

CANADA.

No. 9.

COPY OF DESPATCH

FROM

THE GOVERNOR-GENERAL OF CANADA,

RESPECTING THE

NEW CUSTOMS TARIFFS.

**Presented to both Houses of Parliament by Command of Her Majesty,
April 1879.**



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1879.

[C.-2305.] Price 3d.

GOVERNOR-GENERAL THE MARQUIS OF LORNE, K.T., to the RIGHT HON. SIR
MICHAEL HICKS BEACH, BART. (Received April 1, 1879.)

Canada Government House, Ottawa,
March 19, 1879.

SIR,

In transmitting herewith—

- 1st. A printed copy of the new tariff;
- 2nd. The speeches of the Finance Minister in introducing his budget, and the reply of the Hon. R. J. Cartwright, late Finance Minister, as well as the speeches of the Hon. A. Mackenzie and the Hon. C. Tupper;*
- 3rd. The leading articles of the Ministerial and Opposition press;*
- 4th. A memorandum by the Finance Minister, showing how far comparatively England is favoured in the new tariff;

I have the honour to state:—

That after the years of prosperity, viz., from 1867 to 1873, which has been called a time of inflation, there was in one year (1871-72) a surplus in the Treasury amounting to \$3,000,000, and in another (1870-71) nearly \$4,000,000, and that a reaction of financial depression has followed and since 1875, although additional taxation had been resorted to by Mr. Mackenzie's Government, there had been deficits in 1875-76 of \$1,900,785, in 1876-77 of \$1,460,027, in 1877-78 of \$1,128,147, and in the first half of 1878-79 about \$800,000 or more.

That the Excise and Customs receipts, although population has increased, have given diminishing returns and have declined in value as follows:—Excise, from \$5,594,903 in 1873-74 to \$4,858,671 in 1877-78; while the Custom receipts have decreased from \$15,351,011 in 1873-74 to \$12,782,824 in 1877-78.

Stamp duties (in Canada bill stamps only) have also yielded less.

The result, comparing the periods 1873-74 and 1877-78, being as follows:—\$2,568,187 Customs, \$736,232 Excise, \$43,738 bill stamps, making in all a decrease of \$3,348,157 in the revenue of 1877-78, as compared with that of 1873-74, from the income derived by taxation.

That the fixed charges for debts, &c. to the provincial governments have increased from \$10,255,798 in 1873-74 to \$11,659,523 in 1877-78, an addition of \$1,403,725, which being a fixed charge cannot be reduced, while the subsidies have only decreased \$280,000.

That the Dominion of Canada is liable for public works on the 1st July 1878, as follows:—

	\$
(A.) For completion of Lachine and Welland Canals	5,500,000
(B.) The construction of the Pacific Railway from Lake Superior to Red River	6,000,000
(C.) For continuation of the branch from French River on Lake Huron to Pembroke	2,500,000
Making a total of	<u>14,000,000</u>

In addition to the liabilities for the construction of public works, Canada will have during the next few years to provide in England for the following maturing debts:—In 1880, \$6,065,813; in 1881, \$1,321,300; in 1882, \$2,641,626; in 1883, \$1,639,580; in 1884, 1,305,240; and in 1885, \$32,467,665.

That in consequence of failure in revenue, and having to provide for the public service, interest on debt, &c., at least \$2,000,000 must be obtained by the new budget to meet existing deficiencies.

~~That the present Government were returned by a large majority in September 1878, the issue at the general elections being revenue versus a protection tariff.~~

A protection tariff, in order to encourage the industries of the Dominion, was advocated by the leaders of the then Opposition; and the Government they have since formed do not desire to avail themselves of direct taxation. They also desire to point to the very hostile action of the American Government towards the Dominion of Canada in all

* Not printed.

matters relating to tariff; and to the fact that manufacturers in the United States have established combinations under such perfect organisation, that should any special industry arise in Canada the Canadian market is at once flooded with a corresponding article of American produce sold below value; the effect of such combination being equal to that which is produced by a Government bounty. 

I have, &c.
(Signed) LORNE.

**TARIFF OF CUSTOMS OF THE DOMINION OF CANADA; AS IN FORCE
ON AND AFTER THE 15TH MARCH 1879.**

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 liquids, crates, barrels and other packages containing glass, china, crockery, or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines, or malt liquors are contained, and every package, being the first receptacle or covering enclosing goods for purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to an ad valorem duty, 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 specific duty only such packages shall be charged with a duty of customs of twenty per centum ad valorem to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids when containing goods exempt from duty under this Act shall be charged with a duty of twenty per centum ad valorem; but all packages not hereinbefore specified, and not specially charged with duty by any 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.

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 purchased, 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 when the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry 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 wholesale price at which the same are sold for home consumption in the country where they are purchased 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 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 values.

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 or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats, (fresh, salted or smoked), may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction, that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation when imported into Canada.

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 but passing 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.

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 centum 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 centum 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.

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

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, wares, and merchandize imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weight, 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 merchandize, at the time of exportation and in the principal markets of the country whence the same has been imported into Canada, and the proper weights, measures, or other quantities, and the fair market value or wholesale price of every of them, as the case may require.

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.

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 merchandize, or providing for the exemption of goods, wares, and merchandize from customs duty, when imported into Canada, and to make the following provisions in lieu thereof:

Resolved, That it is expedient that the following articles shall be subject to the several rates of duty set opposite to each, respectively:—

Acid, sulphuric half a cent per pound	-	-	-	-	½ c. per lb.
Acetic, twelve cents per imperial gallon	-	-	-	-	12 cents.

Muriatic and nitric, twenty per centum ad valorem	- - - - -	20 per cent.
But carboys containing acids shall be subject to the same duty as if empty.		
Agricultural implements, not otherwise herein provided for, twenty-five per centum ad valorem	- - - - -	25 per cent.
Ale, beer and porter, when imported in bottles, (six quart and twelve pint bottles to be held to contain one imperial gallon	- - - - -	18c. per imp. gal.
Ale, beer, and porter, when imported in casks or otherwise than in bottles, ten cents per imperial gallon)	- - - - -	10c. per imp. gal.
Animals, living, of all kinds, not elsewhere specified, twenty per cent. ad valorem	- - - - -	20 per cent.
Artificial flowers, thirty per cent. ad valorem	- - - - -	30 per cent.
Books, printed, periodicals and pamphlets bound, or in sheets, not being foreign reprints of British copyright works, nor blank account books nor copybooks, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor Bibles, prayer-books, nor psalm and hymnbooks, six cents per pound	- - - - -	6c. per lb.
British copyright works, reprints of, six cents per pound, and in addition thereto, twelve and a half per cent. ad valorem	- - - - -	6c. per lb. 12½ per cent.
Bibles, prayer-books, psalm and hymn-books, five per cent. ad valorem	- - - - -	5 per cent.
Books, periodicals, and pamphlets imported through the Post Office, for every two ounces in weight or fraction thereof, one cent	- - - - -	1c. per 2 ozs.
Blank books, bound or in sheets, twenty-five per cent. ad valorem	- - - - -	25 per cent.
Printed, lithographed, or copper or steel plate bill-heads, cheques, receipts, drafts, posters, cards, commercial blank forms, labels of every description, advertising pictures, or pictorial show cards or bills, thirty per cent. ad valorem	- - - - -	30 per cent.
Advertising pamphlets, one dollar per hundred	- - - - -	\$1 per 100.
Maps and charts, twenty per cent. ad valorem	- - - - -	20 per cent.
Printed music, bound or in sheets, six cents per pound	- - - - -	6c. per lb.
Playing cards, thirty per cent. ad valorem	- - - - -	30 per cent.
Bookbinders' tools and implements, including ruling machines, fifteen per cent. ad valorem	- - - - -	15 per cent.
Billiard tables, without pockets, four feet six inches by nine feet, a specific duty of twenty-two dollars and fifty cents.	- - - - -	\$22.50
On those of five feet by ten a specific duty of twenty-five dollars	- - - - -	\$25.00
On billiard tables, with pockets, five feet six inches by eleven feet a specific duty of thirty-five dollars	- - - - -	\$35.00
And on those of six feet by twelve, a specific duty of forty dollars	- - - - -	\$40.00
And in addition thereto, ten per cent. ad valorem; each table to include twelve cues, one set of four balls, with markers, cloths and cases, but no pool balls	- - - - -	10 per cent.
Brass, old and scrap, in bars, bolts, and sheets; in wire, round or flat; on seamless drawn tubing and on plain and fancy tubing, ten per cent. ad valorem	- - - - -	10 per cent.
On manufactures of brass, not elsewhere specified, thirty per cent. ad valorem	- - - - -	30 per cent.
Breadstuffs, viz.:		
Barley, fifteen cents per bushel	- - - - -	15c. per bush.
Buckwheat, ten cents. per bushel	- - - - -	10c. „
Indian corn, seven and one-half cents per bushel	- - - - -	7½c. „
Oats, ten cents per bushel	- - - - -	10c. „
Rice, one cent per pound	- - - - -	1c. per lb.
Rye, ten cents per bushel	- - - - -	10c. per bush.
Wheat, fifteen cents. per bushel	- - - - -	15c. „
Pease, ten cents per bushel	- - - - -	10c. „
Beans, fifteen cents per bushel	- - - - -	15c. „
Buckwheat meal or flour, one fourth of one cent. per pound	- - - - -	¼c. per lb.
Cornmeal, forty cents per barrel	- - - - -	40c. per barrel.
Oatmeal, one half cent per pound	- - - - -	½c. per lb.
Rye flour, fifty cents per barrel	- - - - -	50c. per barrel.

