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DYNAMO
ENGINE.....

OILS

CANADIAN MANUFACTURER
AND INDUSTRIAL WORLD
DEVOTED TO THE MANUFACTURING INTEREST OF THE DOMINION

THE MORE A COUNTRY PRODUCES THE RICHER IT IS
NATION THAT MANUFACTURES FOR ITSELF PROSPERS

VOL. 35.

TORONTO, AUGUST 6, 1897.

No. 5

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Prices and Samples on Application.

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PRODUCTS OF
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ESTABLISHED 1894

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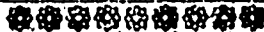
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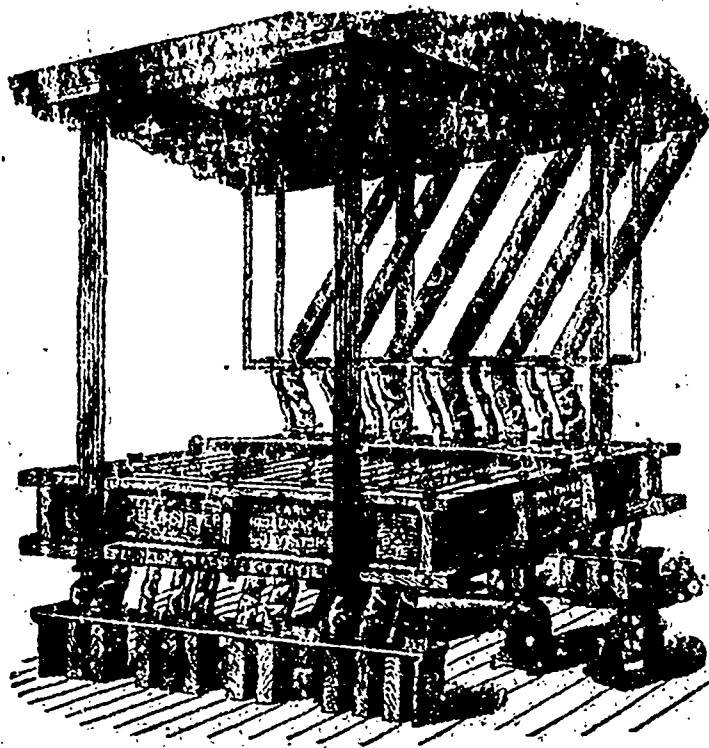
THE PLANSIFTER

This Machine Leads; Others try to Follow!

Read Users' Experience of the PLANSIFTER

Opposite

THEN HAD YOU BETTER NOT ACT AND TRY THE MACHINE YOURSELF?



The "Plansifter" in a 30-Bbl. Mill.

Holt, February 23, 1907.

Messrs. Wm. & J. G. Greey, Toronto, Ont.
 GENTLEMEN:—As I had now quite a little opportunity for observing the work of the "Plansifter" which you supplied to me, it being now nearly three months since it was started, I have pleasure in saying that it is everything that you represented it to be, and it comes fully up to my expectations. I find that the machine is very light on power, that is, compared to other Roller Mills using steel systems, which I have soon began deciding to adopt the "Plansifter." The machine is easily controlled and regulated in its operation, produces very satisfactory results in regard to the quality of flour made and the cleanness of the separations of the different stocks. The machine does not cause any vibration or oscillation in the building that is appreciable. So far as I have been able to observe I believe it is the best bolting system, more especially for small mills. I am only writing in connection with the Centrifugal and one Iron Duster.
 In conclusion, I am thoroughly satisfied with the machine and its operations in all respects, and have no cause to regret having adopted it when remodeling my mill. Yours sincerely,
 ROBT. SUDGEN.

The "Plansifter" in a 250-Bbl. Mill.

Three No. 2 Plansifters and 2 No. 5 bolting.

Peterborough, February 27, 1907.

Messrs. Wm. & J. G. Greey, Toronto, Ont.
 GENTLEMEN:—In reply to your enquiry as to how we liked the work of "Plansifters," I would say that after running three of them between one and two months continuously, we are very much pleased with their work.

They run with little wear, make perfect separations, and give no trouble whatever in their operations. The different separations can be seen very readily, and a miller is not at any loss to tell just what the machines are doing, while the separations are under perfect control.

We had no difficulty whatever in making 250 bbls. per 24 hours, the flour being A 1, and our yield running below 1 bushels, 15 pounds.

The size can be readily changed and repaired if necessary. They run very steadily, causing no undue vibration in the building, and were we now purchasing new scaling and bolting machinery, the "Plansifter" would be again our choice.

Yours very truly,
 THE CONSOLIDATED MILLING CO.
 P. M. Clark, Manager.

The three Plansifters in the above mill were placed side by side in the fifth (top) storey of a not overly strong frame building. The top storey was formed with a mansard roof built in the usual light style with 5 x 6 joists. The machines were suspended from light timbers run along under the roof. When standing on the floor beside the Plansifters taken in motion at full capacity, one could not detect any vibration in the building. It was considered a severe test and proved conclusively how steadily the Plansifters run, and how accurately and easily they are kept in perfect balance.

ITS ADVANTAGES ARE

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| It Saves Space | Makes Better Clean-up | No Dust |
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| Makes Purer Stock | No Vibration | Increases Capacity |
| Makes Better Flour | No Noise | Must Come into General Use |

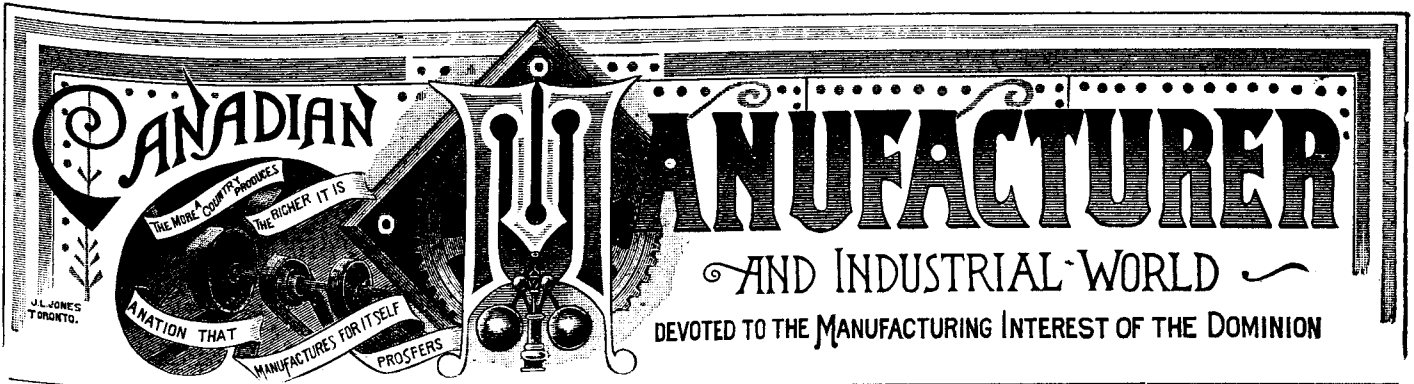
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THE



TORONTO, AUGUST 6, 1897.

ESTABLISHED IN 1880

PUBLISHED ON THE FIRST AND THIRD FRIDAYS OF EACH MONTH

J. J. CASSIDEY, Editor

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TARIFF EDITION

.....CONTAINING.....

THE 1897 CANADIAN TARIFF

THE 1897 UNITED STATES TARIFF

THE BRITISH TARIFF

THE BRITISH MERCHANDISE MARKS ACT

THE NEWFOUNDLAND TARIFF

The 1897 Canadian Tariff

Came into force April 23, 1897—Assented to June 29, 1897

A TRUE COPY FROM THE OFFICIAL TEXT

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

ASSENTED TO JUNE 29, 1897.

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

1. This Act may be cited as The Customs Tariff, 1897.
2. In this Act, and in any other Act relating to customs, unless the context otherwise requires,—
 - (a) The initials "n.e.s." represent and have the meaning of the words "not elsewhere specified";
 - (b) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for";
 - (c) The expression "gallon" means an imperial gallon
 - (d) The expression "ton" means two thousand pounds avoirdupois;
 - (e.) The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature;
 - (f.) The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs's standard gauge;
 - (g.) The expression "in diameter," when applied to tubing, means the actual inside diameter;
 - (h.) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;
 - (i.) The expression "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.
3. The expressions mentioned in section two of The Customs Act, as amended by section two of The Customs Amendment Act, 1888, whenever they occur herein or in any Act relating to the customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said sections two; and any power conferred upon the Governor in Council by The Customs Act to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby abrogated or impaired.
4. Subject to the provisions of this Act and to the requirements of The Customs Act, chapter thirty-two of the Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, referred to as not enumerated, in schedule A to this Act, the several rates of duties of customs set forth and described in the said schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.
5. Subject to the same provisions and to the further conditions contained in schedule B to this Act, all goods enumerated in the said schedule B may be imported into Canada or may be taken out of warehouse for consumption in Canada without the payment of any duties of customs thereon.
6. The importation into Canada of any goods enumerated, described or referred to in schedule C to this Act, is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.
7. The whole or part of the duties hereby imposed upon fish and other product 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 Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in 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 carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.
9. Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the controller of customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the commissioner of customs within thirty days from the rendering of such decision, such decision is, with the approval of the controller, changed; and the decision of the commissioner with such approval shall be final.
10. In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes's hydrometer or of the specific gravity bottle, as the controller of customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer

The Canadian Tariff, 1897.

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

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

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

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

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

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

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

14. Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment of 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

The Canadian Tariff, 1897.

exemption from duty, or proportionate 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:—

1. (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, 1891, 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 product of Canada on terms which, on the whole, are as favorable to Canada as the terms of the reciprocal tariff herein referred to are to the countries to which it may apply, articles which are the growth, produce, or manufacture of such country, when imported direct therefrom, may then be entered for duty, or taken out of warehouse for consumption in Canada, at the reduced rates of duty provided in the reciprocal tariff set forth in schedule D to this Act.

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

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

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

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

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

3. If the judge reports that such trust, combination, association or agreement exists, and if it appears to the Governor in Council that such disadvantage to the consumer 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 1891; 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.

ELECTRIC CO. TORONTO

SOLE MANUFACTURERS FOR THE DOMINION OF THE

"SKC" SYSTEM

GENERATORS MOTORS TRANSFORMERS

THE ONLY PERFECTED SYSTEM FOR THE SUPPLY OF POWER AND LIGHT
FROM THE SAME GENERATOR AND CIRCUIT.

Simplicity. *Regulation.* *Efficiency.*

CHARACTERIZE THIS SYSTEM

SPECIALLY SUITABLE FOR LONG-DISTANCE TRANSMISSION

THE MANUFACTURE IS ALSO CONTINUED OF THE

T-H. Arc Dynamo and Lamps

AUTOMATIC AND SELF-REGULATING.

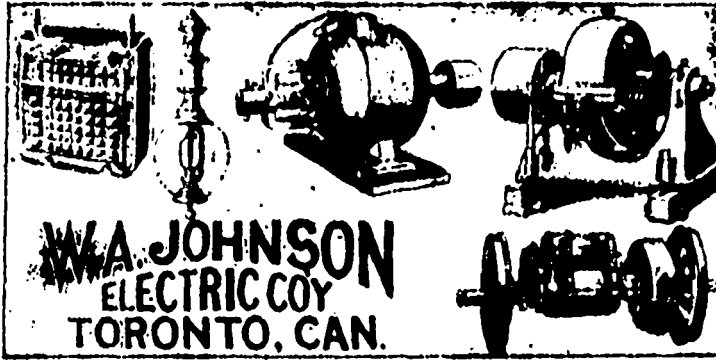
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RAILWAY GENERATORS and APPARATUS
ELECTRIC SUPPLIES OF ALL KINDS

SOLE AGENTS FOR THE DOMINION OF THE

ROYAL BEACON INCANDESCENT LAMP

CORRESPONDENCE SOLICITED

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We claim longer and more extensive experience in the manufacture and construction of

- Electrical Plants -

FOR

*Light, Power, Railroads, Steamboats,
Mining, etc.*

than any other Canadian Manufacturer.

We have installed the original apparatus in one hundred central stations and two hundred isolated plants.

WE MANUFACTURE A COMPLETE LINE OF

ARC DYNAMOS, ARC LAMPS, INCANDESCENT DYNAMOS, MOTORS, SWITCH BOARDS, "CHLORIDE" ACCUMULATORS

Sole Canadian Agents **WALKER** Railroad Lighting and Power Generators
and **RAILWAY and MINING MOTORS**

IN USE IN TORONTO, MONTREAL, ST. JOHN, LONDON, HAMILTON, Etc.

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Alternating Dynamos, Induction Type - No Moving Wire,

FOR SINGLE TWO OR THREE PHASE TRANSMISSION.

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For Single Two or Three Phase Circuits.

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(Long Burning) for any Circuit.

ROTARY TRANSFORMERS, Direct Current Arc Lamps

(LONG BURNING TYPE) for Constant Current, Constant Potential
or Railroad Circuits. GET OUR ESTIMATES.

W. A. Johnson Electric Company

34 YORK STREET, TORONTO, CANADA

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

The Canadian Tariff, 1897.

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 able 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.

- Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon..... 16c p gall
- Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon..... 24c p gall
- Cider, not clarified or refined, five cents per gallon..... 5c p gall
- Cider, clarified or refined, ten cents per gallon .. 10c p gall
- Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent. of proof spirits, two dollars per gallon..... \$2 p gall
- Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent ad valorem..... 20 p c
- Spirituos or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixtures thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent under proof, but all such liquors shall be computed as of the strength of fifteen per cent under proof, as follows :-

 - (a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.o.s.; rum, whiskey and all spirituos 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, absinthia, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.o.s.; mescal, pulque, rum shrub, schiedau and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and forty cents per gallon \$2.40 p gall
 - (b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, olixira, essences, extracts, lotions,

- tinctures or medicines, or medicinal wines (so called), or ethereal and spirituous fruit essences, n.o.s., two dollars and forty cents per gallon and thirty per cent ad valorem. \$2.40 p gall & 30 p c
 - (c) Alcoholic perfumes and perfumed spirits, hay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, fifty per cent ad valorem..... 50 p c
 - When in bottles, flasks or other packages, containing more than four ounces each, two dollars and forty cents per gallon and forty per cent ad valorem..... \$2.40 p gall & 40 p c
 - (d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and forty cents per gallon and thirty per cent ad valorem..... \$2.40 p gall & 30 p c
 - (e) Vermouth containing not more than thirty-six per cent, and ginger wine containing not more than twenty-six per cent of proof spirits, twenty cents per gallon..... 20c p gall
 - If containing more than these percentages respectively of proof spirits, two dollars and forty cents per gallon..... \$2.40 p gall
 - (f) Medicinal or medicated wine containing not more than forty per cent of proof spirits, one dollar and fifty cents per gallon..... \$1.50 p gall
- 8 Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon; and for each degree or fraction of a degree of strength in excess of the twenty-six per cent of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent of proof spirits; and in addition thereto, thirty per cent ad valorem..... 30 p c
- 9 Champagne and all other sparkling wines in bottles containing each not more than a quart but more than a pint, three dollars and thirty cents per dozen bottles; containing not more than a pint each, but more than one-half pint, one dollar and sixty-five cents per dozen bottles; containing one-half pint each or less, eighty-two cents per dozen bottles; bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty there shall be an ad valorem duty of thirty per cent..... 30 p c
- 10 But any liquors imported under the name of wine, and containing more than forty per cent of spirits of the strength of proof shall be rated for duty as unenumerated spirits.
- Animals, and Agricultural, Animal and Dairy Products.
- 11 Animals, living, n.e.s., twenty per cent ad valorem..... 20 p c
 - 12 Live hogs, one and one-half cent per pound..... 1 1/2c per lb
 - 13 Meats, n.e.s., (when in barrel, the barrel to be free), two cents per pound..... 2c per lb
 - 14 Meats, fresh, n.e.s., three cents per pound..... 3c per lb
 - 15 Canned meats, and canned poultry and game, extracts of meats and fluid beef not medicated, and soups, twenty-five per cent ad valorem..... 25 p c
 - 16 Mutton and lamb, fresh, thirty-five per cent ad valorem..... 35 p c
 - 17 Poultry and game, n.o.p., twenty per cent ad valorem..... 20 p c
 - 18 Lard, lard compound and similar substances, cotton lene and animal stearine of all kinds, n.e.s., two cents per pound..... 2c per lb

The Packard Electric Co.

(LIMITED)

. . MAKERS . .

TYPE "L" 60 Cycle TRANSFORMERS

. . . UNEQUALLED IN . . .

EFFICIENCY, REGULATION, DURABILITY, CONVENIENCE.

Compare the results given below of a **7,500 Watt** (150 lights) **Type "L" Transformer** with those of any other make, domestic or foreign:

Capacity	- - - - -	7,500 Watts
Regulation	- - - - -	1.6 %
Copper Loss, full load	- - - - -	144.50 Watts
"	" 3/4 "	81.25 "
"	" 1/2 "	42.00 "
Efficiency, full	" - - -	97.08 %
"	3/4 "	97.20 "
"	1/2 "	96.82 "
Insulation Test (ten minutes),		7,500 volts.
Alternations	- - - - -	16,000

We invite competitive tests and will furnish Weston Standard Instruments for the same when requested.

PRICES AND FURTHER INFORMATION UPON APPLICATION.

- INCANDESCENT LAMPS -

RECORDING WATT METERS FOR ALL CURRENTS.

The Packard Electric Co. (Limited), ST. CATHARINES,
ONTARIO.

R. E. T. PRINGLE, General Agent, Montreal.

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

19 Tallow and stearic acid, twenty per cent ad valorem	9 p c
20 Beeswax, ten per cent ad valorem	10 p c
21 Candles, n.e.s., twenty-five per cent ad valorem	25 p c
22 Paraffine wax candles, thirty per cent ad valorem	30 p c
23 Soap, common or laundry, one cent per pound	1c p lb
24 Castile soap, mottled or white, two cents per pound	2c p lb
25 Soap, n.e.s., thirty-five per cent ad valorem	35 p c
26 Pearline, and other soap powders, thirty per cent ad valorem	30 p c
27 Glue, liquid, powdered or sheet, and mucilage, gelatine, and isinglass, twenty-five per cent ad valorem	25 p c
28 Feathers, unprocessed, twenty per cent ad valorem	20 p c
29 Feathers, n.e.s., thirty per cent ad valorem	30 p c
30 Eggs, three cents per dozen	3c p doz
31 Butter, four cents per pound	4c p lb
32 Cheese, three cents per pound	3c p lb
33 Condensed milk (weight of the package to be included in the weight for duty), three and one-quarter cents per pound	3¼c p lb
34 Condensed coffee with milk, milk foods and all similar preparations, thirty per cent ad valorem	30 p c
35 Apples, including the duty on the barrel, forty cents per barrel	40c p bbl
36 Beans, fifteen cents per bushel	15c p bush
37 Buckwheat, ten cents per bushel	10c p bush
38 Peas, n.e.s., ten cents per bushel	10c p bush
39 Potatoes, n.e.s., fifteen cents per bushel	15c p bush
40 Rye, ten cents per bushel	10c p bush
41 Rye flour, including the duty on the barrel, fifty cents per barrel	50c p bbl
42 Hay, two dollars per ton	\$2 p ton
43 Vegetables, n.o.p., twenty-five per cent ad valorem	25 p c
44 Barley, thirty per cent ad valorem	30 p c
45 Dutiable breadstuffs, grain, and flour and meal of all kinds, when damaged by water in transit, twenty per cent ad valorem on the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs Act	20 p c
46 Buckwheat, meal or flour, one-fourth of one cent per pound	¼c p lb
47 Cornmeal, including the duty on the barrel, twenty-five cents per barrel	25c p bbl
48 Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council, seven and one-half cents per bushel	7½c p bush
49 Oats, ten cents per bushel	10c p bush
50 Oatmeal, twenty per cent ad valorem	20 p c
51 Rice, uncleaned, unhulled or paddy, one-half cent per pound	½c p lb
52 Rice, cleaned, one and one-quarter cent per pound	1¼c p lb
53 Rice and sago flour and sago, and tapioca, twenty-five per cent ad valorem	25 p c
54 Rice, when imported by makers of rice-starch for use in their factories in making starch, three-fourth of one cent per pound	¾c p lb
55 Wheat, twelve cents per bushel	12c p bush
56 Wheat flour, including the duty on the barrel, sixty cents per barrel	60c p bbl
57 Biscuits not sweetened, twenty-five per cent ad valorem	25 p c
58 Biscuits, sweetened, twenty-seven and one-half per cent ad valorem	27½ p c
59 Macaroni and vermicelli, twenty-five per cent ad valorem	25 p c
60 Starch, including farina, corn starch or flour and all preparations having the qualities of starch, the weight of the package to be in all cases included in the weight for duty, one and one-half cent per pound	1½c p lb
61 Seeds, viz:—garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in bulk or in large parcels, ten per cent ad valorem. When put up in small papers or parcels, twenty-five per cent ad valorem	10 p c 25 p c
62 Mustard, ground, twenty-five per cent ad valorem	25 p c
63 Mustard cake, fifteen per cent ad valorem	15 p c
64 Sweet potatoes and yams, ten cent per bushel	10c p bush

The Canadian Tariff, 1897.

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

EUGENE F. PHILLIPS, President.

JOHN CARROLL, Sec'y and Treas.

Eugene F. Phillips**Electrical Works (Limited)****MONTREAL, - CANADA****BARE and INSULATED ELECTRIC WIRE****Electric Light Line Wire****Incandescent and Flexible Cords****RAILWAY FEEDER and TROLLEY WIRE****Americanite, Magnet, Office and Annunciator Wires****Cables for Aerial and Underground Use.****U. S. Factory: AMERICAN ELECTRICAL WORKS, Providence, R. I.****NEW YORK STORE:****CHICAGO STORE:****P. C. ACKERMAN, Agt., 10 Cortland St.****F. E. DONOHUE, Agt., 241 Madison St.****The Robert Mitchell Co. (Limited)****..MONTREAL..****MANUFACTURERS OF****GAS and ELECTRIC LIGHT
FIXTURES****Engineers, Plumbers, Gas and Steamfitters
SUPPLIES****Write for Catalogue and Prices.****When writing to Advertisers please mention The Canadian Manufacturer.**

The Canadian Tariff, 1897.

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

The Canadian Tariff, 1897.

121 Packages containing oysters or other fish, n.o.p., twenty-five per cent ad valorem.....	25 p c
122 Oils, spermoceti, whale and other fish oils, and all other articles the produce of the fisheries not specially provided for, twenty per cent ad valorem.....	20 p c
Books and Paper.	
123 Albumenized and other papers and films chemically prepared for photographers' use, thirty per cent ad valorem.....	30 p c
124 Books, viz:—Novels or works of fiction, or literature of a similar character, unbound or paper-bound or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books, twenty per cent ad valorem.....	20 p c
125 Books, printed, periodicals and pamphlets, or parts thereof, n.e.s.—not to include blank account books, copy books, or books to be written or drawn upon, ten per cent ad valorem.....	10 p c
126 Advertising and printed matter, viz.: Advertising in 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 chronos, chromotypes, oleographs or like work produced by any process other than hand printing 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 advertising purposes, n.o.p., fifteen cents per pound.....	15c p lb
127 Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s., thirty-five per cent ad valorem.....	35 p c
128 Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts, and all similar work, unsigned, and cards or other commercial bank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s., thirty-five per cent ad valorem.....	35 p c
129 Printed music, bound or in sheets, ten per cent ad valorem.....	10 p c
130 Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs thereof, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.e.s., twenty per cent ad valorem.....	20 p c
131 Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada, twenty-five per cent ad valorem.....	25 p c
132 Union collar cloth paper in rolls or sheets, not glazed or finished, fifteen per cent ad valorem.....	15 p c
133 Union collar cloth paper in rolls or sheets, glazed or finished, twenty per cent ad valorem.....	20 p c
134 Mill-board, not straw-board, ten per cent ad valorem.....	10 p c
135 Straw board, in sheets or rolls; tarred paper, felt or straw board; sandpaper, glass or flint paper, and emery paper or emery cloth, twenty-five per cent ad valorem.....	25 p c
136 Paper sacks or bags of all kinds, printed or not, twenty-five per cent ad valorem.....	25 p c
137 Playing cards, six cents per pack.....	6c p pack
138 Paper hangings or wall papers, borders or bordering, and window blinds of paper of all kinds, thirty-five per cent ad valorem.....	35 p c

CANADIAN GENERAL ELECTRIC COMPANY

(Limited)

Head Office : 65 FRONT STREET WEST, TORONTO, ONT.

BRANCH OFFICES AND WARE-ROOMS :

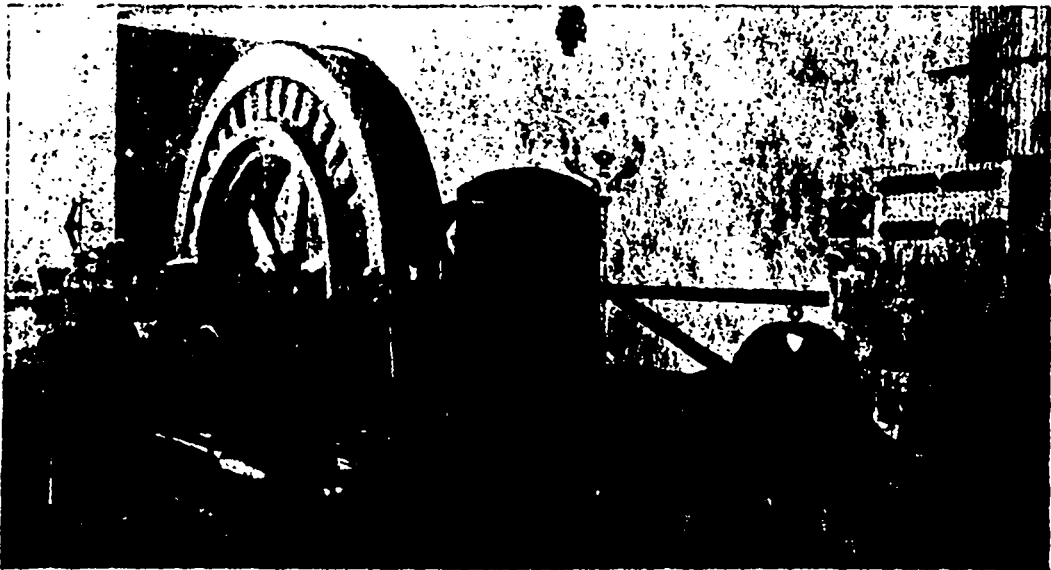
1802 Notre Dame St., MONTREAL, P.Q.

Main Street, - WINNIPEG, MAN.

138 Hollis Street, - HALIFAX, N.S.

Granville Street, - VANCOUVER, B.C.

NELSON, B.C.



600 Horse-Power Three-Phase Generator, Valleyfield, P.Q.

ELECTRIC POWER

By far the most extensive application of electric power which has up to the present been undertaken in connection with any manufacturing establishment in the Dominion is in the Mills of the Montreal Cotton Company, at Valleyfield, P.Q. The power plant recently installed by this Company consists of two of Our Standard Three-Phase Generators of 600 h.p. capacity each, running at 200 revolutions per minute, and direct connected to the jack-shaft. From these machines the current at low voltage is taken directly to the Motors distributed throughout the Mills. These Motors are of our standard Induction type, in some cases inverted and bolted to the ceiling to save floor-space. The total number of Motors so far installed in the Mills is thirteen, with an aggregate capacity of 855 h.p.

Two important undertakings for the transmission of power are the plants of the Lachine Rapids Land and Hydraulic Co., and of the West Kootenay Power and Light Co. In the former, the amount of power developed will amount to 21,000 h.p., transmitted seven miles; in the latter, 8,000 h.p., transmitted thirty miles. Both of these companies have selected our Revolving Field Type of Three-Phase Generators for their work.

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

139	Printing paper and paper of all kinds, n.e.s., twenty-five per cent ad valorem.....	25 p c
140	Ruled and border and coated papers, papetries, boxed papers, pads not printed, papier-mache ware, n.o.p.; envelopes, and all manufactures of paper, n.e.s., thirty-five per cent ad valorem	35 p c
Chemicals and Drugs.		
141	Acid, acetic acid and pyroligneous, n.e.s., and vinegar, a specific duty of fifteen cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents	15c p gall 2c p deg
The strength of proof shall be held to be equal to six per cent of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council.		
142	Acid, acetic acid crude, and pyroligneous crude, of any strength not exceeding thirty per cent, twenty-five per cent ad valorem.....	25 p c
143	Acid, muriatic and nitric, and all mixed or other acids, n.e.s., twenty per cent ad valorem.....	20 p c
144	Acid, sulphuric, twenty-five per cent ad valorem	25 p c
145	Acid phosphate, n.o.p., twenty-five per cent ad valorem.....	25 p c
146	Shulphuric ether, chloroform, and solutions of of peroxides of hydrogen, twenty-five per cent ad valorem	25 p c
147	All medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.; provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopœia 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.....	50 p c 25 p c
148	Pomades, French or flower odors preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent ad valorem.....	15 p c
149	Perfumery, including toilet preparations (non-alcoholic), viz.:—Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin, thirty per cent ad valorem.....	30 p c
150	Liquorice paste and liquorice in rolls and sticks twenty per cent ad valorem.....	20 p c
151	Paraffine wax, thirty per cent ad valorem	30 p c
152	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated; surgical belts and trusses, electric belts, pessaries and suspensory bandages of all kinds, twenty per cent ad valorem.....	20 p c
153	Surgical and dental instruments (not being furniture) and surgical needles, ten per cent ad valorem	10 p c
154	Cod liver oil, twenty per cent ad valorem.....	20 p c
Opium.		
155	Opium, crude, the outward ball or covering to be free of duty, one dollar per pound.....	\$1 p lb
156	Opium, powdered, one dollar and thirty-five cents per pound.....	\$1.35 p lb
157	Opium, prepared for smoking, five dollars per pound	\$5 p lb

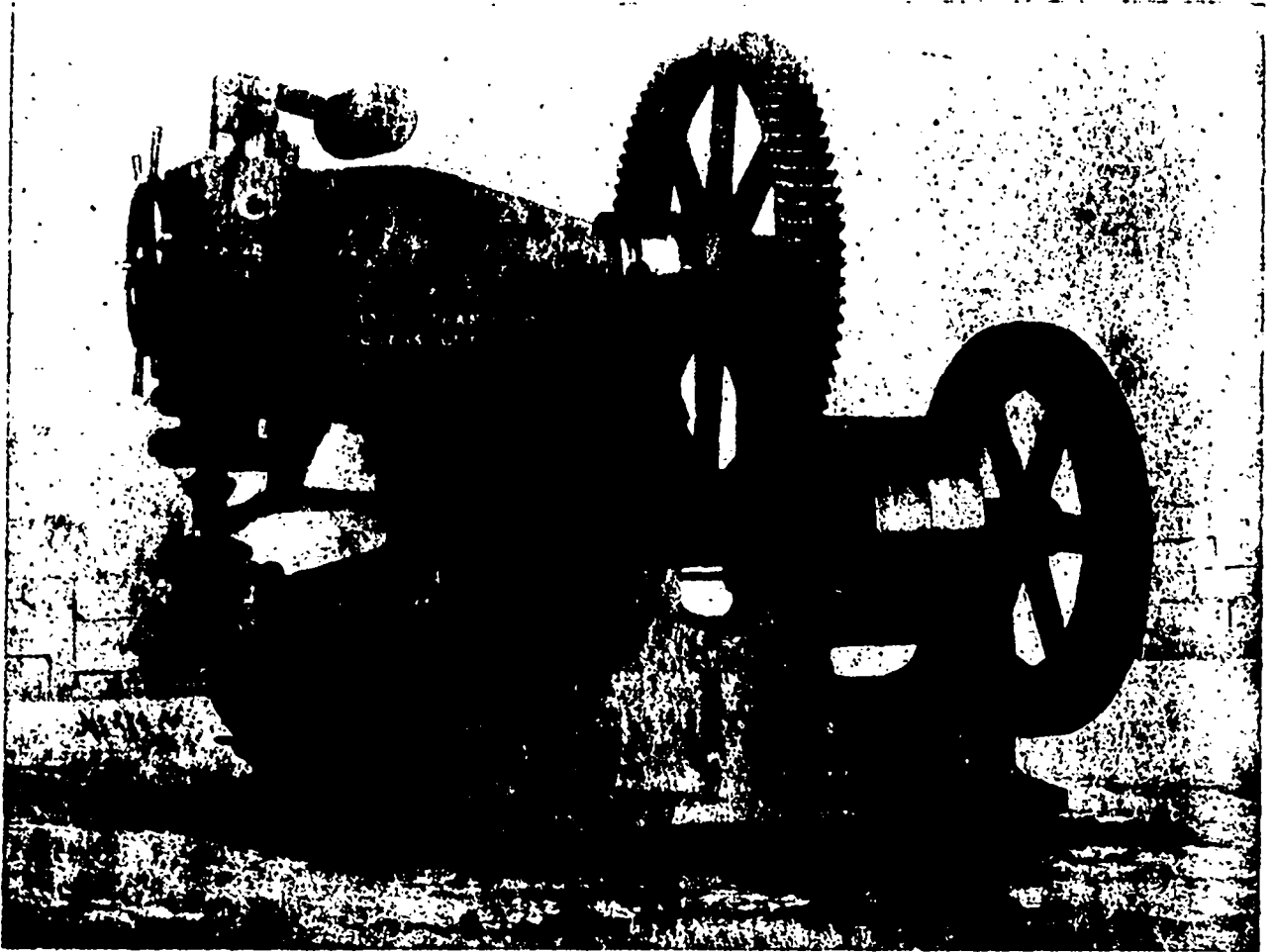
The Canadian Tariff, 1897.

Colors, Paints, Oils, Varnishes, etc.		
158	Dry white and red lead, orange mineral and zinc white, five per cent ad valorem	5 p c
159	Ochres, ochrey earths, raw siennas, and colors, dry, n.e.s., twenty per cent ad valorem.....	20 p c
160	Oxides, umbers, burnt siennas, and fire proofs, n.e.s., laundry bluing of all kinds, rough stuff and dry and liquid fillers, anti-corrosive and anti-fouling paints commonly used for ship's hulls, and ground and liquid paints, n.e.s., twenty-five per cent ad valorem.....	25 p c
161	Paints and colors, ground in spirits, and all spirit varnishes and lacquers, one dollar and twelve and one-half cents per gallon.....	\$1.12½ p gall
162	Paris green, dry, ten per cent ad valorem.....	10 p c
163	Ink for writing, twenty per cent ad valorem.....	20 p c
164	Blacking, shoe, and shoemakers' ink; shoe, harness and leather dressing, harness soap, and knife or other polish or composition, n.o.p., twenty-five per cent ad valorem	25 p c
165	Putty, of all kinds, twenty per cent ad valorem.	20 p c
166	Turpentine, spirits of, five per cent ad valorem.....	5 p c
167	British gum, dextrine, sizing cream and enamel sizing, ten per cent ad valorem	10 p c
168	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.e.s., twenty cents per gallon and twenty per cent ad valorem.....	20c p gall and 20 p c
169	Linseed or flaxseed oil, raw or boiled, lard oil, neatsfoot oil, and sesame seed oil, twenty-five per cent ad valorem.....	25 p c
170	Illuminating oils composed wholly or in part of the products of petroleum, coal, shalé or lignite, costing more than thirty cents per gallon, twenty-five per cent ad valorem.....	25 p c
171	Lubricating oils, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon, five cents per gallon.....	5c p gall
172	Crude petroleum, fuel and gas oils (other than naphtha, benzine or gasoline) when imported by manufacturers (other than oil refiners) for use in their own factories for fuel purposes or for the manufacture of gas, two and one-half cents per gallon.....	2½c p gall
173	Oils, coal and kerosene distilled, purified or refined, naphtha and petroleum, and products of petroleum, n.e.s., five cents per gallon....	5c p gall
174	Barrels, containing petroleum or its products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty, twenty cents each.....	20c each
175	Lubricating oils, n.e.s., and axle grease, twenty-five per cent ad valorem.....	25 p c
176	Olive oil, n.e.s., twenty per cent ad valorem...	20 p c
177	Essential oils, ten per cent ad valorem.....	10 p c
178	Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, thirty-five per cent ad valorem.....	35 p c
Coal.		
179	Bituminous slack coal, such as will pass through a half-inch screen, subject to regulations to be made by the Controller of Customs, twenty per cent ad valorem, but not to exceed thirteen cents per ton of 2,000 pounds (being the equivalent of fifteen cents per ton of 2,240 pounds): Provided that if the United States Congress fixes the duty on 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	20 p c
180	Coal, bituminous, round and run of mine, and coal, n.e.s., fifty-three cents per ton of 2,000 pounds (being the equivalent of sixty cents per ton of 2,240 pounds): Provided that if the United States Congress fixes the duty on such coal at a rate not exceeding forty cents per ton of 2,240 pounds, the Governor in Council may by proclamation reduce the duty mentioned in	

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Ontario.



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Boiler Shops,
Ship Yards,

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Montreal Store, 321 ST. JAMES ST.

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The Canadian Tariff, 1897.

The Canadian Tariff, 1897.

this item to forty cents per ton of 2,240 pounds, or the equivalent thereof per ton of 2,000 pounds, and the duty declared by such proclamation shall then be the minimum duty on such coal from all countries, notwithstanding section seventeen of this Act. 53c p ton of 2,000 lbs

Earthenware, Cements, Slate and Stoneware.

- 181 Building brick, paving brick, stove linings, and fire brick, n.o.s., and manufactures of clay or cement, n.o.p., twenty per cent ad valorem. 20 p c
- 182 Earthenware and stoneware, viz.; demijohns, churns or crocks, thirty per cent ad valorem. 30 p c
- 183 Drain tiles, not glazed, twenty per cent ad valorem. 20 p c
- 184 Drain pipes, sewer pipes, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, and earthenware tiles, thirty-five per cent ad valorem. 35 p c
- 185 China and porcelain ware, also earthenware and stoneware, brown or colored and Rockingham ware, white granite or iron stoneware, "c. c." or cream-colored ware, decorated, printed or sponged, and all earthenware, n.o.s., thirty per cent ad valorem. 30 p c
- 186 Baths, tubs and wash-stands of earthenware, stone, cement or clay, or of other material, n.o.p., thirty per cent ad valorem. 30 p c
- 187 Cement, Portland and hydraulic or water lime, in bags, barrels or casks, the weight of the package to be included in the weight for duty, twelve and one-half cents per one hundred pounds. 12½ c p 100 lbs
- 188 Plaster of Paris, or gypsum, ground, not calcined, fifteen per cent ad valorem. 15 p c
- 189 Plaster of Paris, or gypsum, calcined or manufactured, the weight of the package to be included in the weight for duty, twelve and one-half cents per one hundred pounds. 12½ c per 100 lbs
- 190 Lithographic stones, not engraved, twenty per cent ad valorem. 20 p c
- 191 Grindstones, not mounted, and not less than thirty-six inches in diameter, fifteen per cent ad valorem. 15 p c
- 192 Grindstones, n.o.s., twenty five per cent ad valorem. 25 p c
- 193 Flagstone, sandstone and all building stone, not hammered or chiselled and marble and granite, rough, not hammered or chiselled, fifteen per cent ad valorem. 15 p c
- 194 Marble and granite, sawn only, flagstone and all other building stone, dressed; and paving blocks of stone, twenty per cent ad valorem. 20 p c
- 195 Marble and granite, n.o.s., and all manufactures of marble or granite, n.o.p., thirty-five per cent ad valorem. 35 p c
- 196 Manufactures of stone, n.o.p., thirty per cent ad valorem. 30 p c
- 197 Roofing slate, twenty-five per cent ad valorem; provided that the duty shall not exceed seventy-five cents per square. 25 p c
- 198 Slate mantels and other manufactures of slate, n.o.s., thirty per cent ad valorem. 30 p c
- 199 Slate pencils and school writing slates, twenty-five per cent ad valorem. 25 p c
- 200 Mosaic flooring of any material, thirty per cent ad valorem. 30 p c

Glass and Glassware.

