraphic Pen

ART'S PATENTS.

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The Calligraphic Pen is the Best self-feeding one made, because possessing all the advantages of its competitors with the addition of the preservation of the writer's Individuality by means of the shading of the letters, removing all objections of Bankers, to signatures made with ink-pencils,

And permitting changes of temperature and the use of nut gall and iron inks the safest for writings which are intended to withstand time.

Ornamental Black, 4 $\frac{3}{4}$ in. long	- -	\$4 50	6 in. long, - - -	\$5 00
Gold Mounted,	"	5 50	"	6 00

The Flourishing or Reporter's Pen, 5 $\frac{3}{4}$ in. long, (holds twice as much Ink as the long ones.) \$6.60.

FOR SALE BY ALL STATIONERS.

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SOLE AGENTS FOR CANADA,
MONTREAL.

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AND
EXCISE TARIFF,

WITH

LIST OF WAREHOUSING PORTS IN
THE DOMINION,

STERLING EXCHANGE, FRANC, GERMAN RIXMARK, AND
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DAWSON BROS.
WHOLESALE BOOKSELLERS AND STATIONERS,
MONTREAL.

1885.

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C U S T O M S T A R I F F.

As in force from 4th March, 1885.

1.—*Resolved*, That it is expedient to provide that the value of all Bottles, Flasks, Jars, Demijohns, Carboys, Casks, Hogsheads, Pipes, Barrels, and all other vessels or packages manufactured of Tin, Iron, Lead, Zinc, Glass, or any other material, and capable of holding Liquid; Crates, Barrels and other packages, containing Glass, China, Crockery or Earthenware, and all packages in which goods are commonly placed for home consumption, including Cases in which Bottled Spirits, Wines or Malt Liquors are contained, and every package, being the first receptable or covering, enclosing goods for purposes of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specify duty only, such packages shall be charged with a duty of Customs of twenty per cent. *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding Liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent. *ad valorem*; but all packages not hereinbefore specified, and not specially charged with duty by an unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

2.—*Resolved*, That it is expedient to provide that on all goods imported into Canada, subject under this Act or any other Act to *ad valorem* duty upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods and duty shall be collected thereon: and in cases where the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry it is to be made, the Collector of Customs or proper officer shall add the amount of such deduction, and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods, wares and merchandise, imported into Canada, shall be understood to be the ordinary

CUSTOMS TARIFF.

wholesale price at which the same are sold for home consumption in the country where they are purchased or manufactured, without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser, having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when the goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market value.

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

4.—*Resolved*, That it is expedient to provide that if at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States, an additional duty of Customs equal to the duty payable in the United States on tea or coffee imported from Canada: Provided that tea or coffee imported into Canada from any country other than the said United States, be passed in bond through the United States, shall be taken and rated as a direct importation from the country wherever the tea or coffee was purchased.

5.—*Resolved*, That it is expedient to provide that an allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per cent. of the value thereof, upon an examination to be made by an appraiser or proper officer of Customs, at the first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per cent. of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid in the proportion and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

6.—*Resolved*, That it is expedient to provide that in determining the dutiable value of merchandise, except when imported from Great Britain, there shall be added to the cost the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and transhipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either in transitu or direct to Canada.

7.—*Resolved*, That it is expedient to provide that the Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods,

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the following bran, seeds, trees and rye, oats, flour of rye, butter, cheese, and lumber than is produced, which may come from Canada of duty not on imported
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ay be made and brittle crockery, ed twenty- by an appree days of in excess or incl ided value there- and on ful-
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wares and merchandise imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures, or other quantities thereof, as each case may require, and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate and appraise the true and fair market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandise at the time of exportation, and in the principal markets of the country whence the same has been imported into Canada, and the proper heights, measures or other quantities, and the fair market value or wholesale price of every of them as the case may require.

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

9.—*Resolved*, That it is expedient to provide that the whole or part of the duty of thirty per centum *ad valorem* imposed by this Act upon wines imported into Canada, may be dispensed with upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in said countries.

10.—*Resolved*, That it is expedient to repeal all Acts and parts or Schedules of Acts, and all Orders in Council imposing any duties of Customs upon goods, wares and merchandise, or providing for the exemption of goods, wares and merchandise from Customs duty, when imported into Canada, and to make the following provisions in lieu thereof:—

A

	P. C
Absinthe.....	\$2.00 per I.G.
Acetate of Lime.....	20
Acetate and Nitrate of Lead.....	5
Acid, Acetic.....	20
Acid, " Boracic ".....	Free
Acid, Muriatic.....	20
Acid, Nitric.....	20
Acid, Oxalic.....	Free
Acid, Sulphuric.....	$\frac{1}{2}$ cent per lb.
Acid, Sulphuric and Nitric combined, and all mixed Acids... But Carboys and demijohns, containing Acids, Vinegar or other Liquids shall be subject to the same duty as if empty.....	25
Aconite Root.....	30
Account Books.....	Free
Advertising Pamphlets	\$1.00 per 100
Advertising Pictures, or Pictorial Show Cards, or Bills, 10 cents per lb. and.....	20
African Teak, Wood not further manufactured than sawn or split	Free
Agaric	Free
Agates, Sapphires, Emeralds, Garnets and Opals, polished but not set or otherwise manufactured.....	10
Agates.....	See Precious Stones
Agraffe Pins of Brass, parts of Pianos.....	25
Agricultural Implements : Mowing Machines, Self-binding Harvesters, Harvesters without Binders, Binding at- tachments, Reapers, Sulky and Walking Ploughs and parts of the same, Harrows, Scythes, Horse and Hand Hay Rakes, Garden Rakes of any material, Grain Seed Drills, Spades and Shovels, Hoes, Hay, Straw, Manure, Spading and Mining Forks, and all similar articles and parts thereof.....	35
Portable Machines, Portable Steam Engines, Threshers and Séparators, Horse Powers, Portable Saw Mills and Fanning Mills, and parts thereof.....	35
Alabaster, Spar, Terra Cotta or Composition Ornaments...	20
Alcohol	\$1.75 per I.G.
Ale, Beer and Porter, in Bottles (6 qts. or 12 pints to I.G.)	18 cents per I.G.
Ale, Beer and Porter, in casks, or otherwise than bottles,	10 cents per I.G.

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CUSTOMS TARIFF.

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Ale, Beer and Porter, barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty.....	Free
Ale, Finings	20
Ale, Ginger	20
Alkanet Root	Free
Almanacs, including Catalogues and Fashion Pamphlets, \$1.00 per 100	
Almonds	20
Aloes	Free
Alpaca, Hair manufactures of, not elsewhere specified.....	22½
Alum	Free
Alum, "prepared" and burnt	20
Aluminium, "Chloride of," or Chloralum.....	Free
Aluminous Cake or Alum.....	Free
Allaminum.....	Free
Ambergris.....	Free
Amber, Gum.....	Free
Amber, Manufactures of.....	Free
Ammonia, Sulphate of.....	Free
Anchors	Free
Anise Seed	Free
Angola, Hair unmanufactured.....	Free
Angola Hair, manufactures of, not otherwise specified.....	Free
Angostura Bitters.....	\$1.90 per I.G.
Annato, liquid or solid	Free
Annato, Seed	Free
Annato-ine, or Extract of Annato.....	20
Animals, Living, of all kinds, not otherwise specified.....	20
do Horses, Cattle, Sheep, Swine, Dogs, and pure bred Fowls, including Pheasants and Quails, for improvement of Stock under regulations to be made by the Treasury Board and approved by the Governor in Council.	Free
Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other associations. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....	
Animals of all kinds, imported from Newfoundland.....	Free
Anatomical Preparations	Free
Aniline Dyes, in bulk or packages of not less than one pound weight	Free
Aniline Dyes, not otherwise provided for.....	10

	P. C.	
Aniline Oil, Crude.....	Free	Axes
Aniline Salts, and Arseniate of	Free	Axle
Antelope Skins, (Glove Leather) tanned or dressed, colored or not colored.....	10	
Antegaliine.....	20	
Antimony.....	Free	Babb
Antimony Regulus.....	20	Bacon
Antiquities, collections of.....	Free	Bagat
Anvils.....	30	Bagga
Apparatus when imported by and for use of Colleges and Schools, Scientific and Literary Societies	Free	Bags,
Apparatus for Scientific Electric Light	25	Bags,
Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada.....	Free	Bags,
Apple, dried.....	2 cents per lb.	Bags,
Apple, green	40 cents per brl.	Bags,
Apple Juice, not sweetened.....	20	Bags,
Apple Juice, if sweetened, as Fruit Syrup, 1 cent per lb. and	35	Bakin
Apple, Essence of.....	\$1.90 per I.G. and	Balan
App're Trees of all kinds.....	20	Balls,
Arabic Gum.....	2 cents each	Balls
Argols, crude	Free	Bamb
Argol dust.....	Free	Banib
Arms, including Muskets, Rifles and other fire arms, not elsewhere specified.....	Free	b
Arms and Munitions of War for Army and Navy and Canadian Militia.....	20	U
Arrow Root.....	Free	Bamby
Artificial Flowers.....	20	fu
Artificial Feathers	25	Banan
Arsenic.....	25	Barilla
Arseniate of Aniline	Free	Bark,
Articles for the use of Governor-General, Foreign Consuls General, Dominion Government, or any Departments thereof, or Senate, or House of Commons.....	Free	Bark,
Articles ex-warehouseed for Ship's Stores.....	Free	Bark,
Asbestos, in any form other than Crude, and all manufactures thereof.....	25	Barley
Ashes, Pot, Pearl and Soda.....	Free	Barley
Asparagus.....	20	Barrel
Asphaltum	Free	o
Atlasses, as books.....	15	Baryte
Australian Gum	15	Baryte
Awnings and Tents.....	Free	Basket
Axes of all kinds.....	25	Bath
Axes of Iron or Steel (Car).....	30	Bay
	25	R

CUSTOMS TARIFF

9

P. C.		P. C.
Free	Axes (Carriage,) as Carriage hardware.....	30
Free	Axle Grease and similar compounds I cent per lb.	
10		
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Free	Babbit Metal.....	10
20	Bacon and Hams, Shoulders and Sides..... 2 cents per lb.	
30	Bagatelle Tables or Boards, with cues and balls.	35
Free	Baggage, Travellers.....	Free
25	Bags, Cotton, Seamless..... 2 cents per lb. and	15
	Bags, Cotton, made up by the use of the needle.	30
	Bags, Carpet.....	30
	Bag Frames	30
Free	Bags, Paper, printed.....	30
	Bags, Paper, not printed.....	25
	Bags, containing fine Salt, from all countries.....	25
20	Bags, Jute or Hemp.....	20
35	Baking Powders.....	20
20	Balances and Scales.....	30
	Balls, Glass.....	30
Free	Balls for Bagatelle Boards.....	35
Free	Bamboos, unmanufactured.....	Free
Free	Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols or Sunshades.....	
20	Bamboos, manufactures of, not elsewhere specified, not furniture	Free
Free	Bananas.....	25
20	Barilla.....	20
25	Bark, prepared.....	Free
25	Bark, Hemlock.....	20
Free	Bark, Oak and Tanners.....	Free
	Bark, Oak, (extract of) or Quercitron, for tanning	Free
Free	Barley	20
	Barley	Free
Free	Barley, damaged by water in transitu (on appraised value)...	
Free	Barrels containing Bottled Ale, Beer or Porter	
	Barrels of Canadian manufacture exported filled with Domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct.....	
25	Barrels containing Petroleum, or its products, or any mixture of which petroleum is a part..... 40 cts. each.	Free
Free	Barytes, unmanufactured.....	
20	Barytes, manufactured.....	
15	Baskets of Willow and Bamboo, as manufactures of Wood	
25	Bath Brick	25
30	Bay Rum.....	20
25		30

CUSTOMS TARIFF.

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Beads and Bead Ornaments.....	20	
Beans, Breadstuffs.....	15 cents per bushel	
Beans, Tonqua.....	20	
Beans, Vanilla and Nux Vomica.....	Free	
Beans, Vanilla and Nux Vomica, when powdered.....	20	
Bedsteads of Iron.....	35	
Bedsteads of Wood.....	35	
Bed Feathers.....	20	
Bed Comforters, or Quilts of Cotton, not including woven quilts or counterpanes.....	27½	
Beer imported in Bottles.....	18 cents per I.G.	
Beer imported in Wood.....	10 cents per I. G.	
Beer Coloring as Syrup.....	5/8 cts. per lb. and	
Beef, fresh.....	1 cent per lb.	
Beef, preserved in cans.....	2 cts. per lb.	
Bees.....	Free	
Belladonna Leaves.....	Free	
Belladonna Leaves, when powdered.....	20	
Bees Wax.....	20	
Bells for Churches.....	Free	
Bells, of any material, except for Churches.....	30	
Belts and Trusses of all kinds.....	25	
Belting of Leather.....	25	
Belting of India Rubber.....	25	
Benzole, not elsewhere specified.....	7 1/5 cents per I. G.	
Bent Glass, for the manufacture of Show Cases, provided it is not made in Canada.....		
Berries, for dyeing or used in composing dyes.....	Free	
Berries, ground or powdered.....	Free	
Bibles (see Books).....	20	
Bichromate of Potash, crude.....	5	
Bichromate of Soda.....	Free	
Bicarbonate, or Saleratus of Potassa.....	Free	
Bicarbonate of Soda.....	20	
Bicycles.....	20	
Bill Heads (Books).....	30	
Billiard Tables, without pockets, 4 1/2 by 9 feet or under, each \$22.50 and	30	
Billiard Tables, without pockets, over 4 1/2 by 9 feet, each	15	
Billiard Tables, with pockets, 5 1/2 by 11 feet or under, each	\$25.00 and	
Billiard Tables, with pockets, all over 5 1/2 by 11 feet, each	\$35.00 and	
Binders' Cloths.....	\$40.00 and	
Bird Cages, all kinds.....	15	
Biscuits.....	10	
	30	
	20	

CUSTOMS TARIFF.

11

P. C.		P. C.
bushel	20	Bismuth, Metallic.....
	20	Bitters (N. E. S.).....
	Free	\$1.90 per I. G.
	20	Bitters, as Proprietary Medicines, Liquid
	20	Blacking, Shoe and Shoemakers', Ink, Harness and Leather Dressing.....
	35	Black Lead.....
	35	Black Heart Ebony Wood, not further manufactured than sawn or split.....
	20	Bladders.....
I.G.	27½	Blackberries
I. G.		2 cents per quart
... and		Blank Books (see books).....
per lb.		Blankets, composed wholly or in part of Wool, Worsted, Hair of Alapaca Goat, or other like animals, 7½ cents
per lb.	30	per lb. and
		Blue, ultramarine.....
	Free	Blue (ball).....
	Free	Blue Black (dry color).....
	20	Boiler Plates (Iron or Steel).....
	20	Boilers and Engines, and parts of, not elsewhere specified..
	Free	Boilers, Steam Engines and other machinery for Ships or Sailing Vessels built in a foreign country.....
	30	Bolts (see Iron).....
	25	Bolts and Nuts together.....
	25	Bolting Cloth, not made up
	25	Bolsters and Pillows
G.		Bone Dust, for manufacture of Phosphate and Fertilizers....
ed it		Bone Ash " " "
	Free	Bone Black.....
	Free	Bones, crude, not manufactured, burnt, calcined, ground or steamed.....
	20	Bones, manufactures of, not elsewhere specified
	5	Bonnets, not elsewhere specified.....
	Free	Books, Printed Periodicals and Pamphlets, not elsewhere specified, not being foreign reprints of British Copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn books.....
	Free	Printed Periodicals :
	15	The Christian Gleaner, a monthly magazine, finished or unfinished
	15	The Domestic Monthly, by Blake & Co.....
der,		Godey's Lady's Book
and		Frank Leslie's Lady's Magazine.....
ach		The Ladies' Bazaar, by Leslie & Co.....
and		Bow Bells.....
ach		The Young Ladies' Journal
and		Demorest's Monthly Magazine.....
ach		La Mode Illustrée
nd		The Spectator, an American Review of insurance.....
	15	London Journal (a weekly).....
	10	
	30	
	20	

CUSTOMS TARIFF.

	P. C.
Harper's Bazaar.....	15
Demorest's Illustrated Journal.....	15
Frank Leslie's Pictorial.....	15
The World of Fashion.....	15
Spirit of Arkansas.....	1 c. each.
Bazaar Patterns, by J. McCall & Co.....	1 c. each.
Metropolitan Patterns.....	1 c. each.
Madame Demorest's Catalogue of Patterns.....	1 c. each.
Butterick & Co's Catalogue.....	1 c. each.
The Bazaar Dress-Maker, by J. McCall & Co.....	1 c. each.
Butterick's Metropolitan Fashions.....	1 c. each.
Madame Demorest's Portfolio of Fashions.....	1 c. each.
Madame Demorest's "What to Wear".....	1 c. each.
The Delineator, Butterick's.....	1 c. each.
The Ladies' Quarterly Review, Butterick's.....	1 c. each.
The Tailor's Monthly Review, Butterick's.....	1 c. each.
Books, embossed for blind.....	Free
Books, Bibles, Prayer-books, Psalm Books and Hymn Books	5
Books, Educational, for deaf and dumb, exclusively	Free
Books, British Copyright works, reprint of.....	$12\frac{1}{2}$ % and
Books, bound, which shall have been printed more than seven years at the date of importation except that for- eign reprints of English Copyrighted books shall be subject to the copyright duty.....	15
Books, printed by any Government, or by any Scientific Association, or other Society now existing for the pro- motion of learning, and letters issued in the course of their proceedings and not for the purpose of trade.....	Free
Books, Account Books, Copy Books or books to be drawn or written upon.....	30
Printed, lithographed, or copper or steel plate bill- heads, cheques, envelopes and miniature newspapers, drafts, other commercial blank forms, and other printed matter, not elsewhere specified	30
Book Binders tools and implements.....	10
Boots and Shoes, Leather.....	25
Boots and Shoes, Rubber.....	25
Boots and Shoes, Felt.....	25
Boot and Shoe Counters, made from Leather Board.....	25
Boot Laces, of any material.....	$\frac{1}{2}$ c. per pair
Borax.....	30
Borax Soap, "perfumed".....	Free
Boracic Acid.....	30
Box Wood, unmanufactured.....	Free
Box Wood, manufactures of, not elsewhere specified.....	Free
Box Wood Rules, plain.....	25
Box Wood Rules, bound with brass.....	25
Botany, specimens of.....	30
Bottles, Glass (empty).....	Free
	30

CUSTOMS TARIFF.

13

P. C.		P. C.
.....	15	Braces or Suspenders,
.....	15	Brads (see Iron).....
.....	15	Bracelets, made of Hair
c. each.	15	Braids, all kinds.....
c. each.	15	Bran, Mill Feed.....
c. each.	15	Brandy (see Spirits).....
c. each.	15	Brass, Agraffe Pins, parts of Pianos.....
c. each.	15	Brass, old and Scrap.....
c. each.	15	Brass, seamless drawn tubing, plain and fancy tubing.....
c. each.	15	Brass, in sheets.....
c. each.	15	Brass, Bars and Bolts.....
c. each.	15	Brass Wire, round or flat
c. each.	15	Brass Wire, Cloth
.....	Free	Brass, in strips, for printers' rules, not finished.....
Books	5	Brass, in sheets, subdivisions of, such as strips, or widths cut to sizes or forms, except strips for printers' rules.....
.....	Free	Brass Screws.....
and	15	Brass Wire and Rods cut to special lengths
than	15	Brass, manufactures of other, not elsewhere specified.....
for	15	Brass Spelter
l be	15	Breadstuffs, other, not elsewhere specified.....
....	Free	Brick, Building.....
tific	30	Brick, Fire-Brick and Tiles for lining stoves.....
pro	30	Brick, Bath Brick
....	30	Brimstone, crude or in roll or flour.....
dawn	30	Brim Moulds, for gold beaters.....
....	30	British Gum.....
bill-	30	Bristles
ers,	30	Bridges (see Iron).....
anted	30	Britannia Metal in pigs and bars.....
....	30	Britannia Metal, manufactures of, if not plated.....
....	10	Britannia Metal, manufactures of, if plated.....
....	25	Bromine
....	25	Brooms of all kinds.....
air	25	Broom Corn
....	30	Brushes
....	Free	Bronze or Dutch Metal.....
....	30	Buck Skins, (Glove Leather) tanned or dressed, colored or not colored
....	30	Buck Skins (Leather) dressed, waxed or glazed.....
....	Free	Buckwheat.....
....	Free	Buckwheat, damaged by water in transitu (on appraised value)
....	25	Buckwheat, meal or flour.....
....	25	Buchu Leaves.....
....	30	Buchu Leaves, when powdered.....
....	Free	Buckram, for the manufacture of hat and bonnet shapes....
....	30	Builders' Hardware.....

c

Cabinet of Coins, Medals and other collections of antiquities	Free	to
Cabinet Ware or Furniture (wood or iron).....	35	Carbol
Cable, submarine	20	Carbon
Cables Chain (Iron or Steel) over 9/16 of an inch in diameter	5	Carbon
Cables and Chains, all other, (Iron).....	20	Carboy
Cachous, breath sweeteners	1 cent per lb. and	Card C
Cages, bird cages	35	Cards,
Calendered Paper, not ruled	30	Cards,
Calf Skins, tanned or dressed, but not waxed or glazed	22½	Cards,
Calf Skins, tanned or dressed, waxed or glazed	15	Cards,
Calumba Root.....	20	Cards,
Cambric, "Turkey Red".....	Free	Cardim
Camphor Gum.....	27½	Carawa
Canada Plates (see Iron)	20	Carpet
Canary Seed.....	12½	Carpet,
Candles, Tallow.....	20	pcs
Candles, Paraffine Wax.....	5 cents per lb.	Carpets
Candles, all others, including Sperm	25	wa
Cane or Rattan, split or otherwise, manufactured	25	tha
Cane Juice, refined Syrups (see sugars)	30	oth
Cane Juice, concentrated (see sugars)	30	Carpets
Canvas for manufacture of Floor Oil Cloth, not less than 45 inches wide, and not pressed nor calendered	Free	Carpets
Canvas, "Jute," not less than 58 inches wide, when imported by manufacturers of Floor Oil Cloth, for use in their factories.....	Free	Carpets
Canvas of Flax or hemp, to be used for boat and ship sails.	5	Cartridges

CUSTOMS TARIFF.

15

P. C.		P. C.
.....	Free	Canvas, all other, not elsewhere specified
else-		Cannon and Musket Powder, in kegs and barrels, 4c. per lb.
.....	22½	Canister Powder, in 1 lb. and 1½ lb. tins. 15 cts per lb.
.....	35	Cans, or packages made of tin or other material, containing
.....	20	fish of any kind, see Oysters in cans, under items fish, &c.
.....	Free	Caoutchouc, unmanufactured.....
.....	20	Caoutchouc, Clothing.....
.....	20	Caoutchouc, manufactures of, not elsewhere specified
.....	22½	Caplins, unfinished Leghorn hats.....
.....	Free	Caps, cloth, wool..... 10 cents per lb. and
er lb.	Free	Caps and Hats, not elsewhere specified.....
.....	20	Caps, Fur
.....	25	Caps, Percussion, guns, rifles and pistols.....
.....	10	Caps, Percussion Copper for blasting.....
.....	25	Capes, Fur
.....	25	Cars, Railway.....
uities	Free	Cars, Railway and Street, the seat fixtures for, of cast iron, to be classed as castings.....
.....	35	Locks, Hinges, Window-fasteners and similar articles to be classed as Carriage Makers' hardware.....
.....	20	Carbolic or Heavy Oil.....
.....	5	Carbons, separate
meter	5	Carbons, enclosed in glass.....
.....	20	Carboys, empty or not.....
and	35	Card Clothing, machine.....
.....	30	Cards, devotional.....
.....	22½	Cards, for playing..... 6 cts. per pack
.....	15	Cards, printed.....
.....	20	Cards, embossed.....
.....	Free	Cards, Sunday School.....
.....	27½	Cardimon Seed.....
.....	20	Caraway Seed.....
.....	12½	Carpet Bags
.....	20	Carpet, treble ingrain, three-ply and two-ply carpets, com- posed wholly of wool.... 10 cents per square yard and
er lb.	25	Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material
er lb.	25	than wool, worsted, the hair of the Alpaca goat, or other like animal..... 5 cents per square yard and
.....	30	Carpets, Brussel.....
and	30	Carpets, Dutch
and	30	Carpets, Jute
n 45	Free	Carpeting, Matting and Mats of Hemp.....
erted	Free	Carpets, Tapestry
heir	5	Carpets, other, not elsewhere specified
ils.	Free	Cartridges, for guns, rifles and pistols.....
	5	Cartridge cases

	P. C.	Cemen
Car Wheels and Axles of iron or steel	25	Cemen
Carriages, Buggies of all kinds, Farm Waggons, Farm Rail-way and Freight Carts, Pleasure Carts or Gigs or similar vehicles, and all other Carriages, not otherwise enumerated	35	Cemen
Carriages, Railway Cars, Sleighs, Cutters, Wheelbarrows and Hand Carts.....	30	Cemen
Carriages, Childrens' Carriages of all kinds, not Toy Carriages	35	Chalk
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.		Chalk
Carriages, parts of, &c. ; is held to include Wheels, Bodies, Seats, Dashboards, Gears, Tops, Banded Hubs, Shafts and Poles ready to fit, painted or not painted.		Chalk
Carriage Hardware	30	Champ
Carriages of travellers, and Carriage laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs	Free	Champ
Carriage Dusters or Lap Wraps	20	sh
Cashmere Shawls.....	25	ra
Cashmere, of Silk.....	30	qu
Cashmere or Merino Cloaks lined with fur	30	No
Cashmere, other, manufactures of, not elsewhere provided for	22½	Chamo
Caskets, burial, of any material	35	Chamo
Casts, as models for the use of schools of design.....	Free	Chamo
Cassia, ground.....	25	Charts
Cassia, unground (spice).....	10	Chains
Cassimeres, wool.....	20	Chairs,
Castile and White Soap.....	7½ cents per lb. and 2 cents per lb.	Chair,
Castings, not elsewhere provided for (see Iron).....		Chair,
Castor Oil.....	25	Charco
Cattle, for improvement of stock	20	Cheese
Cattle, other.....	Free	Cheese
Catgut Strings or Gut Cord for Musical Instruments.....	20	Cheque
Catgut or Whipgut, unmanufactured.....	Free	Chemic
Caustic Soda, "in Rosin Shell," a prepared lye.....	Free	Cherrie
Celluloid or Xylite, in sheets, lumps or blocks	20	Cherry
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured.....	Free	Cherry
Celluloid Collars	10	Cherry
Celluloid, manufactures of, N.E.S	30	Cherry
Cement, raw or in stone from quarry (13 cubic feet to ton)	\$1.00 per ton.	Chewin
Cement, burnt and unground.....	7½ cents per 100 lbs.	Chewin
		Chicory
		wh
		Chicory
		co
		China
		Chloral

P. C.		P. C.
.....		
25	Cement, Hydraulic or Waterlime, ground, including barrels, Cement, in bulk or in bags.....	40 cents per barrel. 9 cents per bush.
35	Cement, Portland or Roman.....	20
30	Cement, other.....	20
35	Chalk and Cliff stone, unmanufactured.....	Free
30	Chalk, manufactured.....	20
35	Chalk lines	25
.....		
30	Champagne, and all other sparkling wines, in bottles, con- taining each not more than one quart and more than a pint.....	\$3.00 per dozen and
.....	Champagne, containing not more than a pint each and more than $\frac{1}{2}$ pint.....	\$1.50 per dozen and
.....	Champagne, containing $\frac{1}{2}$ pint each or less.....	75c per dozen and
30	Champagne, bottles containing more than one quart each shall pay in addition to \$3.00 per dozen bottles at the rate of \$1.50 per I.G. on the quantity in excess of one quart and.....	30
.....		
Free	NOTE.—The quarts and pints in each case being old Wine Measure.	30
20	Chamomile Flowers	Free
25	Chamomile Flowers when powdered	20
30	Chamois Skins	20
30	Charts	20
22½	Chains, Hair, Gold and Silver.....	20
35	Chairs, furniture, wood or Iron.....	35
Free	Chair, seats perforated.....	35
25	Chair, (wrought iron or steel) for railway purposes.....	17½
10	Charcoal.....	20
and 20	Cheese.....	3 cents per lb.
.....	Cheese Cloths	1 cent per square yard and
25	Cheques, printed	15
20	Chemicals, not elsewhere specified.....	30
Free	Cherries.....	20
20	Cherry Juice, not sweetened.....	1 cent per quart
.....	Cherry Juice, if sweetened, as fruit syrups, 1c. per lb. and...	35
Free	Cherryheat Welding Compound	Free
20	Cherry Trees.....	4 cents each
Free	Chewing Gum, if sweetened.....	1 cent per lb. and
.	Chewing Gum, not sweetened	35
10	Chicory, raw or green and substitutes for coffee, not else- where specified.....	20
30	Chicory, dried, roasted or ground, and substitutes for coffee, composed of roots and vegetables.....	3 cents per lb.
20	China Clay, natural or ground.....	4 cents per lb.
ton.)	Chloralum or Chloride of Aluminium.....	Free
ton.		
lbs.		

