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THE NEW CANADIAN TARIFF

COMPLETE AND WORD FOR WORD, AS IT IS GIVEN IN THE OFFICIAL COPY
ASSENTED TO 29TH JUNE, 1897.

An act to consolidate and amend the acts respecting the duties of customs.
Her Majesty, by and with the advice and consent of the Senate and House of
Commons of Canada, enacts as follows:

1. This act may be cited as The Customs Tariff, 1897.

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

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

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

(c.) The expression "gallon" means imperial gallon.

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

(e.) The expression "proof" or "proof spirits," when applied to wines or spirits of any kinds, means spirits of strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have specific gravity of 0.9198 compared with that of distilled water at the same temperature.

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

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

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

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

The expressions mentioned in sections two of The Customs Act, as amended by section two of The Customs Amendment Act, 1898, whenever they occur herein or in any Act relating to customs, unless the context otherwise requires, have the meaning ascribed to them respectively by the sections two; and any power conferred upon the Governor-in-Council by section two of The Customs Act to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby restricted or impaired.

4. Subject to the provisions of this act and to the requirements of The Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, referred to as not enumerated, in schedule A to this act, the several rates of duties of customs set forth and described in the same schedule and set opposite to each item respectively or Customs Act, chapter thirty-two of which is charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.

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

6. The importation into Canada of any goods enumerated, described or referred to in schedule C to this act, is prohibited; and any such goods imported shall thereby become forfeited to the crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

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

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

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

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

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

12. All medicinal preparations, whether chemical or other, usually im-

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

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

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

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

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

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

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

14. Any person who without lawful excuse, the proofs of which shall be on the person accused, sends or brings into Canada, or who being in Canada, has in his possession any bill heading or other paper appearing to be heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting (

show, or which may be used to show, that the invoice which may be made from such bill heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

15. With respect to goods imported for manufacturing purposes that are admissible under this act for any specific purposes at a lower rate of duty than would otherwise be chargeable or exempt from duty, the importer claiming such exemption from duty, or proportional exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry, or before a notary public or a commissioner for taking affidavits:—

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

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

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

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

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

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

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

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

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

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

20. All Orders in Council and all departmental regulations inconsistent with any of the provisions of this Act are hereby repealed.

21. The foregoing provisions of this Act shall be held to have come into force on the twenty-third day of April, in the present year one thousand eight hundred and ninety-seven, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day. Provided, that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on or after the twenty-third day of April, one thousand eight hundred and ninety-

seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty-second day of the said month, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

SCHEDULE A.

GOODS SUBJECT TO DUTIES.

ALES, BEERS, WINES AND LIQUORS

Ales, Beers, Wines and Liquors.

Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon.

Ale beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon.

Cider, not clarified or refined, five cents per gallon.

Cider, clarified or refined, ten cents per gallon.

Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent of proof spirits, two dollars per gallon.

Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent ad valorem.

Spiritous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degrees of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent under proof, but all such liquors shall be computed as of the strength of fifteen per cent under proof, as follows

(a.) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and

all spirituous or alcoholic liquors, n. o. p.: amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n. e. c.; mescal, pulque, rum shrub, shiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and forty cents per gallon.

(b.) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines—so called—or ethereal and spirituous fruit essences, n.e.s., two dollars and forty cents per gallon and thirty per cent ad valorem.

(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, fifty per cent ad valorem.

When in bottles, flasks or other packages, containing more than four ounces each, two dollars and forty cents per gallon and forty per cent ad valorem.

(d.) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and forty cents per gallon and thirty per cent ad valorem.

(e.) Vermouth containing not more than thirty-six per cent, and ginger wine containing not more than twenty-six per cent of proof spirits, ninety cents per gallon.

If containing more than these percentages respectively of proof spirits, two dollars and forty cents per gallon.

(f.) Medicinal or medicated wines containing not more than forty per cent of proof spirits, one dollar and fifty cents per gallon.

Wines of all kinds except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent or less of spirits of the strength of proof, whether imported in wood or in bottles—six quart or twelve pint bottles to be held to contain a gallon—twenty-five cents per gallon; and for each degree or fraction of a degree of strength in excess of the twenty-six per cent of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent of proof spirits; and in

addition thereto, thirty per cent ad valorem.

Champagne and all other sparkling wines in bottles containing each not more than a quart, but more than a pint, three dollars and thirty cents per dozen bottles; containing not more than a pint each, but more than one-half pint, one dollar and sixty-five cents per dozen bottles; bottles containing one-half pint each or less, eighty-two cents per dozen bottles; bottles containing more than one quart each shall pay in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an ad valorem duty of thirty per cent.

But any liquors imported under the name of wine and containing more than forty per cent of spirits of the strength of proof shall be rated for duty as unenumerated spirits.

ANIMALS AND AGRICULTURAL, ANIMAL AND DAIRY PRODUCTS.

Animals, living, n.e.s., twenty per cent ad valorem.

Live hogs, one and one-half cent per pound.

Meats, n.e.s.—when in barrel, the barrel to be free—two cents per lb.

Meats, fresh, n.e.s., three cents per pound.

Canned meats and canned poultry and game, extracts, of meats and fluid beef not medicated, and soups, twenty-five per cent ad valorem.

Mutton and lamb, fresh, thirty-five per cent ad valorem.

Poultry and game, n.o.p., twenty per cent ad valorem.

Lard, lard compound and similar substances, tallow and animal tallow of all kinds, n.e.s., two cents per pound.

Tallow and stearic acid, twenty per cent ad valorem.

Beeswax, ten per cent ad valorem.

Candles, n.e.s., twenty-five per cent ad valorem.

Paraffine wax candles, thirty per cent ad valorem.

Soap, common or laundry, one cent per pound.

Castile soap, mottled or white, two cents per pound.

Soap, n. e. s., thirty-five per cent ad valorem.

Pearline, and other soap powders, fifty per cent ad valorem.

Gum, liquid, powdered or sheet, and collage, gelatine and isinglass, twenty-five per cent ad valorem.

Feathers, undressed, twenty per cent ad valorem.

Feathers, n.e.s., thirty per cent ad valorem.

Eggs, three cents per dozen.

Butter, four cents per pound.

Cheese, three cents per pound.

Condensed milk (weight of the package to be included in the weight for duty), three and one-quarter cents per pound.

Condensed coffee with milk, milk foods and all similar preparations, thirty per cent ad valorem.

Apples, including the duty on the barrel, forty cents per barrel.

Beans, fifteen cents per bushel.

Buckwheat, ten cents per bushel.

Peas, n.e.s., ten cents per bushel.

Potatoes, n.e.s., fifteen cents per bushel.

Rye, ten cents per bushel.

Rye flour, including the duty on the barrel, fifty cents per barrel.

Hay, two dollars per ton.

Vegetables, n.o.p., twenty-five per cent ad valorem.

Barley, thirty per cent ad valorem.

Distiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transit, twenty per cent ad valorem on the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the customs act.

Buckwheat, meal or flour, one-fourth of one cent per pound.

Cornmeal, including the duty on the barrel, twenty-five cents per barrel.

Indian corn for purposes of distillation, subject to regulations to be approved of by the governor-in-council, seven and one-half cents per bushel.

Oats, ten cents per bushel.

Oatmeal twenty per cent ad valorem.

Rice, uncleaned, unhulled, or paddy, one half cent per pound.

Rice, cleaned one and one-quarter cent per pound.

Rice and sago flour and sago, and tapioca, twenty-five per cent ad valorem.

Rice, when imported by makers of rice-starch for use in their factories in making starch, three-fourths of one cent per pound.

Wheat, twelve cents per bushel.

Wheat flour, including the duty on the barrel, sixty cents per barrel.

Biscuits, not sweetened, twenty-five per cent ad valorem.

Biscuits, sweetened twenty-seven one-half per cent ad valorem.

Macaroni and vermicelli, twenty-five per cent ad valorem.

Starch, including farina, corn starch or flour and all preparations having the qualities of starch, the weight of the package to be in all cases included in the weight for duty, one and one-half cent per pound.

Seeds, viz:—Garden field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in bulk or in large parcels, ten per cent ad valorem.

When put up in small papers or parcels, twenty-five per cent ad valorem. Mustard, ground, twenty-five per cent ad valorem.

Mustard cake, fifteen per cent ad valorem.

Sweet potatoes and yams, ten cents per bushel.

Tomatoes, fresh, twenty cents per bushel and ten per cent ad valorem.

Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s., the weight of the cans or other packages to be included in the weight for duty, one and one-half cent per pound.

Pickles, sauces and catsups, including soy, thirty-five per cent ad valorem.

Malt, upon entry for warehouse subject to excise regulations, fifteen cents per bushel.

Extract of malt (non-alcoholic), for medicinal and baking purposes, twenty-five per cent ad valorem.

Hops, six cents per pound.

Compressed yeast, in bulk or mass of not less than fifty pounds, three cents per pound; in packages weighing less than fifty pounds, six cents per pound; weight of the package in the latter case to be included in the weight for duty.

Yeast cakes and baking powder, the weight of the packages to be included in the weight for duty, six cents per pound.

Trees, viz apple, sherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds, three cents each.

Grape vines, gooseberry, raspberry, currant and rose bushes; fruit plants, n.e.s., and shade, lawn and ornamental trees, shrubs and plants, n.e.s., twenty per cent ad valorem.

Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty, two cents per pound.

Cranberries, plums and quinces, twenty-five per cent ad valorem.

Prunes, including raisins, dried currants, and California or silver prunes, one cent per pound.

Apples, dried, desiccated or evaporated; dates, figs, and other dried, desiccated or evaporated fruits, n.e.s., twenty-five per cent ad valorem.