- 201 Common and colorless window glass, and plain colored, opaque, stained or tinted, or muffled glass, in sheets, twenty per cent ad valorem. 20 p c
- 202 Ornamental, figured, and enamelled colored glass, vitrified or painted, chipped, figured, enamelled, and obscured white glass; stained glass windows, and memorial or ornamental window glass, n.o.p., and rough rolled plate glass, thirty per cent ad valorem. 30 p c
- 203 Plate glass, not bevelled, in sheets or panes, not exceeding twenty-five square feet each, n.o.p., twenty-five per cent ad valorem. 25 p c

- 204 Plate glass, not bevelled, in sheets or panes, n.o.s., thirty-five cent ad valorem. 35 p c
- 205 Plate glass, bevelled, in sheets or panes, n.o.p., thirty-five per cent ad valorem. 35 p c
- 206 Silvered glass, bevelled or not and framed or not, thirty-five per cent ad valorem. 35 p c
- 207 German looking-glass plate, (thin plate), unsilvered or for silvering, twenty per cent ad valorem. 20 p c
- 208 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. 30 p c
- 209 Bent plate or other sheet glass, and all other glass, and manufactures of glass, n.o.p., twenty per cent ad valorem. 20 p c
- 210 Spectacles and eyeglasses, thirty per cent ad valorem. 30 p c
- 211 Spectacle and glass frames, and metal parts thereof, twenty per cent ad valorem. 20 p c

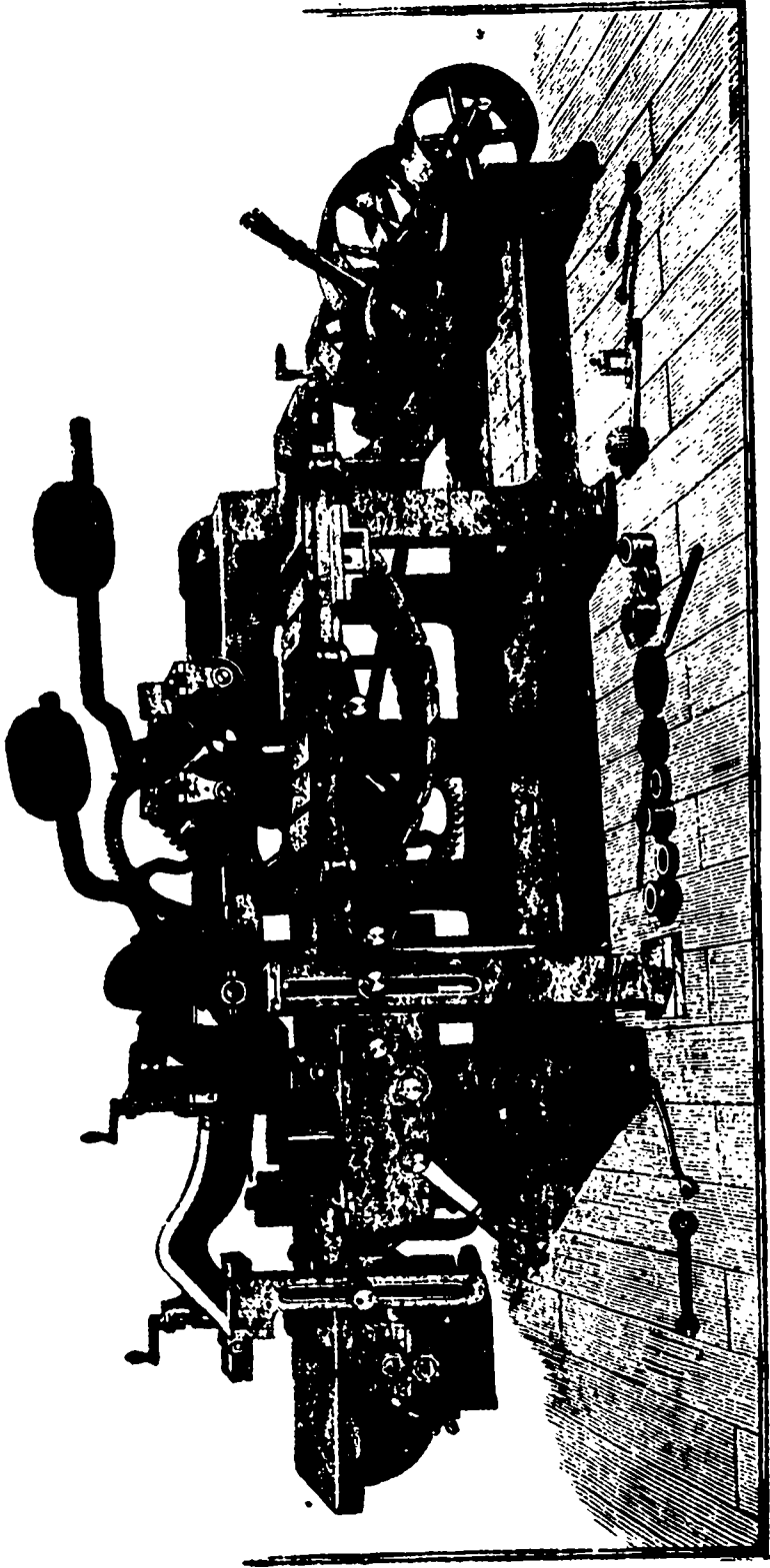
Leather, Rubber and Manufactures of.

- 212 Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, or other upper leather, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.s., harness leather, and chamois skin, seventeen and one-half per cent ad valorem. 17½ p c
- 213 Skins for morocco leather, tanned but not further manufactured; sole leather, and belting leather, of all kinds; tanners' scrap leather, and leather and skins, n.o.p., fifteen per cent ad valorem. 15 p c
- 214 Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use in their own factories in the manufacture of gloves, ten per cent ad valorem. 10 p c
- 215 Lapped, patent or enamelled leather, and morocco leather, twenty-five per cent ad valorem. 25 p c
- 216 Leather-board, leatheroid, manufactures thereof, n.o.p., twenty-five per cent ad valorem. 25 p c
- 217 Whips of all kinds, including thongs and lashes, thirty-five per cent ad valorem. 35 p c
- 218 Belting, of leather or other material, n.o.s., twenty per cent ad valorem. 20 p c
- 219 Boots and shoes, and slippers, of any material, n.o.s., twenty-five per cent ad valorem. 25 p c
- 220 Manufactures of raw hide, and all manufactures of leather, n.o.p., twenty-five per cent ad valorem. 25 p c
- 221 India rubber boots and shoes; and all manufactures of India-rubber and gutta percha, n.o.p., twenty-five per cent ad valorem. 25 p c
- 222 India-rubber clothing and clothing made waterproof with India-rubber, rubber or gutta hose, and cotton or linen hose lined with rubber, rubber mats or matting, and rubber packing, thirty-five cent per ad valorem. 35 p c

Metals and Manufactures of.

- 223 Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use, one dollar per ton. \$1.00 p ton
Nothing shall be deemed scrap iron or scrap steel, except waste or refuse iron or steel fit only to be re-manufactured in rolling mills.
- 224 Iron in pigs, iron kentledge, and cast scrap iron, two dollars and fifty cents per ton. \$2.50 p ton
- 225 Ferro-silicon, ferro-manganese, and spegeleisen, five per cent ad valorem. 5 p c
- 226 Iron or steel ingots, clogged ingots, blooms, slabs, billets, puddled bars and loops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except castings, two dollars per ton. \$2 p ton

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of Every Description and
for all purposes; also

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MOFFAT'S IMPROVED FEED WATER HEATERS, Etc.

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SEND FOR CATALOGUE.

The Canadian Tariff, 1897.

227	Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, weighing less than thirty five pounds per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p., seven dollars per ton	\$7 p ton
228	Rolled iron or steel angles, tees, beams, channels, joists, girders, zees, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.o.s., and flat eye-bar blanks not punched or drilled, ten per cent ad valorem	10 p c
229	Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats; and rolled shapes, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, eight inches or less in width, number eighteen gauge and thicker, n.o.s., seven dollars per ton	\$7 p ton
230	Universal mill or rolled edge bridge plates of steel when imported by manufacturers of bridges, ten per cent ad valorem	10 p c
231	Rolled iron or steel plates not less than thirty inches in width, and not less than one quarter of an inch in thickness, n.o.p., ten per cent ad valorem	10 p c
232	Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.o.s., seven dollars per ton	\$7 p ton
233	Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories, five per cent ad valorem	5 p c
234	Rolled iron or steel sheets number seventeen gauge, and thinner, n.o.p.; Canada plates; Russia iron; flat galvanized iron or steel sheets, turne plate, and rolled sheets of iron or steel coated with zinc, splter or other metal, of all widths or thickness, n.o.p., and rolled iron or steel hoop, band, scroll or strip, thinner than number eighteen gauge, n.o.s., five per cent ad valorem	5 p c
235	Chrome steel, fifteen per cent ad valorem	15 p c
236	Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than two and one-half cents per pound, n.o.p., five per cent ad valorem	5 p c
237	Swedish rolled iron and Swedish rolled steel nail rods under half an inch in diameter for the manufacture of horse-shoe nails, fifteen per cent ad valorem	15 p c
238	Iron and steel railway bars or rails of any form, punched or not, n.o.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers, thirty per cent ad valorem	30 p c
239	Railway fish plates and tie plates, eight dollars per ton	\$8 p ton
240	Switches, frogs, crossings and intersections for railways, thirty per cent ad valorem	30 p c
241	Locomotives for railways, n.o.s., thirty-five per cent ad valorem	35 p c
242	Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.o.s., thirty-five per cent ad valorem	35 p c
243	Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.o.s.; and steel shafting, turned, compressed, or polished; and hammered iron or steel bars or shapes, n.o.p., thirty per cent ad valorem	30 p c
244	Iron or steel castings, in the rough, n.o.s., twenty-five per cent ad valorem	25 p c

The Canadian Tariff, 1897

245	Stove plates, stoves of all kinds, for oil, gas, coal or wood, or parts thereof, and sad or smoothing, hatters and tailors' irons, plate wholly or in part, or not, twenty-five per cent ad valorem	25 p c
246	Springs, axles, axle bars, n.e.s., and axle blanks, and parts thereof, of iron or steel, for railway or tramway, or other vehicles, thirty-five per cent ad valorem	35 p c
247	Cart or waggon skeins or boxes, thirty per cent ad valorem	30 p c
248	Cast iron pipe of every description, eight dollars per ton	\$8 p ton
249	Wrought iron or steel boiler tubes, n.e.s., including flues and corrugated tubes for marine boilers, five per cent ad valorem	5 p c
250	Tubes of rolled steel, seamless not joined or welded, not more than one and one-half inch in diameter; and seamless steel tubes for bicycles, ten per cent ad valorem	10 p c
251	Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over two inches in diameter, n.e.s., fifteen per cent ad valorem	15 p c
252	Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, two inches or less in diameter, n.e.s., thirty-five per cent ad valorem	35 p c
253	Other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, n.o.p., thirty per cent ad valorem	30 p c
254	Iron or steel fittings for iron or steel pipe, of every description, and chilled iron or steel rolls, thirty per cent ad valorem	30 p c
255	Iron or steel cut nails and spikes, (ordinary builders'); and railroad spikes, one-half of one cent per pound	½ c p lb
256	Wrought and pressed nails and spikes, trunk, clout, coopers', cigar box, Hungarian, horse-shoe, and other nails, n.e.s.; horse, mule and ox shoes, thirty per cent ad valorem	30 p c
257	Wire nails of all kinds, n.o.p., three-fifths of one cent per pound	3-5c p lb
258	Composition nails and spikes and sheathing nails, fifteen per cent ad valorem	15 p c
259	Iron or steel shoe tacks, and ordinary cut tacks, leathored or not, brads, sprigs and shoe nails, double pointed tacks, and other tacks of iron and steel, n.o.p., thirty-five per cent ad valorem	35 p c
260	Screws, commonly called "wood screws," of iron or steel, brass or other metal, including lag or couch screws, plated or not, and machine or other screws, n.o.p., thirty-five per cent ad valorem	35 p c
261	Coil chain, coil chain links, and chain shackles, of iron or steel, five-sixteenths of an inch in diameter and over, five per cent ad valorem	5 p c
262	Barbed wire; and galvanized wire for fencing, numbers nine, twelve and thirteen gauge, fifteen per cent ad valorem, until 1st January, 1898; thereafter free	15 p c
263	Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s., fifteen per cent ad valorem	15 p c
264	Wire, single or several, covered with cotton, linen, silk, rubber, or other material, including cable so covered, n.o.s., thirty per cent ad valorem	30 p c
265	Brass wire, plain, ten per cent ad valorem	10 p c
266	Copper wire, plain, tinned or plated, fifteen per cent ad valorem	15 p c
267	Wire cloth, or woven wire of brass or copper, twenty-five per cent ad valorem	25 p c
268	Wire of all metals and kinds, n.o.p., twenty per cent ad valorem	20 p c
269	Wire rope, stranded or twisted wire, clothes line, picture or other twisted wire and wire cable, n.e.s., twenty-five per cent ad valorem	25 p c
270	Wire cloth or wire wire, and wire netting, of iron or steel, thirty per cent ad valorem	30 p c

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Adirondacks,	Old Orchard Beach,
White Mountains,	Georgian Bay,
Midland Lakes,	Muskoka Lakes,

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GENERAL OFFICES, - MONTREAL, P. Q.

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The Canadian Tariff, 1897.

271 Needles, of any material or kind, and pins manufactured from wire of any metal, n.o.p., thirty per cent ad valorem.....	30 p c
272 Lead, old, scrap, pig and block, fifteen per cent ad valorem.....	15 p c
273 Lead, in bars, and in sheets, twenty-five per cent ad valorem.....	25 p c
274 Lead pipe, lead shot and lead bullets, thirty-five per cent ad valorem.....	35 p c
275 Lead, manufactures of, n.o.p., thirty per cent ad valorem.....	30 p c
276 Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n.o.s., and all manufactures of brass or copper, n.o.p., thirty per cent ad valorem.....	30 p c
277 Zinc, manufactures of, n.o.p., twenty-five per cent ad valorem.....	25 p c
278 Nickel anodes, ten per cent ad valorem.....	10 p c
279 Iron or steel nuts, washers, rivets, and bolts, with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.o.s., three-quarters of one cent per pound and twenty-five per cent ad valorem ..	¼ c p lb. and 25 p c
280 Builders' cabinet-makers', upholsterer's, harness-makers', saddlers', and carriage hardware, including butt-hinges, locks, curry combs or curry cards, horse-boots, harness and saddlery, n.e.s., thirty per cent ad valorem.....	30 p c
281 Skates of all kinds, roller or other, and parts thereof, thirty-five per cent ad valorem.....	35 p c
282 Gas meters, thirty-five per cent ad valorem	35 p c
283 Safes, doors for safes and vaults; scales, balances, weighing beams, and strength-testing machines of all kinds, thirty per cent ad valorem.....	30 p c
284 Carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking and glaziers' knives, cigar knives, spatulas or palette knives, razors, erasers or office knives, pen, pocket, pruning, sportsmen's or hunters' knives, manicure files, scissars, trimmers, barbers', tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p.--When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents.--thirty per cent ad valorem ..	30 p c
285 Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured, ten per cent ad valorem.....	10 p c
286 Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; also, moulded celluloid balls and cylinders, coated with tin-foil or not, but not finished or further manufactured, and celluloid lamp shade blanks, ten per cent ad valorem.....	10 p c
287 Bird, parrot, squirrel and rat cages, of wire, and metal parts thereof, thirty-five per cent ad valorem.....	35 p c
288 Files and rasps, n.e.s., thirty per cent ad valorem.....	30 p c
289 Axes, cleavers, hatchets, saws, wedges, sledges, hammers, crow-bars, cant-dogs and track tools; picks, mattocks, and eyes or poles for the same; anvils, vices; and tools, of all kinds, for hand or for machine use, including shoe-makers' and tinsmiths' tools or bench machines, n.o.p., thirty per cent ad valorem.....	30 p c
290 Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post hole diggers, and other agricultural implements, n.e.s., twenty-five per cent ad valorem.....	25 p c
291 Shovels and spades, iron or steel, n.e.s.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers, thirty-five per cent ad valorem.....	35 p c

The Canadian Tariff, 1897.

292 Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, and manufactures of aluminum, n.o.p., twenty-five per cent ad valorem.....	25 p c
293 Sterling 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 valorem.....	30 p c
294 Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; and electric apparatus, n.e.s., twenty-five per cent ad valorem.....	25 p c
295 Electric light carbons and carbon points, of all kinds, n.e.s., thirty-five per cent ad valorem ..	35 p c
296 Carbons over six inches in circumference, fifteen per cent ad valorem.....	15 p c
297 Lamps, side-lights and head-lights, lanterns, chandeliers, gas, coal or other oil fixtures and electric light fixtures, or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shade holders, thirty per cent ad valorem.....	30 p c
298 Lamp springs, and glass bulbs for electric lights, ten per cent ad valorem.....	10 p c
299 Rabbit metal, type metal, phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire, ten per cent ad valorem.....	10 p c
300 Type for printing, including chases, galleys and slugs, of all kinds, twenty per cent ad valorem.....	20 p c
301 Plates engraved on wood, steel, or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved or for engraving thereupon, twenty per cent ad valorem.....	20 p c
302 Stereotypes, electrotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s., and matrices or copper shells for the same, one and one-half cent per square inch.....	1½ c p sq in
303 Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partially of metal or celluloid, one-fourth of one cent per square inch.....	¼ c p sq in
And matrices or copper shells for the same, one and one-half cent per square inch.....	1½ c p sq in
304 Clothes wringers for domestic use, and parts thereof, thirty-five per cent ad valorem.....	35 p c
305 Buckles of iron, steel, brass or copper, of all kinds, n.o.p., (not being jewellery), thirty per cent ad valorem.....	30 p c
306 Guns, rifles, including air guns and air rifles not being toys, muskets, cannons, pistols, revolvers, or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material, thirty per cent ad valorem ..	30 p c
307 Agate, granite or enamelled iron or steel hollow-ware, thirty-five per cent ad valorem.....	35 p c
308 Enamelled iron or steel ware, n.e.s.; iron or steel hollow-ware, plain black, tinned or coated; and nickel and aluminum kitchen or household hollow-ware, n.e.s., thirty per cent ad valorem.....	30 p c
309 Tinware, plain, japanned or lithographed, and all manufactures of tin, n.e.s., and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p., twenty-five per cent ad valorem.....	25 p c
310 Signs, of any material, framed or not; and letters of any material for signs or similar use, thirty per cent ad valorem.....	30 p c
311 Fire engines and fire extinguishing machines, including sprinklers for fire protection, thirty-five per cent ad valorem.....	35 p c
312 Brass pumps of all kinds, and garden or lawn sprinklers, thirty per cent ad valorem.....	30 p c

The James Cooper Manufacturing Co. (Limited)
 SOLE MANUFACTURERS OF
"INGERSOLL-SERGEANT"

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Rock Drills.

COAL CUTTERS.

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ORE CRUSHERS.

GENERAL MINING AND QUARRYING PLANT.

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MONTREAL.

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**Steam Shovels
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"COLUMBUS"
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MONTREAL.**

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

- 313 Printing presses, printing machines, lithographic presses and type-making accessories therefor; folding machines, book binders', book-binding, ruling, embossing and paper cutting machines, and parts thereof, ten per cent ad valorem . . . 10 p c
- 314 Sowing machines, and parts thereof, thirty per cent ad valorem 30 p c
- 315 Steam engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cutters, pumps, n.e.s., wind-mills, horse-powers, portable engines, threshers, separators, folder or feed cutters, potato diggers, grain crushers, fanning mills, hay tedders, farm waggons, slot machines, and typewriters, and all machinery composed wholly or in part of iron or steel, n.o.p., twenty-five per cent ad valorem 25 p c
- 316 Machine card clothing, twenty-five per cent ad valorem 25 p c
- 317 Mould boards or shaves, or plough plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished, or otherwise manufactured, five per cent ad valorem 5 p c
- 318 Mowing machines, harvesters self-binding or without binders, binding attachments, reapers, cultivators, ploughs, harrows, horse-rakes, seed drills, manure spreaders, weeders, and malleable sprocket or link bolting chain for binders, twenty per cent ad valorem 20 p c
- 319 Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmen's fishing bait, and fish hooks, n.e.s., thirty per cent ad valorem 30 p c
- 320 Patterns of brass, iron, steel or other metal (not being models), thirty per cent ad valorem 30 p c
- 321 Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether wholly or partly manufactured, thirty per cent ad valorem 30 p c

Vehicles.

- 322 Freight wagons, drays, sleighs and similar vehicles, twenty-five per cent ad valorem 25 p c
- 323 Buggies, carriages, pleasure carts and similar vehicles, n.e.s., including cutters, children's carriages and sleds, and finished parts thereof, n.o.p., thirty-five per cent ad valorem 35 p c
- 324 Railway cars, (or other cars), wheelbarrows, trucks, road or railway scrapers and hand carts, thirty per cent ad valorem 30 p c
- 325 Bicycles and tricycles, thirty per cent ad valorem 30 p c

Manufactures of Wood, Cane, Cork.

- 326 Cane, reed or rattan, split or otherwise manufactured, n.o.p. fifteen per cent ad valorem 15 p c
- 327 Corks, and other manufactures of cork wood or cork bark, n.o.p., twenty per cent ad valorem 20 p c
- 328 Sawed boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved, twenty-five per cent ad valorem 25 p c
- 329 Lumber and timber, manufactured, n.e.s., twenty per cent ad valorem 20 p c
- 330 Pails and tubs of wood; churns, brooms and whisks, wash-boards, pounders and rolling pins, twenty per cent ad valorem 20 p c
- 331 Veneers of wood, not over three thirty-seconds of an inch in thickness, seven and one-half per cent ad valorem 7½ p c
- 332 Mouldings of wood, plain, gilded or otherwise further manufactured, twenty-five per cent ad valorem 25 p c
- 333 Wood pulp, twenty-five per cent ad valorem 25 p c
- 334 Manufactures of wood, n.o.p., twenty-five per cent ad valorem 25 p c
- 335 Fishing rods, walking sticks and walking canes, of all kinds, n.e.s., thirty per cent ad valorem 30 p c
- 336 Picture frames and photograph frames, of any material, thirty per cent ad valorem 30 p c

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- 337 Umbrella, parasol and sunshade sticks or handles, n.e.s., twenty per cent ad valorem 20 p c
- 338 Coffins and caskets, and metal parts thereof, twenty-five per cent ad valorem 25 p c
- 339 Show-cases, of all kinds, and metal parts thereof, thirty-five per cent ad valorem 35 p c
- 340 Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls, cue-racks, and cue-tips, thirty-five per cent ad valorem 35 p c
- 341 Vulcanized fibre, kartavort, indurated fibre, and like material, and manufactures of, n.e.s., twenty-five per cent ad valorem 25 p c
- 342 Blinds of wood, metal or other material, not tax tile or paper, thirty per cent ad valorem 30 p c
- 343 House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished wire screens, wire doors and wire windows, cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses, bolsters, and pillows, including furniture springs and carpet sweepers; thirty per cent ad valorem 30 p c
- 344 Window shade or blind rollers, thirty-five per cent ad valorem 35 p c

Jewellery and Material therefor, etc

- 345 Watch cases, thirty per cent ad valorem 30 p c
- 346 Clocks, watches, watch glasses, clock and watch keys, and clock movements, twenty-five per cent ad valorem 25 p c
- 347 Watch actions and movements, ten per cent ad valorem 10 p c
- 348 Precious stones, n.e.s., polished, but not set, pierced or otherwise manufactured, and imitations thereof, ten per cent ad valorem 10 p c
- 349 Composition metal for the manufacture of jewellery and filled gold watch cases, ten per cent ad valorem 10 p c
- 350 Jewellery, for the adornment of the person, including hat pins, hair pins, belt or other buckles, and similar personal ornamental articles commercially known as jewellery, n.o.p., and all manufactures of gold and silver, n.e.s., thirty per cent ad valorem 30 p c
- 351 Fancy writing desks, fancy cases for jewellery, watches, silverware, platedware and cutlery; glove, handkerchief and collar boxes or cases, brush or toilet cases, and all fancy cases for similar fancy articles, of any material; fans; dolls and toys of all kinds; ornaments of alabaster, spar, amber, terra cotta or composition; statuettes and bead ornaments, n.e.s., thirty-five per cent ad valorem 35 p c
- 352 Gold, silver and aluminum leaf, Dutch or schlag metal leaf; brocade and bronze powders and gold liquid paint, twenty-five per cent ad valorem 25 p c

Minerals.

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

Musical Instruments.


- 356 Pianofortes, organs and musical instruments of all kinds, thirty per cent ad valorem 30 p c
- 357 Brass band instruments, parts of pianofortes and parts of organs, twenty-five per cent ad valorem 25 p c

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

Textiles, Hats, Furs, etc.

- 358 Cotton batts, larding and sheet wadding, cotton warps and cotton yarns, dyed or not, n.e.s., twenty-five per cent ad valorem 25 p c

NO!!! WONT HAVE IT.
DONT SEND ME ANYTHING BUT
SPOONER'S
COPPERINE
I KNOW WHAT MAKES GOOD BOXES.
YOU CAN'T TELL ME.



UP IN
G.

SPOONER'S
WIRE
DIAMETER

BEST
IN THE
WORLD
HARDWARE
ALL
SELL IT.

Good Metal Profit—Poor Metal Loss.

Engineers' Safeguard

Solid comfort and no sleep lost. Used in the largest engines on the Continent of America, built by the Laurie Engine Co., Montreal, for the Lachine Power Co.; also in their engine built for Toronto Railway Co. Running in Toronto Waterworks large engines for seven years, and used in many ocean liners.

Stands any gait, weight or motion. Strictly reliable in every bearing. Enquire at nearest hardware for it. If they don't keep it, send direct.

ALONZO W. SPOONER,
PORT HOPE, ONTARIO.

IF YOU WANT METAL FOR CHEAPNESS, TRY MY
Nicoluminam Babbitt Metal

"IT'S ALL RIGHT."

Tough Copperine
Hard Copperine
Finest Copperine
No. 1 Copperine
No. 2 Copperine
Nicoluminam Babbitt Metal
Tinsmiths' Solder
Metallic Packing
Excelsior Boiler Cleanser
Phenyle
Disinfectant
Lace Leather

USE
SPOONER'S

THE BEST JOURNAL MACHINERY BOX METAL IN THE WORLD . . .
 FIVE GRADES—Suitable in Quality and Price for High-Class and Other Work
TOUGH COPPERINE. FINEST COPPERINE. No. 2 COPPERINE
HARD COPPERINE. No. 1 COPPERINE.

COPPERINE

CANADIAN MADE AND STUMPS THE WORLD.



SOLE PROPRIETORS OF THE

The Queen City Oil Co. (LIMITED)

SAMUEL ROGERS, President

HEAD OFFICE: TORONTO, ONT.

PEERLESS BRANDS

CYLINDER, ENGINE AND DYNAMO OILS

THE VERY FINEST IMPORTED AMERICAN

Cylinder, Engine and Dynamo
Oils and Greases.

BRANCHES:
HAMILTON
OTTAWA
KINGSTON
BELLEVILLE
BRANTFORD
OWEN SOUND
BROCKVILLE

WHATEVER YOUR REQUIREMENTS ARE WE CAN FURNISH THE GOODS. LARGEST STOCK, BEST ASSORTMENT AND DECIDEDLY THE BEST OILS TO SELECT FROM AT PRICES COMMENSURATE WITH THE QUALITY.

SEND US YOUR ORDERS. CORRESPOND WITH US ABOUT OILS OR GREASES. COTTON WASTE, BOILER COMPOUND, BENZINE, GASOLINE, AMERICAN AND CANADIAN COAL OIL, LACE LEATHER, PARAFFINE WAX, PARAFFINE CANDLES, CHRISTMAS CANDLES, FANCY CANDLES, AXLE GREASE, SEWING MACHINE OIL AND CYCLE OIL, HARNESS OIL, HOOF OINTMENT, CASTOR OIL, RAW AND BOILED LINSEED, SPIRITS TURPENTINE, WOOL OIL, LARD OIL, NEATSFOOT, Etc., Etc.

THE BEST CANADIAN LAMP OIL MADE IN CANADA
PRATT'S ASTRAL. THE FINEST LAMP OIL IN THE WORLD.

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

359 Cotton fabrics, white or gray, bleached or unbleached, n.o.p., twenty-five per cent ad valorem	25 p c
360 Cotton fabrics, printed, dyed or colored, n.o.p., thirty-five per cent ad valorem	35 p c
361 Damask of linen, stair linen, diaper, napkins, doylies, table and tray cloths, sheets, quilts, towels, and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.o.p., thirty per cent ad valorem	30 p c
362 Embroideries, n.e.s., laces, braids, fringes, cords, elastic, round or flat; garter elastic, tassels and bracelets, n.o.p., braids, chains, cords, or other manufactures of hair, n.e.s.; handkerchiefs of all kinds; lace collars and all similar lace goods; lace nets and nettings of cotton, linen, silk or other material; shams, curtains, when made up, trimmed or untrimmed; regalia, badges and belts of all kinds, n.o.p.; linen, silk and cotton clothing, and all other articles made up by the seamstress from linen or cotton fabrics, n.o.p., corsets of all kinds, corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped, thirty-five per cent ad valorem	35 p c
363 White cotton embroideries, twenty-five per cent ad valorem	25 p c
364 Jeans, satens and coutils, when imported by corset and stay makers for use in the manufacture of such articles in their own factories, twenty per cent ad valorem	20 p c
365 Collars and cuffs, of cotton, linen, xylonite, xyolite or celluloid, thirty-five per cent ad valorem	35 p c
366 Shirts of any material, and ladies' or misses' blouses and shirt waists, thirty-five per cent ad valorem	35 p c
367 Crapes, black, twenty per cent ad valorem	20 p c
368 Velvets, velveteens, silk velvets, plush and silk fabrics, thirty per cent ad valorem	30 p c
369 Ribbons of all kinds and materials, and manufactures of silk or of which silk is the component part of chief value, n.e.s., thirty-five per cent ad valorem	35 p c
370 Cotton sewing thread in hanks, three and six cord, fifteen per cent ad valorem	15 p c
371 Cotton sewing thread and crochet cotton, on spools or tubes or in balls, and all other cotton thread, n.e.s., twenty-five per cent ad valorem	25 p c
372 Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not colored, fifteen per cent ad valorem	15 p c
373 Sewing and embroidery silk, and silk twist, twenty-five per cent ad valorem	25 p c
374 Jute cloth, uncolored, not otherwise finished than bleached or calendered, ten per cent ad valorem	10 p c
375 Horse clothing of jute, shapel or otherwise manufactured, thirty per cent ad valorem	30 p c
376 All manufactures of hemp, flax or jute, n.e.s., or of flax, hemp and jute combined, twenty-five per cent ad valorem	25 p c
377 Bags or sacks of hemp, linen or jute, and cotton seamless bags, twenty per cent ad valorem	20 p c
378 Felt, pressed, of all kinds, not filled or covered by or with any woven fabric, twenty per cent ad valorem	20 p c
379 Hair-cloth of all kinds, thirty per cent ad valorem	30 p c
380 Sails for boats and ships, twenty-five per cent ad valorem	25 p c
381 Cloths, not rubbered or made water-proof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by the Governor in Council, fifteen per cent ad valorem	15 p c
382 Featherboxes, plain or covered, in coils, twenty per cent ad valorem	20 p c

The Canadian Tariff, 1897.

383 Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture thereof in their own factories, fifteen per cent ad valorem	15 p c
384 Cotton duck, gray or white, n.o.s., twenty-two and one-half per cent ad valorem	22½ p c
385 Oiled silk and oiled cloth, and tape or other textile india-rubbered, flocked or coated, n.o.p., thirty per cent ad valorem	30 p c
386 Women's and children's dress goods, coat linings, Italian cloths, alpaca, orleana, cashmeres, honriettes, serges, buntinga, tau'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 Governor in Council, twenty-five per cent ad valorem	25 p c
387 Socks and stockings of all kinds, thirty-five per cent ad valorem	35 p c
388 Knitted goods, n.e.s., undershirts and drawers, and hosiery of all kinds, n.e.s., thirty-five per cent ad valorem	35 p c
389 Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds, thirty per cent ad valorem	30 p c
390 Wool, viz. Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada, three cents per pound	3c p lb
391 Worsted tops made from such wools as are mentioned in the next preceding item, fifteen per cent ad valorem	15 p c
392 Yarns, woollen and worsted, n.e.s., thirty per cent ad valorem	30 p c
393 Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or like animal, costing thirty cents per pound and over, when imported on the cop or tube or in the hank by manufacturers of woollen goods for use in their products, twenty per cent ad valorem	20 p c
394 Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in 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-skin, cashmeres, tweeds, coatings, overcoatings and felt cloth, n.e.s., thirty-five per cent ad valorem	35 p c
395 Mats, door or carriage, n.e.s., thirty-five per cent ad valorem	35 p c
396 Carpeting, rugs, mats and matting of cocon, straw, hemp or jute; carpet linings and stair pads, twenty-five per cent ad valorem	25 p c
397 Turkish or imitation Turkish or others rugs or carpets; and carpets, n.e.s., thirty-five per cent ad valorem	35 p c
398 Enamelled carriage, floor, shelf, and table oil-cloth, linoleum, and cork matting or carpets, thirty per cent ad valorem	30 p c
399 Window shades in the piece or cut and hemmed or mounted on rollers, n.e.s., thirty-five per cent ad valorem	35 p c
400 Webbing, elastic and non-elastic, twenty per cent ad valorem	20 p c
401 Umbrellas, parasols and sunshades of all kinds and materials, thirty-five per cent ad valorem	35 p c
402 Gloves and mitts, of all kinds, thirty-five per cent ad valorem	35 p c
403 Hats, caps and bonnets, n.e.s., and hat, cap and bunnet shapes, thirty per cent ad valorem ..	30 p c
404 Braces or suspenders, and metal parts thereof, thirty-five per cent ad valorem	35 p c

WATER POWERS

CONTRACTS TAKEN

FOR

...COMPLETE POWER PLANTS...

HIGHEST EFFICIENCY GUARANTEED

Water Wheels now being installed at Lachine Rapids, 10,000 H.P.; Chambly, 20,000 H.P.; Montmorency and other points.

.....Catalogues and Full Information Furnished.....

STILWELL-BIERCE & SMITH-VAILE COMPANY

DAYTON, OHIO, U.S.A.

Manufacturers of VICTOR TURBINES

The J. C. McLAREN BELTING CO.

(ESTABLISHED 1850)

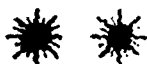
WE ARE THE ONLY MANUFACTURERS USING

ENGLISH



OAK

TANNED



LEATHER

PROMPT SHIPMENTS. RIGHT GOODS.

MONTREAL == TORONTO == VANCOUVER

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

405	Boot, and shoe and stay laces of any material, thirty per cent ad valorem.....	30 p c
406	Fur skins, wholly or partially dressed, fifteen per cent ad valorem	15 p c
407	Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, n.o.p., thirty per cent ad valorem.....	30 p c
408	Church vestments of any material, twenty per cent ad valorem.....	20 p c
Sundries.		
409	Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery, and all appurtenances; on the hull, rigging and all appurtenances, except machinery, ten per cent ad valorem; on the boilers, steam engines and other machinery, twenty-five per cent ad valorem.....	10 p c 25 p c
410	Canoes, skiffs, or open pleasure sail-boats, of any material, twenty-five per cent ad valorem.	25 p c
411	Canvas, and sail twine of hemp and flax, when to be used for boats' and ships' sails, five per cent ad valorem.....	5 p c
412	Blasting and mining powder, two cents per pound.....	2c p lb
413	Cannon, musket, rifle, gun and sporting powder and canister powder, three cents per pound..	3c p lb
414	Nitro-glycerine, giant powder, nitro and other explosives, three cents per pound.....	3c p lb
415	Glycerine, when imported by manufacturers of explosives, for use in the manufacture thereof in their own factories, ten per cent ad valorem	10 p c
416	Torpedoes, firecrackers, and fireworks of all kinds, twenty-five per cent ad valorem.....	25 p c
417	Fertilizers, compounded or manufactured, ten per cent ad valorem.....	10 p c
418	Lamp wicks, twenty-five per cent ad valorem...	25 p c
419	Photographic dry plates, thirty per cent ad valorem	30 p c
420	Emery wheels, and manufactures of emery, twenty-five per cent ad valorem.....	25 p c
421	Lead-pencils, pens, penholders and rulers of all kinds, twenty-five per cent ad valorem	25 p c
422	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s., cyclometers and pedometers, and tape lines of any material, twenty-five per cent ad valorem	25 p c
423	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches, thirty-five per cent ad valorem	35 p c
424	Trunks, valises, hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaus, pocket-books, fly-books, and parts thereof, n.o.p., and baskets of all kinds, thirty per cent ad valorem	30 p c
425	Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by manufacturers of purses and chatelaine bags or reticules, for use in the manufacture thereof, in their own factories, twenty per cent ad valorem	20 p c
426	Buttons, viz:—Pantaloons buttons wholly of metal, and shoe buttons, n.e.s., twenty-five per cent ad valorem	25 p c
	Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons (not being jewellery), thirty-five per cent ad valorem.....	35 p c
427	Combs for dress and toilet, including mane combs, of all kinds, thirty-five per cent ad valorem	35 p c
428	Brushes, of all kinds, twenty-five per cent ad valorem	25 p c
429	Hair, curled or dyed, twenty per cent ad valorem	20 p c

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430	Artificial flowers, twenty-five per cent ad valorem	25 p c
431	Twine and cordage of all kinds, n.e.s., twenty-five per cent ad valorem.....	25 p c
432	Rove, when imported for the manufacture of twine for harvest binders, five per cent ad valorem	5 p c
433	Binders' twine or twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal mixed, ten per cent ad valorem until 1st January, 1898; thereafter to be free	10 p c
434	Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p., thirty per cent ad valorem.....	30 p c
Sugar, Syrups and Molasses.		
435	All sugar above number sixteen Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, one cent. per pound	1c p lb
436	Sugar, n.e.s., not above number sixteen Dutch standard in color, sugar drainings, or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, one-half cent per pound; the usual packages in which imported to be free.....	½ c p lb
437	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof, three-fourths of one cent per pound..	¾ c p lb
438	Sugar candy, brown or white, and confectionery, including sweetened gums, candied peel and pop-corn, one half of one cent per pound and thirty-five per cent ad valorem.....	½ c p lb and 35 p c
439	Maple sugar, and maple syrup, twenty per cent ad valorem.....	20 p c
440	Syrups and molasses of all kinds, n.o.p., the product of the sugar cane or beet, n.e.s., and all imitations thereof or substitutes therefor, three-fourths of one cent per pound.....	¾ c p lb
441	Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, the package in which imported, when of wood, to be free,— (a). Testing by polariscope forty degrees or over, one and three-fourths cent per gallon.....	1¾ c p gall
	(b) When testing by polariscope less than forty degrees and not less than thirty-five degrees, one and three-fourths cent per gallon.....	1¾ c p gall
	And in addition thereto one cent per gallon for each degree or fraction of a degree less than forty degrees.....	1c additional p degree
Tobacco, and Manufactures of.		
442	Cigars and cigarettes, the weight of the cigarettes to include the weight of the paper covering, three dollars per pound and twenty-five per cent ad valorem.....	\$3 p lb and 25 p c
443	Cut tobacco, fifty-five cents per pound.....	55c p lb
444	Manufactured tobacco, n.e.s., and snuff, fifty cents per pound.....	50 c p lb
445	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 exwarehoused	10c p lb
446	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.....	14c p lb
447	All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of twenty per cent ad valorem.....	20 p c

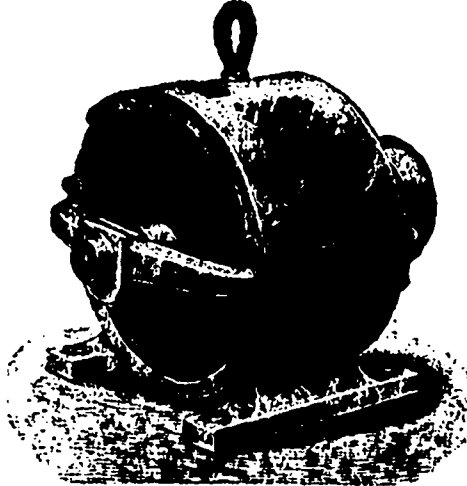
- - BURNED OUT - -

.....ARMATURES ARE UNKNOWN TO USERS OF OUR ALTERNATORS.....

... Incandescent Light, Arc Light and Power from Same Dynamo ...

INDUCTION TYPE

NO REVOLVING WIRE
STATIONARY FIELD
STATIONARY ARMATURE
NO BRUSHES
MODERATE SPEED
MACHINES ARE WOUND FOR
SINGLE, TWO OR THREE
PHASE.
EVERY PART GUARANTEED.



MULTI-PHASE MOTOR

WE ALSO SUPPLY AND CARRY
IN STOCK
DIRECT CURRENT AND ARC
MACHINES
INCANDESCENT LAMPS
ARC LAMPS
(Direct Current, Alternating
and Enclosed)
INSULATED WIRES
ROSETTES
SOCKETS
SWITCHES
AND ELECTRIC SUPPLIES
OF ALL KINDS

IF YOU WANT MACHINES OR SUPPLIES LET US HEAR FROM YOU.

MUNDERLOH & CO., - - MONTREAL.

THE STEAM BOILER

IS THE

...Heart of the Motive Power...

IN YOUR FACTORY

Better Make Sure that it is FREE FROM WEAKNESS and DISEASE

BOILERS CAN BE INSPECTED AND

PUT IN ORDER AND KEPT SO

The BOILER INSPECTION & INSURANCE CO.

Are Specialists in this Business

Head Office, - - - TORONTO

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

SCHEDULE B.

FREE GOODS.

- 448 Articles for the use of the Governor General.
- 449 Articles when imported by and for the use of the Army and Navy, viz.: Arms, military or naval clothing, musical instruments for bands, military stores and munitions of war; also articles consigned direct to officers and men on board vessels of Her Majesty's navy, for their own personal use or consumption.
- 450 Articles imported by or for the use of the Dominion Government, or of 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.
- 451 Articles for the personal or official use of Consuls General who are natives or citizens of the country they represent and who are not engaged in any other business or profession.
- 452 Travellers' baggage, under regulations prescribed by the Controller of Customs.
- 453 Carriages for travellers and carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations prescribed by the Controller of Customs.
- 454 Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest.
- 455 Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months' actual use in Canada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council.
- 456 Animals 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 would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.)
- 457 Horses, cattle, sheep, swine and dogs, for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor in Council.
- 458 Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Controller of Customs.
- 459 Admiralty charts.
- 460 Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented.
- 461 Globes, geographical, topographical and astronomical; maps and charts for the use of schools for the blind; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies; manuscripts and insurance maps, and album insides of paper.
- 462 Philosophical instruments and apparatus— that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools, scientific societies and public hospitals.
- 463 Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; and anatomical preparations and skeletons or parts thereof; and specimens,

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- models and wall diagrams for illustration of natural history for universities and public museums.
- 464 Books, viz.: Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mechanism, dyeing, bleaching, tanning, weaving and other 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 or French or in three or more languages; and bibles, prayer-books, psalm and hymn-books, religious tracts, and Sunday school lesson pictures.
- 465 Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind.
- 466 Books printed by any Government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade.
- 467 Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, incorporated college or normal school in Canada; books specially imported for the bona fide use of incorporated mechanical institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals,—the whole under regulations to be made by the Controller of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon.
- 468 Books, bound or unbound, which have been printed and manufactured more than twelve years.
- 469 Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantle-makers' fashion plates.
- 470 Paintings in oil or water colors, by artists of well-known merit, or copies of the old masters by such artists; and paintings, in oil or water colors, the production of Canadian artists, under regulations to be made by the Controller of Customs.
- 471 Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.
- 472 Life-boats and life-saving apparatus specially imported by societies established to encourage the saving of human life.
- 473 Coins, cabinets of, collections of medals and of other antiquities including collections of postage stamps; gold and silver coins, except United States silver coin; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other prizes won in bona fide competitions; and medals commemorating the Diamond Jubilee of Her Majesty Queen Victoria, until the thirty-first day of December, 1897, and dies for manufacturing such medals.
- 474 Locomotive and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Controller of Customs.
- 475 Models of inventions and of other improvements in the arts,—but no article shall be deemed a model which can be fitted for use.
- 476 Aluminum in ingots, blocks or bars, strips, sheets or plates; alumina and chloride of aluminum, or chloralum, sulphate of alumina and alum cake; and alum in bulk only, ground or unground.
- 477 Ambergis; ammonia, sulphate of, sal-ammoniac, and nitrate of ammonia; arsenic; bromine, Burgundy pitch; cinnabar, cochineal, cyanide of potassium, and cyanogen or compound of bromine and potassium for reducing metals in mining operations; iodine, crude; kryolite or cryolite, mineral; oxalic acid; quinine, salts of; saltpetre; calcareous tufa; alizarine and artificial alizarine; aniline oil, crude; aniline salts and arseniate of aniline; annato, liquid or solid; aniline dyes and coal tar dyes in bulk or packages of not less than one pound weight.

