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Vol. 28.

TORONTO SEPTEMBER 7, 1894.

No. 5.

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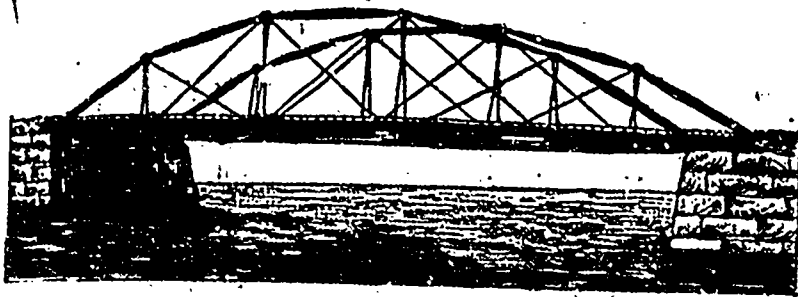
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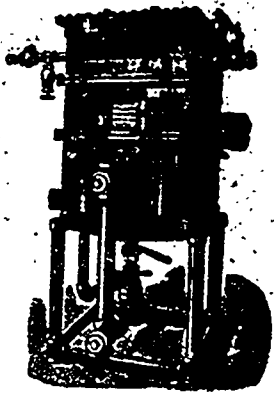
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THE TWO TARIFFS.

Readers of this journal will, we have no doubt, feel gratified in finding in this issue of the CANADIAN MANUFACTURER complete and authentic reproductions of the two tariffs under the operation of which the people of Canada and of the United States now respectively live. The Canadian tariff, to be hereafter known as the tariff of 1894, is the outcome of the discussion begun in the Dominion

House of Commons in the early part of the current year. After long consideration and investigation the Government, represented in Hon. George E. Foster, Minister of Finance, on March 26 brought down and presented to the House of Commons a tariff bill which was published in extenso in the issue of this journal of April 6 last. It was a rather lengthy document, but the interest felt throughout Canada to know just what the Government proposed to do regarding the tariff, induced us to then reproduce the entire bill. As far as our knowledge goes no other journal or newspaper in Canada published the entire bill, although some of them produced some sections and portions of it. After the introduction of that bill in March many incongruities were discovered in it which the Government were diligent in correcting and amending, and which resulted finally in the Tariff Act which is to be found in the following pages, and which will be the law of the land until changed or abrogated at some session of Parliament hereafter to assemble. There may be some features of the Canadian Tariff which may not commend themselves to some manufacturers—no doubt almost any one might point out items which, in their opinion, might be advantageously altered or amended—yet our observation leads to the conclusion that the Government in framing this tariff, were actuated by high and patriotic motives, and for which they deserve, and undoubtedly receive, the thanks of the whole country. Canada will thrive and prosper under the benign influences of protection as exemplified in the tariff of 1894.

Next to our own tariff that of the United States possesses the greatest importance to Canadians, and it is because of the interest we have in it that we feel that no excuse or apology is here necessary for giving it in its fullest detail. It is an exact reproduction of an official copy obtained for the purpose from the office of the Secretary of the Treasury of the United States. This tariff succeeds the McKinley tariff which went into effect nearly four years ago. In some of its items the McKinley tariff discriminated very severely against Canada; and we are pleased to observe that in many of these there are modifications in the new tariff which cannot but be greatly to the benefit of this country. This tariff is the result of more than a year of discussion in a Congress in both branches of which the Democrats were in the majority. The platform put forth by that party at Chicago, and upon which Mr. Cleveland and an overwhelming majority in the House of Representatives were elected, declared for a tariff reform which should be as near an approach to free trade as possible; but it will be observed that the so-called free trade tariff of the United States imposes much higher duties upon nearly all dutiable articles than the protection tariff of Canada.

We believe that no other journal or newspaper either in Canada or the United States has yet published the tariff of the two countries in the same issue as we now do.

The New Canadian Tariff

Confirmed July 23rd, 1894

A TRUE COPY FROM THE OFFICIAL TEXT

CHAP. 33.

An Act to consolidate and amend the Acts respecting the Duties of Customs.

[Assented to 23rd July, 1894.]

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, 1894.
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 Studds' 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 sheet or plate 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, or 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 therein, 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 if imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.
7. The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or of 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. Eggs may be imported into Canada free of duty, or at a less duty than is provided for by this Act, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that eggs from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on eggs under such proclamation when imported into Canada.

9. Whenever it appears to the satisfaction of the Governor in Council that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada, in reduction or repeal of the duties now in force in the said countries, he may, by proclamation, order the whole or part of the duty of thirty per cent. ad valorem hereby imposed upon wines imported into Canada to be remitted as respects importations from the said countries, or from that one of the said countries by the Government of which such change in its tariff of duties has been made as aforesaid.

10. Shingles and pulp wood, or either of them, may be imported into Canada free of duty, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that shingles and pulp wood, or either of them, from Canada may be imported into the United States free of duty.

11. Any or all of the following things, that is to say: green or ripe apples, beans, buckwheat, pease, potatoes, rye, rye-flour, hay, and vegetables specified in item 41 in schedule A to this Act, shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country imposes no duty on the like product or products imported into it from Canada.

12. Barley and Indian corn shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country whence either or both these products are imported admits both these products free of duty imported into it from Canada.

13. If any country imposes a duty upon the articles enumerated in items 734 to 745, both inclusive, in schedule B to this Act, 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 exported from Canada to such country, that is to say: on pine, Douglas fir, spruce, fir balsam, cedar, elm and hemlock logs, 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 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 proclamation: Provided, that the Governor in Council may by proclamation, published in like manner, from time to time remove and re-impose such export duty.

14. Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada; provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs and are fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, that the property in such goods or packages has continued in the person by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

15. On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a drawback of ninety per cent. of the duty paid.

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

17. 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 instru-

The Canadian Tariff, 1894.

The Canadian Tariff, 1894.

ments 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.

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

19. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty shall be paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labor and material used or expended in Canada in completing the manufacture thereof or putting up or labelling the same.

20. 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 permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.

21. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured, of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids,—and all packages in which goods are commonly placed for home consumption, including cases 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 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 taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of ad valorem duty as is to be levied and collected on the goods they contain; and when they contain goods subject to a specific duty only, such packages shall be charged with a duty of customs of twenty per cent. ad valorem, to be computed upon their original fair market value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent. ad valorem, provided the contents thereof are not of such a nature that the destruction of the package becomes necessary in order to release the goods,—and all other packages containing free goods and being the first receptacles or inner coverings inclosing goods for the purpose of sale, and which are not the usual and ordinary outside packages in which such goods as they contain are packed for exportation, shall be dutiable at the same rate as if imported empty; but all packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations, 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: Provided further, that all special packages or coverings unlike those in which such goods as they contain are usually packed for home consumption, and all such packages or coverings as are apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rates of duty as they would be subject to if imported empty or separate from their contents.

22. 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 for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

23. With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes, at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of Customs at the port of entry:—

I (name of importer) the undersigned, importer of the (names of

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

24. The following Acts are hereby repealed:—Chapter thirty-three of the Revised Statutes, intitled An Act respecting the duties of Customs; chapter thirty-nine of the Statutes of 1887, intitled An Act to amend the Act respecting the duties of Customs; chapter fifteen of the Statutes of 1888, intitled An Act to amend chapter thirty-three of the Revised Statutes of Canada, respecting the duties of Customs; chapter twenty of the Statutes of 1890, intitled An Act to amend the Acts respecting the duties of Customs; chapter twenty-one of the statutes of 1890, intitled An Act to amend the Act of the present session, intitled An Act to amend the Acts respecting the duties of Customs; chapter forty-five of the Statutes of 1891, intitled An Act to amend the Acts respecting the duties of Customs; chapter twenty-one of the Statutes of 1892, intitled An Act further to amend the Acts respecting the duties of Customs; and chapter sixteen of the Statutes of 1893, intitled An Act further to amend the Acts respecting the duties of Customs.

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

26. The foregoing provisions of this Act shall be held to have come into force on the twenty-seventh day of March, in the present year one thousand eight hundred and ninety-four, 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 27th day of March, 1894, 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 said 27th day of March, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

SCHEDULE A.

GOODS SUBJECT TO DUTIES.

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

(a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, paraoxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and twelve and one-half cents per gallon.

(b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, n.e.s., two dollars and twelve and one-half cents per gallon, and thirty per cent. ad valorem.

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

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em; when in bottles, flasks or other packages, containing more than four ounces each, two dollars and twelve and one-half cents per gallon, and forty per cent. ad valorem.

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

(e) Vermouth containing not more than thirty per cent. and ginger wine containing not more than twenty-six per cent. of proof spirits, seventy-five cents per gallon; if containing more than these percentages respectively of proof spirits, two dollars and twelve and one-half cents per gallon.

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 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.

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.

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 AND ANIMAL PRODUCTS.

11. Animals, living, n.e.s., twenty per cent. ad valorem.
12. Live hogs, one and one-half cent per pound.
13. Meats, n.e.s., two cents per pound, when in barrel, the barrel to be free.
14. Meats, fresh, n.e.s., three cents per pound.
15. Canned meats and canned poultry and game, extracts of meats and fluid beef not medicated, and soups, twenty-five per cent. ad valorem.
16. Mutton and lamb, fresh, thirty-five per cent. ad valorem.
17. Poultry and game, n.o.p., twenty per cent. ad valorem.
18. Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s., two cents per pound.
19. Tallow and stearic acid, twenty per cent. ad valorem.
20. Beeswax, ten per cent. ad valorem.
21. Candles, n.e.s., twenty-five per cent. ad valorem.
22. Soap, n.e.s.; pearline and other soap powders, pumice, silver and mineral soaps, sapolio and like articles, thirty-five per cent. ad valorem.
23. Soap, common or laundry, not perfumed, one cent per pound.
24. Castile soap, mottled or white, two cents per pound.
25. Glue and mucilage, twenty-five per cent. ad valorem.
26. Feathers, undressed, twenty per cent. ad valorem.
27. Feathers, n.e.s., thirty per cent. ad valorem.
28. Eggs, five cents per dozen.
29. Butter, four cents per pound.
30. Cheese, three cents per pound.
31. Condensed milk, three cents per pound.
32. Condensed coffee, condensed coffee with milk, milk foods and all similar preparations, thirty per cent. ad valorem.
33. Apples, forty cents per barrel, including the duty on the barrel.
34. Beans, fifteen cents per bushel.
35. Buckwheat, ten cents per bushel.
36. Pease, ten cents per bushel.
37. Potatoes, fifteen cents per bushel.
38. Rye, ten cents per bushel.
39. Rye flour, fifty cents per barrel.
40. Hay, two dollars per ton.
41. Vegetables, when fresh, or dry salted, n.e.s., twenty-five per cent. ad valorem.
42. Barley, thirty per cent. ad valorem.
43. Indian corn, seven and one-half cents per bushel.
44. Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transitu, twenty per cent ad valorem upon 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.
45. Buckwheat meal or flour, one-fourth of one cent per pound.
46. Cornmeal, forty cents per barrel.
47. Oats, ten cents per bushel.
48. Oatmeal, twenty per cent. ad valorem.
49. Rice, uncleaned, unhulled or paddy, three-tenths one cent per pound but not to be less than thirty per cent. ad valorem.
50. Rice, cleaned, one and one-quarter cent per pound.
51. Rice and sago flour and sago, twenty-five per cent. ad valorem.

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

53. Wheat, fifteen cents per bushel.

54. Wheat flour, seventy-five cents per barrel.

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

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

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

58. Seeds, viz.,—Garden, field and other seeds for agricultural or other purposes, n.o.p., 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.

59. Mustard, ground, twenty-five per cent. ad valorem.

60. Mustard cake, fifteen per cent. ad valorem.

61. Sweet potatoes and yams, ten cents per bushel.

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

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

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

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

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

67. Hops, six cents per pound.

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

69. Yeast cakes and baking powders, six cents per pound, the weight of the package to be included in the weight for duty.

70. Trees, viz., apple, cherry, peach, pear, plum, and quince of all kinds, three cents each.

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

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

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

74. Prunes, one cent per pound, including raisins and dried currants.

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

76. Grapes, two cents per pound.

77. Oranges, lemons and limes in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; in cases and all other packages, ten cents per cubic foot holding capacity; in bulk, one dollar and fifty cents per one thousand oranges, lemons, or limes; in barrels not exceeding in capacity that of the one hundred and ninety-six pounds flour barrel, fifty-five cents per barrel.

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

79. Fruits in air-tight cans or other packages, two cents per pound, the weight on which duty shall be payable to include the weight of the cans or other packages.

80. Fruits preserved in brandy, or preserved in other spirits, one dollar and ninety cents per gallon.

81. Preserved ginger, thirty per cent. ad valorem.

82. Jellies, jams and preserves, n.e.s., three cents per pound.

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

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

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

86. Coffee, roasted or ground, and all imitations of and substitutes for, two cents per pound.

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

88. Chicory, raw or green, three cents per pound.

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

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

91. Cocoa paste, chocolate paste, cocos and cocoa butter, four cents per pound.

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

93. Almonds, walnuts, Brazil nuts, pecans and shelled pea-nuts, n.e.s., three cents per pound; and nuts of all kinds, n.o.p., two cents per pound.

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94. Cocoa nuts, n.e.s. one dollar per hundred.
 95. Cocoa nuts, when imported from the place of growth, by vessel, direct to a Canadian port, fifty cents per hundred.
 96. Cocoa nut, desiccated, sweetened or not, five cents per pound.
 97. Nutmegs and mace, twenty-five per cent. ad valorem.
 98. Spices, viz., ginger and spices of all kinds, n.e.s., unground, twelve and one-half per cent. ad valorem; ground, twenty-five per cent. ad valorem.

BOOKS AND PAPER.

99. Albumenized and other papers and films chemical prepared for photographers' use, thirty per cent. ad valorem.
 100. Books, printed, periodicals and pamphlets, n.e.s., not being foreign reprints of British copyright works nor black account books nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn books, six cents per pound.
 101. British copyright works, reprints of, six cents per pound and in addition thereto twelve and one-half per cent. ad valorem until the end of the next session of Parliament, and thereafter six cents per pound.
 102. Advertising pamphlets, pictorial show cards, circulars, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and mantlemakers' fashion plates, and all chromos, chromotypes, oleographs or artistic work of similar kind, produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not, printed or stamped on paper, cardboard or other material, n.e.s., six cents per pound and twenty per cent. ad valorem.
 103. Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s., thirty-five per cent. ad valorem.
 104. Labels for fruits, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders, whether lithographed or printed, fifteen cents per pound and twenty-five per cent. ad valorem.
 105. Maps and charts, n.e.s., twenty per cent. ad valorem.
 106. Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada, twenty-five per cent. ad valorem.
 107. Paintings, prints, engravings, drawings, building plans, photographs and pictures, n.e.s., twenty per cent. ad valorem.
 108. Playing cards, six cents per pack.
 109. Printed music, bound or in sheets, ten cents per pound.
 110. Wall paper, not including borders, printed on plain ungrounded paper and colored with any material except bronze gilt or flitter, thirty-five per cent. ad valorem.
 111. All other paper hangings and borders, per roll of eight yards and under, and proportionately for greater lengths, one and a half cent per roll and twenty-five per cent. ad valorem.
 112. Paper sacks or bags of all kinds, printed or not, twenty-five per cent. ad valorem.
 113. Mill board, not straw board, ten per cent. ad valorem.
 114. Straw boards, in sheets or rolls, plain or tarred, thirty cents per hundred pounds.
 115. Sand-paper, glass, flint and emery paper, twenty per cent. ad valorem.
 116. Paper tarred, twenty-five per cent. ad valorem.
 117. Union collar cloth paper in rolls or sheets not glossed or finished, fifteen per cent. ad valorem.
 118. Union collar cloth paper in rolls or sheets, glossed, or finished, twenty per cent. ad valorem.
 119. Paper of all kinds, n.e.s., twenty-five per cent. ad valorem.
 120. Manufactures of paper, including ruled and border and coated papers, papetries, boxed papers, envelopes and blank books, thirty-five per cent. ad valorem.

CHEMICALS, OILS AND PAINTS.