Grapes, two cents per pound.

Oranges, lemons and limes, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box.

In one-half boxes, capacity not ex-

ceeding one and one-fourth cubic foot, thirteen cents per half box.

In cases and all other packages, per cubic foot holding capacity, ten cents.

In bulk, per one thousand oranges, lemons or limes, one dollar and fifty cents.

In barrels, not exceeding in capacity that of the one hundred and ninety-six pounds flour barrel, fifty-five cents per barrel.

Peaches, n.o.p., the weight of the package to be included in the weight for duty, one cent per pound.

Fruits in air-tight cans or other packages, the weight of the cans or other packages to be included in the weight for duty, two and one-quarter cents per pound.

Fruits preserved in brandy, or preserved in other spirits, two dollars per gallon.

Preserved ginger, thirty per cent ad valorem.

Jellies, jams and preserves, n.e.s., three and one-quarter cents per pound.

Honey in comb or otherwise, and imitations thereof, three cents per pound.

Tea and green coffee, n.e.s., ten per cent ad valorem.

Coffee, roasted or ground, when not imported direct from the country of growth and production, two cents per pound and ten per cent ad valorem.

Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p., two cents per pound.

Extract of coffee, n.e.s., or substitutes therefor of all kinds, three cents per pounds.

Chicory, raw or green, three cents per pound.

Chicory, kiln-dried, roasted or ground, four cents per pound.

Cocoa shells and nibs, chocolate, and other preparations of cocoa, n.e.s., twenty per cent ad valorem.

Cocoa paste, chocolate paste, cocoa and coca butter, n.o.p., four cents per pound.

Nuts, shelled, n.e.s., five cents per pound.

Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.e.s., three cents per pound.

And nuts of all kinds, n.o.p., two cents per pound.

Cocoanuts, n.e.s., one dollar per hundred.

Cocoanuts, when imported from the place of growth, by vessel, direct to a Canadian port, fifty cents per hundred.

Cocanut, desiccated, sweetened not, five cents per pound.

Nutmegs and mace, twenty-five per cent ad valorem.

Spices, viz: ginger and spices of all kinds, unground, n.e.s., twelve and

half per cent ad valorem. Ground twenty-five per cent ad valorem.

Fine salt in bulk, and coarse salt, n.e.s., five cents per one hundred pounds.

Salt, n.e.s., in bags, barrels and other packages,—the bags, barrels or other packages, being the first coverings or inside packages, to bear the same duty as if such packages or first coverings were imported empty,—seven and one-half cents per hundred pounds.

FISH AND PRODUCTS OF THE FISHERIES.

Mackerel, one cent per pound.

Herrings, pickled or salted, one-half cent per pound.

Salmon, fresh, one-half cent per pound.

Salmon, pickled or salted, one cent per pound.

All other fish, pickled or salted, in barrels, one cent per pound.

Foreign caught fish, imported otherwise than in barrels or half-barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this act, fifty cents per hundred pounds.

Fish, smoked and boneless, one cent per pound.

Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and a half inches deep, per whole box, five cents.

(b.) In half boxes measuring not more than five inches long, four inches wide and one and five-eighths deep, per half box, two and one-half cents.

(c.) In quarter boxes, measuring not more than four inches and three-quarters long, three and a half inches wide and one and a quarter deep, per quarter box, two cents.

Anchovies and sardines when imported in any other form, thirty per cent ad valorem.

Fish preserved in oil, except anchovies and sardines, thirty per cent ad valorem.

Fresh or dried fish, n.e.s., imported in barrels, or half barrels, one cent per pound.

Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for in this act, twenty-five per cent ad valorem.

Oysters, shelled, in bulk, ten cents per gallon.

Oysters, shelled, in cans not over one pint, three cents per can, including the cans.

Oysters, shelled, in cans over one pint, and not over one quart, five cents per can, including the cans.

Oysters, shelled, in cans exceeding one quart in capacity, an additional duty of five cents for each quart or

fraction of a quart of capacity over a quart, including the cans.

Oysters in the shell, twenty-five per cent ad valorem.

Packages containing oysters or other fish, n.o.p., twenty-five per cent ad valorem.

Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries not specially provided for, twenty per cent ad valorem.

BOOKS AND PAPER.

Albumenized and other papers and films chemically prepared for photographers' use, thirty per cent ad valorem.

Books, viz: Novels or works of fiction, or literature of a similar character, unbound or paper-bound or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books, twenty per cent ad valorem.

Books, printed, periodicals and pamphlets, or parts thereof, n.e.s.,—not to include blank account books, copy books, or books to be written or drawn upon, ten per cent ad valorem.

Advertising and printed matter, viz: Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated price books, catalogues and price lists, advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., fifteen cents per pound.

Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s., thirty-five per cent ad valorem.

Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n. e. s., thirty-five per cent ad valorem.

Printed music, bound or in sheets, ten per cent ad valorem.

Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.e.s. twenty per cent ad valorem.

Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada, twenty-five per cent ad valorem.

Union collar cloth paper in rolls or sheets, not glossed or finished, fifteen per cent ad valorem.

Union collar cloth paper in rolls or sheets, glossed or finished, twenty per cent ad valorem.

Mill board, not straw board, ten per cent ad valorem.

Straw board, in sheets or rolls; tarred paper, felt or straw board; sandpaper, glass or flint paper, and emery paper or emery cloth, twenty-five per cent ad valorem.

Paper sacks or bags of all kinds, printed or not, twenty-five per cent ad valorem.

Playing cards, six cents per pack.

Paper hangings or wall papers, borders, or bordering, and window blinds of paper of all kinds, thirty-five per cent ad valorem.

Printing paper and paper of all kinds, n.e.s., twenty-five per cent ad valorem.

Ruled and border and coated papers, papeteries, boxed papers, pads not printed, papier Mache ware, n. o. p., envelopes, and all manufactures of paper, n.e.s. thirty-five per cent ad valorem.

CHEMICALS AND DRUGS

Acid, acetic acid and pyroligneous, n.e.s., and vinegar, a specific duty of fifteen cents for each gallon not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents.

The strength of proof shall be held to be equal to six per cent of absolute acid, and in all cases the strength shall be determined in such manner as is established by the governor in council.

Acid, acetic acid crude, and pyroligneous crude, of any strength not exceeding thirty per cent, twenty-five per cent ad valorem.

Acid, muriatic and nitric, and all mixed or other acids, n.e.s., twenty per cent ad valorem.

Acid, sulphuric, twenty-five per cent ad valorem.

Acid phosphate, n.o.p., twenty-five per cent ad valorem.

Sulphuric, ether, chloroform, and solutions of peroxides of hydrogen, twenty-five per cent ad valorem.

All medicinal, chemical and pharmaca-

ceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, biters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p., provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopoeia or the French Codex as official, shall not be held to be covered by this item; all liquids containing alcohol, fifty per cent ad valorem; and all others, liquid or not, twenty-five per cent ad valorem.

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.

Perfumery, including toilet preparations (non-alcoholic), viz: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin, thirty per cent ad valorem.

Liquorice paste and liquorice in rolls and sticks, twenty per cent ad valorem.

Paraffine wax, thirty per cent ad valorem.

Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical belts and trusses, electric belts, pessaries and suspensory bandages of all kinds, twenty per cent ad valorem.

Surgical and dental instruments (not being furniture) and surgical needles, ten per cent ad valorem until first of January, 1898, thereafter free.

Cod liver oil, twenty per cent ad valorem.

OPIUM.

Opium, crude, the outward ball or covering to be free of duty, one dollar per pound.

Opium, powdered, one dollar and thirty-five cents per pound.

Opium, prepared for smoking, five dollars per pound.

COLORS, PAINTS, OILS, VARNISHES, ETC.

Dry white and red lead, orange mineral and zinc white, five per cent ad valorem.

Ochres, ochrey earths, raw siennas and colours, dry, n.e.s., twenty per cent ad valorem.

Oxides, umbers, burnt siennas, and fire proofs, n.e.s.; laundry bluing of all kinds, rough stuff and dry and liquid fillers, anti-corrosive and anti-fouling

paints commonly used for ship's hulls, and ground and liquid paints, n. e. s., twenty-five per cent ad valorem.

Paints and colors, ground in spirits, and all spirit varnishes and lacquers, one dollar and twelve and one-half cents per gallon.

Paris green, dry, ten per cent ad valorem.

Ink for writing, twenty per cent ad valorem.

Blacking, shoe, and shoemakers' ink; shoe, harness and leather dressing, harness soap, and knife or other polish or composition, n.o.p., twenty-five per cent ad valorem.

Putty, of all kinds, twenty per cent ad valorem.

Turpentine, spirits of, five per cent ad valorem.

British gum, dextrine, sizing cream, and enamel sizing, ten per cent ad valorem.

Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.e. s., twenty cents per gallon and twenty per cent ad valorem.

Linseed or flaxseed oil, raw or boiled, lard oil, neatsfoot oil, and sesame oil, twenty-five per cent ad valorem.

Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon, twenty-five per cent ad valorem.

Lubricating oils, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon, five cents per gallon.

Crude petroleum, fuel and gas oils other than naphtha, benzine or gasoline when imported by manufacturers (other than oil refiners) for use in their own factories for fuel purposes or for the manufacture of gas, two and one-half cents per gallon.

Oils, coal and kerosene distilled, refined or refined, naphtha and petroleum, and products of petroleum, n.e.s., five cents per gallon.

Barrels, containing petroleum or its products, or any mixture of which petroleum forms a part, when such barrels are chargeable with a specific duty, twenty cents each.

Lubricating oils, n.e.s., and axle grease, twenty-five per cent ad valorem.