Norton Emery Wheel Comp'y

NEW ILLUSTRATED CATALOGUE FREE UPON APPLICATION



NORTON EMERY and CORUNDUM WHEELS . . .

**Wheels for Brown and Sharpe
Grinding Machinery a Specialty.**

REGULAR AND SPECIAL

EMERY WHEEL GRINDING MACHINERY

OF ALL DESCRIPTIONS.

The Walker Universal Tool and Cutter Grinder

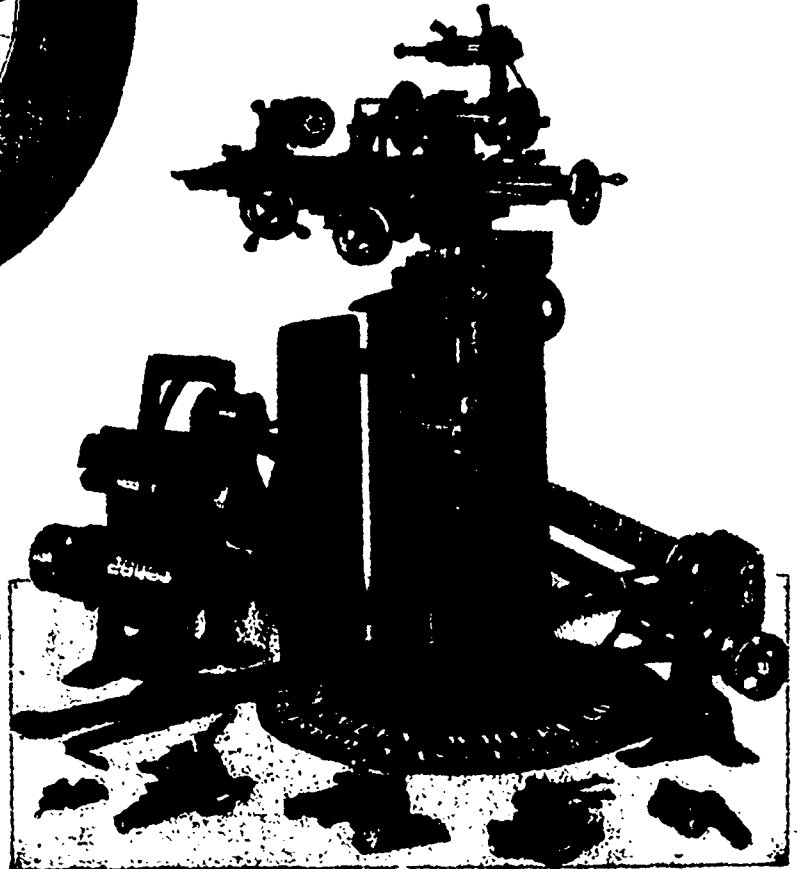
*For Grinding and Sharpening Cutters,
Reamers, Etc., Etc.*

Oil Stones,

Scythe Stones,

Axe Stones,

Dry Rubbing and Sharpening
Stones



SEND FOR CATALOGUE.

Norton Emery Wheel Co.

. . . WORCESTER, MASS. . .

When writing to Advertisers please mention The Canadian Manufacturer.

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- 478 Antimony salts; antimony, or regulus of, not ground, pulverized or otherwise manufactured.
- 479 Artificial limbs.
- 480 Asphalt or asphaltum; bone pitch, crude only, and resin or rosin in packages of not less than one hundred pounds; and resin oil.
- 481 Anchors for vessels.
- 482 Bees.
- 483 Bells, when imported for the use of churches only.
- 484 Bismuth, metallic, in its natural state; blood albumen and tannic acid.
- 485 Blast furnace slag.
- 486 Blanketing and lapping, and dies or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.
- 487 Bolting cloth not made up.
- 488 Bones, crude, not manufactured, burned, calcined, ground or steamed.
- 489 Book-binder' cloth.
- 490 Boracic acid, and borax, ground or unground, in bulk of not less than twenty-five pounds.
- 491 Bristles, broom corn and hair brush pads.
- 492 Brass and copper, old and scrap, or in blocks; and brass or copper in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured, and brass or copper in strips, sheets or plates, not polished, planished or coated, and brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured, and copper in ingots or pigs.
- 493 Britannia metal in pigs, blocks or bars.
- 494 Buckram, when imported for the manufacture of hat and bonnet shapes.
- 495 Bullion, gold and silver, in ingots, block, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings, and bullion or gold fringe.
- 496 Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.
- 497 Capslins, unfinished Loughorn hats and Manilla hoods.
- 498 Casts, as models for the use of schools of design.
- 499 Cans and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sun-shades.
- 500 Cat-gut or gut cord, for musical instruments; and cat-gut or worm gut, unmanufactured, for whip and other cord.
- 501 Celluloid, xylonite or tyolite in sheets, and in lumps, blocks or balls in the rough.
- 502 Chloride of lime, in packages of not less than twenty-five pounds weight; cobalt, ore of; oxide of cobalt, oxide of tin and oxide of copper, copper, porcupinite of, crude; dragon's blood; gypsum, crude (sulphate of lime); lava, unmanufactured; manganese, oxide of; phosphorous; litharge; saffron, saffron cake, safflower, and extract of; sulphate of iron (coppers); sulphate of copper (blue vitriol); sulphur and brimstone, crude, or in roll or flour; tartar emetic and gray tartar; cream of tartar in crystals and argal or argols; verdigris, or sub-acetate of copper, dry; zinc, salts of, and tartaric acid crystals.
- 503 Chronometers and compasses for ships.
- 504 Citron, lemon and orange rinds in brine.
- 505 Clays, including China clay, fire clay and pipe clay; gannister and sand.
- 506 Coal, anthracite and anthracite coal dust; coke.
- 507 Coal and pine pitch, and coal and pine tar in packages of not less than fifteen gallons.
- 508 Coir and coir yarn; raw cotton or cotton wool; and cotton waste, not dyed, cleaned, bleached or otherwise manufactured; cotton yarns, number forty and finer; and mohair yarns.
- 509 Communion plate, when imported for the use of churches.
- 510 Crucibles, clay or plumbago.
- 511 Curling stones.
- 512 Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in the manufacture of such articles in their own factories.
- 513 Diamonds, unset, diamond dust or bort and black, for borers; and diamond drills for prospecting for minerals, not to include motive power.

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- 514 Domestic fowls, pure bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails.
- 515 Drugs crude, such as burks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem seeds— which are not edible and which are in a crude state and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for; egg yoke; fuller's earth, in bulk only, not prepared for toilet or other purposes; lead, nitrate and acetate of, not ground; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; roots, medicinal, viz.:—alkanet, crude, crushed or ground, acetate, calumba, folium digitalis, gentian, ginseng, jalap, ip-cacuanha, iris, orris root, liquorice, sarapavilla, squills, taraxacum, rhubarb and valerian, unground; vaccine and ivory vaccine points; gum chicle or sappato gum, crude; platinum and black oxide of copper, for use in the manufacture of chlorate; potash, chlorate of, not further prepared than ground, and free from admixture with any other substance, and bacteriological products or serum for subcutaneous injection.
- 516 Duck for bolting and hose, when imported by manufacturers of such articles for use in the manufacture thereof in their own factories, and canvass or fabric, not frictionized, for the manufacture of bicycle tires when imported by the manufacturers of bicycle tires for use exclusively in the manufacture of bicycle tires in their own factories.
- 517 Dyeing or tanning articles, in a crude state, used in dyeing or tanning, n.e.s.; berries for dyeing or used for composing dyes: turmeric, nut galls and extract thereof; lac, crude, seel, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis, or extract of archill and cudbear; terra japonica, gambier or cutch, extract of logwood, fustic, oak and oak bark and quabacho; canwood and sunac 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 munjeot, or Indian madder, ground or prepared, and all extracts of, red liquor, a crude acetate of aluminum prepared from pyroligneous acid, for dyeing and calico printing.
- 518 Emery in bulk, crushed or ground.
- 519 Felt, adhesive for sheathing vessels.
- 520 Fertilizers, uncompounded or unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash, bone-dust, bone black or charred bone and bone-ash, fish offal or refuse, guano and other animal or vegetable manures.
- 521 Fibra, Mexican, natural, and tampico oristle and vegetable fibres; fibrilla, flax fibre and flax tow; grass, Manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured; moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp.
- 522 Fire bricks, for use in processes of manufacture, or for manufacturing purposes.
- 523 Fillets of cotton or rubber not exceeding seven inches wide, when imported by and for the use of manufacturers of card clothing in their own factories.
- 524 Fish hooks, for deep sea or lake fishing, not smaller in size than number 20; hank, cod, pollock and mackerel fish lines; and mackerel, herring, salmon, seal, seine, muller, net and trawl twine in hanks or coil, harked or not,—in variety of sizes and threads, including gilling thread in balls, and head ropes, barked marine, and net morsels of cotton, hemp or flax, and deep sea fishing nets or seines, when used exclusively for the fisheries, and not to include hooks, lines or nets commonly used for sportsmen's purposes.
- 525 Flint, flints and ground flint stones; felspar, cliff, chalk, China or Cornwall stone, ground or unground; gravels; precious stones in the rough.
- 526 Florist stock, viz.:—Palms, bulbs, corms, tubers, rhizomes, aricaria, 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

Canada Switch and Spring Company

(LIMITED)

ENGINEERS AND MANUFACTURERS.

*SPRINGS,
STEEL CASTINGS,
FROGS,
FORGINGS,
TRUCKS FOR
ELECTRIC
RAILWAYS,
TRACK MATERIAL
OF ALL KINDS.*

**Specialties for Steam and
Electric Railways.**

**Interlocking Switch and Signal Plants under
the Patents of MESSRS. SAXBY &
FARMER (Limited), of London, Eng.**

CANAL BANK, - MONTREAL.

The Taylor Iron and Steel Co.

(LIMITED)

Agents for Manufacturers of Steel Rails and Railway Appliances

Steel Tires and Axles,	Wrought Iron Pipe,
Forged Disc Car Wheels,	Locomotive Boiler Tubes,
Steel Wheel Centres,	Tramway Street Poles,
Steel Castings,	Steel Trolley Poles,
"Smith's" Triple Exhaust Pipe,	Motor Pinions,
"United States" Metallic Packing,	Track Jacks, Drills,
"Nathan's" Loco. Lubricators,	Magnet Steel,
"Crosby" Steam Gauges and Valves,	Telephone Wire.

GENERAL RAILWAY SUPPLY WAREHOUSE

751 CRAIG STREET, - - - MONTREAL

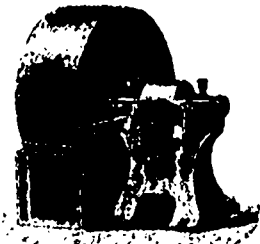
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- any other process of manufacture, viz.: anise, anise star, caraway, cardamom, coriander, cumin, fennel and fenugreek; seed pods and seed beans from Britain; beans, viz.: tonquin, vanilla and wax combs, crude only, locust beans and locust bean meal, and cocoa beans, not roasted, crushed or ground; fruits, viz.: bananas, plantains, pineapples, pomegranates, guavas, mangoes and shaddocks; wild blueberries, wild strawberries and wild raspberries; and trees, n.e.s.
- 527 Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured.
- 528 Foot-grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalis; and grease, rough, the refuse of animal fat for the manufacture of soap and oils only.
- 529 Fur skins of all kinds not dressed in any manner.
- 530 Goldbeaters' moulds and goldbeaters' skins.
- 531 Gums, viz.:—Amber, Arabic, Australian, copal, dammar, elemi, kaure, mastic, sandrac, Senegal, shellac; and white shellac in gum or flake, for manufacturing purposes; and gum tragacanth, gum galls and gum barbery.
- 532 Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured, and horse-hair not further manufactured than simply cleaned and dipped or dyed, imported by manufacturers of hair cloth for use in the manufacture of such article in their own factories.
- 533 Hatters' 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.
- 534 Hemp, undressed.
- 535 Hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness for the manufacture of shot shells; primers for shot shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for those purposes only in their own factories, until such time as the said articles are manufactured in Canada; Provided always that the said articles, when imported, shall be entered only at such port or ports as are named by the Controller of Customs, and at no other place; samples of such articles to be furnished to the collector of the said port or ports by the Customs Department for the guidance of the officers when accepting free entries of such materials.
- 536 Hides and skins, raw, whether dry, salted or pickled, and raw pelts.
- 537 Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned.
- 538 Hoop iron not exceeding $\frac{3}{4}$ inch in width and being 25 gauge and thinner, used for the manufacture of tubular nuts.
- 539 Ice.
- 540 Indian corn, not for purposes of distillation and under Customs regulations.
- 541 Ingot moulds; iron sand or globules or iron shot and dry putty for polishing glass or granite.
- 542 Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.
- 543 Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured.
- 544 Junk, old.
- 545 Jute and jute butts; and jute cloth, as taken from the loom, not colored, creped, mangled, pressed, calendered nor finished in any way.
- 546 Jute, flax or hemp yarn, plain, dyed or colored, jute canvas, not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of any of those articles only, in their own factories.
- 547 Lamp black and ivory black.
- 548 Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering

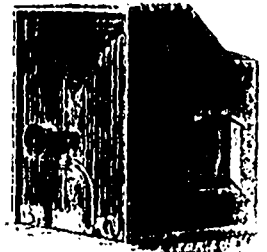
The Canadian Tariff, 1897.

- buttons, exclusively. These conditions to be ascertained by special examination by the proper officer of Customs, and so certified on the face of each entry.
- 549 Luechos.
- 550 Lime juice, crude only.
- 551 Locomotive and car wheel tires of steel in the rough.
- 552 Maerschaum, crude or raw.
- 553 Metal glove fasteners; papier-mache shoe buttons, shoe eyelets, shoe eyelet hooks, shoe lace wire fasteners, and sewing machine attachments.
- 554 Mineral waters, natural, not in bottle, under regulations prescribed by the Controller of Customs.
- 555 Machinery imported exclusively for mining, smelting and reducing, viz.:—Coal cutting machines except percussion coal cutters, coal heading machines, coal augers and rotary coal drills, core drills, miners' safety lamps, coal washing machinery, coke-making machinery, ore drying machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes, monitors, giants and elevators for hydraulic mining, amalgam safes, automatic ore samplers, automatic feeders, jigs, classifiers, separators, retorts, buddles, vanners, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than $2\frac{1}{2}$ inches diameter, when imported for use exclusively in mining, smelting, reducing or refining.
- 556 Nickel; and ores of metal of all kinds; and alloy or crystallized quartz.
- 557 Oakum.
- 558 Oils, viz.:—Cocoonut and palm, in their natural state; and carbolic or heavy oil; oil of roses and otto or attar of roses, and olive oil for manufacturing soap or tobacco, or for canning fish.
- 559 Oil cake and oil cake meal, cotton seed cake and cotton seed meal, and palm nut cake and meal.
- 560 Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.
- 561 Oleo-stearine and degraas.
- 562 Palm leaf, unmanufactured.
- 563 Plaits, plain, not to include braid or fancy trimmings, composed of chip, manilla, cotton, mohair, straw, Tuscan and grass.
- 564 Platinum wire and platinum in bars, strips, sheets or plates, platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.
- 565 Potash, muriate and bichromate of, crude, caustic potash, and red and yellow prussiate of potash; also pot and pearl ash, in packages of not less than twenty-five pounds weight.
- 566 Prunella.
- 567 Pumice and pumice stone, ground or unground.
- 568 Quicksilver.
- 569 Quills in their natural state or unplumed.
- 570 Rags of cotton, linen, jute, hemp and woollen, paper waste clippings, and waste of any kind except mineral.
- 571 Ramet, raw and prepared.
- 572 Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols, sunshades or walking sticks.
- 573 Rubber and gutta percha, crude caoutchouc or India-rubber, unmanufactured; powdered rubber and rubber waste; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute.
- 574 Rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.
- 575 Rubber thread, elastic.
- 576 Reeds, square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel



Horizontal Bottom Discharge Fan Right Hand

THE HOT BLAST HEATING SYSTEM FOR LARGE BUILDINGS AND FACTORIES.



Hot Blast Heater with Housing

THE LITTLE WONDER FOR HOUSE HEATING

THE BEST DRY KILNS IN AMERICA

Drying and Ventilating Apparatus FOR Mills and Factories

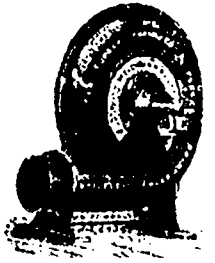
ARE MANUFACTURED BY...

The McEACHREN Heating and Ventilating Co.

GALT, - ONTARIO



Up Blast Exhaustor Left Hand



Steel Pressure Blower Right Hand

THE "MORSE VALVE MACHINE"

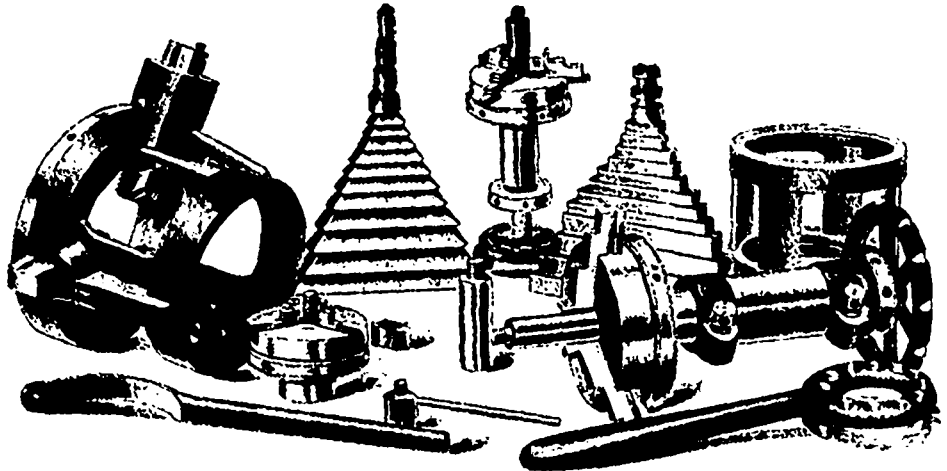
IS THE ONLY PERFECT VALVE REFACING MACHINE ON THE MARKET FOR REFACING VALVES IN POSITION.

The Morse

has a universal chuck with threaded jaws that can be adjusted to all makes of valves, regardless of the thread or diameter of the opening of the valve casing

WHY NOT HAVE ONE IN YOUR PLANT?

It will fix all of your valves, making one valve do the service of ten



SHALL WE SEND YOU OUR NEW CATALOGUE OF SPECIAL MACHINERY?

DARLING BROTHERS, RELIANCE WORKS MONTREAL

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- caps for whip ends, when imported by whip manufacturers, for use in the manufacture of whips in their own factories.
- 577 Rollers, copper, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada).
- 578 Astrakhan or Russian hair skins and China goat plates or rugs, wholly or partially dressed, but not dyed.
- 579 Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.
- 580 Sausage skins or casings, not cleaned.
- 581 Scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.
- 582 Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way; silk cocoons and silk waste.
- 583 Silk in the gum or spun, when imported by manufacturers of silk underwear to be used for such manufacture in their own factories.
- 584 Silver, nickel and German, in ingots, blocks, bars, strips, sheets or plates, unmanufactured.
- 585 Steel rails weighing not less than 45 pounds per lineal yard for use only in the tracks of a railway which is employed in the common carrying of goods and passengers and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway, or tramway.
- 586 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.
- 587 Spurs and stiltas, used in the manufacture of earthenware.
- 588 Steel bowls for cream separators, and cream separators
- 589 Steel saws and straw cutters cut to shape, but not further manufactured.
- 590 Crucible sheet steel, eleven to sixteen gauge, two and one-half to eighteen inches wide for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use for such purpose in their own factories.
- 591 Steel of number twenty gauge and thinner, but not thinner than number thirty gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for exclusive use in the manufacture thereof in their own factories.
- 592 Flat steel wire, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories.
- 593 Steel valued at two and one-half cents per pound and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories.
- 594 Steel, under one-half inch in diameter, or under one half inch square, when imported by the manufacturers of cutlery or of knobs, or of locks, for use exclusively in the manufacture of such articles in their own factories.
- 595 Steel of number twelve gauge and thinner, but not thinner than number thirty gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories.
- 596 Steel of number twenty-four and seventeen gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, when imported by the manufacturers of tubular bow sockets for use in the manufacture of such articles in their own factories.
- 597 Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain for use in the manufacture thereof in their own factories.
- 598 Steel for the manufacture of files, augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, hand-rakes, hay or straw knives, wind mills and agricultural or harvesting forks when imported by the manufacturers of such or

The Canadian Tariff, 1897.

- any of such articles for use exclusively in the manufacture thereof in their own factories.
- 599 Steel springs for the manufacture of surgical trusses, when imported by the manufacturers for use exclusively in the manufacture thereof in their own factories.
- 600 Flat spring steel, steel hillots and steel axlo bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories.
- 601 Spiral spring steel for spiral springs for railways, when imported by the manufacturers of railway springs for use exclusively in the manufacture of railway spiral springs in their own factories.
- 602 Steel strip and flat steel wire when imported into Canada by manufacturers of buckhorn 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.
- 603 Galvanized iron or steel wire number nine, twelve and thirteen gauge, after January 1st, 1898.
- 604 Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.
- 605 Surgical and dental instruments (not being furniture) and surgical needles, after January 1st, 1898.
- 606 Tagging metal, plain, painted or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use in their factories.
- 607 Tails, undressed.
- 608 Tea and green coffee imported direct from the country of growth and production, and sea and green coffee purchased in bond in the United Kingdom, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom.
- 609 Teasels.
- 610 Tin, in blocks, pigs, bars and sheets, tin plates, tin crystals, tin strip waste, and tin foil, to a lead.
- 611 Timber or lumber or wood, viz., lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal-wood, sycamore, Spanish cedar, oak, hickory, white-wood, African teak, black-heart ebony, lignum vitae, red cedar, redwood, satin-wood and white ash, when not otherwise manufactured than rough-sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals, and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; fire wood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or sticks rough hewn, or sawed only; felios of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act.
- 612 D shovel handles, wholly of wood, and Mexican saddle trees and stirrups of wood.
- 613 Corkwood, or cork bark, unmanufactured.
- 614 Saw-dust of the following woods: Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rose-wood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitae, red cedar, redwood, satin-wood, white ash, persimmon and dogwood.

Kemp Manufacturing Co.

TORONTO, ONT.



Steel Frying Pan

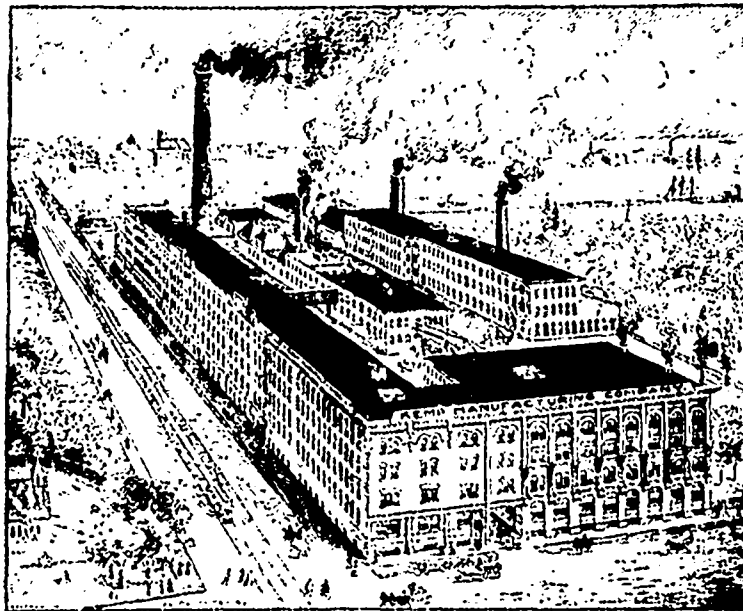


Granite Water Bucket

**"GRANITE," "DIAMOND," or
"White" Enamelled Steel Ware**

**STEEL SPIDERS, STEEL KITCHEN SINKS,
STAMPED TINWARE**

- ★
- Tinners' Trimmings
- Japanned Ware
- Pieced Ware
- Patent Nestable Stove Pipes
- Stove Pipe Elbows
- Stove Boards
- Oil Stoves



- ★
- Galvanised Buckets
- Galvanised Coal Hods
- Galvanised Steel Sinks
- Machine Oilers
- Creamer Trimmings
- Baking Powder Cans
- Blacking Boxes

Copper Tea Kettles, Nickel Plated

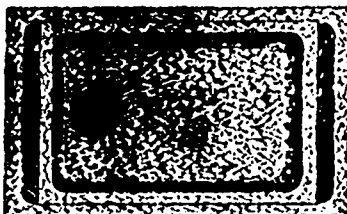
Copper Tea Pots

Nickel Plated

Milk Can Trimmings

Milk Can Tinned Iron

Dairy Utensils



Steel Sink



Milk Can Trimming

When writing to Advertisers please mention The Canadian Manufacturer.

The Canadian Tariff, 1897.

- 615 Treennails.
- 616 Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act, until July 1st, 1897.
- 617 Tubes, rolled iron not welded or joined, under one and one-half inch in diameter, angle iron, nine and ten gauge not over one and one-half inch wide, iron tubing lacquered or brass covered, not over one and one-half inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose, and brass trimmings for bedsteads, when imported by or for manufacturers of iron or brass bedsteads to be used for such purposes only in their own factories, until such time as any of the said articles are manufactured in Canada.
- 618 Turpentine, raw or crude.
- 619 Turtles.
- 620 After 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.
- 621 Ultramarine blue, dry or in pulp.
- 622 Varnish, black and bright, for ships' purposes.
- 623 Whalbone, unmanufactured.
- 624 Whiting or whitening, Paris white and gilders' whiting, blanc fixe and satin white.
- 625 Wire, crucible cast steel.
- 626 Wire rigging for ships and vessels.
- 627 Wire, of brass, zinc, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with mangle machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories.
- 628 Steel wire, Bessemer soft drawn spring, of number ten, twelve and thirteen gauge, respectively, and homo steel spring wire of numbers eleven and twelve gauge, respectively, when imported by manufacturers of wire mattresses, to be used in their own factories in the manufacture of such articles.
- 629 Wool and the hair of the camel, alpaca, goat and other like animals, not further prepared than washed, n.e.s.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.e.s.
- 630 Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels and fringes to be used in the manufacture of such articles only in their own factories.
- 631 Yarn spun from the hair of the alpaca or of the angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs.
- 632 Yellow metal, in bolts, bars and for sheathing.
- 633 Zinc spelter and zinc in blocks, pigs, sheets and plates; and seamless drawn tubing.
- 634 Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than thirty-five degrees, when imported by manufacturers of blacking, for use in their own factories, in the manufacture of blacking, - conditional that the importers shall, in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certi-

The Canadian Tariff, 1897.

fied 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.

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

SCHEDULE C.

PROHIBITED GOODS.

- 636 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
- 637 Reprints of Canadian copyright works, and reprints of British copyright works which have been copyrighted in Canada also.
- 638 Coin, base or counterfo.
- 639 Oleomargarine, butterine or other similar substitute for butter.
- 640 Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.
- 641 Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

SCHEDULE D.

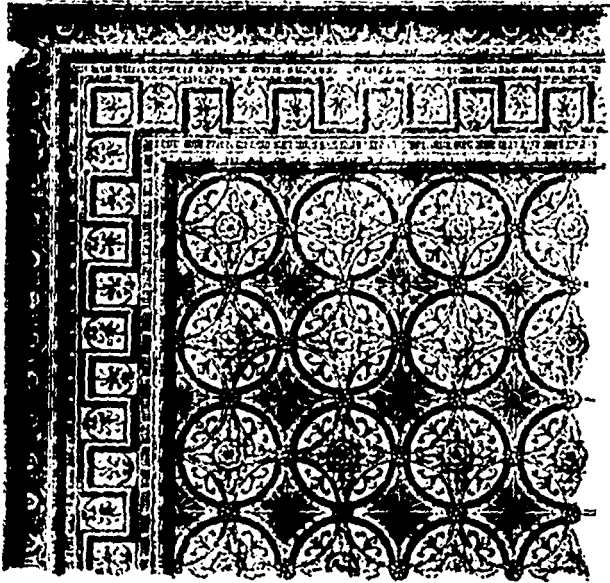
RECIPROCAL TARIFF.

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 kinds, the product of the sugar cane or beet root; tobacco, cigars and cigarettes.



ONE OF OUR DESIGNS

Embossed Metal Ceilings

These Ceilings are made from mild annealed steel plates in a great variety of designs, suitable for every description of building, including

**Hospitals, Churches, Schools
Convents, Opera Houses
Asylums, Offices, Stores
Residences, etc.**

The many advantages of their use, as a modern substitute for wood and plaster, lies in the fact that they are light in weight, will not crack nor drop off, consequently no danger of falling plaster; are unquestionably durable, have air-tight joints, are easily applied, are

practically fire-proof, are highly artistic, do not harbor vermin or the germs of disease, and possess splendid acoustic properties in addition to many other points of excellence over any other form of interior decoration.

SOLE MANUFACTURERS:

Write for prices and ask for Catalogue "O."

PHONE 5481

THE METALLIC ROOFING CO., Limited., Cor. King and Dufferin Sts., TORONTO

SADLER & HAWORTH

FORMERLY

ROBIN, SADLER & HAWORTH

Manufacturers of

OAK-TANNED LEATHER BELTING

MONTREAL AND TORONTO

Orders addressed either to our Toronto or Montreal Factory will have prompt care. Goods will be forwarded same day as order is received.

When writing to Advertisers please mention The Canadian Manufacturer.

Canadian Export Duties

AN ACT RESPECTING EXPORT DUTIES

ASSENTED TO JUNE 29, 1897

A TRUE COPY FROM THE OFFICIAL TEXT.

An Act Respecting Export Duties.

ASSENTED TO JUNE 29TH, 1897.

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

1. If any country now or hereafter imposes a duty upon the articles enumerated in item 611 in Schedule B to The Customs Tariff, 1897, or upon any of such articles when imported into such country from Canada, the Governor in Council may, by proclamation published in the Canada Gazette, declare the following export duties, or any of them, chargeable upon logs and pulpwood exported from Canada to such country, that is to say:—On pine, Douglas fir, spruce, fir, balsam, cedar and hemlock logs, and pulp wood, an export duty not exceeding three dollars per thousand feet, board measure; and in case of the export of any of the above-mentioned logs or pulpwood in shorter lengths than nine feet, then a rate per cord may be levied in the same way, not greater than the equivalent of the above-mentioned rate per thousand feet, board measure; and such export duty shall be chargeable accordingly after the publication of such proclama-

tion: Provided that the Governor in Council may, by proclamation published in like manner, from time to time remove and re-impose such export duty.

2. The Governor in Council may, by proclamation published in the Canada Gazette, impose export duties as under upon the following ores and metals, and each such duty shall be chargeable accordingly after the publication of such proclamation; and the Governor in Council may, by proclamation published in like manner, from time to time remove and re-impose such export duties:—

(a.) On nickel contained in matte, or in the ore, or in any crude or partially manufactured state, and upon copper contained in the matte or ore which also contains nickel—when exported from Canada—upon such nickel, an export duty not exceeding ten cents per pound, and upon such copper, an export duty not exceeding two cents per pound;

(b.) On ores which contain copper, or any metal other than nickel or lead, when exported from Canada, an export duty not exceeding fifteen per cent on the value of the said ores;

(c.) On lead ores, and on lead and silver ores, when exported from Canada to a country which imposes an import duty on lead in bars or in the form of pig lead in excess of the import duty on lead contained in lead ores or in lead and silver ores,—an export duty on the lead contained in the ores so exported from Canada, to an amount per pound equivalent to such excess.

DOMINION COPPER AND BRASS WORKS

ESTABLISHED 1886

MANUFACTURERS OF

DISTILLERS' BREWERS' CONFECTIONERS' and MARINE

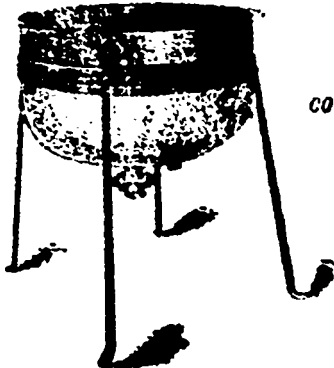
COPPER AND BRASS WORK

Varnish Kettles, Dyers, Cylinders, Baths, Boilers, Fire Extinguishers, Brass Railing, Metal Spinning and Brass Castings.

COULTER & CAMPBELL,

155 and 157 George St., and 2 to 10 Britain St.

TORONTO, CANADA.



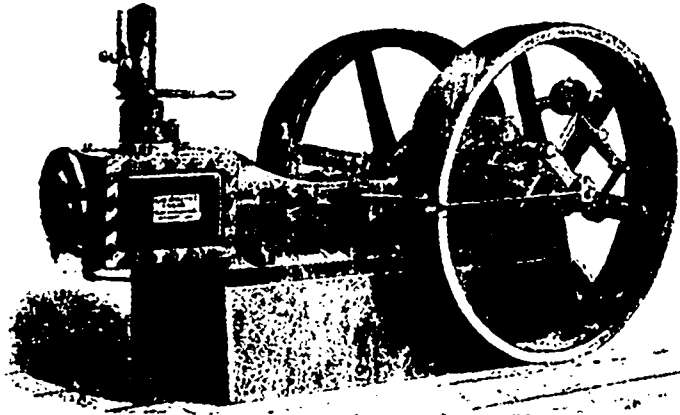
When writing to Advertisers please mention The Canadian Manufacturer.

ROBB-ARMSTRONG AUTOMATIC ENGINES

Simple, Tandem and Cross Compound.

CENTRE OR SIDE CRANK.

SIZES UP TO 700 H.P.



Interchangeable Parts.

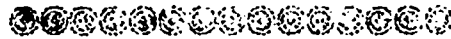
Simplest and Best Governor.

Large Bearings.



The Monarch Economic Boilers

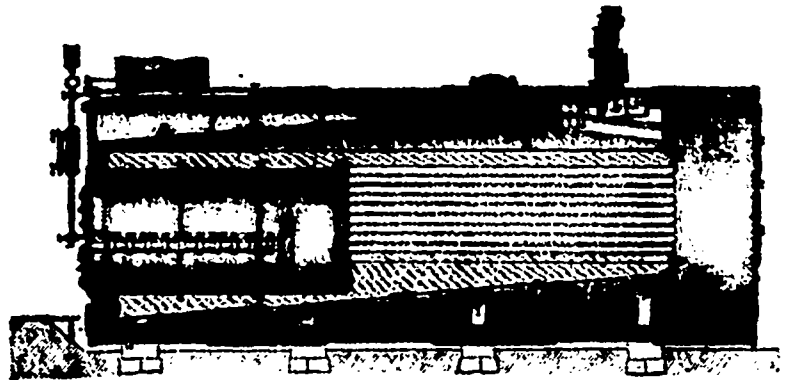
Gives Highest Economy.



No Brickwork.

**Furnace surrounded by
Water.**

Steams Quickly.



Robb Engineering Co., Limited.

A. MHERST, N.S.

Contractors for High Grade Power Plants.

When writing to Advertisers please mention The Canadian Manufacturer.

The 1897 United States Tariff

WHICH BECAME LAW AND WENT INTO EFFECT JULY 24, 1897

A TRUE COPY FROM THE OFFICIAL TEXT

An Act to provide Revenue for the Government and to encourage the industries of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this Act, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

SCHEDULE A.

CHEMICALS, OILS AND PAINTS.

Acids.

- 1 Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one thousandths, two cents per pound; boracic acid, five cents per pound; chromic acid and lactic acid, three cents per pound; citric acid, seven cents per pound; salicylic acid, ten cents per pound; sulphuric acid or oil of vitrol not specially provided for in this Act, one-fourth of one cent per pound; tannic acid or tannin, fifty cents per pound; gallic acid, ten cents per pound; tartaric acid, seven cents per pound; all other acids not specially provided for in this Act, twenty-five per centum ad valorem.
- 2 All alcoholic perfumery, including cologne water and other toilet waters and toilet preparations of all kinds, containing alcohol or in the preparation of which alcohol is used, and alcoholic compounds not specially provided for in this Act, sixty cents per pound and forty-five per centum ad valorem.
- 3 Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts not specially provided for in this Act, twenty-five per centum ad valorem.
- 4 Alumina, hydrate of, or refined lauxite, six-tenths of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, one-half of one cent per pound.
- 5 Ammonia, carbonate of, one and one-half cents per pound; muriate of, or sal ammoniac, three-fourths of one cent per pound; sulphate of, three-tenths of one cent per pound.
- 6 Argols or crude tartar or wine leas crude, containing not more than forty per centum of bitartrate of potash, one cent per pound; containing more than forty per centum of bitartrate of potash, one and one-half cents per pound; tartars and leas crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartate of soda or potassa, or Rochelle salts, four cents per pound; containing more than ninety per centum of bitartrate of potash, five cents per pound; cream of tartar and patent tartar, six cents per pound.
- 7 Blacking of all kinds, twenty-five per centum ad valorem.
- 8 Bleaching powder, or chlorido of lime, one-fifth of one cent per pound.
- 9 Blue vitrol or sulphate of copper, one-half of one cent per pound.
- 10 Bone char, suitable for use in decolorizing sugars, twenty per centum ad valorem.
- 11 Borax, five cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing more than thirty six per centum of anhydrous boracic acid, four cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing not more than thirty-six per centum of anhydrous boracic acid, three cents per pound.
- 12 Camphor, refined, six cents per pound.
- 13 Chalk (not medicinal nor prepared for toilet purposes) when ground, precipitated naturally or artificially, or otherwise prepared, whether in the form of cubes, blocks, sticks or disks, or otherwise, including tailors', billiard, red, or French chalk, one cent per pound. Manufactures of chalk not specially provided for in this Act, twenty-five per centum ad valorem.
- 14 Chloroform, twenty cents per pound.
- 15 Coal-tar dyes or colors, not specially provided for in this Act, thirty per centum ad valorem; all other products or preparations of coal tar, not colors or dyes and not medicinal, not specially provided for in this Act, twenty per centum ad valorem.
- 16 Cobalt, oxide of, twenty-five cents per pound.
- 17 Collodion and all compounds of pyroxylin, whether known as collodion or by any other name, fifty cents per pound; rolled or in sheets, unpolished, and not made up into articles, sixty cents per pound; if in finished or partly finished articles, and articles of which collodion or any compound of pyroxylin is the component material of chief value, sixty-five cents per pound and twenty-five per centum ad valorem.
- 18 Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.
- 19 Cupperas or sulphate of iron, one-fourth of one cent per pound.
- 20 Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible, but which are advanced in value or condition by refining, grinding or other process, and not specially provided for in this Act, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem.
- 21 Ethers: Sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ethers of all kinds not specially provided for in this Act, one dollar per pound: Provided, That no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
- 22 Extracts and decoctions of logwood and other dyewoods, and extracts of barks, such as are commonly used for dyeing or

PORTLAND CEMENTS.

- FIRE CLAY
- FIRE BRICKS
- FURNACE BLOCKS
- SEWER PIPES
- SEWER BOTTOMS
- CALCINED PLASTER
- FLUE COVERS
- WHITING

GRANITE WALL PLASTER, QUICKEST DRYING and HARDEST MADE

. . . . Paving Blocks. . . .

Wheelbarrows of all Kinds.

Ask for our Quotations.

LARGEST STOCKS--LOWEST PRICES.

W. McNALLY & CO.

MONTREAL.

THE CANADA PAINT CO. LIMITED

Manufacturers for the Wholesale Trade only of

HIGH-GRADE

VARNISHES, COLORS

- Dry and Pulp,
- In Oil and Varnish,
- In Japan.

Paints For all purposes.

WOOD FILLERS and STAINS

ENAMELS, Etc., Etc.

Head Office, - - 572 William Street, Montreal

Branches at TORONTO and VICTORIA

Oxide Mines and Works, ST. MALO, QUE.

Graphite Mines and Works, CARLETON, N.B.

THE CANADA PAINT COMPANY, Limited.

When writing to Advertisers please mention The Canadian Manufacturer.

The American Tariff, 1897.