121. Acid, acetic 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. 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.
 122. Acid, acetic and pyroligneous of any strength, when imported by dyers, calico printers or manufacturers of acetates or colours, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colours in their own factories, under such regulations as are established by the Governor in Council, twenty-five per cent. ad valorem.
 123. Glacial acetic acid or acetic acid exceeding the strength of proof, when imported by druggists and others than dyers, calico printers, or manufacturers of vinegar or acetates or colors, to be used in their own factories for purposes of manufacture other than those mentioned in the next preceding item, a specific duty equal to fifteen cents per gallon of the strength of proof and one cent additional per gallon for each degree of strength in excess of the strength of proof.

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124. Acid, muriatic and nitric, and all mixed acids, twenty per cent. ad valorem.
 125. Acid, sulphuric, four-tenths of a cent per pound.
 126. Sulphuric ether, five cents per pound.
 127. Acid phosphate, two cents per pound.
 128. 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 this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopœia and the French Codex as official;—all liquids, fifty per cent. ad valorem; and all others, twenty-five per cent. ad valorem.
 129. Cod liver oil, twenty per cent. ad valorem.
 130. Oils, essential, ten per cent. ad valorem.
 131. Pomades, French or flour odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. ad valorem.
 132. 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.
 133. Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon, twenty-five per cent. ad valorem.
 134. Oils, coal and kerosene distilled, purified or refined, naphtha and petroleum, n.e.s., products of petroleum, n.e.s., six cents per gallon.
 135. Lubricating oils, composed wholly or in part of petroleum and costing less than twenty-five cents per gallon, six cents per gallon.
 136. 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, three cents per gallon.
 137. Paraffine wax, two cents per pound.
 138. Paraffine wax candles, four cents per pound.
 139. British gum, dextrine, sizing cream and enamel sizing, ten per cent. ad valorem.
 140. Lubricating oils, n.e.s., and axle grease, twenty-five per cent. ad valorem.
 141. 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.
 142. Linseed or flaxseed oil, raw or boiled, lard oil, neatsfoot oil, and sesame seed oil, twenty per cent. ad valorem.
 143. Olive oil, prepared for salad purposes, thirty per cent. ad valorem.
 144. Vaseline, and all similar preparations of petroleum, for toilet, medicinal or other purposes, thirty-five per cent. ad valorem.
 145. Blacking, shoe, and shoemakers' ink, and shoe, harness and leather dressing, and harness soap, twenty-five per cent. ad valorem.
 146. Ink for writing, twenty per cent. ad valorem.
 147. Blueing, laundry blueing of all kinds, twenty-five per cent. ad valorem.
 148. Dry white and red lead, orange mineral and zinc white, five per cent. ad valorem.
 149. Ochres, ochreye earths, raw siennas, and colors, dry, n.e.s., twenty per cent. ad valorem.
 150. Oxides, dry fillers, fire-proofs, umbers and burnt siennas, n.e.s., twenty-five per cent. ad valorem.
 151. Paints and colours, rough stuff and fillers, n.e.s., twenty-five per cent. ad valorem.
 152. Paints and colours ground in spirits, and all spirit varnishes and lacquers, one dollar per gallon.
 153. Turpentine, spirits of, five per cent. ad valorem.
 154. Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.e.s., twenty cents per gallon and twenty per cent. ad valorem.
 155. Paris green, dry, ten per cent. ad valorem.
 156. Putty, fifteen per cent. ad valorem.

COAL.

157. Coal, bituminous, sixty cents per ton of 2,000 pounds.
 158. Coal dust, n.e.s., twenty per cent. ad valorem.

EARTHS, EARTHENWARE, GLASSWARE AND STONWARE.

159. Brick for building, and paving brick, twenty per cent. ad valorem.
 160. China and porcelain ware, also earthenware and stoneware, brown or colored and Rockingham ware, white granite or iron stoneware, "C.C." or cream-coloured ware, decorated, printed or sponged, and all earthenware, n.e.s., thirty per cent. ad valorem.
 161. Earthenware and stoneware, viz., demi-johns or jugs, churns or crocks, three cents per gallon of holding capacity.
 162. Earthenware or stone ink bottles, not exceeding three ounces capacity, twenty per cent. ad valorem.
 163. Drain tiles, not glazed, twenty per cent. ad valorem.
 164. Drain pipes, sewer pipes, chimney linings or vents, and in

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verted blocks, glazed or unglazed, and earthenware tiles, thirty-five per cent. ad valorem.

165. Crystal and decorated glass tableware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated-ware, twenty per cent. ad valorem.

166. Glass carboys and demijohns, empty or filled, bottles and decanters, flasks and phials, glass jars and glass balls, and cut, pressed or moulded glass tableware, thirty per cent. ad valorem.

167. Insulators of all kinds, and lamps, including arc and incandescent; lamp chimneys, side-lights, and head-lights, lamp, gas-light and electric-light shades, and globes—for lanterns, lamps, electric lights and gas lights, thirty per cent. ad valorem.

168. Glass bulbs for electric lights, ten per cent. ad valorem.

169. Common and colourless window glass; and plain coloured, stained or tinted or muffled glass in sheets, twenty per cent. ad valorem.

170. Ornamental, figured and enamelled coloured glass; painted and vitrified glass; figured, enamelled and obscured white glass; and rough rolled plate glass, twenty five per cent. ad valorem.

171. Plate glass, not coloured, in panes of not over twelve square feet each, four cents per square foot; and when bevelled, two cents per square foot additional.

172. Plate glass, not coloured, in panes of over twelve and not over thirty square feet each, six cents per square foot; and when bevelled, two cents per square foot additional.

173. Plate glass in panes of over thirty and not over seventy square feet each, eight cents per square foot; and when bevelled, two cents per square foot additional.

174. Plate glass in panes of over seventy square feet each, nine cents per square foot; and when bevelled, two cents per square foot additional.

175. Silvered glass, n.e.s., twenty-seven and one-half per cent. ad valorem.

176. Silvered glass, bevelled, thirty-two and one-half per cent. ad valorem.

177. German looking-glass, unsilvered, seventeen and one-half per cent. ad valorem.

178. Stained glass windows, thirty per cent. ad valorem.

179. All other glass and manufactures of glass, n.o.p., including bent plate glass, twenty per cent. ad valorem.

180. Spectacles and eyeglasses, thirty per cent. ad valorem.

181. Spectacle and eyeglass frames, parts of, twenty per cent. ad valorem.

182. Show cases, thirty-five per cent. ad valorem.

183. Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s., twenty-five per cent. ad valorem.

184. Cement, including Portland or Roman and hydraulic or water lime, forty cents per barrel, including the duty on the barrel.

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

186. Plaster of Paris, calcined or manufactured, forty cents per barrel of three hundred pounds.

187. Flagstones, granite, and rough freestone, sandstone and all building stone, except marble from the quarry, not hammered or chiselled, twenty per cent. ad valorem.

188. Granite, flagstones and freestones, dressed; all other building stone dressed, except marble, and all manufactures of stone, n.e.s., thirty per cent. ad valorem.

189. Grindstones, not mounted, and not less than twelve inches in diameter, one dollar and seventy-five cents per ton.

190. Lithographic stones, not engraved, twenty per cent. ad valorem.

191. Blocks or slabs of marble, sawn on not more than two sides, ten per cent. ad valorem.

192. Marble in slabs or blocks, sawn on more than two sides, twenty per cent. ad valorem.

193. Marble, finished, and all manufactures of marble, n.o.p., thirty per cent. ad valorem.

194. Emery wheels and manufactures of emery, n.e.s., twenty-five per cent. ad valorem.

195. Slate pencils, twenty-five per cent. ad valorem.

196. Slates, slate mantels and other manufactures of slate, n.e.s., school writing slates, and roofing slate, thirty per cent. ad valorem, provided that the duty on roofing slate shall not exceed seventy-five cents per square for black or blue slate, and ninety cents for slates of other colours.

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

FISH AND PRODUCTS OF THE FISHERIES.

198. Mackerel one cent per pound.

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

200. Salmon, pickled or salted, one cent per pound.

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

202. 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.

203. Fish, smoked and boneless fish, one cent per pound.

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204. 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, five cents per whole box; in half boxes measuring not more than five inches long, four inches wide and one and five-eighths deep, two and a-half cents per half box; and 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, two cents per quarter box.

205. When imported in any other form, thirty per cent. ad valorem.

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

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

208. 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.

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

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

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

212. Oysters 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.

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

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

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

LEATHER, MANUFACTURES OF, AND RUBBER.

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

217. Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, twenty-five per cent. ad valorem.

218. Leather-board and leatheroid and boot and shoe counters made therefrom, twenty per cent. ad valorem.

219. Leather and skins, n.o.p., tanned; belting leather, and sole leather, fifteen per cent. ad valorem.

220. Upper leather including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois skins, and calf, dressed, waxed or glazed, seventeen and one-half per cent. ad valorem.

221. Leather, sole, tanned but rough or undressed, ten per cent. ad valorem.

222. Japanned, patent or enamelled leather and morocco leather, twenty-two and one-half per cent. ad valorem.

223. Skins for morocco leather, tanned but not further manufactured, fifteen per cent. ad valorem.

224. Glove leathers, viz.: kid, lamb, buck, deer, antelope and waterhog, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use in their own factories in the manufacture of gloves, ten per cent. ad valorem.

225. All manufactures of leather, n.e.s., twenty-five per cent. ad valorem.

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

227. Harness and saddlery of every description, thirty per cent. ad valorem.

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

229. Boots and shoes, n.e.s., twenty-five per cent. ad valorem.

230. India-rubber boots and shoes with tops or uppers of cloth or of material other than rubber, thirty per cent. ad valorem.

231. India-rubber boots and shoes, and manufactures of India-rubber and gutta percha, n.e.s., twenty-five per cent. ad valorem.

232. India-rubber clothing and clothing made waterproof with India-rubber, thirty-five per cent. ad valorem.

233. Rubber or gutta percha belting, hose, packing, mats and matting and cotton or linen hose lined with rubber, thirty-two and one-half per cent. ad valorem.

METALS, AND MANUFACTURES OF.

234. Wrought scrap iron and scrap steel being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends of steel rails, three dollars per ton; and on and after the first day of January, eighteen hundred and ninety-five, four dollars per ton.

235. Iron or steel, being pieces, punchings, or clippings of boiler plate or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not, and crops from iron or steel rails having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only, four dollars per ton.

236. Iron in pigs, iron kentledge and scrap iron, four dollars per ton.

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

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238. Iron or steel ingots, clogged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars but more advanced than pig iron, except castings, five dollars per ton.

239. Bar iron or steel, rolled or hammered, comprising rounds and squares, shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than number sixteen gauge, whether in coils, bundles, rods or bars, n.e.s., ten dollars per ton.

240. Iron or steel plates or sheets, sheared or unsheared, and skeip iron or steel, sheared or rolled in grooves, and iron or steel of all widths thicker than number seventeen gauge, n.e.s., ten dollars per ton.

241. Universal mill or rolled edge steel plate, less than thirty inches wide, and plates or sheets of iron or steel thirty inches wide and over, and one-quarter of an inch and over in thickness, twelve and one-half per cent. ad valorem.

242. Iron or steel sheets, and other iron or steel of all widths, sheet iron, common or black, smooth, polished, coated or galvanized and Canada plates number seventeen gauge and thinner, and hoop, band, or strip iron or steel, n.e.s., five per cent. ad valorem.

243. Iron or steel hoops, bands and strips, eight inches and less in width, number eighteen gauge and thicker, ten dollars per ton.

244. Plough plates, mould boards, landsides and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents per pound, five per cent. ad valorem.

245. Provided that on all iron and steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rates imposed on the said materials.

246. Forgings of iron and steel of whatever shape or size or in whatever stage of manufacture, n.e.s., thirty-five per cent. ad valorem, but not less than fifteen dollars per ton.

247. Rolled iron or steel angles, channels and other sections, weighing less than thirty-five pounds per lineal yard, n.e.s., thirty-five per cent. ad valorem, but not less than ten dollars per ton.

248. Rolled iron or steel angles, channels and special sections, weighing not less than thirty-five pounds per lineal yard, and rolled iron or steel beams, joists, girders, column sections, trough sections, and other building or bridge structural sections, weighing not less than twenty-five pounds per lineal yard, and rolled iron or steel bridge plate not less than three-eighths of an inch thick nor less than fifteen inches wide, and flat eye-bar blanks not punched or drilled, twelve and one-half per cent. ad valorem.

249. Iron bridges and structural iron work, thirty per cent. ad valorem, but not less than one cent per pound.

250. Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways,—which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same 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.

251. Railway fish plates and tie plates, ten dollars per ton.

252. Swedish rolled iron rods, under one-half inch in diameter and not less than one and three-quarters of a cent per pound value, and Swedish rolled iron nail rods under one-half inch diameter for the manufacture of horse-shoe nails, fifteen per cent. ad valorem.

253. Axles, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles, twenty dollars per ton, but not less than thirty-five per cent.

254. Axles, springs and parts thereof, axle bars and axle blanks of iron or steel n.e.s., one cent per pound and twenty per cent. ad valorem.

255. Malleable iron castings and iron or steel castings, n.e.s., twenty-five per cent. ad valorem.

256. Cast-iron vessels, plates, stove plates and irons, sad irons, hatters' irons and tailors' irons, twenty-seven and one-half per cent. ad valorem.

257. Cast-iron pipe of every description, ten dollars per ton, provided that the duty shall not be less than thirty-five per cent. ad valorem.

258. Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers, seven and one-half per cent. ad valorem.

259. Lap-welded iron or steel tubing, threaded and coupled or not, one and one-quarter or two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines, and petroleum refineries, under regulations made by the Governor in Council, twenty per cent. ad valorem.

260. Tubes not welded, not more than one and one-half inch in diameter, or rolled steel, fifteen per cent. ad valorem.

261. Wrought iron or steel tubing, threaded and coupled or not, over two inches in diameter, fifteen per cent. ad valorem.

262. Other wrought iron or steel tubes, or pipes, five-tenths of one cent per pound and thirty per cent. ad valorem.

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263. Fittings of wrought iron or steel pipe, and chilled iron or steel rolls, thirty-five per cent. ad valorem.

264. Chains (iron or steel) five-sixteenths of an inch in diameter and over, five per cent. ad valorem.

265. Nails and spikes, wrought and pressed, galvanized or not, horseshoe nails, and all wrought iron or steel and other nails n.e.s., and horse, mule and ox shoes, thirty per cent. ad valorem.

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

267. Wire nails, one cent per pound.

268. Cut nails and spikes of iron or steel, including railroad spikes, three-fourths of one cent per pound.

269. Shoe tacks, one-half ounce to four ounces to the thousand, one cent per thousand.

270. Cut tacks, brads or sprigs, not exceeding sixteen ounces to the thousand, one and one-half cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.

271. Screws, commonly called "wood screws," two inches and over in length, three cents per pound; one inch and less than two inches, six cents per pound; less than one inch, eight cents per pound; provided that the duty shall not be less than thirty-five per cent. ad valorem.

272. Screws of iron, steel, brass or other metal, n.o.p., thirty per cent. ad valorem.

273. Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt and huge blanks, n.e.s., and "T" and strap hinges, one cent per pound and twenty per cent. ad valorem.

274. Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, less than three-eighths of an inch in diameter, one cent per pound and twenty-five per cent. ad valorem, but not less than thirty-five per cent. ad valorem.

275. Skates, ten cents per pair and thirty per cent. ad valorem.

276. Clothes wringers, twenty-five cents each and twenty per cent. ad valorem.

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

278. 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.

279. Knife blades or knife blanks, in the rough, for use by electro-platers, ten per cent. ad valorem.

280. Cast-iron table forks, not handled nor ground or otherwise manufactured, ten per cent. ad valorem.

281. Picks, mattocks, grub-holes, adzes, hatchets and eyes or polls for same, and tools of all descriptions, n.e.s., thirty-five per cent. ad valorem.

282. Track tools, wedges, crowbars and sledges, thirty per cent. ad valorem.

283. Axes of all kinds, scythes, hay knives, lawn mowers, pronged forks, rakes, n.e.s., and hoes, and other agricultural tools or implements, n.e.s., thirty-five per cent. ad valorem.

284. Shovels and spades, shovel and spade blanks and iron or steel cut to shape for the same, fifty cents per dozen and twenty-five per cent. ad valorem.