Vegetable oil n.e.s., twenty per cent ad valorem.

Essential oils, ten per cent ad valorem.

Saline, and all similar preparations of petroleum for toilet, medicinal or other purposes, thirty-five per cent ad valorem.

COAL.

Bituminous slack coal, such as will pass through a half-inch screen, sub-

ject to regulations to be made by the controller of customs, twenty per cent ad valorem, but not to exceed thirteen cents per ton of 2,000 lbs.—being the equivalent of fifteen cents per ton of 2,240 pounds: Provided that if the United States congress fixes the duty on such slack coal at a rate not exceeding fifteen cents per ton of 2,240 pounds, then the duty on such coal imported into Canada, as provided in this item, shall be the minimum duty on such coal from all countries, notwithstanding section seventeen of this act.

Coal, bituminous, round and run of mine and coal, n.e.s., fifty-three cents per ton of 2,000 pounds—being the equivalent of sixty cents per ton of 2,240 pounds. Provided that if the United States congress fixes the duty on such coal at a rate not exceeding forty cents per ton of 2,240 pounds, the governor in council may by proclamation reduce the duty mentioned in this item to forty cents per ton of 2,240 pounds, or the equivalent thereof per ton of 2,000 pounds, and the duty declared by such proclamation shall then be the minimum duty on such coal from all countries, notwithstanding section seventeen of this act.

EARTHENWARE, CEMENTS, SLATE AND STONE WARE.

Building brick, paving brick, stove linings, and fire brick, n.e.s., and manufactures of clay or cement, n.o.p., twenty per cent ad valorem.

Earthenware and stoneware, viz.: demijohns, churus or crocks, thirty per cent ad valorem.

Drain tiles, not glazed, twenty per cent ad valorem.

Drain pipes, sewer pipes, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, and earthenware tiles, thirty-five per cent ad valorem.

China and porcelain ware also earthenware and stoneware, brown or colored, and Rockingham ware, white granite or iron stoneware, "c. c." or cream-colored ware, decorated, printed or sponged, and all earthenware, n.e.s., thirty per cent ad valorem.

Baths, tubs and wash-stands of earthenware, stone, cement or clay or of other material n.o.p., thirty per cent ad valorem.

Cement, Portland and hydraulic or water lime, in bags, barrels or casks, the weight of the package to be included in the weight for duty, twelve and one-half cents per one hundred pounds.

Plaster of Paris or gypsum, ground not calcined, fifteen per cent ad valorem.

Plaster of Paris or gypsum, calcined

or manufactured, the weight of the package to be included in the weight for duty, twelve and one-half cents per one hundred pounds.

Lithographic stones not engraved, twenty per cent ad valorem.

Grindstones, not mounted, and not less than thirty six inches in diameter, fifteen per cent ad valorem.

Grindstones, n.e.s., twenty-five per cent ad valorem.

Flagstone, sandstone, and all building stone, not hammered or chiselled; and marble and granite, rough, not hammered or chiselled, fifteen per cent ad valorem.

Marble and granite, sawn only; flagstone and all other building stone, dressed; and paving blocks of stone, twenty per cent ad valorem.

Marble and granite n.e.s. and all manufactures of marble or granite, n.o.p., thirty-five per cent ad valorem.

Manufactures of stone n.o.p., thirty per cent ad valorem.

Roofing slate, twenty-five per cent ad valorem: provided that the duty shall not exceed seventy-five cents per square.

Slate mantles and other manufactures of slate, n.e.s., thirty per cent ad valorem.

Slate pencils and school writing slates, twenty-five per cent ad valorem.

Mosaic flooring of any material, thirty per cent ad valorem.

GLASS AND GLASSWARE.

Common and colorless window glass, and plain colored, opaque, stained or tinted, or muffled glass, in sheets, twenty per cent ad valorem.

Ornamental, figured and enamelled colored glass, vitrified or painted, chipped, figured, enamelled, and obscured white glass; stained glass windows, and memorial or ornamental window glass n.o.p., and rough rolled plate glass, thirty per cent ad valorem.

Plate glass, not bevelled, in sheets or panes, not exceeding twenty-five square feet each, n. o. p., twenty-five ad valorem.

Plate glass, not bevelled, in sheets or panes, n.e.s., thirty-five per cent ad valorem.

Plate glass, bevelled, in sheets or panes, n.o.p., thirty-five per cent ad valorem.

Silvered glass, bevelled or not and framed or not, thirty-five per cent ad valorem.

German looking-glass plate (thin plate), unsilvered or for silvering, twenty per cent ad valorem.

Glass demijohns or carboys, empty or filled, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes, cut,

pressed or moulded crystal or glass tableware, decorated or not, and blown glass tableware, thirty per cent ad valorem.

Beut plate or other sheet glass, and all other glass, and manufactures of glass, n.o.p., twenty per cent ad valorem.

Spectacles and eyeglasses, thirty per cent ad valorem.

Spectacle and eyeglass frames, and metal parts thereof, twenty per cent ad valorem.

LEATHER, RUBBER AND MANUFACTURES OF.

Dongola, cordovan, calf, sheep, lambskin or goat, kangaroo, alligator and other upper leather, and all leather dressed, waxed, glazed or further finished than tanned, n.e.s., harness leather, and chamois skin, seventeen and one-half per cent ad valorem.

Skins for morocco leather, tanned but not further manufactured, scrap leather, and belting leather, of all kinds; tanners' scrap leather; and leather and skins, n.o.p., fifteen per cent ad valorem.

Glove leathers, tanned or dressed colored or uncolored, when imported by glove manufacturers for use in their own factories in the manufacture of gloves, ten per cent ad valorem.

Japanned, patent or enamelled leather, and morocco leather, twenty-five per cent ad valorem.

Leather-board, leatheroid, and manufactures thereof, n.o.p., twenty-five per cent ad valorem.

Whips of all kinds, including thong and lashes, thirty-five per cent ad valorem.

Belting, of leather or other material, n.e.s. twenty per cent ad valorem.

Scots and shoes, and slippers, of any material, n. e. s., twenty-five per cent ad valorem.

Manufactures of raw hide, and manufacture of leather, n.o.p., twenty-five per cent ad valorem.

India-rubber boots and shoes; and manufactures of India-rubber gutta percha, n.o.p., twenty-five per cent ad valorem.

India-rubber clothing and cloth made waterproof with India-rubber or gutta percha hose, and cotton or linen hose lined with rubber mats or matting, and rubber packing, thirty-five per cent ad valorem.

METALS AND MANUFACTURES

Iron or steel scrap, wrought, waste or refuse, including punch cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars of blooms, or of rails, the same

having been in actual use, one dollar per ton.

Nothing shall be deemed scrap iron or scrap steel except waste or refuse not of steel fit only to be remanufactured in rolling mills.

Iron in pigs, iron kentledge, and cast scrap iron two dollars and fifty cents per ton.

Ferro-silicon, ferro-manganese, and manganese, five per cent ad valorem.

Iron or steel ingots, cogged ingots, blooms, slabs, billets, puddled bars and hoops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except castings, two dollars per ton.

Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, weighing less than thirty-five pounds per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p., ten dollars per ton.

Rolled iron or steel angles, tees, beams channels, joists, girders, zees, bars or other rolled shapes, or rough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eye-bar blanks not punched or drilled, ten per cent ad valorem.

Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats and rolled shapes, n.o.p., and iron or steel hoop, band, scroll strip, eight inches or less in width, number eighteen gauge and thicker, n.e.s. seven dollars per ton.

Universal mill or rolled edge bridge plates of steel when imported by manufacturers of bridges, ten per cent ad valorem.

Rolled iron or steel plates not less than thirty inches in width, and not less than one-quarter of an inch in thickness, n.o.p., ten per cent ad valorem.

Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.e.s., seven dollars per ton.

Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel for use only in the manufacture of wrought iron or steel pipe in their factories, five per cent ad valorem.

Rolled iron or steel sheets number sixteen gauge, and thinner, n.o.p.; and plates; Russian iron; flat galvanized iron or steel sheets, terne sheets, and rolled sheets of iron or steel coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p. and rolled iron or steel band scroll or strip, thinner than number eighteen gauge, n.e.s., ten per cent ad valorem.

Chrome steel, fifteen per cent ad valorem.

Steel, in bars, bands, hoops, scroll or strips, sheets of plates, of any size, thickness or width, when of greater value than two and one-half cents per pound, n.o.p., five per cent ad valorem.

Swedish rolled iron and Swedish rolled steel nail rods under half an inch in diameter for the manufacture of horse-shoe nails, fifteen per cent ad valorem.

Iron and steel railway bars or rails of any form, punched or not, n.e.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers, thirty per cent ad valorem.

Railway fish plates and tie plates, eight dollars per ton.

Switches, frogs, crossings and inter-sections for railways, thirty per cent ad valorem.

Locomotives for railways, n. e. s., thirty-five per cent ad valorem.

Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.e.s., thirty-five per cent ad valorem.

Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.e.s., and steel shafting, turned, compressed, or polished; and hammered iron or steel bars or shapes, n.o.p., thirty per cent ad valorem.

Iron or steel castings, in the rough n.e.s., twenty-five per cent ad valorem.

Stove plates, stoves of all kinds, for oil, gas, coal or wood, or parts thereof, and sad or smoothing, hatters' and tailors' irons, plated wholly or in part, or not, twenty-five per cent ad valorem.

Springs, axles, axle bars, n.e.s., and axle blanks, and parts thereof, of iron or steel, for railway or tramway, or other vehicles, thirty-five per cent ad valorem.

Cart or wagon skeins or boxes, thirty per cent ad valorem.

Cast iron pipe of every description, eight dollars per ton.