Wheat flour, fifty cents per barrel	-	-	-	50c. per barrel.
Rice and sago flour, two cents per pound	-	-	-	2c. per lb.
Brick, for building, twenty per cent. ad valorem	-	-	-	20 per cent.
Brooms and brushes, twenty-five per cent. ad valorem	-	-	-	25 per cent.
Butter, four cents per pound	-	-	-	4c. per lb.
Candles, tallow, two cents per pound	-	-	-	2c. „
Candles, paraffine wax, four cents per pound	-	-	-	4c. „
All other candles, twenty per cent. ad valorem	-	-	-	20 per cent.
Carriages, waggons, railway cars and carriages, sleighs, wheelbarrows, and other like articles, twenty-five per cent. ad valorem	-	-	-	25 per cent.
Cement, raw, or in stone from the quarry, per ton of thirteen cubic feet, one dollar	-	-	-	8i per ton.
Cement, burnt and unground, seven and one-half cents per one hundred pounds	-	-	-	7½c. per 100 lbs.
Cement, hydraulic, or waterlime, ground, including barrels, forty cents per barrel	-	-	-	40c. per barrel.
Cement, in bulk or in bags, nine cents per bushel	-	-	-	9c. per bushel.
Cement, Portland or Roman, twenty per cent. ad valorem	-	-	-	20 per cent.
Cheese, three cents per pound	-	-	-	3c. per lb.
Chicory, raw or green, three cents per pound	-	-	-	3c. „
Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, four cents per pound	-	-	-	4c. per lb.
China and porcelain ware, twenty per cent. ad valorem	-	-	-	20 per cent.
Clocks and parts thereof, thirty-five per cent. ad valorem	-	-	-	35 per cent.
Coal, anthracite and bituminous, fifty cents per ton of two thousand pounds	-	-	-	50c. per ton.
Coal tar and coal pitch, ten per cent. ad valorem	-	-	-	10 per cent.
Cocoa nuts, one dollar per one hundred	-	-	-	81 per 100.
Cocoa paste and chocolate, not sweetened, twenty per cent. ad valorem	-	-	-	20 per cent.
Cocoa paste and other preparations of cocoa containing sugar, one cent per pound and twenty-five per cent. ad valorem	-	-	-	1c. per lb. 25 per cent.
Coffee, green, two cents per pound	-	-	-	2c. per lb.
Coffee, roasted or ground, and all imitations of, and substitutes for, three cents per pound	-	-	-	3c. per lb.
Coke, fifty cents per ton of two thousand pounds	-	-	-	50c. per ton.
Copper, old and scrap, in pigs, in bars, rods, bolts, ingots, sheets, and sheathing, not planished or coated; copper wire, round or flat, and copper seamless drawn tubing, ten per cent. ad valorem	-	-	-	10 per cent.
Cordage for ships' purposes, ten per cent. ad valorem	-	-	-	10 per cent.
Cordage, all other, twenty per cent. ad valorem	-	-	-	20 per cent.
Copper rivets and burrs, and on all manufactures of copper not elsewhere specified, thirty per cent. ad valorem	-	-	-	30 per cent.
Corks, and other manufactures of cork-wood or cork-bark, twenty per cent. ad valorem	-	-	-	20 per cent.
Cotton, Manufactures of, viz. :				
On grey or unbleached and bleached cottons, sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed, one cent. per square yard, and fifteen per cent. ad valorem	-	-	-	1c. per sq. yard. 15 per cent.
On all cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cotton or Canton flannels, ducks and drills, dyed or coloured, cottonades, pantaloon stuffs and goods of like description, two cents per square yard, and fifteen per cent. ad valorem	-	-	-	2c. per sq. yard. 15 per cent.
On all cotton wadding, batting, batts and warps, carpet warps, knitting yarn, hosiery yarn, or other cotton yarns under number forty, not bleached, dyed, or coloured, two cents per pound, and fifteen per cent. ad valorem	-	-	-	2c. per lb. 15 per cent.
And if bleached, dyed, or coloured, three cents per pound, and fifteen per cent. ad valorem	-	-	-	3c. per lb. 15 per cent.
On cotton warp, on beams, one cent. per yard, and fifteen per cent. ad valorem	-	-	-	1c. per yard, 15 per cent.

On cotton seamless bags, two cents per pound, and fifteen per cent. ad valorem	2c. per lb. 15 per cent.
On cotton shirts and drawers woven or made on frames, and on all cotton hosiery, thirty per cent. ad valorem	30 per cent.
On cotton sewing thread, on spools, twenty per cent. ad valorem	20 per cent.
On cotton in hanks, twelve and a half per cent. ad valorem	12½ per cent.
On all clothing made of cotton, or of which cotton is the component part of chief value, including corsets, thirty per cent. ad valorem	30 per cent.
On all manufactures of cotton not elsewhere specified, twenty per cent. ad valorem	20 per cent.
Drain-tile, and drain pipes and sewer pipes, glazed or unglazed, twenty per cent. ad valorem	20 per cent.
Earthenware and stoneware, brown or coloured, and Rockingham ware, twenty-five per cent. ad valorem	25 per cent.
Earthenware, white granite or ironstone ware, and "C.C.," or cream-coloured ware, thirty per cent. ad valorem	30 per cent.
Essences, viz. :	
Of apple, pear, pine-apple, raspberry, strawberry, vanilla, and other fruits, one dollar and ninety cents. per imperial gallon, and twenty per cent. ad valorem	\$1.90 per imp. gallon, 20 per cent.
Essential oils for manufacturing purposes, twenty per cent. ad valorem	20 per cent.
Excelsior for upholsterers' use, twenty per cent. ad valorem	20 per cent.
Feathers, ostrich and vulture, undressed, fifteen per cent.	15 per cent.
And dressed, twenty-five per cent. ad valorem	25 per cent.
Fire-brick or tiles for lining stoves and furnaces, twenty per cent. ad valorem	20 per cent.
Fish, fresh, salted, or smoked, except fish free of duty, as provided by the Treaty of Washington, one cent per pound	1c. per lb.
Flax, fibre, scutched, one cent per pound	1c. per lb.
„ hackled, two cents. per pound	2c. per lb.
Flax, tow of, scutched or green, one-half cent per lb.	½c. per lb.
Flax seed, ten cents. per bushel	10c. per bushel.
Fruit, dried, viz. :	
Apples, currants, dates, figs, plums, prunes, raisins, and all other not elsewhere specified, one cent. per pound	1c. per lb.
Fruit, green, viz. :	
Apples, forty cents per barrel	40c. per barrel.
Blackberries, gooseberries, raspberries, and strawberries, two cents per quart	2c. per quart.
Cherries and currants, one cent per quart	1c. per quart.
Cranberries, plums, and quinces, thirty cents per bushel	30c. per bushel.
Grapes, one cent per pound	1c. per lb.
Peaches, forty cents per bushel	40c. per bushel.
Oranges and lemons, twenty per cent. ad valorem	20 per cent.
Fruits in air-tight cans, including cans, three cents per pound, if sweetened	3c. per lb.
And two cents per pound, if not sweetened	2c. per lb.
Fruits preserved in brandy or other spirits, one dollar and ninety cents per imperial gallon	\$1.90 per imp. gall.
Furs, viz. :	
Fur skins dressed, fifteen per cent. ad valorem	15 per cent.
Caps, hats, muffs, tippets, capes, coats, cloaks, and other manufactures of fur, twenty-five per cent. ad valorem	25 per cent.
Furniture, house, cabinet or office, thirty-five per cent. ad valorem	35 per cent.
Gas, coal oil or kerosene fixtures or parts thereof, thirty per cent. ad valorem	30 per cent.
Glass and Manufactures of, viz. :	
On carboys and demijohns, on pressed bottles, flasks and phials of every description, on telegraph and lightning-rod insulators, and on fruit jars and glass balls, thirty per cent. ad valorem	30 per cent.