285. Files and rasps, thirty-five per cent. ad valorem.

286. Builders' hardware, cabinet makers', upholsterers', harness-makers' and saddlers' hardware, including curry combs and curry cards, carriage hardware, locks, butts and hinges, n.e.s., saws of all kinds, and table cutlery, n.e.s., thirty-two and a-half per cent. ad valorem.

287. Steel needles, n.o.p., thirty per cent. ad valorem.

288. Surgical and dental instruments of all kinds, fifteen per cent. ad valorem.

289. Safes, doors for safes and vaults, scales, balances and weighing beams, thirty per cent. ad valorem.

290. Fire engines and extinguishers, thirty-five per cent. ad valorem.

291. Switches, frogs, crossings and intersections for railways, thirty per cent. ad valorem.

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

293. Steam engines, boilers and machinery composed wholly or in part of iron or steel, n.e.s., twenty-seven and a-half per cent. ad valorem.

294. Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse-rakes, twenty per cent. ad valorem.

295. Portable machines, portable steam engines, threshers and separators, horse-powers, portable saw-mills and planing-mills, and parts thereof in any stage of manufacture, thirty per cent. ad valorem.

296. Sewing machines, or parts thereof, thirty per cent. ad valorem.

297. Pumps of all kinds and wind-mills, thirty per cent. ad valorem.

298. Type for printing, twenty per cent. ad valorem.

299. Type metal, ten per cent. ad valorem.

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300. Bookbinders' tools and implements, including ruling machines, ten per cent. ad valorem.
301. Printing presses and printing machines, such only as are used in newspaper, book, and job printing offices; folding machines and paper cutters, such as are used in printing and bookbinding establishments, and lithographic presses, ten per cent. ad valorem.
302. Plates engraved on wood, and on steel or other metal, and transfers taken from the same, twenty per cent. ad valorem.
303. 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, two cents per square inch.
304. Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same composed wholly or partly of metal or celluloid, three-eighths of a cent per square inch, and matrices or copper shells for the same, two cents per square inch.
305. Bird cages, thirty-five per cent. ad valorem.
306. Barbed wire fencing of iron or steel, three-fourths of one cent per pound.
307. Buckthorn and strip fencing of iron or steel, one-half of one cent per pound.
308. Machine card clothing, twenty-five per cent. ad valorem.
309. Pins, manufactured from wire of any metal, thirty per cent. ad valorem.
310. Wire-cloth, of brass or copper, twenty per cent. ad valorem.
311. Wire cloth, n.e.s., thirty per cent. ad valorem.
312. Copper wire, fifteen per cent. ad valorem.
313. Wire covered with cotton, linen, silk or other material, thirty per cent. ad valorem.
314. Wire of brass, ten per cent. ad valorem.
315. Galvanized iron wire, numbers six, nine, twelve and fourteen gauge, when imported by makers of wire fencing, for use in their factories only, twenty per cent. ad valorem.
316. Wire of all kinds, n.e.s., twenty-five per cent. ad valorem.
317. Wire rope of iron or steel, n.o.p., twenty-five per cent. ad valorem.
318. Fire-arms, twenty per cent. ad valorem.
319. Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured, twenty-seven and a-half per cent. ad valorem.
320. Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back, bone or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils, five cents per pound and twenty per cent. ad valorem.
321. Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules for use in their factories, twenty per cent. ad valorem.
322. Lamp springs, ten per cent. ad valorem.
323. Gas, coal oil and electric light fixtures, or parts thereof, twenty-seven and one-half per cent. ad valorem.
324. Gas meters, thirty-five per cent. ad valorem.
325. Bells of any description, except for churches, and gongs, twenty-five per cent. ad valorem.
326. Brass and copper nails, rivets and burrs, and manufactures of brass or copper, n.e.s., thirty per cent. ad valorem.
327. Zinc, manufactures of, n.e.s., twenty-five per cent. ad valorem.
328. Rabbit metal, ten per cent. ad valorem.
329. Phosphor bronze, in blocks, bars, sheets and wire, ten per cent. ad valorem.
330. Lead bars, block and sheets, sixty cents per hundred pounds.
331. Lead, old scrap and pig, forty cents per one hundred pounds.
332. Lead pipe and lead shot, four-tenths of a cent per pound and twenty-five per cent. ad valorem.
333. Lead, manufactures of, n.e.s., thirty per cent. ad valorem.
334. Cans and packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, one cent and a-half on each can or package; and when exceeding one quart, an additional duty of one cent and a-half for each additional quart or fractional part thereof.
335. Stamped tinware, japanned ware, galvanized iron ware, including signs made from these materials, and all manufactures of tin, n.e.s., twenty-five per cent. ad valorem.
336. Enamelled iron or steel ware, including signs and letters enamelled on any metal and granite or agate ware, thirty-five per cent. ad valorem.
337. Telephone and telegraph instruments; telegraph, telephone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus n.e.s., twenty-five per cent. ad valorem.
338. Chrome steel, fifteen per cent. ad valorem.
- GOLD, SILVER AND JEWELLERY.
339. Composition metal for the manufacture of filled gold watch cases, ten per cent. ad valorem.

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340. Britannia metal and German and nickel silver, manufactures of, not plated, twenty-five per cent. ad valorem.
341. Nickel anodes, ten per cent. ad valorem.
342. Gold and silver leaf, and Dutch or schlag metal leaf, twenty-five per cent. ad valorem.
343. Manufactures of gold and silver, and all other articles, n.e.s., commercially known as jewellery, twenty-five per cent. ad valorem.
344. Sterling or other silverware and platedware, all other, electroplated or gilt, of all kinds, whether plated wholly or in part, thirty per cent. ad valorem.
345. Plated cutlery, namely, knives plated wholly or in part, thirty-five per cent. ad valorem.
346. Precious stones, n.e.s., polished, but not set or otherwise manufactured, and imitations thereof, ten per cent. ad valorem.
347. Clocks, n.e.s., twenty-five per cent. ad valorem.
348. Tower clocks, thirty per cent. ad valorem.
349. Watches, twenty-five per cent. ad valorem.
350. Watch actions or movements, ten per cent. ad valorem.
351. Watch cases, thirty-five per cent. ad valorem.
352. Cases for jewels, watches, silverware, platedware, cutlery and other like articles, five cents each and thirty per cent. ad valorem.
353. Writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers sets, and similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette, celluloid, aluminum, fibre-ware of all kinds, or paper; dolls and toys of all kinds, including sewing machines when of not more than two dollars in value; ornaments of alabaster, spar, amber, terra cotta or composition; and statuettes and bead ornaments, n.e.s., thirty-five per cent. ad valorem.
- MINERALS.
354. Asbestos in any form other than crude, and all manufactures thereof, twenty-five per cent. ad valorem.
355. Plumbago, crude, ten per cent. ad valorem.
356. Plumbago, all manufactures of, n.e.s., twenty-five per cent. ad valorem.
357. Electric light carbons or carbon points, not exceeding twelve inches in length, two dollars and fifty cents per thousand, and in proportion for greater lengths.
358. Salt, fine, in bulk and coarse salt, n.e.s., five cents per one hundred pounds.
359. Salt n.e.s., in bags, barrels or other packages,—the bags, barrels or packages to bear the same duty as if imported empty,—seven and one-half cents per 100 pounds.
- MANUFACTURES OF WOOD, VEHICLES, ETC.
360. Cane, reed or rattan, split or otherwise manufactured, seven-tenths and one-half per cent. ad valorem.
361. Corks and other manufactures of cork wood or cork bark, twenty per cent. ad valorem.
362. Lumber and timber, manufactured, n.e.s., twenty per cent. ad valorem.
363. Shingles, twenty per cent. ad valorem.
364. Pails, tubs, churns, brooms, washboards, pounders and rolling-pins, twenty per cent. ad valorem.
365. Manufactures of wood, n.e.s., and brushes, twenty-five per cent. ad valorem.
366. Umbrella, parasol or sunshade sticks or handles, n.e.s., twenty per cent. ad valorem.
367. Veneers of wood, n.e.s., not over one-sixteenth of an inch in thickness, five per cent. ad valorem.
368. Veneers of wood, not over one-sixteenth of an inch thick, made from woods native to Canada, ten per cent. ad valorem.
369. Wood pulp, twenty-five per cent. ad valorem.
370. Walking sticks and canes of all kinds, n.e.s., twenty-five per cent. ad valorem.
371. Picture and photograph frames, of any material, thirty per cent. ad valorem.
372. Mouldings of wood, plain, twenty per cent. ad valorem.
373. Mouldings of wood, gilded or otherwise further manufactured than plain, twenty-five per cent. ad valorem.
374. Fishing rods, thirty per cent. ad valorem.
375. Furniture of wood, iron or any other material, house, cabinet or office, finished or in parts, including hair and spring and other mattresses, bolsters and pillows, thirty per cent. ad valorem.
376. Coffins and caskets, twenty-five per cent. ad valorem.
377. Billiard tables with or without pockets, and bagatelle tables or boards, cues, balls and cue racks, thirty-five per cent. ad valorem.
378. Farm and freight wagons, carts, drays and similar vehicles, twenty-five per cent. ad valorem.
379. Buggies, carriages and pleasure carts, and similar vehicles, n.e.s., costing not more than fifty dollars, five dollars each and twenty-five per cent. ad valorem; costing more than fifty dollars, thirty-five per cent. ad valorem; children's carriages, thirty-five per cent. ad valorem.
380. Bicycles and tricycles, thirty per cent. ad valorem.
381. Railway cars, signals, cutters, wheelbarrows, trucks, road or railway scrapers and hand carts, thirty per cent. ad valorem.
382. Fibre ware, n.e.s., Cartavert, indurated fibre ware, vulcanized fibre ware and all articles of like material, twenty-five per cent. ad valorem.

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383. Lead pencils of all kinds, in wood or otherwise, twenty-five per cent. ad valorem.

MUSICAL INSTRUMENTS.

384. Organs, cabinet, thirty per cent. ad valorem.
 385. Organs, pipe organs, and sets or parts of sets of reeds for cabinet organs, twenty-five per cent. ad valorem.
 386. Pianofortes, thirty-five per cent. ad valorem.
 387. Parts of pianofortes, twenty-five per cent. ad valorem.
 388. Musical instruments of all kinds, n.o.p., twenty-five per cent. ad valorem.

OPUM.

389. Opium, crude, one dollar per pound, the outward ball or covering to be free of duty.
 390. Opium, powdered, one dollar and thirty-five cents per pound.
 391. Opium prepared for smoking, five dollars per pound.

SUGAR, SYRUPS, MOLASSES, ETC.

392. All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, the usual packages in which they are imported to be free, sixty-four hundredths of one cent per pound.
 393. Glucose or grape sugar, glucose sugar and corn syrup, or any syrups containing any admixture thereof, one cent per pound.
 394. Sugar candy, brown or white, and confectionery, including sweetened gums, candied peel, and pop-corn, thirty-five per cent. ad valorem.
 395. Maple sugar, twenty per cent. ad valorem.
 396. Syrups and molasses of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor, five-tenths of one cent per pound.
 397. Molasses produced in the process of the manufacture of cane sugar from the juice of the cane when imported in the original packages from the district where produced in the country where the cane was grown and which has not been subjected to any process of treating or mixture after leaving the country from which originally shipped—the packages in which imported, when of wood, to be free—
 (a) Testing by polariscope, forty degrees or over, one and one-half cent per gallon.
 (b) When testing by polariscope less than forty degrees and not less than thirty-five degrees, one and one-half cent per gallon, and in addition thereto one cent per gallon for each degree or fraction of a degree less than forty degrees.
 398. Liquorice paste and liquorice in rolls and sticks, twenty per cent. ad valorem.

TEXTILES.

399. Cotton batts, batting and sheet wadding, dyed or not, twenty-two and one-half per cent. ad valorem.
 400. Cotton warps and cotton yarns, dyed or undyed, n.e.s., twenty-five per cent. ad valorem.
 401. Gray, unbleached cotton fabrics, twenty-two and one-half per cent. ad valorem.
 402. White or bleached cotton fabrics, n.e.s., twenty-five per cent. ad valorem.
 403. Cotton fabrics, printed, dyed or coloured, thirty per cent. ad valorem.
 404. Collars of cotton, linen, xylonite, xylolite or celluloid, twenty-four cents per dozen and twenty-five per cent. ad valorem.
 405. Cuffs of cotton, linen, xylonite, xylolite or celluloid, four cents per pair and twenty-five per cent. ad valorem.
 406. Shirts, costing more than three dollars per dozen, twenty-five per cent. ad valorem, and a specific duty of one dollar per dozen.
 407. Shirts, n.e.s., thirty-five per cent. ad valorem.
 408. Corsets, linen, silk and cotton clothing and other articles made from cotton fabrics, n.o.p., thirty-two and one-half per cent. ad valorem.
 409. Lamp wicks, twenty-five per cent. ad valorem.
 410. Crapes, black, twenty per cent. ad valorem.
 411. Velvets, velveteens and plush fabrics, n.e.s., thirty per cent. ad valorem.
 412. Webbing, elastic and non-elastic, twenty per cent. ad valorem.
 413. Jeans, satens and coutils when imported by corset and dress stay makers for use in their own factories, twenty-five per cent. ad valorem.
 414. Laces, braids, fringes, embroideries, cords, elastic, round or flat, including garter elastic, tassels and bracelets; braids, chains, cords or other manufacture of hair; lace collars and all similar goods; handkerchiefs, lace nets and nettings of cotton, silk, linen or other material; table cloths and curtains, when made up, trimmed or untrimmed, and belts of all kinds, n.e.s., thirty per cent. ad valorem.
 415. Cotton sewing thread in hanks, coloured, bleached or unbleached, three and six cord, twelve and a half per cent. ad valorem.
 416. 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.
 417. Cordage, n.e.s., one and one-quarter cents per pound and ten per cent. ad valorem.
 418. Twine and cotton cordage, of all kinds, twenty-five per cent. ad valorem.

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419. Rove, when imported for the manufacture of twine for harvest binders, ten per cent. ad valorem.
 420. Twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal, mixed, twelve and a half per cent. ad valorem.
 421. Canvas, and sail twine of hemp or flax, when to be used for boats' and ships' sails, five per cent. ad valorem.
 422. Boot, shoe and stay laces of any material, thirty per cent. ad valorem.
 423. Hammocks and lawn tennis nets and other articles manufactured of twine, n.e.s., thirty per cent. ad valorem.
 424. Damask of linen, including napkins, doylies, tray cloths, side-board covers, damask stair linen and diaper, twenty-five per cent. ad valorem.
 425. Towels of every description, twenty-five per cent. ad valorem.
 426. Sails for boats and ships, twenty-five per cent. ad valorem.
 427. Bags or sacks of hemp, linen or jute, and cotton seamless bags, twenty per cent. ad valorem.
 428. All manufactures of hemp, flax, or jute, n.e.s., or of flax, hemp and jute combined, twenty per cent. ad valorem.
 429. Jute cloth, not otherwise finished than bleached or calendered, ten per cent. ad valorem.
 430. Horse clothing of jute, shaped or otherwise manufactured, thirty per cent. ad valorem.
 431. Silk in the gum, or spun, not more advanced than singles, tram and thrown organzine, not coloured, fifteen per cent. ad valorem.
 432. Sewing and embroidery silk and silk twist, twenty-five per cent. ad valorem.
 433. Silk velvets and all manufactures of silk, or of which silk is the component part of chief value, n.e.s., except church vestments, thirty per cent. ad valorem.
 434. Ribbons of all kinds and materials, thirty per cent. ad valorem.
 435. 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 lb.
 436. Hair, curled or dyed, twenty per cent. ad valorem.
 437. Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, costing twenty cents per pound and under, five cents per pound and twenty per cent. ad valorem.
 438. Yarns, woollen and worsted, n.e.s., thirty per cent. ad valorem.
 439. Fabrics and manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.e.s., thirty per cent. ad valorem.
 440. Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, viz., blankets and flannels of every description, cloths, doe-skins, cassimeres, tweeds, coatings, over-coatings, and felt cloth, n.e.s., five cents per pound and twenty-five per cent. ad valorem.
 441. Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds, twenty-five per cent. ad valorem.
 442. Hair-cloth of all kinds, thirty per cent. ad valorem.
 443. Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, Henriettas, serges, huntings, nun's cloth, bengalines, whip cords, twills, plains or jasequards, 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-two and one-half per cent. ad valorem.
 444. Felt, pressed, of all kinds, not filled or covered by or with any woven fabric, seventeen and one-half per cent. ad valorem.
 445. Socks and stockings of all kinds, n.e.s., ten cents per dozen pairs and thirty-five per cent. ad valorem.
 446. Knitted goods of every description, including knitted underwear, n.e.s., thirty-five per cent. ad valorem.
 447. Carpets, mats and rugs, n.e.s., thirty per cent. ad valorem.
 448. Carpeting, mats, and matting of cocoa, hemp or jute, and carpet linings and stair pads, twenty-five per cent. ad valorem.
 449. Two-ply and three-ply ingrain carpets of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the alpaca goat or other like animal, three cents per square yard, and twenty-five per cent. ad valorem.
 450. Treble ingrain, three-ply and two-ply carpets composed wholly of wool, five cents per square yard and twenty-five per cent. ad valorem.
 451. 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 Governor in Council, twelve and one-half per cent. ad valorem.
 452. Oiled silk and cloth, India-rubbered, flocked or coated with rubber, n.o.p., twenty-seven and one-half per cent. ad valorem.
 453. Enamelled floor, stair, shelf and table oil-cloth, cork matting

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or carpet, and linoleum, thirty per cent. ad valorem, but not less than four cents per square yard.