	P. C.	
China and Porcelain Ware	30	Coal,
Chinchona Bark.....	Free	Coal,
Chinchona Bark, when powdered	2c	Coal
Chimneys, Lamp (glass)	30	Coal,
Chloride of Lime.....	Free	Coke,
Chinese Blue.....	Free	Coke,
Chip Hats.....	25	Coal
Chocolate, not sweetened.....	20	Coal
Chocolate, containing sugar.....	25	Coats
Christmas and New Years chromos.....	25	Coal
Christmas and New Years chromos, of silk, satin, or perfumed	30	Cobal
Chronometer Clocks, as Clocks.....	35	Cobal
Chronometer Watches.....	25	Cocoa
Chronometers for Ships.....	Free	Cocoa
Chromos, Pictures.....	20	Cocoa
Chromos, Cards.....	25	Cocoa
Chromos mounted on cardboard matts.....	30	Cocoa
Churns (wood)	25	Cocoa
Church Bells.....	Free	Cocoa
Church Vestments.....	20	Cocoa
Cider	20	Cocoa
Cigars.....	\$1.20 cents per lb. and	Cocoa
Cigarettes	\$1.20 cents per lb. and	Cocoa
Cigar, Cigarette and Pipe Cases	20	Cocoa
Cinabar	30	Cocoa
Cinabar, Vermillion	Free	Coffee
Cinnamon Ground	20	Cod L
Cinnamon Unground (spice).....	25	Cod O
Citrons, green fruit	10	Cod O
Citrons; rinds of, in brine for candying	20	Cochin
Clays.....	Free	Cochin
Cliff Stone, unmanufactured.....	Free	Coffee
Cliff Stone, manufactured	Free	Coffee
Clocks, any parts of, except springs	20	Coffee
Clock Springs.....	35	Coffee
Cloaks, Fur	10	Coffee
Cloths (see Wool)	25	Coffee
Cloakings and Coatings	7½ cents per lb. and	Coffins
(see Wool)	20	Coffins
Clothing Wool.....	7½ cents per lb. and	Coins,
Clothing, Cotton.....	10 cents per lb. and	Coins,
Clothing Linen	25	Coir a
Clothing, India Rubber (see India Rubber Clothing)	30	Collar
Clothing, Silk.....	30	Colchi
Clothing, horse clothing, shaped.....	35	Colcot
Clothing, donation of, for charitable purposes	20	Cologn
Clothing, for use of army and Navy and Canadian militia .. .	Free	
Clout Nails	Free	
	30	

P. C.		P. C.
.....	30	Coal, Anthracite, per ton of 2,000 lbs.
Free		Coal, Bituminous, per ton of 2,000 lbs.
.....	2c	Coal Dust
.....	30	Coal, other, per ton of 2,000 lbs.
.....	Free	Coke, per ton of 2,000 lbs.
.....	Free	Coke, Gas, when used in Canadian manufactures only
.....	25	Coal Facing
.....	20	Coal Oil and Kerosene, distilled, purified.....
.....	25	7 1/5 cents per I.G.
.....	25	Coal Oil and Kerosene, fixtures and parts thereof
.....	30	Coal Tar
.....	35	Coal Pitch
.....	25	Coats, Fur
.....	Free	Cobalts, Ore of
.....	20	Cobalt, Metallic Color (dry)
.....	25	Cocoa Mattin
.....	30	Cocoanuts N.E.S. \$1.00 per hundred
.....	25	Cocoanuts, imported from place of growth by vessel direct to a Canadian port 50 cents per 100
.....	20	Cocoa Paste and Chocolate, not sweetened.....
.....	20	Cocoa Paste and other preparations of, containing sugar, I cent per lb. and
.....	20	Cocoanut, dessicated, when sweetened.... 1 cent per lb. and
.....	30	Cocoanut, Oil, in its natural state.....
.....	20	Cocoa Bean, shell and nibs
.....	25	Cod Liver Oil, medicated.....
.....	10	Cod Oil
.....	20	Cod Oil, from Newfoundland
.....	Free	Cochineal
.....	Free	Cochineal, powdered or ground.....
.....	20	Coffee, Green, imported from the United States.....
.....	35	Coffee, Green, imported from other countries than U.S.
.....	20	Coffee, roasted or ground, imported from U.S.. 3 c. p. lb. and
.....	35	Coffee, roasted or ground, imported from other countries than U.S..... 3 cts. per lb.
.....	10	Coffee, substitutes, composed of roots or vegetables.....
.....	25	4 cts. per lb.
.....	20	Coffee, all other substitutes
.....	20	3 cts. per lb.
.....	25	Coffins of any materials.....
.....	30	Coffin Trimmings of Metal, if plated.....
.....	30	Coins, Silver Coins from the U.S.....
.....	35	Coins, Gold and Silver, except U.S. silver coins.....
.....	30	Coir and Coir Yarn
.....	25	Collars of linen, cotton or paper and celluloid.....
.....	Free	Colchicum Seed.....
.....	Free	Colcothar, dry, oxide of iron.....
.....	30	Cologne, color in pulp.....
		35
		30
		20
		Free
		Free
		30
		20
		20
		Free

	P. C.
Cologne Water, and Perfumed Spirits, in bottles, flasks or other packages, not weighing more than four ounces.. .	40
Cologne Water, and Perfumed Spirits, in bottles, flasks or packages, weighing more than four ounces.....	\$1.90 per I.G. and 30
Colours and Paints, ground in oil or any other liquid.....	25
Colours, dry, blue-black	Free
Colours, Metallic, viz: Cobalt, Zinc and Tin.....	Free
Colours, dry, Chinese blue.....	Free
Colours, dry, Prussian blue and raw umber.....	Free
Colours, in pulp, carmine, cologne, rose lake, scarlet, and maroon, satin and fine washed white and ultramarine blue	Free
Colours and Paints, dry, other, not elsewhere specified.....	20
Colouring, dry	20
Colodion Varnish.....	20 cents per I.G. and 20
Coloured Sand	20
Colza Oil	20
Combs, for dress and toilet, all kinds.....	25
Combs, curry combs, as Saddlers' hardware.....	30
Commercial blank forms.	30
Communion Plate and plated ware for use in Churches.....	Free
Articles for use in Churches, in free list, as communion plates, &c., are composed of the following articles, viz: Pix or ciborium, chalices, cruets, remonstrances, altar crowns, procession crowns, altar reliquary, candlesticks, altar candelabra, altar censors, sanctuary lamps, altar bouquets, part metal, part glass or porcelain; baptismal fonts, holy ointment boxes.	
Common Soap, brown or yellow.....	$1\frac{1}{2}$ cents per lb.
Common, soft and liquid soap, not perfumed.....	20
Commissariat Stores	Free
Compasses, for ships.....	Free
Composition Nails, Spikes and Sheathing Nails.....	20
Concentrated Lye	20
Condensed Coffee	20
Condensed Milk, not sweetened	2c
Condensed Milk, if sweetened.....	35
Conium Cicuta, or Hemlock seed and leaf.....	Free
Confectionery and Sugar Candy	35
Confection or stick extracts (liquorice).....	20
Control Clocks, known as Watchmen's Clocks.....	35
Copper bars, rods, bolts and ingots.....	10
Copper, old and scrap.....	10
Copper, pigs	10
Copper seamless drawn tubing.....	10
Copper, in sheets.....	Free
	Copper
	Copper
	Copper
	no
	Copper
	Copy
	Copper
	Copper
	Copper
	Copyir
	Coral,
	Cords
	Cordag
	Cordia
	Cordia
	Cordur
	Corn,
	Corn,
	Corn,
	Corn,
	pr
	Corn M
	Corn M
	va
	Cornsta
	Corneli
	Corks
	Cork-w
	Cornico
	Corsets
	Corset
	Cotton
	Cotton
	Cotton
	Cotton
	Cottons
	dri
	pai
	Cottons
	fla
	stra
	loc
	Cottons
	tur
	clu
	Cotton
	ves

CUSTOMS TARIFF.

21

P. C.		P. C.
isks or aces.. .	40	Copper Wire.....
isks or	25	Copper Wire Cloth.....
G. and	30	Copper Rivets and Burrs, and all other manufactures of, not elsewhere specified
.....	Free	Copperas, Sulphate of Iron
.....	Free	Copy Books.....
.....	Free	Copper, precipitate of, crude.....
e, and arine	Free	Copper Sheets, cut in sheets or subdivisions.....
.....	Free	Copying Pencils.....
.....	Free	Coral, cut or manufactured.....
.....	Free	Cords and Tassels of silk
1.	20	Cordage, of all kinds.....
.....	20	Cordials, as proprietary medicines, liquid
.....	20	Cordials (see Spirits)..... \$1.90 per I.G.
.....	20	Corduroy..... 2 cents per sq. yd. and
.....	20	Corn, "dried or evaporated"
.....	20	Corn, Indian..... 7½ cents per bushel.
.....	25	Corn, Indian, when damaged by water in transitu (on ap- praised value)
.....	30	Corn Meal..... 40 cents per barrel
union icles, naces, uary, tuary por- er lb.	Free	Corn Meal, when damaged by water in transitu (on appraised value)
.....	20	Cornstarch or flour (see starch)..... 2 cents per lb.
.....	Free	Cornelians, unmanufactured.....
.....	Free	Corks and Cork-wood or Cork-bark, manufactured.....
.....	20	Cork-wood or bark, unmanufactured.....
.....	20	Cornice Poles and pole ends, brass.....
.....	20	Corsets.....
.....	20	Corset Busks.....
.....	20	Cotton covered Wire
.....	20	Cotton Seed..... 10 cents per bushel
and	35	Cotton Bed Quilts, not including woven quilts or counter- panes
and	20	Cottons, grey or unbleached, bleached cotton sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed..... 1 cent per sq. yd. and
and	35	Cottons, denims, drillings, bedtickings, cotton or Canton flannels, ducks or drills, dyed or coloured, checked and striped shirtings, cottonades, Kentucky jeans, pant- loon stuffs, and goods of like description.....
.....	10	2 cents per sq. yd. and
.....	10	Cottons over 36 inches wide, when imported by manufac- turers of Window Shades for use in their factories, ex- clusively for the manufacture of Oiled Window Shades.
.....	10	Cotton Duck, used for sails of ships, or fishing boats or other vessels
.....	10	1 ct. per sq. yd. and
Free		

	P. C.
Cottons, all clothing made of cotton, or other material not otherwise provided for, including corsets, lace collars and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint tar, or other composition, and cotton bags made up by the use of the needle.....	30
Cottons, ginghams and plaids, dyed or coloured.....	30
Cotton, hosiery, shirts, drawers, woven or made on frames, and all cotton hosiery.....	15
Cotton, knitted cloth.....	30
Cotton, knitting yarn, hosiery yarn, and other cotton yarn, under No. 40, not bleached, dyed, or coloured.....	30
Cotton Yarns, finer than No. 40, unbleached, bleached or dyed, and not finer than No. 60, for the manufacture of Italian Cloths and Worsted Fabrics.....	15
Cotton, knitting yarn, hosiery yarn, dyed or coloured.....	Free
Cotton Netting for boots and shoes.....	3 cents per lb. and
Cotton Parasols and Umbrellas.....	15
Cotton Prunella, N. E. S.....	30
Cotton Pillow Cases	2 cents per sq. yd. and
Cotton Prunella, for boots and shoes.....	15
Cotton, seamless bags.....	30
Cotton, sewing thread, on spools.....	10
Cotton, sewing thread, in hanks, black and bleached, three and six cord.....	15
Cotton Shawls.....	20
Cotton Velveteens and Cotton Velvets.....	12½
Cotton batting, bats and warps, and carpet warps, not bleached, dyed or coloured.....	25
Cotton warps on beams.....	20
Cotton batting, warps, dyed or coloured..	1 cent per sq. yd. and
Cottons, Winceys, checked, striped, or fancy Winceys, over 25 inches wide.....	15
Cotton, Winceys of all kinds, N.E.S.....	15
Cottons, jeans, coutilles, cambrics, silicias and casbands, not elsewhere specified.....	22½
Cottons, Jeans and Coutilles, for corset makers.....	27½
	See Coutilles and Jeans
Cottons, printed or dyed, N.E.S.....	27½
Cotton, forty-two inches wide and over, when imported by manufacturers of enamelled Cloth, for use in their factories	-
Cotton Warp, No. 60, and finer.....	15
Cotton Waste.....	15
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CUSTOMS TARIFF.

23

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Cotton Wool.....	
Cotton Seed Cake.....	Free
Coutilles and Jeans, when imported by Corset makers, for use in their factories.....	20
Cranberries.....	30 cents per bush.
Crank for Steamboats.....	25
Crank for Mills.....	25
Crapes of all kinds.....	20
Cream of Tartar in Crystals.....	Free
Crucibles.....	20
Crystalized Tinplate	20
Crystal Soap, "a soap powder".....	3 cents per lb.
Cubic Nitre, or Nitrate of Soda	Free
Curry Cards.....	30
Cucumbers	20
Cuffs, of paper, linen or cotton.....	30
Cummin Seed.....	20
Currants, green fruit	1 cent per quart
Currants, Zante and others, dried.....	20
Curled Hair	20
Curry Combs	30
Curry Powders	25
Cutlery, not elsewhere specified	25
Cutlery, if plated.....	30
Cut Flowers.....	20

D

Damask of cotton, of linen, or of cotton and linen, bleached, unbleached or colored.....	25
Damask, of Cotton, &c. This is held to include Damask Tabling, Napkins, Doyles, Table-cloths and similar articles.....	30
Dates (dried fruit).....	20
Debèges (woolen dress goods).....	22½
Decanters, and pressed or moulded table ware.....	30
Deer (glove leather) tanned or dressed, coloured or not coloured	10
Deer Tongue (powdered).....	20
Degras	20
Delaines, French.....	22½
Demijohns	30
Denims, cotton, dyed or colored.....	15
Dental instruments, wholly or in part of steel	20
Diamonds, dust or bort.....	Free
Diamonds, unset, including black Diamonds for borers.....	Free
Diamond Drills, for prospecting for minerals	Free
Dice, ivory or bone.....	20

	P. C.
Doeskins (woolen cloth).....	7 1/2 cents per lb. and 20
Dogs, pure bred, for improvement of stock.....	Free
Dogs, other	20
Drafs, cheques and receipts.....	30
Dragon's blood.....	Free
Drain Pipes, glazed.....	25
Drain Tiles and Pipes, not glazed	20
Draughts and Chessmen of ivory or bone	20
Drawers (cotton hosiery).....	30
Drawers (wool hosiery).....	7 1/2 cents per lb. and 20
Drawings and prints.....	20
Drawing Slates.....	20
Drawn Tubing, copper, seamless.....	25
Drawn Tubing, zinc, seamless.....	10
Dressed Flag Stones.....	\$1.50 per ton.
Dressed Freestone.....	20
Dried Flowers.....	20
Dried Roots, not elsewhere specified.....	20
Dried Vegetables	20
Drillings (cotton) dyed or colored.....	2 cts. per sq. yd. and 15
Drills (cotton) not stained, painted or printed.....	1 cent per sq. yd. and 15
Druggets "carpet squares".....	25
Druggets (dyed cotton)	27 1/2
Drugs and Chemicals, not elsewhere specified	20
Drugs, not elsewhere specified, in a crude state, used in dyeing or tanning.....	Free
Dry Putty, for polishing granite	Free
Dualin.....	Free
Duck, for belting and hose, when imported by manufacturers of rubber goods for use in their factories.....	5 cents per lb. and 20
Duck (cottons) bleached or unbleached, not stained, painted or printed	1 c. per sq. yd. and 15
Duck (cottons) dyed or colored.....	2 c. per sq. yd. and 15
Duck (cottons) when to be used for boat and ships' sails....	1 cent per sq. yd. and 15
Duck (linen) not elsewhere specified.....	20
Dutch Metal or bronze.....	20
Dust (Argol).....	Free
Dust (bone) for manufacture of Phosphates and Fertilizers	Free
Dust, not elsewhere specified	20
Dyeing articles, in crude state, not elsewhere specified.....	Free
Dyes (prepared) other than Aniline.....	20
Dyes, Aniline, not otherwise provided for	10
Dye, jet black.....	Free
Dyes, not elsewhere specified.....	20
Dynamite.....	5 cts. per lb. and 20

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Earth Closets		35
Earth, Fuller's, prepared		20
Earth, Fuller's, not prepared		Free
Earthenware, stoneware and white granite, or iron stone- ware and C. C. ware, whether decorated, printed or sponged or not		30
Earthenware and Stoneware, brown or coloured, and Rock- ingham ware		30
Earthenware, decorated, printed or sponged, and all Earthen- ware, not elsewhere specified		30
Ebony, not further manufactured than sawn or split		Free
Edge Tools, not elsewhere specified		30
Eggs		Free
Egg boxes, when imported from the United States to be filled with eggs and exported, may be returned to Cana- da to be refilled without requiring duty a second time, but duty must be paid on first importation		25
Elastic Web		25
Electric and Galvanic Batteries		25
Electric Lights, apparatus for		25
Electro-plated Ware, not classed as jewelry		30
Electrotypes and Stereotypes for commercial blanks and ad- vertisements		20
Electrotypes and stereotypes of standard books		10
Embalming Fluid	\$1.90 per I.G. and	20
Embossed books, for the blind		Free
Embossed Cards		30
Embroideries, not otherwise provided for		20
Emery		Free
Emery Cloth		25
Emery Paper		25
Emery Wheels		25
Engines, Locomotives		25
Engines, Fire		25
Engines, all others, and boilers, N.E.S.		25
Engravings and Prints		20
Entomology, specimens of		Free
Envelopes, paper of all kinds, not printed		25
Envelopes, printed		30
Ergot		Free
Esparto, or Spanish Grass, for the manufacture of paper		Free
Essences of Apple, Pear, Pine Apple, etc.	\$1.90 per I.G. and	20
Essences, mixed with spirits	\$1.90 per I.G. and	20
Essences, such as Essence of Old Tom, Scotch whiskey, etc.		20

	P. C.
Essential or Volatile Oils, for manufacturing purposes.....	20
Essential oil, mixed for toilet	30
Ether, Sulphuric and Nitric.....	20
Excelsior for Upholsterers' use.....	20
Extracts, containing spirits..... \$1.90 per I.G. and	20
Extract of Logwood.....	20
Extract of Malt, for medicinal purposes.....	Free
Extract of Fluid Beef, not medicated.....	25
Extract of Sumac.....	25
Evergreens	20

F

Fancy Grasses dried, but not colored nor otherwise manufactured.....	Free
Fans, Advertising.....	30
Fans, all others.....	25
Farina.....	2 cts. per lb.
Fashion Pamphlets.....	\$1 00 per 100
Fashion Plates, Tailors and Mantle Makers. 10 cts. per lb. and	
Feathers, Ostrich and Vulture, undressed.....	20
Feathers, Ostrich and Vulture, dressed.....	15
Feathers, for beds.....	25
Feathers, artificial, not elsewhere specified.....	20
Felloes, spokes, hubs and parts of wheels, rough, hewn or sawn only.....	25
See item, hickory lumber sawn to shape for spokes of wheels, etc.	15
Felt, for boots and shoes, when imported by manufacturers for use in their factories.....	15
Felt, for glove lining, when imported by manufacturers for use in their factories.....	15
Felt, (pull over hats)	10
Felt, adhesive, for sheathing vessels	25
Felt, for skirts, when imported by the manufacturers for use in their factories.....	Free
Felt, Roofing.....	15
Felt Cloth, of every description, not elsewhere specified.....	25
Felt Boots and Shoes.....	7½ cts. per lb. and
Felt Hats.....	20
Fibre, Mexican.....	25
Fibre, Tampico or Istle.....	25
Fibre, vegetable, for manufacturing purposes.....	Free
Fibrilla and Istle.....	Free
Figs.....	Free
Filberts.....	20

Files a
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Fire C
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Fire E
Fire-p
Fire V
Fish.-

CUSTOMS TARIFF.