Wrought iron or steel boiler tubes, n.e.s., including flues and corrugated tubes for marine boilers, five per cent ad valorem.

Tubes of rolled steel, seamless not joined or welded, not more than one and one-half inch in diameter; and seamless steel tubes for bicycles, ten per cent ad valorem.

Wrought iron or steel tubing, plain or galvanized, threaded and coupled

or not, over two inches in diameter, n.e.s., fifteen per cent ad valorem.

Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, two inches or less in diameter, n.e.s., thirty-five per cent ad valorem.

Other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, n.o.p., thirty per cent ad valorem.

Iron or steel fittings for iron or steel pipe, of every description, and chilled iron or steel rolls, thirty per cent ad valorem.

Iron or steel cut nails and spikes, (ordinary builders'); and railroad spikes, one half of one cent per pound.

Wrought and pressed nails and spikes, trunk, clout, cooper's, cigar box, Hungarian horse-shoe, and other nails, n.e.s.; horse, mule and ox shoes, thirty per cent ad valorem.

Wire nails of all kinds, n.o.p., three-fifths of one cent per pound.

Composition nails and spikes and sheathing nails, fifteen per cent ad valorem.

Iron, or steel shoe tacks, and ordinary cut tacks, leathered or not, brads; sprigs and shoe nails, double pointed tacks, and other tacks of iron or steel, n. o. p., thirty-five per cent ad valorem.

Screws, commonly called "wood screws," of iron or steel, brass or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p., thirty-five per cent ad valorem.

Coil chain, coil chain links, and chain shackles, of iron or steel, five-sixteenths of an inch in diameter and over, five per cent ad valorem.

Barbed wire, and galvanized wire for fencing, numbers nine, twelve and thirteen gauge, fifteen per cent ad valorem, until 1st January, 1898; thereafter free.

Backthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, fifteen per cent ad valorem.

Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered, n.e.s., thirty per cent ad valorem.

Brass, wire, plain, ten per cent ad valorem.

Copper wire, plain, tinned, or plated, fifteen per cent ad valorem.

Wire cloth, or woven wire of brass or copper, twenty-five per cent ad valorem.

Wire of all metals and kinds, n.o.p., twenty per cent ad valorem.

Wire rope, stranded or twisted wire, clothes line, picture or other twisted wire and wire cable, n.e.s., twenty-five per cent ad valorem.

Wire cloth or wove wire, and wire netting, or iron or steel, thirty per cent ad valorem.

Needles, of any material or kind and pins manufactured from wire of any metal, n.o.p., thirty per cent ad valorem.

Lead, old, scrap, pig and block fifteen per cent ad valorem.

Lead, in bars, and in sheets, twenty-five per cent ad valorem.

Lead pipe, lead shot and lead bullets, thirty-five per cent ad valorem.

Lead, manufactures of, n.o.p., thirty per cent ad valorem.

Brass and copper nails, tacks, rivets and burrs or washers, bells and gongs n.e.s., and all manufactures of brass or copper, n.o.p., thirty per cent ad valorem.

Zinc, manufactures of, n.o.p., twenty-five per cent ad valorem.

Nickel, anodes, ten per cent ad valorem.

Iron or steel nuts, washers, rivets and bolts, with or without threads and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.e.s. three-quarters of one cent per pound and twenty-five per cent ad valorem.

Builders', cabinet-makers', upholsters', harness-makers', saddlers', all carriage hardware, including butt hinges, locks, curry combs or curry cards, horse boots, harness and saddlery, n.e.s., thirty per cent ad valorem.

Skates of all kinds, roller or other and parts thereof, thirty-five per cent ad valorem.

Gas meters, thirty-five per cent ad valorem.

Safes, doors for safes and vault scales, balances, weighing beams, and strength testing machines of all kinds, thirty per cent ad valorem.

Carvers, knives and forks of steel, butcher and table steels, oyster bread, kitchen, cooks', butcher, shoemaker, farrier, putty, hacking and glazier knives, cigar knives, spatulas or palette knives, razors, erasers or office knives, pen, pocket, pruning, sportsmen's or hunters' knives, manicure files, scissors, trimmers; barber, tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p.,—when any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as the contents, thirty per cent ad valorem.

Knife blades or blanks, and table forks or iron or steel in the rough not handled, filed, ground or otherwise manufactured, ten per cent ad valorem.

Celluloid, moulded into sizes of handles of knives and forks, not handled nor otherwise manufactured; also moulded celluloid balls and cylinders coated with tin-foil or not, but not

ished or further manufactured, and
 fluid lamp shade blanks, ten per
 cent ad valorem.

Bird, parrot, squirrel and rat cages,
 wire, and metal parts thereof,
 fifty-five per cent ad valorem.

Files and rasps, n.e.s., thirty per
 cent ad valorem.

Hammers, cleavers, hatchets, saws,
 axes, sledges, hammers, crow-bars,
 cut-dogs and track tools; picks,
 mattocks, and eyes or poles for the
 same; anvils, vices; and tools, of all
 kinds, for hand or for machine use, in-
 cluding shoemakers' and tinsmiths'
 dies or bench machines, n.o.p., thirty
 per cent ad valorem.

Hooks, scythes, sickles or reaping
 knives, hay or straw knives, edging
 knives, hoes, rakes, pronged forks,
 the farm, road or field rollers, post
 hole diggers, and other agricultural
 implements, n.e.s., twenty-five per
 cent ad valorem.

Shovels and spades, iron or steel, n.
 o.p., shovel and spade blanks, and iron
 steel cut to shape for same; and
 mowers, thirty-five per cent ad
 valorem.

Stannic metal, nickel silver, Nev-
 ad and German silver, manufacturers
 not plated, and manufactures of,
 n.o.p., twenty-five per cent
 ad valorem.

Wrought or other silverware, nickel-
 plated ware, gilt or electro-plated
 ware, wholly or in part, of all kinds
 n.e.s., thirty per cent ad val-
 orem.

Telephone and telegraph instru-
 ments, electric and galvanic batter-
 ies, electric motors, dynamos, gener-
 ators, sockets, insulators of all kinds;
 electric apparatus, n.e.s., twenty-
 five per cent ad valorem.

Electric light carbons and carbon
 rods of all kinds, n.e.s., thirty-five
 per cent ad valorem.

Conduits over six inches in circum-
 ference, fifteen per cent ad valorem.

Lamps, side-lights and head-lights,
 chandeliers, gas, coal or
 oil fixtures and electric light
 fixtures, or metal parts thereof, in-
 cluding lava or other tips, burners,
 galleries, shades and shade
 rods, thirty per cent ad valorem.

Spring, and glass bulbs for
 lights, ten per cent ad val-
 orem.

Cast metal, type metal, phosphor
 bronze and phosphor bronze in blocks,
 plates, sheets and wire, ten per
 cent ad valorem.

For printing, including chases,
 galleys and slugs, of all kinds, twenty
 per cent ad valorem.

Engraved on wood, steel, or
 metal, and transfers taken
 therefrom, including engravers'
 steel, polished, engraved or

for engraving thereupon, twenty per
 cent ad valorem.

Stereotypes, electrotypes, and cel-
 luloids for almanacs, calendars, illus-
 trated pamphlets, newspaper adver-
 tisements or engravings, and all other
 like work for commercial, trade or
 other purposes, n.e.s., and matrices or
 copper shells for the same, one and
 one-half cent per square inch.

Stereotypes, electrotypes and cellu-
 loids of newspaper columns, and bases
 for the same, composed wholly or par-
 tially of metal or celluloid, one-fourth
 of one cent per square inch.

And matrices or copper shells for the
 same, one and one-half cent per square
 inch.

Clothes wringers for domestic use,
 and parts thereof, thirty-five per cent
 ad valorem.

Buckles of iron, steel, brass or cop-
 per, of all kinds, n.o.p., (not being jew-
 elry, thirty per cent ad valorem.

Guns, rifles, including air guns and
 air rifles not being toys, muskets, can-
 nons, pistols, revolvers, or other fire-
 arms; cartridge cases, cartridges, pri-
 mers, percussion caps, wads, or other
 ammunition, n.o.p.; bayonets, swords,
 fencing foils and masks; gun or pistol
 covers or cases, game bags, loading
 tools and cartridge belts of any ma-
 terial, thirty per cent ad valorem.

Agate, granite or enamelled iron or
 steel hollow-ware, thirty-five per cent
 ad valorem.

Enamelled iron or steel ware, n. e.
 s.; iron or steel hollow-ware, plain
 black, tinned or coated; and nickel and
 aluminum kitchen or household hol-
 low-ware, n.e.s., thirty per cent ad
 valorem.

Tinware, plain, japanned or litho-
 graphed, and all manufactures of tin,
 n.e.s. and manufactures of galvanized
 sheet iron or of galvanized sheet steel,
 n.o.p., twenty-five per cent ad val-
 orem.

Signs, of any material, framed or
 not; and letters of any material for
 signs or similar use, thirty per cent
 ad valorem.

Fire engines and fire extinguish-
 ing machines, including sprinklers for
 fire protection, thirty-five per cent ad
 valorem.

Brass pumps of all kinds, and garden
 or lawn sprinklers, thirty per cent ad
 valorem.

Printing presses, printing machines,
 lithographic presses and typemaking
 accessories therefor; folding machines,
 book-binders' book-binding, ruling, em-
 bossing and paper cutting machines,
 and parts thereof, ten per cent ad val-
 orem.

Sewing-machines, and parts thereof,
 thirty per cent ad valorem.