On lamp and gas-light shades, lamps and lamp-chimneys, globes for lanterns, lamps and gas-lights, thirty per cent. ad valorem	30 per cent.
On ornamental, figured, and enamelled stained glass, stained, tinted, painted, and vitrified glass, and stained glass windows; figured, enamelled, and obscured white glass; thirty per cent. ad valorem	30 per cent.
On common and colourless window glass, and on coloured glass, not figured, painted, enamelled, or engraved, twenty per cent. ad valorem	20 per cent.
On all other glass and manufactures of glass not herein otherwise provided for twenty per cent. ad valorem	20 per cent.
Gunpowder and other explosives, viz.:	
On gun, rifle, and sporting powder, in kegs, half-kegs or quarter kegs, and other similar packages, five cents. per pound	5c. per lb.
On cannon and musket powder in kegs and barrels, four cents. per pound	4c. per lb.
On canister powder, in pound and half-pound tins, fifteen cents per pound	15c. per lb.
On blasting and mining powder, three cents per pound	3c. per lb.
On giant powder, dualin, dynamite, and other explosives in which nitro-glycerine is a constituent part, five cents per pound and twenty per cent. ad valorem.	5. per lb. and 20 per cent.
On nitro-glycerine, ten cents per pound and twenty per cent. ad valorem.	20 per cent.
Gutta-percha, manufactures of, twenty-five per cent. ad valorem	25 per cent.
Hair, curled, twenty per cent. ad valorem	20 per cent.
Honey, bees, in the comb or otherwise, three cents per pound	3c. per lb.
Hops, six cents per pound	6c. per lb.
India rubber, viz. : boots and shoes and other manufactures of, twenty-five per cent. ad valorem	25 per cent.
Iron and manufactures of, viz.:	
Pig, two dollars per ton	\$2 per ton.
Old and scrap, two dollars per ton	\$2 per ton.
In slabs, blooms, loops, or billets, twelve and one half per cent. ad valorem	12½ per cent.
In bars, rolled, or hammered, including flats, rounds, and squares, band and hoop; sheet, smoothed or polished, coated or galvanized, and commoner black; boiler and other plate; Canada plates or squares, nail and spike rods, and all other iron not otherwise provided for, seventeen and one half per cent. ad valorem	17½ per cent.
On rolled, round, wire rods in coils, under half an inch in diameter, ten per cent. ad valorem	10 per cent.
On iron rails or railway bars for railways or tramways, fifteen per cent. ad valorem	15 per cent.
On railway fish-plates, frogs, frog-points, chairs, and finger-bars, seventeen and a half per cent. ad valorem	17½ per cent.
On tin plates, ten per cent. ad valorem	10 per cent.
On iron and steel wire, not over number 18 wire gauge, twenty-five per cent. ad valorem	25 per cent.
On castings in the rough, twenty per cent. ad valorem	20 per cent.
On stoves and other finished castings, twenty-five per cent. ad valorem	25 per cent.
On car wheels, twenty-five per cent. ad valorem	25 per cent.
On mill irons and mill cranks, and on wrought forgings for mills and locomotives, or parts thereof, weighing 25 pounds or more, twenty per cent. ad valorem	20 per cent.
On locomotive engines and on stationary fire or other steam engines and boilers, and on other machinery composed of iron, or of which iron is the component part of chief value, twenty-five per cent. ad valorem	25 per cent.
On locomotive tires of steel or Bessemer steel in the rough, ten per cent. ad valorem	10 per cent.

On seamless drawn boiler tubing, ten per cent. ad valorem	-	10 per cent.
On bedsteads and other iron furniture and ornamental iron work, twenty-five per cent. ad valorem	- - -	25 per cent.
On tinned, glazed, or enamelled hollow ware of cast or wrought iron, twenty-five per cent. ad valorem	- - -	25 per cent.
On hardware, viz.: builders, cabinet-makers, upholsterers, carriage makers, saddlers, and undertakers, including coffin trimmings of metal, thirty per cent. ad valorem	- - -	30 per cent.
On bolts, nuts, washers, and rivets, thirty per cent. ad valorem	-	30 per cent.
On tacks, brads, and sprigs, thirty per cent. ad valorem	-	30 per cent.
On horse-shoes and horse-shoe nails, thirty per cent. ad valorem	-	30 per cent.
On iron wire nails, called "points de Paris," thirty per cent. ad valorem	- - - - -	30 per cent.
On iron and steel screws, commonly called "wood screws," thirty-five per cent. ad valorem	- - - - -	35 per cent.
On scales, balances, and weighing beams, thirty per cent. ad valorem	- - - - -	30 per cent.
On chain cables over half an inch in diameter, whether shackled or swivelled or not, five per cent. ad valorem	- - - - -	5 per cent.
On nails and spikes, wrought and pressed, whether galvanized or not, three-fourths of a cent. per pound, and ten per cent. ad valorem	- - - - -	$\frac{3}{4}$ c. per lb. 10 per cent.
On nails and spikes cut, half a cent per pound and ten per cent. ad valorem	- - - - -	$\frac{1}{2}$ c. per lb. 10 per cent.
On composition nails and spikes and sheathing nails, twenty per centum ad valorem	- - - - -	20 per cent.
On sewing machines, whole, or on heads or parts of heads, two dollars each, and in addition thereto twenty per cent. ad valorem	- - - - -	\$2 each. 20 per cent.
On jewellery and other manufactures of gold and silver, and on watches twenty per cent. ad valorem	- - - - -	20 per cent.
On jute manufactures twenty per cent. ad valorem	- - - - -	20 per cent.
On lard, tried or rendered, two cents per pound	- - - - -	2c. per lb.
On lard, untried, one and a-half cents per pound	- - - - -	1½c. per lb.
On lead, old and scrap, and on pigs, bars, blocks, and sheets, ten per cent. ad valorem	- - - - -	10 per cent.
On lead pipe, twenty per cent. ad valorem	- - - - -	20 per cent.
On lead shot, and on all manufactures of lead, not otherwise specified twenty-five per cent. ad valorem	- - - - -	25 per cent.
Leather board, three cents per pound	- - - - -	3c. per lb.
On boot and shoe counters made from leather board, half a cent per pair	- - - - -	$\frac{1}{2}$ c. per pair.
Leather, sole, tanned, but rough or undressed, ten per cent. ad valorem	- - - - -	10 per cent.
On morocco skins, tanned, but rough or undressed, ten per cent. ad valorem	- - - - -	10 per cent.
On sole leather and belting leather, tanned, but not waxed, and on all upper leather, fifteen per cent. ad valorem	- - - - -	15 per cent.
On leather as above, dressed and waxed, twenty per cent. ad valorem	- - - - -	20 per cent.
On japanned, patent, or enamelled leather, twenty per cent. ad valorem	- - - - -	20 per cent.
On all other leather and skins, tanned, not elsewhere specified, twenty per cent. ad valorem	- - - - -	20 per cent.
On boots and shoes and other manufactures of leather, and on leather belting, twenty-five per cent. ad valorem	- - - - -	25 per cent.
Lithographic stones, not engraved, twenty per cent. ad valorem	-	20 per cent.
Machine card clothing, twenty-five per cent. ad valorem	-	25 per cent.
Malt, two cents. per pound	- - - - -	2c. per lb.
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, ten per cent. ad valorem	- - - - -	10 per cent.
Slabs sawn on not more than two sides, fifteen per cent. ad valorem	-	15 per cent.
Marble blocks and slabs, sawn on more than two sides, twenty per cent. ad valorem	- - - - -	20 per cent.