27

P. C.		P. C.
s.....	20	Files and Rasps
.....	30	Fillets, of Cotton and Rubber, not exceeding 7 inches wide,
.....	20	for manufacture of card clothing
G. and	20	Finger Bars, railway (iron or steel)
.....	Free	Fingering Yarn, under No. 30..... $7\frac{1}{2}$ cts. per lb. and
.....	25	Fire-arms, muskets, rifles, pistols and shot guns
.....	25	Fire-arms, for use of army, navy and Canada militia
.....	20	Fire-brick or Tiles, for lining stoves and furnaces
manu-	20	Fire Clay
.....	Free	Fire Engines, N. E. S.
.....	25	Fire Extinguishers (chemical)
.....	25	Fire-proof Paint, dry
.....	20	Fire Works
Fish.—Mackerel.....		1 cent per lb.
.....	Free	Herrings, Pickled or Salted
.....	30	$\frac{1}{2}$ cent per lb.
.....	25	Salmon, Pickled
per lb.		1 cent per lb.
per 100		All other Fish, pickled in bbls
lb. and	20	1 cent per lb.
.....	15	Foreign caught fish, imported otherwise than in bbls. or
.....	25	half bbls., whether fresh, dried, salted or pickled,
.....	20	not specially enumerated or provided for
.....	25	50 cents per 100 lbs.
wn or	15	Smoked and Boneless Fish
kes of	15	1 cent per lb.
cturers	20	Anchovies and Sardines, packed in oil or otherwise, in
.....	25	tin boxes measuring not more than five inches long, four
.....	15	inches wide, and three and one half inches deep,
.....	10	5 cents per box.
rs for	15	In half boxes measuring not more than five inches
.....	10	long, four inches wide, and one and five-eights
or use	25	deep
.....	Free	2 $\frac{1}{2}$ cents per box.
.....	15	In quarter boxes, measuring not more than four and
.....	25	three quarter inches long, three and one-half inches
.....	10	wide, and one and a quarter deep
.....	20	2 cts. per box.
.....	25	Imported in any other form
.....	Free	Fish preserved, except Anchovies and Sardines
.....	15	Salmon and all other fish prepared or preserved, in-
.....	25	cluding oysters, not specially enumerated or pro-
.....	10	vided for
.....	20	10 cents per gall.
.....	25	Oysters shelled in bulk
.....	25	Oysters, canned, in cans not over one pint
.....	25	3 cents per can, including the cans.
.....	25	Oysters in cans, over one pint and not over one quart
.....	25	5 cents per can, including the cans.
.....	Free	Oysters in cans exceeding one quart, an additional
.....	Free	specific duty of five cents for each quart or fraction
.....	Free	of a quart of capacity, including the cans
.....	20	5 cents per quart.
.....	20	Oysters in the shell

	P. C.
Packages containing Oysters or other Fish, not otherwise provided for	25
Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, not specially provided for	20
Provided that the whole or part of the said duties hereby imposed may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in said countries.	
Fish, fresh, dried, salted or smoked, Fish oil, and all products of fish and seal oil, the natural products of Newfoundland	Free
Fish hooks, nets, seines, lines and twines, for the use of the fisheries, but not to include sporting fishing tackle, or hooks with flies, or trawling spoons.....	Free
Fish Lines and Twines, N. E. S.....	25
Fishing Rods.....	30
Fishing Flies	25
Fish Plates, steel	17½
Fish Plates, iron.....	17½
Flannels, of every description, not elsewhere specified (wool)	
Flasks, "glass" of every description.....	7½ cts. per lb. and 20
Flax, fibre, scutched.....	1 cent per lb.
Flax, fibre, hackled	2 cents per lb.
Flax, tow of, scutched or green	½ cent per lb.
Flax Seed.....	10 cents per bush.
Flax Seed Oil.....	25
Flax Twine, Sail Twine.....	5
Flax Twine, other.....	25
Flax, manufactures of, not elsewhere specified.....	20
Flint, flints and ground flint stones.....	Free
Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value).....	20
Flour, Buckwheat or Meal.....	¼ cent per lb.
Flour, of Corn or Corn Meal	40 cents per bbl.
Flour of Rye.....	50 cents per bbl.
Flour of Rice.....	2 cents per lb.
Flour of Sago.....	2 cents per lb.
Flour, Wheat.....	50 cts. per bbl.
Flowers, artificial, not elsewhere specified.....	25
Flower Seeds, when in bulk or in large packages	15
Flower Seeds, when put up in small papers or parcels.....	25

P. C.		P. C.
.....	Fog Signals, detonating for railway alarms .....	.....
.....	Folia Digitalis.....	20
.....	Food, Milk, manufactured by Henri Nestle, Dr. Gibaut and others, and all other similar preparations.....	Free
.....	Food, Mellins, Sweetened	30
.....	Foot Grease, the refuse of the cotton seed after the oil is pressed out	30
.....	Forgings, iron, not elsewhere specified	Free
.....	Forks, hay, manure and potato See Agricultural Implements	25
.....	Fossils	Free
.....	Fowls, pure bred, also pheasants and quails for improve- ment of stock	Free
.....	Fowls, other.....	20
.....	French or Flower Odors, imported in tins of not less than 10 lbs. each	15
.....	French Mustard (prepared).....	25
.....	Fringes and other trimmings, not elsewhere specified.....	20
.....	Frogs, railway, iron or steel.....	17½
.....	Frog points, railway, iron or steel	17½
.....	Fruits, dried, Apples..... 2 cents per lb.	.....
.....	Fruits, dried, Currants, Dates, Figs, Plums, Prunes, Raisins and all others, not elsewhere specified	20
.....	Fruit, green, Apples..... 40 cents per bbl.	.....
.....	Fruit, green, Blackberries, Gooseberries, Raspberries and Strawberries..... 2 cents per qt.	.....
.....	Fruits, green, Cherries and Currants..... 1 cent per qt.	.....
.....	Fruits, green, Cranberries, Plums and Quinces.....	30 cts. per bush.
.....	Fruits, green, Grapes..... 2 cts. per lb.	.....
.....	Fruits, green, Lemons.....	20
.....	Fruits, green, Oranges.....	20
.....	Fruit, green, Peaches..... 40 cts. per bush.	.....
.....	Fruits, green, other, not elsewhere specified	20
.....	Fruits, in air-tight cans or other pkgs. weighing not over 1 lb and 3 cents additional per can or pkg. for each pound or fraction of a pound over 1 pound in weight.	3 cents per can.
.....	The rate to include the duty on the cans or other pkgs. and the weight on which duty shall be payable, to in- clude the weight of the cans or other pkgs.	.....
.....	Fruits, preserved in brandy and other spirits.. \$1.90 per I.G.	.....
.....	Fruit Jars and Preserve Jars, glass	30
.....	Fuller's Earth (not prepared)	Free
.....	Fuller's Earth, prepared.....	20
.....	Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattresses, bolsters and pillows, cas- kets and coffins of any material.....	35

	P. C.
Fur Skins, of all kinds, not dressed in any manner.....	Free
Fur Skins, wholly or partially dressed.....	15
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur.....	25
Fuse, not elsewhere specified	20

C

Gaiters, woolen clothing	10 cts. per lb. and	25	Glass,
Galateas, cottons.....	2 cts. per sq. yd. and	15	In
Galvanized Nails and Spikes, wrought and pressed	$\frac{3}{4}$ ct. per lb. and	Glass,	
Galvanic Batteries	10	Glass,	
Garden Seeds, when in bulk or in large parcels.....	25	Glass	
Gas and Coal Oil Fixtures, or parts thereof.....	15	Glass	
Gas Coke, when used in Canadian manufactures only.....	30	Glass	
Gas Light Shades.....	Free	Globes	
Gas Pipes of cast iron.....	30	leg	
Gas, for dentists and others.....	25	Globes	
Gasaliers.....	20	Gloves	
Gelatine, and all similar preparations.....	30	Gloves	
Gentian Root.....	20	Gloves	
German and Nickel Silver, manufactures of, not plated	Free	ot	
German and Nickel Silver, plated	25	Glue .	
German Silver, in sheets, for manufacturing purposes.....	30	Glucos	
German Silver, in sheets, N.E.S.....	Free	Glucos	
Giant Powder.....	10	as	
Gilt Ware, of all kinds.....	20	Glycer	
Gin (Spirits).....	30	Goat	
Gin (Old Tom).....	$\$1.75$ per I.G.	Gold	
Ginger Ale.....	$\$1.32\frac{1}{2}$ per I.G.	Gold	
Ginger Ale (Extract)	$\$1.90$ per I.G. and	Gold	
Ginger and Spices, of all kinds, except Mace and Nutmegs, unground	20	Gold	
Ginger and Spices, of all kinds, ground.....	20	Gold	
Gingham, cotton.....	10	Gold	
Ginseng Root.....	25	Gold	
Girondoles and Gasaliers.....	15	Grain	
Glass, Ornamented, Figured, Enamelled and stained.....	Free	ap	
Glass, Carboys and Demijohns, Bottles and Decanters, Flasks and Phials of every description, Telegraph and Lightning Rod Insulators, Jars and Glass Balls, and pressed or moulded Table Ware.....	30	Granit	
Glass, Lamp and Gas-light Shades, Lamps and Lamp Chimneys, Globes for Lanterns, Lamps and Gas Lights.....	30	Grapes	
Glass, stained, tinted or painted.....	30	Grape	
Glass, window, stained	30	Grass,	
		Grass,	
		Gravel	
		Grease	
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CUSTOMS TARIFF.

31

P. C.		P. C.
.....	Free	Glass, common and colorless window glass.....
.....	15	Imitation porcelain shades and colored glass, not figured, painted, enameled or engraved.....
Flasks and	25	Glass, figured, enameled and obscured white.....
.....	20	Glass Stoppers.....
.....		Glass Measures
Ib. and		Glass, all other, and manufactures of, not elsewhere specified
yd. and	25	Glass and Emery Paper.....
.....	15	Glass, Plate, silvered.....
lb. and	10	Glass, Plate, not silvered .....(see Plate Glass)
.....	25	Glass, bent for manufacture of show cases, provided it is not made in Canada.....
.....	15	Glazier's knives (cutlery) not plated
.....	30	Glengarry or Scotch Caps.....
.....	Free	Globes, geographical, when imported by and for use in colleges and schools.....
.....	30	Globes, glass globes for lanterns
.....	20	Gloves, cotton and lisle and thread.....
.....	30	Gloves, silk.....
.....	20	Gloves and Mits, of cotton, leather, silk, woolen, or any other material.....
.....	Free	Glue
.....	25	Glucose Syrup.....2 cents per lb.
.....	30	Glucose and Grape Sugar, to be classed and rated for duty as sugar, according to grade, by Dutch Standard.
b. and	20	Glycerine
.....	30	Goat Hair, unmanufactured.....
er I.G.		Gold Beaters' moulds and skins.....
er I.G.		Gold Laces, Knots, Stars, &c.....
.....	20	Gold and Silver Ware, plated, and Electro-plated Ware.....
G. and	20	Gold and Silver Cloth.....
tmegs,		Gold and Silver Jewelry.....
.....	10	Gold and Silver leaf.....
.....	25	Gold and Silver, manufactures of, not elsewhere specified..
d. and	15	Grain, of all kinds, when damaged by water in transitu (on appraised value)
.....	Free	Granite, all manufactures of, not elsewhere specified.....
.....	30	Grapes, green fruit.....2 cents per lb.
Flasks		Grape Vines, of all kinds
ntning		Grass, Manilla and Sea Grass.....
sed or		Grass, manufactures of, N. E. S.....
Chim-	30	Gravels
.....		Grease and Grease Scrap
.....	30	Grease, Axle .....1 cent per lb.
.....	30	Grease, Foot, the refuse of the cotton seed after the oil is pressed out
.....	30	Free

	P. C.
Grease, other, N.E.S.....	20
Grindstones.....	\$2.00 per ton
Ground or pulverized saw dust	25
Guano, and other animal and vegetable manures.....	Free
Gums, Amber, Arabic, Australian, British, Copal, Damar, Mastic, Sandlarac, Shellac and Tragacanth.....	Free
Gums, Assafetida, Camphor, Opium and others, not elsewhere specified	20
Gums, chewing sweetened.....	1 cent per lb. and
Gums, chewing, not sweetened.....	20
Gum, shellac, bleached and drawn	20
Gunpowder, gun, rifle and sporting, in kegs, $\frac{1}{2}$ kegs, and $\frac{3}{4}$ kegs, and similar packages.....	5 cents per lb.
Gunpowder, cannon and musket, in kegs and bbls.....	20
Gunpowder, canister, 1 lb. and $\frac{1}{2}$ lb. tins.....	4 cents per lb.
Gunpowder, blasting and mining.....	15 cents per lb.
Gun, rifle and pistol cartridges and cartridge cases	3 cents per lb.
Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord	30
Gutta Percha, manufactures of, not elsewhere provided for...	Free
Gutta Percha clothing or clothing made waterproof with Gutta Percha	25
Gutta Percha clothing, when partly composed of wool....	35
Gutta Percha, crude.....	35
Gypsum, crude (Sulphate of Lime).....	Free
Gypsum, ground and calcined	Free
Gypsum or Plaster of Paris, ground not calcined.....	20
	10 cents per 100 lbs.

H

Hair, Angola, Bison, Buffalo, Camel, Goat, Hog, Horse and Human, not curled or otherwise manufactured.....	Free
Hair, curled	20
Hair Cloth, for furniture.....	30
Hair Cloth, N.E.S	20
Hair Mattresses	35
Hair, manufactures of, N.E.S.....	20
Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin.....	35
Hams, fresh, salted, dried or smoked. ....2 cts. per lb.	30
Hammocks	25
Hand Fire Grenades	30
Handkerchiefs, cotton and linen	20
Handkerchiefs, Silk	30
Hangings, paper or wall paper.....	30

P. C.		P. C.
per ton	20	Hardware, builders', cabinet-makers', upholsterers', carriage makers', saddlers' and undertakers'.....
.....	25	Harness, dressing
Damar,	Free	Harness and saddlery.....
not else-	Free	Hats caps and bonnets, not elsewhere specified.....
lb. and	20	Hatters' plush, of silk or cotton
.....	35	Hatters' furs, not on the skin
gs, and	20	Hay and Straw
per lb.	20	Hay Forks
.....	20	Hay Knives.....
per lb.	30	Head Lights, glass
per lb.	35	Heavy Oil or Carbolic Oil.....
per lb.	20	Hemlock Bark
.....	20	Hemlock, seed and leaf.....
ed, for	20	Hemp, undressed
.....	20	Hemp, Indian, (crude drug).....
d for...	30	Hemp Rags, fit only for manufacture of paper
of with	30	Hemp, Twine
ol...	25	Hemp, other manufactures of, not elsewhere specified.....
.....	25	Henbane, leaf.....
Free	25	Hickory, lumber unmanufactured and saw dust of same.....
Free	35	Hides, raw, whether dry, salted or pickled.....
.....	35	Hinges and Locks.....
Free	20	Hoes
Free	20	Hollow-ware, tinned, glazed or enamelled, of cast or wrought iron
oo lbs.	20	Holly
se and	Free	Hominy, in small pkgs
.....	20	Hominy, in bbls
fumed	30	Honey, in the comb or otherwise
.....	20	Hoofs, horns and horn tips
.....	35	Hoop Iron, thicker than 17 gauge
.....	20	Hoop Iron, 17 gauge or thinner
per lb.	30	Hoop Iron not exceeding $\frac{3}{8}$ of an inch in width, 25 gauge or thinner, for the manufacture of Tubular Rivets.....
.....	20	Hoop Skirts
.....	30	Hops
.....	20	Horn and Ivory, manufactures of N.E.S.....
.....	35	Horn Strips, used in making corsets
.....	20	Horned Cattle, for improvement of Stock
.....	30	Horned Cattle, not elsewhere specified
.....	25	Horse Clothing, shaped (woolen).....
.....	30	Horse Clippers, cutlery.....
.....	20	Horse Shoes.....
.....	30	Horse Shoe Nails
.....	30	Horses, not otherwise specified
.....	30	Horses, for improvement of stock

	P. C.
Hose, Rubber.....	25
Hosiery, of Cotton, not elsewhere specified.....	30
Hosiery, of Silk.....	30
Hosiery, Wool, of all kinds, not elsewhere specified.....	7½ cents per lb. and 30
House Furnishing Hardware, not otherwise provided for	20
House Furnishing Hardware. This is held to include the following articles, and all similar goods N.E.S., viz:	30
Apple parers, corers and slicers; Blotter baths, Boot jacks, Brackets (metal), Butter triers, Can openers, Cash boxes with locks, Cheese triers, Cork drawers, Cork screws, Cherry stoners, Charcoal laundry irons, Copying presses, Clothes wringers, Clothes line cleats, Coffee pot stands, Coffee roasters, Coffee mills, Cork pressers, Cake turners, Curling tongs and irons, Champagne syphons and taps, Carpet stretchers, Carpet sweepers, Combination tools, Egg beaters, Faucets (metal), Fluting machines, Fire irons of every description, Fire dogs, Fire iron stands, Foot scrapers, Fruit presses, Grind stone fixtures, Hooks of all kinds, Ice cream freezers, Ice picks, Ice chisels, Ice choppers, Irons (sad, flat or smoothing of all kinds, Knife steels and sharpeners, Lemon squeezers, Mangles, Match safes and boxes, Meat choppers and pounders, Mincing knives, Mills (coffee, spice and similar articles), Mop stick fixtures, Molasses gates, Meat stuffers, Metal faucets of all kinds, Nut crackers, Paper files, clips and file hooks; Pen racks and holders, Paper weights, Printing irons, Quilt frame clamps, Sad or flat irons and stands, Smoothing irons of all kinds, Stands (coffee and teapot, sad iron and all similar articles), School ink wells, Spice mills, Skewers, Soapstone foot warmers, Stove shovels, Shelf brackets, Spittoons, Twine boxes, Tobacco cutters, Towel racks and rollers, Toasting forks, Wringers (clothes).	India Imita Incer India India India India India India India India India Indig Indig Indig Indig Ink, Ink, Ink, Inkst Insec Iodin Iodin Ising Instr Instr Insul Ipec Iris Iron Iron
Hubs, felloes and parts of wheels, roughly hewn or sawn only	15
Hubs, spokes, felloes and parts of wheels, when finished as parts of Carriages.....	35
Hydraulic Cement or White Lime, ground, including bbl..	40 cents per bbl.
Hymn Books,.....	5
Hyoscyamus Leaves.....	Free
Hyoscyamus Seed.....	20

P. C.		P. C.
.....
25		Free
30		10
30	Ice.....	20
.....	Imitation Precious Stones, not set.....	
20	Incense.....	
30	Indian Corn.....	7½ cents per bush.
.....	Indian Corn Meal.....	40 cents per bbl.
.....	Indian Hemp, crude drug.....	
.....	India Rubber, boots and shoes, and manufactures of, not elsewhere specified.....	Free
.....	India Rubber Clothing, or clothing made waterproof with India Rubber.....	25
.....	India Rubber, vulcanized handles for knives and forks.....	35
.....	India Rubber, unmanufactured.....	10
.....	Indigo.....	Free
.....	Indigo Auxiliary.....	Free
.....	Indigo, paste and extract of.....	Free
.....	Ink, for writing.....	25
.....	Ink, for printing.....	20
.....	Ink Powder.....	20
.....	Inkstands, all kinds.....	30
.....	Insect Powder.....	20
.....	Iodine, crude.....	Free
.....	Iodine, resublimed.....	20
.....	Isinglass.....	20
.....	Instruments, Philosophical, for the use of colleges.....	Free
.....	Instruments, Musical, for bands, for the use of Army and Navy and Canadian Militia.....	Free
.....	Insulators, telegraph and lightning rods.....	30
.....	Ipecacuanha Root.....	Free
.....	Iris Root.....	Free
.....	Iron Liquor, solution of acetate of iron for dyeing and calico printing.....	Free
.....	Iron Sand, for polishing granite.....	Free
.....	Iron, Agricultural Implements, not elsewhere specified.....	35
.....	Anvils.....	30
.....	Band and Hoop Iron, No. 17 gauge or thinner.....	12½
.....	Band and Hoop Iron, thicker than 17 gauge.....	17½
.....	Bars, rolled or hammered, including flats, rounds and squares.....	17½
.....	Bars, other, in slabs, blooms, loops, etc.....	10
.....	Iron or steel Beams, sheets, plates, angles and knees, for iron or composite ships or vessels.....	Free
.....	Boiler Plate.....	12½
.....	Bolts, washers and rivets.....	30
.....	Canada plates.....	12½
.....	Car Wheels and Axles, of iron or steel.....	25

	P. C.
Iron Castings and Forgings, of every description, not elsewhere specified.....	25
Cast Iron, Gas, Water and Soil Pipes.....	25
Cast Iron Forks, not handled, ground or otherwise further manufactured.....	10
Chains, Iron or Steel, over 9/16 of an inch in diameter.....	5
Chain Cables, N.E.S.....	20
Cultivators and Ploughs.....	35
Engines, Locomotive.....	25
Engines, Fire.....	25
Engines, other and boilers.....	25
Fire Extinguisher, (chemical).....	25
Hollow-ware, tinned, glazed or enamelled.....	25
Horse Shoe and Horse Shoe Nails.....	25
Iron Bridges and structural iron work.....	30
Iron Masts, for ships or parts of.....	25
Locks, of all kinds.....	Free
Machines, Sewing.....	\$2.00 each and 30
Mowing and Reaping Machines.....	20
Threshing Machines.....	35
Middlings Purifier (as machinery).....	35
Other machinery, composed wholly or in part of iron, not elsewhere specified.....	25
Malleable Iron Castings.....	25
Mill Iron and Mill Cranks, and Wrought Forgings for Mills and Locomotives, or parts thereof.....	25
Nail and Spike Rods.....	17½
Nails, Hungarian and Clout.....	30
Nails, Iron Wire, Pointe de Paris.....	30
Nails, Spike and Sheathing Nails, composition.....	20
Nails and Spikes, wrought and pressed, including Railroad Spikes.....	I cent per lb. and 10
Nails and Spikes, cut.....	½ cent per lb. and 10
Nuts of iron or steel.....	1 cent per lb. and 10
Nuts and Bolts, together.....	30
Old and Scrap Iron.....	Free
Ornamental Iron Work.....	25
Pig Iron, Charcoal	\$2.00 per ton.
Pig Iron, all other.....	\$2.00 per ton.
Pumps, Iron or Wood	35
Railway Bars or Iron Rails for Railways or Tramways	15
Railway Fish Plates, Frogs, Frog Points, Chairs and Finger Bars.....	17½
Rolled beams, channel and angle and T iron, steel or iron and steel, N. E. S.....	12½
Rolled, round wire rods in coils, under ½ inch diam.	10
Safes, and doors for safes and vaults.....	25
	Istle
	Ivory
	Jac
	Jalap
	Jams
	Japa
	Jean
	Jean
	Jelli
	Jet,

P. C.		P. C.
n, not	25	Screws, iron and steel, commonly called "wood screws"
.....	25	Scales, balances and weighing beams.....
erwise	10	Sheet Iron, smooth or polished, coated or galvanized and common or black, No. 17 gauge or thinner...
.meter	5	Sheet Iron, common, thicker than No. 17 gauge.....
.....	20	Sheet Iron, Hollow-ware, and all manufactures of sheet iron not elsewhere specified
.....	35	Skates, iron or steel.....
.....	25	Stoves
.....	25	Tacks, brads and sprigs
.....	25	Tin Plates.....
.....	25	Tubing, lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured, 1½ inch in diameter and over
.....	25	Wrought Iron Tubing, plain, not threaded, coupled or otherwise manufactured, over 2 in. in diameter.....
.....	30	Wrought Iron Tubing, plain, 2 in. in diameter or under coupled and threaded or not.....
h and	20	Wrought Iron Tubing, other than above.....
.....	35	Wire, iron and steel, galvanized or tinned, 15 gauge
.....	35	or smaller.....
iron,	25	Wire, Iron and Steel, over 15 gauge
.....	25	Wire rope, strand or chain made of iron wire.....
gs for	25	Wire Work, other
.....	25	Iron.—All articles rated as iron or manufactures of iron shall be chargeable with the same duty, if imported, as steel or steel and iron combined, unless otherwise pro- vided for.
.....	25	Istle or Tampico "fibre"
.....	17½	
.....	30	Ivory black and Lamp black.....
ding and	20	Ivory Nuts, unmanufactured
and	10	Ivory, manufactures of, not elsewhere specified.....
and	10	Ivory Vaccine Points.....
and	10	Ivory, unmanufactured
.....	30	Ivory Veneers, sawn only, not planed or polished.....
Free	25	Ivory Knives and Folders.....
ton. ton.	25	J
ways and	35	Jaconet, "Scotch"
or am.	15	Jalap Root
.....	17½	Jams..... 5 cents per lb.
.....	12½	Japanned and Tin Ware, not elsewhere specified.....
.....	10	Jeans, Kentucky..... 2 cents per sq. yd. and
.....	25	Jeans and Coutilles, see Coutilles and Jeans.....
.....	15	Jellies..... 5 cents per lb.
.....	25	Jet, manufactures of

	P. C.
Jewelry, of gold and silver or other metal or imitations of..	
Jewel Cases, and other like articles, of any material.....	20
Junk, old.....	30
Jute, carpeting or matting and mats.....	Free
Jute Cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 42 inches wide, when imported to be manufactured into bags only.....	25
Jute Butts	Free
Jute, manufactures of, not elsewhere specified	Free
Jute, unmanufactured.....	20
Juvenile Water Colors	Free
	20

K

Kainite, or German Potash Salts, for fertilizers.....	Free
Kelp.....	Free
Kentucky Jeans, N.E.S.....	2 cents per sq. yd. and
Kerosene and Coal Oil, distilled, purified or refined, not elsewhere specified.....	7 1/5 cents per I.G
Kerosene and Coal Oil, fixture or parts thereof.....	30
Knife Powder.....	20
Knife Blades or Knife Blanks, in the rough, unhandled, for use by electro-platers.....	10
Knives, for butchers and farriers (cutlery).....	25
Knives, for Horticultural purposes (cutlery).....	25
Knives, for mowers and reapers and cutter-bars.....	35
Knitted Cloth, cotton hosiery	30
Knitting Machines.....	25
Knitting Needles.....	20
Knitting Machine Needles	30
Knitting Yarn, cotton, not bleached, dyed or colored, under No. 40.....	2 cents per lb. and
Knitting yarn cotton, dyed or colored...3 cents per lb. and	15
Knitting Yarn, woolen, under No. 30...7 1/2 cents per lb. and	15
Kyrolite (mineral)	20
	Free

L

Labels, coloured, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders.....	10 cents per lb. and	20
Lac Dye, crude, seed, button, stick and shell.....		Free
Laces, cotton, boot, shoe and stay		30
Laces, embroidered with gold and silver.....		20
Laces, silk.....	See laces, cotton, etc.	30

CUSTOMS TARIFF.