Steam engines, boilers, ore crush-
 ers and rock crushers, stamp mills,
 Cornish and belted rolls, rock drills,

air compressors, cranes, derricks, percussion coal cutters, pumps, n. e. s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters, potato diggers, grain crushers, fanning mills, hay tedders, farm wagons, slot machines and typewriters, and all machinery composed wholly or in part of iron or steel, n. o. p., twenty-five per cent ad valorem.

Machine card clothing, twenty-five per cent ad valorem.

Mould boards or shares, or plough plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished or otherwise manufactured, five per cent ad valorem.

Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers, cultivators, ploguhs, harrows, horse-rakes, seed drills, manure spreaders, weeders, and malleable sprocket or link belting chain for binders, twenty per cent ad valorem.

Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmen's fishing bait, and fish hooks, n. e. s., thirty per cent ad valorem.

Patterns of brass, iron, steel or other metal (not being models), thirty per cent ad valorem.

Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether wholly or partly manufactured, thirty per cent ad valorem.

VEHICLES.

Freight wagons, drays, sleighs and similar vehicles, twenty-five per cent ad valorem.

Buggies, carriages, pleasure carts and similar vehicles, n. e. s., including cutters, childrens' carriages and sleds and finished parts thereof, n. o. p., thirty-five per cent ad valorem.

Railway cars or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts, thirty per cent ad valorem.

Bicycles and tricycles, thirty per cent ad valorem.

MANUFACTURES OF WOOD, CANE, CORK.

Cane, reed or rattan, split or otherwise, manufactured, n. o. p., fifteen per cent ad valorem.

Corks and other manufactures of cork wood or cork bark, n. o. p., twenty per cent ad valorem.

Sawed boards, planks and deals planed or dressed on one or both sides, when the edges thereof are joined or tongued or grooved, twenty-five per cent ad valorem.

Lumber and timber, manufactured n. e. s., twenty per cent ad valorem.

Pails and tubs of wood; churns,

brooms and whisks, wash-boards, pounders and rolling pins, twenty per cent ad valorem.

Veneers of wood, not over three thirty-seconds of an inch in thickness, seven and one-half per cent ad valorem.

Mouldings of wood, plain, gilded or otherwise, further manufactured, twenty per cent ad valorem.

Wood pulp, twenty-five per cent ad valorem.

Manufactures of wood n. o. p., twenty-five per cent ad valorem.

Fishing rods, walking sticks and walking canes of all kinds, n. e. s., thirty per cent ad valorem.

Picture frames and photograph frames of any material, thirty per cent ad valorem.

Umbrella, parasol, and sunshade sticks or handles, n. e. s., twenty per cent ad valorem.

Coffins and caskets and metal parts thereof, twenty-five per cent ad valorem.

Show cases of all kinds, and metal parts thereof, thirty-five per cent ad valorem.

Billiard tables with or without pockets, and bagatelle tables of boards, cues, balls, cue racks, and cue tips, thirty-five per cent ad valorem.

Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n. e. s., twenty-five per cent ad valorem.

Blinds of wood, metal or other material, not textile or paper, thirty per cent ad valorem.

House, office, cabinet or store furniture of wood, iron or other material in parts or finished; wire screens, wire doors and wire windows, cash registers; window cornices and cornices; poles of all kinds; hair, spring and other mattresses, bolsters and pillows, including furniture springs and carpet sweepers; thirty per cent ad valorem.

Window shade or blind rollers, thirty-five per cent ad valorem.

JEWELLERY AND MATERIAL THEREFOR, ETC.

Watch cases, thirty per cent ad valorem.

Clocks, watches, watch glasses, and watch keys and clock movements, twenty-five per cent ad valorem.

Watch actions and movements, twenty per cent ad valorem.

Precious stones n. e. s., polished, not set, pierced or otherwise manufactured, and imitations thereof, twenty per cent ad valorem.

Composition metal for the manufacture of jewellery and filled watch cases, ten per cent ad valorem.

Jewellery for the adornment of person, including hat pins, hair belt or other buckles, and similar

sonal ornamental articles commercially known as jewellery, n.o.p., and all manufactures of gold and silver; n.e.s., thirty per cent ad valorem.

Fancy writing desks, fancy cases for jewellery, watches, silverware, plate-ware and cutlery; glove, handkerchief and collar boxes or cases, brush or toilet cases, and all fancy cases for similar fancy articles, of any material; pens; dolls and toys of all kinds; ornaments of alabaster, spar, amber, terra cotta or composition; statuettes and bead ornaments, n.e.s., thirty-five per cent ad valorem.

Gold, silver and aluminum leaf, Dutch schlag metal leaf; brocade and bronze powders and gold liquid paint, twenty-five per cent ad valorem.

MINERALS.

Asbestos in any form other than matted, and all manufactures thereof, twenty-five per cent ad valorem.

Plumbago, not ground or otherwise manufactured, ten per cent ad valorem.

Plumbago, ground and manufactures n.e.s., and foundry facings of all kinds, twenty-five per cent ad valorem.

MUSICAL INSTRUMENTS.

Pianofortes, organs and musical instruments of all kinds, thirty per cent ad valorem.

Brass band instruments, parts of pianofortes and parts of organs, twenty-five per cent ad valorem.

Provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments.

TEXTILES, HATS, FURS, ETC.

Cotton batts, batting and sheet wadding, cotton warps and cotton threads, dyed or not, n.e.s., twenty-five per cent ad valorem.

Cotton fabrics, white or gray, bleached or unbleached, n.o.p., twenty-five per cent ad valorem.

Cotton fabrics, printed, dyed or colored, n.o.p., thirty-five per cent ad valorem.

Blanket of linen, stair linen, diaper, towels, doilies, table and tray cloths, sheets, quilts, towels, and like articles of linen or cotton, or of linen and cotton combined, made up or not, thirty per cent ad valorem.

Embroideries, n.e.s., laces, braids, cords, elastic, round or flat; tassels, elastic, tassels and bracelets, tassels, chains, cords, or other manufactures of hair, n.e.s.; handkerchiefs of all kinds; lace collars and all other lace goods; lace nets and netting of cotton, linen, silk or other materials; shams, curtains, when made of any material; and belts of all kinds, n.o.p.;

linen, silk and cotton clothing, and all other articles made up by the seamstresses from linen or cotton fabrics, n.o.p., corsets of all kinds, corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped, thirty-five per cent ad valorem.

White cotton embroideries, twenty-five per cent ad valorem.

Jeans, sateens, and coutills, when imported by corset and dress stay makers for use in the manufacture of such articles in their own factories, twenty per cent ad valorem.

Collars and cuffs, of cotton, linen, xylonite, xylolite or celluloid, thirty-five per cent ad valorem.

Shirts of any material, and ladies' or misses' blouses and shirt waists, thirty-five per cent ad valorem.

Crapes, black, twenty per cent ad valorem.

Velvets, velveteens, silk velvets, plush and silk fabrics, thirty per cent ad valorem.

Ribbons of all kinds and materials, and manufactures of silk or of which silk is the component part of chief value, n.e.s., thirty-five per cent ad valorem.

Cotton sewing thread in hanks, three and six cord, fifteen per cent ad valorem.

Cotton sewing thread and crochet cotton, on spools or tubes or in balls, and all other cotton thread, n. e. s., twenty-five per cent ad valorem.

Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not coloured, fifteen per cent ad valorem.

Sewing and embroidery silk, and silk twist, twenty-five per cent ad valorem.

Jute cloth, uncolored, not otherwise finished than bleached or calendered, ten per cent ad valorem.

Horse clothing of jute, shaped or otherwise manufactured, thirty per cent ad valorem.

All manufactures of hemp, flax or jute, n.e.s., or of flax, hemp and jute combined, twenty-five per cent ad valorem.

Bags or sacks of hemp, linen or lute, and cotton seamless bags, twenty per cent ad valorem.

Felt, pressed, of all kinds, not filled or covered by or with any woven fabric, twenty per cent ad valorem.

Hair-cloth of all kinds, thirty per cent ad valorem.

Sails for boats and ships, twenty-five per cent ad valorem.

Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufac-

ture of mackintosh clothing, under regulations to be adopted by the governor in council, fifteen per cent ad valorem.

Featherbone, plain or covered, in coils, twenty per cent ad valorem.

Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture thereof in their own factories, fifteen per cent ad valorem.

Cotton duck, grey or white, n.e.s., twenty two and one half per cent ad valorem.

Oiled silk and oiled cloth, and tape or other textile India-rubbered, flocked or coated, n.o.p., thirty per cent ad valorem.

Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettes, targes, bunting, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the the governor in council, twenty-five per cent ad valorem.

Socks and stockings of all kinds, thirty-five per cent ad valorem.

Knitted goods, n.e.s., undershirts and drawers, and hosiery of all kinds, n. e.s., thirty-five per cent ad valorem.

Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds, thirty per cent ad valorem.

Wool, v.z: Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada, three cents per pound.

Worsted tops made from such wools, as are mentioned in the next preceding item, fifteen per cent ad valorem.

Yarns, woollen and worsted, n.e.s., thirty per cent ad valorem.

Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or like animal, costing thirty cents per pound and over, when imported on the cop or tube or in the hank by manufacturers of woollen goods for use in their products, twenty per cent ad valorem.

Fabrics, manufactures, wearing apparel and readymade clothing, composed wolly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, n.e.s., blankets, bed-comforters, or counterpanes, flannels, cloths, doe-skins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.e.s., thirty-five per cent ad valorem.

Mats, door or carriage, n.e.s., thirty-five per cent ad valorem.

Carpeting, rugs, mats and matting of cocoa straw, hemp or jute; carpet linings and stair pads, twenty-five per cent ad valorem.

Turkish or imitation Turkish or other rugs or carpets; and carpets, n.e.s., thirty-five per cent ad valorem.