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

455. Window shades in the piece or cut and hemmed or mounted on rollers, thirty-five per cent. ad valorem, but not less than five cents per square yard.

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

457. Clothing, ready-made and wearing apparel of every description composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.o.p., five cents per pound and thirty per cent. ad valorem.

458. Hats, caps, and bonnets, n.e.s., thirty per cent. ad valorem.

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

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

461. Surgical belts and trusses and suspensory bandages of all kinds, twenty-five per cent. ad valorem.

462. 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, twenty per cent. ad valorem.

TOBACCO, AND MANUFACTURES OF.

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

464. Cut tobacco, forty-five cents per pound and twelve and one-half per cent. ad valorem.

465. Manufactured tobacco, n.e.s., and snuff, thirty-five cents per pound and twelve and one-half per cent. ad valorem.

SUNDRIES.

466. Artificial flowers, twenty-five per cent. ad valorem.

467. Buttons of hoof, rubber, vulcanite or composition, four cents per gross and twenty per cent. ad valorem.

468. Buttons of pearl, vegetable, ivory or horn, eight cents per gross and twenty per cent. ad valorem.

469. Buttons, pantaloons, and all other buttons, n.e.s., twenty per cent. ad valorem.

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

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

472. Fireworks, twenty-five per cent. ad valorem.

473. Gun, rifle and pistol cartridges; cartridge cases of all kinds and materials; percussion caps, and gun wads of all kinds, thirty per cent. ad valorem.

474. Blasting and mining powder, two cents per pound.

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

476. Nitro-glycerine, grant powder, nitro and other explosives, four cents per pound.

477. Photographic dry plates, thirty per cent. ad valorem.

478. Tobacco pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same, thirty-five per cent. ad valorem.

479. Trunks, valises, hat boxes, carpet bags, satchels, pocket-books and purses and tobacco pouches, thirty per cent. ad valorem.

480. 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 boilers, steam engines and other machinery, twenty-five per cent. ad valorem.

481. 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.

SCHEDULE B.

FREE GOODS.

482. Articles for the use of the Governor General.

483. The following articles when imported by and for the use of the Army and Navy:—Arms, military or naval clothing, musical instruments for bands, military stores and munitions of war.

484. Articles imported by or for the use of the Dominion Government or 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.

485. Articles for the personal 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.

486. Travellers' baggage, under regulations prescribed by the Controller of Customs.

487. Carriages for travellers and carriages laden with merchandise, and not to include circus troops or hawkers, under regulations prescribed by the Controller of Customs.

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488. Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada.

489. Settlers' effects, viz.:—Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, musical instruments, domestic sewing machines, live stock, 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; also books, pictures, family plate or furniture, personal effects and heirlooms left by request; 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.

490. 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).

491. 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.

492. Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Controller of Customs.

493. Acids used for medicinal, chemical or manufacturing purposes, not specially provided for in this Act.

494. Admiralty charts.

495. Alum, in bulk only, ground or unground.

496. Aluminium, or aluminium sheets and alumina and chloride of aluminium or chloralium, sulphate of alumina and alum cake.

497. Ambergris.

498. Ammonia, sulphate of, sal-ammoniac, and nitrate of ammonia.

499. Anatomical preparations and skeletons or parts thereof.

500. Aniline salts and arseniate of aniline; aniline dyes and coal tar dyes in bulk or packages of not less than one pound weight, including alizarine and artificial alizarine.

501. Aniline oil, crude.

502. Annato, liquid or solid.

503. Anchors.

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

505. Arsenic.

506. Asphalt or asphaltum and bone pitch, crude only.

507. Barrels or packages of Canadian manufacture which have been exported, filled with Canadian products, when returned, under such regulations as the Controller of Customs prescribes.

508. Bees.

509. Bells, when imported for the use of churches.

510. Bismuth, metallic, in its natural state.

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

512. Blood albumen, and tannic acid.

513. Bolting cloth, not made up.

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

515. Books, viz.:—Bibles, prayer-books, psalm and hymn and books printed in any language other than the English and French languages.

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

517. 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 proceedings of the said associations, to their members, and not for the purpose of sale or trade.

518. Books, not being printed or reprinted in Canada, which are included and used as text books in the curriculum of any university or incorporated college in Canada for the use of students thereof; books specially imported for the bona fide use of incorporated mechanics' institutes, public free libraries, and university and college libraries and law libraries of any duly organized law association or society for the use of its members, not more than two copies of each book, under regulations made by the Governor in Council.

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

520. Bookbinders' cloth.

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

522. Botanical specimens.

523. Brass scrap, and brass in sheets or plates.

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524. Brass in bars, rods and bolts, drawn, plain and fancy tubing, not bent or otherwise manufactured, in lengths not less than six feet.
525. Brass in strips for printers' rules, not finished.
526. Brass, iron and copper wire twisted, when imported by manufacturers of boots and shoes for use in their own factories.
527. Bristles.
528. Britannia metal in pigs and bars.
529. Bromine.
530. Broom corn.
531. Buckram for the manufacture of hat and bonnet shapes.
532. Bullion, gold and silver, in bars, blocks or ingots, and bullion fringe.
533. Burgundy pitch.
534. Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.
535. Caplins, unfinished Leghorn hats and Manilla hoods.
536. Casts as models, for the use of schools of design.
537. Cat-gut strings or gut cord for musical instruments; cat-gut or worm-gut, unmanufactured, for whip and other cord.
538. Blast furnace slag.
539. Celluloid, xylonite or xyolite in sheets, and in lumps, blocks or balls in the rough.
540. Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground.
541. Cherry heat welding compound.
542. Chloride of lime.
543. Chronometers and compasses for ships.
544. Cinnabar.
545. Citron, lemon and orange rinds in brine.
546. Clays, including China clay, fire clay and pipe clay.
547. Clothing, donations of, for charitable purposes.
548. Coal, anthracite, and anthracite coal dust.
549. Coal tar and coal pitch.
550. Coke.
551. Cobalt, ore of.
552. Cochineal.
553. Coins, cabinets of, collections of medals and of other antiquities, including collections of postage stamps.
554. Coins, gold and silver, except United States silver coin.
555. Coir and coir yarns.
556. Colours, metallic, viz.:—Oxides of cobalt, tin and copper, n.e.s.
557. Communion plate, when imported for the use of churches.
558. Copper, old and scrap, and copper in pigs, bars, rods and bolts, in lengths not less than six feet, copper ingots, sheets, plates and sheathing, not planished or coated.
559. Copper seamless drawn tubing.
560. Copper, precipitate of, crude.
561. Cotton wool and cotton waste.
562. Cotton yarns, number forty and finer.
563. Cups and other prizes won in bona fide competitions.
564. Curling stones of granite.
565. Cyanide of potassium, blanc fixe, and satin white.
566. Diamonds, unset, diamond dust or bort and black diamonds for borers.
567. Diamond drills for prospecting for minerals, not to include motive power.
568. Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails.
569. Dragon's blood.
570. Drugs, crude such as barks, beans, berries, flowers, roots, balsams, buds, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruits and stem seeds—any of the foregoing which are not edible and in a crude state and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for.
571. Duck for belting and hose when imported by manufacturers of rubber goods for use in their factories.
572. 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; lac, crude, seed, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis, or extract of archill and cudbear, terr. japonica, gambier or cutch, extract of logwood, fustic, oak and of oak bark; camwood and sumac and extract thereof, tanners' bark, hemlock bark and oak bark; ground logwood, ground fustic, and patent prepared dyes.
573. Egg yoke.
574. Emery in bulk, crushed or ground.
575. Entomological specimens.
576. Felt, adhesive, for sheathing vessels.
577. Fertilizers, uncompound or unmanufactured, including 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.
578. Fibre, Mexican, and tampero or istle and vegetable fibres, natural.
579. Fibrella.
580. Fillets of cotton and rubber, not exceeding seven inches wide, when imported by and for the use of manufacturers of card clothing.
581. Fish hooks, nets and seines, and twines to be used in making

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- nets or seines, and fishing lines, not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes.
582. Flax fibre and flax tow.
583. Fire bricks, not to include stove linings, for manufacturing purposes.
584. Flint, flints and ground flint stones.
585. Florist stock, viz.:—Palms, orchids, azaleas, cacti and flower bulbs of all kinds.
586. Folize digitalis.
587. Fossils.
588. Foot-grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalis.
589. Fruits, viz.:—Bananas, plantains, pine apples, pomegranates, guavas, mangoes and shaddocks; and wild blueberries, wild strawberries and wild raspberries.
590. Fuller's earth.
591. Fur skins of all kinds not dressed in any manner.
592. Gannister.
593. Globes, geographical, topographical and astronomical.
594. Gold-beaters' moulds and gold-beaters' skins.
595. Gold and silver sweepings.
596. Grass, Manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured.
597. Gravels.
598. Grease, rough, the refuse of animal fat, for the manufacture of soap only.
599. Grommets.
600. Gums, viz.:—Amber, Arabic, Australian, copal, dammar, elemy, kaurie, mastic, sandarac, Senegal, shellac; and while shellac in gum or flake, for manufacturing purposes; and gum tragacanth gum gedda and gum barberry.
601. Gutta percha, crude.
602. Gypsum, crude (sulphate of lime).
603. Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured.
604. Hatters' furs, not on the skin, and hatters' plush of silk or cotton.
605. Hemp, undressed.
606. Hides and skins, raw, whether dry, salted or pickled, and raw pelts.
607. Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned.
608. Hoop iron, not exceeding three-eighths of an inch in width, and being No. 25 gauge or thinner, used for the manufacture of tubular rivets.
609. Ice.
610. Indian corn of the varieties known as "Southern white Dent Corn" or horse tooth ensilage corn, and "Western yellow Dent Corn" or horse tooth ensilage corn, when imported to be planted or sown for soiling and ensilage and for no other purpose, under regulations to be made by the Governor in Council.
611. Iodine, crude.
612. Ingot moulds.
613. Iron sand or globules, and dry putty for polishing glass or granite.
614. Iron liquor, solution of acetate of iron for dyeing and calico printing.
615. Iron or steel beams, sheets, plates, angles and knees for iron, steel or composite ships or vessels.
616. Iron or steel masts for ships, or parts of.
617. 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.
618. Ivory and ivory nuts, unmanufactured, and veneers of ivory, sawn only.
619. Junk, old.
620. Jute and jute butts.
621. Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered nor finished in any way.
622. Jute, flax or hemp yarn, plain, dyed or coloured, when imported by manufacturers of carpets, rugs and mats, and of jute webbing or jute cloth, and of twines for use in their own factories.
623. Jute canvas, not pressed or calendered, when imported by manufacturers of floor oil-cloth for use in their own factories.
624. Kelp.
625. Kryolite or cryolite, mineral.
626. Lamp black and ivory black.
627. Lava unmanufactured.
628. Lead, nitrite and acetate of, not ground.
629. Leeches.
630. Lime juice, crude only.
631. Litharge.
632. Litmus and all lichens, prepared or not prepared.
633. Locomotive and car wheel tires of steel, when in the rough.
634. 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 circum-

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stances in the United States under regulations prescribed by the Controller of Customs.

635. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

636. Manganese, oxide of.

637. Manuscripts and insurance maps, and album insides of paper, and hair brush pads.

638. Maps and charts for the use of schools for the blind.

639. Marble in the rough in blocks.

640. Meerschäum, crude or raw.

641. Mineral waters, natural, not in bottle, under regulations prescribed by the Controller of Customs.

642. Mineralogical specimens.

643. Mining and smelting machinery imported prior to the sixteenth day of May, 1896, which is at the time of its importation of a class or kind not manufactured in Canada.

644. Models of inventions and of other improvements in the arts; but no articles or articles shall be deemed a model which can be fitted for use.

645. Moss, Iceland, and other mosses, seaweeds and seaweed, crude or in their natural state or cleaned only.

646. Musk, in pods or in grains.

647. Newspapers, and quarterly, monthly and semi monthly magazines, and weekly literary papers, unbound.

648. Nickel.

649. Oakum.

650. Oils, viz., Coconut and palm in their natural state; carbolic or heavy oil; olive oil, n.e.s., for manufacturing and mechanical purposes, and oil of roses, including ottar or attar of roses.

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

652. Osiers.

653. Ores of metal of all kinds.

654. Oxalic acid.

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

656. Paintings, in oil or water colours, by artists of well-known merit, or copies of the old masters by such artists.

657. Paintings, in oil or water colours, the production of Canadian artists, under regulations to be made by the Controller of Customs.

658. Palm leaf, unmanufactured.

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

660. Phosphorus.

661. Pictorial illustrations of insects, etc., when imported for use of colleges and schools, scientific and literary societies.

662. Pitch (pine), and pine tar in packages of not less than fifteen gallons.

663. Plaits, chip, manilla, cotton, melhair, straw, Tuscan and grass.

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

665. Plumbago crucibles.

666. Potash, chlorate of, in crystals, when imported for manufacturing purposes only; potash, muriate and bi-chromate of, crude-caustic, potash, red and yellow prussiate of potash; also ashes, pot and pearl, in packages of not less than twenty-five pounds weight.

667. Precious stones, in the rough.

668. Prunella.

669. Pumice and pumice stone, ground or unground.

670. Quicksilver.

671. Quills in their natural state or unplumed.

672. Quinine, salts of.

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

674. Red liquor, a crude acetate of aluminium prepared from pyro-ligneous acid, for dyeing and calico printing.

675. Rennet, raw or prepared.

676. Resin or resin in packages of not less than one hundred pounds, and oil.

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

678. Roots, medicinal, viz., Alkanet, crude, crushed or ground, aconite, calumbia, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground.

679. Rubber, crude, caoutchouc or India rubber, unmanufactured; hard rubber in sheets, but not further manufactured, and recovered rubber and rubber substitute.

680. Saddle jiggers, stirrups and saddle-trees of all kinds.

681. Saffron, saffron cake, safflower, and extract of.

682. Salt, imported from the United Kingdom or any British pro-

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session, or imported for the use of the sea or gulf fisheries.

683. Saltpetre.

684. Sand.

685. Sausage skins or casings, not cleaned.

686. Scrap iron and scrap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in water subject to the jurisdiction of Canada.

687. Seedling stock for grafting, viz., Plums, pear, peach and other fruit trees.

688. Seeds, viz.:—Annato, beet, carrot, flax, turnip, mangold and mustard, and aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or crushing, or by any other process of manufacture, viz.: Anise, anise star, caraway, cardamon, coriander, cumin, fennel and fenugreek.

689. Beans, viz.:—Tonquin, vanilla and nux vomica, crude only, locust beans and locust bean meal, and cocoa beans, not roasted, crushed or ground.

690. Shells, tortoise and mother of pearl, and other, unmanufactured.

691. Shoe buttons, papier mache; metal glove fasteners, eyelet hooks and eyelets.

692. Silx or crystallized quartz.

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

694. Silver, German silver and nickle silver, rolled or in sheets.

695. Skins of birds, and skins of animals not natives of Canada, for taxidermy purposes, not further manufactured than prepared for preservation.

696. 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, bisphite and stannate of soda.