On finished marble and on all manufactures of marble, not elsewhere specified, twenty-five per cent. ad valorem	25 per cent.
On meats, fresh, or salted, on actual weight as received in Canada (except bacon and hams), one cent per lb.	1c. per lb.
On bacon and hams, dried or smoked, two cents per pound	2c. per lb.
On other meats not specified, two cents per pound	2c. per lb.
Mustard seed, unground, fifteen per cent. ad valorem	15 per cent.
Mustard ground, twenty-five per cent. ad valorem	25 per cent.
Nuts of all kinds, except cocoa nuts, twenty per cent. ad valorem	20 per cent.
Ochres, dry, ground, or unground, washed or unwashed, not calcined, ten per cent. ad valorem	10 per cent.
Oils, coal and kerosene, distilled, purified or refined, naphtha, benzole, and petroleum, products of petroleum, coal, shale, and lignite, not elsewhere specified, six cents per wine gallon	6c. per gal.
Carbolic or heavy oil used in making wooden block pavement, for treating wood for building and railway ties, ten per cent. ad valorem	10 per cent.
Cod liver, medicated, twenty per cent. ad valorem	20 per cent.
Oil, lard, twenty per cent. ad valorem	20 per cent.
Linseed or flax-seed, raw or boiled, twenty-five per cent. ad valorem	25 per cent.
Neatsfoot, twenty per cent. ad valorem	20 per cent.
Olive or salad, twenty per cent. ad valorem	20 per cent.
Sesame seed, twenty per cent. ad valorem	20 per cent.
Sperm, twenty per cent. ad valorem	20 per cent.
Oil cloth for floors, stamped, painted, or printed, twenty-five per cent. ad valorem	25 per cent.
Opium, drug, twenty per cent. ad valorem	20 per cent.
Opium, prepared for smoking, and all preparations of opium, five dollars per pound	85 per lb.
Organs, cabinet, viz.:—On reed organs having not more than two sets of reeds, a specific duty of ten dollars; having over two and not over four sets of reeds, fifteen dollars; having over four and not over six sets of reeds, twenty dollars; having over six sets of reeds, thirty dollars; and in addition thereto, ten per cent. ad valorem on the fair market value thereof	10 per cent.
Paintings, drawings, engravings, and prints, twenty per cent. ad valorem	20 per cent.
Paints and colours, not elsewhere specified, twenty per cent. ad valorem	20 per cent.
Paper pulp, for paper makers, ten per cent. ad valorem	10 per cent.
Paper-hangings, or wall paper, thirty per cent. ad valorem	30 per cent.
Paper of all kinds, not elsewhere specified, twenty per cent. ad valorem	20 per cent.
Envelopes, and all manufactures of paper not otherwise specified, twenty-five per cent. ad valorem	25 per cent.
Union collar cloth paper, in sheets, not shapen, ten per cent. ad valorem	10 per cent.
Mill board and straw board, ten per cent. ad valorem	10 per cent.
Paper collars, cuffs, and shirt fronts, twenty-five per cent. ad valorem	25 per cent.
Perfumery, including toilet preparations, viz.:—	
Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations used for the hair, mouth, or skin, thirty per cent. ad valorem.	30 per cent.
Phosphor bronze, in blocks, bars, sheets, and wire, ten per cent. ad valorem	10 per cent.
Pianofortes, viz.:—	
On all square pianofortes, whether round cornered or not, not over seven octaves, twenty-five dollars; on all other square pianofortes, thirty dollars; on upright pianofortes, thirty dollars; on concert, semi-concert, or parlour grand piano-	

fortes, fifty dollars; and in addition thereto, ten per cent. ad valorem.	10 per cent.
Pitch (coal) and coal tar, ten per cent. ad valorem	10 per cent.
Plants, viz., fruit, shade, lawn, and ornamental trees, shrubs, and plants, twenty per cent. ad valorem	20 per cent.
Plaster of Paris, ground, calcined, or manufactured, twenty per cent. ad valorem	20 per cent.
Electro-plated ware and gilt ware of all kinds, thirty per cent. ad valorem	30 per cent.
Plates engraved on wood and on steel or other metal, twenty per cent. ad valorem	20 per cent.
Playing cards, thirty per cent. ad valorem	30 per cent.
Plumbago, ten per cent. ad valorem, and on all manufactures of plumbago, twenty per cent. ad valorem	10 per cent. 20 per cent.
Pomades, French or flower odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. ad valorem	15 per cent.
Printing presses of all kinds, fifteen per cent. ad valorem	15 per cent.
Proprietary medicines, commonly called patent medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill, or label for the relief of any disorder or ailment, in liquid form, fifty per cent.; and all other, twenty-five per cent. ad valorem	50 per cent. 25 per cent.
Pumice stone, ground or powdered, twenty per cent. ad valorem	20 per cent.
Putty, twenty-five per cent. ad valorem	25 per cent.
Quills, twenty per cent. ad valorem	20 per cent.
Quinine, sulphate of, twenty per cent. ad valorem	20 per cent.
Salt (except salt imported from the United Kingdom or any British possession, or imported for the use of the Sea or Gulf Fisheries, which shall be free of duty) in bulk, eight cents per one hundred pounds; in bags, barrels, and other packages, twelve cents per one hundred pounds	8 c. per 100. 12 c. per 100.
Saltpetre, twenty per cent. ad valorem	20 per cent.
Sand paper, glass and emery paper, twenty per cent. ad valorem	20 per cent.
Seeds, viz., flower, garden, field, and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent.; when put up in small papers or parcels, twenty-five per cent. ad valorem	15 per cent. 25 per cent.
Seed, mustard, unground, fifteen per cent. ad valorem; ground, twenty-five per cent. ad valorem	15 per cent. 25 per cent.
Shingles, twenty per cent. ad valorem	20 per cent.
Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery and all appliances, an ad valorem duty of ten per cent	10 per cent.
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, fifteen per cent. ad valorem	15 per cent.
Sewing silk and silk twist, twenty-five per cent. ad valorem	25 per cent.
Silk velvets, and all manufactures of silk or of which silk is the component part of chief value, not elsewhere specified, thirty per cent. ad valorem	30 per cent.
Silver, German, in sheets, ten per cent. ad valorem	10 per cent.
Slate, for roofing, twenty per cent. ad valorem	20 per cent.
Slate slabs, square or in special shapes, twenty per cent. ad valorem	20 per cent.
Slate mantels, thirty per cent. ad valorem	30 per cent.
School and writing slates, twenty-five per cent. ad valorem	25 per cent.
Soap, common brown and yellow, not perfumed, one cent per pound	1 cent.
Soap, Castile and white, two cents per pound	2 cents.
Soap, perfumed or toilet, twenty-five per cent. ad valorem	25 per cent.
Spelter, in blocks or pigs, ten per cent. ad valorem	10 per cent.
Spices, viz.:	
Ginger and spices of all kinds, except nutmegs and mace, unground, twenty per cent. ad valorem	20 per cent.

Ginger and spices of all kinds, except nutmegs and mace, ground, twenty-five per cent. ad valorem - - - -	25 per cent.
Nutmegs and mace, twenty-five per cent. ad valorem - - - -	25 per cent.
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, two cents. per pound - - - -	2 cents.
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 the strength of proof, and for every greater or less quantity than a gallon, viz.: Geneva, gin, rum, whiskey, and unenumerated articles of like kinds, one dollar and thirty-two and one-half cents per imperial gallon - - - -	\$1.32½ imp. gal.
On brandy, one dollar and forty-five cents per imperial gallon - - - -	\$1.45 imp. gal.
On old Tom Gin, one dollar and thirty-two and one-half cents per imperial gallon, in bulk - - - - -	\$1.32½ imp. gal.
Spirits sweetened and mixed, so that the strength cannot be ascertained as aforesaid, viz.: Rum-shrub, cordials, Schiedam schnapps, tafia, bitters, and unenumerated articles of like kinds, one dollar and ninety cents per imperial gallon - - - -	\$1.90 imp. gal.
On spirits and strong waters not elsewhere specified, one dollar and ninety cents per imperial gallon - - - - -	\$1.90 imp. gal.
Spirits and 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 denomination not elsewhere specified, shall be, nevertheless, deemed "spirits or strong waters," and subject to duty as such, one dollar and ninety cents per imperial gallon - - - - -	\$1.90 imp. gal.
On Cologne water and perfumed spirits, in bottles or flasks not weighing more than four ounces each, forty per cent. ad valorem - - - - -	40 per cent.
On Cologne water and perfumed spirits in bottles, flasks, or other packages weighing more than four ounces each, one dollar and ninety cents per imperial gallon, and twenty per cent. ad valorem - - - - -	\$1.90 imp. gal. and 20 per cent.
Wines of all kinds, except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder, and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, by Syke's hydrometer, imported in wood or in bottles (six quart and twelve pint bottles to be held to contain an imperial gallon), twenty-five cents per imperial gallon; containing over twenty-six and not over thirty-one per cent., forty cents per imperial gallon; containing over thirty-one and not over thirty-six per cent., fifty-five cents per imperial gallon; and containing over thirty-six and not over forty per cent., seventy cents per imperial gallon, and in addition thereto, thirty per cent. ad valorem - - - - -	25c. per imp. gal. 40c. per imp. gal. 55c. per imp. gal. 70c. per imp. gal. 30 per cent. ad valorem.
On champagne, and all other sparkling wines in bottles, containing each not more than a quart and more than one pint, three dollars per dozen bottles; containing not more than a pint each and more than one half-pint, one dollar and fifty cents per dozen bottles; containing one half-pint each or less, seventy-five cents per dozen bottles. Bottles containing more than one quart each shall pay in addition to three dollars per dozen bottles, at the rate of one dollar and fifty cents per imperial gallon on the quantity in excess of one quart per bottle - - - - -	\$3 per dozen. \$1.50 per dozen. 75c. per dozen. \$1.50 per gal. for over 1 quart per bottle.
In addition to the above specific duty on sparkling wines there shall be an ad valorem duty of thirty per cent. - - - - -	30 per cent. ad val.
But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof by Syke's hydrometer, shall be rated for duty as unenumerated spirits.	