Enamelled carriage, floor, shell, and table oil-cloth, linoleum, and cork matting or carpets, thirty per cent ad valorem.

Window shades in the piece or cut and hemmed or mounted on rollers, n. e.s., thirty-five per cent ad valorem.

Webbing, elastic and non-elastic, twenty per cent ad valorem.

Umbrellas, parasols and sunshades of all kinds and materials, thirty-five per cent ad valorem.

Gloves and mitts, of all kinds, thirty-five per cent ad valorem.

Hats, caps and bonnets, n.e.s, and hat, cap and bonnet shapes, thirty per cent ad valorem.

Braces or suspenders, and metal parts thereof, thirty-five per cent ad valorem.

Boot, shoe and stay laces of any material, thirty per cent ad valorem.

Fur skins, wholly or partially dressed, fifteen per cent ad valorem.

Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, n.o.p., thirty-five per cent ad valorem.

Church vestments of any material, twenty per cent ad valorem.

SUNDRIES.

Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery and all appurtenances; on the hull, rigging and all appurtenances, except machinery, ten per cent ad valorem; on the boilers, steam engines and other machinery, twenty-five per cent ad valorem.

Canoes, skiffs or open pleasure sailing boats, of any material, twenty-five per cent ad valorem.

Canvas, and sail twine of hemp and flax, when to be used for boats' and ships' sails, five per cent ad valorem.

Blasting and mining powder, two cents per pound.

Cannon, musket rifle, gun and sporting powder and canister powder, three cents per pound.

Nitro-glycerine, giant powder, nitro and other explosives, three cents per pound.

Glycerine, when imported by manufacturers of explosives, for use in the manufacture thereof in their own factories, ten per cent ad valorem.

Torpedoes, firecrackers, and fir

works of all kinds, twenty-five per cent ad valorem.

Fertilizers, compounded or manufactured, ten per cent ad valorem.

Lamp wicks, twenty-five per cent ad valorem.

Photographic dry plates, thirty per cent ad valorem.

Emery wheels, and manufactures of emery, twenty-five per cent ad valorem.

Lead-pencils, pens, penholders, and rulers of all kinds, twenty-five per cent ad valorem.

Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s., cyclometers and pedometers, and tape lines of any material, twenty-five per cent ad valorem.

Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches, thirty-five per cent and the demand also of the five per cent ad valorem.

Trunks, valises, hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaus, pocket-books, fly-books, and parts thereof, n. o. p., and baskets of all kinds, thirty per cent ad valorem.

Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by manufacturers of purses and chatelaine bags or reticules, for use in the manufacture thereof, in their own factories, twenty per cent ad valorem.

Buttons, viz:—Pantaloons buttons wholly of metal, and shoe buttons, n. o. p., twenty-five per cent ad valorem. Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons (not being jewelry), thirty-five per cent ad valorem.

Combs for dress and toilet, including mane combs, of all kinds, thirty-five per cent ad valorem.

Brushes, of all kinds, twenty-five per cent ad valorem.

Hair, curled or dyed, twenty per cent ad valorem.

Artificial flowers, twenty-five per cent ad valorem.

Twine and cordage of all kinds, n.e.s., twenty-five per cent ad valorem.

Cord, when imported for the manufacture of twine for harvest binders, twenty-five per cent ad valorem.

Binders' twine or twine for harvest binders of hemp, jute, manilla or sisal and of manilla and sisal mixed, twenty-five per cent ad valorem until 1st January, 1893, thereafter to be free.

Ramrocks, lawn tennis nets, sportsmen's fish nets, and other articles

manufactured of twine, n.o.p., thirty per cent ad valorem.

SUGAR, SYRUPS AND MOLASSES.

All sugar above number sixteen Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, one cent per pound.

Sugar, n.e.s., not above number sixteen Dutch standard in color, sugar drainings, or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, one-half cent per pound; the usual packages in which imported to be free.

Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof, three-fourths of one cent per pound.

Sugar candy, brown or white, and confectionery, including sweetened gums, candied peel and pop-corn, one-half of one cent per pound and thirty-five per cent ad valorem.

Maple sugar, and maple syrup, twenty per cent ad valorem.

Syrups and molasses of all kinds, n. o. p., the product of the sugar cane or beet, n.e.s., and all imitations thereof or substitutes therefor, three-fourths of one cent per pound.

Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, the package in which imported, when of wood, to be free,—

(a.) Testing by polariscope forty degrees or over, one and three-fourths cent per gallon.

(b.) When testing by polariscope less than forty degrees and not less than thirty-five degrees, one and three-fourths cent per gallon.

And in addition thereto one cent per gallon for each degree of fraction of a degree less than forty degrees.

TOBACCO, AND MANUFACTURES OF.

Cigars and cigarettes, the weight of the cigarettes to include the weight of the paper covering, three dollars per pound and twenty-five per cent ad valorem.

Cut tobacco, fifty-five cents per pound.

Manufactured tobacco, n. e. s., and snuff, fifty cents per pound.

Foreign leaf raw tobacco, unstemmed, unmanufactured, for excise purposes under conditions of the Inland Revenue Act, after 30th June, 1897, ten cents per pound, to be computed on the weight when ex-warehoused.

Foreign raw leaf tobacco, stemmed.

unmanufactured, for excise purposes, under conditions of the Inland Revenue Act, after 30th June, 1897, fourteen cents per pound, to be computed on the weight when ex-warehoused.

UNENUMERATED GOODS.

All goods not enumerated in this Act as subject to any other rate of duty, not declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of twenty per cent ad valorem.

SCHEDULE B. FREE GOODS.

Articles for the use of the governor-general.

Articles when imported by and for the use of the army and navy, viz.: arms military or naval, clothing, musical instruments for bands, military stores and munitions of war; also articles consigned direct to officers and men on board vessels of her majesty's navy, for their own personal use or consumption.

Articles imported by or for the use of the Dominion government or of any of the departments thereof, or by and for the senate or house of commons, including the following articles when imported by the said government or through any of the departments thereof for the use of the Canadian militia; military clothing musical instruments for military bands, military stores and munitions of war.

Articles for the personal or official use of consuls general who are natives or citizens of the country they represent, and who are not engaged in any other business or profession.

Travellers' baggage, under regulations prescribed by the controller of customs.

Carriages for travellers and carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations prescribed by the controller of customs.

Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest.

Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada, not to include machinery, or articles imported for use in any

manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months' actual use in Canada; provided also, that under regulations made by the controller of customs, live stock, when imported into Manitoba or the Northwest Territories by intending settlers shall be free until otherwise ordered by the governor in council.

Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association; but a bond shall be first given in accordance with regulations prescribed by the controller of customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.

Horses, cattle, sheep, swine and dogs, for the improvement of stock, under regulations made by the treasury board and approved by the governor in council.

Manageries, horses, cattle carriages and harness of, under regulations prescribed by the controller of customs.

Admiralty charts.

Type writers, tablets with movable fixtures and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented.

Globes, geographical and topographical and astronomical; maps and charts for the use of schools for the blind; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies; manuscripts and insurance maps, and album inksides of paper.

Philosophical instruments and apparatus—that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools, scientific societies and public hospitals.

Botanical and etomological specimens; mineralogical specimens; skins of birds and skins of animals not natives of Canada, for taxidermic purposes, not further manu-

factured than prepared for preservation; fish skins and anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities and public museums.

Books, viz. Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; and Bibles, prayer books, psalm and hymn books, religious tracts, and Sunday school lesson pictures.

Books embossed for the blind, and books for the instruction of the deaf and dumb and blind.

Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations to their members, and not for the purpose of sale or trade.

Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, incorporated college or normal school in Canada; books specially imported for the bona fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals,—the whole under regulations to be made by the controller of customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon.

Books, bound or unbound, which have been printed and manufactured more than twelve years.

Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantic-makers' fashion plates.

Paintings in oil or water colours, by artists of well-known merit, or copies of the old masters by such artists; and paintings, in oil or water colours, the production of Canadian artists,

under regulations to be made by the Controller of Customs.

Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.

Life-boats and life-saving apparatus specially imported by societies established to encourage the saving of human life.

Coins, cabinets of, collections of medals and of other antiquities, including collections of postage stamps; gold and silver coins, except United States silver coin; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other prizes won in bona fide competitions; and medals commemorating the Diamond Jubilee of Her Majesty Queen Victoria, until the thirty-first of December, 1897, and dies for manufacturing such medals.

Locomotive and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Controller of Customs.

Models of inventions and of other improvements in the arts,—but no article shall be deemed a model which can be fitted for use.

Aluminum in ingots, blocks or bars, strips, sheets or plates; alumina and chloride of aluminum, or chloralum, sulphate of alumina and alum cake; and alum in bulk only, ground or unground.

Ambergris; ammonia, sulphate of, sal-ammoniac, and nitrate of ammonia; arsenic; bromine, Burgundy pitch; cinnebar, cochineal, cyanide of potassium, and cyanogen or compound of bromine and potassium for reducing metals in mining operations; iodine, crude; kryolite or tryolite, mineral; oxalic acid; quinine, salts of; saltpetre; calcareous tufa; alizarine and artificial alizarine; aniline oil, crude; aniline salts and arseniate of aniline; annatto, liquid or solid; aniline dyes and coal tar dyes in bulk or packages of not less than one pound weight.

Antimony salts; antimony, or regulus of, not ground, pulverized or otherwise manufactured.

Artificial limbs.

Asphalt or asphaltum; bone pitch, crude only; and resin or rosin in packages of not less than one hundred pounds; and resin oil.

Anchors for vessels.

Bees.

Bells, when imported for the use of churches only.

Bismuth, metallic, in its natural state; blood albumen and tannic acid.