39

P. C.		P. C.
s of ..	20	Laces, braids, fringes and other trimmings.....
.....	30	Lace Collars, clothing.....
Free		Lackers, Varnish, not elsewhere specified.....
.....	25	20 cents per I.G. and
ngled, than l into		Lakes, scarlet and maroon, in pulp.....
.....		Lamp black and Ivory black.....
Free		Lamb and Sheep Skins, tanned or dressed, but not waxed or glazed
Free		Lamb and Sheep Skins dressed, waxed or glazed
20		Lamp Reflectors.....
Free		Lamps (glass).....
20		Lamp Shades (glass).....
		Lampwicks
		Lap-welded Boiler Iron Tubing, not threaded, coupled or otherwise manufactured, $1\frac{1}{2}$ inch in diameter and over
.....	Free	Lard, tried or rendered..... 2 cents per lb.
.....	Free	Lard, untried..... $1\frac{1}{2}$ cents per lb.
and	15	Lard Oil
not		Lava, unmanufactured
I.G.		Lava, manufactures of
..	30	Lead, bars, blocks and sheets..... 60 cents per 100 lbs.
..	20	Lead, old, scrap and pig..... 40 cents per 100 lbs.
for		Lead, white and red, dry and orange mineral, also dry white zinc
..	10	5
..	25	Lead, white, in pulp, not mixed with oil.....
..	25	5
..	35	Lead pipe and shot
..	30	30
..	25	Lead pencils, in wood or otherwise.....
..	20	25
der		Lead, Nitrate and Acetate of
nd		5
nd	15	Lead, all manufactures of, not elsewhere specified.....
nd	15	30
..	20	Leather, all upper and French Kid, tanned but not waxed
..	30	Leather, all upper and French Kid, dressed and waxed.....
..	20	15
..	25	Leather Belting
..	25	20
..	25	Leather Boots and Shoes.....
..	25	25
..	Free	Leather Board..... 3 cents per lb.
..		Leather Boot and Shoe Counters, made from leather board style cent per pair.
..		Leather, Cordova, tanned, from horse hide, and manufac- tures of
..		25
..		Leather, Morocco skins, tanned but rough or undressed.....
..		10
..		Leather, other, and skins tanned, not elsewhere specified.....
..		20
..		Leather, Patent, Japanned or enamelled
..		20
..		Leather, Sole, tanned but rough or undressed
..		10
..		Leather, Sole and Belting Leather, tanned but not waxed
..		15
..		Leather, Sole and Belting Leather, dressed and waxed
..		20
..		Leather, manufactures of, not elsewhere specified
..		25
..		Leeches
..		Free

	P. C.
Leghorn Hats, unfinished or Caplins.....	20
Leicester and Lincolnshire or Lustre Wools, such as are grown in Canada.....	3 cents per lb.
Lemons, citrons and oranges, in brine for candying.....	Free
Lemons and oranges	20
Lentils	20
Lignumvitae wood, not manufactured.....	Free
Lime and Lemon juice N. E. S.....	20
Lime Juice, sweetened, 20 per cent. of this article to be rated as sugar over 13 grade, viz., 1 cent per lb. and 35 per cent. <i>ad val.</i> , and 80 per cent. of the value at 20 per cent. <i>ad val.</i>	20
Lime, Acetate of.....	20
Lime	20
Lime, Chloride of.....	Free
Linen collars and cuffs (clothing).....	30
Linen Clothing, or articles worn by men, women and children	30
Linen, Duck	20
Linen Canvas, when to be used for boats and ships' sails...	5
Linen, manufactures of, not elsewhere specified.....	20
Linen Thread.....	20
Lines and Twines, for the fisheries.....	Free
Linings, rolled, (cotton).....	20
Linoleum, as Oil Cloth.....	30
Linseed Oil, raw or boiled	25
Liquorice, root and paste, extract of, for manufacturing purposes	15
Liquorice Root and Rhubarb Root, natural state.....	Free
Liquorice, stick extract or confection	1 cent per lb.
Litharge	Free
Lithographic Stones, not engraved.....	20
Litmus and all Lichens, prepared and not prepared.....	Free
Lobsters, fresh or preserved.....	25
Lobsters, fresh or preserved, from Newfoundland	Free
Locks, of all kinds.....	30
Locomotives and Railway Passenger, Baggage and Freight Cars, being the property of railway Companies in the United States running upon any Line of Road crossing the Frontier, so long as Canadian Locomotives and Cars are admitted free under similar circumstances into the United States, under regulations to be prescribed by the Minister of Customs.....	Free
Locomotive Engines	25
Locomotive Tires of steel or "Bessemer" in the rough.....	10
Locomotive wrought forgings, or parts thereof.....	25
Locust Beans, for the manufacture of horse and cattle food.	Free
Logwood, extract of.....	Free

P. C.		P. C.
are lb.	20	Logs, and round unmanufactured timber, not elsewhere pro- vided for
....	Free	Lubricating Oils, composed wholly or in part of Petroleum, and costing thirty cents per Imp. gall or over.....
....	20	Lubricating Oils, costing less than 30 cts. per I.G.....
....	20	cts. per I.G. 7 1-5
... Free	20	Lubricating Oils, all other.....
... per	20	Lumber and Timber, Planks and Boards, sawn, of Boxwood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Sandal-wood, Spanish Cedar, Oak, Hickory and Whitewood, not shaped, planed or other- wise manufactured, and sawdust of the same.....
... per	20	Lumber, Hickory, sawn to shape for spokes of wheels, but not further manufactured.....
... Free	20	Lumber and Timber, not elsewhere specified.....
... .	30	
... .	30	
... .	20	
... .	5	
... .	20	Mace.....
... .	20	Maccaroni and Vermicelli.....
... .	Free	Machine Card Clothing.....
... .	20	Machine, Dating.....
... .	30	Machine, Knitting.....
... .	25	Machine, Numbering.....
... .	15	Machine, Sewing, whole or on heads or parts of heads.....
... .	Free	\$2 each and
... .	20	Machine, Sewing, parts of ; stands and table tops imported separately, stands to be treated as castings and wood work as manufactures of wood.....
... .	Free	Machine Screws, except Wood Screws.....
... .	20	Machine Screws, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws....
... .	25	The same imported with nuts, or properly screw bolts..
... .	Free	Machines, Ruling, Cutting, Perforating and Paging Machines, as Bookbinders' Implements.....
... .	30	Machinery, not elsewhere mentioned.....
... .	25	Madder, or Indian Madder, ground and prepared, and all extracts of.....
... .	Free	Mackerel, fresh..... 1 cent per lb.
... .	25	Mackerel, fresh, from Newfoundland
... .	10	Mackerel, pickled
... .	25	Mackerel, pickled, from Newfoundland
... .	Free	Magic Lanterns.....
... .	Free	Magnesia.....
... .	20	Mahogany, lumber, sawn, not shaped, planed or otherwise manufactured and sawdust of same.....

M

Mace.....	25
Maccaroni and Vermicelli.....	20
Machine Card Clothing.....	25
Machine, Dating.....	25
Machine, Knitting.....	25
Machine, Numbering.....	25
Machine, Sewing, whole or on heads or parts of heads.....	20
Machine, Sewing, parts of ; stands and table tops imported separately, stands to be treated as castings and wood work as manufactures of wood.....	25
Machine Screws, except Wood Screws.....	30
Machine Screws, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws....	35
The same imported with nuts, or properly screw bolts..	30
Machines, Ruling, Cutting, Perforating and Paging Machines, as Bookbinders' Implements.....	10
Machinery, not elsewhere mentioned.....	25
Madder, or Indian Madder, ground and prepared, and all extracts of.....	Free
Mackerel, fresh..... 1 cent per lb.	
Mackerel, fresh, from Newfoundland	Free
Mackerel, pickled	Free
Mackerel, pickled, from Newfoundland	Free
Magic Lanterns.....	25
Magnesia.....	20
Mahogany, lumber, sawn, not shaped, planed or otherwise manufactured and sawdust of same.....	Free

	P. C.	
Majolica Ware, Stone Pottery.....	30	Meats,
Malleable Iron Castings.....	25	Meats,
Malt, upon entry for Warehouse, subject to Excise Regulations.....	15 cents per bush.	Meats,
Malt, extract of, for medicinal purposes.....	25	wis
Manganese, Oxide of.....	Free	Meats,
Manilla Grass.....	Free	Medals
Manilla Hoods	20	Medicin
Mantels, Slate and Marble	3C	tro
Mantles, clothing, wool.....	10 cents per lb. and	ton
Mantles, clothing, other, not elsewhere specified.....	25	dro
Manures, Guano, and other animal or vegetable manures..	30	or
Manuscripts	Free	gen
Maps.....	Free	affo
Marble Dust	20	bo
Marble Blocks, from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing less than 15 cubic feet	20	Medicin
Marble Blocks and Slabs, sawn on more than two sides....	10	All
Marble, in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet or over.....	20	v
Marble Slabs, sawn on not more than two sides.....	Free	Meersch
Marble, manufactures of, not elsewhere specified.....	10	Meersch
Marbles (playing marbles).....	30	Melado
Mastic Gum.....	20	Melado
Masts, Iron for ships, or parts of.....	Free	Melons
Matches, of wax, as candles.....	25	Menage
Matches, of wood.....	25	reg
Matrasses, hair, spring and other.....	35	Mercury
Matting, Cocoa and Jute.....	25	Metal C
Matting and Mats, of hemp	25	Metal, Y
Meal, when damaged by water <i>in transitu</i> (on appraised value).....	25	Mexican
Meal, Buckwheat.....	1/4 cent per lb.	Mica
Meal Cake, Oil Cake, Cotton Seed Cake and Palm Nut Cake	Free	Microsc
Meal, Indian Cornmeal	40 cents per brl.	Military
Meats, Bacon and Hams, Shoulders and Sides.....	2 cents per lb.	Milk F
Meats, Beef, fresh or salted	1 cent per lb.	oth
Meats, Beef, Corned Beef	2 cents per lb.	Mill bo
Meats, Beef, imported in the carcase to be cured or preserved in bond for exportation.....	1 cent per lb.	Mill Iro
Meats, extract of fluid beef not medicated.....	25	and
Meats, potted, "mixed and made up into a paste".....	20	Milliner
Meats, Mutton, fresh or salted.....	1 cent per lb.	Mineral
Meats, Pork	1 cent per lb.	Mineral
		Mineral

P. C.		P. C.
.....	30	Meats, Pork, imported, to be cured in bond .. 1 cent per lb.
.....	25	Meats, Poultry, and Game of all kinds
gula-		Meats, prepared meats, sealed or unsealed, in cans or other-
bush.		wise, not elsewhere specified .. 2 cents per lb.
.....	25	Meats, other, not elsewhere specified .. 2 cents per lb.
.....	Free	Medals of gold, silver or copper
.....	Free	Medicines, Proprietary, viz: all tinctures, pills, powders,
.....	20	troches or lozenges, syrups, cordials, bitters, anodynes,
and	30	tonics, plasters, liniments, salves, ointments, pastes,
.....	25	drops, waters, essences, oil or medicinal preparations
res..	30	or compositions recommended to the public under any
.....	Free	general name or titles, as specifics for any diseases or
.....	Free	affections whatsoever, affecting the human or animal
.....	20	bodies, not elsewhere provided for, in liquid form
n on	20	Medicines, Patent, all other, not elsewhere specified
.....		All medicinal preparations, whether chemical or other-
.....	10	wise, usually imported with the name of the manufac-
.....	20	turer, shall have the true name of such manufacturer
n on		and the place where they are prepared, permanently
g 15		and legibly affixed to each parcel by stamp, label or
.....		otherwise, and all medicinal preparations imported
.....	Free	without such names so affixed shall be forfeited.
.....	10	Meerschaum, crude or raw
.....	30	Meerschaum, manufactures of
.....	20	Melado, not imported direct .. $\frac{3}{8}$ cents per lb. and
.....	Free	Melado, imported direct .. $\frac{3}{8}$ cents per lb. and
.....	Free	Melons
.....	25	Menageries, horses, cattle, carriages and harness of, under
.....	25	regulations to be prescribed by the Minister of Customs
.....	35	Mercury or quicksilver
.....	25	Metal Composition, not elsewhere specified
.....	25	Metal, yellow Metal in bars, bolts, and for sheathing
.....		Mexican Fibre
.....	20	Mica
.....		Microscopes
.....	Free	Military Stores and Munitions of War
.....		Milk Food manufactured by Henri Nestle, Dr. Gibaut, and
.....		others, and all similar preparations
.....		Mill board, not straw board
Nut		Mill Iron and Mill Cranks, and wrought forgings for Mills
.....		and Locomotives, or parts thereof
.....		Millinery, to be rated according to material of chief value...
.....		Mineral Waters, natural, not in bottles
.....		Mineral Waters, N.E.S
.....		Mineral and Bituminous substances, not elsewhere specified
.....		Mineral Soap Grease, a preparation of Petroleum
.....	25	4 cents per lb.
.....	20	

	P. C.
Mineralogy, specimens of.....	Free
Mitts and Gloves, of kid and leather.....	25
Mitts and Gloves, all other.....	25
Models of Inventions and other Improvements in the Arts, but no articles shall be deemed a model or Improvement which can be fitted for use	Free
Mohair, manufacture, not elsewhere specified.....	$22\frac{1}{2}$
Molasses, other, when imported direct, without tranship- ment, from the country of growth or production, value free on board	15
Molasses other, when not imported direct	20
Moleskin, pantaloons stuff.....	2 cents per yd. and
Morphine.....	15
Morocco Skins, tanned, but rough or undressed.....	20
Moss, Iceland, and other Mosses, crude.....	10
Moss, Seaweed, and all other vegetable substances used for beds and mattrasses, in their natural state, or only cleaned.....	Free
Moss, other, N. E. S.....	20
Moulds, Button.....	25
Mouldings of wood, plain.....	25
Mouldings of wood, gilded or otherwise further manufactured than plain	30
Mowing and Reaping Machines.....	35
Mowers and Reapers' Knives and Cutter Bars, as parts of Agricultural Implements.....	35
Mucilage	20
Muffs, Fur.....	25
Munjeet, or Indian Madder, ground or prepared, and all extracts of.....	Free
Muriatic Acid.....	20
Muriate of Potash, crude.....	Free
Muslin.....	20
Music, printed sheet music.....	10 cents per lb.
Musical Instruments for bands of the Army and Navy.....	Free
Musical Instruments, not elsewhere specified.....	25
Muskets, Rifles, Guns and Pistols, not elsewhere specified...	20
Musk, in pods or in grains	Free
Mustard Cake	20
Mustard Seed, unground.....	15
Mustard, prepared, including French Mustard.....	25
N	
Nail and Spike Rods, [iron]	$17\frac{1}{2}$
Nails, Hungarian and Clout	30
Nails, Iron Wire, Pointe de Paris.....	30
Nails, S Nails an .Spi Nails an Napkin Naphtha, Neatsfoot Needles Needles Nettings glov Nets an Newspap zinc Newspap zinc New Year Nickel. Nickel A Nickel S Nickel a Nickel a Nitrate o Nitrate o Nitrate o Nitric A Nitro-GI Notarial Numberi to p Nuts and Nuts, irc Nuts, all Nuts, Co Can Nuts, Co Nutmegs Nutgalls Oak and Oak, lun saww Oakum.. Oats.... Oats, dan	

CUSTOMS TARIFF.

45

P. C.		P. C.
Free	Nails, Spikes and Sheathing, Nail Composition	20
25	Nails and Spike, wrought and pressed, including R. R. Spikes.....	10
25	Nails and Spikes, cut.....	10
Arts, rove- ship-value	Napkin Rings, [if plated].....	30
Free	Naptha, not elsewhere specified.....	7 1/5 cts. per I.G.
22 1/2	Neatsfoot Oil, and all animal oils, not elsewhere specified...	20
15	Needles, Knitting	20
20	Needles, Steel..... See Steel Needles	
15	Nettings, Cotton and Woolen Nettings, for boots, shoes and gloves	10
15	Nets and Seines, for use of fisheries.....	Free
20	Newspapers and quarterly, monthly and semi-monthly maga- zines, and weekly literary papers, unbound.....	Free
10	Newspapers and quarterly, monthly and semi-monthly maga- zines, if bound.....	15
Free	New Year Chromos.....	25
20	Nickel.....	Free
25	Nickel Anodes.....	10
25	Nickel Silver, in sheets.....	10
30	Nickel and German Silver, manufactures of, not plated....	25
35	Nickel and German Silver, manufactures of, if plated.....	30
35	Nitrate of Saltpetre.....	20
35	Nitrate of Soda or Cubic Nitre	Free
20	Nitrate of Lead.....	5
25	Nitric Acid.....	20
20	Nitro-Glycerine.....	20
25	Notarial Seals.....	20
Free	Numbering Machines, not to be classed with printing presses, to pay.....	25
20	Nuts and Bolts, together [iron].....	30
Free	Nuts, iron and steel.....	10
20	Nuts, all kinds [dried fruits].....	20
Free	Nuts, Cocoa, imported from the place of growth direct to a Canadian port.....	50 cents per 100
25	Nuts, Cocoa, not imported direct.....	\$1.00 per 100
Free	Nutmegs and Mace.....	25
20	Nutgalls.....	Free
15	O	
25	Oak and Tanners' Bark.....	Free
17 1/2	Oak, lumber and timber, not further manufactured than sawn or split.....	Free
30	Oakum.....	Free
30	Oats.....	10 cents per bush.
	Oats, damaged by water in transitu [on appraised value]....	20

	P. C.	
Oatmeal.....	$\frac{1}{2}$ ct. per lb.	Opium
Oatmeal, damaged by water in transitu [on appraised value]	20	Opium
Ochres, dry, ground or unground, washed or unwashed, not calcined.....	10	Optical
Ochres, calcined.....	20	Orange
Oil, Aniline, crude.....	Free	Ores of
Oil, Coal and Kero-sene, distilled, purified or refined, Naphtha, Benzole and Petroleum.....	$7 \frac{1}{5}$ cts. per I.G.	Organs
Oil, Carbolic.....	10	set
Oil, Castor.....	20	Organs
Oil, Cod Liver, medicated.....	20	Organs
Oils, cocoanut and Palm, in their natural state.....	Free	Organs,
Oil, Cod.....	20	Organs,
Oils, Fish, and products of fish, from Newfoundland.....	Free	Organs,
Oils, Fish.....	20	Organs,
Oil, Flax Seed or Linseed.....	25	Organs,
Oil, Hair, perfumed or not.....	30	Orname
Oil, Lard Oil.....	20	Orname
Oils, Lubricating, composed wholly or in part of petroleum, and costing thirty cents per Imp. gal. or over	25	Dre
Oils, Lubricating, costing less than thirty cts. per Imp. gal.	$7 \frac{1}{5}$ cts. per Imp. gal	con
Oils, Lubricating, all others.....	25	Orris R
Oils, Neatsfoot and all animal.....	20	Ostrich
Oil, Olive.....	20	Ostrich
Oil, Seal.....	20	Osiers, u
Oil, Seal, from Newfoundland.....	Free	Osiers a
Oil, Salad.....	20	Osiers a
Oil, Sesame seed	20	Ottar of
Oil, Sperm	20	Oxalic A
Oils, Vegetable Oils, not elsewhere specified.....	20	Oxide o
Oils, Volatile or Essential	20	Oysters,
Oils, Whale.....	20	Oysters,
Oil, Whale, from Newfoundland.....	Free	Oysters,
Oil, all other, not elsewhere specified	20	Oysters,
Oil Cake, Cotton Seed Cake and Meal, Palm Nut Cake and Meal	Free	Packages
Oil Cake Meal	Free	Packages
Oil Cake Crushed	20	pro
Oil Cloths in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, flocked or coated, including Linoleum	30	Packages
Oil Cloths, for table covers, carriages, etc.....	30	Pails, Tu
Oil Cambric and Oiled Silk	20	Paints an
Old and Scrap Copper.....	10	sian
Old and Scrap Iron and Steel.....	Free	Paints an
Old and Scrap Lead.....	40 cents per 100 lbs	and white Cob

CUSTOMS TARIFF.

47

P. C.		P. O.
per lb. value]		
ed, not	20	20
.....	10	25
.....	20	Free
Nap- r I.G.	Free	
.....	10	20
.....	20	20
.....	20	Free
.....	Free	15
pleum,		
gal.	20	15
p. gal	25	15
.....	25	25
Orris Root	.....	Free
Ostrich Feathers, undressed	.....	15
Ostrich Feathers, dressed	.....	25
Osiers, unmanufactured	.....	Free
Osiers and Willow Furniture	.....	35
Osiers and Willow Works, not elsewhere specified	.....	25
Ottar of Roses	.....	Free
Oxalic Acid	.....	Free
Oxide of Iron, dry or Colcothar	.....	Free
Oysters, fresh in shell	.....	20
Oysters, in cans... (see canned oysters) under items fish, etc.	.....	25
Oysters, shelled, in bulk	.....	10 cents per Gall.
Oysters, from Newfoundland	.....	Free

P

Free	Packages—"See 1st item of Resolutions."	
Free	Packages containing Oysters or other Fish not otherwise provided for.....	25
20		Free
elled, clud-	Packages, etc., from Newfoundland.....	25
....	Pails, Tubs and Churns, wood	Free
30	Paints and Colors, dry, viz., blue black, Chinese blue, Prus- sian blue and raw umber.....	
30		
20	Paints and Colors, colors in pulp, viz., carmine, cologne, and rose lakes, scarlet and maroon, satin and fine washed white and ultramarine blue, and metallic colors, viz :	
10	Cobalt, Zinc and Tin.....	
Free		
o lbs		

	P. C.
Paints and Colors, viz., fire-proof paint, dry.. $\frac{1}{4}$ ct. per lb.	25
Paints and Colors, ground in oil or any other liquid.....	
Paints and Colors, Ochres, dry, ground or unground,, wash- ed or unwashed, not calcined.....	10
Paints and Colors, Paris Green, dry.....	10
Paints and Colors, White and Red Lead and Orange Min- eral.....	5
Paints and Colors, White Lead in Pulp, not mixed with oil.	5
Paints and Colors, Zinc, dry white	5
Paints and Colors, dry, other, not elsewhere specified.....	20
Paintings, Engravings, Drawings and Prints, N.E.S.....	20
Paintings, "mounted on cardboard matts".....	30
Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists.....	Free
Paintings in Oil or Water Colours, the production of Cana- dian artists, under regulations, to be made by the Minister of Customs	
Palm Leaf, unmanufactured.....	Free
Palm Leaf, when manufactured N. E. S	Free
Palm Nut, Cake and Meal.....	20
Palm Oil [natural state]	Free
Palm Nut Kernel Oil	20
Pamphlets, N.E.S.....	15
Pamphlets, Advertising	\$1.00 per 100
Pamphlets, Fashion	\$1.00 per 100
Paper Collars, Cuffs and Shirt Fronts of paper, linen or cotton.....	30
Paper Bags, not printed	25
Paper Bags, if printed	30
Paper, Cards, for playing..... 6 cts. per Pack	
Paper Hangings, or Wall Paper, and glazed, plated, marbled, enamelled or embossed paper, in rolls or sheets, and card board similarly finished, also Bristol Board and all other kind of card board, also all cards cut, N. E. S ...	
Paper Maché, manufactures of.....	30
Paper, Carpet Lining.....	25
Paper, Mill board, not Straw board.....	20
Paper, of all kinds not elsewhere specified.....	10
Paper, Printing	20
Paper, ruled	20
Paper, Union Collar Cloth, not shapen.....	25
Paper waste or clippings.....	5
Paper, Sand Paper.....	Free
Paper, calendered, including writing and note paper not ruled	25
In its meaning held practically to apply to all writing papers, smooth surface papers whether colored or white,	$22\frac{1}{2}$
	dr to pa Paper L Parafina Parafina Parasols Parts o Paste, C Paste, C Paste, p Patent M Patent M Patent I Peaches, Pears, g Pear, ess Pear Tre Peas . Peas, wh Pearl, M Pearl, ma Pencils, I Pencils, S Pencil Ca Pens... Penholder Penknives Pelts... Pepper, u Pepper, g Percussion Percussion Periodicals Perfumery Perfumed S four o Perfumed S ing mo Perfumed a Persis, or e Petroleum, Tetroleum, Tewter, Pl Theasants, Pheasants, C Phials, glass

CUSTOMS TARIFF

49

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Pelts	
Pepper, unground	
Pepper, ground	
Percussion Caps, for guns, rifles	
Percussion Caps, for blasting	
Periodicals, Illustrated Advertising	..... 6 cents per lb. and
Perfumery, including toilet preparations	
Perfumed Spirits in bottles or flasks, not weighing more than four ounces	
Perfumed Spirits in bottles, flasks or other packages, weigh- ing more than four ounces	\$1.90 per I.G. and
Perfumed and Fancy Soaps	
Persis, or extract of Archill and Cudbear	
Petroleum, refined	..... 7 1/5 cts. per I.G.
Petroleum, products of	..... 7 1/5 cts. per I.G.
Pewter, Platina or Metal Composition	
Pheasants, for improvement of stock	
Pheasants, other	
Phials, glass	

D

	P. C.	
Philandri Seed.....	20	Plants sp
Philosophical Instruments and Apparatus, including globes and pictorial illustrations of insects, when imported by or for the use of colleges and schools, scientific and literary societies.....	Free	Plants A C Pe Pe Pl Qu
Phosphorus.....	Free	Plaster
Phosphor Bronze blocks, sheets and wire	10	Plaster
Photographs, "on cardboard"	30	Plaster
Pianofortes, square, whether round cornered or not, not over 7 octaves	\$25 each and 15	Plasters Plaits, S
Pianofortes, square, all other	\$30 each and 15	Plated V
Pianofortes, upright	\$30 each and 15	Plates, Plate, B
Pianofortes, concert, semi-concert, or parlor grand piano- fortes.....	\$50 each and 15	Plates, Plates, G
Pianos, part of	25	Plates G
A piano imported, consisting of case, frame, sounding- board, etc., but without the action, should be treated as a piano liable to the specific duty and the <i>ad val-</i> <i>orem</i> duty on its value in that state		Plates G
Pickles and Sauces.....	25	Platina,
Pictorial Show Cards	20	Platinum
Picture Frames, as furniture.....	35	Plates, e
Pictures, Advertising, not framed	30	Playing C
Pictures, Advertising, if framed	35	Plums, g
Pictures, N.E.S.....	20	Plums, dr
Pig, Copper	10	Plum Tr
Pig Iron.....	\$2.00 per ton 2,000 lbs.	Plumbage
Pig Tin	Free	Plumbage
Pig Zinc	Free	Plush, Sil
Pillows and Bolsters	35	Plush, of
Pimento, ground	25	Plush Silk
Pimento, unground.....	10	Pocketbo
Pins, manufactured from wire of any metal	30	Polishing
Pine Apple	20	Pomades,
Pine Apple, essence of.....	\$1.90 per I.G. and 20	the p do no
Pipe, Clay.....	Free	tins o
Pipes, drain pipes and sewer pipes glazed.....	25	Pomades,
Pipes, soil and water pipes, of iron castings	25	Pomatum,
Pipes, Tobacco pipes, Briar and all wooden.....	25	Porcelain
Pipes, Tobacco pipes, other, N. E. S.....	20	
Pipe Cases containing pipes, Cigar and Cigarette cases, and other like articles of any material.....	30	
Pipe Organs.....	25	
Pistols, N. E.S.....	20	
Pitch (pine) in packages of not less than 15 Gallons	Free	
Pitch, Coal.....	10	

CUSTOMS TARIFF.