- tanning, not specially provided for in this Act, seven eighths of one cent per pound; extracts of quebracho and of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this Act, five-eighths of one cent per pound.
- 23 Gelatin, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem.
- 24 Glycerin, crude, not purified, one cent per pound; refined, three cents per pound.
- 25 Indigo, extracts, or pastes of, three-fourths of one cent per pound; carried, ten cents per pound.
- 26 Ink and ink powders, twenty-five per centum ad valorem.
- 27 Iodine, resublimed, twenty cents per pound.
- 28 Iodoform, one dollar per pound.
- 29 Licorice, extract of, in paste, rolls, or other forms, four and one-half cents per pound.
- 30 Chile, ten cents per pound.
- 31 Magnesia, carbonate of, medicinal, three cents per pound; calcined, medicinal, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

Oils.

- 32 Alizarin, assistant, sulpho-ricinoleic acid, and ricinoleic acid, by whatever name known, whether liquid, solid, or in paste, in the manufacture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistant, not specially provided for in this Act, thirty per centum ad valorem.
- 33 Castor oil, thirty-five cents per gallon.
- 34 Cod-liver oil, fifteen cents per gallon.
- 35 Cotton-seed oil, four cents per gallon of seven and one-half pounds weight.
- 36 Croton oil, twenty cents per pound.
- 37 Flaxseed, linseed, and poppy seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.
- 38 Fusel oil, or amyl alcohol, one-fourth of one cent per pound.
- 39 Hemp-seed oil and rape-seed oil, ten cents per gallon.
- 40 Olive oil, not specially provided for in this Act, forty cents per gallon; in bottles, jars, tins, or similar packages, fifty cents per gallon.
- 41 Peppermint oil, fifty cents per pound.
- 42 Seal, herring, whale, and other fish oil, not specially provided for in this Act, eight cents per gallon.
- 43 Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia, one dollar per pound; morphia or morphine, sulphate of, and all alkaloids or salts of opium, one dollar per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this Act, forty per centum ad valorem; opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

Paints, Colors and Varnishes.

- 44 Barytes, sulphate of, or barytes, including barytes earth, unmanufactured, seventy-five cents per ton; manufactured, five dollars and ten cents per ton.
- 45 Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.
- 46 Blue-fixe, or artificial sulphate of barytes, and satin-white, or artificial sulphate of lime, one-half of one cent per pound.
- 47 Black, made from bone, ivory, or vegetable substance, by whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty-five per centum ad valorem.
- 48 Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, four and one-half cents per pound.

The American Tariff, 1897.

- 49 Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for, when crude or not powdered, washed or pulverized, one-eighth of one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one and one-half cents per pound.
- 50 Orange mineral, three and three-eighths cents per pound.
- 51 Red lead, two and seven-eighths cents per pound.
- 52 Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three and three-fourths cents per pound.
- 53 Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; spirit varnishes, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.
- 54 Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, ten cents per pound; when not containing quicksilver but made of lead or containing lead, five cents per pound.
- 55 White lead, white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, two and seven-eighths cents per pound.
- 56 Whiting and Paris white, dry, one-fourth of one cent per pound, ground in oil, or putty, one cent per pound.
- 57 Zinc, oxide of, and white paint or pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-fourth cents per pound; sulfid of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.
- 58 All paints, colors, pigments, lakes, crayons, smalts and frostings, whether crude or dry or mixed, or ground with water or oil or with solutions other than oil, not otherwise specially provided for in this Act, thirty per centum ad valorem; all paints, colors and pigments, commonly known as artists' paints or colors, whether in tubes, pans, cakes or other forms, thirty per centum ad valorem.
- 59 Paris green, and London purple, fifteen per centum ad valorem.
- 60 Lead: Acetate of, white, three and one-fourth cents per pound; brown, gray, or yellow, two and one-fourth cents per pound; nitrate of, two and one-half cents per pound; litharge, two and three-fourth cents per pound.
- 61 Phosphorus, eighteen cents per pound.

Potash.

- 62 Bichromate and chromate of, three cents per pound.
- 63 Caustic or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two and one-half cents per pound.
- 64 Hydriodate, iodide, and iodate of, twenty-five cents per pound.
- 65 Nitrate of, or saltpeter, refined, one-half cent per pound.
- 66 Prussiate of, red, eight cents per pound; yellow, four cents per pound; cyanide of potassium, twelve and one-half per centum ad valorem.

Preparations.

- 67 Medicinal preparations containing alcohol, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty-five cents per pound, but in no case shall the same pay less than twenty-five per centum ad valorem.
- 68 Medicinal preparations not containing alcohol or in the preparation of which alcohol is not used, not specially provided for in this Act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.
- 69 Plasters, healing or curative, of all kinds, and court-plaster, thirty-five per centum ad valorem.
- 70 Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and other toilet articles, and articles of perfumery, whether in sachets or otherwise, not containing alcohol or in the manufacture of which alcohol is not used, and not specially provided for in this Act, fifty per centum ad valorem.
- 71 Santonin, and all the salts thereof containing eighty per centum or over of santonin, one dollar per pound.

Soap.

- 72 Castile soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, including so-called medicinal or medicated soaps, fifteen cents per pound; all other soaps not specially provided for in this Act, twenty per centum ad valorem.

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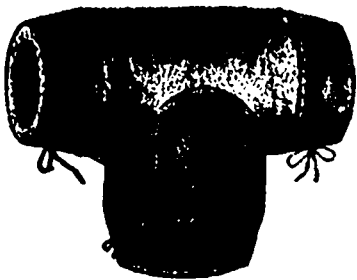
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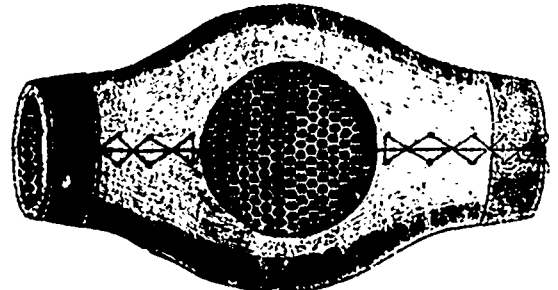


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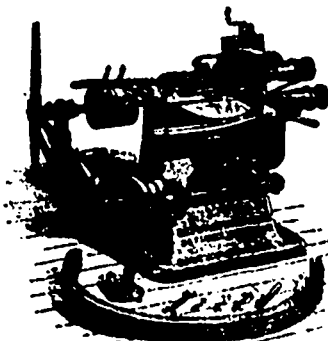
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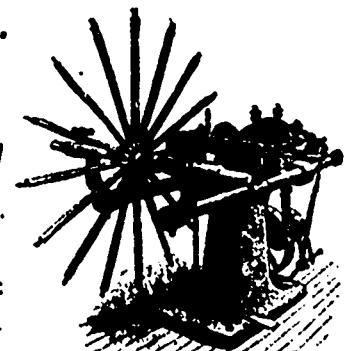
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RIM PLANING MACHINE



WHEEL TENONING MACHINE

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Soda.

- 73 Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalies containing fifty per centum or more of bicarbonate of soda, three-fourths of one cent per pound.
- 74 Bichromate and chromate of soda, two cents per pound.
- 75 Crystal carbonate of soda, or concentrated soda crystals, or monohydrate, or sesquicarbonate of soda, three-tenths of one cent per pound; chloride of soda two cents per pound.
- 76 Hydrate of, or caustic soda, three-fourths of one cent per pound; nitrite of soda, two and one-half cents per pound; hyposulphite and sulphide of soda, one-half of one cent per pound.
- 77 Sal soda, or soda crystals, not concentrated, two-tenths of one cent per pound.
- 78 Soda ash, three-eighths of one cent per pound; arseniate of soda, one and one-fourth cents per pound.
- 79 Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
- 80 Sulphate of soda, or salt cake, or niter cake, one dollar and twenty-five cents per ton.
- 81 Sea moss, ten per centum ad valorem.
- 82 Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Act, forty per centum ad valorem.
- 83 Strychnin, or strychnine, and all salts thereof, thirty cents per ounce.
- 84 Sulphur, refined or sublimed, or flowers of, eight dollars per ton.
- 85 Sumac, ground, three-tenths of one cent per pound.
- 86 Vanillin, eighty cents per ounce.

SCHEDULE B.

EARTHS, EARTHENWARE AND GLASSWARE.

Brick and Tile.

- 87 Fire-brick, weighing not more than ten pounds each, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem; brick, other than fire-brick, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, forty-five per centum ad valorem.
- 88 Tiles, plain, unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic mosaic, vitrified, semi-vitrified, flint, spar, embossed, enameled, ornamental, hand painted, gold decorated, and all other earthenware tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem.

Cement, Lime and Plaster.

- 89 Roman, Portland, and other hydraulic cement, in barrels, sacks or other packages, eight cents per one hundred pounds, including weight of barrel or package, in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.
- 90 Lime, five cents per one hundred pounds, including weight of barrel or package.
- 91 Plaster rock or gypsum, crude, fifty cents per ton; if ground or calcined, two dollars and twenty-five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem.
- 92 Pumice stone, wholly or partially manufactured, six dollars per ton; unmanufactured, fifteen per centum ad valorem.

Clays or Earths.

- 93 Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt containing not more than fifteen per centum of bitumen, fifty cents per ton; asphaltum and bitumen, not specially provided for in this Act, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condi-

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tion from its natural state, one dollar per ton; fullers' earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton.

Earthenware and China.

- 94 Common yellow, brown, or gray earthenware, plain, embossed or salt-glazed common stoneware, and crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; Rockingham earthenware not decorated, forty per centum ad valorem.
- 95 China, porcelain, parian, bisque, earthen, stone, and crockery ware, including clock cases with or without movements, plaques, ornaments, toys, toy tea sets, charms, vases and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white and without superadded ornamentation of any kind, fifty-five per centum ad valorem.
- 96 All other china, porcelain, parian, bisque, earthen, stone and crockery ware, and manufactures thereof, or of which the same is the component material of chief value, by whatever name known, not specially provided for in this Act, if painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.
- 97 Articles and wares composed wholly or in chief value of earthly or mineral substances, or carbon, not specially provided for in this Act, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five per centum ad valorem.
- 98 Gas retorts, three dollars each; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric lighting, ninety cents per hundred; filter tubes, forty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

Glass and Glassware.

- 99 Plain green or colored, moulded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demijohns and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free, (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents) shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half cents per pound; if holding less than one fourth of a pint, fifty cents per gross: Provided, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem.
- 100 Glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated or ground (except such grinding as is necessary for fitting stoppers), and any articles of which such glass is the component material of chief value, and porcelain, opal and other blown glassware; all the foregoing, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem.
- 101 Unpolished, cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; above that, and not exceeding thirty by forty inches square, three and three-eighths cents per pound; above that and not exceeding forty by sixty inches square, three and seven-eighths cents per pound; above that, four and three eighths cents per pound: Provided, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

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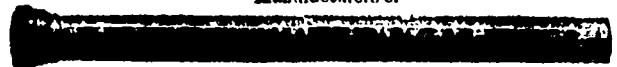
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- 102 Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot, above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.
- 103 Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-fourth cents per square foot; all above that, one and three-fourths cents per square foot; and all fluted, rolled, ribbed or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: Provided, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.
- 104 Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, eight cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.
- 105 Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding sixteen by twenty-four inches square, eleven cents per square foot; above that, and not exceeding twenty-four by thirty inches square, thirteen cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, thirty-eight cents per square foot.
- 106 But no looking-glass plates or plate glass, silvered when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
- 107 Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.
- 108 Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.
- 109 Lenses of glass or pottle, ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, with the edges unground, forty-five per centum ad valorem; if with their edges ground or beveled, ten cents per dozen pairs and forty-five per centum ad valorem.
- 110 Strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, and glass slides for magic lanterns, forty-five per centum ad valorem.
- 111 Opera and field glasses, telescopes, microscopes, photographic and projecting lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this Act, forty-five per centum ad valorem.
- 112 Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.
- 113 Fusible enamel, twenty-five per centum ad valorem.
- Marble and Stone, and Manufactures of.
- 114 Marble in block, rough or squared only, sixty-five cents per cubic foot; onyx in block, rough or squared, one dollar and

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- fifty cents per cubic foot; marble or onyx, sawed or dressed, over two inches in thickness, one dollar and ten cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, twelve cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, fifteen cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, eighteen cents per superficial foot; if rubbed in whole or in part, three cents per superficial foot in addition; mosaic cubes of marble, onyx, or stone, not exceeding two cubic inches in size, if loose, one cent per pound and twenty per centum ad valorem; if attached to paper or other material, twenty cents per superficial foot and thirty-five per centum ad valorem.
- 115 Manufactures of agate, alabaster, chalcedony, chrysolite, coral, cornelian, garnet, jasper, jet, malachite, marble, onyx, rock crystal, or spar, including clock cases with or without movements, not specially provided for in this Act, fifty per centum ad valorem.
- Stone.
- 116 Burr stones, manufactured or bound up into millstones, fifteen per centum ad valorem.
- 117 Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, unmanufactured or undressed, not specially provided for in this Act, twelve cents per cubic foot.
- 118 Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, not specially provided for in this Act, hewn, dressed or polished, fifty per centum ad valorem.
- 119 Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.
- Slate.
- 120 Slates, slate chimney-pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Act, twenty per centum ad valorem.

SCHEDULE C.

Metals and Manufactures of.

- 121 Iron ore, including mangiferous iron ore, and the dross or residuum from burnt pyrites, forty cents per ton; Provided, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith; basic slag, ground or unground, one dollar per ton.
- 122 Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.
- 123 Bar iron, square iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, six-tenths of one cent per pound.
- 124 Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this Act, eight-tenths of one cent per pound; Provided, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five tenths of one cent per pound; Provided further: That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.
- 125 Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, five-tenths of one cent per pound.
- 126 Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five tenths of one cent per pound; valued above one cent and not above two cents per pound,

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(Limited)
A. T. PATERSON,
President and Managing Director.

H. J. MILDRETH,
Secretary.

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- six-tenths of one cent per pound; valued above two cents and not above four cents per pound, one cent per pound; valued at over four cents per pound, twenty-five per centum ad valorem. Provided, That all sheets or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.
- 127 Iron or steel anchors or parts thereof, one and one-half cents per pound; forgings of iron or steel, or of combined iron and steel, of whatever shape or whatever degree or stage of manufacture, not specially provided for in this Act, thirty-five per centum ad valorem; anti-friction ball forgings of iron or steel, or of combined iron and steel, forty-five per centum ad valorem.
- 128 Hoop, band, or scroll iron or steel, not otherwise provided for in this Act, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, five-tenths of one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, six-tenths of one cent per pound; thinner than number twenty wire gauge, eight-tenths of one cent per pound: Provided, that barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made: steel bands or strips, untempered, suitable for making band saws, three cents per pound and twenty per centum ad valorem, if tempered, or tempered and polished, six cents per pound and twenty per centum ad valorem.
- 129 Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, five-tenths of one cent per pound.
- 130 Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-tenths of one cent per pound; railway fish-plates or splice-bars, made of iron or steel, four-tenths of one cent per pound.
- 131 Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number thirty-two wire gauge, one and one-tenth cents per pound; thinner than number thirty-two wire gauge, one and two-tenths cents per pound; corrugated or crimped, one and one-tenth cents per pound: Provided, That all sheets of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.
- 132 All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terno plates, and tappers tin, and hereinafter provided for, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated.
- 133 Sheets of iron or steel, polished, planished, or glanced, by whatever name designated, two cents per pound: Provided, That plates or sheets of iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.
- 134 Sheets or plates of iron or steel, or tappers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terno plates, and tappers tin, one and one-half cents per pound.
- 135 Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or sawed steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the

manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, sheets and plates and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound, valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound, valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, two cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

Wire.

- 136 Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths of one cent per pound; valued over four cents per pound, three-fourths of one cent per pound. Provided, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: Provided further, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.
- 137 Round iron or steel wire, not smaller than number thirteen wire gauge, one and one fourth cents per pound; smaller than number thirteen and not smaller than number sixteen wire gauge, one and one-half cents per pound; smaller than number sixteen wire gauge, two cents per pound: Provided, That all the foregoing valued at more than four cents per pound shall pay forty per centum ad valorem. Iron or steel or other wire not specially provided for in this Act, including such as is commonly known as hat wire, or bonnet wire, crinoline wire, corset wire, needle wire, piano wire, clock wire, and watch wire, whether flat or otherwise, and corset clasps, corset steels and dress steels, and sheet steel in strips, twenty-five one-thousandths of an inch thick or thinner, any of the foregoing, whether uncovered or covered with cotton, silk, metal, or other material, valued at more than four cents per pound, forty-five per centum ad valorem: Provided, That articles manufactured from iron, steel, brass, or copper wire, shall pay the rate of duty imposed upon the wire used in the manufacture of such articles, and in addition thereto one and one-fourth cents per pound, except that wire rope and wire strand shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture thereof, and in addition thereto one cent per pound; and on iron or steel wire coated with zinc, tin, or any other metal, two-tenths of one cent per pound in addition to the rate imposed on the wire from which it is made.

General Provisions.

- 138 No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.
- 139 All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

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Western Office... TORONTO, ONT.

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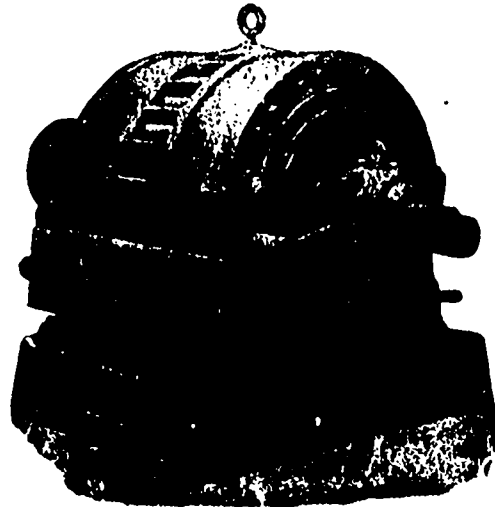
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We Manufacture—

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 STEEL STEAM VESSELS OF EVERY DESCRIPTION. STEAM YACHTS AND LAUNCHES

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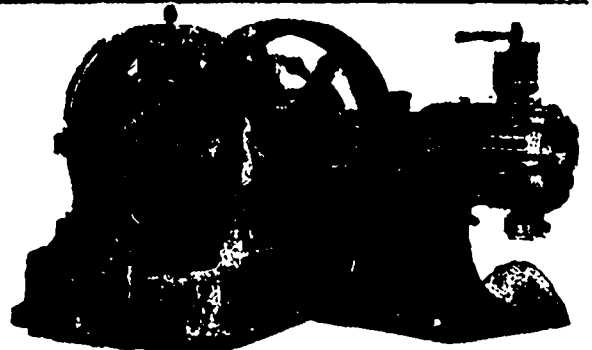
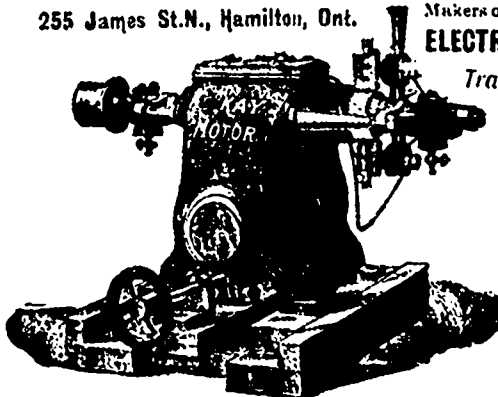
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- 140 No article not specially provided for in this Act, which is wholly or partly manufactured from tin plate, terno plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terno plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terno plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.
- 141 On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this Act on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet iron or sheet steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid one cent per pound in addition to the rates provided in this Act upon plates, strips, or sheets of iron or steel of common or hick finish; and on steel circular saw plates there shall be paid one-half of one cent per pound in addition to the rate provided in this Act for steel saw plates.

Manufactures of Iron and Steel.

- 142 Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and seven-eighths cents per pound.
- 143 Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, valued at not more than six cents per pound, one cent per pound. Provided, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.
- 144 Blacksmiths hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.
- 145 Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, one and one-half cents per pound.
- 146 Card-clothing manufactured from tempered steel wire, forty-five cents per square foot; all other, twenty cents per square foot.
- 147 Cast-iron pipe of every description, four tenths of one cent per pound.
- 148 Cast-iron vessels, plates, stove-plates, andirons, and-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.
- 149 Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.
- 150 Cast hollow-ware, coated, glazed, or tinned, two cents per pound.
- 151 Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and one-eighth cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and three-eighths cents per pound; less than three-eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and seven-eighths cents per pound; less than five-sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.
- 152 Lap welded, butt welded, seamed, or jointed iron or steel boiler tubes, pipes, flues, or stays, not thinner than number sixteen wire gauge, two cents per pound; welded cylindrical furnaces, made from plate metal, two and one-half cents per pound; all other iron or steel tubes, finished, not specially provided for in this Act, thirty-five per centum ad valorem.

Cutlery.

- 153 Penknives or pocketknives, clasp knives, pruning knives, and budding knives of all kinds, or parts thereof, and erasers or manicure knives, or parts thereof, wholly or partly manufactured, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen

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and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: Provided, That blades, handles, or other parts of either or any of the foregoing articles, imported in any other manner than assembled in finished knives or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, clasp knives, pruning knives, manicure knives, and erasers valued at more than fifty and not more than one dollar and fifty cents per dozen. Razors and razor blades, finished or unfinished, valued at less than one dollar and fifty cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at one dollar and fifty cents per dozen and less than three dollars per dozen, one dollar per dozen and fifteen per centum ad valorem; valued at three dollars per dozen or more, one dollar and seventy-five cents per dozen and twenty per centum ad valorem. Scissors and shears, and blades for the same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents per dozen and not more than one dollar and seventy-five cents per dozen, fifty cent per dozen and fifteen per centum ad valorem; valued at more than one dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.

- 154 Swords, sword blades, and side-arms, thirty-five per centum ad valorem.

155 Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, with handles of mother-of-pearl, shell or ivory, sixteen cents each; with handles of deer horn, twelve cents each; with handles of hard rubber, solid bone, celluloid or any pyroxyline material, five cents each; with handles of any other material than those above mentioned, one and one-half cents each, and in addition, on all the above articles, fifteen per centum ad valorem: Provided, That none of the above-named articles shall pay a less rate of duty than forty-five per centum ad valorem.

- 156 Files, file-blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, thirty cents per dozen; over two and one-half inches in length and not over four and one-half inches, fifty cents per dozen; over four and one-half inches in length and under seven inches, seventy-five cents per dozen; seven inches in length and over, one dollar per dozen.

Firearms.

- 157 Muskets, muzzle-loading shotguns, rifles, and parts thereof, twenty-five per centum ad valorem.
- 158 Double-barreled, sporting, breech-loading shotguns, combination shotguns and rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars each; double barrels for sporting breech-loading shotguns and rifles further advanced in manufacture than rough bored only, three dollars each; stocks for double-barreled sporting breech loading shotguns and rifles wholly or partially manufactured, three dollars each; and in addition thereto on all such guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: Provided, That all double-barrel sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this Act, one dollar each and thirty-five per centum ad valorem. Revolving pistols or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.

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Toronto Junction Foundry Co.

(LIMITED)

Malleable Castings

Of superior quality, made from best grades of Charcoal Iron exclusively; also

Steel Castings (New Process)

For bicycle parts, small machinery, and other purposes requiring high-grade material.

WE RECOMMEND OUR STEEL ESPECIALLY FOR PARTS OF MACHINERY WHERE HARDNESS IS DESIRED, AS IT CAN BE TEMPERED TO SUIT.

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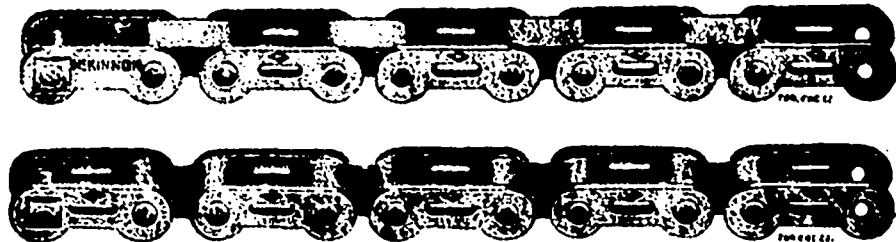
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Carriage Dashes and Fenders, Carriage Hardware,

Whip Sockets, Etc.

.. Nickel Steel Bicycle Chains ..



ST. CATHARINES, ONTARIO, CANADA

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159 Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, forty per centum ad valorem.

Nails, Spikes, Tacks and Needles.

- 160 Cut nails and cut spikes of iron or steel, six-tenths of one cent per pound.
- 161 Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this Act, two and one-fourth cents per pound.
- 162 Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, one-half of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, one cent per pound.
- 163 Spikes, nuts, and washers, and horse, mule or ox shoes, of wrought iron or steel, one cent per pound.
- 164 Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, one and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.
- 165 Needles for knitting or sewing machines, including latch needles, one dollar per thousand, and twenty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

Plates.

- 166 Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.
- 167 Rivets of iron or steel, two cents per pound.

Saws.

- 168 Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; steel hand saws, finished or further advanced than tempered and polished, ten cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, thirty per centum ad valorem.
- 169 Screws, commonly called wood screws, made of iron or steel, more than two inches in length, four cents per pound; over one inch and not more than two inches in length, six cents per pound; over one half inch and not more than one inch in length, eight and one-half cents per pound; one-half inch and less in length, twelve cents per pound.
- 170 Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, fifty per centum ad valorem.
- 171 Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, one and one-half cents per pound; and ingots, clogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound. Provided, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Miscellaneous Metals and Manufactures of.

- 172 Aluminum, and alloys of any kind in which aluminum is the component material of chief value, in crude form, eight cents per pound; in plates, sheets, bars, and rods, thirteen cents per pound.
- 173 Antimony, as regulus or metal, three-fourths of one cent per pound.
- 174 Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.
- 175 Bronze powder, twelve cents per pound; bronze or Dutch metal or aluminum, in leaf, six cents per package of one hundred leaves.
- 176 Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.

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Gold and Silver.

- 177 Gold leaf, one dollar and seventy-five cents per package of five hundred leaves.
- 178 Silver leaf, seventy-five cents per package of five hundred leaves.
- 179 Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, five cents per pound and thirty-five per centum ad valorem; laces, embroideries, braids, galloons, trimmings, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, bullions, or metal threads, sixty per centum ad valorem.
- 180 Hooks and eyes, metallic, whether loose, carded or otherwise, including weight of cards, cartons, and immediate wrappings and labels, five and one-half cents per pound and fifteen per centum ad valorem.

Lead.

- 181 Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: Provided, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.
- 182 Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Act, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; all the foregoing, two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and one-half cents per pound.
- 183 Metallic mineral substances in a crude state, and metals unwrought, not specially provided for in this Act, twenty per centum ad valorem; monazite sand and thorite, six cents per pound.
- 184 Mica, unmanufactured, or rough trimmed only, six cents per pound and twenty per centum ad valorem; mica, cut or trimmed, twelve cents per pound and twenty per centum ad valorem.
- 185 Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, or sheets, six cents per pound.
- 186 Pens, metallic, except gold pens, twelve cents per gross.
- 187 Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.
- 188 Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated, and not commonly known as jewelry, thirty-five per centum ad valorem.
- 189 Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty, as they would be subjected to if imported empty.
- 190 Type metal, one and one-half cents per pound for the lead contained therein; new types twenty-five per centum ad valorem.
- 191 Watch movements, whether imported in cases or not, if having not more than seven jewels, thirty-five cents each; if having more than seven jewels and not more than eleven jewels, fifty cents each; if having more than eleven jewels and not more than fifteen jewels, seventy-five cents each; if having more than fifteen jewels and not more than seven-and-a-half dozen jewels, one dollar and twenty-five cents each; if hav-

JOHN BERTRAM & SONS

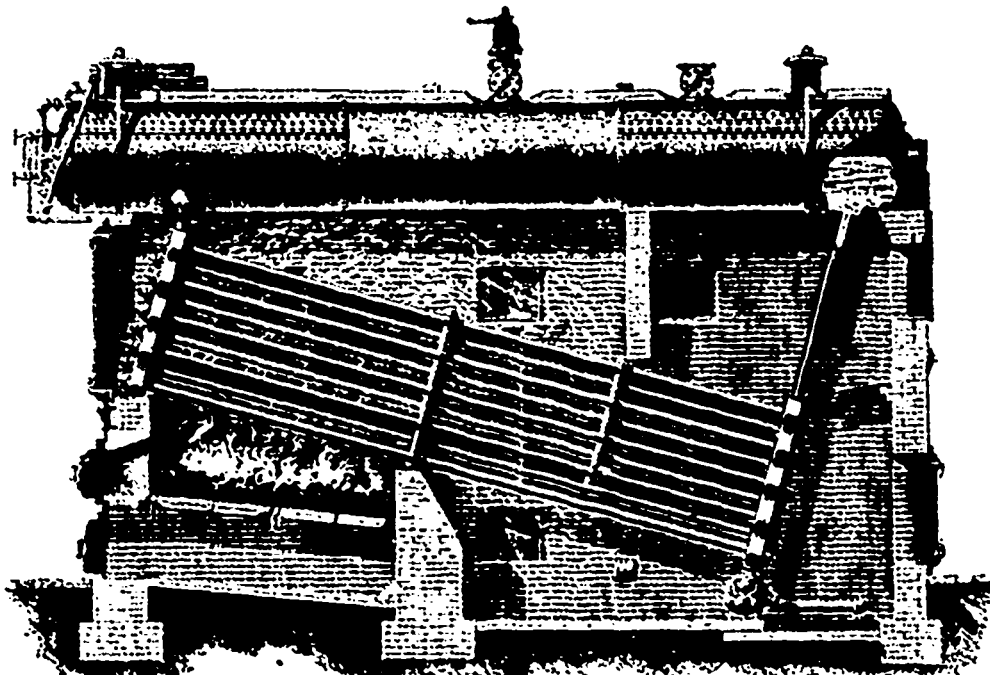
DUNDAS, ONT.



SPECIAL SHAFTING LATHE. 30 inch. SWING. 36 ft. BED. and 45 inch. DRILL PRESS. SUPPLIED BY US TO . . . THE DODGE-WOOD SPLIT PULLEY CO. OF TORONTO

THE BABCOCK & WILCOX WATER TUBE BOILER

Nearly 2,000,000 Horse-Power of these Boilers now in use.



Large Book "STEAM" sent Free on application.

BABCOCK & WILCOX, LIMITED

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ing more than seventeen jewels, three dollars each, and in addition thereto, on all the foregoing, twenty-five per centum ad valorem; watch cases, and parts of watches, including watch dials, chronometers, box or ship, and parts thereof, clocks and parts thereof, not otherwise provided for in this Act, whether separately packed or otherwise, not composed wholly or in part of china, porcelain, parian, bisque, or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem.

192 Zinc in blocks or pigs, one and one-half cents per pound; in sheets, two cents per pound; old and worn-out, fit only to remanufacture, one cent per pound.

193 Articles or wares not specially provided for in this Act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.

Wood and Manufactures of.

191 Timber hewn, sided, or squared (not less than eight inches square), and round timber used for spars or in building wharves, one cent per cubic foot.

195 Sawed boards, planks, deals, and other lumber of whitewood, sycamore, and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this Act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tonguing and grooving: Provided, That if any country or dependency shall impose an export duty upon saw logs, round unmanufactured timber, stave bolts, shingle bolts, or heading bolts, exported to the United States, or a discriminating charge upon beam sticks, or chains used by American citizens in towing logs, the amount of such export duty, tax, or other charge, as the case may be, shall be added as an additional duty to the duties imposed upon the articles mentioned in this paragraph when imported from such country or dependency.

196 Paving posts, railroad ties, and telephonic, trolley, electric light and telegraphic poles of oslar or other woods, twenty per centum ad valorem.

197 Kindling wood in bundles not exceeding one-quarter of a cubic foot each, three-tenths of one cent per bundle, if in larger bundles, three-tenths of one cent for each additional quarter of a cubic foot or fractional part thereof.

198 Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this Act, twenty per centum ad valorem.

199 Chisboards, one dollar and fifty cents per thousand.

200 Hubs for wheels, posts, heading bolts, stave bolts, last-blocks, wagon-blocks, oar-blocks, heading-blocks, and all like blocks or sticks, rough-hewn, sawed or bored, twenty per centum ad valorem; fence posts, ten per centum ad valorem.

201 Laths, twenty-five cents per one thousand pieces.

202 Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.

203 Shingles, thirty cents per thousand.

204 Casks, barrels, and hogheads, (empty) sugar-box shoeks, and packing-boxes (empty), and packing-box shoeks, of wood, not specially provided for in this Act, thirty per centum ad valorem.

205 Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddock or pomelos, thirty per centum ad valorem: Provided, That the thin wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shoeks, may be reim-

The American Tariff, 1897.

ported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.

206 Chair cane or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem; osier or willow prepared for basket makers' use, twenty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

207 Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.

208 House or cabinet furniture, of wood, wholly or partly finished, and manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE E.

Sugar, Molasses, and Manufactures of.

209 Sugars not above number sixteen Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one hundredths of one cent per pound, and for every additional degree shown by the polariscope test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety-five one-hundredths of one cent per pound; molasses testing above forty degrees and not above fifty-six degrees, three cents per gallon; testing fifty-six degrees and above, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscope test: Provided, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same.

210 Maple sugar and maple sirup, four cents per pound; glucose or grape sugar, one and one-half cents per pound; sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.

211 Saccharine, one dollar and fifty cents per pound and ten per centum ad valorem.

212 Sugar candy and all confectionery not specially provided for in this Act, valued at fifteen cents per pound or less, and on sugars after being refined, when tintured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or outer covering, shall be included in the dutiable weight and the value of the merchandise.

SCHEDULE F.

Tobacco and Manufactures of.

213 Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this Act, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

214 The term wrapper tobacco as used in this Act means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least

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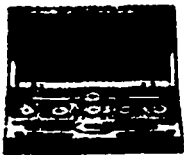
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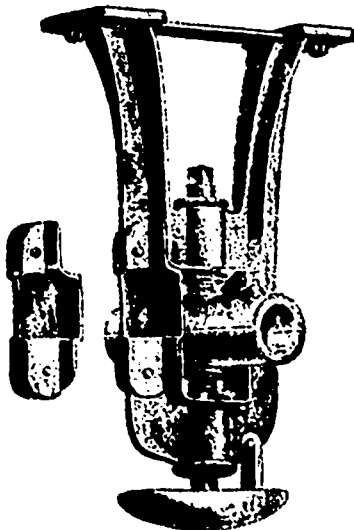
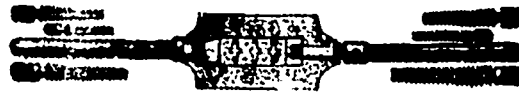


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HANGERS of all kinds, in new designs, with plain and self-oiling bearings. FRICTION CLUTCH PULLEYS AND COUPLINGS.

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DODGE WOOD SPLIT PULLEY COMPANY

WORKS: TORONTO JUNCTION. Office: 74 YORK ST., TORONTO

When writing to Advertisers please mention The Canadian Manufacturer,

The American Tariff, 1897.

- ten hands shall be examined in each examined bale, box, or package.
- 215 All other tobacco, manufactured or unmanufactured, not specially provided for in this Act, fifty-five cents per pound.
- 216 Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty-five cents per pound.
- 217 Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE G.

AGRICULTURAL PRODUCTS AND PROVISIONS.

Animals, Live.

- 218 Cattle, if less than one year old, two dollars per head; all other cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per centum ad valorem.
- 219 Swine, one dollar and fifty cents per head.
- 220 Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.
- 221 Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.
- 222 All other live animals, not specially provided for in this Act, twenty per centum ad valorem.

Broadstuffs and Farinaceous Substances.

- 223 Barley, thirty cents per bushel of forty-eight pounds.
- 224 Barley-malt, forty-five cents per bushel of thirty-four pounds.
- 225 Barley, pearled, patent, or hulled, two cents per pound.
- 226 Buckwheat, fifteen cents per bushel of forty-eight pounds.
- 227 Corn or maize, fifteen cents per bushel of fifty-six pounds.
- 228 Corn meal, twenty cents per bushel of forty-eight pounds.
- 229 Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.
- 230 Oats, fifteen cents per bushel.
- 231 Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.
- 232 Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
- 233 Rye, ten cents per bushel; rye flour, one-half of one cent per pound.
- 234 Wheat, twenty-five cents per bushel.
- 235 Wheat flour, twenty-five per centum ad valorem.

Dairy Products.

- 236 Butter, and substitutes therefor, six cents per pound.
- 237 Cheese, and substitutes therefor, six cents per pound.
- 238 Milk, fresh, two cents per gallon.
- 239 Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

Farm and Field Products.

- 240 Beans, forty-five cents per bushel of sixty pounds.
- 241 Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of all tins, jars, and other immediate coverings; all vegetables, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this Act, and fish paste or sauce, forty per centum ad valorem.
- 242 Cabbages, three cents each.
- 243 Cider, five cents per gallon.
- 244 Eggs, not specially provided for in this Act, five cents per dozen.
- 245 Eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.

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- 246 Hay, four dollars per ton.
- 247 Honey, twenty cents per gallon.
- 248 Hops, twelve cents per pound; hop extract and lupulin, fifty per centum ad valorem.
- 249 Onions, forty cents per bushel; garlic, one cent per pound.
- 250 Pease, green, in bulk or in barrels, sacks, or similar packages, and seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for, thirty cents per bushel; split pease, forty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 251 Orchids, palms, dracenas, crotons and azaleas, tulips, hyacinths, narcissi, jonquils, lilies, lilies of the valley, and all other bulbs, bulbous roots, or corns, which are cultivated for their flowers, and natural flowers of all kinds, preserved or fresh, suitable for decorative purposes, twenty-five per centum ad valorem.
- 252 Stocks, cuttings, or seedlings of Myrobalan plum, Mahaleb or Mazzard cherry, three years old or less, fifty cents per thousand plants and fifteen per centum ad valorem; stocks, cuttings or seedlings of pear, apple, quince and the Saint Julien plum, three years old or less, and evergreen seedlings, one dollar per thousand plants and fifteen per centum ad valorem; rose plants, budded, grafted, or grown on their own roots, two and one-half cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen, shrubs and vines, manetti, multiflora, and brier rose, and all trees, shrubs, plants and vines, commonly known as nursery or greenhouse stock, not specially provided for in this Act, twenty-five per centum ad valorem.
- 253 Potatoes, twenty-five cents per bushel of sixty pounds.
- 254 Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this Act, twenty-five cents per bushel of fifty-six pounds; poppy seed fifteen cents per bushel; but no drawback shall be allowed upon oil cake made from imported seed, nor shall any allowance be made for dirt or other impurities in any seed; seeds of all kinds not specially provided for in this Act, thirty per centum ad valorem.
- 255 Straw, one dollar and fifty cents per ton.
- 256 Teazles, thirty per centum ad valorem.
- 257 Vegetables in their natural state, not specially provided for in this Act, twenty-five per centum ad valorem.

Fish.

- 258 Fish known or labeled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes or cans, shall be dutiable as follows: When in packages; containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, box or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle, jar, box or can; containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, box or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, box or can; if in other packages, forty per centum ad valorem. All other fish (except shellfish), in tin packages, thirty per centum ad valorem; fish in packages containing less than one-half barrel, and not specially provided for in this Act, thirty per centum ad valorem.
- 259 Fresh-water fish not specially provided for in this Act, one-fourth of one cent per pound.
- 260 Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.
- 261 Fish, fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation, not specially provided for in this Act, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut or salmon, fresh, pickled or salted, one cent per pound.

Fruits and Nuts.

- 262 Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; apples, peaches, pears, and other edible fruits, including berries, when dried, dehydrated, evaporated or prepared in any manner, not specially provided for in this Act, two cents per pound; berries, edible, in their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem.

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(Limited).

EDINBURGH, SCOTLAND

Sole Proprietors and
Manufacturers of Fleming's Patent

SOLIDIFIED OIL

FINEST LUBRICANT
In the Market.

USED BY ALL THE PRINCIPAL STEAM-
BOAT, RAILROAD AND MILL
OWNERS THROUGHOUT
THE WORLD.

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Manufacturers of the
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"HAMMER BRAND"

**Calcined
PLASTER**

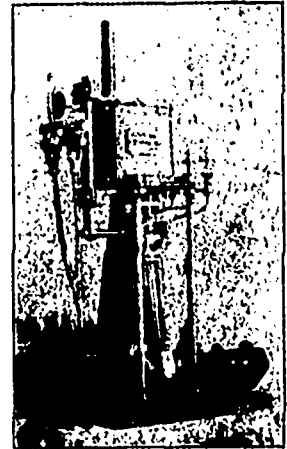
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SPECIAL FEATURES

Economy in Use of Water, Great Power
Equal Efficiency at any Gate-Opening
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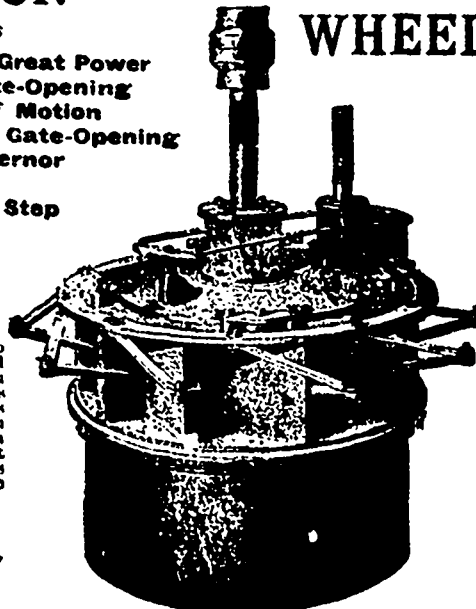
St. CATHARINES,
February 9, 1897

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Toronto.

GENTLEMEN.—Your favor of the 5th to
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hence delay in answering your letter. You
ask us how your Dominion Wheel compares
with the . . . Well, Sir, the comparison is
this—we have been using two . . . 35 inch
diameter, double wheels, and your 31 inch
Dominion wheel we put in December last
gives us as much power as both, and does
not use but very little more water than one
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COOK & SON.

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WHEEL



TRADE MARK.