697. Spelter, in blocks and pigs.

698. Spurs and stilt, used in the manufacture of earthenware.

699. Steel bowls for cream separators.

700. Steel for the manufacture of files, when imported by file manufacturers for use in their factories.

701. Steel of number twenty gauge and thinner, but not thinner than number thirty gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks; and flat wire of steel of number sixteen gauge or thinner, to be used in the manufacture of corset line or corset wire and dress stays, when imported by the manufacturers of such articles for use in their own factories.

702. Steel, rolled rods of, under half an inch in diameter or under half an inch square, when imported by knob or lock manufacturers or cutlers, for use exclusively by such manufacturers in their factories.

703. Steel rails weighing not less than forty-five pounds per lineal yard for use in railway tracks; but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways.

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

705. Steel valued at two and one-half cents per pound and upwards, for use in the manufacture of skates.

706. Steel of number twelve gauge and thinner, but not thinner than number thirty gauge, when imported by manufacturers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories.

707. Stereotypes, electrotypes and celluloids of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.

708. Sugar, n.e.s., not above number sixteen Dutch standard a colour, sugar drainings, or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete.

709. Sulphate of iron (copperas); and sulphate of copper (blue vitriol).

710. Sulphur and brimstone, crude, or in roll or flour.

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

712. Tails, undressed.

713. Tartar emetic and gray tartar; cream of tartar in crystal and argal or argols.

714. Tea and green coffee imported direct from the country of growth and production.

This item shall include tea and coffee purchased in bond in any country where tea and coffee are subject to customs duty, 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 country where the same is purchased.

715. Teasels.

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

717. Tobacco, unmanufactured, for excise purposes, under 60

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- ditions of The Inland Revenue Act.
718. Treenails.
719. Trees, n.e.s.
720. Turpentine, raw or crude.
721. Turtles.
722. Ultramarine blue, dry or in pulp.
723. Vaccine and ivory vaccine points.
724. Varnish, black and bright for ships' use.
725. Verdigris, or sub-acetate of copper, dry.
726. Whalebone, unmanufactured.
727. Whiting or whitening, gilders' whiting and Paris white.
728. Wire rigging for ships and vessels.
729. Wire, crucible cast steel.
730. Wire of iron or steel of number thirteen or fourteen gauge, flattened and corrugated, used in connection with the machine known as the wire grip and champion nailing machine for the manufacture of boots, shoes, and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories.
731. Wool and the hair of the camel, alpaca, goat and other like animals not further prepared than washed, n. e. s.; and noils, being the short wool which falls from the combs in worsted factories.
732. Mohair yarns.
733. 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.
734. Logs and round unmanufactured timber, not specially enumerated or provided for in this Act.
735. Firewood, handle bolts, heading bolts, stave bolts and shingle bolts, hop poles, fence posts, railroad ties, ship timber and ship plank, not specially provided for in this Act.
736. Timber hewn or sawed, and timber used for spars and in building wharfs.
737. Timber squared or sided.
738. Creosoted lumber.
739. Sawed boards, plank, deals, and other lumber, dressed or undressed on one side only.
740. Pine clapboards.
741. Spruce clapboards.
742. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.
743. Laths.
744. Pickets and palings.
745. Staves of wood of all kinds; wood unmanufactured.
746. Bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.
747. Cane and rattans, not manufactured.
748. Cork wood, or cork bark, unmanufactured.
749. Lumber and timber planks and boards of amaranth, cocobor, al, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satin-wood and white ash, when not otherwise manufactured by any other preserving process; the wood of the persimmon and dogwood trees, 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.
750. Yellow metal, in bolts, bars and for sheathing.
751. Zinc, in blocks, pigs and sheets, and zinc seamless drawn tubing.
752. Zinc, salts of.
753. Brass cups, 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 their own factories.
754. Brass, iron or steel rolled, round wire rods under three-eighths of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories.
755. Calcareous tufa.
756. Crucible sheet steel, eleven to sixteen gauge, two and one-half to eighteen inches wide, when imported by manufacturers of mower and reaper knives, for the manufacture of such knives, in their own factories.
757. Copper rollers, for use in calico printing, when imported by calico printers for use in their own factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada).
758. Elastic rubber thread.
759. Felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, and D shovel handles of wood.
760. Fish skins and fish offal.
761. Gum Chiclé or Sappato Gum in a crude state.
762. Hatters' bands (not cords), bindings, tips and sides, hat sweats and linings both tips and sides, when imported by hat and cap manu-

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facturers only, for use in their factories for the manufacture of hats and caps.

763. Hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness for the manufacture of shot shells; primers for shot shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such times 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.

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

765. Horse-hair, not further manufactured than simply cleaned and dipped or dyed, imported for use in the manufacture of horse-hair cloths.

766. Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons, exclusively—These conditions to be ascertained by special examination by the proper officer of Customs, and so certified on the face of each entry.

767. Oleo-stearine and degreas, when imported by manufacturers of leather, for use in the manufacture of leather in their factories.

768. Platinum and black oxide of copper, for use in the manufacture of chlorate.

769. Potash, chlorate of, not further prepared than ground, and free from admixture with any other substance.

770. Rolled iron tubes not welded, 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,—when imported by manufacturers of iron bedsteads to be used for these purposes only in their own factories, until such time as any of the said articles are manufactured in Canada.

771. Sawdust of the following woods: Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satin-wood, white ash, persimmon and dogwood.

772. Square reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use in the manufacture of whips in their own factories.

773. Steel for the manufacture of hammers, augers and auger bits, when imported by the manufacturers of such article, for use in their own factories only.

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

775. Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorns, plain strip or other fencing, and safety barb wire fencing, for use in their factories in the manufacture thereof.

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

777. Typewriters, tablets with movable fixture, 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.

778. 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

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SCHEDULE C.
PROHIBITED GOODS.

779. Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
780. Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrights in Canada.
781. Coin, base or counterfeit.

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782. Olcomargarine, butterine or other similar substitute for butter.
783. 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.
784. Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary.

EDITORIAL NOTES.

As a result of negotiations conducted by Mr. William Bell, the founder of what is now the Bell Organ and Piano Co., which is composed largely of British capitalists, with head offices in London, Eng., and whose extensive factories are at Guelph, Ont., the board of directors of the company, at a recent meeting in London adopted a resolution appointing a Canadian Committee of Management, composed of Mr. William Bell, as chairman, and Dr. Kennedy and Colonel Macdonald, of Guelph. Mr. W. J. Bell is to be general manager. This committee have full power as regards the management of the factory in Guelph, and the entire business at home and abroad. Under this new management of Chairman Bell, who built up the business in its early days, and brought it to such a high position in the country that it was looked upon by capitalists in England as a good investment, it is confidently believed that its reputation for turning out first-class instruments will be fully maintained, and that its business, not only in Canada but throughout the world, will be greatly enlarged.

One of the clear distinctions that must be made between Democrats and Republicans was brought out in the vote on Mr. Lockwood's bill to prevent Canadians who retain residences on this side of the line from crossing to their work in the United States. On the final vote all the Democrat. opposed the bill, and all the Republicans, except a Missouri man, voted for it. No substitute bill can be introduced at this late stage of the session.—The Empire.

One of the clear inferences of this item is that the vote on Mr. Lockwood's bill was in the House of Representatives, and that is the inference The Empire desires the public should draw. The bill never came to a vote in the House, nor was it ever brought up there for discussion. When introduced it was referred to the Committee on Immigration, where it died a natural death.

The price of wheat is discouraging to the makers of wheat drills. But only so because the factory capacity is beyond the requirements of the country. By which we mean that the factories running ten hours a day for 300 days in the year can make largely in excess of the quantity which can be disposed of through the trade channels.—Farm Machinery, St. Louis.

The factory capacity of American manufacturers of wheat drills and agricultural machinery is far beyond the requirements of that country, and the only thing that prevents Canada being deluged with such goods, to the detriment, perhaps ruin, of Canadian manufacturers is a 20 per cent. tariff.

Will some one of the journals which have begun to advance participation in preferential trade as an ideal policy

for Canada, and to endeavor to convict of disloyalty to the Mother land all those who refuse to see in that policy the be all and end all of Canadian ambition—will some one of these journals tell us how they reconcile this new policy with their old policy of protection; how under the new policy, the Canadian manufacturer will be able to compete in the Canadian market against British competition; and whence the revenue of the country is to be derived under the new system? We pause for an answer. Montreal Herald.

Ask something more difficult to answer. This journal is not an enthusiast on the question of preferential trade. It would be an excellent thing, perhaps, if it ever eventuated; but it is not good policy to allow the horse to starve until the grass grows. In the meantime protection is a good thing and Canada will cling to it. Whenever Britain desires to discuss preferential trade we can promise that if she will favor us with say a ten per cent. tariff against all foreign nations, we will admit British goods into Canada at ten per cent. less duty than the goods of any foreign country. See? Canada will always allow strangers to help support our Government.

It is a great mistake to imagine the tariff fight over the United States. It is just nicely started. The next move will doubtless be an emphatic defeat, not undesired, for the so-called free trade party in the next election. But the fight must go on till freedom triumphs over class privilege.—Toronto Globe.

Yes, just nicely started. The Globe makes a shrewd guess which we are inclined to endorse that the Democratic party, that acceded to power under the rallying cry of free trade, or tariff reform, will meet a well deserved defeat at the forthcoming Congressional elections in November. Of course the fight between protection and free trade will go on and on, but the latent good sense of the American people will make protection a triumphant issue for many years to come.

Prof. Saunders, director of the Central Experimental Farm, has gone to Brooklyn to attend the annual meeting of the Society for the Promotion of Scientific Farming, of which he is president. He will also attend the agricultural conference at Truro, Nova Scotia, on the 21st inst., and afterwards visit the Nappan Experimental Farm.—London Free Press.

What Prof. Saunders does not know about the promotion of scientific farming, having reference to the cultivation of the sugar beet in Canada, would fill a very large book, judging by a report he made some time ago regarding that industry. We hope the Professor will while in the United States, obtain some new information in the matter and make a supplementary report which will show it up in its true light.

The New United States Tariff

Which Became Law and Went Into Effect August 28th, 1894.

A TRUE COPY FROM THE OFFICIAL TEXT

AN ACT

To reduce taxation, to provide revenue for the Government, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and ninety-four, unless otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, 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, twenty per cent. ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per cent. ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per cent. ad valorem.
7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this act, two dollars per gallon and fifty per cent. ad valorem.
8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.
9. Ammonia, carbonate of, twenty per cent. ad valorem; muriate of, or sal ammoniac, ten per cent. ad valorem; sulphate of, twenty per cent. ad valorem.
10. Blacking of all kinds, twenty per cent. ad valorem. Bone char suitable for use in decolorizing sugars, twenty per cent. ad valorem.
11. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.
12. Camphor, refined, ten per cent. ad valorem.
13. Chalk, prepared, precipitated, French, red; and all other chalk preparations not specially provided for in this Act, twenty per cent. ad valorem.
14. Chloral hydrate, twenty-five per cent. ad valorem.
15. Chloroform, twenty-five cents per pound.

COAL-TAR PREPARATIONS.

16. All coal-tar colours or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per cent. ad valorem.
17. Cobalt, oxide of, twenty-five cents per pound.
18. Colloidion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per cent. ad valorem.
19. Colouring for brandy, wine, beer, or other liquors, fifty per cent. ad valorem.
20. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibres, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and 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 not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per cent. ad valorem.
21. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.
22. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per cent. ad valorem.
23. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per cent. ad valorem.
24. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.
25. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per cent. ad valorem.
26. Iodiform, one dollar per pound.

23. Licorice, extracts of, in paste, rolls, or other forms, five cent per pound.
24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one fifth of one cent per pound.
25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

OILS.

26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per cent. ad valorem.
27. Castor oil, thirty-five cents per gallon.
28. Cod-liver oil, twenty per cent. ad valorem.
29. Flaxseed or linseed and poppy-seed oil, raw, boiled or oxidized, twenty cents per gallon of seven and one-half pounds weight.
30. Fusel oil, or amylic alcohol, ten per cent. ad valorem.
31. Hemp-seed oil and rape-seed oil, ten cents per gallon.
32. Olive oil, fit for salad purposes, thirty-five cents per gallon.
33. Peppermint oil, twenty-five per cent. ad valorem.
34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per cent. ad valorem.
35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per cent. ad valorem.
36. Opium containing less than nine per cent of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

PAINTS, COLOURS, AND VARNISHES.

37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.
38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.
39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per cent. ad valorem.
40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty per cent. ad valorem.
41. Chrome yellow, chrome green, and all other chromium colours in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.
42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one one-fourth of one cent per pound.
43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.
44. Varnishes, including so-called gold size or japan, twenty-five per cent. ad valorem; and on spirit, varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
45. Vermilion red, and other colours containing quicksilver, dry or ground in oil or water, twenty per cent. ad valorem; vermilion red, not containing quicksilver but made of lead or containing lead, six cents per pound.
46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.
47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.
48. All other paints, colours, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colours in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per cent. ad valorem.

LEAD PRODUCTS.

49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.
50. Nitrate of lead, one and one-half cents per pound.
51. Orange mineral, one and three-quarters cents per pound; red lead, one and one-half cents per pound.
52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.
53. Phosphorus, fifteen cents per pound.
54. Bichromate and chromate of, twenty-five per cent. ad valorem.

POTASH.

Jno. Bertram & Sons

CANADA TOOL WORKS

Dundas

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Ont.



.. Manufacturers of ..

..MACHINE TOOLS..

Radial Drills.

Vertical Drills.

Suspension Drills.

Turret Boring Machines.

Multiple Spindle Drills.

Horizontal Boring Machines.

Cylinder Boring Machines.

Turning and Boring Mills.



17 inch Universal Milling Machine, with or without back gear.

SPECIAL MACHINERY :-:-

Intending purchasers should write us for prices.
Correspondence Solicited.

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55. Potassium iodide, and iodate of, twenty-five cents per pound.
56. Nitrate of, or saltpetre, refined, one-half of one cent per pound.
57. Prussiate of, red or yellow, twenty-five per cent. ad valorem.

PREPARATIONS.

58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per pound: Provided, That no such preparation shall pay less than twenty-five per cent. ad valorem.

59. All medicinal preparations, not specially provided for in this Act, twenty-five per cent. ad valorem.

59½. Paris green and London purple, twelve and one-half per cent. ad valorem.

60. Products or preparations known as 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 cent. ad valorem.

61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per cent. ad valorem.

62. Santonine, and all salts thereof, containing eighty per cent. or over of santonine, one dollar per pound.

SOAP.

63. Castile soap, twenty per cent. ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per cent. ad valorem; all other soaps, not specially provided for in this Act, ten per cent. ad valorem.

SODA.

64. Bicarbonate of soda or supercarbonate of soda, or saleratus, one-half cent per pound.

65. Hydrate of, or caustic soda, one-half of one cent per pound.

66. Bichromate and chromate of, twenty-five per cent. ad valorem.

67. Sal soda or soda crystals, one-eighth of one cent per pound; soda ash, one-fourth of one cent per pound.

68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.

69. Sponges, sea moss or Iceland moss, ten per cent. ad valorem.

70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.

71. Sulphur, refined, sublimed, or flowers of, twenty per cent. ad valorem.

72. Sumac, ground, ten per cent. ad valorem.

73. Tartar, cream of, and patent tartar, twenty per cent. ad valorem.

74. Tartars and lees crystals, partly refined, twenty per cent. ad valorem.

75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

SCHEDULE B.

EARTHS, EARTHENWARE, AND GLASSWARE.

BRICK AND TILE.

76. Brick, not glazed, enamelled, ornamented, or decorated in any manner, twenty-five per cent. ad valorem; glazed, enamelled, ornamented, or decorated, thirty per cent. ad valorem.

77. Magnesic fire-brick, one dollar per ton.

78. Tiles, plain, not glazed, ornamented, painted, enamelled, vitrified, or decorated, twenty-five per cent. ad valorem; ornamented, glazed, painted, enamelled, vitrified, or decorated, and encaustic, forty per cent. ad valorem.

CEMENT, LIME AND PLASTER.

79. 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, ten per cent. ad valorem.

80. Lime, five cents per one hundred pounds, including weight of barrel or package.

81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.

CLAYS OR EARTHS.

82. 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 per ton.