Blast furnace slag.

Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.

Bolting cloth not made up.

Bones, crude, not manufactured, burned, calcined, ground or steamed.

Book-binders' cloth.

Boracic acid, and borax, ground or unground, in bulk of not less than twenty-five pounds.

Bristles, broom corn and hair brush pads.

Brass and copper, old and scrap, or in blocks; and brass or copper in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured, and brass or copper in strips, sheets or plates, not polished, planished or coated, and brass or copper tubing, in lengths, of not less than six feet, and not polished, bent or otherwise manufactured, and copper in ingots or pigs.

Britannia metal in pigs, blocks or bars.

Buckram, when imported for the manufacture of hat and bonnet shapes.

Bullion, gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver, sweepings, and bullion or gold fringe.

Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.

Caplins, unfinished Leghorn hats and Manila hoods.

Casts, as models for the use of schools of design.

Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.

Cat-gut, or gut cord, for musical instruments; and cat-gut or worm gut, unmanufactured, for whip and other cord.

Celluloid, xylonite or xyolite in sheets, and in lumps, blocks or balls in the rough.

Chloride of lime, in packages of not less than twenty-five pounds weight; cobalt, ore of; oxide of cobalt, oxide of tin and oxide of copper; copper, precipitate of, crude; dragon's blood; gypsum, crude (sulphate of lime); lava, unmanufactured; manganese, oxide of; phosphorus; litharge; gaffron; saffron cake, safflower, and extract of; sulphate of iron (copperas); sulphate of copper (blue vitriol); sulphur and brimstone, crude, or in roll or flour; tartar emetic and gray tartar; cream of

tartar in crystals and argal or argols; verdigris, or sub-acetate of copper, dry; zinc, salts of, and tartaric acid crystals.

Chronometers and compasses for ships.

Citron, lemon and orange rinds in brine.

Clays, including China clay, fire clay and pipe clay; gannister and sand.

Coal, anthracite and anthracite coal dust; coke.

Coal and pine pitch, and coal and pine tar in packages of not less than 15 gallons.

Coir and coir yarn; raw cotton or cotton wool; and cotton waste, not dyed, cleaned, bleached or otherwise manufactured; cotton yarns, number forty and finer; and mohair yarns.

Communion plate, when imported for the use of churches.

Crucibles, clay or plumbago.

Curling stones.

Cups, brass, being rough blanks, for the manufacture of paper shells and cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in the manufacture of such articles in their own factories.

Diamonds, unset, diamond dust or bort and black, for borers; and diamond drills for prospecting for minerals, not to include motive power.

Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails.

Drugs, crude, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, L.ats, fruit and stem seeds—which are not edible and which are in a crude state and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for; egg yolk; fuller's earth in bulk only, not prepared for tulle or other purposes; lead nitrate and acetate of, not ground; litmus and lichens, prepared or not prepared with musk, in pods or in grain; roots, medicinal, viz:—alkanet, crude, crushed and ground, aconite, calcumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, saffarilla, squills, taraxacum, rhubarb and valerian, unground; yaccine and ivory vaccine points; gum chicle, sappato gum, crude, platinum and blue oxide of copper, for use in the manufacture of chlorate; potash, chlorate of, not further prepared than ground and free from admixture with any other substance; and bacteriological products or serum for subcutaneous injection.

Duck for belting and hose, when imported by manufacturers of such articles for use in the manufact

thereof in their own factories; and canvas or fabric, not frictionized, for the manufacture of bicycle tires when imported by the manufacturers of bicycle tires for use exclusively in the manufacture of bicycle tires in their own factories.

Dyeing or tanning articles, in a crude state, used in dyeing or tanning, n.e.s.; berries for dyeing or used for composing dyes: curmeric, nut galls and extracts thereof; lac, crude, seed, button, stick and shell, indigo, indigo paste and extract of, and indigo auxiliary, or zinc dust; persis, or extract of archill and cudbear; terra japonica, gambler or cutch, extract of logwood, fustic, oak and oak bark and quebracho; camwood and sumac and extract thereof, tanner's bark, hemlock bark and oak bark; ground logwood, ground fustic, patent prepared dyes, and ground oak bark; iron liquor, solutions of acetate or nitrate of iron for dyeing and calico printing; madder and munjeet, or Indian madder, ground or prepared, and all extracts of; red liquor, a crude acetate of aluminum prepared from pyro-ligneous acid, for dyeing and calico printing.

Emery in bulk, crushed or ground.

Felt, adhesive for sheathing vessels.

Fertilizers, uncompounded or unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash, bone-dust, bone black or charred bone and bone-ash, fish offal or refuse, guano and other animal or vegetable manures.

Fibre, Mexican, natural, and tambo or istle and vegetable fibres; fibula, flax fibre and flax tow; grass, Manila, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured; moss, Ireland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp.

Fire bricks, for use in processes of manufacture, or for manufacturing purposes.

Fillets of cotton and rubber not exceeding seven inches wide, when imported by and for the use of manufacturers of card clothing in their own factories.

Fish hooks, for deep sea or lake fishing, not smaller in size than number 20; bank, cod, pollock and mackeral lines; and mackeral, herring, salmon, seal, seine, mullet, net and trawl line, in hanks or coil, barbed or not, in a variety of sizes and threads, including gilling thread in balls, and lead ropes, barked marine, and net twines of cotton, hemp or flax, and deep sea fishing nets or seines, when imported exclusively for the fisheries, and to include hooks, lines or nets

commonly used for sportsmen's purposes.

Flints, flints and ground flint stones; felspar, cliff, chalk, China or Cornwall stone, ground or unground; gravels; precious stones in the rough.

Florist stock, viz.:—Palms, bulbs, corms, tubers, rhizomes, arucaria spiraea and lilies of the valley; seedling stock for grafting, viz.: plum, pear, peach and other fruit trees; seeds, viz.: annato, beet, carrot, flax, turnip, mangold, mustard, sowing rapeseed, and mushroom spawn; aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.: anise, anise star, caraway, cardamom, coriander, cum-in, fennel and fenugreek; seed pease and seed beans from Britain; beans, viz.: tonquin, vanilla and nux vomica, crude only, locust beans and locust bean meal, and cocoa beans not roasted, crushed or ground; fruits, viz.: bananas, plantains, peaches, pomegranates, guavas, mangoes and shaddocks; wild blue berries, wild strawberries and wild raspberries; and trees n.e.s. fossils, shells, tortise and mother of pearl, and other shells unmanufactured.

Foot-grease being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies; and grease, rough, the refuse of animal fat for the manufacture of soap and oils only.

Fur skins of all kinds not dressed in any manner.

Goldbeaters' moulds and goldbeaters' skins.

Gums, viz.: amber, Arabic, Australian, copal, dammar, elemy, kaurie, mastic, sandarac, Senegal, shellac; and white shellac in gum or flake, for manufacturing purposes; and gum tragacanth, gum gedda and gum barbery.

Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured, and horse hair not further manufactured than simply cleaned and dipped or dyed, imported by manufacturers of hair cloth for use in the manufacture of such article in their own factories.

Hatters' furs, not on the skin, and hatters' plush of silk or cotton; and hatters' bands (not cords), bindings, tips and sides, hat sweats and linings both tips and sides, when imported by hat and cap manufacturers for use in the manufacture of these articles only in their own factories.

Hemp, undressed.

Hemp paper, made on four cylinder machines and calendered to between

.006 and .008 inch thickness for the manufacture of shot shells; primers for shot shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such time as the said articles are manufactured in Canada; provided always that the said articles, when imported, shall be entered only at such port or ports as are named by the controller of customs, and at no other place; samples of such articles to be furnished to the collector of the said port or ports by the customs department for the guidance of the officers when accepting free entries of such materials.

Hides and skins, raw, whether dry, salted or pickled, and raw pelts.

Hoofs, horn strips, horn and L... tips, in the rough, not polished or otherwise manufactured than cleaned.

Hoop iron not exceeding 3-8 inch in width and being 25 guage and thinner, used for the manufacture of tubular rivets.

Ice.

Indian corn, not for purposes of distillation and under customs regulations.

Ingot moulds; iron sand or globules or iron shot and dry putty for polishing glass or granite.

Iron or steel masts, or parts thereof, and iron or steel beams, angles sheets, plates, knees and cable chain for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.

Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured.

Junk, old.

Jute and jute butts; and jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered nor finished in any way.

Jute, flax or hemp yarn, plain, dyed or coloured, jute canvas, not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of any of these articles only, in their own factories.

Lamp black and ivory black.

Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or

made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons, exclusively. These conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry.

Leeches.

Lime juice, crude only.

Locomotive and car wheel tires of steel in the rough.

Meerschaum, crude or raw.

Metal glove fasteners; papier-mache shoe buttons, shoe eyelets, shoe eyelet hooks, shoe lace wire fasteners, and sewing machine attachments.

Mineral waters, natural, not in bottle, under regulations prescribed by the controller of customs.

Machinery imported exclusively for mining, smelting and reducing, viz: Coal cutting machines except percussion coal cutters, coal heading machines, coal augers and rotary coal drills, core drills, miners' safety lamps, coal washing machinery, coke-making machinery, ore drying machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes, monitors, giants and elevators for hydraulic mining, amalgam sates, automatic ore samplers, automatic feeders, jigs, classifiers, separators, re-torts, builders' vanners, mercury pump pyrometers, bullion furnaces, amalgam cleaners, gold mining tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than 2 1/2 inches diameter, when imported for use exclusively in mining, smelting, reducing or refining.

Nickel; and ores of metal of all kinds and siliceous or crystallized quartz.

Oakum.