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louder
than
words,
and

ATLAS does not rely on empty
talk for its UNSURPASSED
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*It Has Been Undeniably
Proved that ATLAS METAL
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stood under Enormous Pres-
sures and Phenomenal Speed.*

TRY ATLAS METAL
WHERE
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WE CHALLENGE A TEST

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TORONTO.

Galvanized Steel Pails

FOR FIRE PURPOSES ONLY.

NO HOOPS TO FALL OFF.

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The American Tariff, 1897.

- 263 Comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices, not specially provided for in this Act, one cent per pound and thirty-five per centum ad valorem; if containing over ten per centum of alcohol and not specially provided for in this Act, thirty-five per centum ad valorem and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, twenty-five per centum ad valorem.
- 264 Figs, plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one-half of one cent per pound; currants, Zante or other, two cents per pound; olives, green or prepared, in bottles, jars, or similar packages, twenty-five cents per gallon; in casks or otherwise than in bottles, jars, or similar packages, fifteen cents per gallon.
- 265 Grapes in barrels, or other packages, twenty cents per cubic foot of capacity of barrel or packages.
- 266 Oranges, lemons, limes, grape fruit, shaddocks or pomelos, one cent per pound.
- 267 Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.
- 268 Pineapples, in barrels and other packages, seven cents per cubic foot of the capacity of barrels or packages; in bulk, seven dollars per thousand.

Nuts.

- 269 Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound.
- 270 Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.
- 271 Peanuts or ground beans, unshelled, one-half of one cent per pound; shelled, one cent per pound.
- 272 Nuts of all kinds, shelled or unshelled, not specially provided for in this Act, one cent per pound.

Meat Products.

- 273 Bacon and hams, five cents per pound.
- 274 Fresh beef, veal, mutton and pork, two cents per pound.
- 275 Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty-five per centum ad valorem.
- 276 Extract of meat, not specially provided for in this Act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the package in which the same is imported.
- 277 Lard, two cents per pound.
- 278 Poultry, live, three cents per pound; dressed, five cents per pound.
- 279 Tallow, three-fourths of one cent per pound; wool grease, including that known commercially as degreas or brown wool grease, one-half of one cent per pound.

Miscellaneous Products.

- 280 Chicory root, raw, dried or undried, but unground, one cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two and one-half cents per pound.
- 281 Chocolate and cocoa, prepared or manufactured, not specially provided for in this Act, valued at not over fifteen cents per pound, two and one-half cents per pound; valued above fifteen and not over twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four and not above thirty-five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise. powdered cocoa, unsweetened, five cents per pound.
- 282 Cocoa butter or cocoa-butterine, three and one-half cents per pound.
- 283 Dandelion-root and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this Act, two and one-half cents per pound.
- 284 Salt in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hun-

The American Tariff, 1897.

- dred pounds; Provided, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted. Provided further, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.
- 285 Starch, including all preparations, from whatever substance produced, fit for use as starch, one and one-half cents per pound.
- 286 Dextrine, burnt starch, gum substitute, or British gum, two cents per pound.
- 287 Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this Act, three cents per pound.
- 288 Vinegar, seven and one-half cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

SCHEDULE H.

SPIRITS, WINES, AND OTHER BEVERAGES.

Spirits.

- 289 Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.
- 290 Each and every gauged or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue. Provided, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: And provided further, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other package, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.
- 291 On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.
- 292 Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.
- 293 No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.
- 294 Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

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Dyewood Extracts,
Sumac and
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FAST COLORS for Wool Dyeing.
One Dip Cotton Colors, Novelties
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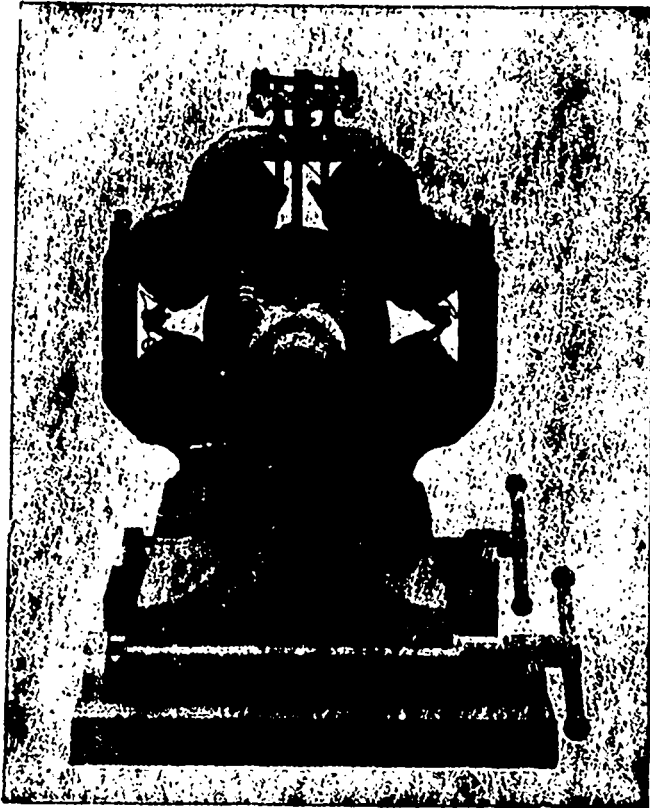
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Inventors assisted in perfecting their inven-
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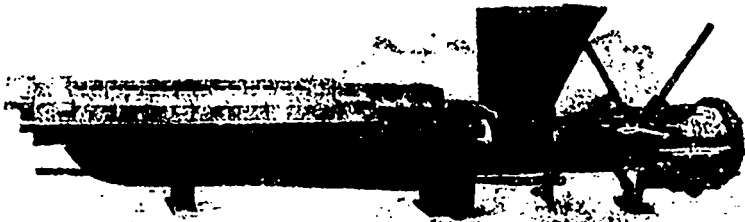


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250 and 500 Volts

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Sole Canadian Manufacturers of the

**Improved Jones Under-feed
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Perfect Combustion. No Smoke. No Ash.
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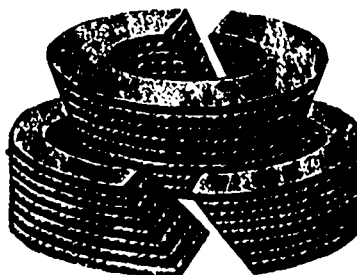
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Wines.

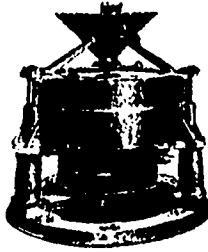
- 295 Champagne and other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon; but no separate or additional duty shall be levied on the bottles.
- 296 Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: Provided, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: And provided further, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and hay rum or hay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.
- 297 Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.
- 298 Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.
- 299 Cherry juice and prune juice, or prune wine, and other fruit juices not specially provided for in this Act, containing no alcohol or not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, sixty cents per gallon, and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.
- 300 Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol in plain green or colored, molded or pressed glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon, and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.
- 301 All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Act, in green or colored glass bottle, containing not more than one pint, twenty cents per dozen bottles. If containing more than one pint and not more than one quart thirty cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty-four cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged thereon if imported empty or separately.

The American Tariff, 1897.

SCHEDULE I.

Cotton Manufactures.

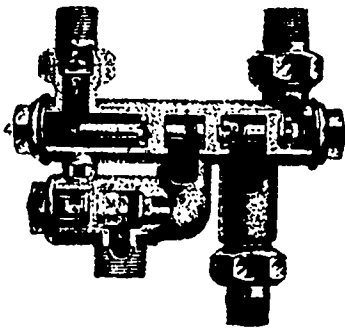
- 302 Cotton thread and carded yarn, wraps or wrap yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fourth of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty and up to number eighty, one-fourth of one cent per number per pound; on number eighty and above, three-tenths of one cent per number per pound; cotton card laps, roping, silver or roving, forty-five per centum ad valorem.
- 303 Spool thread of cotton, including crochet, darning, and embroidery cottons on spools or reels, containing on each spool or reel not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool or reel, for every additional hundred yards or fractional part thereof in excess of one hundred, six cents per dozen spools or reels; if otherwise than on spools or reels, one-half of one cent for each one hundred yards or fractional part thereof. Provided, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools or reels.
- 304 Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.
- 305 Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached, and not exceeding six square yards to the pound, one and one-half cents per square yard, exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard, exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard. Provided, That on all cotton cloth exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.
- 306 Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and



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- one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard. Provided, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.
- 307 Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard, if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half, and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard. Provided, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected and paid a duty of forty per centum ad valorem.
- 308 Cotton cloth, not bleached, dyed, colored, stained, painted or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, six cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square
- yard; exceeding three and one-half square yards to the pound, seven cents per square yard: Provided, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard; bleached, valued at over fifteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over seventeen and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.
- 309 Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards to the pound, five and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six and one-half cents per square yard; if dyed, colored, stained, painted or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard: Provided, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over fourteen cents per square yard; bleached, valued at over sixteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over twenty cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.
- 310 The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or otherwise, whether figured, fancy or plain, the warp and filling threads of which can be counted by unraveling or other practicable means.
- 311 Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-stripped sleeve linings, silk stripes, or otherwise, of which cotton is the component material of chief value, eight cents per square yard and thirty per centum ad valorem: Provided, That no such cloth shall pay a less rate of duty than fifty per centum ad valorem. Cotton cloth, filled or coated, three cents per square yard and twenty per centum ad valorem.
- 312 Handkerchiefs or mullers composed of cotton, whether in the piece or otherwise and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch; but such handkerchiefs or mullers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mullers are hemstitched, or imitation hemstitched, or reversed, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mullers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or trimmed wholly or in part with lace or with tuckings or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.
- 313 Cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure, whether known as lappets or otherwise, and whether unbleached, bleached, dyed, colored, stained, painted, or printed, shall pay, in addition to the duty herein provided for other cotton cloth of the same description, or condition, weight, and count of threads to the square inch, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard.
- 314 Clothing, ready-made, and articles of wearing apparel of every description, including neck-ties or neckwear composed of cotton or other vegetable fiber, or of which cotton or other

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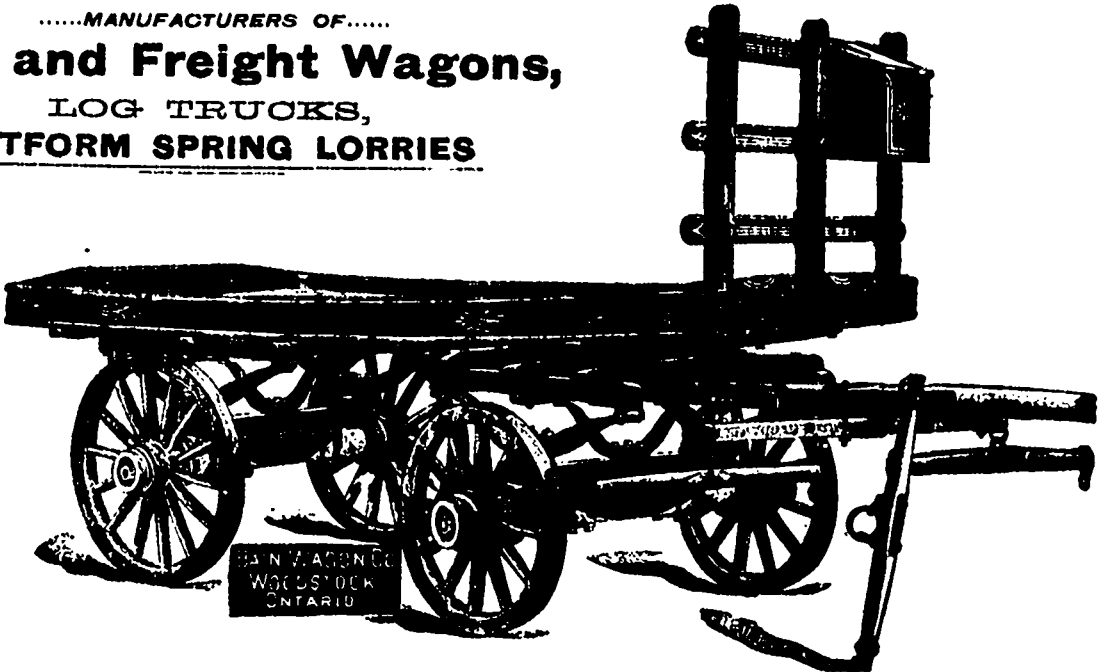
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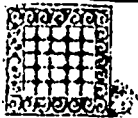
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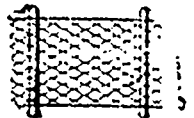
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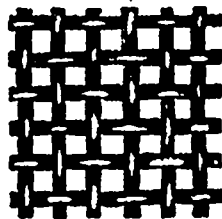
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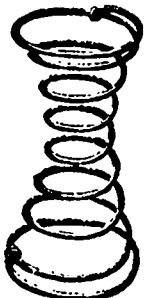
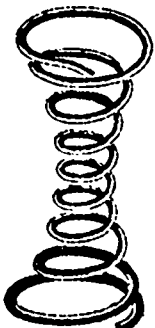


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vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise provided for in this Act, fifty per centum ad valorem: Provided, That any outside garment provided for in this paragraph having india-rubber as a component material shall pay a duty of fifteen cents per pound and fifty per centum ad valorem.

- 315 Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut; any of the foregoing composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: Provided, That corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: Provided further, That manufactures articles in any form including such as are commonly known bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: Provided further, That none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.
- 316 Curtains, table covers, and all articles manufactured of cotton chenille or of which cotton chenille is the component material of chief value, fifty per centum ad valorem.
- 317 Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this Act, thirty per centum ad valorem.
- 318 Stocking, hose and half-hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, fifty cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, sixty cents per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, seventy cents per dozen pairs; valued at more than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at more than three dollars per dozen pairs and not more than five dollars per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem.
- 319 Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half-hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar and ten cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.
- 320 Bindings, beltings, bindings, bone casings, cords, garters, linings, for bicycle tires, ribbons, suspenders and braces, tapes, tubing, and webs or webbing, any of the foregoing

The American Tariff, 1897.

articles made of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber, ten cents per pound and fifteen per centum ad valorem; loom harness or healds made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset lacings made of cotton or other vegetable fiber, twenty five cents per pound and fifteen per centum ad valorem; labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem.

- 321 Cotton table damask, forty per centum ad valorem, cotton duck, thirty-five per centum ad valorem.
- 322 All manufactures of cotton not specially provided for in this Act, forty-five per centum ad valorem.

SCHEDULE J.

Flax, Hemp, and Jute, and Manufactures of.

- 323 Flax straw, five dollars per ton.
- 324 Flax, not hackled or dressed, one cent per pound.
- 325 Flax, hackled, known as "dressed line," three cents per pound.
- 326 Tow of flax, twenty dollars per ton.
- 327 Hemp, and tow of hemp, twenty dollars per ton; hemp, hackled, known as "line of hemp," forty dollars per ton.
- 328 Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty five per cent ad valorem.
- 329 Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, one cent per pound; cables and cordage made of hemp, tarred or untarred, two cents per pound.
- 330 Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, thirteen cents per pound; if made from yarn finer than five lea or number, three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.
- 331 Single yarns in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, seven cents per pound; finer than eight lea or number and not finer than eighty lea or number, forty per centum ad valorem. single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem.
- 332 Flax gill netting, nets, webs, and seines shall pay the same duty per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty-five per centum ad valorem.
- 333 Floor mattings, plain, fancy or figured, manufactured from straw, round or split, or other vegetable substances not otherwise provided for, including what are commonly known as Chinese, Japanese, and India straw mattings, valued at not exceeding ten cents per square yard, three cents per square yard; valued at exceeding ten cents per square yard, seven cents per square yard and twenty-five per centum ad valorem.
- 334 Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, five cents per square yard and thirty five per centum ad valorem; valued above fifteen cents per square yard, ten cents per square yard and thirty-five per centum ad valorem.
- 335 Hydraulic hose, made in whole or in part of flax, hemp, ramie, or jute, twenty cents per pound.
- 336 Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.
- 337 Oilcloth for floors, stamped, painted, or printed, including linoleum or corticene, figured or plain, and all other oilcloth (except silk oilcloth) under twelve feet in width not specially provided for herein, eight cents per square yard and fifteen per centum ad valorem; oilcloth for floors and linoleum or corticene, twelve feet and over in width, inlaid linoleum or corticene, and cork carpets, twenty cents per square yard

The Central Bridge and Engineering Company, Limited

Capital Stock

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\$200,000.00

Manufacturers
OF
Bridges,
Roofs,
Viaducts,
Piers,
Girders,
Turntables,
Architectural Work,



FORGINGS, and all kinds of GENERAL ENGINEERING WORK;
Also Law's Patent Surface Cattle Guards
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ESTABLISHED
1860

***Tin and Enamelled
Steel Ware***

INCORPORATED
1895



Seamless (tinned)
Dairy Pails

Sheet Copper,
Galvanized Steel,
Sheet Iron Ware
and Wire Goods.



"Crescent" Steel
Enamelled Tea Pots

OUR BRANDS OF STEEL ENAMELLED WARE "CRESCENT," "ROYAL" AND "WHITE,"
ALL GUARANTEED NOT TO CHIP OR BURN.

**Steel Shingles, Brick, Manitoba and Rock Face Siding
Lithographed Signs and Tin Packages**
Of Every Description a Specialty.

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(LIMITED)
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Agents for Manitoba and N.W.T.

JOHN BURNS, Jr., Vancouver,
Agent for British Columbia.

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The American Tariff, 1897.

- and twenty per centum ad valorem; waterproof cloth, composed of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.
- 328 Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem.
- 329 Laces, lace window curtains, ties, pillow shams, bed sets, insertings, flouncings, and other lace articles; handkerchiefs, napkins, wearing apparel, and other articles, made wholly or in part of lace, or in imitation of lace; nets or nettings, veils and veillings, etamines, vitrages, neck ruffings, ruchings, tuckings, flutings, and quillings; embroideries and all trimmings, including braids, edgings, insertings, flouncings, galloons, gorings, and bands; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with a letter, monogram, or otherwise; tambooured or appliqueed articles, fabrics or wearing apparel; hemstitched or tucked flouncings or skirtings, and articles made wholly or in part of ruffings, tuckings, or ruchings; all of the foregoing, composed wholly or in chief value of flax, cotton, or other vegetable fiber, and not elsewhere specially provided for in this Act, whether composed in part of india rubber or otherwise, sixty per centum ad valorem. Provided, That no wearing apparel or other article or textile fabric, when embroidered by hand or machinery, shall pay duty at a less rate than that imposed in any schedule of this Act upon any embroideries of the materials of which such embroidery is composed.
- Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent per square yard; when counting more than five such points or spaces to the inch, one-half of one cent per square yard in addition for each such point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty per centum ad valorem: Provided, That none of the above-named articles shall pay a less rate of duty than fifty per centum ad valorem.
- 331 Plain woven fabrics of single jute yarns, by whatever name known, not exceeding sixty inches in width, weighing not less than six ounces per square yard and not exceeding thirty threads to the square inch, counting the warp and filling, five-eighths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.
- 332 All pile fabrics of which flax is the component material of chief value, sixty per centum ad valorem.
- 333 Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.
- 334 Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.
- 335 Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or reversed, or with drawn threads, but not embroidered or initialed, fifty-five per centum ad valorem.
- 336 Woven fabrics or articles not specially provided for in this Act, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-

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- fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard and in addition thereto, on all the foregoing, thirty per centum ad valorem. Provided, That none of the foregoing articles in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Woven fabrics of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, including such as is known as shirting cloth, weighing less than four and one-half ounces per square yard and containing more than one hundred threads to the square inch, counting the warp and filling, thirty-five per centum ad valorem.
- 337 All manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

SCHEDULE K.

Wool and Manufactures of Wool.

- 338 All wools, hair of the camel, goat, alpaca, and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes.
- 339 Class one, that is to say, merino, mestiza, metiz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adriatic skin wool or butcher's wool, and such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere, and all wools not hereinafter included in classes two and three.
- 340 Class two, that is to say, Leicester, Cotswold, Lancashire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca and other like animals.
- 341 Class three, that is to say, Donkoi, native South American, Cordova, Valparaiso, native Smyria, Russian camel's hair, and all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria, and elsewhere, excepting improved wools hereinafter provided for.
- 342 The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this Act, and the Secretary of the Treasury is authorized to review these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.
- 343 Whenever wools of class three shall have been improved by the admixture of Merino or English blood, from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.
- 344 The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per cent of dirt or other foreign substance, shall be three times the duty to which they would otherwise be subjected.
- 345 Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.

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IMPERIAL BLACK POWDER,

Fast to Sunlight and Soap.

Dyes in "ONE DIP." More economical to use than Logwood or Haematinic. Can be used to advantage on Yarn, Slubbing, Pieces, Rags and Shoddy.

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Dyes on a Chrome Mordant.

Absolutely fast and economical to use.

Full bright shades produced with 10 per cent.

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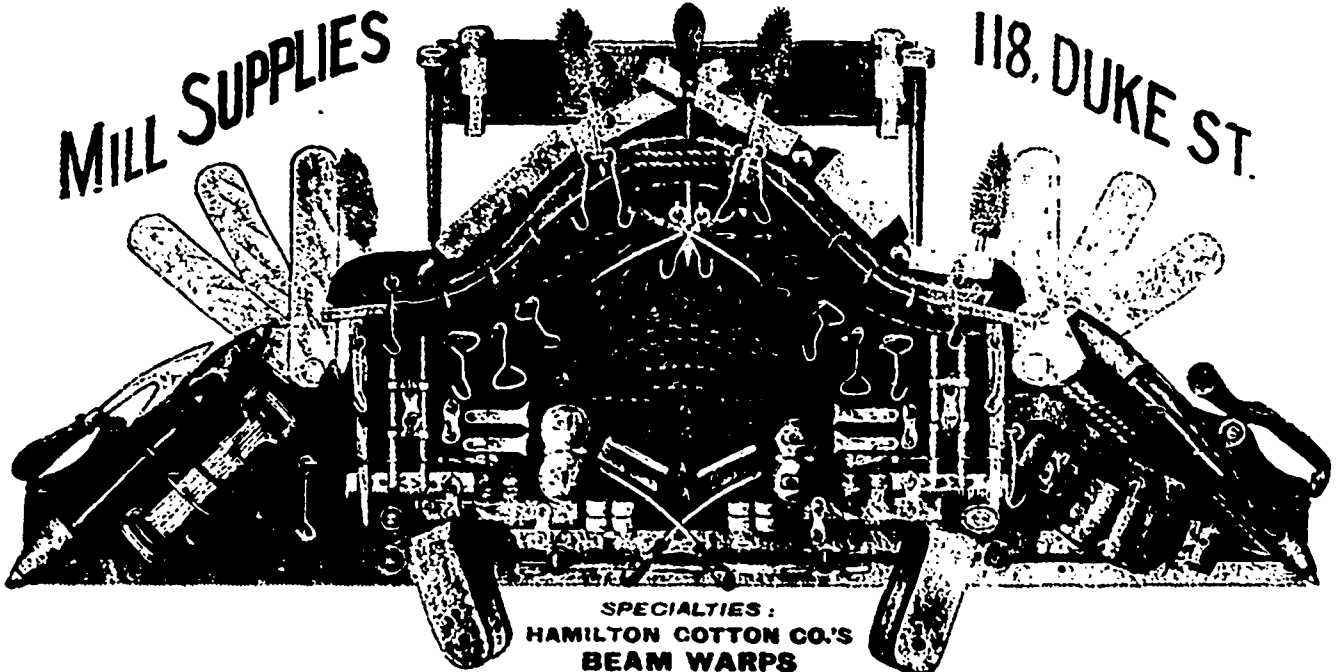
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SAMUEL LAW & SONS H. and T. STEEL CARD CLOTHING

All Kinds of Textile Machinery.

Machine Shops in Connection.

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- 356 The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subjected: Provided, That skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby excepted. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals of any class which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. When the duty assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this Act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.
- 357 The duty upon all wools, and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.
- 358 On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound.
- 359 On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.
- 360 The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.
- 361 Top waste, slubbing waste, roving waste, ring waste and garnetted waste, thirty cents per pound.
- 362 Shoddy, twenty-five cents per pound; noils, wool extract, yarn waste, thread waste, and all other wastes composed wholly or in part of wool and not specially provided for in this Act, twenty cents per pound.
- 363 Woolen rags, mungo and flocks, ten cents per pound.
- 364 Wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this Act.
- 365 On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class; valued at more than thirty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, forty per centum ad valorem.
- 366 On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this Act, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class, valued at above forty cents per pound and not above seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.

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- 367 On blankets, and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this Act on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem. On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this Act. Provided, That on blankets over three yards in length the same duties shall be paid as on cloths.
- 368 On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square yard, valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: Provided, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.
- 369 On women's and children's dress goods, coat linings, Italian cloths, hunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this Act, the duty shall be eleven cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: Provided that on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.
- 370 On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description, made up or manufactured wholly or in part, felts not woven and not specially provided for in this Act, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.
- 371 Webbing, gorings, suspenders, braces, bandings, beltings, bindings, braids, galloons, edgings, mustrangs, flouncings, fringes, gimps, cords, cords and tassels, laces, and other trimmings, and articles made wholly or in part of lace, embroideries and articles embroidered by hand or machinery, head nets, netting, buttons, or barrel buttons or buttons of other forms for tassels or ornaments, and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether composed in part of india-rubber or otherwise, fifty cents per pound and sixty per centum ad valorem.
- 372 Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.
- 373 Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.
- 374 Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.
- 375 Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

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(LIMITED)

LONDON, - - - ONT.

GEO. W. ARMSTRONG, President.

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STANDARD AND JENKINS' GLOBE, ANGLE, AND CHECK



RADIATOR VALVES AND STEAM COCKS.
Cylinder, Pet and Gauge Cocks.

COMPRESSION WORK
... **BRASS CASTINGS**

Etc., Etc., Etc.

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LONDON, ONTARIO.

Paper Mills and Pulp Mills

And all users of ENDLESS FELTS get the best value by ordering from....

HAMELIN & AYERS

Lachute Mills, P.Q.

We are now prepared to make all grades from the finest Bristol Board to the coarsest Sulphite Fibre. With our 24 looms; and all other machinery to match, we are in a position to fill all orders promptly. When ordering state kind of Paper or Board wanted, and speed of machine.

You will not be asked to pay for Felts that are not satisfactory. Every felt is tested in our factory, and is shipped with our guarantee.

Capacity, 1,000 Square Yards Daily.

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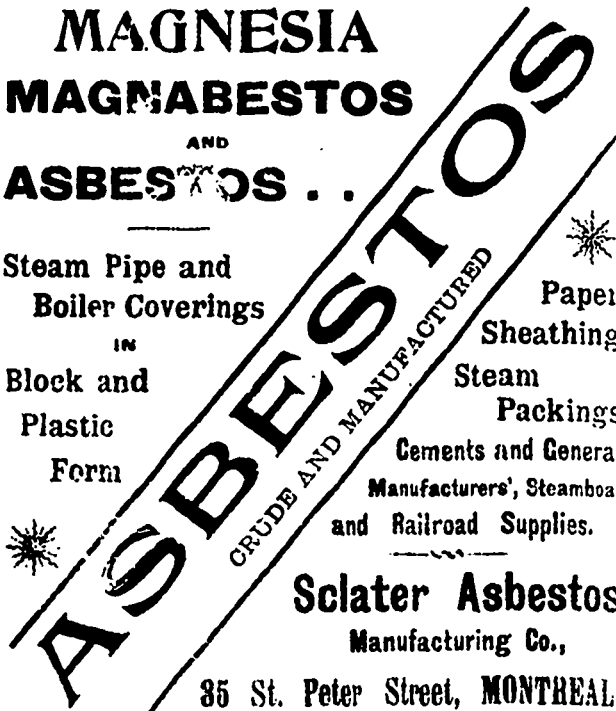
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THE HIGHEST GRADE OF

PORTLAND CEMENT

VERY FINELY GROUND

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(LIMITED)

VAUXHALL, LONDON, ENGLAND

ESTABLISHED 1810.

MEDALS:

London, 1851; Philadelphia, 1876; Paris, 1878; Calcutta, 1883;
London, 1884; Gold Medal, Paris, 1889;
Chicago, 1893.

AGENT FOR CANADA:

T. L. PATON

30 St. Francois Xavier Street, MONTREAL

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- 376 Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.
- 377 Treble ingrain, three-ply, and all chain Venetian carpets, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.
- 378 Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard, and in addition thereto forty per centum ad valorem.
- 379 Carpets of every description woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs, ten cents per square foot and in addition thereto, forty per centum ad valorem.
- 380 Druggets and hockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.
- 381 Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, fifty per centum ad valorem.
- 382 Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.
- 383 Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca or other animal, whether manufactured by the woollen, worsted, felt, or any other process.

SCHEDULE L.

Silks and Silk Goods.

- 384 Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, forty cents per pound.
- 385 Thrown silk, not more advanced than singles, tram, orgazine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins, cops, warps, or on beams, valued at not exceeding one dollar per pound, twenty cents per pound and fifteen per centum ad valorem; valued at over one dollar per pound and not exceeding one dollar and fifty cents per pound, thirty cents per pound and fifteen per centum ad valorem; valued at over one dollar and fifty cents per pound and not exceeding two dollars per pound, forty cents per pound and fifteen per centum ad valorem; valued at over two dollars per pound and not exceeding two dollars and fifty cents per pound, fifty cents per pound and fifteen per centum ad valorem; valued at over two dollars and fifty cents per pound, sixty cents per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than thirty-five per centum ad valorem.
- 386 Velvets, velvet or plush ribbons, chenilles, or other pile fabrics, cut or uncut, composed of silk, or of which silk is the component material of chief value, not specially provided for in this Act, one dollar and fifty cents per pound and fifteen per centum ad valorem; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.
- 387 Woven fabrics in the piece, not specially provided for in this Act, weighing not less than one and one-third ounces per square yard and not more than eight ounces per square yard, and containing not more than twenty per centum in weight of silk, if in the gum, fifty cents per pound, and if dyed in the piece, sixty cents per pound; if containing more than twenty per centum and not more than thirty per centum in weight of silk, if in the gum, sixty-five cents per pound, and if dyed in the piece, eighty cents per pound; if containing more than thirty per centum and not more than forty-five per centum in weight of silk, if in the gum, ninety cents per pound, and if dyed in the piece, one dollar and ten cents per pound; if dyed in the thread or yarn and containing not more than thirty per centum in weight of silk,

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- if black (except selvages), seventy-five cents per pound, and if other than black, ninety cents per pound; if containing more than thirty and not more than forty-five per centum in weight of silk, if black (except selvages), one dollar and ten cents per pound, and if other than black, one dollar and thirty cents per pound; if containing more than forty-five per centum in weight of silk, or if composed wholly of silk, if dyed in the thread or yarn and weighted in the dyeing so as to exceed the original weight of the raw silk, if black (except selvages), one dollar and fifty cents per pound, and if other than black, two dollars and twenty-five cents per pound; if dyed in the thread or yarn, and the weight is not increased by dyeing beyond the original weight of the raw silk, three dollars per pound; if in the gum, two dollars and fifty cents per pound; if boiled off, or dyed in the piece, or printed, three dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if in the gum, or if dyed in the thread or yarn, two and one-half dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if boiled off, three dollars per pound; if dyed or printed in the piece, three dollars and twenty-five cents per pound; if weighing not more than one-third of an ounce per square yard, four dollars and fifty cents per pound; but in no case shall any of the foregoing fabrics in this paragraph pay a less rate of duty than fifty per centum ad valorem.
- 388 Handkerchiefs or mufflers composed wholly or in part of silk, whether in the piece or otherwise, finished or unfinished, if not hemmed or hemmed only, shall pay the same rate of duty as is imposed on goods in the piece of the same description, weight, and condition as provided for in this schedule; but such handkerchiefs or mufflers shall not pay a less rate of duty than fifty per centum ad valorem; if such handkerchiefs or mufflers are hemstitched or imitation hemstitched, or reversed or have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tumbled, appliqued, or are made or trimmed wholly or in part with lace, or with tuckings or insertion, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than sixty per centum ad valorem.
- 389 Bandings, including hat bands, beltings, bindings, bone casings, braces, cords, cords and tassels, garters, gorings, suspenders, tubings, and webs and webbings, composed wholly or in part of silk, and whether composed in part of india-rubber or otherwise, if not embroidered in any manner by hand or machinery, fifty per centum ad valorem.
- 390 Laces, and articles made wholly or in part of lace, edgings, insertings, galloons, chiffon or other furnishings, nets or nettings and veilings, neck ruffings, ruchings, braids, fringes, trimmings, embroideries and articles embroidered by hand or machinery, or tumbled or appliqued, clothing ready made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all of the above-named articles made of silk, or of which silk is the component material of chief value, not specially provided for in this Act, and silk goods ornamented with beads or spangles of whatever material composed, sixty per centum ad valorem: Provided, That any wearing apparel or other articles provided for in this paragraph (except gloves) when composed in part of india-rubber, shall be subject to a duty of sixty per centum ad valorem.
- 391 All manufactures of silk, or of which silk is the component material of chief value, including such as have india-rubber as a component material, not specially provided for in this Act, and all Jacquard figured goods in the piece, made on looms, of which silk is the component material of chief value, dyed in the yarn, and containing two or more colors in the filling, fifty per centum ad valorem: Provided, That all manufactures, of which wool is a component material, shall be classified and assessed for duty as manufactures of wool.
- 392 In ascertaining the weight of silk under the provisions of this schedule, the weight shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or other foreign substance or material.

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WHICH IS YOURS FOR THE ASKING
 INTERESTS EVERY POWER USER, AS IT CONTAINS OUTS, FULL DESCRIPTION AND PRICES OF OUR

FEED WATER HEATERS
 DAMPER REGULATORS
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It gives more up-to-date information about INDICATORS, and particularly our own ROBERTSON THOMPSON, PRICE \$40, more of which have been sold than any other. Where it is not convenient to pay cash we sell on installments to persons with good references. SEND FOR THE CATALOG.

JAS. L. ROBERTSON & SONS, 37 Cortlandt Street, NEW YORK

Manufacturers of **Engineers' and Plumbers'** **BRASS GOODS and SUPPLIES**

IMPORTERS AND DEALERS
 IN

**Pipe and Fittings,
 Sanitary Earthenware,
 Lavatory Fittings.**



Our J. M. T. series of Valves are the best on the market -- High Grade only. Carried by all dealers and the trade. Ask for them.

WRITE US FOR INFORMATION ABOUT THE
HEINTZ STEAM SAVER
 IF YOU HAVE A STEAM PLANT IT REDUCES EXPENSES IN OPERATING IT



The JAMES MORRISON BRASS MFG. CO. Limited
 89-97 Adelaide St. West, - TORONTO

Established 1860

HEAD OFFICE, HAMILTON

HAMILTON and TORONTO SEWER PIPE COMPANY

MANUFACTURERS OF

The DIAMOND BRAND

(TRADE MARK)

SEWER PIPE, CULVERT PIPE

AND

FLUE LININGS

Write for Price List and Discounts. HAMILTON, ONT.



When writing to Advertisers please mention The Canadian Manufacturer.

The American Tariff, 1897.

SCHEDULE M.

PULP, PAPERS, AND BOOKS.
Pulp and Paper.

- 393 Mechanically ground wood pulp, one-twelfth of one cent per pound, dry weight; chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached, one-fourth of one cent per pound, dry weight: Provided, That if any country or dependency shall impose an export duty on pulp wood exported to the United States, the amount of such export duty shall be added, as an additional duty, to the duties herein imposed upon wood pulp, when imported from such country or dependency.
- 394 Sheathing paper and roofing felt, ten per centum ad valorem.
- 395 Filter mass or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fibre, one and one-half cents per pound and fifteen per centum ad valorem.
- 396 Printing paper, unsized, sized or glued, suitable for books and newspapers, valued at not above two cents per pound, three-tenths of one cent per pound; valued above two cents and not above two and one-half cents per pound, four-tenths of one cent per pound; valued above two and one-half cents per pound and not above three cents per pound, five-tenths of one cent per pound; valued above three cents and not above four cents per pound, six-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per centum ad valorem: Provided, That if any country or dependency shall impose an export duty upon pulp wood exported to the United States, there shall be imposed upon printing paper when imported from such country or dependency, an additional duty of one-tenth of one cent per pound for each dollar of export duty per cord so imposed, and proportionately for fractions of a dollar of such export duty.
- 397 Papers commonly known as copying paper, stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, and all similar papers, white, colored or printed, weighing not over six pounds to the ream of four hundred and eighty sheets, on a basis of twenty by thirty inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem if weighing over six pounds and not over ten pounds to the ream, and letter-copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem, crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem.
- 398 Surface-coated papers not specially provided for in this Act, two and one-half cents per pound and fifteen per centum ad valorem; if printed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, three cents per pound and twenty per centum ad valorem; parchment papers, two cents per pound and ten per centum ad valorem; plain base photographic papers and for albumenizing, sensitizing, or baryta coating, three cents per pound and ten per centum ad valorem; albumenized or sensitized paper or paper otherwise surface-coated for photographic purposes, thirty per centum ad valorem.

Manufactures of Paper.

- 399 Paper envelopes, plain, twenty per centum ad valorem; if bordered, embossed, printed, tinted or decorated, thirty-five per centum ad valorem.
- 400 Lithographic prints from stone, zinc, aluminum, or other material, bound or unbound (except cigar labels, flaps, and bands, lettered, or otherwise, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in or forming a part of printed books, not specially provided for in this Act), on paper or other material not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; on paper or other material exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and exceeding thirty-five square inches, but not exceeding four hundred square inches cutting size in dimensions, eight cents per pound; exceeding four hundred square inches cutting size in dimensions, thirty-five per centum ad valorem; prints exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and not exceed-

The American Tariff, 1897.

ing thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from stone, zinc, aluminum or other material, on cardboard or other material, exceeding twenty one-thousandths of one inch in thickness, six cents per pound; lithographic cigar labels, flaps and bands, lettered or blank, printed from stone, zinc, aluminum or other material, if printed in less than eight colors (bronze printing to be counted as two colors), but not including labels, flaps and bands, printed in whole or in part in metal leaf, twenty cents per pound. Labels, flaps and bands, if printed entirely in bronze printing, fifteen cents per pound; labels, flaps and bands printed in eight or more colors, but not including labels, flaps and bands printed in whole or in part in metal leaf, thirty cents per pound, labels, flaps and bands printed in whole or in part in metal leaf, fifty cents per pound. Books of paper or other material for children's use, containing illuminated lithographic prints, not exceeding in weight twenty four ounces each, and all booklets and fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, eight cents per pound.

- 401 Writing, letter, note, hand-made, drawing, ledger, bond, record, tablet, and typewriter paper, weighing not less than ten pounds and not more than fifteen pounds to the ream, two cents per pound and ten per centum ad valorem; weighing more than fifteen pounds to the ream, three and one-half cents per pound and fifteen per centum ad valorem; but if any such paper is ruled, bordered, embossed, printed, or decorated in any manner, it shall pay ten per centum ad valorem in addition to the foregoing rates. Provided, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.
- 402 Paper hangings and paper for screens or fireboards, and all other paper not specially provided for in this Act, twenty-five per centum ad valorem; all Jacquard designs of one-line paper, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem; all Jacquard designs cut on Jacquard cards, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem.

Manufactures of Paper.

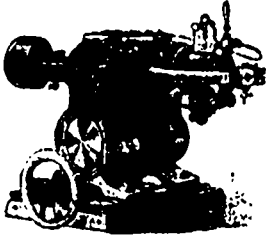
- 403 Books of all kinds, including blank books and pamphlets, and engravings bound or unbound, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing not specially provided for in this Act, twenty-five per centum ad valorem.
- 404 Photograph, autograph, and scrap albums, wholly or partly manufactured, thirty-five per centum ad valorem.
- 405 All fancy boxes made of paper, or of which paper is the component material of chief value, or if covered with surface-coated paper, forty-five per centum ad valorem.
- 406 Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.
- 407 Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE N.

Sundries.

- 408 Beads of all kinds, not threaded or strung, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, gulleons, wearing apparel, ornaments, trimmings, and other articles not specially provided for in this Act, composed wholly or in part of beads or spangles made of glass or paste, gelatin, metal, or other material, but not composed in part of wool, sixty per centum ad valorem.
- 409 Braids, plaits, laces, and willow sheets or squares, composed wholly of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored or stained, fifteen per centum ad valorem; if bleached, dyed, colored or stained, twenty per centum ad valorem; hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, osier, or rattan, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem, if trimmed, fifty per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

ELECTRIC BARGAINS



350-light Incandescent Dynamo
And One Smaller Machine
One Arc Light Dynamo
One Electric Motor
Above are but slightly used, and are as good as new.

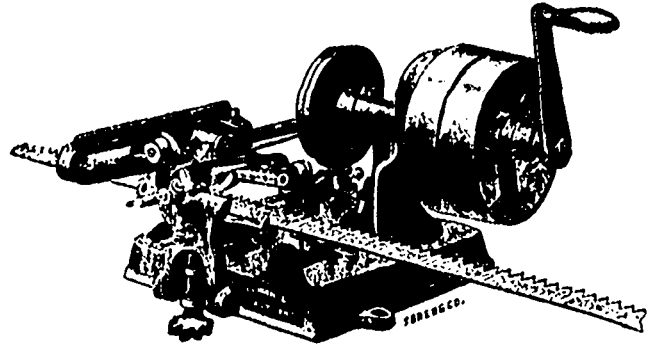
We Manufacture a full line of
Dynamos, Motors and Platers
WRITE FOR PRICES.

THE JONES & MOORE ELECTRIC CO.
22 Adelaide Street West
TORONTO.

BAND SAW FILING MACHINE

The Simplest, Best, Most Durable and Accurate Machine of its Class

Every User of Band Saws Should Have One



WRITE FOR PRICE

COWAN & CO., GALT, ONTARIO

...Manufacturers of...