51

P. C.		P. C.
20	Plants and Shrubs, lawn and ornamental trees, not elsewhere specified.....	20
Free	Plants, viz : Apple Trees, of all kinds.....	2 cts. each
Free	Cherry Trees, of all kinds.....	4 cts. each
10	Peach Trees.....	4 cts. each
30	Pear Trees, of all kinds.....	4 cts. each
	Plum Trees, of all kinds.....	5 cts. each
	Quince Trees.....	2 $\frac{1}{2}$ cts. each
15	Plaster of Paris or Gypsum, ground not calcined.....	10 cts. per 100 lbs.
15	Plaster of Paris, calcined or manufactured.....	15 cts. per 100 lbs.
15	Plasters medicated, all kinds.....	25
25	Plaits, Straw, Tuscan and Grass.....	Free
	Plated Ware and Gilt Ware, of all kinds, including cutlery, plated wholly or in part.....	30
	Plates, Canada.....	12 $\frac{1}{2}$
	Plate, Boiler, iron or steel	12 $\frac{1}{2}$
	Plates, Tin	Free
25	Plate Glass, not coloured, in panes not over 30 square feet..	6 cents per square foot.
30	Plate Glass, in panes over 30 and under 70 square feet.....	8 cents per square foot.
35	Plate Glass, in panes over 70 square feet.....	9 cents per square foot.
10	Platina, not elsewhere specified.....	20
Free	Platinum Wire.....	Free
Free	Plates, engraved on wood, steel, or other metal.....	20
	Playing Cards.....	6 cts. per pack
35	Plums, green fruit.....	30 cts. per bush.
25	Plums, dried fruits.....	20
10	Plum Trees.....	5 cts. each
30	Plumbago.....	10
20	Plumbago, manufactures of	20
20	Plush, Silk Netting, used for manufacture of gloves.....	15
Free	Plush, of Silk or Cotton, for Hatters' use.....	Free
25	Plush Silks, other	30
25	Pocketbooks and Purses.....	30
25	Polishing Powders.....	20
20	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.....	15
30	Pomades, all others.....	30
25	Pomatum, or paste for the hair, mouth or skin.....	30
20	Porcelain Slate	25
10		

	P. C.
Porcelain Ware, other	
Pork.....	1 cent per lb.
Porter, in bottles.....	18 cts. per I.G.
Porter, in wood.....	10 cts. per I.G.
Portland or Roman Cement.....	
Posters and Advertising Pictures or pictorial show cards or bills	10 cts. per lb. and
Potash, bichromate of, crude.....	
Potash, muriate of, crude.....	
Potash, German Mineral	
Potatoes, sweet	
Potatoes, other	10 cts. per bush.
Poultry and Game of all kinds.....	
Powder, rifle and sporting powder.....	5 cts. per lb.
Blasting and Mining powders.....	3 cts. per lb.
Cannon and Musket.....	4 cts. per lb.
Canister Powder.....	15 cts. per lb.
Giant, Dualin, Dynamite.....	5 cts. per lb. and
Nitro-Glycerine	10 cts. per lb and
Powders, perfumed	
Powders, Baking.....	
Prayer Books (see books).....	5
Precious stones, viz., Agate, Amethyst, Aqua Marine, Blood Stone, Carbuncle, Cat's Eyes, Cameo, Coral, Cornelian, Crystal, Crysolite, Crosordolite, Emerald, Garnet, Intaglio, Inlaid or Encrusted Stones, Onyx, Opal, Pearl, Ruby, Sardonyx, Sapphire, Topaz, and Turquoise, not polished nor otherwise manufactured....	
Precipitate of Copper, crude.....	
Printed or Dyed Cottons, N.E.S.....	
Prints, drawings, etc.....	
Printing Presses, not to include type writers, electric pens numbering machines or dating stamps	
Proprietary Medicines, in liquid form (see medicines).....	
Prunes and Plums, dried fruit	
Prunella, twill cotton.....	2 cts. per sq. yd. and
Prunella, cotton and woolen netting for boots and shoes..	
Prussian Blue, dry color.....	
Pumice and Pumice Stone, ground or unground	
Pumps, iron, pitcher, spout, cistern, well and force pumps, and wood	
Putty	35
Putty, dry, for polishing granite.....	25
	Free
	Quails
	Quails
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	Rags, c
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	Raisins,
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P. C.	Q	P. C.
30		Free
Quails, for improvement of stock		20
Quails, other		Free
Quercitron, or extract of oak bark, for tanning		20
Quills		Free
Quicksilver		20
Quinces	30 cts. per bush.	Free
Quince Trees	2½ cts. each.	
Quinine, sulphate of (in powder)		
Quilts of Cotton, or Bed Comforters, not including woven quilts or counterpanes		Free
		27½

R

Rags, of cotton, linen, jute and hemp; paper—waste or clippings and waste of any kind fit only for manufacturing paper	Free
Rags, woolen	Free
Rails, Iron or Railway bars, for railway and tramway	15
Railway Iron, fish plates, frogs, frog points, chairs and finger bars	17½
Railway Bars, steel, not including tram,	Free
Railway Cars and Railway Carriages	30
Raisins, dried fruits	20
Rakes	35
Rake Teeth	35
Rasps and Files	35
Raspberries, green fruit	2 cts. per qt.
Rattans, unmanufactured	Free
Rattans, manufactured or partly manufactured	25
Receipts, printed	30
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing	Free
Red Prussiate of Potash	10
Reeds, unmanufactured	Free
Reeds, manufactured or partly manufactured, N.E.S.	20
Reeds, for organs	25
Rennet, raw or prepared	Free
Resin, in packages of not less than 15 Gallons	20
Revolvers, not elsewhere specified	Free
Rhubarb Root	20
Rhubarb, ground or powdered	Free
Ribbons, of all kinds and material	30
Rice, unhulled or paddy, when imported direct from the country of growth or production	17½

	P. C.
Rice, other.....	1 ct. per lb.
Rice Flour.....	2 cts. per lb.
Ridges Food.....	20
Rifles, not elsewhere specified.....	30
Rifle Cartridges.....	20
Rinds of lemons, citrons and oranges, in brine for candying.....	30
Rivets, Bolts and Washers.....	Free
Roofing Felts.....	30
Rockingham Ware.....	25
Rolled Beams, channel and angle T iron and steel, or iron and steel	30
Rolled Round Wire Rod in coils (iron) under $\frac{1}{2}$ inch in diameter	$12\frac{1}{2}$
Rolled Round Wire Rods, Steel, under $\frac{1}{2}$ an inch in diameter, when imported by wire manufacturers for use in their factories	10
Rope, Iron Wire.....	5
Rope, other, as cordage.....	25
Roofing Slate, black or blue	20
Roofing Slate, red, green or other.....	\$1.00 per sq.
Roots, medicinal, viz : Aconite, Calumba, Ipecacuanha, Sarsparilla, Squills, Tarraxicum and Valerian	Free
The same ground or powdered.....	20
Rose Lake (color in pulp).....	Free
Rose Water, without spirits.....	30
Rose Wood Lumber, not further manufactured than split or sawn.....	Free
Rubber, hard crude, in sheets, plain or moulded	Free
Rubber substitute, and recovered Rubber	Free
Rubber-Clothing, or clothing made waterproof with Indian rubber	Free
Rubber (Tweed) Clothing	35
Rubber, other manufactures of.....	35
Ruling Pens	25
Rum	\$1.75 per I.G.
Rum Shrub.....	\$1.90 per I.G.
Russel Cord (Wool)	$22\frac{1}{2}$
Rye	10 cts. per bush.
Rye, damaged by water in transitu (on appraised value).....	20
Rye Flour	50 cts. per bbl.
Rye Flour, when damaged by water in transitu (on appraised value).....	20
S	
Saddlers' Hardware	30
Saddlers' Soap	20

Safe,
Saffr,
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CUSTOMS TARIFF.

55

P. C.		P. C.
per lb.		
per lb.		
..... 30	Safes, iron, and doors for safes and vaults.....	25
20	Saffron Cake	Free
30	Saffron and Safflower, and extract of	Free
..... 25	Sago.....	20
30	Sago Flour.....	2 cts. per lb.
..... 30	Sails, for boats and ships.....	
..... 25	Sail Twine	25
..... 5	Sal-Ammonia	5
..... 30	Sal-Soda	Free
..... 12½	Saleratus, or Bicarbonate.....	Free
..... 10	Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, not otherwise provided for	20
..... 5	Salt, coarse, and all fine salt in bulk, other than above.....	Free
..... 25	Salt, in bags, barrels and other packages. 12 cts. per 100 lbs.	8 cts. per 100 lbs.
..... 20	Salt Bags, containing fine Salt.....	25
..... 5	Saltpetre, nitrate of.....	20
..... 30	Salt Cake, being a sulphate of soda, when imported by manufacturers of Glass and Soap for their own use in their own works.....	
..... 20	Sand.....	Free
..... 30	Sand, colored.....	Free
..... 20	Sand Cloth.....	20
..... 5	Sand (iron) or globules for polishing granite.....	25
..... 35	Sandpaper, glass and Emery paper.....	Free
..... 25	Sandalwood, sawn, not shaped, planed or otherwise manufactured.....	25
..... 10	Sapolio	Free
..... 35	Sarsparilla, Root	20
..... 35	Satin, Silk	Free
..... 25	Satin, and fine-washed white (colors).....	30
..... 10	Satin-wcud, sawn, not shaped, planed or otherwise manufactured	Free
..... G.	Satteens.....	2 cts. per sq. yd. and
..... G.	Satchels, Trunks, Valises, Carpet Bags, Purses and Pocket-books	15
..... 22½	Sausage Skins or Casings, not cleaned.....	30
..... 20	Saw Dust (see Free Lumber)	Free
..... 20	Saws, of all kinds	30
..... 30	Scales, Balances, Weighing Beams and Steelyards.....	30
..... 20	Scheidam Schnapps	\$1.90 per I.G.
..... 30	School Slates.....	25
..... 20	Scrap Iron.....	Free
..... 30	Scrap Steel	Free
..... 20	Scrap Brass.....	Free
..... 35	Screens, Japan, as furniture.....	35

	P. C.
Screws, steel and iron, called wood screws	35
Screws, Machine, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws	35
The same imported with nuts are properly screw bolts	30
Screws, with Nuts	30
Scythes	30
Sea Grass	See Agricultural Imps.
Sea-weed, not elsewhere specified	Free
Seal Oil	Free
Seal Oil, from Newfoundland	20
Sealskins, fur, wholly or partially dressed	Free
Sealskin, imitation in wool	15
Seamless Drawn Tubing, brass	20
Seamless Drawn Tubing, copper	10
Seamless Drawn Tubing, Zinc	10
Seamless Cotton Bags	10
Seeds, flower, garden, field and other seeds for agricultural purposes when in bulk or other large parcels	15
Seeds, the same, in small papers and parcels	15
Seeds, mustard, unground	25
Seeds, mustard, ground	15
Seeds for agricultural purposes do not include Colchicum, Cummin, Hyoscyamus, Philandri, Stramonium, Worm, Caraway, Canary.	25
Seeds, Anise, Coriander, Cardimon, Fennel and Fenugreek	Free
Seeds, Canary and Caraway	20
Seeds, other, N.E.S.	20
Sea-weed, moss, and all other vegetable substances used for beds and mattresses, in their natural state or only cleaned	Free
Semaphore Wire	25
Senna, in leaves	Free
Sesame, Seed Oil	20
Settlers' Effects,—Wearing Apparel, Household Furniture, Professional Books, Implements and Tools of Trade, oc- cupation or employment, which the Settler has had in actual use for at least six months before removing to Canada. Musical Instruments, Domestic Sewing Machines, Live Stock, Carts and other vehicles, and Agricultural Implements in use by the Settler for at least one year before his removal to Canada, not to include machinery or articles imported for use in any manufactory, establishment, or for sale; provided that any dutiable article entered as Settlers' Effects cannot be so entered unless brought with the Settler on his first arrival and shall not be sold or otherwise disposed of without payment of duty until after two years actual	

CUSTOMS TARIFF.

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P. C.

.....	35
nuts	35
.....	35
bolts	30
.....	30
mps.	35
.....	Free
Free	Free
.....	20
Free	Free
.....	15
and	20
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P. C.

use in Canada. Provided, also, that under regulations to be made by the Minister of Customs, live stock, when imported in Manitoba or the North West Territory by intending Settlers, shall be free, until otherwise ordered by the Governor in Council	Free
Sewer Pipes, glazed	25
Sewer Pipes, unglazed	20
Sewing Machines, whole, or heads or parts of heads of Sewing Machines	20
Sewing Machines, parts of, viz :—Stands and table tops, imported separately, stands to be treated as castings and woodwork as manufactures of wood, both	25
Sewing Thread on Spools	20
Sewing Cotton Thread, in hanks, black and bleached, three and six cord	12½
Shades, Glass, for lamps and gas lights	30
Shawls, Cashmere and Paisley, if not composed chiefly of silk	25
Shawls, Indian or Paramatta	25
Shawls, Silk	30
Shawls, Woolen	25
Shawls, knitted	7½ cts. per lb. and
Shawls, other	20
Sheep	25
Sheep, for improvement of stock	20
Sheep Skins, tanned' or dressed but not waxed or glazed	Free
Sheep Skins, dressed and waxed or glazed	15
Sheetings, Cotton, bleached and unbleached, not stained, painted or printed	20
Shells, manufactured	15
Shingles	20
Sheet Music	20
Sheet Iron, No. 17 gauge and thinner	10 cts. per. lb.
Sheet Iron, thicker than 17 gauge	12½
Ships and all other vessels, built in a foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull and all appurtenances except machinery	17½
Machinery on same	10
Ships, repairs on (according to material).	25
Shirts, cotton, woven or made on frames	30
Shirts, Drawers and Hosiery, wool, wholly or in part, not elsewhere specified	7½ cts. per lb. and
Shirt Fronts, Collars and Cuffs, paper, linen or cotton	20
Shirtings, cotton, checked and striped	30
Shoddy	15
Shoes and Boots, leather and rubber	22½
	25

	P. C	Silve
Shoes, felt	25	Silver
Shoemakers' Ink.....	25	Silver
Shoemakers' Pitch.....	20	Silver
Shoe Linings, twilled cotton..... 1 ct. per sq. yd. and	15	Silver
Shoe Linings, colored jeanettes 2 cts. per sq. yd. and	15	Silver
Shoe Laces, of any material.....	30	Silver
Shot, Lead.....	30	Skate
Shot Guns, not elsewhere specified.....	20	Skate
Shot Pouches, leather.....	25	Skins
Show Cases.....	35	Skins
Show Cards or Bills (pictorial)	20	Slates
Show Cards, framed.....	35	Slates
Shovels and Spades.....	35	Slates
Shoulders and Sides, fresh, salted, dried or smoked	35	Slate L
	2 cts. per lb.	Slate S
Shrubs and Trees, ornamental and shade, not elsewhere specified	20	Slates
Silex or Crystallized Quartz	Free	Sleigh
Silicate of Soda	Free	Smalts
Silicias and Casbans	27½	Snuff a
Silk Lace.....	20	Soap,
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free:	Soap,
Silk Twist and Sewing Silk.....	25	Soap,
Silk, Tram Silk, colored	25	Soap,
Silk Umbrellas and Parasols	30	Soda A
Silk Velvets, and all manufactures of silk, of which silk is the component part of chief value, not elsewhere speci- fied.....	30	Soda, I
Silk, in the gum, not more advanced than singles, tram, and thrown orgainze, and raw spun silk not colored.....	15	Soda, I
Silk—Manufactures of, embrace glacé, gros grain, ducape, barathea, Cashmere, Gros de Naples, black and colored; black and coloured Turquoise, satins, sarsenets, Per- sians, poplins, and all other piece goods of which silk is the component part of chief value; all silk clothing, velvets, terries, chenilles, ribbons, hat bands, velvet ribbons, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, Prussian bindings, sofa gimp, mantillas or jackets, silk warp Paramatta, silk tapestry, silk warp alapaca, &c.....	30	Sodium
Silk, plush netting, used for the manufacture of gloves	15	Soda, S
Silk Plush, for Hatters' use	Free	Soil Pip
Silver Coin [United States].....	20	Sole Le
Silver and Gold Coins, except United States silver coin	Free.	Sole Le
Silver Leaf, for painters and gilders	25	Soups .
		Sozodon
		Spades :
		Spanish
		ture
		the
		Spar and
		Spectacl
		Spelter,

P. C.		P. C.
25	Silver-plated Ware	30
25	Silver Plate Glass	30
20	Silver, rolled.....	10
and 15	Silver and German Silver in sheets for manufacturing purposes	Free
and 15	Silver Soap.....	
30	Skates of all kinds.....	20
30	Skate Blades, unfinished	30
20	Skins, undressed, dried, salted or pickled.....	20
25	Skins, Fur Skins, wholly or partially dressed.....	Free
and 35	Slates, for roofing, black or blue	80 cts. per sq.
and 20	Slates, for roofing, green and other colors	\$1 per sq.
35	Slates, school, and porcelain and drawing slates	
mps. 35	Slate Mantles	25
lb.	Slate Pencils.....	30
here	Slate Slabs, square or in special shapes.....	25
20	Slates of all kinds and manufactures of, N.E.S	25
Free	Sleighs.....	25
Free	Smalts, dry color	30
27½	Snuff and manufactured tobaccos	20
20	Soap, common brown and yellow, not perfumed.....	12½
led,	Soap, common soft and liquid, not perfumed	1½ cts. per lb.
silk	Soap, Castile and White	20
... Free:	Soap, perfumed or toilet	30
25	Soap, powders.....	
25	Soda Ash	3 cts. per lb.
30	Soda, Bicarbonate of	Free
is	Soda, Caustic.....	20
speci-	Soda, Bichromate of	Free
30	Soda, Nitrate of.....	Free
and	Sodium, Sulphide of	Free
15	Soda, Silicate of.....	Free
ape,	Soil Pipes, cast iron	25
ed;	Sole Leather, tanned but rough and undressed.....	10
Per-	Sole Leather, tanned but not waxed or glazed.....	15
silk	Sole Leather, tanned, waxed and glazed	20
ng,	Soups	20
Ivet	Sozodont, in bottles under 4 ounces	40
ng,	Sozodont, over 4 ounces.....	30
ian	Spades and Shovels.....	35
arp	Spanish Cedar, not shaped, planed, or otherwise manufac-	
... 30	tured.....	Free
... 15	Spanish or Esparto Grass, and other grasses and pulp of, for	
Free	the manufacture of paper	Free
... 20	Spar and Alabaster Ornaments	20
Free.	Spectacles and Eye Glasses.....	25
25	Spelter, in blocks or pig	Free

	P. C
Spermaceti	20
Sperm Oil	20
Spices of all kinds, except Mace and Nutmegs, unground ..	10
Spices, as above, ground	25
Spices, Mace and Nutmegs	25
Spikes and Nails, cut	$\frac{1}{2}$ ct. per lb. and
Spikes and Nails, wrought or pressed, whether galvanized or not	$\frac{3}{4}$ ct. per lb. and
Spikes and Nails, composition and sheathing	10
Spirits and Strong Waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Syke's Hydrometer, for every Imperial Gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than a gallon, viz : Geneva Gin, Rum, Whiskey and unenumerated articles of like kinds	\$1.75 per I.G.
Spirits, Absinthe	\$2.00 per I.G.
Spirits, Brandy	\$2.00 per I.G.
Spirits, Whiskey, Geneva Gin and Rum	\$1.75 per I.G.
Spirits, Old Tom Gin	\$1.32 $\frac{1}{2}$ per I.G.
Spirits, sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz :—Rum-shrub, Cordials, Scheidam Schnapps, Taffia, Bitters, and unen- umerated articles of like kind	\$1.90 per I.G.
Spirits, Strong Waters imported into Canada mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines Tinctures, Essences, Extracts, or any other denomina- tion, Medicinal Elixirs and Fluid Extracts and Wine preparations, in bulk or bottle, not elsewhere specified, shall be nevertheless deemed spirits or strong waters and subject to same duty as such	\$1.90 per I.G. and
Spirits and Strong Waters, not elsewhere specified	20
Spirits of Turpentine	\$1.90 per I.G.
Sponges	10
Spokes, Hubs, Felloes, rough or sawn only	20
Spokes, Felloes, Hubs, finished, as Carriage parts	15
Sprigs, Tacks and Brads	35
Spurs and Stilts, used in the manufacture of earthenware ..	30
Stained Glass	Free
Starch, Corn Starch and all preparations having the quality of starch	30
Stay Laces of any material	2 cts. per lb.
Steel, ingots, bars, sheets, under 3-16 of an inch thick, whole or cut to shape, but not further manufactured, and rolled	30

CUSTOMS TARIFF.

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P. C.

P. C		
20	round wire rods in coils, not elsewhere specified, per ton of 2000 lbs	\$3 per ton, and
20	Steel, Railway bars or rails, not including tram or street rails	10
10	Steel, for Saws.....	Free
25	Steel, Rolled Round Wire Rods, under $\frac{1}{2}$ of an inch in diameter, when imported by wire manufacturers for use in their factories.....	Free
25	Steel Needles, viz : Cylinder Needles, Hand Frame Needles and Latch Needles.....	5
10	Steel, or Bessemer Steel Locomotive Tires, in the rough	30
20	Steel Castings.....	10
	Steel, all manufactures of, not elsewhere specified	25
	Steel and Iron, [combined] all manufactures of, not elsewhere specified	20
	Steel Wire, galvanized or tinned, 15 gauge or smaller.....	Free
	Steel Wire, over 15 gauge, N. E. S	15
	Steel Boiler Plates	$12\frac{1}{2}$
	Steel Plates, manufactured N.E.S.....	20
	Steel in coils, such as imported for the manufacture of screws and rake teeth, if cut to special length, or bent to shape, is dutiable as manufactures of steel.....	
	Steel imported for use in the manufacture of Skates.....	20
	Steel Game Traps.....	Free
	Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their factories...	25
20	Steel in Sheets, of not less than 11 nor over 18 wire guage, and costing not less than \$75.00 per ton, of 2,240 lbs., when imported by manufacturers of shovels and spades, for use exclusively in such manufacture in their own factories.....	Free
	Steelyards to be included in the item "scales, balances and weighing beams"	30
	Stereotypes and Electrotypes of Standard books, except of Advertising books, almanacs and sheets	10
	Stereotypes and Electrotypes for Commercial Blanks and Advertisements	20
	Stick extract or confection, Liquorice ... 1 ct. per lb. and Stockings and Socks, Woollens	20
	Stone, Burr, in blocks, rough or unmanufactured, and not bound into millstone	25
	Stone, rough, Freestone, Sandstone, and all other building stone, except marble from the quarry, not hammered or chiselled [13 cubic feet to ton].....	Free
	\$1 per ton	
	Stone-ware and Rockingham Ware.....	30
	Stone, Waterlime or Cement Stone.....	\$1 per ton

	P. C.
Stone, dressed Freestone and all other building stone except Marble, and all manufactures of stone or granite.....	20
Stone, Lithographic, not engraved.....	20
Stone, Flagstones, dressed	\$1.50 per ton
Stone, Grindstones.....	\$2.00 per ton
Stoves and other castings and forgings, not elsewhere specified	25
Stove Varnish	20 cents per I.G. and
Straw and manufactures of, not elsewhere specified.....	20
Straw Hats.....	25
Strawberries, green fruit	2 cts. per qt.
Straw Board, not Mill board	20
Studs, Shirt or Collar, of all kinds....According to material.	
Sugar, when imported direct, without transhipment, from the country of growth and production, above No. 14 Dutch Standard.....	1 ct. per lb. and
Sugar, when not imported direct, without transhipment, from the country of growth and production, above No. 14 Dutch Standard	32½
Sugar, when imported direct, without transhipment, from the country of growth and production, equal to No. 9, and not above No. 14 Dutch Standard.....	35
Sugar, when not imported direct, without transhipment, from the country of growth and production, equal to No. 9, and not above No. 14 Dutch Standard.....	27½
Sugar, when imported direct, without transhipment, from the country of growth and production, below No. 9 Dutch Standard.....	¾ of 1 ct. per lb. and
Sugar, when not imported direct, without transhipment, from the country of growth and production, below No. 9 Dutch Standard.....	½ of 1 ct. per lb. and
Sugar (refined, of all grades).....	30
The value upon which the <i>ad valorem</i> duty shall be levied and collected upon all the above named Sugars, shall be the value thereof free on board—as provided by Section 77 of the Customs Act, 1883	27½
Sugar Candy, brown or white, and Confectionery	30
Sugar Candy, brown or white, and Confectionery	35
Sugar, Glucose or Grape sugar, to be classed and rated for duty as sugar, according to grade by Dutch Standard in color.	1 ct. per lb. and
Sulphate of Quinine, [in powder]	35
Sulphate of Iron (Copperas)	Free
Sulphuric Acid.....	Free
Sulphuric and Nitric Ether	½ ct. per lb.
	20

CUSTOMS TARIFF.