Oils, viz: Coconut and palm, their natural state; and carbolic heavy oil; oil of roses and ottar attar of roses, and olive oil for manufacturing soap or tobacco, or for canning fish.

Oil cake and oil cake meal, cotton seed cake and cotton seed meal, and palm nut cake and meal.

Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.

Oleo-stearine and degreas.

Palm leaf, unmanufactured.

Plaits, plain, not to include braided fancy trimmings, composed of manilla, cotton, mohair, straw, can and grass.

platinum wire and platinum in bars, strips, sheets or plates; platinum retorts, pans, condensers, tubing and pipe when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.

Potash, muriate and bichromate of, crude, caustic potash, and red and yellow prussiate of potash; also pot and pearl ash, in packages of not less than twenty-five pounds weight.

Prunella.

Pumice and pumice stone, ground or unground.

Quicksilver.

Quills in their natural state or unplumbed.

Rags of cotton, linen, jute, hemp and wollen, paper waste clippings, and waste of any kind except mineral.

Remnet, raw and prepared.

Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrellas, parasols or sunshade or walking sticks, when imported by the manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols, sunshades or walking sticks.

Rubber and gutta percha, crude catechu or India-rubber, unmanufactured; powdered rubber and rubber waste; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute.

Relled round wire rods in the coil, iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.

Rubber thread, elastic.

Reels, square or round, and raw-hide laces, textile leather or rubber laces, thumbs and tips, and steel, iron and nickel caps for whip ends, when imported by whip manufacturers, for use in the manufacture of whips in their own factories.

Rollers, copper, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada).

Strakhan or Russian hare skins and goat plates or rugs, wholly or partially dressed, but not dyed.

Skates, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.

Sturgeon skins or casings, not cleaned. Scrap iron and scrap steel, old and wholly to be remanufactured, being recovered from any vessel

wrecked in waters subject to the jurisdiction of Canada.

Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way; silk cocoons and silk waste.

Silk in the gum or spun, when imported by manufacturers of silk underwear to be used for such manufacture in their own factories.

Silver, nickel and German, in ingots, blocks, bars, strips, sheets or plates, unmanufactured.

Steel rails weighing not less than 45 pounds per lineal yard for use only in the tracks of a railway which is employed in the common carrying of goods and passengers and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway, or tramway.

Soda, sulphate of, crude, known as salt cake, barilla or soda ash, caustic soda; silicate of soda in crystals or in solution; bichromate of soda, nitrate of soda or cubic nitre, sal soda, sulphide of sodium, nitrite of soda, arseniate, binarseniate, chloride chlorate, bisulphite and stannate of soda.

Spurs and stiltis, used in the manufacture of earthenware.

Steel bowls for cream separators, and cream separators.

Steel saws and straw cutters cut to shape, but not further manufactured.

Crucible sheet steel, eleven to sixteen gauge, two and one-half to eighteen inches wide for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use for such purpose in their own factories.

Steel of number twenty gauge and thinner but not thinner than number thirty gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for exclusive use in the manufacture thereof in their own factories.

Flat steel wire, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories.

Steel valued at two and one-half cents per pound and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories.

Steel, under one-half inch in diameter, or under one-half inch square, when imported by the manufacturers of cutlery, or of knobs, or of locks, for use exclusively in the manu-

lacture of such articles in their own factories.

Steel of number twelve gauge and thinner, but not thinner than number thirty gauge, for the manufacture of buckl- clasps, bed fasts, furniture casters, and ice creepers, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories.

Steel of number twenty-four and seventeen gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, when imported by the manufacturers of tubular bow sockets for use in the manufacture of such articles in their own factories.

Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain for use in the manufacture thereof in their own factories.

Steel for the manufacture of files augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, hand-rakes, hay or straw knives, wind mills and agricultural or harvesting forks, when imported by the manufacturers of such or any of such articles for use exclusively in the manufacture thereof in their own factories.

Steel spring for the manufacture of surgical trusses, when imported by the manufacturers for use exclusively in the manufacture thereof in their own factories.

Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages of vehicles other than railway or tramway, in their own factories.

Spiral spring steel for spiral springs for railways, when imported by the manufacturers of railway springs for use exclusively in the manufacture of railway spiral springs in their own factories.

Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel after January 1st, 1898.

Galvanized iron or steel wire number nine, twelve and thirteen gauge, after January 1st, 1898.

Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.

Surgical and dental instruments—not being furniture—and surgical

needles, after January 1st, 1898

Tagging metal, plain, japanned or coated, in coils; not over one and a half inch in width, when imported by manufactures of shoe and corset laces for use in their factories.

Tails, undressed.

Tea and green coffee imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom.

Teasels.

Tin, in blocks, pigs, bars and sheets, tin plates, tin crystals, tin strip waste, and tin foil, tea lead.

Timber or lumber or wood, viz.: lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart, ebony, lignum vitæ, red cedar, red-wood, satin-wood and white ash, when not otherwise manufactured than rough-sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed or

only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; stave not listed or jointed of woods of all kinds; fire wood, handle, heading stave and shingle bolts, hop pole fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon ear gun, heading and all like blocks or sticks rough hewn or sawed only; fellos of hickory wood, rough sawn to shape only, or rough sawn and beveled to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spoke rough turned, not tenoned mitre throated, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon or dogwood trees; and logs and round unmanufactured timber, ship timbers or ship planking, not specially enumerated or provided for in this act.

D shovel handles wholly of wood and Mexican saddle trees and stirrups of wood.

Corkwood or cork bark unmanufactured.

Saw-dust of the following woods: Amaranth, cocoboral, boxwood, etc.

ry, chestnut, walnut, gumwood, mahogany, pitch pine, rose wood, sandal wood, sycamore, Spanish cedar, oak, hickory, white-wood, African teak, black-heart ebony, lignum vitae, red cedar, red-wood, satin-wood, white ash, persimmon and dogwood.

Treenails.

Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue act, until July 1st, 1897.

Tubes, rolled iron, not welded or joined, under one and one-half-inch in diameter, angle iron, nine and ten gauge not over one and one half inch wide, iron tubing lacquered or brass covered, not over one and one-half inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purposes, and brass trimmings for bedsteads, when imported by or for manufacturers of iron or brass bedsteads to be used for such purpose only in their own factories, until such time as any of the said articles are manufactured in Canada.

Turpentine, raw or crude.

Turtles.

After 1st January, 1898, binders' twine, or twine for harvest binders, of hemp, jute, manilla or sisal, and of manilla and sisal mixed, and all articles upon which duties are levied which enter into the cost of the manufacture of such twine, under regulations to be made by the controller of customs.

Ultramarine blue, dry or in pulp.

Varnish, black and bright, for ship's purposes.

Whalebone, unmanufactured.

Whiting or whitening, Paris white and gliders' whiting, blanc fixe and china white.

Wire, crucible cast steel.

Wire rigging for ships and vessels, wire, of brass, zinc, iron or steel, rawed or twisted, or flattened or corrugated, for use in connection with sewing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories.

Steel wire Bessemer soft drawn of numbers, ten, twelve and thirteen gauge, respectively, and steel spring wire of numbers ten and twelve gauge, respectively, when imported by manufacturers of wire mattresses, to be used in their own factories in the manufacture of such articles.

Wool and the hair of the camel, goat and other like animals, further prepared than washed in balls, being the short wool which

falls from the combs in worsted factories; and worsted tops, n.e.s.

Wool or worsted yarns, when gapped, dyed or finished and imported by manufacturers of braids, cords, tassels and fringes to be used in the manufacture of such articles only in their own factories.

Yarn spun from the hair of the alpaca or of the angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs.

Yellow metal, in bolts, bars and for sheathing.

Zinc spelter and zinc in blocks, pigs, sheets and plates; and seamies drawn tubing.

Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories, in the manufacture of blacking,—conditional that the importers shall, in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer at the expense of the importer, and under such further regulations as are from time to time considered necessary in the interests and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.

Bags, barrels, boxes, casks and other vessels exported filled with Canadian products, or exported empty and returned filled with foreign products; and articles the growth, produce and manufacture of Canada, when returned after having been exported; provided that proof of the identity of such articles and goods shall be made under regulations to be prescribed by the Controller of Customs, and that such articles and goods are returned within three years from time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means; provided further that this item shall not apply to any article or goods upon which an allowance of drawback has been made, the re-impotation of which is here-

by prohibited except upon payment of duties equal to the drawback allowed, nor shall this item apply to any article or goods manufactured in customs or excise bonded warehouse and exported under any provision of law.

SCHEDULE C.

PROHIBITED GOODS.

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

Reprints of Canadian copyright works, and reprints of British copyright works which have been copyrighted in Canada, also.

Coin, base or counterfeit,

Oleomargarine, butterine or other similar substitute for butter.

Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary, also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such

person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

SCHEDULE D—RECIPROCAL TARIFF

On all the products of countries entitled to the benefits of this Reciprocal Tariff, under the provisions of section sixteen, the duties mentioned in Schedule A shall be reduced as follows:

On and after the twenty-third of April, 1897, until the thirtieth day of June, 1898, inclusive, the reduction shall in every case be one-eighth of the duty mentioned in Schedule A, and the duty to be levied, collected and paid shall be seven-eighths of the duty mentioned in Schedule A.

On and after the first day of July, 1898, the reduction shall in every case be one-fourth of the duty mentioned in Schedule A, and the duty to be levied, collected and paid shall be three-fourths of the duty mentioned in Schedule A.

Provided, however, that these reductions shall not apply to any of the following articles, and that such articles shall in all cases be subject to the duties mentioned in Schedule A, viz.—Wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; sugar, molasses and syrups of all kind, the product of the sugar cane or beet root tobacco, cigars and cigarettes.

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