Stationery of all kinds, not elsewhere specified, twenty per cent. ad valorem	20 per cent.
Steel and manufactures of, viz. :—	
On steel in ingots, bars, sheets and coils, ten per cent. ad valorem	10 per cent.
On shovels, spades, hoes, hay, manure and potatoe forks, rakes and rake teeth, carpenters, coopers, cabinet-makers, and all other mechanics' tools, edge tools of every description, including axes, scythes, and saws of all kinds, and on steel skates, thirty per cent ad valorem	30 per cent.
On cutlery ; on firearms ; viz. : muskets, rifles, pistols, and shot guns, and on all manufactures of steel and of iron and steel, not elsewhere specified, twenty per cent. ad valorem	20 per cent.
On knife blades or knife blanks, in the rough, unhandled, for use by electro-platers, ten per cent. ad valorem	10 per cent.
Stereotypes and electrotypes of standard books, ten per cent. ad valorem	10 per cent.
Stereotypes and electrotypes for commercial blanks and advertisements, twenty per cent. ad valorem	20 per cent.
Stone, viz. : rough freestone, sandstone, and all other building stone except marble, one dollar per ton of thirteen cubic feet	\$1 per ton.
Water-line stone or cement stone, one dollar per ton	\$1 per ton.
Grindstones, in the rough, one dollar and fifty cents per ton	\$1.50 per ton.
On dressed freestone, and all other building stone, except marble, and on all manufactures of stone or granite, twenty per cent. ad valorem	20 per cent.
Sugars, Syrups, and Molasses :	
On all sugar above number 14, Dutch standard in colour, one cent per lb. and thirty-five per cent. ad valorem	1c. per lb. 35 per cent.
On sugar equal to number 9, and not above number 14, Dutch standard, three-fourths of a cent per pound, and thirty per cent. ad valorem	$\frac{3}{4}$ c. per lb. 30 per cent.
On sugar below number 9, Dutch standard, half a cent per pound, and thirty per cent. ad valorem	$\frac{1}{2}$ c. per lb. 30 per cent.
Provided that the ad valorem duty shall be levied and collected on sugar and melado when imported direct from the country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheds or other packages, or other charges and expenses prior to shipment, anything contained in section 34 of the Act 40th Victoria, chap. 10. to the contrary notwithstanding.	
On syrups, cane juice, refined syrup, sugar-house syrup, syrup of sugar, syrup of molasses, or sorghum, five-eighths of one cent per pound and thirty per cent. ad valorem	$\frac{5}{8}$ c. per lb. 30 per cent.
On melado, concentrated melado, concentrated cane juice, concentrated molasses, concentrated beet root juice, and concrete, three-eighths of one cent. per pound, and thirty per cent. ad valorem	$\frac{3}{8}$ c. per lb. 30 per cent.
Molasses, if used for refining, clarifying, or rectifying purposes, or for the manufacture of sugar, when imported direct from the country of growth and production, twenty-five per cent. ad valorem	25 per cent.
And for the same purposes when not imported direct from the country of growth and production, thirty per cent. ad valorem	30 per cent.
Molasses, when not so used, when imported direct from the country of growth and production, fifteen per cent. ad valorem	15 per cent.
And when not imported direct from the country of growth and production, twenty per cent. ad valorem	20 per cent.
Sugar candy, brown or white, and confectionery, one cent per pound and thirty-five per cent. ad valorem	1c. per lb. and 35 per cent.

Glucose or grape sugar to be classed and rated for duty as sugar according to grade by Dutch standard in colour.	
Glucose syrup, thirty-five per cent. ad valorem - - -	35 per cent.
Tallow, one cent per pound - - - - -	1c. per lb
Tea, viz. : on all black tea, two cents per pound, and ten per cent. ad valorem - - - - -	} 2c. per lb. and 10 per cent.
And on all green and Japan tea, three cents per pound, and ten per cent. ad valorem - - - - -	
Tin, in blocks, pigs, bars, plates and sheets, ten per cent. ad valorem	10 per cent.
Tinware, stamped and japanned ware, and on all manufactures of tin not elsewhere specified, twenty-five per cent. ad valorem -	25 per cent.
Tobacco, manufactured, and snuff, twenty-five cents per pound, and in addition thereto, twelve and a half per cent. ad valorem -	} 25c. per lb. and 12½ per cent.
On cigars and cigarettes, fifty cents per pound, and twenty per cent. ad valorem - - - - -	
Turpentine, spirits of, twenty per cent. ad valorem - - - - -	20 per cent.
Trunks, satchels, valises, and carpet bags, twenty-five per cent. ad valorem - - - - -	25 per cent.
Type, for printing, twenty per cent. ad valorem - - - - -	20 per cent.
Type metal, ten per cent. ad valorem - - - - -	10 per cent.
Varnish, not elsewhere specified, twenty cents per imperial gallon, and twenty per cent. ad valorem - - - - -	} 20c. per gal. and 20 per cent.
Vegetables, viz. :	
Potatoes, ten cents per bushel - - - - -	10c. per bushel.
On tomatoes, thirty cents per bushel - - - - -	30c. per bushel.
And on all other vegetables, twenty per cent. ad valorem -	20 per cent.
Vinegar, twelve cents per imperial gallon - - - - -	12c. per imp. gal.
Watches, watch movements, and watch cases, twenty per cent. ad valorem - - - - -	20 per cent.
Wire of brass and copper, ten per cent. ad valorem - - - - -	10 per cent.
Wire cloth of brass and copper, twenty per cent. ad valorem -	20 per cent.
Wood and manufactures of, viz. : wooden ware, pails, tubs, churns, brooms, brushes, and other manufactures of wood not elsewhere specified, twenty-five per cent. ad valorem - - - - -	25 per cent.
Hubs, spokes, felloes, and wheels, twenty per cent. ad valorem -	20 per cent.
Lumber and timber not elsewhere specified, twenty per cent. ad valorem - - - - -	20 per cent.
Wool and Woollens, viz. :	
Wool, unmanufactured, hair of the Alpaca goat and other like animals - - - - -	Free.
On manufactures composed wholly or in part of wool, worsted, the hair of the Alpaca, goat, or other like animals, viz. : shawls, blankets, and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, cloakings, felt cloth of every description, horse-collar cloth, yarn, knitting yarn, fingering yarn, worsted yarn, under number 30, knitted goods, viz. : shirts, drawers, and hosiery of every description, seven and a half cents per pound, and in addition thereto, twenty per cent. ad valorem - - - - -	7½c. per lb. 20 per cent.
On clothing ready made, and wearing apparel of every description composed wholly or in part of wool, worsted, the hair of the Alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, ten cents per pound, and in addition thereto twenty-five per cent ad valorem - - - - -	10c. per lb. 25 per cent.
On all manufactures, composed wholly or in part of wool, worsted, the hair of the Alpaca, goat, or other like animals, not herein otherwise provided for, twenty per cent. ad valorem - - - - -	20 per cent.
On treble ingrain, three-ply and two-ply carpets composed wholly of wool, ten cents per square yard, and in addition thereto twenty per cent. ad valorem - - - - -	} 10c. per sq. yd. and 20 per cent.

On two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the Alpaca goat, or other like animal, five cents per square yard, and in addition thereto, twenty per cent. ad valorem - - - - -	} 5c. per sq. yd. and 20 per cent.
Whips, twenty-five per cent. ad valorem - - - - -	
Wire, of brass and copper, ten per cent. ad valorem - - - - -	25 per cent.
Wire cloth, of brass and copper, twenty per cent. ad valorem - - - - -	10 per cent.
Zinc, in pigs, blocks, and sheets, ten per cent. ad valorem - - - - -	20 per cent.
Zinc, seamless drawn tubing, ten per cent. ad valorem - - - - -	10 per cent.
Zinc, manufactures of zinc, not elsewhere specified, twenty-five per cent. ad valorem - - - - -	25 per cent.

On 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 twenty per cent. ad valorem, when imported into Canada, or taken out of warehouse for consumption therein.