EARTHENWARE AND CHINA.

83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per cent. ad valorem.

84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per cent. ad valorem.

85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases and statu-

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ettes, painted, tinted, enamelled, printed, gilded, or otherwise decorated in any manner, thirty-five per cent. ad valorem.

86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per cent. ad valorem; if not decorated, thirty per cent. ad valorem.

87. Gas retorts, twenty per cent. ad valorem.

GLASS AND GLASSWARE.

88. Green and coloured, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and coloured and flint or lime bottled glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain, green and coloured, molded or pressed, and flint, lime and glassware, forty per cent. ad valorem.

89. All articles of glass, cut, engraved, painted, coloured, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking glass plates, forty per cent. ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, coloured, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, forty per cent. ad valorem: Provided, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

91. Unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that, and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one-eighth cents per pound: Provided, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

92. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four 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.

93. Fluted, rolled, or rough plate glass, 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 cent per square foot; all above that, one and one-half cents per square foot; and all fluted, rolled, 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.

94. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight 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.

95. Cast polished plate 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, six 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-three cents per square foot; all above that, thirty-eight cents per square foot.

96. 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.

97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enamelled, bevelled, etched, embossed, engraved, flashed, stained, coloured painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per cent. ad valorem in addition to the rates otherwise chargeable thereon.

98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per cent. ad valorem.

99. Glass beads, loose, strung, or carded, ten per cent. ad valorem.

100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per cent. ad valorem.

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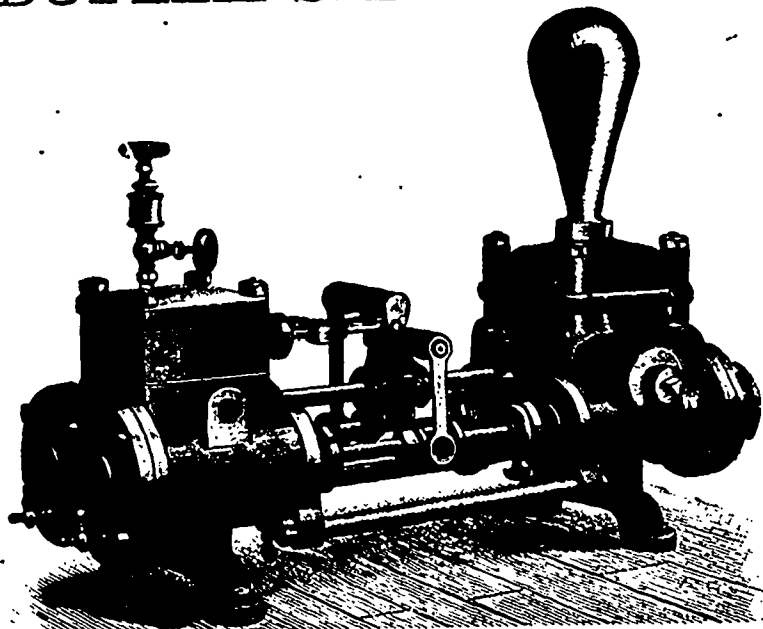
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101. Fusible enamel, and glass slides for magic lanterns, twenty-five per cent. ad valorem.

102. All 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 manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per cent. ad valorem.

MARBLE AND STONE, AND MANUFACTURES OF.

103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.

104. Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness).

105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per cent. ad valorem.

STONE.

105½. Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this act, seven cents per cubic foot.

106. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this act, hewn, dressed, or polished, thirty per cent. ad valorem.

107. Grindstones, finished or unfinished, ten per cent. ad valorem.

SLATE.

108. Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per cent. ad valorem.

109. Roofing slates, twenty per cent. ad valorem.

SCHEDULE C.

METALS AND MANUFACTURES OF.

IRON AND STEEL.

109½. Iron ore, including mangiferous iron ore; also the dross or residuum from burnt pyrites, forty cents per ton.

110. Iron in pigs, iron kettledge, spiegeleisen, ferromanganese, ferrosilicon, 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.

111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled 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.

112. Bar-iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

113. Beams, girders, joists, angles, channels, car-truck channels, 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, six-tenths of one cent per pound.

114. Boiler or other plate iron or steel, except 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 one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per cent. ad valorem; valued at over four cents per pound, twenty-five per cent. ad valorem: Provided, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound; Provided, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per cent. ad valorem.

116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per cent. ad valorem.

117. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron steel flat rails; seven-twentieths of one cent. per pound.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty

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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 cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: Provided, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: Provided, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, taggers tin, one and one-fifth cents per pound: Provided, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, of plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or bevelled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer moulds or swaged steel; gun-barrel moulds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-moulded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

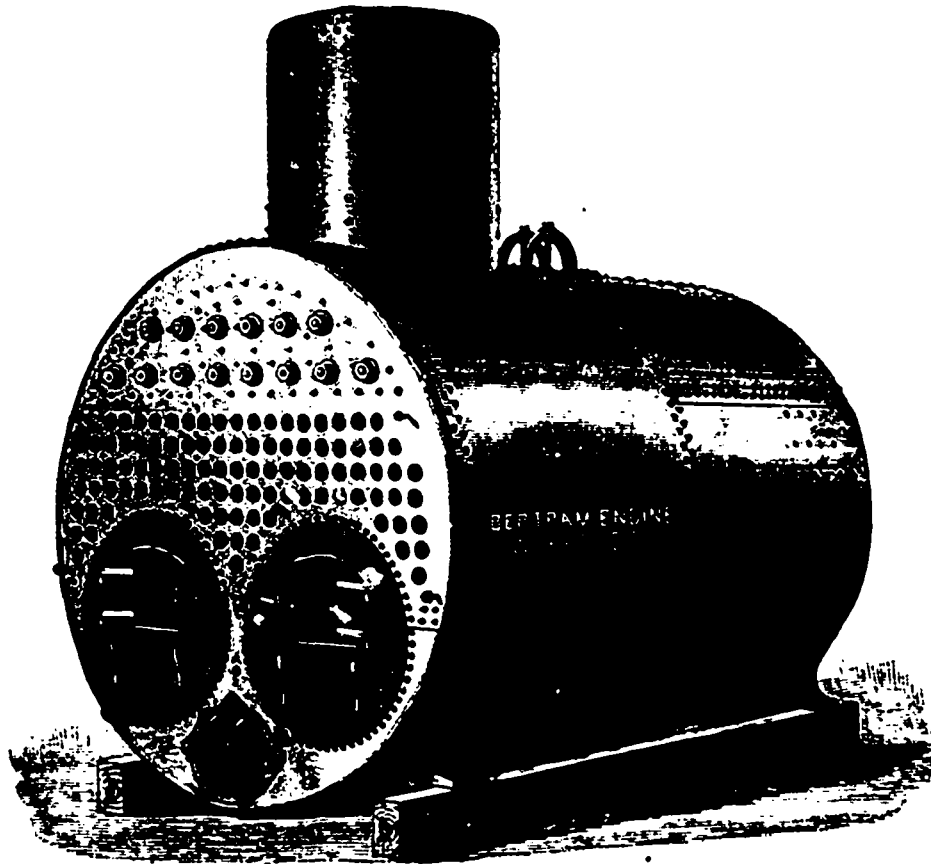
WIRE.

123. 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 cent per pound; valued over four cents per pound, three-fourths cent per pound: Provided, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

124. Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as erinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut in lengths, drawn cold through dies, as flat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per cent. ad valorem: Provided, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

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CASTINGS & GENERAL MACHINERY.

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GENERAL PROVISIONS.

125. 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.

MANUFACTURES OF IRON AND STEEL.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

127. 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, one and one-half cents 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.

128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per cent. ad valorem.

131. 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.

132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

133. Cast-iron pipe of every description, six tenths of one cent per pound.

134. Cast-iron vessels, plates, stove plates, andirons, sidirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

137. Chains of all kinds, made of iron or steel, thirty per cent. ad valorem.

CUTLERY.

138. Penknives, pocket-knives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per cent. ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per cent. ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per cent. ad valorem: Provided, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued more than thirty cents per dozen.

139. Swords, sword blades, and side arms, thirty-five per cent. ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears, forty-five per cent. ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers' painters', palette, and artists' knives; also all cooks' and butchers' knives, forks, and steels, thirty-five per cent. ad valorem.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

FIREARMS.

142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per cent. ad valorem.

143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per cent. ad valorem.

144. Sheets, plates, wares, or articles of iron, steel, or other metal, enamelled or glazed with vitreous glasses, thirty-five per cent. ad valorem.

NAILS, SPIKES, TACKS, AND NEEDLES.

145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per cent. ad valorem.

146. Horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act, thirty per cent. ad valorem.

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147. Wire nails made of wrought-iron or steel, twenty-five per cent. ad valorem.

148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought-iron or steel, twenty-five per cent. ad valorem.

149. Cut tacks, brads, or sprigs of all kinds, twenty-five per cent. ad valorem.

150. Needles for knitting or sewing machines, crochel needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per cent. ad valorem.

PLATES.

151. Steel plates engraved, stereotype plates, electrotypes plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per cent. ad valorem.

152. Railway fish plates or splice bars, made of iron or steel, twenty-five per cent. ad valorem.

153. Rivets of iron or steel, twenty-five per cent. ad valorem.

SAWS.

154. Crosscut saws, six cents per linear foot; mill saws, ten cents per lin. or foot; pit. and drag saws, eight cents per linear foot; circular saws, twenty-five per cent. ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per cent. ad valorem.

155. Screws, commonly called wood-screws, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.

155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per cent. ad valorem.

156. 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, 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 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.

157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

158. Argentine, albata, or German silver, unmanufactured, fifteen per cent. ad valorem.

159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing, or yellow metal, fit only for remanufacture, ten per cent. ad valorem.

160. Bronze powder, metallic or flitters, bronze or Dutch metal, or aluminum, in leaf, forty per cent. ad valorem.

COPPER.

161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per cent. ad valorem.

GOLD AND SILVER.

162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per cent. ad valorem.

163. Gold leaf, thirty per cent. ad valorem.

164. Silver leaf, and silver powder, thirty per cent. ad valorem.

LEAD.

165. Lead ore and lead dross, three-fourths of one cent per pound: Provided, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: Provided, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

167. Lead in sheets, pipe, shot, glaziers' lead and lead wire, one and one-quarter cents per pound.

167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.

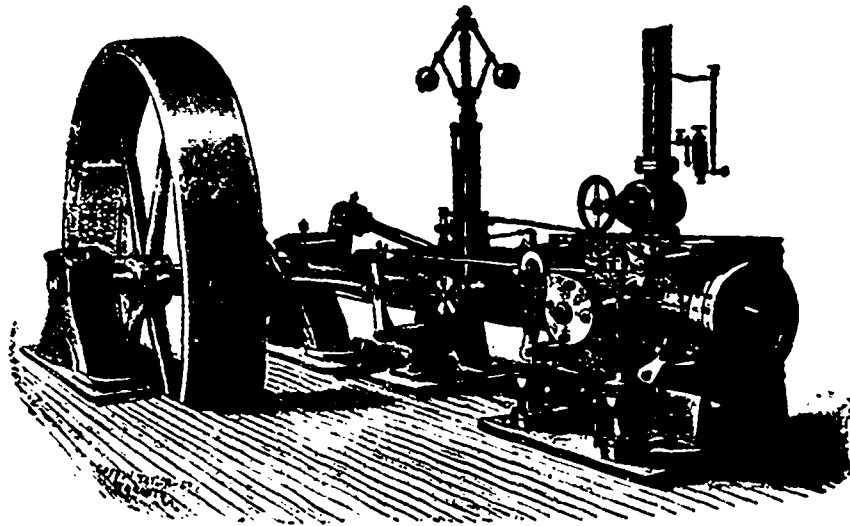
167¾. Mica, twenty per cent. ad valorem.

168. Pens, metallic, except gold pens, eight cents per gross.

169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per cent. ad valorem.

John Inglis & Sons

Corliss Engines
 Marine Engines
 High Speed
 Engines
 Flour Mill
 Machinery



Stationary Boilers
 Marine Boilers
 Water Tube Boilers
 Shafting
 Pulleys, etc.

ENGINEERS and MILL BUILDERS

Toronto, Ont.

.....THE.....

Goldie & McCulloch Co., Ltd.

- - GALT, ONT. - -

.....MANUFACTURERS OF.....

Steam Engines - Boilers - Water Wheels

Steam Engines and Boilers.

Water Wheels, Flouring and Saw Mill
 Machinery, Wood Working Machinery,
 Wool Machinery.

Fire and Burglar-Proof Safes and Vault Doors.

Wood Rim Split Pulleys, Friction Pulleys,
 Friction Clutches, Couplings, etc., etc.

“Dumfries Foundry,” Galt, Ont., Canada.

The United States Tariff, 1894.

170. Pins, metallic, including pins with solid or glass heads, hair-pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per cent. ad valorem.

170½. Quicksilver, seven cents per pound.

171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per cent. ad valorem.

WATCHES.

172. Chronometers, box or ship's, and parts thereof, ten per cent. ad valorem.

173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per cent. ad valorem.

ZINC OR SPELTER.

174. Zinc in blocks or pigs, one cent per pound.

175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.

176. Zinc, old and worn out, fit only to be remanufactured, three-fourths of one cent per pound.

177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per cent. ad valorem.

SCHEDULE D.

WOOD AND MANUFACTURES OF.

179. Osier or willow, prepared for basket-makers' use, twenty per cent. ad valorem; manufactures of osier or willow, twenty-five per cent. ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per cent. ad valorem.

180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per cent. ad valorem.

180½. Tooth-picks of vegetable substance, thirty-five per cent. ad valorem.

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

SCHEDULE E.

SUGAR.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per cent. ad valorem, and upon all sugars above number sixteen Dutch standard in colour and upon all sugars which have been discoloured there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in addition to the said duty of forty per cent. ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: Provided, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: Provided further, 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. That there shall be levied, collected and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tintured, coloured, or in any way adulterated, thirty-five per cent. ad valorem; glucose, or grape sugar, fifteen per cent. ad valorem; saccharine, twenty-five per cent. ad valorem.

The United States Tariff, 1894.

SCHEDULE F.

TOBACCO AND MANUFACTURES OF.

184. Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

185. Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound: Provided, That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: Provided further, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: Provided further, That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: Provided further, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per cent. thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: Provided further, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: And provided further, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

186. Tobacco, manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for in this Act, forty cents per pound.

187. Snuff and snuff flour, manufactured of tobacco, ground dry or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per cent. 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.

189. All live animals, not specially provided for in this Act, twenty-per cent. ad valorem.

BREADSTUFFS AND FARINACEOUS SUBSTANCES.

190. Buckwheat, corn or maize, commel, oats, rye, rye flour, wheat, and wheat flour, twenty per cent. ad valorem, and oatmeal, fifteen per cent. ad valorem.

191. Barley, and barley, pearled, patent, or hulled, thirty per cent. ad valorem; barley malt, forty per cent. ad valorem.

192. Macaroni, vermicelli, and all similar preparations, twenty per cent. ad valorem.

193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent 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.

DAIRY PRODUCTS.

194. Butter, and substitutes therefor, four cents per pound.

195. Cheese, four cents per pound.

196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

FARM AND FIELD PRODUCTS.

197. Beans, twenty per cent. ad valorem.

198. Beans, peas, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per cent. ad valorem.

198½. Eggs, three cents per dozen.

199. Hay, two dollars per ton.

200. Honey, ten cents per gallon.

201. Hops, eight cents per pound.

202. Onions, twenty cents per bushel.

203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

204. Potatoes, fifteen cents per bushel of sixty pounds.

THE PULSOMETER STEAM PUMP

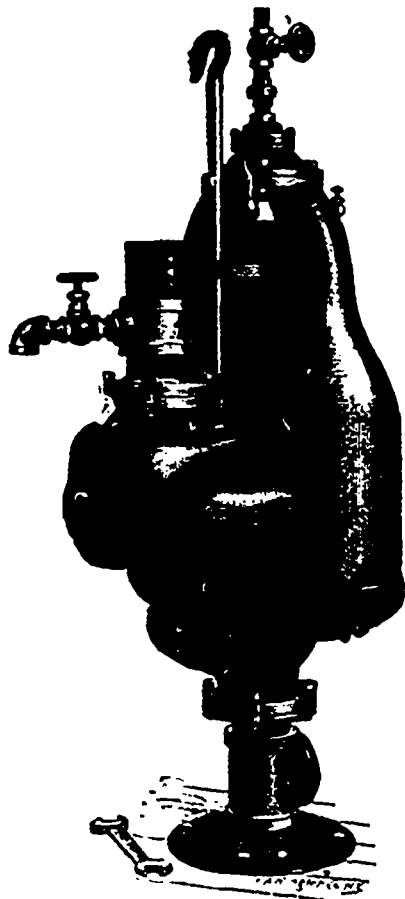
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OFTEN IMITATED,

NEVER EQUALLED,

OVER 20,000 IN USE.