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P. C.		P. C.
20	Sulphur, in roll or flour.....	Free
20	Sumac, Extract of.....	20
20	Sumac, tanning article in a crude state	Free
25	Sunday School Cards or Devotional Cards.—No exception can be made from the item “printed, lithographed, &c. cards.”	30
20	Superphosphates, or manufactured Manure	20
20	Surgical Instruments and Dental Instruments, wholly or in part of steel, not plated, N. E. S.....	20
25	Sweet Potatoes	20
20	Swine	20
20	Swine, for improvement of stock	Free
32½	Syrups, Cane Juice, Refined Syrup, Sugar-house Syrup, or Sugar-house Molasses, Syrup of Sugar, Syrup of Molasses or Sorghum imported direct or not.....	5/8 ct. per lb. and Concentrated Cane Juice, Concentrated Molasses, Concentrated Beet-root Juice, and Concrete, whether imported direct or not.....
35	Melado, and Concentrated Melado, when imported direct, without transhipment, from the country of growth and production.....	3/8 ct. per lb. and Melado, and Concentrated Melado, when not imported direct, without transhipment, from the country of growth and production.....
27½	Molasses, other when imported direct, without transhipment, from the country of growth and production..	3/8 ct. per lb. and Molasses, other when not so imported.....
30	See item after Sugar—to determine value upon which duty shall be levied, on the above Melado and Molasses	30
27½		15
30		20
35		
35	Tables, furniture.....	35
35	Table Tops and Stands, for Sewing Machines, imported separately	25
35	Tacks, Brads and Sprigs	30
35	Tafia, (see spirits).....	\$1.90 per I.G.
35	Tagging Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of Shoe and Corset Laces, for use in their factories	
35	Tails, undressed.....	
35	Tails, dressed, (see furs)	
Free	Tallow.....	1 ct. per lb.
Free	Tallow, “rendered,” and Tallow Stearine.....	1 ct. per lb.
20	Tampico, white and black.....	
Free	Tanner’s Bark.....	

	P. C.	
Tanning and Dyeing articles in a crude state used in dyeing or tanning, not elsewhere specified	Free	Tin C in it
Tanning and Dyeing articles, prepared, not elsewhere specified	20	Tin fo Tin-fo Tinma vi Tinwa sp
Tapers, Wax	25	Tin PI Tin PI Tissue fa
Tape Measures	20	Tobacc Tobacc Tobacc Tobacc di
Tapioca	20	Tobacc Tobacc Tobacc Tobacc Tomat
Taraxicum Root	Free	we Ai fran of ari
Tar (Pine) in packages of not less than 15 Gallons	Free	Tools, Tools, Tools, Tools, Cr
Tar and Pitch Coal	10	Tooth Tooth Tortois Towels Towels
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition	30	Toy Ca Tragaca Tran S Travell the
Tarred Paper	25	Trees, Trees, Trees,
Tartaraline	20	
Tassels, gold and silver	20	
Tassels, silk	30	
Tea, Green, Japan and Black, imported from other countries than the United States	Free	
Tea, Green, Japan and Black, imported from United States	10	
Teasels	Free	
Telephones	25	
Telegraph Instruments	25	
Telescopes	25	
Tents and Awnings	25	
Terra Japonica	Free	
Thimbles of all kinds	20	
Thread, Cotton, sewing, on spools	20	
Thread, Cotton, sewing in hanks, black and bleached, three and six cords	12½	
Thread, Linen	20	
Thread, Gold and Silver Thread	20	
Threshing Machines	35	
Ticking, for tents	2 cts. per sq. yd. and 15	
Tiles for stoves and furnaces	20	
Tiles, other, N. E. S.	30	
Timber and Lumber, planks and boards, sawn, not shapen, planed or otherwise manufactured; African Teak, Black Heart Ebony, Boxwood, Cherry, Chestnut and Hickory, Lignumvitæ, Mahogany, Gumwood, Oak, Pitch Pine, Red Cedar, Rosewood, Satinwood, Sandalwood, Spanish Cedar, Walnut and Whitewood and saw-dust of the same	Free	
Timber and Lumber, not elsewhere specified	20	
Tin, in blocks, pigs, bars and sheets	Free	
Tin, Crystals	20	
Tin, Metallic Color (dry)	Free	

P. C.		P. C.
eing	Free	Tin Cans or packages made of tin or other material, containing fish of any kind, see rate on Oysters; canned under items fish, etc.
speci-	20	Tin-foil
...	25	Tin-foil, Capsules
...	20	Tinman's trimmings, to be classed as manufactures of Tin, viz :—Spouts, handles, knobs and ornamental articles..
...	20	Tinware, and all other manufactures of tin, not elsewhere specified
or	10	Tin Plates
...	30	Tin Plates, crystalized
...	25	Tissue Paper, white and coloured, when imported by manu-
...	20	facturers of artificial flowers for use in their factories...
ries	20	Tobacco, Cigars and Cigarettes.....\$1.20 per lb. and
ates	30	Tobacco, Snuff.....30 cts. per lb. and
...	25	Tobacco, manufactured, other.....30 cts. per lb. and
...	25	Tobacco, unmanufactured, for excise purposes, under con-
...	25	ditions of Act. 31, Vic. Cap. 51.....
...	25	Tobacco Pipes, Briar and all wooden.....
...	20	Tobacco Pipes, other, N.E.S
...	25	Toilet Powders [as perfumery]
...	25	Tomatoes
...	25	Tomatoes and other vegetables, including corn, in cans, weighing not over one lb.....2 cts. per can.
...	25	And two cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article.
ed,	12½	Tools, Bookbinders' tools and implements, including Ruling Machines.....
...	20	Tools, Carpenters', Coopers', Cabinet Makers, and all other mechanics' tools, including edge tools of every descrip-
...	20	tion
...	35	Tooth Powders, as perfumery
nd	15	Tortoise and other shells, unmanufactured.....
...	20	Towels of every description
...	30	Towels, of every description, does not include Huckaback, Crash, or similar goods in the piece.
n,	Free	Toy Carriages.....
k,	20	Tragacanth, Gum.....
nd	Free	Tram Silk, colored.....
k,	20	Travellers' Baggage, under regulations to be prescribed by the Minister of Customs.....
al-	Free	Trees, Forest, for planting, imported into Manitoba or North-West Territory.....
w-	20	Trees, Apple
...	Free	Trees, Pear and Cherry

P. C.

Trees, Quince.....	2½ cts. each
Trees, Plum.....	5 cts. each
Trees, Fruit, when grown from the seed, and not over one year's growth	20
Trees and Plants, other than above, including fruit, shade, lawn and ornamental.....	20
Treenails.....	Free
Tripoli	20
Trunks, Satchels, Valises, Carpet Bags, Purses and Pocket books.....	30
Trycycles	30
Tubs, wood.....	25
Tubing, seamless drawn tubing, of copper, brass and zinc..	10
Tubing, lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured.....	15
Tubing, Iron, wrought iron tubing, not threaded, coupled or otherwise manufactured, plain, 2 inches in diameter or over.....	15
Tubing, wrought iron tubing, plain, 2 inches or under in diameter, coupled and threaded or not.....	25
Tubing, Iron, other, not elsewhere specified.....	20
Turmeric	Free
Turmeric, ground or powdered.....	20
Turpentine, raw or crude	Free
Turpentine, Spirits of	10
Turtles.....	Free
Tweeds, wool.....	7½ cts. per lb. and
Twines, Sail, when to be used for boats and ships' sails....	5
Twines, for use of fisheries	Free
Twines, all other.....	25
Type, for printing	20
Type Metal.....	10

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Ultramarine Blue, color in pulp.....	Free
Umbrellas, Parasols, and Sun Shades of all kinds and materials	30
Umbrella and Parasol steel, iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, when imported by and for the use of manufacturers of umbrellas.....	20
Union Collar Cloth Paper, in sheets, not shapen.....	5
Undertakers' Hardware,	30
Umber, raw, dry color	Free
Upholsterers' Hardware	30

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vi

Vaccine and Ivory Vaccine Points.....	
Valerian Root.....	
Valentines and Christmas Cards.....	
Valises.....	
Vanilla and Nux Vomica Beans.....	
Varnish, black and bright, for strips' use.....	
Varnish, Lackers, Japan and Colodion, not elsewhere specified.....	
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk.....	4 cts. per lb.
In bottles or other packages, not over one lb. in weight each	6 cts. per lb.
Vegetables, Potatoes, not elsewhere specified.....	10 cts. per bush.
Vegetable Oil, not elsewhere specified.....	
Vegetables, Onions.....	
Vegetables, prepared or preserved, not elsewhere specified.....	
Vegetables, Split Peas.....	
Vegetables, Sweet Potatoes and all other Vegetables, not elsewhere specified.....	
Vegetables, Tomatoes.....	30 cts. per bush.
Vegetables, Tomatoes and other vegetables, including Corn in cans weighing not over 1 lb.....	2 cts. per can.
And 2 cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article	
Vegetable fibres, natural, not produced by any chemical process	
Velvets, silk	
Velvets, cotton	
Velveteens	
Veneers of wood and Ivory, sawn only	
Verdegris or sub-acetate of copper [dry].....	
Vermicelli and Macaroni	
Vines, Grape Vines of all kinds	
Vinegar	15 cts. per I.G.
Vices	
Vitriol, blue.....	
Volatile, or Essential Oil, for manufacturing purposes.....	

w

Wadding, Cotton, Unbleached, not dyed or colored	2 cts. per lb. and	15
Waggons		35

	P. C.
Wall Paper [see Paper Hangings]	30
Walking Sticks	25
Walnuts	20
Walnut Lumber, plank and board, sawn, not shaped	Free
Warps, Cotton, not bleached, dyed or colored	2 cts. per lb. and
Warps, Cotton, if bleached, dyed, or colored...3 c. per lb. and	15
Washers, Bolts and Rivets.....	15
Waste, cotton, linen, jute, hemp and paper of all kinds, fit only for the manufacture of paper.....	30
Watches and Watch Cases	Free
Watch and Jewel Cases and other like articles, of any material	25
Watches, Chronometer.....	30
Watch material and movements	20
Waters, Mineral, [see Mineral Waters]	25
Water, Rose Water, as Perfumery	20
Whale Bone, unmanufactured	Free
Whale Bone, manufactured, N.E.S.....	20
Whale Oil.....	20
Whale Oil, from Newfoundland	Free
Wax Candles	25
Wax, Beeswax, and other, not elsewhere specified	20
Wax, Paraffine Wax or Stearine.....	3 cts. per lb.
Wax Tapers	25
Wax, manufactures of, other.....	20
Wheat.....	15 cts. per bush.
Wheat, damaged by water in transitu [on appraised value].....	20
Wheat Flour.....	50 cts. per bbl.
Wheat Flour, damaged by water in transitu [on appraised value].....	20
Wheels, parts of, Hubs and Spokes, in the rough	15
Wheels, if put up as part of carriages	35
Wheels, Car, iron	25
Wheelbarrows, and other like articles	30
Whips	25
Whip Gut or Cat Gut, unmanufactured	Free
Whiskey	\$1.75 per I. G.
Whiting or Whitening.....	Free
White Lead, in pulp, not mixed with oil.....	5
White Lead and Red Lead, and orange mineral, dry	5
White Granite or Iron Stone Ware.....	30
White Shellac, for manufacturing purposes	Free
Whitewood Lumber, not shaped.....	Free
Willow, for basket makers	Free
Willow and Osier Furniture.....	35

P. C.		P. C.	
.. .	30	Willow and Osier Works, lined or unlined, furnished or unfurnished, not elsewhere specified.	25
.. .	25	Window Shades, made of paper	30
.. .	20	Winceys, checked, striped or fancy cotton winceys, over twenty-five (25) inches wide.....	15
.. .	Free	2 cts. per sq. yd. and Winceys of all kinds, not otherwise provided for	22½
.. .	15		
.. .	15	Wines of all kinds, except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder and currant, containing 26% or less of spirits of strength of proof by Sykes' Hydrometer, imported in wood or bottles (6 qugs. or 12 pints to I.G.).....	30
.. .	Free	25 cts. per I.G. and Wines, containing over 26 p. c. and not over 27 p. c.....	30
.. .	25	28 cts. per I.G. and Wines, containing over 27 p. c. and not over 28 p. c.....	30
.. .	30	31 cts. per I.G. and Wines, containing over 28 p. c. and not over 29 p. c.....	30
.. .	20	34 cts. per I.G. and Wines, containing over 29 p. c. and not over 30 p. c.....	30
.. .	30	37 cts. per I.G. and Wines, containing over 30 p. c. and not over 31 p. c.....	30
.. .	20	40 cts. per I.G. and Wines, containing over 31 p. c. and not over 32 p. c.....	30
.. .	25	43 cts. per I.G. and Wines, containing over 32 p. c. and not over 33 p. c.....	30
.. .	20	46 cts. per I.G. and Wines, containing over 33 p. c. and not over 34 p. c.....	30
.. .	25	49 cts. per I.G. and Wines, containing over 34 p. c. and not over 35 p. c.....	30
.. .	20	52 cts. per I.G. and Wines, containing over 35 p. c. and not over 36 p. c.....	30
.. .	20	55 cts. per I.G. and Wines, containing over 36 p. c. and not over 37 p. c.....	30
.. .	15	58 cts. per I.G. and Wines, containing over 37 p. c. and not over 38 p. c.....	30
.. .	35	61 cts. per I.G. and Wines, containing over 38 p. c. and not over 39 p. c.....	30
.. .	25	64 cts. per I.G. and Wines, containing over 39 p. c. and not over 40 p. c.....	30
.. .	30	67 cts. per I.G. and Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and not more	
.. .	25	1 pint, old wine measure .....\$3.00 per doz. and In bottles, containing not more than a pint and more	
.. .	Free	than one-half pint wine measure ..\$1.50 per doz. and In bottles, containing one-half pint each or less.....	
.. .	Free	75 cts. per doz. and	
.. .	Free	35	

P. C.

In bottles, containing more than one quart	\$3 per doz., \$1.50 per I.G. and	30
NOTE. —All Liquors imported under the name of Wine and containing more than 40 per cent. of spirit of strength of proof by Sykes' Hydrometer, shall be rated as unenumerated liquor.		
Wire Cloth of brass or copper.....		20
Wire, of Iron or Steel, galvanized or tinned or not, 15 gauge or smaller	Free	15
Wire, Iron or Steel, other	Free	20
Wire, brass or copper, round or flat	Free	20
Wire Covered (cotton).....		Wire
Wire, of steel spring, coppered, number nine gauge and smaller, for the manufacture of mattrasses.....	Free	Wire
Wire, Brass, and rods cut to special length.....	30	pa
Wire Rods, iron, in coils, under half an inch in diameter...	10	Sc
Wire Rigging, for ships and vessels	Free	sh
Wire Rope, strand or chain made of wire	25	ha
Wire, manufactures of, other, not elsewhere specified.....	25	ma
Wood, for fuel, when imported into Manitoba and North- West Territory.....	Free	str
Wood, Cord Wood, other	20	Wool
Wood manufactures, viz: Fishing Rods	30	a
Wood Furniture, house, cabinet or office, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins, of any material, and picture frames	35	or
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only.....	15	ot
Wood, Shingles	20	Wool
Wood, Pails, Tubs and Churns.....	25	Wool
Wood Pulp.....	20	Wool,
Wood, manufactures of, not elsewhere specified.....	25	D
Wood, Lumber and Timber, not elsewhere specified.....	20	su
Wood, Lumber and Timber, planks, and boards sawn, of Rosewood, Cherry, Walnut, Chestnut, Gumwood, Ma- hogany, Pitch Pine, Rosewood, Sandalwood, Spanish Cedar, Oak, Hickory, Whitewood, African Teak, Black Heart, Ebony, <i>Lignumvitæ</i> , Red Cedar and Satinwood, and Sawdust of the same	Free	Wool
Wood, Lumber and Timber, not elsewhere specified, to include lumber and timber of the kinds otherwise free, when cut to special lengths— <i>i.e.</i> , less than the ordinary commercial lengths	20	Wool
Wood, Logs and round unmanufactured timber, not else- where mentioned	Free	Wool
Wood Pumps	35	Wool
Wood, Naphtha	\$1.90 per I.G.	Wool

P. C.		P. C.
..	Wool, unmanufactured hair of Alpaca Goat and other like animals, not elsewhere specified	Free
nd 30	Wool and Woolens, composed wholly or in part of Wool, Worsted hair of Alpaca Goat or other like animals, viz: Cloths, Doeskins, Blankets and Flannels of every description, Doeskins, Cassimeres, Tweeds, Coatings, Overcoatings, Cloakings, Felt Cloths of every description, not elsewhere specified, Horse Collar Cloths, Yarn, Knitting Yarn, Fingering Yarn, Worsted Yarn, $7\frac{1}{2}$ cts. per lb. and	20
ine of be		
.. 20	Wool and Woolens—Clothing ready-made, Wearing Apparel of every description, including knitted goods, viz: Socks and Stockings, Cloth Caps, and Horse Clothing shaped, composed wholly or in part of wool, worsted, hair of Alpaca Goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or the manufacturer, except knitted goods.....	25
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I.G.		
	Woolen Rags	20
	Woolen Shawls, except knitted.....	Free
	Woolen Carpets, Tapestry and Brussels.....	25
	Woolen Carpets, two-ply and three-ply, treble ingrain, composed wholly of wool	25
	Woolen Carpets, Ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca Goat or other like animals.....	20
	5 cts. per sq. yd. and	
	Woolen Imitation Sealskins.....	20
	Woolen Felt, for boots, shoes and skirts, when imported by the manufacturer for use in their factories	15

P. C.

Woolen Felt, for glove lining, when imported by manufacturers for use in their factories	10
Woolen Netting, for boots and shoes	10
Worm Seed	20
Worsted Plush	22½
Wrapping Paper.....	20
Writing Ink	25
Writing Desks, to be rated according to material.	
Wrought Iron, forgings and parts of, for mills and locomo- tives	25

X

Xyolite, or Celluloid, in sheets, lumps or blocks N.E.S	Free
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Y

Yarns, Knitting, Cotton, Hosiery Yarn, or other cotton yarn under No. 40, not bleached, dyed or colored	2 cts. per lb. and
Yarns, Knitting Yarn, Hosiery Yarn, bleached, dyed or colored	3 cts. per lb. and
Yarn, Fingering Yarn, wool.....	7½ cts. per lb. and
Yarn, Knitting Yarn, wool.....	7½ cts. per lb. and
Yarn, Worsted Yarn	7½ cts. per lb. and
Yarns, Coir.....	Free
Yeast	20
Yellow Metal, in bolts, bars and for sheathing.....	Free

Z

Zinc, Chloride, Salts and Sulphate of.....	5
Zinc, in blocks, pigs and sheets	Free
Zinc, seamless drawn tubing	10
Zinc, dry white (metallic color)	Free
Zinc, dry white (paint)	5
Zinc, manufactures of, not elsewhere mentioned.....	25
Zinc, Dust.....	25

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

P. C. ers ... 10 ... 10 ... 20 ... 22½ ... 20 ... 25 no- ... 25 ... Free arn ... nd 15 or nd 15 nd 20 nd 20 nd 20 ... Free ... 20 ... Free ... 5 ... 10 ... Free ... 5 ... 25 ... 25 er Act as of duty by e charged o Canada,	
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The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz. :

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

Coin, base or counterfeit.

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

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

Animals of all kinds.

Fish, fresh, dried, salted or smoked.

Fish oil, and all products of fish.

Seal oil.

... 15 ... 15 ... 20 ... 20 ... 20 ... Free ... 20 ... Free	
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... 5 ... Free ... 10 ... Free ... 5 ... 25 ... 25	
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EXPORT DUTIES.

Shingle Bolts, per cord of 120 cubic feet.....	\$1 00
Spruce Logs, per M feet.....	1 00
Pine Logs, per M feet.....	1 00

EXPORTS PROHIBITED.

Partridge, Prairie Fowl, and Woodcock.

The export of Deer, Wild Turkeys and Quail 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 such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved shall be dealt with as for breach of the Customs Laws.

EXCISE DUTIES, &c.

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

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

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

(b) When manufactured exclusively from malted barley taken to the distillery in bond and on which no duty of Customs or Excise has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength,

and for cents.

(c) Taken to has been Hydrom and for cents.

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and for any less quantity than a gallon, *one dollar and thirty-two cents.*

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

DUTIES ON TOBACCO.

Tobacco Manufacturers' License for Foreign Leaf.....	\$75 00
" " " Canadian "	50 00
" " " Cultivators of mak-	
ing twists grown on their farm.....	
and 5 cts. per lb. for twists so made.	2 00
On manufactured tobacco, foreign.....	20 cts. per lb.
On Snuff containing more than forty per cent. moisture,	14 cts. per lb.
" ". less than forty per cent. moisture,	20 cts. per lb.
On Cigars.....	\$6.00 per M.
On Cigars made of Canadian Tobacco.....	\$3.00 per M.
On all manufactured " "	5 cts. per M.
Cigarettes and Cut Tobacco, when put up in packages	
weighing one-twentieth of a pound or less.....	35 cts. per lb.
All cut tobacco, Foreign or Canadian, must pay duty	
ex-factory but a refund of two per cent. will be	
allowed on foreign cut.	

3. License on Bonding Warehouses, not elsewhere mentioned in this Act.

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

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

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

5. That any provisions imposing any new duty, or making any alteration in the mode of calculating any such duty by which the amount thereof may be increased or diminished, shall come into force immediately on the day of the passing of the Act making

such alterations, and shall apply to and the duties hereby imposed shall be payable on all Spirits and Tobacco, Vinegar, Fermented Beverages or Methylated Spirits, distilled, manufactured or made, or taken out of bond for consumption on and after the said day, and such iterations as aforesaid shall apply to and the duties hereby imposed shall be payable on all malt held by any brewer, maltster, distiller, or other person on the said day, or manufactured or made thereafter, and the duties hereby made payable on licenses shall be payable only on licenses issued after the said day, existing licenses remaining in force during the time for which they are granted.

All goods manufactured in bond shall, if taken out of bond for consumption in Canada, be subject to duties of Excise equal to the duties of Customs to which they would be subject if imported from Great Britain and entered for consumption in Canada; and whenever any article not the produce of Canada, upon which a duty of Excise would be levied if produced in Canada, is taken into a Bonded Manufactory, the difference between the duty of Excise to which it would be so liable and the Customs duty which would be levied on such articles if imported and entered for consumption, shall be paid as duty of Excise when it is taken into the Bonded Manufactory.

Distilling or Rectifying.....	\$250
Compounding.....	50
For Importation or Manufacture of Apparatus	20
For Brewing	50
For Malting, 1st Class	200
" 2nd "	150
" 3rd "	100
" 4th "	50
For Manufacturing in Bond for Consumption in Canada....	50
" " Exportation	300
On Fermented Beverage made in imitation of Beer or Malt	
Liquor	4 cts. per gal.
Inspection fee on Petroleum.	
On every package containing not more than 5 gals. Canadian 2½ cts., Imported 5 cts.	
On every package containing not more than 10 gals. Canadian 5 cts., Imported 10 cts.	
On every package containing not more than 50 gals. Canadian 10 cts., Imported 30 cts. And 5 cts. extra for every 50 gallons.	

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Magdalen Island,
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New Carlisle,
Percé¹
Quebec,

Richmond,
O P & W. P.
Rimouski,
Riviere du Loup
Rouses Point,
St. Armand,

St. Hyacinthe,
Sherbrooke,
Sorel,
Stanstead,
St. Johns,
Three Rivers,

LIST OF WAREHOUSING PORTS

PROVINCE OF QUEBEC.

Almonte, O P & W P	Fort Erie,	Petrolia, O P & W P
Amhersburg,	Galt,	Picton,
Barrie,	Gananoque,	Port Hope,
Belleville,	Goderich,	Port Ryerse,
Berlin,	Guelph,	Prescott,
Brampton, O P &WP	Hamilton,	Port Arthur
Brantford,	Ingersoll,	Queenston,
Brockville,	Kincardine,	Renfrew,
Chatham,	Kingston,	Sarnia,
Clifton,	Leamington OP&WP	Sault St. Marie,
Clinton, O P & W P	Lindsay,	Simcoe, O P & W P
Cobourg,	London,	Stratford
Cockburn I.,OP&WP	Midland, O P & W P	St. Catherines,
Colborne, (Welland Canal)	Morrisburg,	St. Thomas
Collingwood,	Napanee,	St. Marys,
Corwall,	Newcastle,	Toronto,
Cramahe, (Colborne Co.)	Niagara,	Trenton,
Darlington,	Oakville,	Walkerton,
Deseronto,	Oshawa,	Wallaceburg,
Dover,	Ottawa,	Whitby,
Dundas,	Owen Sound,	Wiarton, O P & W P
Dunville,	Paris,	Windsor,
	Pembroke,	Wingham, O P & WP
	Peterboro,	Woodstock.

PROVINCE OF NEW BRUNSWICK.

Bathurst,	Fredericton,	St. George,
Buctouche,	Edmunston,	St. John,
Campbellton,	Hillsborough,	St Leonards,
Campobello,	Moncton,	St. Stephen
Caraquette,	Newcastle,	Sussex
Chatham,	Richibucto,	Tracadie,
Dalhousie,	Sackville,	Woodstock.
Debec,	Shediac,	
Dorchester,	St. Andrews,	

V.

Sums

PROVINCE OF NOVA SCOTIA.

Advocate Harbor,	Lahave,	Port Hood,
Amherst,	Liverpool,	Port Medway,
Annapolis,	Londonderry,	Port William,
Antigonish,	Locke Port,	Pugwash,
Arichat,	Lunenburg,	Shelburne,
Bear River,	Mahone Bay,	St. Anns,
Baddeck,	Maitland,	St. Peters,
Barrington,	Margaretsville,	Sydney,
Bridgetown,	North Port,	Tatamagouche,
Cornwallis,	North Sidney,	Truro,
Digby,	Parrsborough,	Tusket W. O P & WP
Economy, O P & W P	Picton,	Wallace,
Guysboro,	Point Brûlé,	Weymouth,
Great Bras d'Or,	Port George,	Windsor,
Halifax,	Port Gilbert,	Yarmouth.
Kentville,	Port Hawkesbury,	
Ingonish,	Port Hastings,	

BRITISH COLUMBIA.

New Westminster,	Victoria.
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PRINCE EDWARD ISLAND.

Charlottetown,	Georgetown,	Summerside,
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PROVINCE OF MANITOBA.

Brandon,	Gretna, O & W P,	West Lynn,
Calgary, O P & W P	Portage la Prairie, O&WP	Winnipeg
Emerson,	Regina,	York Factory.

£ 1... 2... 3... 4... 5... 6... 7... 8... 9... 10... 11... 12... 13... 14... 15... 16... 17... 18... 19... 20...