Saw Mills and Wood-Working Machinery of all kinds, Corliss and Slide Valve Engines, Boilers, Moffat's Improved Feed Water Heaters and Purifiers. We make the Best. Write and Get Our Prices
Toronto Warehouse, - - 160 King Street West

THE - - - -

WM. HAMILTON MANUFACTURING CO., Limited

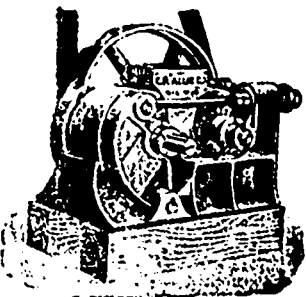
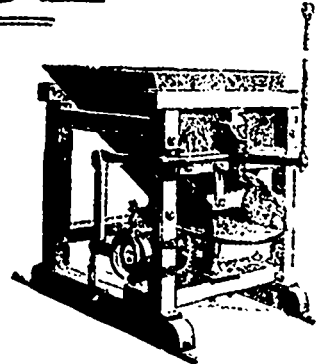
MANUFACTURERS OF

THE "RELIANCE"

Mining, Milling

AND

Smelting Machinery



FOR THE DOMINION OF CANADA

(Under License from The E. P. ALLIS CO., Milwaukee, Wis.)

Crushers, Rolls, Jigs, Concentrators, Screens, Stamps, Pumps
Compressors, Hoists, Boilers, Engines, Water Wheels, Etc.

Branch Office
VANCOUVER, B.C.

PETERBOROUGH, ONT.

When writing to Advertisers please mention The Canadian Manufacturer.

The American Tariff, 1897.

- 410 Brushes, brooms and feather dusters of all kinds, and hair pencils in quills or otherwise, forty per centum ad valorem.
- 411 Bristles, sorted, bunched or prepared, seven and one-half cents per pound.
- Buttons and Button Forms.**
- 412 Trousers buckles made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.
- 413 Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.
- 414 Buttons or parts of buttons and button molds or blanks, finished or unfinished, shall pay duty at the following rates, the line button measure being one-fortieth of one inch, namely: Buttons, known commercially as agate buttons, metal trousers buttons (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross; buttons of pearl or shell, one and one-half cents per line per gross; buttons of horn, vegetable ivory, glass, or metal, not specially provided for in this Act, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem; shoes buttons made of paper, board, papier mache, pulp or other similar material, not specially provided for in this Act, valued at not exceeding three cents per gross, one cent per gross; buttons not specially provided for in this Act, and all collar or cuff buttons and studs, fifty per centum ad valorem.
- 415 Coal, bituminous, and all coals containing less than ninety-two per centum of fixed carbon, and shale, sixty-seven cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: Provided, That on all coal imported into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe; coke, twenty per centum ad valorem.
- 416 Cork bark, cut into squares or cubes, eight cents per pound; manufactured corks over three-fourths of an inch in diameter, measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound; cork, artificial, or cork substitutes, manufactured from cork waste and not otherwise provided for, eight cents per pound.
- 417 Dice, draughts, chessmen, chess balls, and billiard, pool, and legatello balls, of ivory, bone, or other materials, fifty per centum ad valorem.
- 418 Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, thirty-five per centum ad valorem.
- 419 Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery is the component material of chief value, twenty-five per centum ad valorem.

Explosive Substances.

- 420 Firecrackers of all kinds, eight cents per pound, the weight to include all coverings, wrappings, and packing material.
- 421 Fulminate, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.
- 422 Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, four cents per pound; valued above twenty cents per pound, six cents per pound.
- 423 Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes containing not more than

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- one hundred matches per box, eight cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.
- 424 Percussion caps, thirty per centum ad valorem; cartridges, thirty-five per centum ad valorem; blasting caps, two dollars and thirty-six cents per one thousand caps.
- 425 Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this Act, fifteen per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, and also dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this Act, fifty per centum ad valorem.
- 426 Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, including fur skins caroted, twenty per centum ad valorem.
- 427 Fans of all kinds, except common palm leaf fans, fifty per centum ad valorem.
- 428 Gun wads of all descriptions, twenty per centum ad valorem.
- 429 Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.
- 430 Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.
- 431 Haircloth, known as "crinoline" cloth, ten cents per square yard; haircloth, known as "hair-seating," and hair press cloth, twenty cents per square yard.
- 432 Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver or other animals, valued at not more than five dollars per dozen, two dollars per dozen; valued at more than five dollars per dozen, and not more than ten dollars per dozen, three dollars per dozen; valued at more than ten dollars per dozen and not more than twenty dollars per dozen, five dollars per dozen; valued at more than twenty dollars per dozen, seven dollars per dozen; and in addition thereto on all the foregoing, twenty per centum ad valorem.
- 433 Indurated fibre ware and manufactures of wood or other pulp, and not otherwise specially provided for, thirty-five per centum ad valorem.

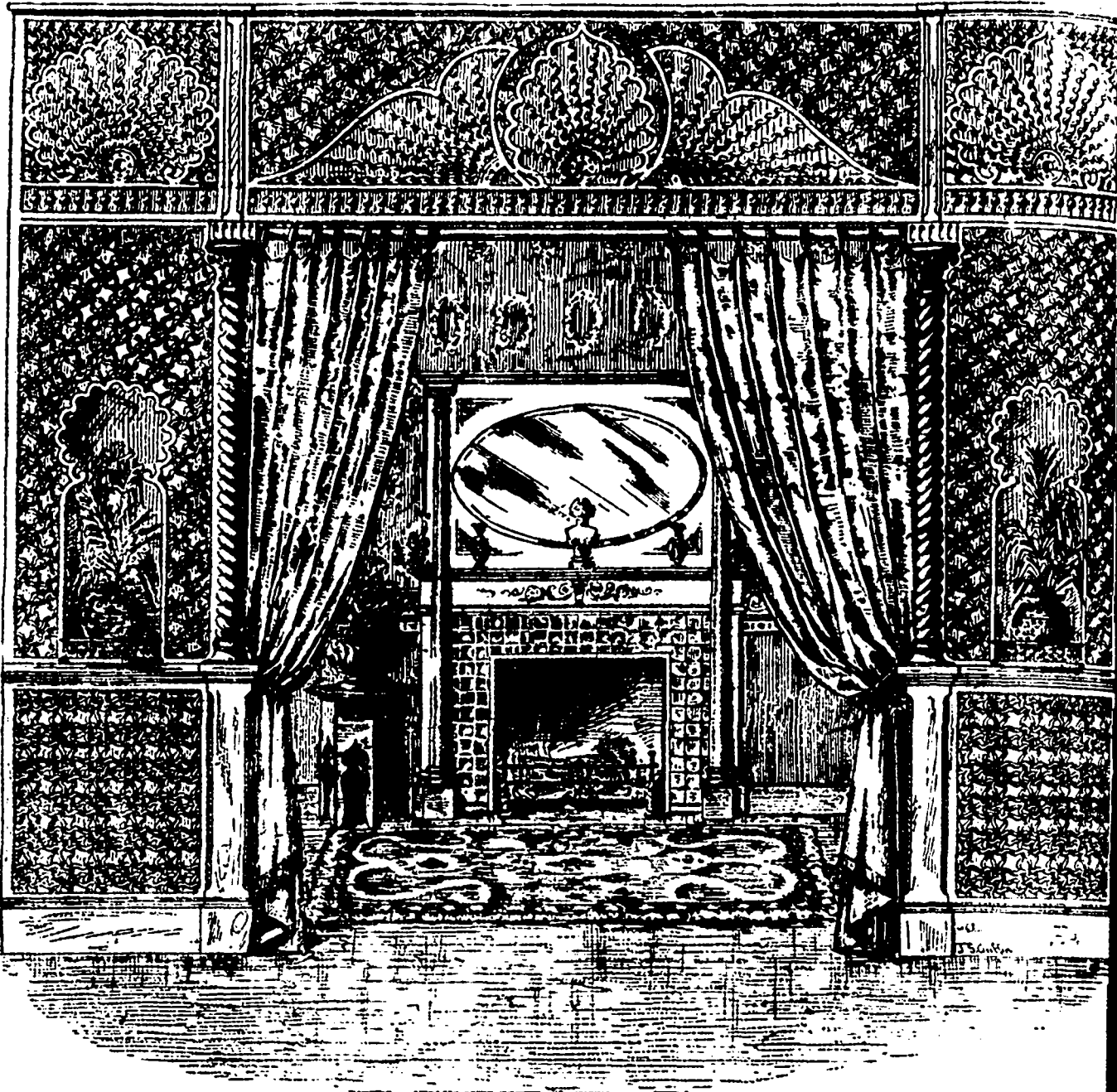
Jewelry and Precious Stones.

- 434 Articles commonly known as jewelry, and parts thereof, finished or unfinished, not specially provided for in this Act, including precious stones set, pearls set or strung, and cameos in frames, sixty per centum ad valorem.
- 435 Diamonds and other precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, and not set, ten per centum ad valorem; imitations of diamonds or other precious stones, composed of glass or paste, not exceeding an inch in dimensions, not engraved, painted, or otherwise ornamented or decorated, and not mounted or set, twenty per centum ad valorem.
- 436 Pearls in their natural state, not strung or set, ten per centum ad valorem.

Leather, and Manufactures of.

- 437 Hides of cattle, raw or uncured, whether dry, salted, or pickled, fifteen per centum ad valorem. Provided, That upon all leather exported, made from imported hides, there shall be allowed a drawback equal to the amount of duty paid on such hides, to be paid under such regulations as the Secretary of the Treasury may prescribe.
- 438 Band or belting leather, sole leather, dressed upper and all other leather, calfskins tanned or tanned and dressed, kangaroo, sheep and goat skins (including lamb and kid skins) dressed and finished, chamois and other skins and bookbinders' calfskins, all the foregoing not specially provided for in this Act, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; patent, japanned, varnished or enameled leather, weighing not over ten pounds per dozen hides or skins, thirty cents per pound and twenty per centum ad valorem; if weighing over ten pounds and not over twenty-five

Our Motto: "NOT HOW CHEAP, BUT HOW GOOD."



WHY NOT GET ONE? Of Our DIVISION SCREENS to beautify and complete your home, and have it in modern style.

Our 1897 Catalogue, showing 57 other designs, will be sent on application.

"OUR GOODS ARE WELL MADE AND WELL FINISHED."

THE SOUTHAMPTON MANUFACTURING CO. (LIMITED)
SOUTHAMPTON, ONTARIO.

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pounds per dozen, thirty cents per pound and ten per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte action leather, thirty-five per centum ad valorem; leather shoe laces, finished or unfinished, fifty cents per gross pairs and twenty per centum ad valorem; boots and shoes made of leather, twenty-five per centum ad valorem. Provided, That leather cut into shoe uppers or vamps or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather and pay duty accordingly.

Gloves.

- 439 Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:
- 440 Women's or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.
- 441 Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs. men's "glace" finish, lamb or sheep, four dollars per dozen pairs.
- 442 Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.
- 443 Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seven inches in length, two dollars and fifty cents per dozen pairs; over seven inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.
- 444 Women's or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, three dollars per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.
- 445 In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per dozen pairs; on all pique or pique seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.
- 446 Glove straps, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.
- 447 Harness, saddles and saddlery, or parts of either, in sets or in parts, finished or unfinished, forty-five per centum ad valorem.

Miscellaneous Manufactures.

- 448 Manufactures of amber, asbestos, bladders, cork, catgut or whipgut or worm gut, or wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.
- 449 Manufactures of bone, chip, grass, horn, india-rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty per centum ad valorem; but the terms "grass" and "straw"

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- shall be understood to mean these substances in their natural form and structure, and not the separated fibre thereof.
- 450 Manufactures of leather, finished or unfinished, manufactures of fur, gelatine gutta-percha, human hair, ivory, vegetable ivory, mother-of-pearl and shell, plaster of paris, papier mache, and vulcanized india-rubber known as "hard rubber," or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and shells engraved, cut, ornamented, or otherwise manufactured, thirty-five per centum ad valorem.
- 451 Masks, composed of paper or pulp, thirty-five per centum ad valorem.
- 452 Matting made of cocoa fibre or ratan, six cents per square yard; mats made of cocoa fibre or ratan, four cents per square foot.
- 453 Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, strings for musical instruments, composed wholly or in part of steel or other metal; all the foregoing, forty-five per centum ad valorem.
- 454 Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, not specially provided for in this Act; twenty per centum ad valorem; but the term "statuary" as used in this Act shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone or alabaster, or from metal and as is the professional production of a statuary or sculptor only.
- 455 Peat moss, one dollar per ton.
- 456 Pencils of paper or wood filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.
- 457 Pencil leads not in wood, ten per centum ad valorem.
- 458 Photographic dry plates or films, twenty-five per centum ad valorem.
- 459 Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.
- 460 Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horse-rakes, cultivators, threshing machines and cotton gins, twenty per centum ad valorem.
- 461 Plush black, known commercially as hatter's plush, composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.
- 462 Umbrellas, parasols, and sun shades covered with material other than paper, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sun shades, and walking canes, finished or unfinished, forty per centum ad valorem.
- 463 Waste, not specially provided for in this Act, ten per centum ad valorem.

FREE LIST.

- Sec. 2. That on and after the passage of this Act, unless otherwise specially provided for in this Act, the following articles when imported shall be exempt from duty.
- 464 Acids: Arsenic or arsenious, benzoic, carbolic, fluoric, hydrochloric or muriatic, nitric, oxalic, phosphoric, phthalic, picric or nitro-picric, prussic, silicic, and valerician.
- 465 Aconite.
- 466 Acorns, raw, dried or undried, but unground.
- 467 Agates, unmanufactured.
- 468 Albumen, not specially provided for.
- 469 Alizarin, natural or artificial, and dyes derived from alizarin or from anthracen.
- 470 Amber, and amber-ad unmanufactured, or crude gum.
- 471 Ambergris.
- 472 Anilino salts.

4,854,500 Copies of the DAILY GLOBE were sold during the Six Months ending June 30, 1897.

This does not include extra sale of Special Editions.

Average Daily Sale for 1895

23,890

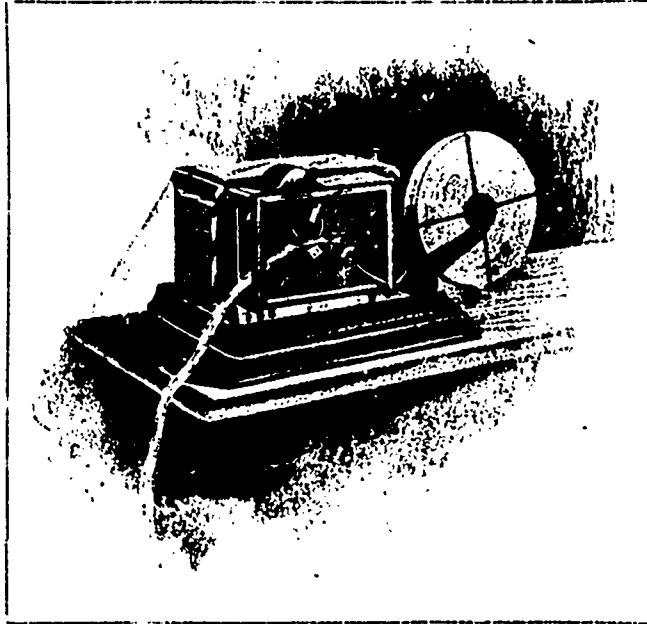
Average Daily Sale for 1896

28,650

Average Daily Sale for Six Months ending June 30, 1897

31,319

*Books and Press Rooms
always open to
advertisers.*



**It Grows
Because it
Pleases**

**It Pleases
Because it is
Accurate**

**It is Accurate
Because every
legitimate
means is em-
ployed to
make it so**

**Only Authentic
reports
published**

The Globe.

DAILY SATURDAY WEEKLY

...Canada's Representative Newspaper...

THE GLOBE is the only newspaper in Canada that receives its Market and Stock reports direct over its own ticker. By this means it is always in close touch with the great centres of the world, and is constantly receiving the latest reports from London, Liverpool, Paris, Antwerp, Berlin. Continuous quotations from the Chicago Board of Trade during its daily session. Regular reports at short intervals from New York Stock and Produce Exchanges, making it a reliable authority on every subject of interest to the business man.

*It is the most thoroughly read newspaper and liberally patronized
advertising medium in the Dominion.*

The Best advertisers on the Continent are its largest patrons.

Rates and Information
Cheerfully Furnished.

...THE GLOBE, Toronto, Canada

The American Tariff, 1897.

- 473 Any animal imported specially for breeding purposes shall be admitted free: Provided, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed. And provided further, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: And provided further, That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals under the provisions of this paragraph. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury.
- 474 Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.
- 475 Annatto, roucou, rocoa, or orleans, and all extracts of.
- 476 Antimony ore, crude sulphite of.
- 477 Apatite.
- 478 Arrowroot in its natural state and not manufactured.
- 479 Arsenic and sulphide of, or orpiment.
- 480 Arseniate of aniline.
- 481 Art educational stops, composed of glass and metal and valued at not more than six cents per gross.
- 482 Articles in a crude state used in dyeing or tanning not specially provided for in this Act.
- 483 Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quick-silver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded: Provided, that this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: and provided further, that when manufactured tobacco which has been exported without payment of internal revenue tax shall be reimported, it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon.
- 484 Asbestos, unmanufactured.
- 485 Ashes, wood and lye of, and beet-root ashes.
- 486 Asafetida.
- 487 Balm of Gilead.

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- 488 Barks, cinchona or other from which quinine may be extracted.
- 489 Baryta, carbonate of, or witherite.
- 490 Beeswax.
- 491 Binding twine. All binding twine manufactured from New Zealand hemp,istle or Tampico fibre, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound. Provided, that articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to a duty of one-half of one cent per pound.
- 492 Bells, broken, and bell metal broken and fit only to be re-manufactured.
- 493 Birds, stuffed, not suitable for millinery ornaments.
- 494 Birds and land and water fowl.
- 495 Bismuth.
- 496 Bladders and all integuments and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Act.
- 497 Blood, dried, not specially provided for.
- 498 Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.
- 499 Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.
- 500 Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
- 501 Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations and academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign Governments.
- 502 Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
- 503 Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use or by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
- 504 Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
- 505 Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.
- 506 Brazil paste.
- 507 Brazilian pebble, unwrought or unmanufactured.
- 508 Breccia, in blocks or slabs.
- 509 Bristles, crude, not sorted, bunched, or prepared.
- 510 Broom corn.
- 511 Bullion, gold or silver.
- 512 Burgundy pitch.
- 513 Cadmium.
- 514 Calamine.
- 515 Camphor, crude.
- 516 Castor or castoreum.
- 517 Cat gut, whip gut, or worm gut, unmanufactured.
- 518 Cerium.
- 519 Chalk, crude, not ground, precipitated, or otherwise manufactured.
- 520 Chromate of iron or chromic ore.
- 521 Civit, crude.
- 522 Clay: Common blue clay in casks suitable for the manufacture of crucibles.
- 523 Coal, Anthracite, not specially provided for in this Act, and coal stores of American vessels, but none shall be unloaded.

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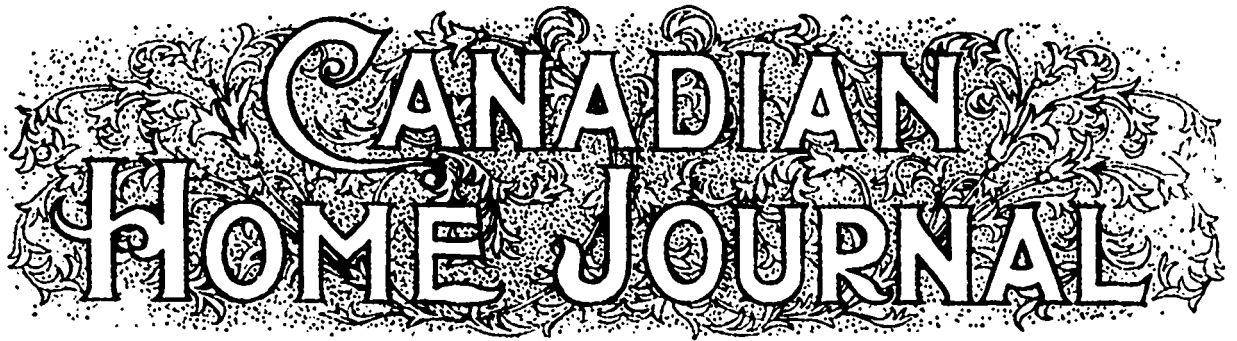
TORONTO, CANADA

The American Tariff, 1897.

- 324 Coal tar, crude, pitch of coal tar, and products of coal tar known as dead or creosote oil, benzol, toluol, naphthalin, xylol, phenol, cresol, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, diminsidin, naphthol, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitro-toluol; all the foregoing not medicinal and not colors or dyes.
- 325 Cobalt and cobalt ore.
- 326 Cocculus indicus.
- 327 Cochineal.
- 328 Cocoa, or cacao, crude, and fibre, leaves and shells of.
- 329 Coffee.
- 330 Coins, gold, silver, and copper.
- 331 Coir, and coir yarn.
- 332 Copper in plates, bars, ingots, or pigs, and other forms, not manufactured or specially provided for in this Act.
- 333 Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.
- 334 Copper, regulus of, and black or coarse copper, and copper cement.
- 335 Coral, marine, uncut, and unmanufactured.
- 336 Cork wood, or cork bark, unmanufactured.
- 337 Cotton, and cotton waste or flocks.
- 338 Cryolite, or kryolith.
- 339 Cudbear.
- 340 Curling stones, or quoits, and curling-stone handles.
- 341 Curry, and curry powder.
- 342 Cutch.
- 343 Cattlefish bone.
- 344 Dandelion roots, raw, dried, or undried, but unground.
- 345 Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including miners', glaziers' and engravers' diamonds not set, and diamond dust or bort.
- 346 Divi-divi.
- 347 Dragon's blood.
- 348 Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrecences, fruits, flowers, dried fibres, and dried insects, grains, gums, and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, woods, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for in this Act.
- 349 Eggs of birds, fish, and insects: Provided, however, That this shall not be held to include the eggs of game birds or eggs of birds not used for food, the importation of which is prohibited except specimens for scientific collections, nor fish roe preserved for food purposes.
- 350 Emery ore.
- 351 Ergot.
- 352 Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.
- 353 Felt, adhesive, for sheathing vessels.
- 354 Fibrin, in all forms.
- 355 Fish, fresh, frozen, or packed in ice, caught in the Great Lakes or other fresh waters by citizens of the United States.
- 356 Fish skins.
- 357 Flint, flints, and flint stones, unground.
- 358 Fossil.
- 359 Fruits or berries, green, ripe or dried, and fruits in brine, not specially provided for in this Act.
- 360 Fruit plants, tropical and semi-tropical, for the purpose of propagation or cultivation.
- 361 Furs undressed.
- 362 Furskins of all kinds, not dressed in any manner, and not specially provided for in this Act.
- 363 Gashier.
- 364 Glass enamel, white, for watch and clock dials.
- 365 Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use: Provided, however, that such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

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- 566 Grasses and fibres: Istle or Tampico fibre, jute, jute butts, manilla, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this Act.
- 567 Gold-beaters' molds, and gold-beaters' skins.
- 568 Grease and oils (excepting fish oils), such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, and not specially provided for in this Act.
- 569 Guano, manures, and all substances used only for manure.
- 570 Gutta percha, crude.
- 571 Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.
- 572 Hide cuttings, raw, with or without hair, and all other glue stock.
- 573 Hide rope.
- 574 Hones and whetstones.
- 575 Hoofs, unmanufactured.
- 576 Hop roots for cultivation.
- 577 Horns and parts of, unmanufactured, including horn strips and tips.
- 578 Ice.
- 579 India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.
- 580 Indigo.
- 581 Iodine, crude.
- 582 Ipecac.
- 583 Iridium.
- 584 Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact, and vegetable ivory in its natural state.
- 585 Jalap.
- 586 Jet, unmanufactured.
- 587 Joss stick, or Joss light.
- 588 Junk, old.
- 589 Kelp.
- 590 Kieserite.
- 591 Kyanite, or cyanite, and kaimite.
- 592 Lac dye, crude, seed, button, stick, and shell.
- 593 Lac spirits.
- 594 Lactarene.
- 595 Lava, unmanufactured.
- 596 Leeches.
- 597 Lemon juice, lime juice, and sour orange juice.
- 598 Licorice root, unground.
- 599 Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
- 600 Lime, citrate of.
- 601 Lithographic stones, not engraved.
- 602 Litmus, prepared or not prepared.
- 603 Leadstones.
- 604 Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 605 Magnesite, crude or calcined, not purified.
- 606 Magnesium, not made up into articles.
- 607 Manganesic oxide and ore of.
- 608 Mannu.
- 609 Manuscripts.
- 610 Marrow, crude.
- 611 Marshmallow or althea root, leaves or flowers, natural or unmanufactured.
- 612 Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.
- 613 Moerschbaum, crude or unmanufactured.
- 614 Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture not specially provided for in this Act.
- 615 Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.
- 616 Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.



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- 617 Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.
- 618 Musk, crude, in natural pods.
- 619 Myrobolana.
- 620 Needles, hand sewing, and darning.
- 621 Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, issued within six months of the time of entry, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.
- 622 Nuts - Brazil nuts, cream nuts, palm nuts and palm-nut kernels; coconuts in the shell and broken coconut meat or copra, not shredded, desiccated, or prepared in any manner.
- 623 Nux vomica.
- 624 Oakum.
- 625 Oil cake.
- 626 Oils: Almond, amber, crude and rectified aniseed, anise or anise seed, anilino, aspic or aspike lavender, bergamot, cajuput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cocunut, fennel, ichthyol, jassimo or jassimine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enflourage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes fit only for such use and valued at not more than sixty cents per gallon, otto of roses, palm, rosemary or anthonas, sesame or sesamum seed or bean, thyme, oryganum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries; petroleum, crude or refined. Provided, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall in such cases be levied, paid, and collected a duty upon said crude petroleum or its products so imported equal to the duty imposed by such country.
- 627 Orange and lemon peel, not preserved, candied, or dried.
- 628 Orchil, or orchil liquid.
- 629 Ores of gold, silver, copper, or nickel, and nickel matte; sweepings of gold and silver.
- 630 Osmium.
- 631 Palladium.
- 632 Paper stock, crude, of every description, including all grasses, fibres, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, including old gunny cloth and old gunny bags, fit only to be converted into paper.
- 633 Paraffin.
- 634 Parchment and vellum.
- 635 Pearl, mother of, and shells, not sawed, cut, polished or otherwise manufactured, or advanced in value from the natural state.
- 636 Personal effects, not merchandise, of citizens of the United States dying in foreign countries.
- 637 Pewter and britannia metal, old, and fit only to be remanufactured.
- 638 Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
- 639 Phosphates, crude.
- 640 Plants, trees, shrubs, roots, seed-cane and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
- 641 Platina, in ingots, bars, sheets, and wire.
- 642 Platinum, unmanufactured, and vessels, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.
- 643 Plumbago.
- 644 Potash, crude, or "black salts"; carbonate of potash, crude or refined, hydrate of, or caustic potash, not including

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- refined in sticks or rolls; nitrate of potash or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.
- 645 Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time, of persons emigrating to the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.
- 646 Pulu.
- 647 Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
- 648 Rags, not otherwise specially provided for in this Act.
- 649 Regalia and gems, statuary, and specimens or casts of sculpture, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
- 650 Rennets, raw or prepared.
- 651 Saffron and safflower, and extract of, and saffron cake.
- 652 Sago, crude.
- 653 Salacin.
- 654 Salep, or salop.
- 655 Sausages, Bologna.
- 656 Seeds: Anise, caraway, cardamon, cauliflower, coriander, cotton, cummin, fennel, fougreek, hemp, hoarhound, mangel-wurzel, mustard, rape, Saint John's bread or bean, sugar beet, sorghum or sugar cane for seed; hulba and bulbous roots, not edible and not otherwise provided for, all flower and grass seeds; all the foregoing not specially provided for in this Act.
- 657 Sheep dip, not including compounds or preparations that can be used for other purposes.
- 658 Shotgun barrels, in single tubes, forged, rough bored.
- 659 Shrimps and other shell fish.
- 660 Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.
- 661 Silk cocoons and silk waste.
- 662 Silkworm's eggs.
- 663 Skeletons and other preparations of anatomy.
- 664 Skins of all kinds, raw (except sheepskins with the wool on), and hides not specially provided for in this Act.
- 665 Soda, nitrate of, or cubic nitrate.
- 666 Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.
- 667 Spices - Cassia, cassia vera, and cassia buds; cinnamon and chips of; cloves and clove stems; mace; nutmegs; pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied.
- 668 Spunk.
- 669 Spurs and stils used in the manufacture of earthen, porcelain and stone ware.
- 670 Stamps: foreign postage or revenue stamps, cancelled or uncancelled.
- 671 Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this Act.

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- 672 Storax, or styrax.
- 673 Strontian, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontian.
- 674 Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.
- 675 Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes: Provided, That upon all sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States; there shall be levied and collected a duty of one fourth of one cent per pound.
- 676 Tamarinds.
- 677 Tapioca, cassava or cassady.
- 678 Tar and pitch of wood.
- 679 Tea and tea plants.
- 680 Teeth, natural, or unmanufactured.
- 681 Terra alba, not made from gypsum or plaster rock.
- 682 Terra japonica.
- 683 Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.
- 684 Tobacco stems.
- 685 Tonquin, tonqua, or tonka beans.
- 686 Turmeric.
- 687 Turpentine, Venice.
- 688 Turpentine, spirits of.
- 689 Turtles.
- 690 Types, old, and fit only to be remanufactured.
- 691 Uranium, oxide and salts of.
- 692 Vaccino virus.
- 693 Valonia.
- 694 Verdigris, or subacetate of copper.
- 695 Wax, vegetable or mineral.
- 696 Wafers, unleavened or not edible.
- 697 Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: Provided, that in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.
- 698 Whalebone, unmanufactured.
- 699 Wood: Logs and round unmanufactured timber, including pulp-woods firewood, handle-bolts, shingle-bolts, gun-blocks for gun-stocks, rough-hewn, or sawed or planed one side, hop-poles, ship-timber and ship-planking; all the foregoing not specially provided for in this Act.
- 700 Woods: Cedar, lignum-vita, lance-wood, ebony, box, grana-dilla, mahogany, rosewood, satin-wood, and all forms of cabinet woods, in the log, rough, or hewn only; briar root or briar wood and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, rattan, reeds unmanufactured, India malacca joints, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods not specially provided for in this Act, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sun-shades, whips, fishing rods, or walking canes.
- 701 Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus, brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the United States, and not for sale, shall

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- be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, that the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.
- 702 Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photography, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed: but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: Provided, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.
- 703 Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window glass, or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.
- 704 Yams.
- 705 Zaffer.
- Sec. 3 That for the purpose of equalizing the trade of the United States with foreign countries, and their colonies, producing and exporting to this country the following articles: Argols, or crude tartar, or wine lees, crude: brandies, or other spirits manufactured or distilled from grain or other materials; champagne and all other sparkling wines: still wines and vermouth: paintings and statuary: or any of them, the President be, and he is hereby, authorized, as soon as may be after the passage of this Act, and from time to time thereafter, to enter into negotiations with the governments of those countries exporting to the United States the above-mentioned articles, or any of them, with a view to the arrangement of commercial agreements in which reciprocal and equivalent concessions may be secured in favor of the products and manufactures of the United States; and whenever the government of any country or colony, producing and exporting to the United States the above-mentioned articles, or any of them, shall enter into a commercial agreement with the United States, or make concessions in favor of the products or manufactures thereof, which, in the judgment of the President, shall be reciprocal and equivalent, he shall be, and he is hereby, authorized and empowered to suspend, during the time of such agreement or concession, by proclamation to that effect, the imposition and collection of the duties mentioned in this Act, on such article or articles so exported to the United States from such country or colony, and thereupon and thereafter the duties levied, collected and paid upon such article or articles shall be as follows, namely:
- Argols, or crude tartar, or wine lees, crude, five per centum ad valorem.
- Brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.
- Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen: containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty

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cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

Still wines and vermouth, in casks, thirty five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

The President shall have power, and it shall be his duty, whenever he shall be satisfied that any such agreement in this Section mentioned is not being fully executed by the Government with which it shall have been made, to revoke such suspension and notify such Government thereof.

And it is further provided that with a view to secure reciprocal trade with countries producing the following articles, whenever and so often as the President shall be satisfied that the Government of any country, or colony of such Government, producing and exporting directly or indirectly to the United States coffee, tea, and tonquin, tonqua or tonka beans, and vanilla beans, or any of such articles, imposes duties or other exactions upon the agricultural, manufactured, or other products of the United States, which, in view of the introduction of such coffee, tea, and tonquin, tonqua or tonka beans, and vanilla beans, into the United States, as in this Act hereinbefore provided for, he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this Act relating to the free introduction of such coffee, tea, and tonquin, tonqua or tonka beans, and vanilla beans, of the products of such country or colony for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon coffee, tea, and tonquin, tonqua or tonka beans, and vanilla beans, the products or exports, direct or indirect, from such designated country, as follows:

On coffee, three cents per pound.

On tea, ten cents per pound.

On tonquin, tonqua, or tonka beans, fifty cents per pound; vanilla beans, two dollars per pound; vanilla beans, commercially known as cuts, one dollar per pound.

Sec. 4. That whenever the President of the United States, by and with the advice and consent of the Senate, with a view to secure reciprocal trade with foreign countries, shall, within the period of two years from and after the passage of this Act, enter into commercial treaty or treaties with any other country or countries concerning the admission into such country or countries of the goods, wares, and merchandise of the United States and their use and disposition therein, deemed to be for the interests of the United States, and in such treaty or treaties, in consideration of the advantages accruing to the United States therefrom, shall provide for the reduction during a specified period, not exceeding five years, of the duties imposed by this Act, to the extent of not more than twenty per centum thereof, upon such goods, wares, or merchandise as may be designated therein of the country or countries with which such treaty or treaties shall be made as in this section provided for; or shall provide for the transfer during such period from the dutiable list of this Act to the free list thereof of such goods, wares, and merchandise, being the natural product of such foreign country or countries and not of the United States; or shall provide for the retention upon the free list of this Act during a specified period, not exceeding five years, of such goods, wares and merchandise now included in said free list as may be designated therein; and when any such treaty shall have been duly ratified by the Senate and approved by Congress, and public proclamation made accordingly, then and thereafter the duties which shall be collected by the United States upon any of the designated goods, wares and merchandise from the foreign country with which such treaty has been made shall, during the period provided for, be the duties specified and provided for in such treaty, and none other.

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Sec. 5. That whenever any country, dependency, or colony shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, or colony, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

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

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

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

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

"Sec. 3341 The Commissioner of Internal Revenue shall cause to be prepared, for the payment of such tax, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, thirds, quarters, sixths, and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits and a supply of stamps equal in amount to two months' sales

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- thereof, if there be any brewery or brewery warehouse in his district; and such stamps shall be sold, and permits granted and delivered by such collectors, only to the brewers of their district, respectively.
- "Such collectors shall keep an account of the number of permits delivered and of the number and value of the stamps sold by them to each brewer."
- Sec. 10 That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby, further amended, so as to read as follows:
- "Upon cigars which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand: Provided, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars, and all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.
- "And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and adhesive stamps for cigars weighing not more than three pounds per thousand: Provided, That such stamps shall be in denominations of ten, twenty, fifty, and one hundred, and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.
- "None of the packages of smoking tobacco and fine-cut chewing tobacco and cigarettes prescribed by law shall be permitted to have packed in, or attached to, or connected with, them, any article or thing whatsoever, other than the manufacturer's wrappers and labels, the internal revenue stamp and the tobacco or cigarettes, respectively, put up therein, on which tax is required to be paid under the internal revenue laws; nor shall there be affixed to, or branded, stamped, marked, written, or printed upon, said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward."
- Sec. 11 That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, or which shall bear a name or mark, which is calculated to induce the public to believe that the article is manufactured in the United States, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.
- Sec. 12 That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is

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- herein allowed. Provided, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.
- Sec. 13 That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.
- Sec. 14 That the sixteenth section of an Act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:
- "Sec. 16 That all articles of foreign or domestic production needed and actually withdrawn from bonded warehouses and bonded manufacturing warehouses for supplies (not including equipment) of vessels of the United States engaged in foreign trade, or in trade between the Atlantic and Pacific ports of the United States, may be so withdrawn from said bonded warehouses free of duty or of internal-revenue tax, as the case may be, under such regulations as the Secretary of the Treasury may prescribe; but no such articles shall be landed at any port of the United States."
- Sec. 15 That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: Provided, that the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: Provided further, that the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.
- Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.
- Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.
- No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.
- A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers, containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

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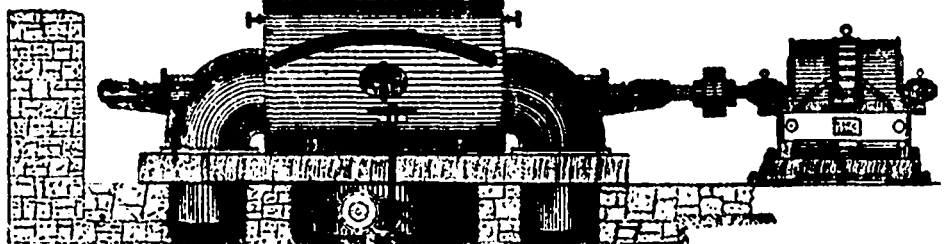
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- Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein. Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.
- The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.
- Sec. 16 That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: Provided, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.
- Sec. 17 That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.
- Sec. 18 That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.
- Sec. 19 That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.
- Sec. 20 That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise

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- unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.
- Sec. 21 That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.
- Sec. 22 That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States, entitled at the time of such importation by treaty or convention to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.
- Sec. 23 That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel and furniture, shall be forfeited to the United States, and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.
- Sec. 24 That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.
- Sec. 25 That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: Provided that the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.
- Sec. 26 That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.
- Sec. 27 That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected and paid a duty equal to the tax imposed by the internal revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

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A. E. PLUMMER, Manager.

ESTABLISHED 1870

THE Ontario Mutual Life

HEAD OFFICE:
WATERLOO, ONTARIO

"The Oldest, Largest, Strongest and Best Life Companies in the World are Mutual Companies."

This Company holds its Reserve on the Actuaries' 4 per cent. **\$20,000,000 in Force** Results to Policy-Holders: Unequalled.

Profits declared in 1896 were 10 per cent. higher than the Estimates put in the hands of Company's Agents for canvassing purposes in 1891.

EVERY DESIRABLE FORM OF POLICY ISSUED.

BOARD OF DIRECTORS:

L. E. BOWMAN, Ex-M.P., President
C. M. Taylor, Robt. Melvin, Alfred Hoskin, Q.C., Hold. Baird, Francis C. Bruce, H. M. Britton, Q.C., M.P., J. Kerr Fiske, E. P. Clement, W. J. Kidd, B.A., Geo. A. Somerville.

SIR WILFRID LAURIER, Premier of Canada.

OFFICERS:

WM. HENDRY, Manager.
W. H. RIDDELL, Secretary.
MILLAR & SIMS, Solicitors. J. H. WEBB, Med. Director.
GEO. WEGENAST, Actuary.
W. S. RODGINS, Supt. of Agencies, Waterloo, Ont.

When writing to Advertisers please mention The Canadian Manufacturer.

ESTABLISHED 1870.

ECONOMICAL

FIRE INSURANCE COMPANY

OF BERLIN

HEAD OFFICE, - - BERLIN, ONTARIO

MUTUAL AND CASH SYSTEMS.

TOTAL ASSETS, January 1, 1896 - \$313,998.50
AMOUNT AT RISK - - - - - 12,856,221.00

HUGO KRANZ, Manager
(Kang Tanning Co.)

JOHN FENNELL, President.
GEORGE LANG, Vice-President.
W. H. SCHMALZ, Secretary.
A. B. POWELL, Inspector.

The American Tariff, 1897.

- Sec. 28 That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.
- Sec. 29 That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: Provided that such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined, and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: Provided, That each day a quantity of refined metal equal to ninety per centum of the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption, and the exportation of the ninety per centum of metals hereinbefore provided for shall entitle the ores and metals imported under the provisions of this section to admission without payment of the duties thereon: Provided further, that in respect to lead ores imported under the provisions of this section the refined metal set aside shall either be re-exported or the regular duties paid thereon within six months from the date of the receipt of the ore. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.
- Sec. 30 That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: Provided, that when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: And provided further, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported, shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in

The American Tariff, 1897.

- writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.
- Sec. 31 That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.
- Sec. 32 That sections seven and eleven of the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, be, and the same are hereby, amended so as to read as follows:
- Sec. 7. That the owner, consignee or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected and paid, in addition to the duties imposed by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry, but the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued, and shall be limited to fifty per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted, nor payment thereof in any way avoided, except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: Provided, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than fifty per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding that may result from such seizure, the undervaluation, as shown by the appraisal, shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise, or the value thereof, in the case or package containing the particular article or articles in each invoice which are undervalued: Provided, further, That all additional duties, penalties or forfeitures applicable to merchandise entered by a duly certified invoice, shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind, incurred under the provisions of this section, shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the invoice or entered value.
- Sec. 11 That, when the actual market value as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, cannot be otherwise ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain

JUBILEE YEAR

THE CANADA LIFE CELEBRATES ITS SEMI-CENTENNIAL

THE FIFTIETH ANNUAL MEETING.

Proud Position of the Leading Company in Canada.

SYNOPSIS OF THE ANNUAL REPORT.

THE 50th annual meeting of the Canada Life, held in the head offices, Hamilton, finds the company with assurance business reaching the large sum of \$70,747,557.21, upon 23,638 lives, under 32,302 policies; an income of over two and three-quarter million dollars a year, and assets exceeding seventeen million dollars. Such results fully warrant the directors, upon this jubilee occasion, in expressing their hearty congratulations upon the company's past successful career, its present sound and prosperous position, and their hopeful anticipation that such prosperity will be continued in the future.