Resolved, That it is expedient to provide that the following goods shall be exempt from duty when imported into Canada:--

Agaric.	Articles for the use of foreign Consuls-General.
Agates, unmanufactured.	Army and Navy, for the use of:
Alkanet root.	Arms.
Aloes.	Clothing.
Aluminium.	Musical instruments for bands.
Alum.	Military stores and munitions of war.
Ambergris.	Bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.
Ammonia, crude.	Bamboos, unmanufactured.
Aniline dyes.	Barrels, of Canadian manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Minister of Customs may prescribe.
Aniline oil, crude.	Barilla.
Aniline salts.	Bells for churches.
Animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.	Berries for dyeing, or used for composing dyes.
Animals for the improvement of stock under regulations to be made by the Treasury Board, and approved by the Governor in Council.	Bismuth.
Annato, liquid or solid.	Bolting cloths.
Annato seed.	Bones, crude and not manufactured, burned, calcined, ground, or steamed.
Anchors.	Bone dust and bone ash, for manufacture of phosphates and fertilizers.
Antimony.	Borax.
Ashes, pot, pearl, and soda.	Botany, specimens of.
Apparel, wearing, and other personal and household effects, not merchandize, of British subjects dying abroad, but domiciled in Canada.	Bristles.
Argol dust.	Brimstone, in roll or flour.
Argols, crude.	Brim moulds, for gold beaters.
Arsenic.	Bromine.
Arseniate of aniline.	Broom corn.
Articles for the use of the Governor-General.	Buchu leaves.
	Bullion, gold and silver.
	Burgundy pitch.
	Burr-stones in blocks, rough or unmanufactured, and not bound up into mill-tones.
	Bichromate of potash.
	Carriages of travellers, and carriages laden with merchandise, and not to include circus troops nor hawkers. Under regu-

- lations to be prescribed by the Minister of Customs.
- Cabinets of coins, medals, and all other collections of antiquities.
- Casts as models for the use of schools of design.
- Cornelian, unmanufactured.
- Canvas for manufacture of floor oil-cloth, not less than forty-five inches wide, and not pressed nor calendered.
- Caoutchouc, unmanufactured.
- Cat-gut strings, or gut cord for musical instruments.
- Cat-gut or whip-gut, unmanufactured.
- Chalk and cliff-stone, unmanufactured.
- Chamomile flowers.
- Citrons, and rinds of, in brine for candying.
- Clays.
- Clothing, donations of, for charitable purposes.
- Cobalt, ore of.
- Cochineal.
- Cocoa, bean, shell, and nibs.
- Coins, gold and silver, except United States silver coin.
- Communion plate.
- Coir and coir yarn.
- Colcothar, dry, or oxide of iron.
- Conium, cicuta, or hemlock, seed and leaf.
- Cotton waste, and cotton wool.
- Cork-wood or cork-bark, unmanufactured.
- Colours, viz. :—Bichromate of potash, blue black, Chinese blue, Castille lakes, scarlet and marone in pulp, Paris green, Prussian blue, satin and fine washed white, ultramarine, umber, raw.
- Diamonds, unset, including black diamonds for borers.
- Diamond dust or bort.
- Dragon's blood.
- Duck, for belting and hose.
- Dyeing or tanning articles in a crude state, used in dyeing or tanning, not elsewhere specified.
- Earths.
- Eggs.
- Emery.
- Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.
- Extract of logwood.
- Felt, adhesive, for sheathing vessels.
- Fire clay.
- Fibre, Mexican.
- Fibre, vegetable, for manufacturing purposes.
- Fibrilla.
- Fish-bait.
- Fish-oil and fish of all kinds, the produce of the fisheries of the United States (except fish of the inland lakes and of the rivers falling into them, and fish preserved in oil).
- Fish-hooks, nets and seines, and lines and twines for the use of the fisheries, but not to include sporting fishing tackle or hooks with flies or trolling spoons.
- Fur skins of all kinds, not dressed in any manner.
- Flint, flints, and ground flint stones.
- Foliæ digitalis.
- Fossils.
- Gentian root.
- Ginseng root.
- Goldbeaters' moulds, and goldbeaters' skins.
- Grease and grease scrap, for manufacture of soap only.
- Gravels.
- Guano, and other animal and vegetable manures.
- Gums, amber, Arabic, Australian, British, copal, damar, mastic, sandarac, shellac, and tragacanth.
- Gunny cloth and gunny bags.
- Gut and worm gut, manufactured or unmanufactured, for whip and other cord.
- Gutta-percha, crude.
- Gypsum (sulphate of lime).
- Hair, alpaca, angola, buffalo and bison, camels, goat, hog, horse, and human, cleaned or uncleaned, but not curled or otherwise manufactured.
- Hemlock bark.
- Hemp, undressed.
- Hides, raw or uncured, whether dry, salted, or pickled.
- Hoofs, horns, and horntips.
- Hyoscyamus, or henbane leaf.
- Ice.
- India-rubber, unmanufactured.
- Indian hemp (crude drug).
- Indigo.
- Iris, orris root.
- Isinglass, or fish-glue.
- Istle, or tampico fiber.
- Ivory and ivory nuts, unmanufactured.
- Ivory veneers, sawn only, not planed or polished.
- Iron, masts for ships, or parts of.
- Iron cables, chain over one half of an inch, shackled or swivelled, or not.
- Jalap root.
- Junk, old.
- Jute-butts.
- Jute.
- Kelp.
- Kryolite.
- Lac, dye, crude, seed, button, stick, and shell.
- Lava, unmanufactured.
- Leeches.
- Licorice root.
- Litharge.
- Litmus and all lichens, prepared and not prepared.

- Lemons and rinds of, in brine, for candying.
- Logs and round unmanufactured timber, not elsewhere provided for.
- Lumber, plank and boards, sawn, of box-wood, cherry, chestnut, hickory, mahogany, oak, pitch-pine, rosewood, sandalwood, walnut, Spanish cedar, and whitewood, not shaped, planed, or otherwise manufactured.
- Locomotives and railway passenger baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.
- Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- Manilla grass.
- Menageries, horses, cattle, carriages, and harnesses of, under regulations to be prescribed by the Minister of Customs.
- Medals, of gold, silver, or copper.
- Meerschaum, crude or raw.
- Mica and mica waste.
- Mineralogy, specimens of.
- Models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use.
- Moss, Iceland and other mosses, crude.
- Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned.
- Machinery for worsted and cotton mills; of kinds while not manufactured in Canada.
- Nitrate of soda, or cubic nitre.
- Nut-galls.
- Newspapers received by mail.
- Nickel.
- Oak-bark.
- Oakum.
- Oil-cake.
- Oils, cocoanut and palm, in their natural state.
- Oil, carbolic or heavy oil, used in the manufacture of wood block pavement, and of wood for buildings and railroad ties.
- Oranges and rinds of, in brine, for candying.
- Ores of metal of all kinds.
- Osiers.
- Oxalic acid.
- Palm-leaf, unmanufactured.
- Pearl, mother of, not manufactured.
- Persis, or extract of archill and cudbear.
- Philosophical instruments and apparatus, including globes, when imported by and for the use of colleges and schools, scientific and literary societies.
- Phosphorus.
- Pelts.
- Pipe-clay.
- Pitch (pine).
- Plaster of Paris, not ground nor calcined.
- Pumice and pumice stone.
- Plaits, Tuscan and grass.
- Precipitate of copper, crude.
- Rags, of cotton, linen, jute, and hemp, paper waste or clippings, and waste of any kind, fit only for manufacture of paper.
- Rattans and reeds, unmanufactured.
- Rennet, raw or prepared.
- Rosin.
- Rhubarb root.
- Salt, coarse, imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries.
- Saffron and safflower, and extract of.
- Saffron-cake
- Sal ammonia.
- Sal soda.
- Sand.
- Sea-weed, not elsewhere specified.
- Sea grass.
- Senna, in leaves.
- Silex, or crystallized quartz.
- Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, silk cocoons and silk waste.
- Skins, undressed, dried, salted, or pickled.
- Soda ash.
- Soda, caustic.
- Soda, silicate of.
- Settlers Effects, viz. :—
- Wearing apparel, household furniture, professional books, implements and tools of trade, occupation, or employment, which the settler has had in actual use for at least six months before removal to Canada, not to include machinery or live stock, or other articles imported for use in any manufacturing establishment, or for sale. Provided that any dutiable article entered as settlers' effects shall not be sold or otherwise disposed of without payment of duty until after two years' actual use in Canada.
- Sulphur, in roll or flour.
- Tails, undressed.
- Tampico, white and black.
- Tanner's bark.
- Tar (pine).
- Terra-alba, aluminous.
- Terra-japonica.
- Teasels.
- Tobacco, unmanufactured, for Excise purposes, under conditions of Act 31 Vic., c. 51.
- Tortoise and other shells, unmanufactured.
- Traveller's baggage, under regulations to be prescribed by the Minister of Customs.

Turmeric.	Whiting or whitening.
Turpentine, raw or crude.	Whalebone, unmanufactured.
Turtles.	Whale-oil, in casks from on shipboard, and in the condition in which it was first landed.
Tree-nails.	Willow, for basket-makers.
Vitriol, blue.	Wool.
Veneers of wood and ivory, sawn only.	Yellow metal, in bolts, bars, and for sheathing.
Verdigris, or sub-acetate of copper, dry.	
Vegetable fibres, natural, not produced by any mechanical process.	

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.

MEMORANDA to accompany TABLES showing the effect of the NEW CANADIAN TARIFF upon the IMPORTS of GREAT BRITAIN and the UNITED STATES.

1. THE general effect must certainly be to decrease importations from the United States and to re-establish commercial relations between Canada and the West Indies, while if it materially alters the measure of trade with Great Britain, it must be on the side of increase, and in several branches this will certainly be the case. Fostering and promoting Canadian industries, and especially manufactures, will not lessen the necessity for large imports of various commodities which are now largely supplied to Canada by Great Britain, but if the result should prove the means of restoring prosperity, the effect upon British mercantile and manufacturing interests must be most favourable. A few examples will serve to illustrate these positions.