T A B L E

SHEWING THE

VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT $9\frac{1}{2}$, OR NEW PAR OF EXCHANGE.

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

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

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

£	\$	c.	£	\$	c.	£	\$	c.	£
283...	1377.27		320...	1557.33		357...	1737.40		394...
284...	1382.13		321...	1562.20		358...	1742.27		395...
285...	1387.00		322...	1567.07		359...	1747.13		396...
286...	1391.87		323...	1571.93		360...	1752.00		397...
287...	1396.73		324...	1576.80		361...	1756.87		398...
288...	1401.60		325...	1581.67		362...	1761.73		399...
289...	1406.47		326...	1586.53		363...	1766.60		400...
290...	1411.33		327...	1591.40		364...	1771.47		401...
291...	1416.20		328...	1596.27		365...	1776.33		402...
292...	1421.07		329...	1601.13		366...	1781.20		403...
293...	1425.93		330...	1606.00		367...	1786.07		404...
294...	1430.80		331...	1610.87		368...	1790.93		405...
295...	1435.67		332...	1615.73		369...	1795.80		406...
296...	1440.53		333...	1620.60		370...	1800.67		407...
297...	1445.40		334...	1625.47		371...	1805.53		408...
298...	1450.27		335...	1630.33		372...	1810.40		409...
299...	1455.13		336...	1635.20		373...	1815.27		410...
300...	1460.00		337...	1640.07		374...	1820.13		411...
301...	1464.87		338...	1644.93		375...	1825.00		412...
302...	1469.73		339...	1649.80		376...	1829.87		413...
303...	1474.60		340...	1654.67		377...	1834.73		414...
304...	1479.47		341...	1659.53		378...	1839.60		415...
305...	1484.33		342...	1664.40		379...	1844.47		416...
306...	1489.20		343...	1669.27		380...	1849.33		417...
307...	1494.07		344...	1674.13		381...	1854.20		418...
308...	1498.93		345...	1679.00		382...	1859.07		419...
309...	1503.80		346...	1683.87		383...	1863.93		420...
310...	1508.67		347...	1688.73		384...	1868.80		421...
311...	1513.53		348...	1693.60		385...	1873.67		422...
312...	1518.40		349...	1698.47		386...	1878.53		423...
313...	1523.27		350...	1703.33		387...	1883.40		424...
314...	1528.13		351...	1708.20		388...	1888.27		425...
315...	1533.00		352...	1713.07		389...	1893.13		426...
316...	1537.87		353...	1717.93		390...	1898.00		427...
317...	1542.73		354...	1722.80		391...	1902.87		428...
318...	1547.60		355...	1727.67		392...	1907.73		429...
319...	1552.47		356...	1732.53		393...	1912.60		430...

\$	c.	£	\$	c.	£	\$	c.
1737.40		394...	1917.47		431...	2097.53	
1742.27		395...	1922.33		432...	2102.40	
1747.13		396...	1927.20		433...	2107.27	
1752.00		397...	1932.07		434...	2112.13	
1756.87		398...	1936.93		435...	2117.00	
1761.73		399...	1941.80		436...	2121.87	
1766.60		400...	1946.67		437...	2126.73	
1771.47		401...	1951.53		438...	2131.60	
1776.33		402...	1956.40		439...	2136.47	
1781.20		403...	1961.27		440...	2141.33	
1786.07		404...	1966.13		441...	2146.20	
1790.93		405...	1971.00		442...	2151.07	
1795.80		406...	1975.87		443...	2155.93	
1800.67		407...	1980.73		444...	2160.80	
1805.53		408...	1985.60		445...	2165.67	
1810.40		409...	1990.47		446...	2170.53	
1815.27		410...	1995.33		447...	2175.40	
1820.13		411...	2000.20		448...	2180.27	
1825.00		412...	2005.07		449...	2185.13	
1829.87		413...	2009.93		450...	2190.00	
1834.73		414...	2014.80		451...	2194.87	
1839.60		415...	2019.67		452...	2199.73	
1844.47		416...	2024.53		453...	2204.60	
1849.33		417...	2029.40		454...	2209.47	
1854.20		418...	2034.27		455...	2214.33	
1859.07		419...	2039.13		456...	2219.20	
1863.93		420...	2044.00		457...	2224.07	
1868.80		421...	2048.87		458...	2228.93	
1873.67		422...	2053.73		459...	2233.80	
1878.53		423...	2058.60		460...	2238.67	
1883.40		424...	2063.47		461...	2243.53	
1888.27		425...	2068.33		462...	2248.40	
1893.13		426...	2073.20		463...	2253.27	
1898.00		427...	2078.07		464...	2258.13	
1902.87		428...	2082.93		465...	2263.00	
1907.73		429...	2087.80		466...	2267.87	
1912.60		430...	2092.67		467...	2272.73	

£	\$	c.	£	\$	c.	£	\$	c.	£
505...	2457.67		542...	2637.73		579...	2817.80		616...
506...	2462.53		543...	2642.60		580...	2822.67		617...
507...	2467.40		544...	2647.47		581...	2827.53		618...
508...	2472.27		545...	2652.33		582...	2832.40		619...
509...	2477.13		546...	2657.20		583...	2837.27		620...
510...	2482.00		547...	2662.07		584...	2842.13		621...
511...	2486.87		548...	2666.93		585...	2847.00		622...
512...	2491.73		549...	2671.80		586...	2851.87		623...
513...	2496.60		550...	2676.67		587...	2856.73		624...
514...	2501.47		551...	2681.53		588...	2861.60		625...
515...	2506.33		552...	2686.40		589...	2866.47		626...
516...	2511.20		553...	2691.27		590...	2871.33		627...
517...	2516.07		554...	2696.13		591...	2876.20		628...
518...	2520.93		555...	2701.00		592...	2881.07		629...
519...	2525.80		556...	2705.87		593...	2885.93		630...
520...	2530.67		557...	2710.73		594...	2890.80		631...
521...	2535.53		558...	2715.60		595...	2895.67		632...
522...	2540.40		559...	2720.47		596...	2900.53		633...
523...	2545.27		560...	2725.33		597...	2905.40		634...
524...	2550.13		561...	2730.20		598...	2910.27		635...
525...	2555.00		562...	2735.07		599...	2915.13		636...
526...	2559.87		563...	2739.93		600...	2920.00		637...
527...	2564.73		564...	2744.80		601...	2924.87		638...
528...	2569.60		565...	2749.67		602...	2929.73		639...
529...	2574.47		566...	2754.53		603...	2934.60		640...
530...	2579.33		567...	2759.40		604...	2939.47		641...
531...	2584.20		568...	2764.27		605...	2944.33		642...
532...	2589.07		569...	2769.13		606...	2949.20		643...
533...	2593.93		570...	2774.00		607...	2954.07		644...
534...	2598.80		571...	2778.87		608...	2958.93		645...
535...	2603.67		572...	2783.73		609...	2963.80		646...
536...	2608.53		573...	2788.60		610...	2968.67		647...
537...	2613.40		574...	2793.47		611...	2973.53		648...
538...	2618.27		575...	2798.33		612...	2978.40		649...
539...	2623.13		576...	2803.20		613...	2983.27		650...
540...	2628.00		577...	2808.07		614...	2988.13		651...
541...	2632.87		578...	2812.93		615...	2993.00		652...

\$ c.	£ \$ c.	£ \$ c.	£ \$ c.
317.80	616... 2997.87	653... 3177.93	690... 3358.00
322.67	617... 3002.73	654... 3182.80	691... 3362.87
327.53	618... 3007.60	655... 3187.67	692... 3367.73
332.40	619... 3012.47	656... 3192.53	693... 3372.60
337.27	620... 3017.33	657... 3197.40	694... 3377.47
342.13	621... 3022.20	658... 3202.27	695... 3382.33
347.00	622... 3027.07	659... 3207.13	696... 3387.20
351.87	623... 3031.93	660... 3212.00	697... 3392.07
356.73	624... 3036.80	661... 3216.87	698... 3396.93
361.60	625... 3041.67	662... 3221.73	699... 3401.80
366.47	626... 3046.53	663... 3226.60	700... 3406.67
371.33	627... 3051.40	664... 3231.47	701... 3411.53
376.20	628... 3056.27	665... 3236.33	702... 3416.40
381.07	629... 3061.13	666... 3241.20	703... 3421.27
385.93	630... 3066.00	667... 3246.07	704... 3426.13
390.80	631... 3070.87	668... 3250.93	705... 3431.00
395.67	632... 3075.73	669... 3255.80	706... 3435.87
400.53	633... 3080.60	670... 3260.67	707... 3440.73
405.40	634... 3085.47	671... 3265.53	708... 3445.60
410.27	635... 3090.33	672... 3270.40	709... 3450.47
415.13	636... 3095.20	673... 3275.27	710... 3455.33
420.00	637... 3100.07	674... 3280.13	711... 3460.20
424.87	638... 3104.93	675... 3285.00	712... 3465.07
429.73	639... 3109.80	676... 3289.87	713... 3469.93
434.60	640... 3114.67	677... 3294.73	714... 3474.80
439.47	641... 3119.53	678... 3299.60	715... 3479.67
444.33	642... 3124.40	679... 3304.47	716... 3484.53
449.20	643... 3129.27	680... 3309.33	717... 3489.40
454.07	644... 3134.13	681... 3314.20	718... 3494.27
458.93	645... 3139.00	682... 3319.07	719... 3499.13
463.80	646... 3143.87	683... 3323.93	720... 3504.00
468.67	647... 3148.73	684... 3328.80	721... 3508.87
473.53	648... 3153.60	685... 3333.67	722... 3513.73
478.40	649... 3158.47	686... 3338.53	723... 3518.60
483.27	650... 3163.33	687... 3343.40	724... 3523.47
488.13	651... 3168.20	688... 3348.27	725... 3528.33
493.00	652... 3173.07	689... 3353.13	726... 3533.20

£	\$	c.	£	\$	c.	£	\$	c.	£
727...	3538.07		764...	3718.13		801...	3898.20		833...
728...	3542.93		765...	3723.00		802...	3903.07		839...
729...	3547.80		766...	3727.87		803...	3907.93		840...
730...	3552.67		767...	3732.73		804...	3912.80		841...
731...	3557.53		768...	3737.60		805...	3917.67		842...
732...	3562.40		769...	3742.47		806...	3922.53		843...
733...	3567.27		770...	3747.33		807...	3927.40		844...
734...	3572.13		771...	3752.20		808...	3932.27		845...
735...	3577.00		772...	3757.07		809...	3937.13		846...
736...	3581.87		773...	3761.93		810...	3942.00		847...
737...	3586.73		774...	3766.80		811...	3946.87		848...
738...	3591.60		775...	3771.67		812...	3951.73		849...
739...	3596.47		776...	3776.53		813...	3956.60		850...
740...	3601.33		777...	3781.40		814...	3961.47		851...
741...	3606.20		778...	3786.27		815...	3966.33		852...
742...	3611.07		779...	3791.13		816...	3971.20		853...
743...	3615.93		780...	3796.00		817...	3976.07		854...
744...	3620.80		781...	3800.87		818...	3980.93		855...
745...	3625.67		782...	3805.73		819...	3985.80		856...
746...	3630.53		783...	3810.60		820...	3990.67		857...
747...	3635.40		784...	3815.47		821...	3995.53		858...
748...	3640.27		785...	3820.33		822...	4000.40		859...
749...	3645.13		786...	3825.20		823...	4005.27		860...
750...	3650.00		787...	3830.07		824...	4010.13		861...
751...	3654.87		788...	3834.93		825...	4015.00		862...
752...	3659.73		789...	3839.80		826...	4019.87		863...
753...	3664.60		790...	3844.67		827...	4024.73		864...
754...	3669.47		791...	3849.53		828...	4029.60		865...
755...	3674.33		792...	3854.40		829...	4034.47		866...
756...	3679.20		793...	3859.27		830...	4039.33		867...
757...	3684.07		794...	3864.13		831...	4044.20		868...
758...	3688.93		795...	3869.00		832...	4049.07		869...
759...	3693.80		796...	3873.87		833...	4053.93		870...
760...	3698.67		797...	3878.73		834...	4058.80		871...
761...	3703.53		798...	3883.60		835...	4063.67		872...
762...	3708.40		799...	3888.47		836...	4068.53		873...
763...	3713.27		800...	3893.33		837...	4073.40		874...

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

£	\$	c.	£	\$	c.	£	\$	c.
949...	4618.47		973...	4735.27		997...	4852.07	
950...	4623.33		974...	4740.13		998...	4856.93	
951...	4628.20		975...	4745.00		999...	4861.80	
952...	4633.07		976...	4749.87		1000...	4866.67	
953...	4637.93		977...	4754.73		1100...	5353.33	
954...	4642.80		978...	4759.60		1200...	5840.00	
955...	4647.67		979...	4764.47		1300...	6326.67	
956...	4652.53		980...	4769.33		1400...	6813.33	
957...	4657.40		981...	4774.20		1500...	7300.00	
958...	4662.27		982...	4779.07		1600...	7786.67	
959...	4667.13		983...	4783.93		1700...	8273.33	
960...	4672.00		984...	4788.80		1800...	8760.00	
961...	4676.87		985...	4793.67		1900...	9246.67	
962...	4681.73		986...	4798.53		2000...	9733.33	F.
963...	4686.60		987...	4803.40		3000...	14600.00	1...
964...	4691.47		988...	4808.27		4000...	19466.67	2...
965...	4696.33		989...	4813.13		5000...	24333.33	3...
966...	4701.20		990...	4818.00		6000...	29200.00	4...
967...	4706.07		991...	4822.87		7000...	34066.67	5...
968...	4710.93		992...	4827.73		8000...	38933.33	6...
969...	4715.80		993...	4832.60		9000...	43800.00	7...
970...	4720.67		994...	4837.47		10000...	48666.67	8...
971...	4725.53		995...	4842.33		50000...	243333.33	9...
972...	4730.40		996...	4847.20				10...

PENCE.	SHILLINGS.	SHILLINGS.
1... 2	1... .24 $\frac{1}{3}$	13... 3.16 $\frac{1}{3}$
2... 4	2... .48 $\frac{2}{3}$	14... 3.40 $\frac{2}{3}$
3... 6	3... .73	15... 3.65
4... 8	4... .97 $\frac{1}{3}$	16... 3.89 $\frac{1}{3}$
5... 10	5... 1.21 $\frac{2}{3}$	17... 4.13 $\frac{2}{3}$
6... 12	6... 1.46	18... 4.38
7... 14	7... 1.70 $\frac{1}{3}$	19... 4.62
8... 16	8... 1.94 $\frac{2}{3}$	20... 4.86 $\frac{2}{3}$
9... 18	9... 2.19	
10... 20	10... 2.43 $\frac{1}{3}$	
11... 22	11... 2.67 $\frac{2}{3}$	
12... 24 $\frac{1}{3}$	12... 2.92	

D O

\$ c.
 852.07
 856.93
 861.80
 866.67

353.33

840.00

326.67

813.33

300.00

786.67

273.33

760.00

246.67

733.33

600.00

466.67

333.33

200.00

666.67

933.33

600.00

666.67

333.33

10...

11...

12...

13...

14...

15...

16...

17...

18...

19...

20...

21...

22...

23...

24...

FRANCS

REDUCED TO

DOLLARS AND CENTS.

1 FRANC EQUAL TO 19 $\frac{3}{5}$ CENTS.

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



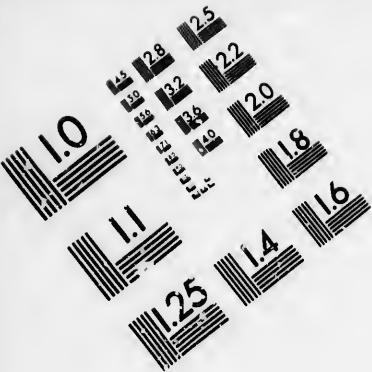
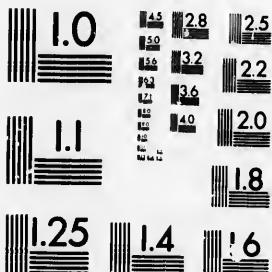
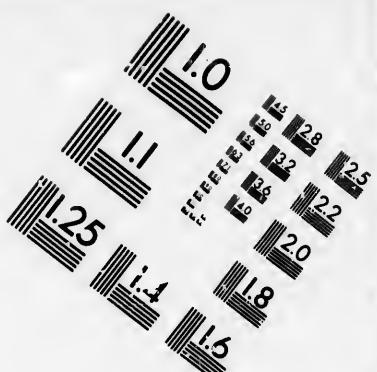
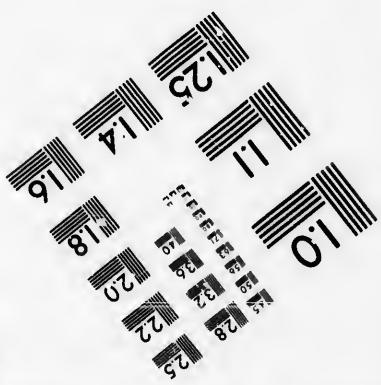
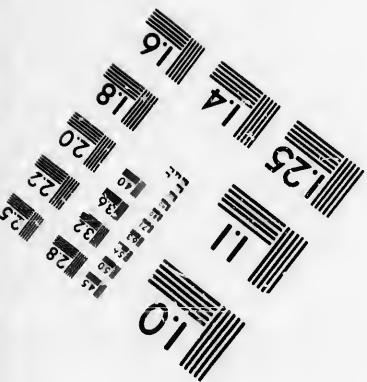


IMAGE EVALUATION TEST TARGET (MT-3)



6"



Photographic Sciences Corporation

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



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

FRANCS INTO DOLLARS AND CENTS.

91

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

F.	\$	C.	F.	\$	C.	F.	\$	C.	F.
295...	56.94		332...	64.08		369...	71.22		406.
296...	57.13		333...	64.27		370...	71.41		407.
297...	57.32		334...	64.46		371...	71.60		408.
298...	57.51		335...	64.66		372...	71.80		409.
299...	57.71		336...	64.85		373...	71.99		410.
300...	57.90		337...	65.04		374...	72.18		411.
301...	58.09		338...	65.23		375...	72.38		412.
302...	58.29		339...	65.43		376...	72.57		413.
303...	58.48		340...	65.62		377...	72.76		414.
304...	58.67		341...	65.81		378...	72.95		415.
305...	58.87		342...	66.01		379...	73.15		416.
306...	59.06		343...	66.20		380...	73.34		417.
307...	59.25		344...	66.39		381...	73.53		418.
308...	59.44		345...	66.59		382...	73.73		419.
309...	59.64		346...	66.78		383...	73.92		420.
310...	59.83		347...	66.97		384...	74.11		421..
311...	60.02		348...	67.16		385...	74.31		422..
312...	60.22		349...	67.36		386...	74.50		423..
313...	60.41		350...	67.55		387...	74.69		424..
314...	60.60		351...	67.74		388...	74.88		425..
315...	60.80		352...	67.94		389...	75.08		426..
316...	60.99		353...	68.13		390...	75.27		427..
317...	61.18		354...	68.32		391...	75.46		428..
318...	61.37		355...	68.52		392...	75.66		429..
319...	61.57		356...	68.71		393...	75.85		430..
320...	61.76		357...	68.90		394...	76.04		431..
321...	61.95		358...	69.09		395...	76.24		432..
322...	62.15		359...	69.29		396...	76.43		433..
323...	62.34		360...	69.48		397...	76.62		434..
324...	62.53		361...	69.67		398...	76.81		435..
325...	62.73		362...	69.87		399...	77.01		436..
326...	62.92		363...	70.06		400...	77.20		437..
327...	63.11		364...	70.25		401...	77.39		438..
328...	63.30		365...	70.45		402...	77.59		439..
329...	63.50		366...	70.64		403...	77.78		440..
330...	63.69		367...	70.83		404...	77.97		441..
331...	63.88		368...	71.02		405...	78.17		442..

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

F.	\$	C.	F.	\$	C.	F.	\$	C.	F.
517...	99.78		554...	106.92		591...	114.06		628.
518...	99.97		555...	107.12		592...	114.26		629.
519...	100.17		556...	107.31		593...	114.45		630.
520...	100.36		557...	107.50		594...	114.64		631.
521...	100.55		558...	107.69		595...	114.84		632.
522...	100.75		559...	107.89		596...	115.03		633.
523...	100.94		560...	108.08		597...	115.22		634.
524...	101.13		561...	108.27		598...	115.41		635.
525...	101.33		562...	108.47		599...	115.61		636.
526...	101.52		563...	108.66		600...	115.80		637.
527...	101.71		564...	108.85		601...	115.99		638.
528...	101.90		565...	109.05		602...	116.19		639.
529...	102.10		566...	109.24		603...	116.38		640.
530...	102.29		567...	109.43		604...	116.57		641.
531...	102.48		568...	109.62		605...	116.77		642.
532...	102.68		569...	109.82		606...	116.96		643.
533...	102.87		570...	110.01		607...	117.15		644.
534...	103.06		571...	110.20		608...	117.34		645.
535...	103.26		572...	110.40		609...	117.54		646.
536...	103.45		573...	110.59		610...	117.73		647.
537...	103.64		574...	110.78		611...	117.92		648.
538...	103.83		575...	110.98		612...	118.12		649.
539...	104.03		576...	111.17		613...	118.31		650.
540...	104.22		577...	111.36		614...	118.50		651.
541...	104.41		578...	111.55		615...	118.70		652.
542...	104.61		579...	111.75		616...	118.89		653.
543...	104.80		580...	111.94		617...	119.08		654.
544...	104.99		581...	112.13		618...	119.27		655.
545...	105.19		582...	112.33		619...	119.47		656.
546...	105.38		583...	112.52		620...	119.66		657.
547...	105.57		584...	112.71		621...	119.85		658.
548...	105.76		585...	112.91		622...	120.05		659.
549...	105.96		586...	113.10		623...	120.24		660.
550...	106.15		587...	113.29		624...	120.43		661.
551...	106.34		588...	113.48		625...	120.63		662.
552...	106.54		589...	113.68		626...	120.82		663.
553...	106.73		590...	113.87		627...	121.01		664.

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

F.	\$. c.	F.	\$. c.	F.	\$. c.	F.
739...	142.63	776...	149.77	813...	156.91	850.
740...	142.82	777...	149.96	814...	157.10	851.
741...	143.01	778...	150.15	815...	157.30	852.
742...	143.21	779...	150.35	816...	157.49	853.
743...	143.40	780...	150.54	817...	157.68	854.
744...	143.59	781...	150.73	818...	157.87	855.
745...	143.79	782...	150.93	819...	158.07	856.
746...	143.98	783...	151.12	820...	158.26	857.
747...	144.17	784...	151.31	821...	158.45	858.
748...	144.36	785...	151.51	822...	158.65	859.
749...	144.56	786...	151.70	823...	158.84	860.
750...	144.75	787...	151.89	824...	159.03	861.
751...	144.94	788...	152.08	825...	159.23	862.
752...	145.14	789...	152.28	826...	159.42	863.
753...	145.33	790...	152.47	827...	159.61	864.
754...	145.52	791...	152.66	828...	159.80	865.
755...	145.72	792...	152.86	829...	160.00	866.
756...	145.91	793...	153.05	830...	160.19	867.
757...	146.10	794...	153.24	831...	160.38	868.
758...	146.29	795...	153.44	832...	160.58	869.
759...	146.49	796...	153.63	833...	160.77	870.
760...	146.68	797...	153.82	834...	160.96	871.
761...	146.87	798...	154.01	835...	161.16	872.
762...	147.07	799...	154.21	836...	161.35	873.
763...	147.26	800...	154.40	837...	161.54	874.
764...	147.45	801...	154.59	838...	161.73	875.
765...	147.65	802...	154.79	839...	161.93	876.
766...	147.84	803...	154.98	840...	162.12	877.
767...	148.03	804...	155.17	841...	162.31	878.
768...	148.22	805...	155.37	842...	162.51	879.
769...	148.42	806...	155.56	843...	162.70	880.
770...	148.61	807...	155.75	844...	162.89	881.
771...	148.80	808...	155.94	845...	163.09	882.
772...	149.00	809...	156.14	846...	163.28	883.
773...	149.19	810...	156.33	847...	163.47	884.
774...	149.38	811...	156.52	848...	163.66	885.
775...	149.58	812...	156.72	849...	163.86	886.

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

F.	\$	C.	F.	\$	C.	F.	\$	C.
961...	185.47		983...	189.72		1500...	289.50	
962...	185.67		984...	189.91		1600...	308.80	
963...	185.86		985...	190.11		1700...	328.10	
964...	186.05		986...	190.30		1800...	347.40	
965...	186.25		987...	190.49		1900...	366.70	
966...	186.44		988...	190.68		2000...	386.00	
967...	186.63		989...	190.88		2500...	482.50	
968...	186.82		990...	191.07		3000...	579.00	
969...	187.02		991...	191.26		3500...	675.50	
970...	187.21		992...	191.46		4000...	772.00	
971...	187.40		993...	191.65		4500...	868.50	
972...	187.60		994...	191.84		5000...	965.00	
973...	187.79		995...	192.04		5500...	1061.50	RM.
974...	187.98		996...	192.23		6000...	1158.00	1..
975...	188.18		997...	192.42		6500...	1254.00	2..
976...	188.37		998...	192.61		7000...	1351.00	3..
977...	188.56		999...	192.81		7500...	1447.50	4..
978...	188.75		1000...	193.00		8000...	1544.00	5..
979...	188.95		1100...	212.30		8500...	1640.50	6..
980...	189.14		1200...	231.60		9000...	1737.00	7..
981...	189.33		1300...	250.90		9500...	1833.50	8..
982...	189.53		1400...	270.20		10000...	1930.00	9..