The new applications for assurances in 1896 were 2,555 in number, for \$5,685,252.42, but 234 for \$704,270 having been declined, and 205 for \$488,325.67 not having been carried out, the actual issue of the year resulted in 2,116 policies for \$4,492,656.75.

The year's claims by death were again largely under what was looked for, being for \$725,583.70 upon 232 lives; \$101,900 was also paid to policy holders under fifty-eight matured endowment policies. These payments, along with profits amounting to \$361,105.15 allowed to policyholders, expenses of management and all other disbursements, left a balance on the year amounting to \$1,098,812.17, by which sum the assets were increased.

FINANCIAL ABSTRACT.

Total income (less reinsurance premiums).....	\$2,741,912 00
Payments to policyholders.....	1,308,140 91
All other payments.....	380,909 84
Total payments.....	\$81,689,050 75
Ledger assets.....	16,650,399 73
Other assets (net).....	770,126 77
Total assets.....	\$17,420,526 50
Net reinsurance reserve fund (4 per cent).....	15,957,617 00
All other liabilities.....	425,920 50
Total liabilities.....	\$16,383,537 50
Surplus over all liabilities.....	1,036,989 00
	\$17,420,526 50

PRESIDENT RAMSAY'S ADDRESS.

In moving the adoption of the directors' report on the occasion of the company's jubilee, its 50th annual meeting, I would ask you to look back at the formation of the institution in 1847, when it began business in somewhat humble quarters in Hamilton, then a comparatively very small place, with a population of some seven or eight thousand inhabitants. It was a time when Canada was sparsely settled, when railways were practically unknown, and when postal and other facilities of communication were slow and difficult, when there was, happily, perhaps, little of that rush and eager competition for business which now exists. It could hardly then, I think, have crossed the mind of even the most enterprising and sanguine of the promoters of the institution, which they were then launching upon its career with some anxiety and many gravely expressed doubts of success, that it would have supporters and agencies in every city, town and village, I may say from the Atlantic to the Pacific, and would attain in 1897 the present prominent and leading position which the Canada Life occupies to-day among the financial institutions of the Dominion.

Of the original founders of the company in 1847, we rejoice to have with us to-day two of its oldest and most valued friends, Hon. Justice Burton and Nehemiah Merritt, who we all trust may be long spared to continue their useful and welcome services as directors. The business of the first year consisted of 136 policies assuring £55,650, or in the present currency \$222,600. Of these but nine are now in existence for \$12,000 upon the lives of gentlemen varying from ages of eighty-two down to seventy. This small and modest beginning of 1847 now finds the company in its jubilee year with 32,000 policies in force for over \$70,000,000, equivalent to about \$12 per head of the whole population of the Dominion, and when I mention that the total amount of assurance in force was but \$3,000,000

in 1859, the increase since then to \$70,000,000 indicates the progress and development which the company has made since that time. Of the increase of the income, I may say that what was in 1859 but \$135,000 for the year, is now, in 1897, increased twenty fold, to \$2,755,648 for last year, and as regards the assets there were, in 1859, \$467,894, and there are to-day \$17,423,289, an increase of about forty-fold. These figures are very clearly and forcibly illustrated by the interesting diagrams on the walls of this room, to which I would ask your attention. All the results which the diagrams disclose have been accomplished by a prudent enterprise, combined with careful and honest efforts to afford to assurers every possible advantage and security which a scrupulous regard for the safety of the company warranted. Its large business has been obtained without extravagant expenditure, for it has been the policy of the company to abstain from any high pressure system of obtaining business, which must be ultimately unprofitable and unsatisfactory, and the beneficial results of that policy will be seen when I mention that the percentage of our company's expenses is from 3½ to 30 per cent. lower than that of any other Canadian company. I am pleased to be able to announce that our death claims last year, although somewhat heavier in amount than during previous years, as the increasing ages of our assurers indeed naturally lead us to expect, are yet largely under the mortality calculated upon and provided for, a conclusive proof of the wise discrimination exercised by the directors and medical and other officers in the selection of the lives offered to the company for assurance. The deaths during the past year were 228 in number, and the ages attained ranged from eighty-nine to twenty-four, the average age at death being fifty-eight and a-half years, and the average duration of the policies on the deceased lives being eighteen years. Since the commencement of the company there has been paid to it by assurers a total sum of \$28,900,000, of which the company holds now for future claims and profits over \$17,000,000, and having already paid to assurers and their representatives by way of profits, death and endowment claims, etc., \$15,500,000, it will be seen that the receipts for interest alone have exceeded all the management and other expenses of the company by no less than \$3,600,000. I need hardly allude to the blessing which the company must have been to that large number of widows and orphans of assurers, who were left in many cases without other provision than that of their life policies, the payment of which placed them in comparative independence and comfort, in place of being left in poverty or in dependence upon friends or relatives.

As you are aware, the basis upon which the valuations of our policy liabilities are at present made is that of the American experience table of mortality, with the interest at four per cent., a table compiled by that well known actuary, Sheppard Homans, from the experience of the largest American life company. Upon the present occasion, however, as is required by our laws, a valuation has been made by the Canadian insurance department upon the Dominion Government standard, which is based upon the experience of twenty leading British companies, and called the institute of actuaries' tables, with interest at 4½ per cent. We are thus fortunate in having this year for the first time the opportunity of comparing the results of the valuations of these two different standards, and it will interest you to learn of the sound position of the company, as is shown by the fact that our own valuation of liabilities is \$617,000 in excess of that of the Dominion Government standard, it being in the ratio of \$104.01 to each \$100. Such a result is a matter of great satisfaction, and it will further confirm the public confidence which the company enjoys, and you will be glad to know that the advantages which it offers continue to be appreciated by assurers, for in this current year, up to the present time, the new assurances exceed in number and amount those of any previous year for the corresponding period, and I believe I will be sustained by you when I say that no Canadian institution stands higher than the Canada Life in the public esteem, and in none do the directors and management more earnestly seek to retain that eminent position, by giving to assurers every advantage and liberality which prudence and safety and justice can suggest.

At a subsequent meeting of the directors A. G. Ramsay and F. W. Gates were re-elected President and Vice-President respectively.

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The American Tariff, 1897.

The American Tariff, 1897.

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

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

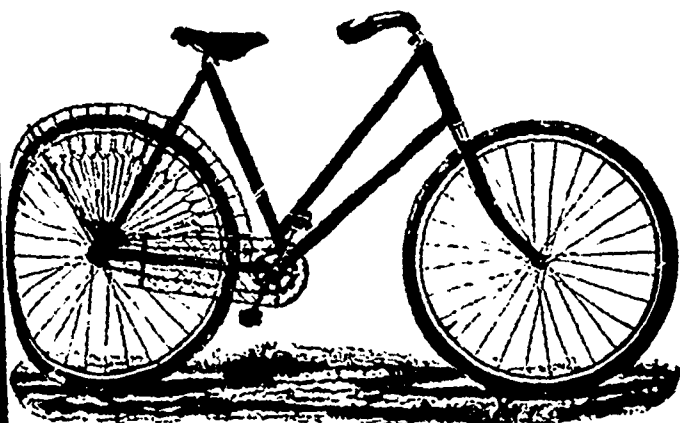
Sec. 34 That sections one to twenty-four, both inclusive, of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eight day of August, eighteen hundred and ninety-four, and all acts and parts of

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

Approved, June 21, 1897.

Do You Want a Wheel?

WE CAN HELP YOU.



The Best Improved Wheels
For Ladies or Gentlemen

COST \$100.

If you want to purchase a new one of any of the best Canadian makes for less money than the above price, we offer you our assistance, which will save you many dollars. Write us (inclosing stamp for reply) the name of the wheel you wish, and about the amount of cash you can afford to pay, and we will inform you just what we can do to aid you in obtaining it.

CANADIAN HOME JOURNAL,

McKinnon Building,

TORONTO, ONT.

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Whatever the Duty

Or whatever its effect upon you—whether of gain or loss—you cannot do better than ride a STEARNS. There is no cheaper wheel for the economical; there is no better wheel for the rich. It is worth every dollar it costs—worth it in wear; worth it in comfort; worth it in reliability; worth it in the satisfaction of knowing that you're riding the best wheel in the world; worth it because no real improvement in Bicycle building has been neglected in its construction; worth it because thousands who know, say so. The Stearns for pleasure; the Stearns for business; fast and easy running. . .

The Yellow Fellow

AMERICAN RATTAN CO., TORONTO.
Canadian Selling Agents.

(C.C.A. 125)

E. C. STEARNS & CO., TORONTO
Makers.

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THE BRITISH TARIFF

CUSTOMS TARIFF OF THE UNITED KINGDOM

ASSENTED TO AND RATIFIED AUGUST 10, 1896

A TRUE COPY FROM THE OFFICIAL TEXT.

CUSTOMS TARIFF OF THE UNITED KINGDOM.

Return (*) showing the several articles subject to Import Duties in the United Kingdom, and the Rate of Duty levied upon each article, according to the tariff in operation upon August 10, 1896, distinguishing the Duties levied to countervail excise and other Inland Revenue Duties upon British productions.

ORDINARY IMPORT DUTIES.

ARTICLES.

	£.	s.	d.
Cocoa.			
1 Cocoa, raw.....lb.	0	0	1
2 Cocoa, husks and shells.....cwt.	0	2	0
3 Cocoa, cocoa or chocolate, ground, prepared, or in any way manufactured.....lb.	0	0	2
(For additional duty if spirit has been used in manufacture, see items 32, 34 and 39 marked (+).)			
4 Cocoa, cocoa butter.....lb.	0	0	1
Coffee.			
5 Coffee, raw.....cwt.	0	14	0
6 Coffee, kiln-dried, roasted or ground.....lb.	0	0	2
Chicory.			
7 Chicory, raw or kiln-dried.....cwt.	0	13	3
8 Chicory, roasted or ground.....lb.	0	0	2
9 Chicory, coffee, chicory, or other vegetable matter applicable to the uses of coffee or chicory, roasted and ground, mixed.....lb.	0	0	2
Fruit, Dried.			
10 Fruit, dried: currants.....cwt.	0	2	0
11 Fruit, dried: figs, fig cake, plums not preserved in sugar, prunes and raisins.....cwt.	0	7	0
Tea.			
12 Tea.....lb.	0	0	4
Tobacco.			
13 Tobacco, unmanufactured, containing in every 100 lbs. weight thereof 10 lbs. or more of moisture.....lb.	0	3	2
14 Tobacco, unmanufactured, containing less than 10 lbs. of moisture.....lb.	0	3	6
15 Tobacco, manufactured, cigars.....lb.	0	5	0

* In this return sub-divisions of articles of a similar nature and subject to the same rate of duty are classed under one head.

	£.	s.	d.
16 Tobacco, cavendish or negrohead.....lb.	0	4	6
17 Tobacco, snuff, containing in every 100 lbs. weight thereof more than 13 lbs. of moisture.....lb.	0	3	9
18 Tobacco, snuff, not more than 13 lbs. of moisture.lb.	0	4	6
19 Tobacco, other manufactured tobacco and cavendish or negrohead, manufactured in bond from unmanufactured tobacco.....lb.	0	4	0

Wine.

20 Wine, not exceeding thirty degrees of proof spirit.....gallon	0	1	0
21 Wine, exceeding thirty degrees, but not exceeding forty degrees of proof spirit.....gallon	0	2	6
And for every degree or part of a degree beyond the highest above charged an additional duty of.....gallon			
	0	0	3
The word "degree" does not include fractions of the next higher degree.			
Wine includes lees of wine.			
22 Wine, sparkling wine, imported in bottles, additional duty of.....gallon	0	2	0

Import Duties to countervail Excise Duty upon British beer.

Beer.

Beer, called mum, spruce or black beer, and beer called Berlin white beer, and other preparations, whether fermented or not fermented, of a character similar to mum, spruce or black beer. The worts of which were, before fermentation, of a specific gravity:			
23 Beer, not exceeding 1,215 degrees for every 36 gallons	1	8	0
24 Beer, exceeding 1,215 degrees... do.	1	12	10
25 Beer, of any other description the worts of which were, before fermentation, of a specific gravity of 1,055 degrees.....for every 36 gallons	0	7	0
And so in proportion for any difference in gravity.			

Import Duties to countervail Excise Duty upon British spirits.

Spirits and Strong Waters.

26 Spirits and strong waters, for every gallon, computed at hydrometer proof, of spirits of any description (except perfumed spirits), including naphtha or methylic alcohol purified so as to be potable, and mixtures and preparations containing spirits.....proof gallon	0	10	4
And 6d. additional.			
27 Spirits and strong waters, liqueurs, cordials or other preparations containing spirits, in bottle, entered in such a manner as to indicate that the strength is not to be tested.....gallon	0	14	0
And 8d. additional.			

THE RED BIRD



is Canadian by birth — not by adoption
Canadian because it was born that way, not
because there happened to be dollars in it

It is the Canadian wheel that has carried
more riders to victory than all its Canadian
competitors. It is the one Canadian wheel
that has gained distinction abroad and adver-
tised Canada. It is the one Canadian wheel
that is high grade in every particular and
seldom ever needs repairs.

THE GOULD BICYCLE CO.,

(LIMITED)

BRANTFORD, ONTARIO

BRANCHES:

Toronto, Ont. St. John, N.B. Sydney, Australia
Montreal, Que. Winnipeg, Man.
Cape Town, S. Africa.



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CANADIAN
AGENTS**

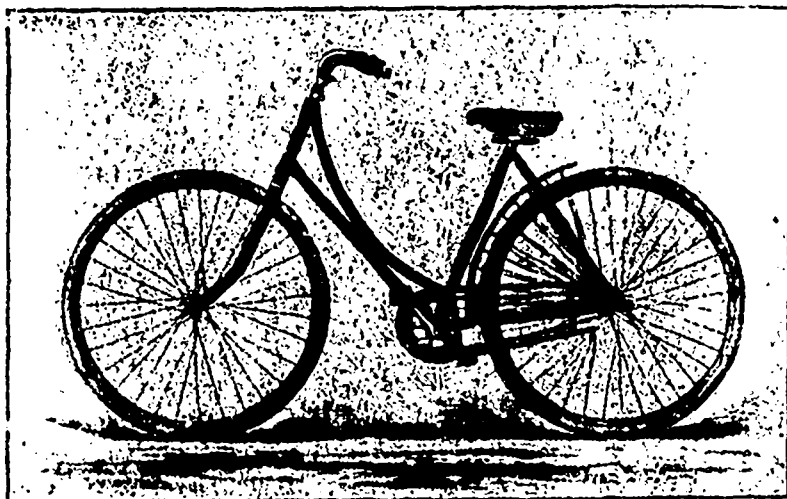
...FOR...

Perry

Bicycle

Components

and **Chains**



THE ACKNOWLEDGED BEST COMPONENTS AND CHAINS ON THE
WORLD'S MARKET

Embodied in the Antelope Bicycle

Or can be purchased separately.

JAMES LOCHRIE, 1403-09 Bloor St. West, Toronto

When writing to Advertisers please mention the Canadian Manufacturer.

The British Tariff, 1896.		The British Tariff, 1896.	
	£ s. d.		£ s. d.
28 Spirits and strong waters, perfumed spirits. . do. And 9d. additional.	0 16 6	34 Confectionery. (†) in the manufacture of which spirit has been used, in addition to any other duty to which such confectionery is at present liable... lb.	0 0 0½
29 Spirits and strong waters, spirits, methylated in bond.....proof gallon	0 0 4	Ether.	
Chloroform.		35 Ether, aceticlb.	0 1 10
30 Chloroformlb.	0 3 1	36 Ether, butyricgallon	0 15 8
Chloral Hydrate.		37 Ether, sulphuricgallon	1 6 2
31 Chloral hydrate..... lb.	0 1 3	Ethyl.	
Cocoa or Chocolate.		38 Ethyl. iodide ofgallon	0 13 7
32 Cocoa or chocolate, (†) in the manufacture of which spirit has been used, in addition to any other duty to which such cocoa or chocolate is at present liable.....lb.	0 6 0½	Soap.	
Collodion.		39 Soap, transparent, (†) in the manufacture of which spirit has been used.....lb.	0 0 3
33 Collodiongallon	1 5 0	Import Duties to countervail Stamp Duties on British-Made Articles.	
		Playing Cards.	
		40 Playing Cards.....doz. packs	0 3 9

Table of Atlantic Distances.

In their last annual report the St. John, N.B., Board of Trade published the following important table of distances across the Atlantic Ocean, from certain ports in the United Kingdom to the principal ports in Canada and certain ports in the United States. It was prepared by Captain W. H. Smith, R.N., Chairman of the Board of Examiners for Masters and Mates in Canada.

	Miles.		Miles.
Liverpool to Quebec via North of Ireland and Belle Isle....	2,633	Belfast to St. John.....	2,594
Liverpool to Quebec via North of Ireland and Cape Race ..	2,801	Dublin to St. John.	2,659
Liverpool to Quebec via South of Ireland and Cape Race ..	2,825	Milford Haven to St. John.....	2,603
Liverpool to Halifax via North of Ireland and Cape Race ..	2,150	London to Halifax	2,723
Liverpool to Halifax via South of Ireland and Cape Race ..	2,473	Antwerp to Halifax	2,767
Liverpool to Halifax via South of Ireland and south of Newfoundland Bank	2,619	Cape Race to Halifax.....	470
Liverpool to St. John, New Brunswick, via North of Ireland and Cape Race.....	2,700	London to St. John.....	2,973
Liverpool to St. John via South of Ireland and Cape Race.....	2,723	Antwerp to St. John	3,017
Liverpool to St. John via South of Ireland and south of Newfoundland Bank.....	2,843	Cape Race to St. John.....	720
Glasgow to Quebec via North of Ireland and Belle Isle....	2,563	Sable Island to Halifax	169
Loch Ryan to Quebec via North of Ireland and Belle Isle ..	2,513	Sable Island to St. John.....	303
Belfast to Quebec via North of Ireland and Belle Isle.....	2,524	Halifax to St. John.....	277
Dublin to Quebec.....	2,707	Halifax to Portland, Maine	336
Milford Haven to Quebec.....	2,687	Liverpool to Portland, Maine, via North of Ireland and Cape Race	2,765
Liverpool to Sydney, Cape Breton.....	2,281	Liverpool to Portland, Maine, via South of Ireland and Cape Race	2,789
Glasgow to Sydney, Cape Breton	2,211	London to Portland, Maine, via South of Ireland and Cape Race	3,033
Loch Ryan to Sydney, Cape Breton.....	2,161	Liverpool to Boston, Mass., via North of Ireland and Cape Race	2,807
Milford Haven to Sydney, Cape Breton	2,183	Liverpool to Boston, Mass., via South of Ireland and Cape Race.....	2,830
Glasgow to Halifax	2,380	Liverpool to New York, shortest distance, via Cape Race... ..	3,034
Loch Ryan to Halifax.....	2,330	Liverpool to New York, not calling at Queenstown	3,108
Belfast to Halifax	2,344	Liverpool to New York, average distance, mail steamers' route.....	3,105
Dublin to Halifax.....	2,409	Quebec to Montreal	140
Milford Haven to Halifax.....	2,353		
Glasgow to St. John.....	2,630		
Loch Ryan to St. John.....	2,580		

Union Assurance Society

(Established in the Reign of Queen Anne, A.D. 1714).

HEAD OFFICE, - - 81 Cornhill, London.

CAPITAL and ACCUMULATED FUNDS, - - \$15,000,000.00.

— One of the Oldest and Strongest of Fire Offices —

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Unequalled facilities for handling large lines of insurance on Manufacturing and Mercantile, as well as non-hazardous risks, such as Dwellings and their contents, Churches, School Houses and Public Buildings.

For particulars as to rates, etc., address any Agent of the Society, or Branch Office, Montreal.

T. L. MORRISEY,

Resident Manager.

The British Merchandise Marks Act

Following are Extracts from the British Merchandise Marks Act of 1887: from the British Customs Consolidated Act of 1876, and from the Finance Acts of 1895 and 1896. These Extracts include all the laws now in operation in the United Kingdom having reference or bearing upon the Customs 'Tariff' of the Kingdom, and necessary to an accurate understanding thereof.

A TRUE COPY FROM THE OFFICIAL TEXTS.

EXTRACT FROM THE MERCHANDISE MARKS ACT, 1887.

SECTION XVI.

Whereas it is expedient to make further provision for prohibiting the importation of goods which, if sold, would be liable to forfeiture under this Act; be it therefore enacted as follows:

- 1 All such goods, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced, are hereby prohibited to be imported into the United Kingdom, and, subject to the provisions of this section, shall be included among goods prohibited to be imported as if they were specified in section forty-two of the Customs Consolidation Act, 1876, which is appended herewith..
- 2 Before detaining any such goods, or taking any further proceedings with a view to the forfeiture thereof under the law relating to the Customs, the Commissioners of Customs may require the regulations under this section, whether as to information, security, conditions, or other matters, to be complied with, and may satisfy themselves in accordance with those regulations that the goods are such as are prohibited by this section to be imported.
- 3 The Commissioners of Customs may from time to time make, revoke and vary, regulations either general or special, respecting the detention and forfeiture of goods the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and forfeiture, and may by such regulations determine the information, notices, and security to be given, and the evidence requisite for any of the purposes or this section, and the mode of verification of such evidence.
- 4 Where there is on any goods a name which is identical with or a colorable imitation of the name of a place in the United Kingdom, that name, unless accompanied by the name of the country in which such place is situate, shall be treated for the purposes of this section as if it were the name of a place in the United Kingdom.
- 5 Such regulations may apply to all goods the importation of which is prohibited by this section, or different regulations may be made respecting different classes of such goods or of offences in relation to such goods.
- 6 The Commissioners of Customs, in making and in administering the regulations, and generally in the administration of this section, whether in the exercise of any discretion or opinion, or otherwise, shall act under the control of the Commissioners of Her Majesty's Treasury.
- 7 The regulations may provide for the informant reimbursing the Commissioners of Customs all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention.
- 8 All regulations under this section shall be published in the London Gazette and in the Board of Trade Journal.
- 9 This section shall have effect as if it were part of the Customs Consolidation Act, 1876, and shall accordingly apply to the Isle of Man as if it were part of the United Kingdom.

EXTRACT FROM THE FINANCE ACT, 1895.

Spirits.

Regulations of the Commissioners of Inland Revenue, under section one hundred and fifty-nine of the Spirits Act, 1880, may regulate the removal for exportation of methylated spirits, and where spirits used for methylation are removed from a place of methylation, and exported in accordance with those regulations, there shall be paid to the exporter an allowance of twopence for every gallon of such spirits, computed at hydrometer proof, and subsection three of section three of the Customs and Inland Revenue Act, 1855, shall apply as if the spirits were exported and the allowance made in pursuance of that section.

After the thirty-first day of December one thousand eight hundred and ninety-five, section one hundred and nineteen of the Customs Consolidation Act, 1876 (which limits the time for the payment of a drawback on the exportation of goods), shall extend to the payment of any allowance in respect of spirits exported, used or deposited, which is payable under section three of the Customs and Inland Revenue Act, 1855, as amended by section twenty-one of the Revenue Act, 1889, and to an allowance in respect of methylated spirits exported, which is payable under this Act, and to the payment of any drawback of excise which is allowed on the exportation of any goods, in like manner as if it were in terms made applicable thereto, and the date of user or deposit were the date of shipment.

Spirits to which any sweetening or coloring matter or any other ingredient has been added in warehouse, and spirits warehoused by a rectifier of spirits for exportation or ship's stores, and British liqueurs, may, if bottled and packed in cases when delivered from a warehouse, be removed, notwithstanding anything in sections seventy-four and ninety-five of the Spirit's Act, 1880, to another warehouse for exportation or ships' stores.

EXTRACT FROM THE FINANCE ACT, 1896.

Spirits.

- 4 The provisions of sections forty-two, one hundred and sixty-two, and two-hundred of the Customs Consolidation Act,

We Use the "Doherty Patent Process"

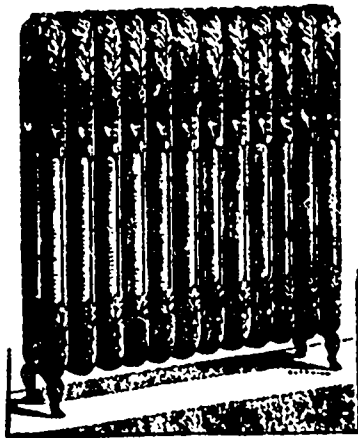
In melting Iron, and the result is that the material from which our **Radiators, Heaters** and other goods are made is stronger, more ductile, and closer in grain, than that melted by the ordinary process in foundry practice.



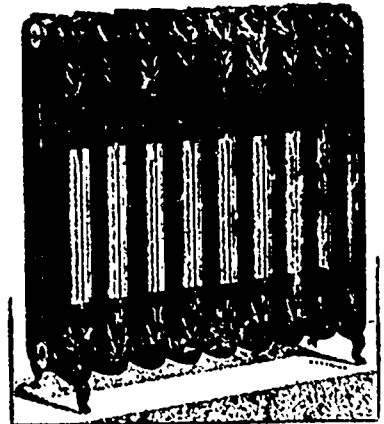
"Premier Cottage,"

. Hot Water Heater .

In placing upon the Canadian market this Heater we have had in view the Durability of the Apparatus, Rapid Circulation and Economy in Fuel, and in all these points we have succeeded beyond our expectation.



TWO-LOOP WATER



FOUR-LOOP WATER

HAMILTON RADIATORS

For Hot Water or Steam are the production of the best **Mechanical Skill and Engineering Ability** that modern science has enabled us to procure.

.....CORRESPOND WITH US BEFORE DECIDING ON YOUR MODE OF HEATING.....

.....MANUFACTURED BY

The GURNEY, TILDEN CO.

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HAMILTON, - ONT.

WESTERN AGENTS:

The Gurney Stove and Range Co. (Limited), Winnipeg, Man.

EASTERN AGENTS:

H. R. Ives & Co., Montreal Que.

When writing to Advertisers please mention The Canadian Manufacturer.

The British Merchandise Marks Act, 1897.

1876, which relate to the size of casks for spirits, shall be construed as if "nine gallons" were substituted for "twenty gallons."

Tobacco.

- 5 (1) Sections forty two and one hundred and sixty-three of the Customs Consolidation Act, 1876, with respect to tobacco, shall be construed as if the words "of the gross weight of not less than eighty pounds" were substituted for the words "containing not less than eighty pounds net weight of tobacco, cigars, or snuff", together with, in section forty-two, the words which follow to the end of the paragraph.
- (2) A package of tobacco shall contain tobacco only, and a package imported or carried contrary to this section shall be deemed to be prohibited goods within section forty-two of the Customs Consolidation Act, 1876, and to be goods imported or carried contrary to section one hundred and sixty-three of the same Act.
- (3) The expression "tobacco" in this section includes cigars, cigarillos, cigarettes, and snuff.
- 6 (1) Section one of the Manufactured Tobacco Act, 1863, shall be construed as if the word "cases" used therein included "packages", and the words "weighing not less than eighty pounds gross weight" were substituted for the words "containing not less than eighty pounds net weight of such tobacco" and the words "fourteen pounds" were substituted for "thirteen pounds" and "eighty-six pounds" were substituted for "eighty-seven pounds."
- (2) The limitations in respect of inorganic matter and sand governing the payment of drawback under the said section may be relaxed by the Commissioners of Customs where, in their opinion, having regard to the character of the tobacco tendered for drawback, there has been no artificial increase of inorganic matter or sand during the process of manufacture.
- (3) The drawback payable under section one of the same Act on the exportation or deposit of tobacco shall be also allowed in respect of snuff deposited by a licensed manufacturer in a bonded warehouse approved by the Commissioners of Customs for the purpose of being either converted into sheep wash, hop-powder, or other similar compounds for exportation under bond, or of being mixed with such substance or combination of substances as the Commissioners of Customs may prescribe, so as to render the snuff no longer capable of being used as such, or as tobacco in any manner, and snuff so denatured shall be exempt from duty.
- (4) The prohibition contained in section forty-two of the Customs Consolidation Act, 1876, on the importation of snuff work, tobacco stalks, whether manufactured or not, and tobacco stalk flour, may be removed or modified by special permission of the Commissioners of Customs.

SECTION XLII. OF THE CUSTOMS CONSOLIDATION ACT, 1876.

The goods enumerated and described in the following table of prohibitions and restrictions inwards are hereby prohibited to be imported or brought into the United Kingdom, save as thereby excepted, and if any goods so enumerated and described shall be imported or brought into the United Kingdom contrary to the prohibitions or restrictions contained therein, such goods shall be forfeited, and may be destroyed or otherwise disposed of as the Commissioners of Customs may direct.

A Table of Prohibitions and Restrictions Inwards. Goods Prohibited to be Imported.

Books wherein the copyright shall be first subsisting, first composed, or written or printed, in the United Kingdom, and

The British Merchandise Marks Act, 1897.

printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Commissioners of Customs a notice in writing, duly declared, that such copyright subsists, such notice also stating when such copyright will expire.

Coin, viz., false money or counterfeit sterling.

Coin, silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Extracts, essences, or other concentrations of malt (except sugar, or extract of malt for medicinal purposes only, and fermented liquors specified in the Customs Tariff made from malt), coffee, chicory, tea, or tobacco, or any admixture of the same, except in transit, or to be warehoused for exportation only.

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Snuff work.

Tobacco stalks, whether manufactured or not.

Tobacco stalk flour.

Articles of foreign manufacture, and any packages of such articles bearing any names, brand or mark being or purporting to be the name, brand, or mark of manufacturers resident in the United Kingdom, or any name, brand or mark which states or implies that such articles were manufactured at any place in the United Kingdom.

Any name, brand, or mark which states or implies that any such articles were manufactured at a town or place having the same name as a place in the United Kingdom, shall, unless accompanied by the name of the country in which such place is situate, be deemed for the purposes of this section to state or imply that such articles were manufactured at a place in the United Kingdom.

Clocks and watches, or any other article of metal impressed with any mark or stamp representing or in imitation of any legal British assay, mark or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Infected cattle, sheep, or other animals, or the carcases thereof, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which the Privy Council may, by order, prohibit in order to prevent the dissemination of any contagious distemper.

Spirits (not being cordials, or perfumed or medicinal spirits) unless in ships of forty tons burden at least, and in casks or other vessels capable of containing liquids each of such casks or other vessels being of the size or content of twenty gallons at the least, and duly reported, or unless in glass or stone bottles, properly packed in cases, and forming part of the cargo of the importing ship and duly reported.

Tobacco, cigars, cigarillos or cigarettes, and snuff, unless into ports approved by the Commissioners of Customs for the importation and warehousing thereof, nor unless in ships of not less than one hundred and twenty tons burden, nor unless in whole and complete packages each containing not less than eighty pounds net weight of tobacco or cigars or snuff, or eighty pounds net weight of cigarillos or cigarettes including the papers forming the covering of each cigarillo or cigarette.

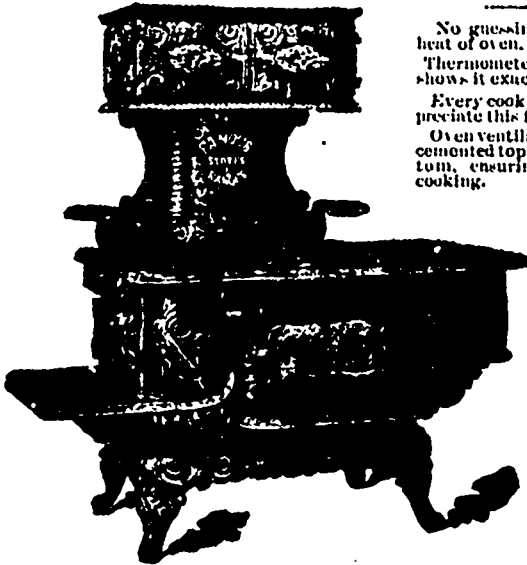
Tobacco, sweetened (whether manufactured or unmanufactured), except as otherwise specially provided for by this or any other Act relating to the Customs.

Wine, except into such ports as may be approved for the importation thereof by the Commissioners of Customs.

THE "FAMOUS ACTIVE" RANGE

THE PRODUCT OF FIFTY YEARS' EXPERIENCE

THE HANDSOMEST AND BEST WORKING COOKING APPARATUS EVER MADE IN CANADA.



No guessing as to heat of oven. Thermometer in door shows it exactly.

Every cook will appreciate this feature.

Oven ventilated and cemented top and bottom, ensuring even cooking.

THE McCLARY MFG. CO.

LONDON, MONTREAL, TORONTO, WINNIPEG, VANCOUVER.

If your local dealer cannot supply, write our nearest house.

Imperial Standard Scales

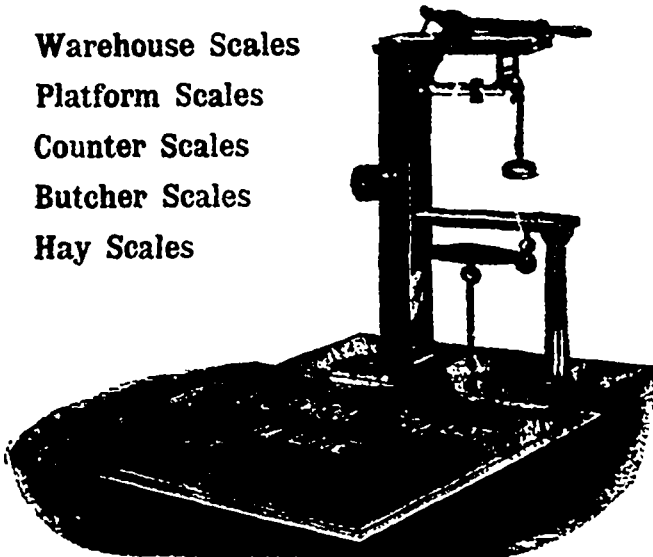
Warehouse Scales

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We carry large stocks in Winnipeg and Montreal, and ship from these points.

Scales for all purposes, of every capacity, from 1 drachm to 100 tons.

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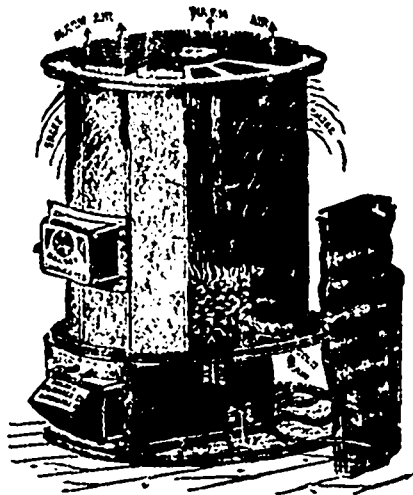
HAMILTON, ONTARIO.

Agents for the Provinces of Quebec, Nova Scotia, New Brunswick and Prince Edward Island.

W. L. Halldmand & Son MONTREAL

THERE ARE ONLY THE TWO KINDS:
The "KELSEY" and the others

It is not a hot air furnace



It is in a class by itself

Patented.

KELSEY CORRUGATED WARM-AIR GENERATOR

- Gives more heat with less fuel.
- Largest amount of radiating surfaces.
- Greatest capacity for warm air.
- Will heat rooms at long distances.
- Will heat rooms on a level with itself.
- Furnishes mild, healthful, warm air.
- Does not make a dry kiln of your house.
- No trouble with gas or dust.
- Does not heat the cellar.
- The sectional fire pot does not crack.
- Endorsed by all practical men.
- Write for further particulars.

Parties who used "KELSEY'S" the past winter say:

- "I believe it is the best on the market."
- "Fully up to your representations."
- "Theory and practice exactly coincide."
- "I am satisfied I made no mistake."
- "Easily controlled, more heat from fuel."
- "There is no heat in cellar."
- "Nice, mild warm air all over."
- "Away ahead of all others."
- "All you represent it to be."
- "Economical, no smoke, no gas or dust."
- "Easier to manage than a cook stove."
- "Has no equal on any market."
- "Fire box is the multum in parvo."
- "Difference in air quite noticeable."
- "The smoke pipe is always cool."
- "First-class economical heater."
- "Used half-ton less than coal stove."

We Manufacture a Complete Line of COOKING STOVES, RANGES and HEATERS.

SEND FOR CATALOGUE.

THE JAMES SMART MFG. CO.

(LIMITED)

BROCKVILLE, ONTARIO.

The 1897 Newfoundland Tariff

AN ACT FOR GRANTING TO HER MAJESTY CERTAIN DUTIES ON GOODS, WARES AND MERCHANDISE IMPORTED INTO THE COLONY OF NEWFOUNDLAND AND ITS DEPENDENCIES.

PASSED AND ASSENTED TO MAY 12, 1897

A TRUE COPY FROM THE OFFICIAL TEXT

DUTIES TO BE COLLECTED.

1. When this Act shall come into operation, and during the continuance thereof, there shall be raised, levied, collected and paid unto Your Majesty, Your Heirs and Successors upon all Goods, Wares and Merchandise imported, brought, or in any way coming into this Colony or any of its Dependencies, the several and respective Duties inserted, described and set forth in the Table of Duties hereinafter contained, denominated "Table of Duties," opposite to and against the respective articles in the said Table mentioned, described and enumerated, and according to the value, number or quality of such articles herein specified as follows:—

TABLE OF DUTIES.

Ale, porter, cider and perry, thirty-five cents per gallon.....	35c p gal
Animals, viz:—	
Calves, pigs, sheep, sixty cents each.....	60c each
Horses, mares, etc., six dollars each.....	\$6 00 each
Apples, sixty cents per barrel.....	60c p bbl
Apples, (dried), two cents per pound.....	2c p lb
Bacon, hams, tongues, smoked beef, sausages two dollars and sixty-five cents per cwt.....	\$2.65 p cwt
Beef, pig's heads, pig's tongues, feet and hocks, (salted and cured), one dollar and five cents per barrel of two hundred pounds.....	\$1.05 p bbl
Biscuit, known as ship's biscuit (not including sweet or (and) fancy biscuit or bread), twenty cents per cwt.....	20c p cwt
Butter, oleomargarine, and other compounds representing butter, three dollars per cwt.....	\$3.00 p cwt
Casks, empty, second-hand, forty-five gallons and under, forty-five cents each.....	45c each
Casks, empty, second-hand, over forty-five gallons each, one dollar and forty-five cents each.....	\$1.45 each
Cask staves, second-hand, manufactured, capable of making casks of forty-five gallons and upwards, five dollars and seventy-five cents per hundred.....	\$5.75 p 100
Cask staves, second-hand, manufactured, capable of making casks under forty-five gallons, one dollar and forty cents per hundred.....	\$1.40 p 100
Cheese, three dollars per cwt.....	\$3.00 p cwt
Chocolate and cocoa, six cents per pound.....	6c p lb

Cigars, nine dollars per thousand and twenty per cent ad valorem.....	\$9.00 p M
Cigarettes, two dollars per thousand and thirty per cent ad valorem.....	\$2.00 p M
Coffee (green), five cents per pound.....	5c p lb
Coffee (roasted or ground), seven cents per pound....	7c p lb
Coals, imported or brought into the ports of St. John's, Harbor Grace and Carbonar, thirty cents per ton.....	30c p ton
Coals, imported or brought into the port of Placentia, provided duties shall not be levied on any greater quantity than four hundred tons of coal imported annually into Placentia by any person or corporation for the purpose of railway operation, twenty-five cents per ton.....	25c p ton
Confectionery, not including confectioners' ornaments, seven dollars per cwt.....	\$7.00 p cwt
Feathers and feather beds, seven cents per pound....	7c p lb
Fish, viz:—Cod-fish and haddock, save as herein-after exempt, one dollar and fifty cent per qtl. of one hundred and twelve pounds.....	\$1.50 p qtl
Flour, twenty-five cents per barrel.....	25c p bbl
Fruit, dried (except dried apples), currants, raisins, etc., three cents per pound.....	3c p lb
Fruit cake of all kinds, not cut by machinery, seven cents per pound.....	7c p lb
Hay, one dollar and eighty cents per ton of 2,240 pounds.....	\$1.80 p ton
Herring barrels, twenty-five cents each.....	25c each
Indian corn, six cents per bushel of fifty-seven pounds	6c p bush
Indian meal, twenty-five cents per barrel.....	25c p bbl
Jams and preserves, five cents per pound and thirty per cent ad valorem.....	5c p lb
Lumber, one inch thick, and so in proportion for any greater thickness, three dollars and fifty cents per thousand.....	\$3.50 p M
Lumber, grooved, tongued or planed, one inch thick, and so in proportion for any greater thickness, five dollars per thousand.....	\$5.00 p M
Meat (fresh) and poultry, one and one-half cents per pound.....	1½c p lb
Molasses, seven cents per gallon.....	7c p gal
Oats, five cents per bushel.....	5c p bush
Ontineal, thirty cents per barrel of two hundred pounds.....	30c p bbl
Oil—kerosene, six cents per gallon.....	6c p gal

The Newfoundland Tariff, 1897.

Peas, thirty cents per barrel.....	30c p bbl
Pork, one dollar and fifty cents per barrel of two hundred pounds.....	\$1.50 p bbl
Salt -in bulk, twenty cents per ton.....	20c p ton
Shingles and laths, sixty cents per thousand.....	60c p M

Spirits.