2. Among the articles heretofore free upon which a duty is imposed of 50 cents per ton by the present tariff, coal is one of the most prominent. The supply of this article has for years past been received chiefly from the United States, and the small proportion received from England has been generally brought in ships as ballast. The duty will consequently fall upon the owners of such ships, but this will not result in any considerable diminution of the quantity thus imported. In 1878 the value of coal imported from the United States was \$2,667,000, while from Great Britain the amount was only \$387,454. Should the imposition of this duty stimulate the mining enterprise of Nova Scotia, the increased production would find its way chiefly to the province of Ontario, where United States coal is almost exclusively used at present, and will not interfere with the consumption of English coal in the maritime provinces.

3. The value of live animals imported in 1878 was \$341,611, the proportion of which from the United States was \$338,015, and from Great Britain \$3,084. The duty on these has been raised from 10 per cent. to 20 per cent., but the statement shows that if the imports are lessened, it must affect the United States almost solely.

4. A more important item is that of cottons, the total imports of which in 1878 amounted to about \$8,000,000, and of the kinds upon which any considerable increase of duty has been imposed the value was somewhat under \$3,000,000; about \$1,000,000 of the latter sum represents British goods and \$2,000,000 the United States. These goods consist mostly of the cheaper kinds of bleached and unbleached cottons, jeans, denims, and kindred articles. The increase of duty on these classes will certainly lessen the imports from the United States, and the deficiency will be supplied partly from Canadian factories and partly from England, and will tend to increase rather than diminish the volume of trade with the latter country.

The higher classes of cottons, representing an importation of about \$5,000,000, are principally supplied by Great Britain, and the increase of duty imposed upon them is only $2\frac{1}{2}$ per cent. ad valorem, which cannot seriously diminish the trade, especially as Canadian mills and factories are not prepared to produce them. The proportion imported in 1878 from England was \$4,000,000 to \$1,000,000 from other countries.

5. Similar statements may be made respecting woollens. The total imports of these goods amounted in 1878 to about \$8,500,000, of which Great Britain furnished about \$7,000,000 worth. Of the latter, the higher classes of goods constituted the proportion of \$5,000,000 in round numbers, and upon these the increase of duty is but $2\frac{1}{2}$ per cent., the former duty being $17\frac{1}{2}$ per cent. and the present 20 per cent.; Canadian manufactures are not prepared to furnish them, nor can they be purchased in the United States except at prices greatly in advance of English manufactures.

6. Iron and manufactures of iron. Iron in bar, rod, sheet, &c., has been taxed heretofore at the low rate of duty of 5 per cent. The value of the importations of 1878 was about \$2,400,000, of which Great Britain furnished about \$1,600,000. The duty has been increased to 10, 12, 15, and 17½ per cent., but the largest proportion must still be imported from Great Britain, as the prices ruling in the United States would not admit of its being purchased there, and the only diminution of the trade at all probable will originate in an increase of Canadian manufactures, but this will much more largely affect the imports from the United States of other classes of similar goods.

7. In manufactures of iron the arrangement is still more favourable to Great Britain. The total value of the imports in 1878 may be stated at \$3,300,000. Of this amount the United States is credited with \$2,437,000, consisting of castings and the coarser descriptions of hardware, while the balance of \$861,500 consisted of cutlery and a variety of the finer manufactures of iron and steel such as neither the United States nor Canada can at present supply. The increased duty on these articles ranges from 2½ to 7½ per cent., and in some minor items to 10 per cent. The smallest increase is that which applies to British manufactures, or goods chiefly imported from Great Britain, while the heavier rates of duty will fall upon goods now imported from the United States, but which can and will be produced in Canada.

8. Books, periodicals, &c. The duties on these goods have been arranged with special regard to the higher classes of literary productions. The effect of the change from an ad valorem duty of 5 per cent. to a specific duty of 6 cents per pound will be that the revenue will be principally collected upon publications of small literary worth; while valuable works of a scientific character and others which sell at high prices will pay but a small percentage upon their value; books of equal bulk but of little intrinsic value will pay a much higher percentage. The former character is specially applicable to English publications, while an equally large proportion of those from the United States are of a decided inferior description. Bibles, prayer and hymn books are allowed to remain at 5 per cent., and reprints of British copyright works are taxed 12½ per cent., in addition to the duty of 6 cents per pound, for the benefit of the proprietors.

9. The duties imposed upon grain of all kinds, and upon flour and meal, have been graded with reference to the respective values of each kind, and will probably average about 10 per cent. ad valorem. This cannot in any way exert any appreciable effect upon the trade with Great Britain, as the quantity imported from thence, is an insignificant fraction of the whole.

10. Sugar, as will be seen by reference to the table herewith, of the higher qualities is nominally raised from 25 to 35 per cent. ad valorem duty, while the specific duty of 1 cent per pound remains unaltered. This ad valorem duty, however, will now be levied on the net cost of sugars imported direct from the place of growth and production, without any addition for the cost of packages and expenses, and hence it is not really much more than 30 per cent., or 5 per cent. increase instead of 10 per cent. A provision of law is also made whereby the duty on refined sugars imported from any country allowing drawbacks on sugar exported will be collected on its full market price when sold for home consumption. This provision makes the duty on sugars from Great Britain considerably less than that on the same classes of sugar from the United States, the drawback in the latter country being on an average of 2½ cents per pound, on which the ad valorem duty will be collected.

(Signed) J. L. TILLEY,
Minister of Finance.

STATEMENT showing the QUANTITY or VALUE of the PRINCIPAL ARTICLES imported into the DOMINION OF CANADA from GREAT BRITAIN and the UNITED STATES, also the RATES OF DUTY payable thereon under the OLD and NEW TARIFFS respectively.

Articles.	Imported in 1878 from		Former Rates of Duty.	Present Rates of Duty.	Remarks.
	Great Britain.	United States.			
Agricultural implements - - - - - dols.	9,752	122,053	17½ per cent. ad val.	25 per cent. ad val.	Animals from Great Britain are chiefly for breeding or improvement of stock, and are free of duty.
Animals - - - - - "	3,084	338,015	10 " "	20 " "	

Articles.	Imported in 1878 from		Former Rates of Duty.	Present Rates of Duty.	Remarks.	
	Great Britain.	United States.				
Books, printed periodicals, and pamphlets bound, &c. dols.	370,069	451,436	5 per cent. ad val.	6 cents per lb.	Memo. No. 8.	
British copyright works, reprints of - dols.	—	3,550	12½ " "	6 cents per lb. and 12½ per cent.		
playing cards - "	9,301	4,380	25 " "	30 per cent. ad val.	Memo. No. 9.	
Billiard tables, 4½ ft. × 9 ft. " }	175	11,129	17½ " "	22 dol. 50 cents each, and 10 per cent. ad val.		
5 ft. × 10 ft. " }				25 dol. each, and 10 per cent. ad val.		
5½ ft. × 11 ft. " }				40 dol. each, and 10 per cent. ad val.		
6 ft. × 12 ft. " }				30 per cent. ad val.		
Brass, manufactures of - "	22,351	64,915	" " "			
Breadstuffs, viz.:-					Memo. No. 9.	
Barley - - - bush.	65	302,082	Free	15 cents per bushel		
Indian corn - - - "	30	7,387,477	"	7½ " "		
Oats - - - - - "	76	2,162,216	"	10 " "		
Rice - - - - - lbs.	5,483,447	950,692	1 cent. per lb.	1 cent per lb.		
Wheat - - - - - bush.	8	5,635,403	Free	15 cents per bushel.		
Pense - - - - - "	956	3,595	"	10 " "		
Beans - - - - - "				15 " "		
Corameal - - - - - bris.	—	226,266	"	40 " "		
Oatmeal - - - - - "	756	2,249	"	½ cent per lb.		
Flour of wheat and rye-	1,524	314,747	"	50 cents per barrel.		
Brooms and brushes - dols.	20,319	22,707	17½ per cent. ad val.	25 per cent. ad val.		
Candles, tallow - - - lbs.	1,858	12,134	" " "	2 cents per lb.		The chief quantity of these candles are spermaceti and wax of other kinds, and will come under the 20 per cent. rate.
" paraffine wax - - - "			" " "	4 " "		
" other - - - - - "	198,452	70,210	" " "	20 per cent. ad val.		
Carriages - - - - - dols.	2,130	89,504	" " "	25 " "	See Memo. No. 2.	
China and porcelain ware - "	27,926	9,657	" " "	20 " "		
Clocks - - - - - "	7,420	59,770	" " "	35 " "		
Coal, anthracite - - - tons.	2,582	404,389	Free	50 cents per ton		
" bituminous - - - - - "	124,614	331,323	"	" " "		
Copper, old and scrap, in pigs, bars, rods, bolts, &c. - dols.	76,338	24,195	"	10 per cent. ad val.	Memo. No. 4.	
" seamless drawn tubing - "	1,648	5,728	17½ per cent. ad val.	" " "		
" other manufactures of - "	8,637	15,884	"	30 per cent. "		
Cotton, manufactures of, viz.:					Memo. No. 4.	
Grey or unbleached, and bleached sheetings, drills, ducks, cotton or Canton flannels, not stained, painted, or printed - yds.	5,372,893	7,398,741	-	1 cent per sq. yard, and 15 per cent. ad val.		
- dols.	431,807	539,763	17½ per cent. ad val.			
Jeans, denims, drillings, bed-tickings, ginghams, plaids, cotton or Canton flannels, ducks and drills dyed or coloured, &c. - yds.	549,925	1,584,351	-	2 cents per sq. yard, and 15 per cent ad val.		
- dols.	47,125	141,955	17½ per cent. ad val.			
Wadding, batting, warps, not bleached or coloured - dols.	692	14,674	" " "	2 cents per lb., and 15 per cent. ad val.		
Clothing or wearing apparel - - - - - "	174,298	191,441	" " "	30 per cent. ad val.		
Manufactures of cotton, all other - - - - - "	3,735,249	1,622,752	" " "	20 " "		
Earthenware and stoneware, brown or coloured, and Rockingham ware - "	385,038	45,890	" " "	25 " "		The largest proportion of this ware is subject to 20 per cent. only. Probably 300,000 dols. worth out of the whole.
Earthenware, white granite, or ironstone ware and C.C., or cream-coloured, ware - "	"	"	" " "	30 " "		
Earthenware, all other crockery and earthenware - "	"	"	" " "	20 " "		
Fruit, dried - - - - - lbs.	3,872,363	6,127,404	"	1 cent per lb.	Memo. No. 4.	
" " - - - - - dols.	166,018	261,430	"	" " "		
" green, viz., apples - - - "	2,666	93,706	10 " "	40 cents per brl.		
" " grapes - - - - - "	9,833	18,199	" " "	1 cent per lb.		
" " lemons and oranges - - - - - "	121,899	112,315	" " "	20 per cent. ad val.		
" all other - - - - - "	62	109,172	" " "	20 " "		
Fur, manufactures of - - - "	129,187	67,692	17½ " "	25 " "	Memo. No. 4.	
Furniture, house - - - - - "	12,201	387,270	" " "	35 " "		
Gas fixtures, &c. - - - - - "	11,113	73,823	" " "	30 " "		