D
RM.
1..
2..
3..
4..
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7..
8..
9..
10..
11..
12..
13..
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\$. c.
 289.50
 308.80
 328.10
 347.40
 366.70
 386.00
 482.50
 579.00
 675.50
 772.00
 868.50

965.00
 061.50
 158.00
 254.00
 351.00
 447.50
 544.00
 640.50
 737.00
 833.50
 930.00

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

RM.	\$. c.	RM.	\$. c.	RM.	\$. c.	RM.
76...	18.09	113...	26 89	150...	35.70	187..
77...	18.33	114...	27.13	151...	35.94	188..
78...	18.56	115...	27.37	152...	36.18	189..
79...	18.80	116...	27.61	153...	36.41	190..
80...	19.04	117...	27.85	154...	36.65	191..
81...	19.28	118...	28.08	155...	36.89	192..
82...	19.52	119...	28.32	156...	37.13	193..
83...	19.75	120...	28.56	157...	37.37	194..
84...	19.99	121...	28.80	158...	37.60	195..
85..	20.23	122...	29.04	159...	37.84	196..
86...	20.47	123...	29.27	160...	38.08	197..
87..	20.71	124...	29.51	161...	38.32	198..
88...	20.94	125...	29.75	162...	38.56	199..
89...	21.18	126...	29.99	163...	38.79	200..
90 ..	21.42	127...	30.23	164...	39.03	201..
91...	21.66	128...	30.46	165...	39.27	202..
92...	21.90	129...	30.70	166...	39.51	203..
93...	22.13	130...	30.94	167...	39.75	204..
94...	22.37	131...	31.18	168...	39.98	205..
95...	22.61	132...	31.42	169...	40.22	206..
96...	22.85	133...	31.65	170...	40.46	207..
97...	23.09	134...	31.89	171...	40.70	208..
98...	23.32	135...	32.13	172...	40.94	209..
99..	23.56	136...	32.37	173...	41.17	210..
100...	23.80	137...	32.61	174...	41.41	211..
101...	24.04	138...	32.84	175...	41.65	212..
102...	24.28	139...	33.08	176...	41.89	213..
103...	24.51	140...	33.32	177...	42.13	214..
104...	24.75	141...	33.56	178...	42.36	215..
105...	24.99	142...	33.80	179...	42.60	216..
106...	25.23	143...	34.03	180...	42.84	217..
107...	25.47	144...	34.27	181...	43.08	218..
108...	25.70	145...	34.51	182...	43.32	219..
109...	25.94	146...	34.75	183...	43.55	220..
110...	26.18	147...	34.99	184...	43.79	221..
111...	26.42	148...	35.22	185...	44.03	222..
112...	26.66	149...	35.46	186...	44.27	223..

\$	c.	RM.	\$	c.	RM.	\$	c.
35.70		187...	44.51		224...	53.31	
35.94		188...	44.74		225...	53.55	
36.18		189...	44.98		226...	53.79	
36.41		190...	45.22		227...	54.03	
36.65		191...	45.46		228...	54.26	
36.89		192...	45.70		229...	54.50	
37.13		193...	45.93		230...	54.74	
37.37		194...	46.17		231...	54.98	
37.60		195...	46.41		232...	55.22	
37.84		196...	46.65		233...	55.45	
38.08		197...	46.89		234...	55.69	
38.32		198...	47.12		235...	55.93	
38.56		199...	47.36		236...	56.17	
38.79		200...	47.60		237...	56.41	
39.03		201...	47.84		238...	56.64	
39.27		202...	48.08		239 ..	56.88	
39.51		203...	48.31		240...	57.12	
39.75		204...	48.55		241...	57.36	
39.98		205...	48.79		242...	57.60	
40.22		206...	49.03		243...	57.83	
40.46		207...	49.27		244...	58.07	
40.70		208...	49.50		245...	58.31	
40.94		209...	49.74		246...	58.55	
41.17		210...	49.98		247...	58.79	
41.41		211...	50.22		248...	59.02	
41.65		212...	50.46		249...	59.26	
41.89		213...	50.69		250...	59.50	
42.13		214...	50.93		251...	59.74	
42.36		215...	51.17		252...	59.98	
42.60		216...	51.41		253...	60.21	
42.84		217...	51.65		254...	60.45	
43.08		218..	51.88		255...	60.69	
43.32		219...	52.12		256...	60.93	
43.55		220...	52.36		257...	61.17	
43.79		221..	52.60		258...	61.40	
44.03		222...	52.84		259...	61.64	
44.27		223...	53.07		260...	61.88	

RM.	\$. c.	RM.	\$. c.	RM.	\$. c.	RE.
298...	70.92	335 ..	79.73	372...	88.54	409.
299...	71.16	336...	79.97	373...	88.77	410.
300...	71.40	337...	80.21	374...	89.01	411.
301...	71.64	338...	80.44	375...	89.25	412.
302...	71.88	339...	80.68	376...	89.49	413.
303...	72.11	340...	80.92	377...	89.73	414.
304...	72.35	341...	81.16	378...	89.96	415.
305...	72.59	342...	81.40	379...	90.20	416.
306...	72.83	343...	81.63	380...	90.44	417.
307...	73.07	344...	81.87	381...	90.68	418.
308...	73.30	345...	82.11	382...	90.92	419.
309...	73.54	346...	82.35	383...	91.15	420.
310...	73.78	347...	82.59	384...	91.39	421.
311...	74.02	348...	82.82	385...	91.63	422.
312...	74.26	349...	83.06	386...	91.87	423.
313...	74.49	350...	83.30	387...	92.11	424.
314...	74.73	351...	83.54	388...	92.34	425.
315...	74.97	352...	83.78	389...	92.58	426.
316...	75.21	353...	84.01	390...	92.82	427.
317...	75.45	354...	84.25	391...	93.06	428.
318...	75.68	355...	84.49	392...	93.30	429.
319...	75.92	356...	84.73	393...	93.53	430.
320...	76.16	357...	84.97	394...	93.77	431.
321...	76.40	358...	85.20	395 ..	94.01	432.
322...	76.64	359...	85.44	396...	94.25	433.
323...	76.87	360...	85.68	397...	94.49	434.
324...	77.11	361...	85.92	398...	94.72	435.
325...	77.35	362...	86.16	399...	94.96	436.
326...	77.59	363...	86.39	400...	95.20	437.
327...	77.83	364...	86.63	401...	95.44	438.
328...	78.06	365...	86.87	402...	95.68	439.
329...	78.30	366...	87.11	403...	95.91	440.
330...	78.54	367...	87.35	404...	96.15	441.
331...	78.78	368...	87.58	405...	96.39	442.
332...	79.02	369...	87.82	406...	96.63	443.
333...	79.25	370...	88.06	407...	96.87	444.
334...	79.49	371...	88.30	408...	97.10	445.

\$ C.	RE.	\$ C.	RM.	\$ C.	RM.	\$ C.
88.54	409...	97.34	446...	106.15	483...	114.95
88.77	410...	97.58	447...	106.39	484...	115.19
89.01	411...	97.82	448...	106.62	485...	115.43
89.25	412...	98.06	449...	106.86	486...	115.67
89.49	413...	98.29	450...	107.10	487...	115.91
89.73	414...	98.53	451...	107.34	488...	116.14
89.96	415...	98.77	452...	107.58	489...	116.38
90.20	416...	99.01	453...	107.81	490...	116.62
90.44	417...	99.25	454...	108.05	491...	116.86
90.68	418...	99.48	455...	108.29	492...	117.10
90.92	419...	99.72	456...	108.53	493...	117.33
91.15	420...	99.96	457...	108.77	494...	117.57
91.39	421...	100.20	458...	109.00	495...	117.81
91.63	422...	100.44	459...	109.24	496...	118.05
91.87	423...	100.67	460...	109.48	497...	118.29
92.11	424...	100.91	461...	109.72	498...	118.52
92.34	425...	101.15	462...	109.96	499...	118.76
92.58	426...	101.39	463...	110.19	500...	119.00
92.82	427...	101.63	464...	110.43	501...	119.24
93.06	428 ..	101.86	465...	110.67	502...	119.48
93.30	429...	102.10	466...	110.91	503...	119.71
93.53	430...	102.34	467...	111.15	504...	119.95
93.77	431...	102.58	468...	111.38	505...	120.19
94.01	432...	102.82	469...	111.62	506...	120.43
94.25	433...	103.05	470...	111.86	507...	120.67
94.49	434...	103.29	471...	112.10	508...	120.90
94.72	435...	103.53	472...	112.34	509..	121.14
94.96	436 ..	103.77	473...	112.57	510...	121.38
95.20	437...	104.01	474...	112.81	511...	121.62
95.44	438...	104.24	475...	113.05	512...	121.86
95.68	439 ..	104.48	476...	113.29	513...	122.09
95.91	440...	104.72	477...	113.53	514...	122.33
96.15	441...	104.96	478 ..	113.76	515...	122.57
96.39	442...	105.20	479...	114.00	516...	122.81
96.63	443...	105.43	480...	114.24	517...	123.05
96.87	444...	105.67	481...	114.48	518...	123.28
97.10	445...	105.91	482...	114.72	519...	123.52

RM.	\$	C.	RM.	\$	C.	RM.	\$	C.	RM.
520...	123.76		557...	132.57		594...	141.37		631...
521...	124.00		558...	132.80		595...	141.61		632...
522...	124.24		559...	133.04		596...	141.85		633...
523...	124.47		560...	133.28		597...	142.09		634...
524...	124.71		561...	133.52		598...	142.32		635...
525...	124.95		562...	133.76		599...	142.56		636...
526...	125.19		563...	133.99		600...	142.80		637...
527...	125.43		564...	134.23		601...	143.04		638...
528...	125.66		565...	134.47		602...	143.28		639...
529...	125.90		566...	134.71		603...	143.51		640...
530...	126.14		567...	134.95		604...	143.75		641...
531...	126.38		568...	135.18		605...	143.99		642...
532...	126.62		569...	135.42		606...	144.23		643...
533...	126.85		570...	135.66		607...	144.47		644...
534...	127.09		571...	135.90		608...	144.70		645...
535...	127.33		572...	136.14		609...	144.94		646...
536...	127.57		573...	136.37		610...	145.18		647...
537...	127.81		574...	136.61		611...	145.42		648...
538...	128.04		575...	136.85		612...	145.66		649...
539...	128.28		576...	137.09		613...	145.89		650...
540...	128.52		577...	137.33		614...	146.13		651...
541...	128.76		578...	137.56		615...	146.37		652...
542...	129.00		579...	137.80		616...	146.61		653...
543...	129.23		580...	138.04		617...	146.85		654...
544 ..	129.47		581...	138.28		618...	147.08		655...
545...	129.71		582...	138.52		619...	147.32		656...
546...	129.95		583...	138.75		620...	147.56		657...
547...	130.19		584...	138.99		621...	147.80		658...
548...	130.42		585...	139.23		622...	148.04		659...
549...	130.66		586...	139.47		623...	148.27		660...
550...	130.90		587...	139.71		624...	148.51		661...
551...	131.14		588...	139.94		625...	148.75		662...
552...	131.38		589...	140.18		626...	148.99		663...
553...	131.61		590...	140.42		627...	149.23		664...
554...	131.85		591...	140.66		628...	149.46		665...
555...	132.09		592...	140.90		629...	149.70		666...
556...	132.33		593...	141.13		630...	149.94		667...

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

RM.	\$ C.	RM.	\$ C.	RM.	\$ C.	RM.
742...	176.60	779...	185.40	816...	194.21	853.
743...	176.83	780...	185.64	817...	194.45	854.
744...	177.07	781...	185.88	818...	194.68	855.
745...	177.31	782...	186.12	819...	194.92	856.
746...	177.55	783...	186.35	820...	195.16	857.
747...	177.79	784...	186.59	821...	195.40	858.
748...	178.02	785...	186.83	822...	195.64	859.
749...	178.26	786...	187.07	823...	195.87	860.
750...	178.50	787...	187.31	824...	196.11	861.
751...	178.74	788...	187.54	825...	196.35	862.
752...	178.98	789...	187.78	826...	196.59	863.
753...	179.21	790...	188.02	827...	196.83	864.
754..	179.45	791...	188.26	828...	197.06	865.
755...	179.69	792...	188.50	829...	197.30	866.
756...	179.93	793...	188.73	830...	197.54	867.
757...	180.17	794...	188.97	831...	197.78	868.
758...	180.40	795...	189.21	832...	198.02	869.
759...	180.64	796...	189.45	833...	198.25	870.
760...	180.88	797...	189.69	834...	198.49	871.
761...	181.12	798...	189.92	835...	198.73	872.
762...	181.36	799...	190.16	836...	198.97	873.
763...	181.59	800...	190.40	837...	199.21	874.
764...	181.83	801...	190.64	838...	199.44	875.
765...	182.07	802...	190.88	839...	199.68	876.
766...	182.31	803...	191.11	840...	199.92	877.
767...	182.55	804...	191.35	841...	200.16	878.
768...	182.78	805...	191.59	842...	200.40	879.
769...	183.02	806...	191.83	843...	200.63	880.
770...	183.26	807...	192.07	844...	200.87	881.
771...	183.50	808...	192.30	845...	201.11	882.
772...	183.74	809...	192.54	846...	201.35	883.
773...	183.97	810...	192.78	847...	201.59	884.
774...	184.21	811...	193.02	848...	201.82	885.
775...	184.45	812...	193.26	849...	202.06	886.
776...	184.69	813...	193.49	850...	202.30	887.
777...	184.93	814...	193.73	851...	202.54	888.
778...	185.16	815...	193.97	852...	202.78	889.

\$	c.	RM.	\$	c.	RM.	\$	c.	RM.	\$	c.
194.21		853...	203.01		890...	211.82		927...	220.63	
194.45		854...	203.25		891...	212.06		928...	220.86	
194.68		855...	203.49		892...	212.30		929...	221.10	
194.92		856...	203.73		893...	212.53		930...	221.34	
195.16		857...	203.97		894...	212.77		931...	221.58	
195.40		858...	204.20		895...	213.01		932...	221.82	
195.64		859...	204.44		896...	213.25		933...	222.05	
195.87		860...	204.68		897...	213.49		934...	222.29	
196.11		861...	204.92		898...	213.72		935...	222.53	
196.35		862...	205.16		899...	213.96		936...	222.77	
196.59		863...	205.39		900...	214.20		937...	223.01	
196.83		864...	205.63		901...	214.44		938...	223.24	
197.06		865...	205.87		902...	214.68		939...	223.48	
197.30		866...	206.11		903...	214.91		940...	223.72	
197.54		867...	206.35		904...	215.15		941...	223.96	
197.78		868...	206.58		905...	215.39		942...	224.20	
198.02		869...	206.82		906...	215.63		943...	224.43	
198.25		870...	207.06		907...	215.87		944...	224.67	
198.49		871...	207.30		908...	216.10		945...	224.91	
198.73		872...	207.54		909...	216.34		946...	225.15	
198.97		873...	207.77		910...	216.58		947...	225.39	
199.21		874...	208.01		911...	216.82		948...	225.62	
199.44		875...	208.25		912...	217.06		949...	225.86	
199.68		876...	208.49		913...	217.29		950...	226.10	
199.92		877...	208.73		914...	217.53		951...	226.34	
200.16		878...	208.96		915...	217.77		952...	226.58	
200.40		879...	209.20		916...	218.01		953...	226.81	
200.63		880...	209.44		917...	218.25		954...	227.05	
200.87		881...	209.68		918...	218.48		955...	227.29	
201.11		882...	209.92		919...	218.72		956...	227.53	
201.35		883...	210.15		920...	218.96		957...	227.77	
201.59		884...	210.39		921...	219.20		958...	228.00	
201.82		885...	210.63		922...	219.44		959...	228.24	
202.06		886...	210.87		923...	219.67		960...	228.48	
202.30		887...	211.11		924...	219.91		961...	228.72	
202.54		888...	211.34		925...	220.15		962...	228.96	
202.78		889...	211.58		926...	220.39		963...	229.19	

RM.	\$	C.	RM.	\$	C.	RM.	\$	C.
964...	229.43		983...	233.95		1100...	261.80	
965...	229.67		984...	234.19		1200...	285.60	
966...	229.91		985...	234.43		1300...	309.40	
967...	230.15		986...	234.67		1400...	333.20	
968...	230.38		987...	234.91		1500 ..	357.00	
969...	230.62		988...	235.14		1600...	380.80	
970 ..	230.86		989...	235.38		1700...	404.60	
971...	231.10		990...	235.62		1800...	428.40	
972...	231.34		991...	235.86		1900...	452.20	
973...	231.57		992...	236.10		2000...	476.00	
974...	231.81		993...	236.33		3000...	714.00	
975...	232.05		994...	236.57		4000...	952.00	
976...	232.29		995...	236.81		5000...	1190.00	
977...	232.53		996...	237.05		6000...	1428.00	
978...	232.76		997...	237.29		7000...	1666.00	
979...	233.00		998...	237.52		8000...	1904.00	
980...	233.24		999...	237.76		9000...	2142.00	
981...	233.48		1000...	238.00		10000...	2380.00	
982...	233.72							

Fractional Currency, = 100 Pfennig equal to one Rixmark.

C
 Austr
Belgiu
Bolivi
Brazil
Bogot
Centr
Chili.
China
Denm
Ecuad
Egypt
Franc
Greece
German
Japan
India
Italy
Liberi
Mexico
Nethe
Norwa
Peru
Portug
Russia
Sandw
Spain
Swede
Switzer
Tripol
Turke
United
Colo

\$ c.
261.80
285.60
309.40
333.20
357.00
380.80
404.60
428.40
452.20
476.00
714.00
952.00
190.00
428.00
666.00
904.00
142.00
2380.00

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

COUNTRY.	MONETARY UNIT.	STANDARD.	Value in Dollars and Cents.
Austria.....	Florin		
Belgium.....	Franc	Gold & Silver	\$0.19.3
Bolivia.....	Dollar	Gold & Silver	.96.5
Brazil.....	Milreis	Gold .....	.54.5
Bogota.....	Peso	Gold .....	.96.5
Central America.....	Dollar	Silver .....	.93.5
Chili.....	Peso	Gold .....	.91.2
China.....	Tael		
Denmark.....	Crown	Gold .....	.26.8
Ecuador.....	Dollar	Silver .....	.93.5
Egypt.....	Pound of 100 piastres	Gold	4.97.4
France.....	Franc	Gold & Silver	.19.3
Greece.....	Drachma	Gold & Silver	.19.3
German Empire.....	Mark	Gold .....	.23.8
Japan.....	Yen	Gold .....	.99.7
India.....	Rupee of 16 annas	Silver .....	.44.4
Italy.....	Lira	Gold & Silver	.19.3
Liberia.....	Dollar	Gold	1.00
Mexico.....	Dollar	Silver	1.01.5
Netherlands.....	Florin	Gold & Silver	.38.5
Norway.....	Crown	Gold .....	.26.8
Peru.....	Dollar	Silver .....	.93.5
Portugal.....	Milreis	Gold	1.08
Russia.....	Rouble	Silver .....	.74.8
Sandwich Islands.....	Dollar	Gold	1.00
Spain.....	Peseta of 100 centimes	Gold & Silver	.19.3
Sweden.....	Crown	Gold .....	.26.8
Switzerland.....	Franc	Gold & Silver	.19.3
Tripoli.....	Mahbub of 20 piastres	Silver .....	.84.4
Turkey.....	Piaster	Gold .....	.04.3
United States of Colombia }	Peso	Silver .....	.90.5

THE VALUE OF FRANCS IN ENGLISH MONEY.

Valeur des Francs en Monnaie Anglaise.

Fr. Cts.	£	s.	d.	Fr. Cts.	£	s.	d.
. 5	=	1 70	=	..	1 $4\frac{3}{8}$
. 10	"	1 75	"	..	1 $4\frac{3}{4}$
. 15	"	1 80	"	..	1 $5\frac{1}{4}$
. 20	"	1 90	"	..	1 $6\frac{1}{4}$
. 25	"	2 ..	"	..	1 $7\frac{1}{8}$
. 30	"	2 10	"	..	1 $8\frac{1}{8}$
. 35	"	2 20	"	..	1 $9\frac{1}{8}$
. 40	"	2 25	"	..	1 $9\frac{5}{8}$
. 45	"	2 30	"	..	1 $10\frac{1}{8}$
. 50	"	2 40	"	..	1 11
. 55	"	2 50	"	..	2
. 60	"	2 60	"	..	2 1
. 65	"	2 70	"	..	2 $1\frac{7}{8}$
. 70	"	2 75	"	..	2 $2\frac{3}{8}$
. 75	"	2 80	"	..	2 $2\frac{7}{8}$
. 80	"	2 90	"	..	2 $3\frac{7}{8}$
. 85	"	3 ..	"	..	2 $4\frac{3}{4}$
. 90	"	3 10	"	..	2 $5\frac{3}{4}$
. 95	"	3 20	"	..	2 $6\frac{3}{4}$
1 ..	"	3 25	"	..	2 $7\frac{1}{4}$
1 10	"	3 30	"	..	2 $7\frac{5}{8}$
1 20	"	3 40	"	..	2 $8\frac{5}{8}$
1 25	"	.	1	3 50	"	..	2 $9\frac{5}{8}$
1 30	"	..	1	3 60	"	..	2 $10\frac{1}{2}$
1 40	"	..	1	3 70	"	..	2 $11\frac{1}{2}$
1 50	"	..	1	3 75	"	..	3
1 60	"	..	1	3 80	"	..	3 $\frac{1}{2}$

VALUE OF FRANCS IN ENGLISH MONEY. 111

NEY.

d.

 $\frac{4}{8}$
 $\frac{4}{4}$
 $\frac{5}{4}$
 $\frac{6}{4}$
 $\frac{7}{8}$
 $\frac{8}{8}$
 $\frac{9}{8}$
 $\frac{9}{8}$
 $\frac{10}{8}$

11

..

1

 $\frac{1}{8}$
 $\frac{2}{8}$
 $\frac{2}{8}$
 $\frac{3}{8}$
 $\frac{4}{4}$
 $\frac{5}{4}$
 $\frac{6}{4}$
 $\frac{7}{4}$
 $\frac{7}{8}$
 $\frac{8}{8}$
 $\frac{8}{8}$
 $\frac{9}{8}$
 $\frac{10}{8}$
 $\frac{11}{2}$
 $\frac{3}{2}$

3

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

112 VALUE OF FRANCS IN ENGLISH MONEY.

Fr. Cts.		s.	d.	Fr. Cts.		s.	d.
8 90	=	7	1½	21 ..	=	..	16 9½
9 ..	"	7	2¾	21 25	"	..	17 ..
9 10	"	7	3¾	22 ..	"	..	17 7¼
9 20	"	7	4¾	22 50	"	..	18 ..
9 25	"	7	4¾	23 ..	"	..	18 4¾
9 30	"	7	5½	23 75	"	..	19 ..
9 40	"	7	6½	24 ..	"	..	19 2½
9 50	"	7	7½	25 ..	"	1	..
9 60	"	7	8½	26 ..	"	1	..
9 70	"	7	9½	27 ..	"	1	1 7¼
9 75	"	7	9½	28 ..	"	1	2 4¾
9 80	"	7	10½	29 ..	"	1	3 2½
9 90	"	7	11	30 ..	"	1	4 ..
10 ..	"	8	..	31 ..	"	1	4 9½
11 ..	"	8	9½	32 ..	"	1	5 7¼
11 25	"	9	..	33 ..	"	1	6 4¾
12 ..	"	9	7½	34 ..	"	1	7 2½
12 50	"	10	..	35 ..	"	1	8 ..
13 ..	"	10	4¾	36 ..	"	1	8 9½
13 75	"	11	..	37 ..	"	1	9 7¼
14 ..	"	11	2½	38 ..	"	1	10 4¾
15 ..	"	12	..	39 ..	"	1	11 2½
16 ..	"	12	9½	40 ..	"	1	12 ..
16 25	"	13	..	41 ..	"	1	12 9½
17 ..	"	13	7½	42 ..	"	1	13 7¼
17 50	"	14	..	43 ..	"	1	14 4¾
18 ..	"	14	4¾	44 ..	"	1	15 2½
18 75	"	15	..	45 ..	"	1	16 ..
19 ..	"	15	2½	46 ..	"	1	16 9½
20 ..	"	16	..	47 ..	"	1	17 7¼

d.		Fr.	£	s.	d.	Fr.	£	s.	d.
6	9½	48	=	1	18	4¾	78	=	3
7	..	49	"	1	19	2½	79	"	3
7	7½	50	"	2	..	..	80	"	3
8	..	51	"	2	..	9½	81	"	3
8	4¾	52	"	2	1	7½	82	"	3
9	..	53	"	2	2	4¾	83	"	3
19	2½	54	"	2	3	2½	84	"	3
..	..	55	"	2	4	..	85	"	3
..	9½	56	"	2	4	9½	86	"	3
1	7½	57	"	2	5	7½	87	"	3
2	4¾	58	"	2	6	4¾	88	"	3
3	2½	59	"	2	7	2½	89	"	3
4	..	60	"	2	8	..	90	"	3
4	9½	61	"	2	8	9½	91	"	3
5	7½	62	"	2	9	7½	92	"	3
6	4¾	63	"	2	10	4¾	93	"	3
7	2½	64	"	2	11	2½	94	"	3
8	..	65	"	2	12	..	95	"	3
8	9½	66	"	2	12	9½	96	"	3
9	7½	67	"	2	13	7½	97	"	3
10	4¾	68	"	2	14	4¾	98	"	3
11	2½	69	"	2	15	2½	99	"	3
12	..	70	"	2	16	..	100	"	4
12	9½	71	"	2	16	9½	150	"	6
13	7½	72	"	2	17	7½	200	"	8
14	4¾	73	"	2	18	4¾	250	"	10
15	2½	74	"	2	19	2½	300	"	12
16	..	75	"	3	..	..	350	"	14
16	9½	76	"	3	..	9½	400	"	16
17	7½	77	"	3	1	7½	450	"	18

114 VALUE OF FRANCS IN ENGLISH MONEY.

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

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