Brandy and other spirits not herein defined or enumerated, and not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, three dollars and twenty cents per gallon.....	\$3.20 p gal
All other spirits of greater strength than forty-three per cent over proof shall be deemed to be un-defined spirits and be subject to duty accordingly, three dollars and twenty cents per gallon.....	\$3.20 p gal
Whiskey, not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, two dollars and sixty cents per gallon..	\$2.60 p gal
Gin, not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, two dollars and thirty cents per gallon.....	\$2.30 p gal
Rum, not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, two dollars per gallon.....	\$2.00 p gal
Cordials, shrub and other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained, two dollars and twenty cents per gallon.....	\$2.20 p gal
Straw, one dollar per ton of two thousand two hundred and forty pounds.....	\$1.00 p ton
Segars, first grade, viz.:—Leaf, cut leaf and cube, five dollars per cwt.....	\$5.00 p cwt
Second grade, viz.:—Bastard, crystallized and granulated, four dollars per cwt.....	\$4.00 p cwt
Third grade, viz.:—Unrefined, brown and straw, three dollars and fifty cents per cwt.....	\$3.50 p cwt
Tea, five cents per pound, thirty per cent ad valorem.....	5c p lb
Timber, including lignum vitae, sixty cents per ton..	60c p ton
Tobacco, manufactured, including leaf tobacco, stripped or partly manufactured, thirty cents per pound, and five per cent ad valorem.....	30c p lb
Tobacco, leaf and stems, thirty cents per pound....	30c p lb
Tobacco, stems for snuff, sixty cents per cwt.....	60c p cwt
Vegetables, viz.:	
Cabbages, two dollars per hundred.....	\$2 00 p 100
Potatoes, five cents per bushel.....	5c p bush
Turnips, parsnips, carrots and beets, ten cents per bushel.....	10c p bush
Vinegar, fifteen cents per gallon.....	15c p gal
Wines, viz.:	
Champagne, four dollars and twenty cents per gallon.....	\$4.20 p gal
Claret, fifty-five cents per gallon.....	55c p gal
Hock, Burgundy, and Light Rhenish wines, one dollar per gallon.....	\$1.00 p gal
Malaga and montilla, costing at port of shipment eighty cents a gallon and any other above that price, one dollar per gallon, and twelve and-a-half per cent ad valorem.....	\$1.00 p gal
Malaga and montilla, costing at port of shipment under eighty cents a gallon, thirty-five cents per gallon.....	35c p gal
Port and madeira, one dollar and sixty-five cents per gallon.....	\$1.65 p gal
Sherry and manzanilla, one dollar per gallon, and twelve and-a-half per cent ad valorem....	\$1.00 p gal

The Newfoundland Tariff, 1897.

Spanish red, denia, sicilian, figueria, red Lisbon, Cape, and Lasher common, twenty-five cents per gallon.....	35c p gal
All other wines, one dollar and ten cents per gallon, and fifteen per cent ad valorem....	\$1.10 p gal

AD VALOREM DUTIES.

Tallow, grease, palm oil and eggs, seven and-a-half per cent.....	7½ p c
Anchor and chain cables, copper and composition metal for ships, including bars, bolts, sheating and nails of the same materials, ten per cent..	10 p c
Bread-bag brim, when imported direct; biscuit bakers for making bags to contain biscuit, ten per cent.....	10 p c
Bookbinders' tools and implements, including ruling machines, leather, bookbinder's cloth, marble paper and paper board, imported direct by bookbinders for use in their trade and not for sale, ten per cent.....	10 p c
Brick, ten per cent.....	10 p c
Canvas, sail-cloth and tarpaulin canvas for ships use ten per cent.....	10 p c
Cement, ten per cent.....	10 p c
Cordage, namely,—Rope and hemp, coir and manilla cables, ten per cent.....	10 p c
Corks and corkwood, ten per cent.....	10 p c
Diving apparatus, ten per cent.....	10 p c
Fishing tackle (except fishing tackle for anglers), ten per cent.....	10 p c
Hoop iron, iron of all kinds in bars, bolts, sheets, plates and pieces (except as hereinafter exempt), ten per cent.....	10 p c
Machinery and parts of machinery, ten per cent....	10 p c
Machinery belting of rubber, leather or other material, ten per cent.....	10 p c
Nails (wrought) ten per cent.....	10 p c
Oakum (pitch and tar), resin and raw turpentine, ten per cent.....	10 p c
Oranges, lemons, grapes, nuts, limes, and olives, and olive-oil, ten per cent.....	10 p c
Oil, beef oil, neutral hard stock, cotton seed oil, sesame and other oils, to be used in the manufacture of artificial butter, ten per cent.....	10 p c
Plaster, ten per cent.....	10 p c
Poultry, alive, ten per cent.....	10 p c
Saws, used as a part of the original construction of mills and factories, ten per cent.....	10 p c
Sewing machines, knitting machines, and parts of same, ten per cent.....	10 p c
Sheet tin, block tin and solder, ten per cent.....	10 p c
Steam engines and boilers, propellers and water-wheels, ten per cent.....	10 p c
Worsted and woolen yarn of all kinds, ten per cent.	10 p c
Vegetables of all kinds, except those before mentioned in the table of duties, ten per cent....	10 p c
Wheat, barley, malt, rice and hops, twelve and one-half per cent.....	12½ p c
Mast-pieces and spars, not manufactured, twelve and one-half per cent.....	12½ p c
Seaves, undressed, twelve and one-half per cent....	12½ p c
Medicines, twenty per cent.....	20 p c
Oxen, cows and bulls, twenty per cent.....	20 p c
Dories and dory cars, twenty-five per cent.....	25 p c
Leather, twenty-five per cent.....	25 p c
Goods, wares and merchandise, not otherwise enumerated, described or charged with duty, and not otherwise exempt, thirty per cent.....	30 p c
Saws, thirty per cent.....	30 p c
Blocks, cabinet-ware, caddles, carriages, waggons, sleighs and harness, thirty-five per cent.....	35 p c
Cut nails and cut spikes of iron or steel, thirty-five per cent.....	35 p c

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 The handiest, simplest and most efficient steam pump for general Mining, Quarrying and Contractors' purposes.

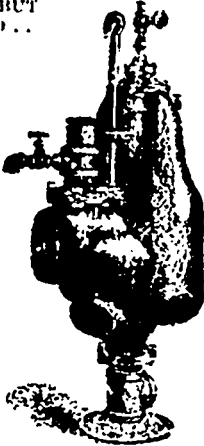
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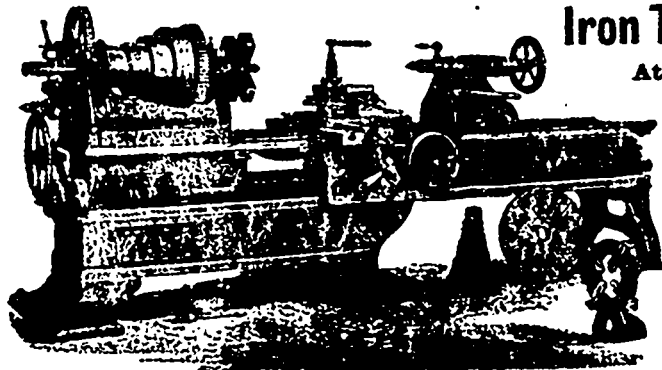
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Head Office, - - SOMO MACHINE WORKS, TORONTO

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 High Class Iron Tools,
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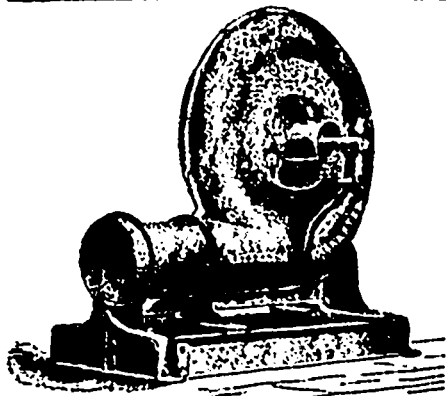
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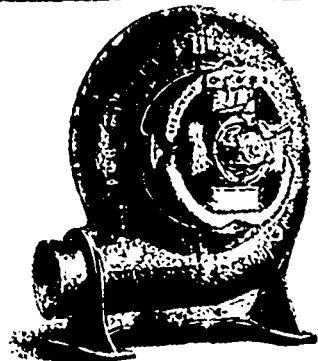
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 STEEL**

**Pressure
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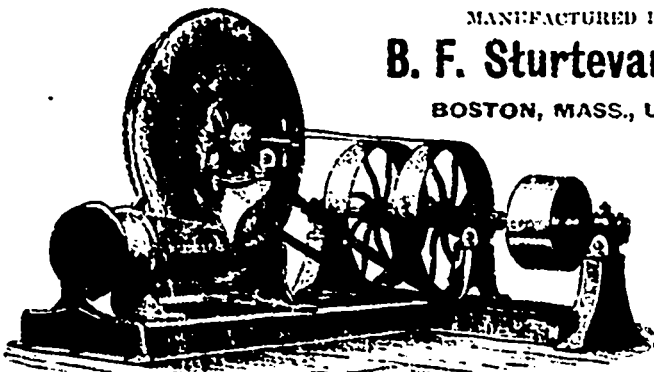


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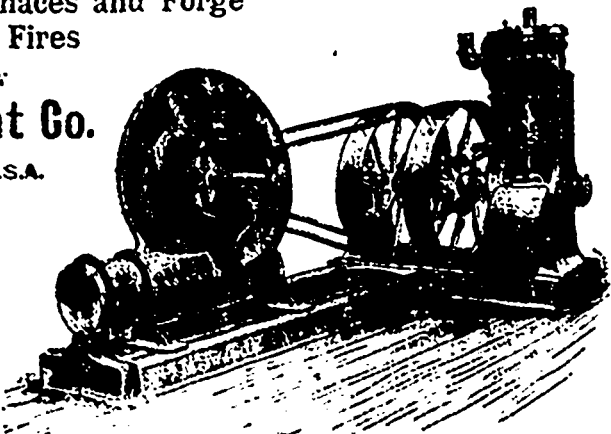
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Pressed nails and pressed spikes of iron or steel, thirty-five per cent	35 p c
Casks in which dried goods are imported when fit to hold liquid, thirty-five per cent	35 p c
Manufactures of wood (except musical instruments), thirty-five per cent	35 p c
Ready-made clothing, viz.:—Coats, jackets, trousers, waistcoats, mantles, dresses, cloaks and sacques, thirty-five per cent	35 p c
Stockings, shirts and drawers made (by hand), thirty-five per cent	35 p c
Bread and biscuit (except that known as ships' biscuit), forty per cent	40 p c
Staves, manufactured and dressed or partly dressed, forty per cent	40 p c
Cans, imported in a manufactured state for hermetically sealed goods, including the cases in which they are contained, forty per cent	40 p c
Brooms and whisks, manufactured partly or wholly of corn, fifty per cent	50 p c

TABLE OF EXEMPTIONS.

The following articles imported into this colony, and its dependencies shall be exempt from payment of duties:—

- Agricultural implements and machinery, imported by agricultural societies for the promotion of agriculture.
- Agricultural implements and machinery, when imported by persons engaged in agricultural pursuits, for their own operations and not for sale.
- All live stock, imported by agricultural societies for improving the breed of stock in this country.
- Arms, clothing and provisions for Her Majesty's land and sea forces.
- Articles imported for religious purposes not intended for sale.
- Articles of every description imported for use of the Governor.
- Articles for the official use of foreign consuls.
- Articles imported for the use of the St. John's municipal council.
- Artificial limbs.
- Belt.
- Jack for tanning leather.
- Boiler and ship plates.
- Ceræene, chloro di nitro bensole, nitro of ammonia.
- Chair cane, or reeds of whit-rods, when imported in an unmanufactured state.
- Coals, when not imported into the ports of St. John's, Harbor Grace, Carbonear, or Placentia.
- Coin and bullion.
- Can for the manufacture of brooms.
- Cotton yarn, cotton (raw), coke.
- Cotton seed oil, olive oil, boracic acid, acetic acid, preservatine, when imported direct to be used in the preserving of fish or fish-glue.
- Cranes, derricks, fire-clay and fire-brick, rock-drills, rolling mills, separators, when imported direct by parties engaged in mining and not for sale.
- Crushing mills for mining purposes.
- Donations of clothing, especially imported for gratuitous distribution by any charitable society.
- Dye stuffs.
- Fish of British catch and cure, and oil the produce of such fish.
- Fish not being canned, bottled or preserved, and not otherwise enumerated.
- Gas engines when protected by patent.
- Hemp, hemp yarn, coarse yarn, sisal, manilla, flax and tow.
- Herring-barrel hoop iron or hoop steel, splayed or punched or nosed, and cut in lengths not to exceed sixty-eight inches.
- Hides, or pieces of hides, not tanned, curried or dressed.
- Household furniture and working tools, and implements used and in the use of persons arriving in this colony.
- Jack, old iron, old copper and old composition metal.

The Newfoundland Tariff, 1897.

- Manures of all kinds.
- Materials for sheathing the bottoms of vessels, such as zinc, copper and composition metal, together with nails and paper or felt which may be used for or under such sheathing, when used for sheathing the entire bottom of a vessel. Provided that such materials when warehoused or bonded shall be marked with the name of the vessel to be sheathed, and shall be used in sheathing such vessel and no other.
- Mining and smelting machinery of every description, and dynamite fuse and drill steel, when imported directly by persons engaged in mining, to be used in their mining operations and not for sale.
- Music, written or printed.
- Oil cake, oil cake meal, cotton-seed cake and cotton-seed meal, pease-meal, bran, and preparations for cattle feed.
- Ores to be used in the manufacture of copper paint.
- Ores to be used as flux.
- Oysters or clams in shell.
- Parchment or wax paper when imported direct for wrapping boneless fish for export.
- Passenger's baggage.
- Patented machinery (for new industries in this colony), which cannot be manufactured in this colony.
- Pig-iron, nail strips, whether iron, zinc, or brass, to be used in the manufacture of cut nails in this colony.
- Plants, trees and shrubs.
- Ploughs, harrows, reaping, raking, ploughing, mowing, stumping, potato and seed-sowing machines to be used in this colony.
- Printed books, pamphlets, newspapers, maps and charts.
- Printing paper, printing presses, printing types and all other printing requisites.
- Refuse rice, sand.
- Scientific instruments and apparatus, including globes, when imported for the use of colleges and schools, and scientific or literary societies.
- Seed for agricultural purposes.
- Specimens, illustrative of natural history.
- Steel strips to be used in the manufacture of cut nails in this colony.
- Sulphuric acid, when used in the manufacture of manures.
- Twines, to be used in manufacturing nets and netting in this colony.
- Type-writing machines.
- Unmanufactured wool.
- Wheat.
- Works of Art, namely:—engravings, paintings, statuary, not intended for sale.

LOCAL DISTILLATION.

- The following duties shall be raised, levied and collected on the following articles distilled or brewed in this colony, namely:—
- Brandy, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, two dollars and thirty-five cents per gallon..... \$2.35 p gal
- Whiskey, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, one dollar and eighty-five cents per gallon..... 1.85 p gal
- Gin, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, one dollar and seventy-five cents per gallon... \$1.75 p gal
- Rum, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, one dollar and fifty cents per gallon..... \$1.50 p gal
- Ale, porter, Bavarian beer, Potanic beer, and all other small and dextrinous liquors, seven cents per gallon..... 7c p gal

ANDREW ALLAN, *President.*J. O. GRAVEL, *Secretary-Treasurer.*F. SCHOLES, *Managing Director.*

Capital, - \$2,000,000.00.

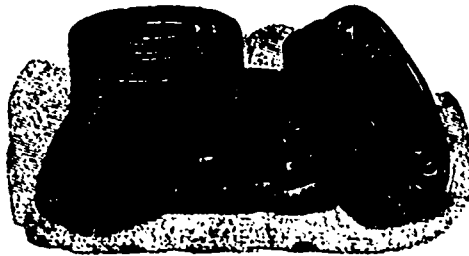
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BOOTS
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Including the Forsyth (Boston) Belting Co.
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J. J. MCGILL, *General Manager.*

Western Branch---Cor. Front and Yonge Sts., TORONTO.

J. H. WALKER, *Manager.*



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The Newfoundland Tariff, 1897.

2 There shall be a drawback allowed upon tobacco manufactured in this colony, when such tobacco shall be exported from this colony, at the rate of twenty-one cents per pound of such tobacco exported as aforesaid: Provided, That, such drawback shall not be allowed upon any quantity of tobacco so exported at any one time less than five hundred pounds. No drawback shall be allowed or payable on tobacco stems exported from this colony.

3 There shall be allowed to any printer a drawback to the amount of any duties that may have been paid on any paper actually printed upon in this colony, upon the production of affidavits satisfactory to the Receiver-General, setting forth the amount of duties which have been paid thereon, and that the said paper has been actually and bona fide printed upon in this colony.

4 There shall be allowed a drawback upon biscuit, manufactured in this colony from flour imported, on which duty has been paid at the Customs, when such biscuit shall be exported from this colony, at the rate of seventeen cents per hundred-weight of such biscuit exported as aforesaid. Provided, That such drawback shall not be allowed on any quantity of biscuit so exported at any one time less than one hundred bags.

There shall be allowed to blacksmiths and other iron workers, a drawback of the duty now imposed on iron of ten per cent on all articles manufactured of iron, on which said duty has been paid, within this colony.

5 Upon all ale, porter, Bavarian or Botanic beer, manufactured in this colony, and upon which the duty hereinbefore imposed shall have been paid, and which may be exported from this colony, there shall be paid to the exporter thereof the sum of seven cents per gallon by way of drawback, upon conformity with the provisions of 45 Victoria, chapter 6, section 61, as in the case of other drawbacks.

6 There shall be a drawback allowed on all native berries and herring, and other edible fish, excepting lobsters and trout, packed in hermetically sealed cans, per ninety-six pounds exported: if packed in one pound cans, twenty cents per ninety-six pounds; if packed in two pound cans, fifteen cents per ninety-six pounds; if packed in larger cans, ten cents per ninety-six pounds.

7 There shall be a drawback allowed on all native edible fish when packed in 1/2's or 1/4's (sardine cans), of thirty-five cents per hundred pounds of fish exported.

8 All duties and charges payable under this Act, and all exemptions thereby provided, and all drawbacks allowed, shall take effect on and after the fourteenth day of June, anno domini one thousand eight hundred and ninety-five.

9 All sums of money payable under this Act as duties, penalties or forfeitures, shall be deemed and are hereby declared to be in dollars and cents, Newfoundland currency, and shall be received, taken and paid in such currency, and all such duties shall be paid and received according to imperial weights and measures by law established in this colony; and in all such cases where such duties are imposed, according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity or value, and no reduction in the cost value of goods shall be allowed on account of what is usually termed cash discount.

10 The several duties imposed and in the said table of duties mentioned in this Act shall be paid by the importer, or importers of such articles, respectively, and shall be collected and secured by means of and under the regulations and penalties and in the manner provided by this Act, and by any Act or Acts of the General Assembly of this Colony for collecting the revenue of this colony and its dependencies.

11 Wherever under the provisions of this Act a bond shall be taken in security for duties, interest at the rate of six dollars per cent per annum, shall be payable on the sum thereby secured, and shall be included in such bonds.

12 The duty hereinbefore provided to be levied upon fish is subject to the following proviso, namely: Provided that the Governor may, by proclamation published in the Royal Gazette, remit as he may deem equitable, the whole or any part of the duty imposed on fish imported into this Colony

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or its dependencies from countries making such changes or reduction in their tariff with respect to fish, the produce of fish or other articles exported from this Colony or its dependencies to such countries.

13 It shall not be lawful for any importer of dried fish to warehouse the same in any of the ports of this Colony or its dependencies without the payment of the duty hereinbefore provided of one dollar and fifty cents on every quintal so warehoused, and the provisions of any Act of this Colony with regard to the warehousing of goods on the first entry thereof, or to the allowance of drawbacks upon exportation shall not in either case apply or be construed to apply to such fish.

14 In addition to the duties hereinbefore provided to be raised, levied, collected and paid on goods, wares and merchandise imported into this Colony or its dependencies, there shall be raised, levied, collected and paid on the goods, wares and merchandise, hereinafter in this section mentioned, imported into this Colony and its dependencies from countries, the fishermen of which have the privilege of taking cod fish on all parts of the coasts of Newfoundland and its dependencies, and in which countries duties are or hereafter shall be levied upon fish or the produce of the fisheries exported from this Colony or its dependencies to such countries, the following rates, viz.:—

Flour, seventy-five cents per barrel.....	75c p bbl
Pork, seventy-five cents per barrel.....	75c p bbl
Butter, seventy-five cents per one hundred pounds..	75c p 100 lbs
Tobacco, five dollars per one hundred pounds.....	\$5 p 100 lbs
Kerosene oil, five cents per gallon.....	5c p gall
Corn meal, twenty-five cents per barrel.....	25c p bbl
Hay, five dollars per ton.....	\$5 p ton
Oats, ten cents per bushel.....	10c p bus
Potatoes, twenty-five cents per bushel.....	25c p bus
Turnips, twenty-five cents per bushel.....	25c p bus
Cabbages, forty cents per dozen heads.....	40c p doz
Uncenumerated vegetables, thirty per cent ad valorem	30 p c

Provided always that the Governor in Council may at any time, when it shall be made to appear to him to be for the interest of this colony, by proclamation to be published in the Royal Gazette, suspend the operation of this clause for a limited period, the duration of such period to be stated in the said proclamation in respect of all or any of the above mentioned articles.

15 When the duty on fish imported from this colony into Greece shall be reduced by seventy-five per cent, the duty upon currants imported into this colony shall be reduced by seventy-five per cent.

16 In case of any country now imposing, or which may hereafter impose an import duty on herrings exported from this colony and imported into such country in vessels belonging to this Colony, when such herring may be imported into such country in vessels belonging to the same, free of such duty, the Governor in Council may, by proclamation, impose an export duty equal to the amount of duty so imposed by such country aforesaid on herring exported from this Colony in vessels belonging to such country where such import duty is imposed.

17 When it shall be made to appear to the Governor in Council that the duty on cod-fish, the product of this Colony, imported into Spain, does not exceed five shillings and sixpence sterling, per quintal of one hundred and twelve pounds, the Governor may, by proclamation, reduce the duty hereinbefore imposed on Spanish wines to the following rates:—

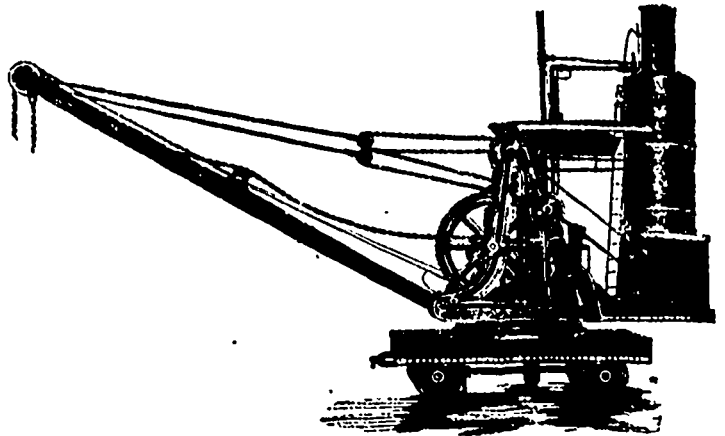
On malaga and montilla, costing at port of shipment eighty cents a gallon, and any other above that price, forty cents per gallon, and twelve and a-half per cent ad valorem.....	40c p gal
Malaga and montilla, costing at port of shipment under eighty cents a gallon, fourteen cents per gallon.....	14c p gal
Sherry, forty cents per gallon and twelve and one-half per cent ad valorem.....	40c p gal

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10 TON SELF-PROPELLING STEAM DREDGE

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The above is a cut of machine made by us for the Harbour Commissioners of Quebec.

It lifts 10 tons 18 ft. Is easily worked. Will hoist full bucket load 80 ft. per minute.

Crane has **Hoisting, Slewing Derrick** and **Locomotive Motions.** It slews 4 complete revolutions a minute in either direction without reversing engine. Drum Barrel carries chain sufficient for dredging 45 ft. below rail level. Hoists bucket to beam head without riding. Works a cubic yard bucket on a single chain at a radius of 25 ft. with boom at an angle of 45 degrees. Is easily worked by one man. The truck is also the water tank, coal bunker and ballast tank.

Axles and boxes removable to permit truck being secured to deck of scow. Size of machine, 10 ft. wide over all, by 18 ft. from front of truck to back of boiler. Frame is cast iron, forming a rigid upright structure, to which is attached Hoisting, Swinging and Locomotive Gear. Material and workmanship all of the best quality.

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QUEBEC

LEVIS,
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145 St. James St.
MONTREAL

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- Spanish red and all other Spanish wines, fourteen cents per gallon 14c p gal
- 18 It shall be lawful for the Receiver-General, the Assistant Collector of Customs in St. John's, and the principal Officer of Customs in the Outports, whenever he shall deem it expedient to do so, to examine upon oath any person passing entries for goods imported into this Colony, or the importer himself touching the subject matter of such entries or the purposes to which the articles imported are intended to be applied. Any person who being so sworn shall wilfully make any false statement touching such entries or the goods so imported, shall be held to be guilty of wilful and corrupt perjury.
- 19 All duties payable from goods, wares and merchandize, warehoused in any of the warehousing ports in this Colony, shall be payable in cash upon the removal of such goods, wares and merchandize from the warehouse and shall not be paid by bond as heretofore.
- 20 It shall be the duty of all importers, and they are hereby required to furnish to the Receiver-General, Assistant or Sub Collector of Customs, duplicate copies of all invoices of goods, wares or merchandize imported by them at the time of passing entries therefor.
- 21 It shall be lawful for the Governor in Council to direct the appropriation of the duties collected upon coals in the port of St. John's, to the use of the St. John's Municipal Council; and the duties collected upon coals in the port of Carbonear for the use of the Water Company of Carbonear; and the duties collected upon coals in the port of Placentia, for the use of the Water Company at Placentia; and the duties collected upon coals in the port of Harbor Grace, for the use of the Water Company and Gas Company of Harbor Grace, in the following amounts, namely: - Four hundred dollars to the Gas Company to provide additional lights in the town of Harbor Grace, and the remainder to the use of the Water Company.
- 22 At the time of entering neat cattle, subject to an ad valorem duty by these resolutions, the importer or known agent thereof shall, at the time of such entry, pay a sum as duty to be calculated upon the valuation of twenty-five dollars for each of such cattle: Provided always, that within fourteen days after the landing of such cattle the said importer or his authorized agent shall, if in the meantime the same shall have been realized by public auction or private sale, produce the original account sales thereof and answer all such questions respecting the same as the Receiver-General, Assistant Collector or other proper officer may propose, on oath (if required), who are hereby authorized to administer the same, and if upon such examination it shall appear to either of the said officers that the amount of value exceeds that for which the said cattle were first entered, the importer or known agent shall then pay by post entry the amount of duty that may exceed the original duty paid on the same, or if the value should be less the surplus duty received shall be

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- returned by certificate of over entry to the said importer or known agent; and if such importer or known agent shall refuse to produce the account sales at the time aforesaid, or produce any other but the true account, or alter the same, or refuse to answer upon oath such questions as aforesaid, or to answer them truly, or to pay the additional duty (if any) due as aforesaid, such importer or known agent shall forfeit in any case aforesaid the sum of four hundred dollars, and should the said cattle not have been disposed of within the time aforesaid or appraised as hereinafter provided the duty already paid thereon shall be detained and deemed to be the true duty: Provided also, that one day's notice, in writing, of the time and intended sale at auction as aforesaid be given to the Receiver-General, Assistant Collector or other proper officer. Provided further, that when the said cattle so imported are not intended for immediate sale the duty payable thereon shall be ascertained at the time of landing by an appraisement at their value in the place where imported, one appraiser to be appointed by the Receiver-General, Assistant Collector or other proper officer as aforesaid, and one other by the importer or his authorized agent, and should the said parties disagree they shall appoint a third appraiser, the appraisement of any two of whom shall be final and binding; and in the event of said importer or agent neglecting or refusing to appoint an appraiser at the time aforesaid, it shall be lawful for the Receiver-General, Assistant Collector, or other proper officer, to appoint an appraiser to act for the said importer by whose appraisement with the other or others aforesaid the said importer or agent shall be bound, and shall also be subject to the same regulations and penalties as hereinbefore provided: the said importer or known agent shall at the time of entry aforesaid deposit with the Receiver-General, Assistant Collector or other proper officer aforesaid, the sum of six dollars to meet the expenses of appraisement aforesaid, any part of which said sum unexpended shall be returned to the said importer or known agent.
- 23 The Receiver-General, Assistant Collector or other proper officer at the port where any vessel having on board cattle may arrive, shall upon the application of the importer or importers thereof permit the immediate landing of the same: Provided that at the time of entry of such vessel due entry of and payment of the duties herein imposed upon such cattle shall be made.
- 24 The duty imposed upon neat cattle by this Act shall be levied, collected and paid upon the proceeds of sale appearing upon the production of the original account sales, when such cattle shall have been sold, or upon the appraised value as hereinbefore provided, after deducting the amount of freight of any such cattle in either case.
- 25 Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into this colony under a penalty of two hundred dollars, and, if imported, such goods, and the parcels or packages in which they are contained, shall be forfeited.

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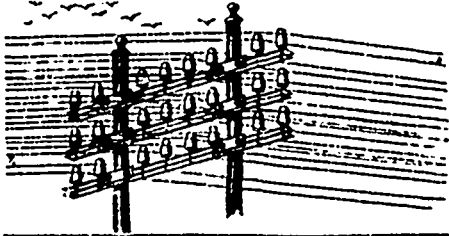
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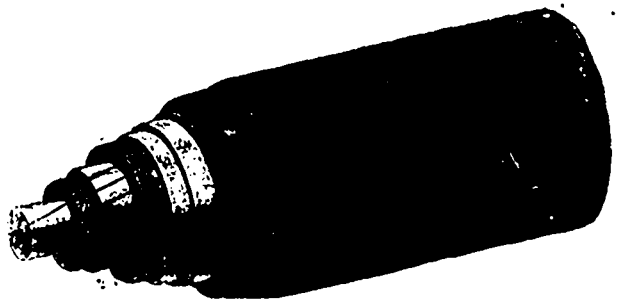
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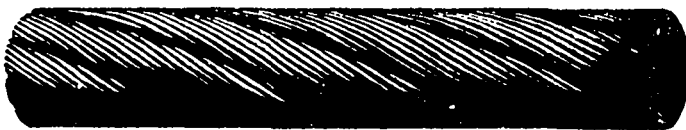
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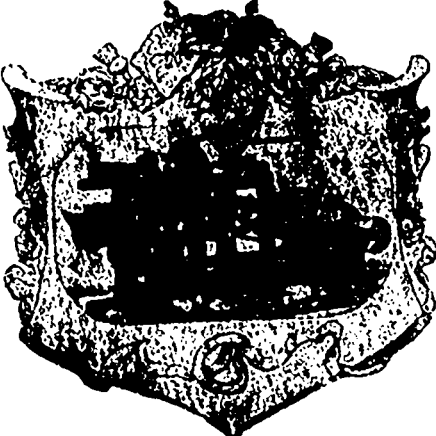
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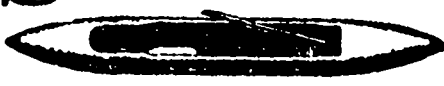
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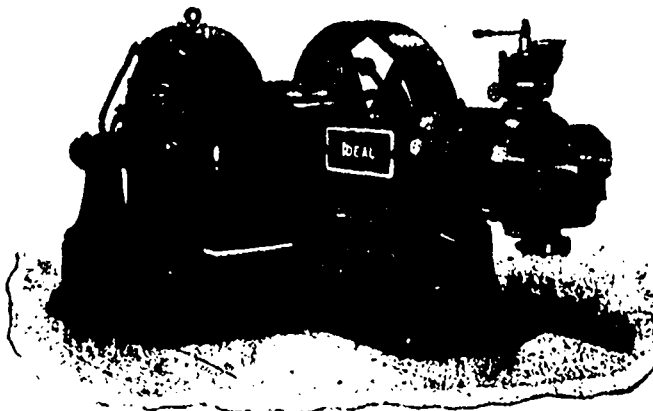
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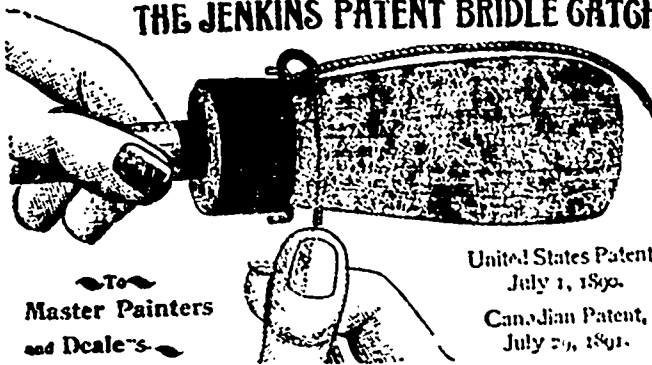
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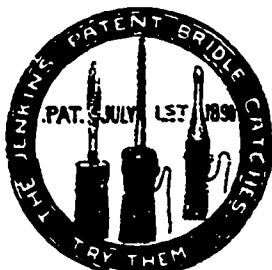
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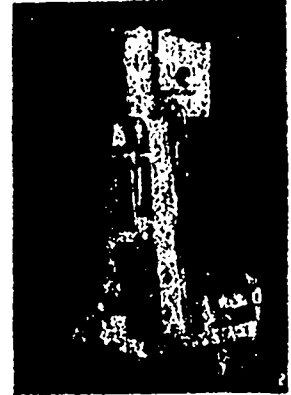
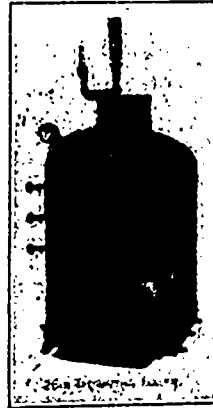
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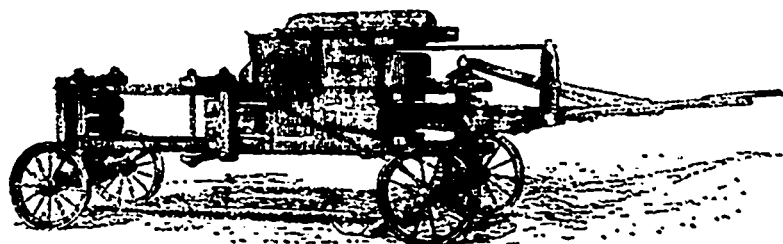
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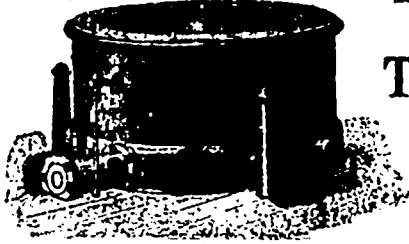
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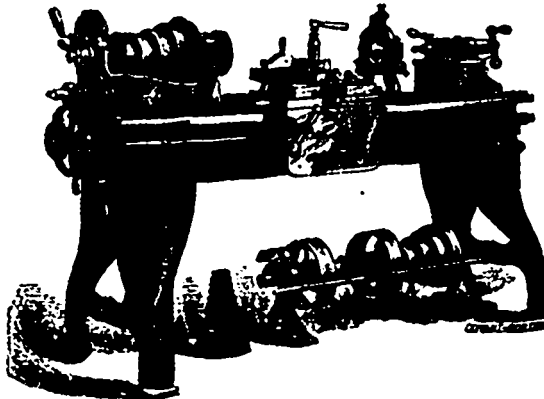
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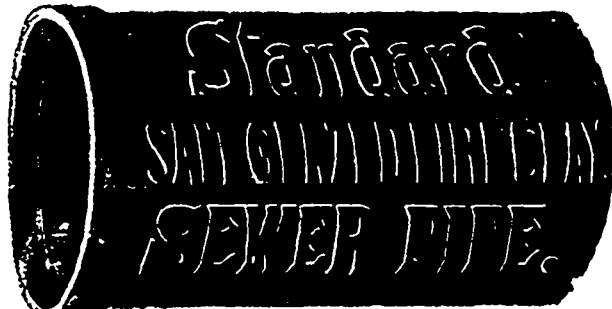
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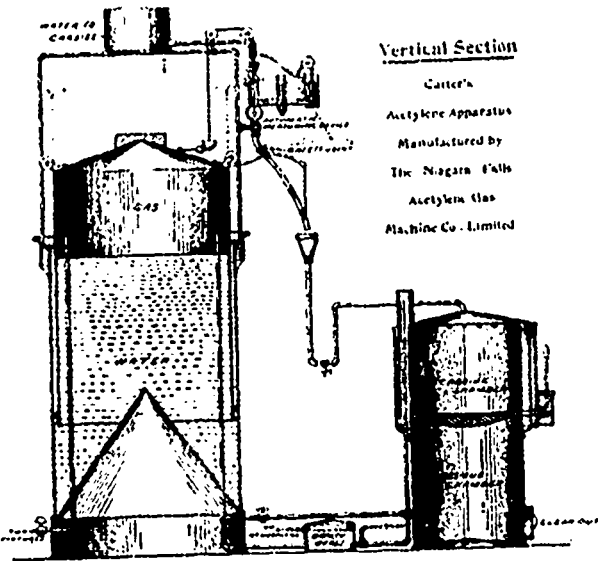
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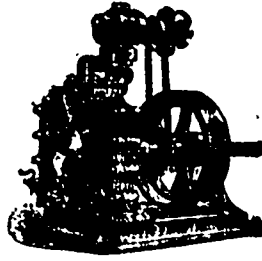


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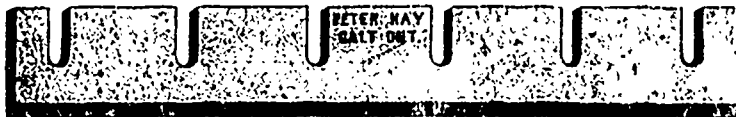
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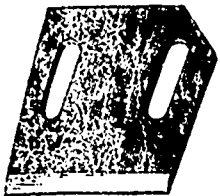


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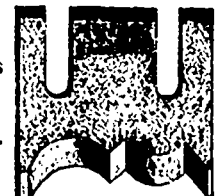


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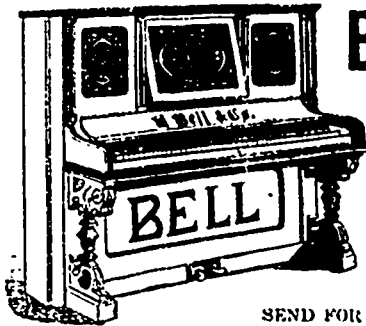


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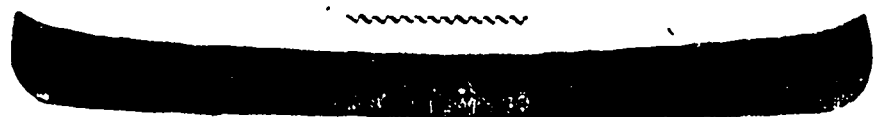
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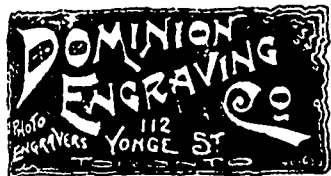


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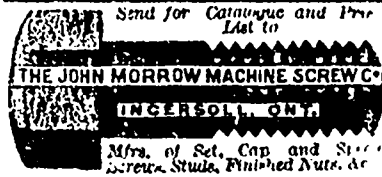
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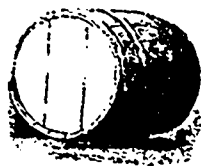
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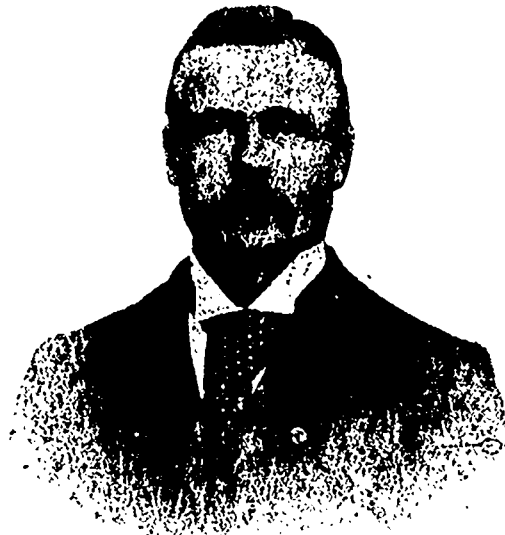
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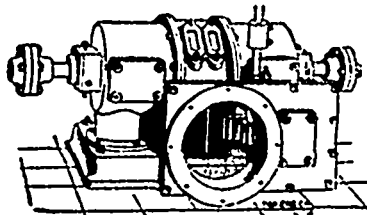
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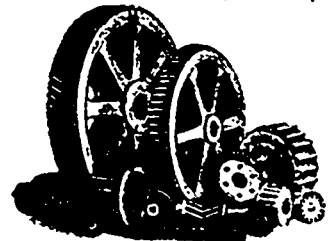
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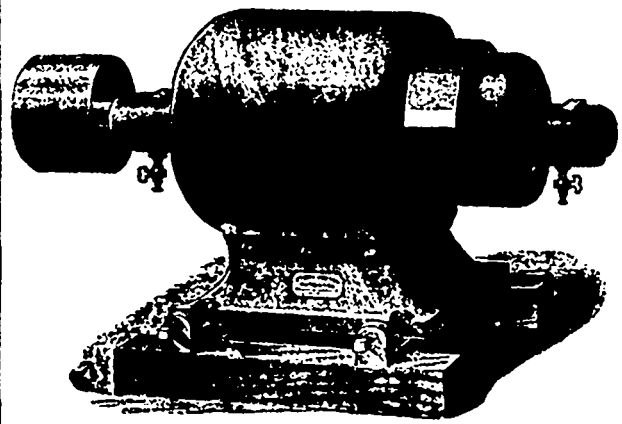
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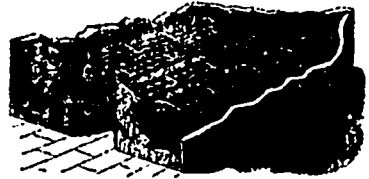
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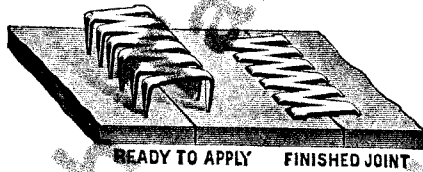
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