Articles.	Imported in 1878 from		Former Rates of Duty.	Present Rates of Duty.	Remarks.	
	Great Britain.	United States.				
Glass and manufactures of, viz., carboys, demijohns, pressed bottles, flasks, insulators, fruit jars, balls, shades, lamps, chimneys, globes, ornamental, figured, enamelled, stained, tinted, painted, vitrified, obscured -	dols.	69,729	12,743	17½ per cent. ad val.	30 per cent. ad val.	Imports of glass and glassware amounted to 800,000 dols. in 1878, but over 600,000 dols. worth, embracing the common window and other common glass, is now rated 20 per cent., or an increase of 2½ per cent.
Glass, other manufactures of India-rubber, manufactures of Iron, and manufactures of, viz.:	"	117,544	408,443	" " "	20 " "	
Pig iron -	tons.	56,078	192,261	" " "	25 " "	
Bars, rolled or hammered, flats, rounds, and squares, band and hoop; sheet boiler and other plate; Canada plates; nail and spike rods, and all other iron not otherwise provided for -	tons.	26,174	3,913	Free	2 dols. per ton.	
Rolled round wire rods in coils under ½ inch in diameter -	dols.	1,436,328	224,165	5 per cent. ad val.	17½ per cent. ad val.	See Mem. 6 and 7.
Rails or railway bars -	"	90,473	38,357	" " "	10 " "	
Railway fish plates, frogs, &c -	"	233,133	51,923	Free	15 " "	
Tin plates -	"	44,585	13,243	" " "	17½ " "	
Castings in the rough	"	348,613	61,254	5 per cent. ad val.	10 " "	
" finished, stoves, &c. -	"	34,202	362,518	{ 17½ per cent. (except mill shafts free) 17½ per cent. ad val.	20 " "	
Locomotive engines, other steam engines, boilers and machinery	"	137,832	507,705	17½ per cent. ad. val.	25 " "	
Iron seamless tubing, drawn -	"	80,839	154,237	" " "	10 " "	
" tacks, brads, and sprigs -	"	24,562	154,679	" " "	{ 30 " " " ¾ cents per lb. and 10 per cent. ad. val.	
" nails and spikes	"			" " "		
" sewing machines	No. dols.	8,097	2,938	" " "	2 dols. each and 20 per cent. ad. val.	
Hardware, builders, cabinet-makers, upholsterers, carriage makers, saddlers, and undertakers -	"	466,274	1,731,766	" " "	30 per cent. ad. val.	
Hardware, all other -	"			" " "	20 " "	
Lard, tried or rendered -	lbs.	14,904	2,324,967	1 cent per lb.	2 cents per lb.	
" untried -	"			" " "	1½ " "	
Organs, cabinet, viz. -	dols.	32	118,255	17½ per cent. ad. val.		These duties add very little to the higher classes of instruments, and discriminate considerably against those of an inferior and undesirable quality.
Reed organs:						
2 sets of reeds				" " "	10 dols. each and 10 per cent. ad val.	
over 2 and not over 4 reeds				" " "	15 dols. each and 10 per cent. ad val.	
over 4 and not over 6 reeds				" " "	20 dols. each and 10 per cent. ad val.	
over 6 sets reeds				" " "	30 dols. each and 10 per cent. ad val.	
Pianofortes, viz. -	dols.	9,636	341,067	" " "		The same remarks as above apply equally to these instruments.
" square, not over 7 octaves -				" " "	25 dols. each and 10 per cent. ad val.	
" square, all other -				" " "	30 dols. each and 10 per cent. ad val.	
" upright -				" " "	30 dols. each and 10 per cent. ad val.	
" concert or grand				" " "	50 dols. each and 10 per cent. ad val.	
Salt -	bush.	1,964,591	183,260	Free	Free from Great Britain and British possessions and for fisheries, otherwise 8 cents per 100 lbs. in bulk; 12 cents per 100 lbs. in packages.	

Articles.	Imported in 1878 from		Former Rates of Duty.	Present Rates of Duty.	Remarks.
	Great Britain.	United States.			
Sugar, above No. 14 D.S. -	lbs. 47,611,106	40,897,269	} 1 cent per lb. and 25 per cent. ad val.	1 cent per lb. and 35 per cent. ad val.	Memo. No. 10.
" equal to No. 9 and not above 14 D.S. -	dols. 2,530,445	2,484,372			
" below No. 9 D.S. -	lbs. 5,596,962	4,039,498	} 2 cent per lb. and 25 per cent. ad val.	2 cent per lb. and 30 per cent. ad val.	
" below No. 9 D.S. -	dols. 243,026	207,509			
Syrups, cane juice, sorghum, &c. -	lbs. 30,094	258,568	} 2 cent per lb. and 25 per cent. ad val.	2 cent per lb. and 30 per cent. ad val.	
" below No. 9 D.S. -	dols. 1,282	9,983			
Melada, concentrated cane juice, concentrated molasses, &c. -	lbs. 18,238	4,008,784	} 2 cent per lb. and 25 per cent. ad val.	2 cent per lb. and 30 per cent. ad val.	
" below No. 9 D.S. -	dols. 629	120,172			
Molasses for refining purposes	lbs. —	—	73 cents per 100 lbs.	25 per cent. direct, 30 per cent. if not direct, from place of growth.	
Molasses not for refining	dols. 8,194	295,435	25 per cent. ad val.	15 per cent. direct, 20 per cent. if not direct, from place of growth.	
Tea, green and Japan	lbs. 1,254,154	4,144,872	} 6 cents per lb. -	3 cents per lb. and 10 per cent. ad val.	
" black -	dols. 250,955	1,006,633			
Woolen manufactures, viz.: Shawls, blankets, flannels, cloths, dooskins, casimeres, tweeds, coatings, cloakings, yarns, knitted goods, hosiery, &c. -	lbs. 3,426,536	1,666,094	} 5 cents per lb. -	2 cents per lb. and 10 per cent. ad val.	
" below No. 9 D.S. -	dols. 788,905	411,381			
Clothing or wearing apparel	dols. 1,433,358	113,374	17½ per cent. ad val.	7½ cents per lb. and 20 per cent. ad val.	
Carpets, wholly of wool	lbs. 759,439	128,446	" " "	10 cents per lb. and 25 per cent. ad val.	
" of wool and cotton	dols. 251,497	14,258	" " "	10 cents per sq. yd. and 20 per cent. ad val.	
Other woollen manufactures	lbs. 96,000	8,058	" " "	5 cents per sq. yd. and 20 per cent. ad val.	
" of wool and cotton	dols. 5,530,623	147,614	" " "	20 per cent. ad val.	

J. L. TILLEY,
Minister of Finance.

L O N D O N :

Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.