RECENT IMPORTANT IMPROVEMENTS.



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The Handiest, Simplest and Most Efficient
Steam Pump for General Mining, . . .
Quarrying, Railroad, Irrigating, Drainage,
Coal Washing, Tank Filling, Paper Mill,
Sewer and Bridge Contractors' Purposes, &c.

Muddy or Citty Liquids handled without Injury to
the Pump.

—~~~~—

PULSOMETER STEAM PUMP Co.,

Catalogue on application.
Correspondence solicited.

120 LIBERTY ST., NEW YORK, N. Y.

The United States Tariff, 1894.

SEEDS.

205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.
206. Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.
- 206½. Garden seeds, agricultural seeds, and other seeds not specially provided for in this Act, ten per cent. ad valorem.
207. Vegetables in their natural state, not specially provided for in this Act, ten per cent. ad valorem.
- 207½. Straw, fifteen per cent. ad valorem.
- 207¾. Teazles, fifteen per cent. ad valorem.

FISH.

208. Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per cent. ad valorem.
209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.
210. Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.
211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per cent. ad valorem.

FRUITS AND NUTS.

FRUITS.

213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per cent. ad valorem.
- 213½. Dates and pineapples, twenty per cent. ad valorem.
214. Grapes, twenty per cent. ad valorem.
215. Olives, green or prepared, twenty per cent. ad valorem.
216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per cent. ad valorem upon the boxes or barrels, containing such oranges, lemons, or limes: Provided, That the thin wood, so-called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be re-imported 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.
217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.
218. Confits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for in this Act, prepared or desiccated cocoanut or copra, and jellies of all kinds, thirty per cent. ad valorem.
219. Fruits preserved in their own juices, twenty per cent. ad valorem.
220. Orange peel and lemon peel, preserved or candied, thirty per cent. ad valorem.

NUTS.

221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.
222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.
223. Peanuts or ground beans, twenty per cent. ad valorem.
224. Cocoanuts in the shell, and other nuts shelled or unshelled, not specially provided for in this Act, twenty per cent. ad valorem.

MEAT PRODUCTS.

- 224½. Fresh beef, mutton, and pork, twenty per cent. ad valorem.
225. Extract of meat, fifteen per cent. ad valorem.
- 225½. Lard, one cent per pound.
- 225¾. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per cent. ad valorem.
226. Poultry, two cents per pound; dressed, three cents per pound.

MISCELLANEOUS PRODUCTS.

227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.
229. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavoured, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per cent. ad valorem.
230. Cocoa butter or cocoa butterine, three and one-half cents per pound.
231. Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, one and one-half cents per pound.
232. Starch, including all preparations, from whatever substance

The United States Tariff, 1894.

produced, commonly used as starch, one and one-half cents per pound.

233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.
234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per cent. ad valorem.
- 234½. Orchids, lily of the valley, azaleas, palms, and other plants used or forcing under glass for cut flowers or decorative purposes, ten per cent. ad valorem.
235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.
236. Vinegar, seven and one-half cents per gallon. The standard 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.

237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.
238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: 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.
239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.
240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.
241. 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 per gallon.
242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

WINES.

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.
244. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per cent. or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per cent. 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 cent. 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 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. 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.
245. Ale, porter, and beer, in bottles or jugs, thirty cents per gal-

F. B. POLSON

J. B. MILLER

THE POLSON IRON WORKS

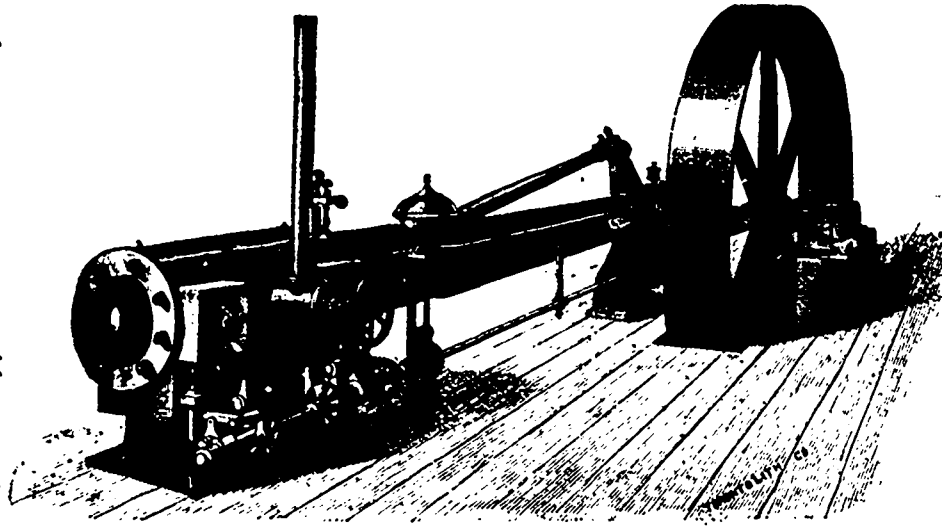
....Manufacturers of....

Steam Engines and Boilers

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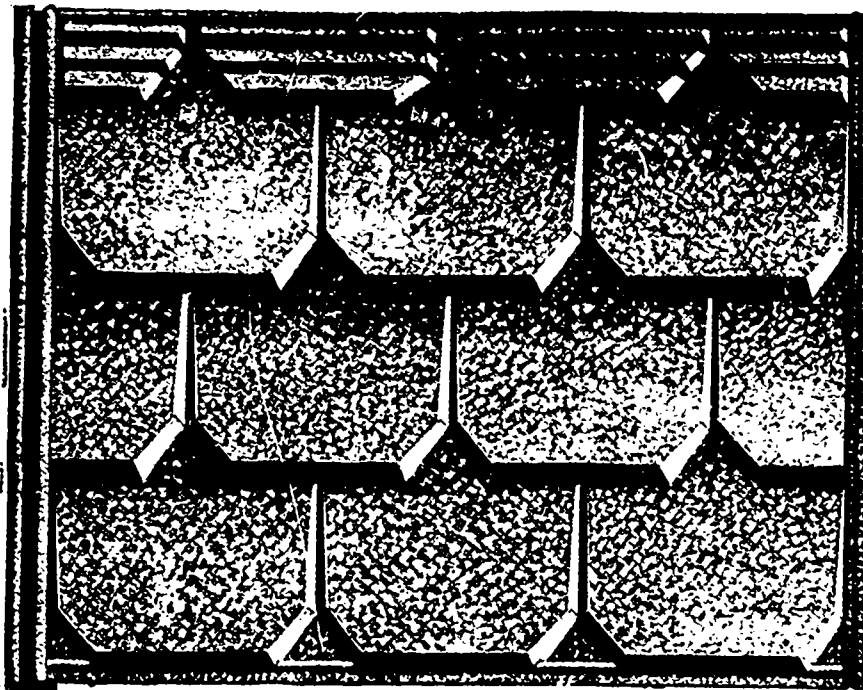
Sheet Iron and Tank Work

Steam Yachts and Launches

Esplanade Street East, foot of Sherbourne Street,
.. TORONTO, ONT ..

"EASTLAKE" STEEL SHINGLES.

.. Galvanized or Painted. . .



The Shingle Others Try to Imitate.

Has no Equal. Can be Laid by Anyone. Fully Guaranteed. Durable, Ornamental and Cheap. The Grand Stand and 50 Other Buildings on the Toronto Exhibition Grounds are Roofed with the "Eastlake" Shingles. Beware of Worthless Imitations.

—SOLE MANUFACTURERS—

METALLIC ROOFING CO., LIMITED, 82 to 90 YONGE STREET, TORONTO

SEND FOR CIRCULARS.

The United States Tariff, 1894.

lon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

246. Malt extract, including all preparations bearing the name and commercially known as such, fluid, in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per cent. ad valorem.

247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per cent. or less of alcohol, fifty cents per gallon; if containing more than eighteen per cent. of alcohol, one dollar and eighty cents per proof gallon.

248. Ginger ale or ginger beer, twenty per cent. ad valorem, but no separate or additional duty shall be assessed on the bottles.

249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per cent. ad valorem.

SCHEDULE I.

COTTON MANUFACTURES.

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not coloured, 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 quarter of a cent per number per pound on all numbers exceeding number thirty; coloured, 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, three-tenths of a cent per number per pound: Provided however, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: And provided further, That on all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of forty-five per cent. ad valorem.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

252. Cotton cloth not bleached, dyed, coloured, 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, coloured, stained, painted, or printed, two cents per square yard.

253. Cotton cloth, not bleached, dyed, coloured, 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, coloured, 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 not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted or printed, valued at over seven cents per square yard, twenty-five per cent. ad valorem; bleached, valued at over nine cents per square yard, twenty-five per cent. ad valorem; and dyed, coloured, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid, a duty of thirty per cent. ad valorem.

254. Cotton cloth, not bleached, dyed, coloured, 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 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

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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, coloured, 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, coloured, stained, painted, or printed, valued at over nine cents per square yard, thirty per cent. ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per cent. 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 cent. ad valorem.

255. 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 cent. ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per cent. 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 cent. ad valorem.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; 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 cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard; Provided, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per cent. ad valorem.

257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

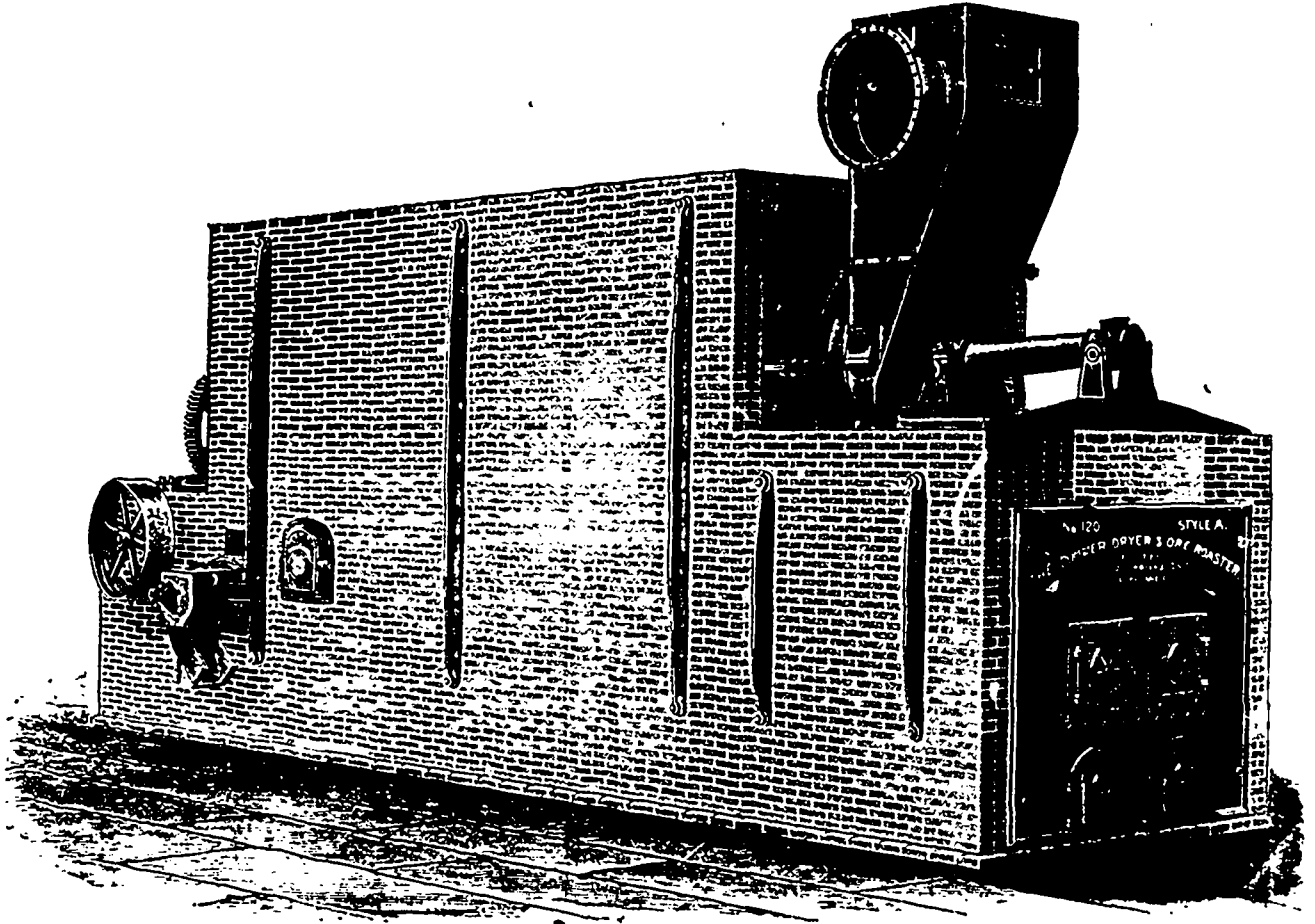
258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per cent. ad valorem.

259. Pushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, coloured, stained, painted, or printed, forty per cent. ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per cent. ad valorem.

260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per cent. ad valorem; sleeve linings or other cloths,

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composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per cent. ad valorem.

261. 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 cent. ad valorem.

262. Stockings, 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 or clocked stockings, hose or half-hose, and knitted shirts or drawers, all of the above composed of cotton or other vegetable fiber, finished or unfinished, fifty per cent. ad valorem.

263. Cords, braids, boot, shoe and corset lacings, tapes, gimps, galloons, webbing, gorings, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber and whether composed in part of India rubber or otherwise, forty-five per cent. ad valorem.

264. All manufactures of cotton, including cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material thirty-five per cent. ad valorem.

SCHEDULE J.

FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

266. Hemp, hackled, known as "dressed line," one cent per pound.

267. Yarn, made of jute, thirty per cent. ad valorem.

268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, jute or Tampico fiber, manilla, sisal grass, or sunn, ten per cent. ad valorem.

269. Hemp and jute carpets and carpetings, twenty per cent. ad valorem.

270. Flax gill netting, nets, webs, and seines, forty per cent. ad valorem.

271. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per cent. ad valorem; valued above twenty-five cents per square yard, forty per cent. ad valorem.

272. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per cent. ad valorem.

273. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per cent. ad valorem.

274. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per cent. ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per cent. ad valorem.

275. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per cent. ad valorem.

276. Laces, edgings, nettings and veilings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per cent. ad valorem.

277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per cent. ad valorem.

SCHEDULE K.

WOOL AND MANUFACTURES OF WOOL.

279. On flecks, mungo, shoddy, garnetted waste, and carded waste, and carbonized roils, or carbonized wool, fifteen per cent. ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per cent. ad valorem.

280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per cent. ad valorem; valued at more than forty cents per pound, forty per cent. ad valorem.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per cent. ad valorem; valued at more than forty cents per pound, forty per cent. ad valorem.

282. On blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per cent. ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per cent. ad valorem;

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valued at more than forty cents per pound, thirty five per cent. ad valorem: Provided, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per cent. ad valorem; valued at more than fifty cents per pound, fifty per cent. ad valorem.

284. On clothing ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felt not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per cent. ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per cent. ad valorem.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per cent. ad valorem.

286. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or button buttons, or buttons of other forms, for tassels or ornaments, any of the foregoing which are elastic or nonelastic made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per cent. ad valorem.

287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, forty per cent. ad valorem.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per cent. ad valorem.

289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per cent. ad valorem.

290. 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 per cent. ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per cent. ad valorem.

292. Treble ingrain, three ply, and all chain Venetian carpets, thirty-two and one-half per cent. ad valorem.

293. Wool Dutch and two-ply ingrain carpets, thirty per cent. ad valorem.

294. Druggets and bockings, printed, coloured, or otherwise, felt carpeting, figured or plain, thirty per cent. ad valorem.

295. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per cent. ad valorem.

296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpet 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.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five.

SCHEDULE L.

SILKS AND SILK GOODS.

298. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per cent. ad valorem. Thrown silk not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, and spun silk in skeins, cops, warps, or on beams, thirty per cent. ad valorem.

299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per cent. ad valorem.

300. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or nonelastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty five per cent. ad valorem.

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck ruffings and ruchings, netting and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per cent. ad valorem.

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302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per cent. ad valorem.

SCHEDULE M.

PULP, PAPERS, AND BOOKS.

PULP AND PAPER.

303. Mechanically ground wood pulp and chemical wood pulp unbleached or bleached, ten per cent. ad valorem.

304. Sheathing paper and roofing felt, ten per cent. ad valorem.

306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per cent. ad valorem.

307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or coloured, made up in copying books, reams, or in any other form, thirty-five per cent. ad valorem; albumenized or sensitized paper, and writing paper and envelopes embossed, engraved, printed or ornamented, thirty per cent. ad valorem.

308. Parchment papers, and surface coated papers, and manufactures thereof, cardboards, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per cent. ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colours, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colours, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

MANUFACTURES OF PAPER

309. Paper envelopes, twenty per cent. ad valorem.

310. Paper hangings and paper for screens or fireboards, writing paper, drawing paper, and all other paper not specially provided for in this Act, twenty per cent. ad valorem.

311. Blank books of all kinds, twenty per cent. ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this Act, twenty-five per cent. ad valorem.

312. Playing cards, in packs, not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per cent. ad valorem.

313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per cent. ad valorem.

SCHEDULE N.

SUNDRIES.

314. Hair pencils, brushes and feather dusters, thirty-five per cent. ad valorem; brooms, twenty per cent. ad valorem; bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

BUTTONS AND BUTTON FORMS.

315. 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 cent. ad valorem.

316. Buttons commercially known as agate buttons, twenty-five per cent. ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per cent. ad valorem.

317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per cent. ad valorem.

318. Shoe buttons made of paper, board, papier mache, pulp, or other similar material not specially provided for in this Act, twenty-five per cent. ad valorem.

318½. Coal, bituminous and shale, forty cents per ton: coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.

318¾. Coke, fifteen per cent. ad valorem

319. Curks, wholly or partially manufactured, ten cents per pound.

320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per cent. ad valorem.

321. Dolls, doll heads, toy marbles of whatever material 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 twenty-five per cent. ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.

322. Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

EXPLOSIVE SUBSTANCES.

323. Fire-crackers of all kinds, fifty per cent. ad valorem, but no allowance shall be made for tare or damage thereon.

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324. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per cent. ad valorem.

325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

326. Matches, friction or lucifer, of all descriptions, twenty per cent. ad valorem.

326½. Musical instruments or parts thereof (except pianoforte action and parts thereof), strings for musical instruments, not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per cent. ad valorem.

327. Percussion caps, thirty per cent. ad valorem; blasting caps, two dollars and seven cents per thousand caps.

328. Feathers and downs of all kinds, when dressed, coloured, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per cent. ad valorem.

329. Furs, dressed on the skin but not made up into articles, twenty per cent. ad valorem; furs not on the skin, prepared for hatters' use, twenty per cent. ad valorem.

330. Fans of all kinds, except common palm-leaf fans, forty per cent. ad valorem.

331. Gun wads of all descriptions, ten per cent. ad valorem.

332. Hair, human, if clean or drawn but not manufactured, twenty per cent. ad valorem.

332½. Hair, curled, suitable for beds or mattresses, ten per cent. ad valorem.

333. Haircloth known as "crinoline cloth," six cents per square yard.

334. Haircloth known as "hair seating," twenty cents per square yard.

335. Hats for men's women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per cent. ad valorem.

JEWELRY AND PRECIOUS STONES.

336. Jewelry: All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per cent. ad valorem.

337. Pearls, including pearls strung but not set, ten per cent. ad valorem.

338. Precious stones of all kinds, cut but not set, twenty-five per cent. ad valorem; if set, and not specially provided for in this Act, including pearls set, thirty per cent. ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per cent. ad valorem. And on uncut precious stones of all kinds, ten per cent. ad valorem.

LEATHER, AND MANUFACTURES OF.

339. Sole leather, ten per cent. ad valorem.

340. Bend or belting leather, and leather not specially provided for in this Act, ten per cent. ad valorem.

341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enamelled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per cent. ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per cent. ad valorem; skins for morocco, tanned but unfinished, ten per cent. ad valorem; pianoforte leather and pianoforte action leather, twenty per cent. ad valorem; boots and shoes, made of leather twenty per cent. ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per cent. ad valorem.

343. 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:

344. Ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen inches: and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

345. Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

346. Ladies' or children's "glace" finish, goat, kid or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's, of

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J. J. CASSIDY, Secretary.

GEORGE BOOTH, Treasurer.

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sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

348. Ladies' 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, two dollars and twenty-five cents per dozen pairs: over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars 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.

349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

350. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per cent. of the duty provided for the gloves in the fabrication of which they are suitable.

MISCELLANEOUS MANUFACTURES.

351. Manufactures of amber, asbestos, bladders, coral, cork, catgut or whipgut or wormgut, jet, paste, spar, 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 cent. ad valorem.

352. Manufactures of bone, chip, grass, horn, Indian 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, twenty-five per cent. 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.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier mache, plaster of Paris, indurated fiber wares, and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per cent. ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatine, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimmings or ornaments, thirty-five per cent. ad valorem.

355. Masks, composed of paper or pulp, twenty-five per cent. ad valorem.

356. Matting and mats made of cocoa fibre or rattan, twenty per cent. ad valorem.

357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per cent. ad valorem; all other slate pencils, thirty per cent. ad valorem.

358. Pencil leads not in wood, ten per cent. ad valorem.

358½. Photographic dry plates or films, twenty-five per cent. ad valorem.

359. Pipes, pipe bowls, of all materials, 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, fifty per cent. ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per cent. ad valorem.

360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per cent. ad valorem.

Sticks for:

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per cent. ad valorem.

362. Waste, not specially provided for in this Act, ten per cent. ad valorem.

FREE LIST.

Sec. 2. On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:

363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.

364. Aconite.

365. Acorns, raw, dried or undried, but unground.

366. Agates, unmanufactured.

367. Albumen.

368. Alizarin, and alizarin colours or dyes, natural or artificial.

369. Amber, and amberoid unmanufactured, or crude gum.

370. Ambergriis.

372. Aniline salts.

373. Any animal imported specially for breeding purposes shall be admitted free: Provided, That no such animal shall be admitted free unless pure herd of a recognized breed, and duly registered in the book of record established for that breed, and 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 which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

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374. 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.

375. Annatto, roucou, cocoa, or orleans, and all extracts of.

376. Antimony ore, crude sulphite of, and antimony, as regulus or metal.

377. Apatite.

380. Argal, or argol, or crude tartar.

381. Arrow root, raw or unmanufactured.

382. Arsenic and sulphide of, or orpiment.

383. Arseniate of aniline.

384. Art educational stops, composed of glass and metal, and valued at not more than six cents per gross.

385. Articles imported by the United States.

386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

387. 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 when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: Provided, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimposition of which is hereby prohibited except upon payment of duties equal to 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.

388. Abestos, unmanufactured.

389. Ashes, wood and lye of, and beet-root ashes.

390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated.

391. Asafetida.

392½. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.

393. Balm of Gilead.

394. Barks, cinchona or other, from which quinine may be extracted.

395. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth.

396. Bauxite, or beauxite.

397. Beeswax.

398. Bells, broken, and bell metal broken and fit only to be remanufactured.

399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fibre, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manilla twine not exceeding six hundred and fifty feet to the pound.

400. Bird skins, prepared for preservation, but not further advanced in manufacture.

401. Birds and land and water fowls.

402. Bismuth.

403. Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.

404. Blood, dried.

405. Blue vitriol, or sulphate of copper.

406. Bologna sausages.

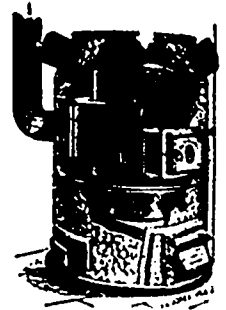
407. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

408. 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.

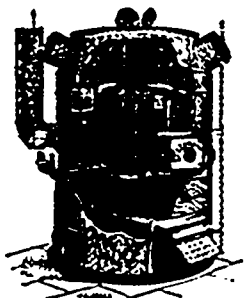
410. Books, engravings, photographs, bound, or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign governments.

The Time Has Come . .

When it is necessary to provide suitable Heating Apparatus for your Residences, Churches and Factories. If your present Heaters are unsatisfactory or if you require a new Heater, let us send you our new Catalogue and book of "Opinions" of the ECONOMY HEATERS. We are engaged exclusively in the business of heating and ventilating all classes of buildings and we can succeed where others have failed.



The Economy Warm Air Furnace.



The Economy Hot Water Combination Heater.

J. F. PEASE FURNACE COMPANY,

189-193 Queen Street East,

TORONTO,

ALSO SYRACUSE, N. Y.

The STEEL-CLAD Bath

ALL METAL

Handsome

UNENCASED

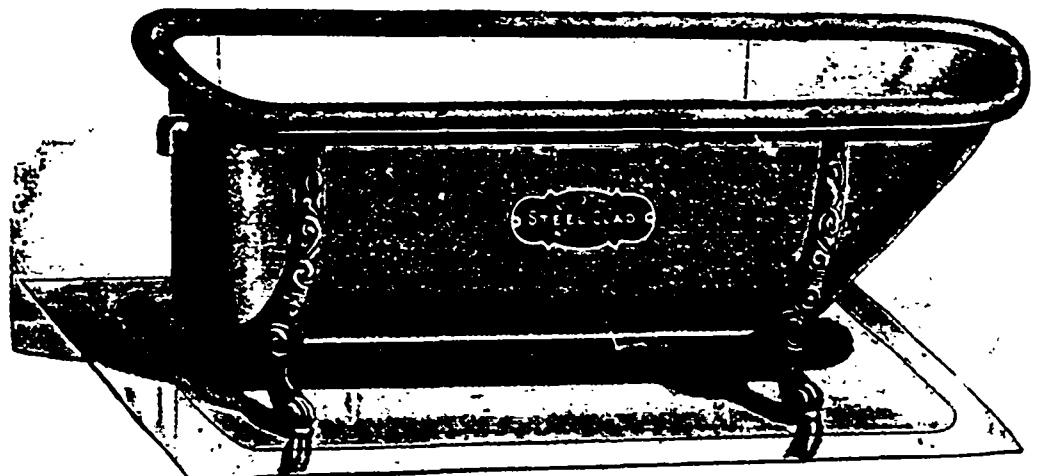
Durable

SANITARY

**CHEAPEST
BATH
ON THE MARKET**

See our
exhibit,
Toronto, 1894.

A. C. BOOTH, Mgr.



The **TORONTO STEEL-CLAD BATH CO., Ltd.,** 123 Queen St. East,
TORONTO.

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411. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
412. 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.
413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for educational, philosophical, literary, or religious 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, subject to such regulations as the Secretary of the Treasury shall prescribe.
414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
416. Brazil paste.
417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.
418. Brazilian pebbles, unwrought or unmanufactured.
419. Breccia, in block or slabs.
420. Bristles, crude, not sorted, bunched, or prepared.
421. Bromine.
422. Brom corn.
423. Bullion, gold or silver.
424. Burgundy pitch.
- 424½. Burlaps, and bags for grain made of burlaps.
425. Cabbages.
426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seven hundred.
427. Cadmium.
428. Calamine.
429. Camphor, crude.
430. Castor or castoreum.
431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.
432. Cerium.
433. Chalk, unmanufactured.
434. Charcoal.
435. Chicory root, raw, dried, or undried, but unground.
436. Cider.
437. Civet, crude.
438. Chromate of iron or chromic ore.
439. Clay.—Common blue clay in casks suitable for the manufacture of crucibles.
441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.
443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colours or dyes, not specially provided for in this Act.
444. Cobalt and cobalt ore.
445. Cocculus indicus.
446. Cochineal.
447. Cocoa, or cacao, crude, leaves, and shells of.
448. Coffee.
449. Coins, gold, silver, and copper.
450. Coir, and coir yarn.
451. Copper imported in the form of ores.
452. 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.
453. Copper, regulus of, and black or coarse copper, and copper cement.
454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this Act.
455. Copperas, or sulphate of iron.
456. Coral, marine, uncut, and unmanufactured.
457. Cork wood or cork bark, unmanufactured.
458. Cotton, and cotton waste or flocks.
459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles, for baling cotton.
460. Cryolite, or kryolith.
461. Cudbear.
462. Curling stones, or quoits, and curling-stone handles.
463. Curry, and curry powder.
464. Cutch.
465. Cuttlefish bone.
466. Dandelion roots, raw, dried, or undried, but unground.
467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches or clocks.
468. Divi-divi.
469. Dragon's blood.
470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibres, dried insects, grasses, gums and gum resin, herbs, leaves, lichens, mosses, nuts,

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- roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.
471. Eggs of birds, fish and insects; Provided, however, That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections.
472. Emery ore.
473. Ergot.
474. Common palm leaf fans, and palm leaf unmanufactured.
475. Farina.
476. Fashion plates, engraved on steel or copper or on wood, coloured or plain.
477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, coloured, or manufactured, not specially provided for in this Act.
478. Fe dspar.
479. Felt, adhesive, for sheathing vessels.
480. Fibrin, in all forms.
481. Fish, frozen or packed in ice fresh.
482. Fish for bait.
483. Fish skins.
484. Flint, flints, and ground flint stones.
485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.
486. Fossils.
487. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.
- FRUITS AND NUTS.
489. Fruits, green, ripe, or dried not specially provided for in this Act.
490. Tamarinds.
491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.
492. Furs, undressed; dressed fur pieces suitable only for use in the manufacture of hatters' fur.
493. Fur skins of all kinds not dressed in any manner.
494. Gambier.
495. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.
496. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use; Provided, however, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.
- GRASSES AND FIBERS.
497. Istle or Tampico fiber, jute, jute butts, manilla, sisal grass, sunn, flax straw, flax not hackled, tow of flax or hemp, hemp not hackled, hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.
498. Gold-beaters' molds and gold-beaters' skins.
499. Grease and oils, including cod oil, 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, not specially provided for in this Act.
500. Guano manures, and all substances, expressly used for manure.
501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.
503. Gutta percha, crude.
504. Hair of horse, cattle and other animals, cleaned or uncleaned, drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.
505. Hides and skins, raw or uncleaned, whether dry, salted, or pickled.
506. Hide cuttings, raw, with or without hair, and all other glue stock.
507. Hide rope.
508. Hones and whetstones.
509. Hoofs, unmanufactured.
510. Hop roots for cultivation.
511. Horns, and parts of, unmanufactured, including horn strips and tips.
512. Ice.
513. 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.
514. Indigo, and extracts or pastes of, and carmine.
515. Iodine, crude, and resublimed.
516. Ipecac.
517. Iridium.
519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.
520. Jalap.
521. Jet, unmanufactured.
522. Joss stick, or Joss light.

A. ALLAN, *President.*F. SCHOLLES, *Managing Director.*J. O. GRAVEL, *Secretary-Treasurer.*

The CANADIAN RUBBER COMPANY

OF MONTREAL, Branches Toronto and Winnipeg.

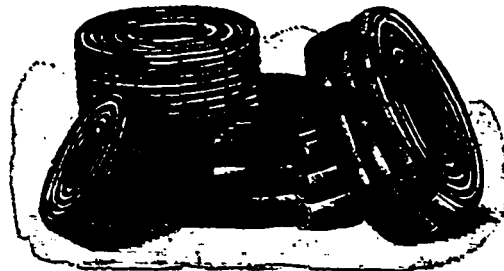
Capital, - - - \$2,000,000.00.

....MANUFACTURERS OF....

First Quality Rubber

Boots

AND **Shoes**



**Superior Quality
Rubber
Beltings**

Including the Forsyth (Boston Belting Co.) SEAMLESS RUBBER BELTING, for which we are Sole Agents and Manufacturers in Canada.

We hold the Patent and Right to manufacture in Canada

The Patent Process Seamless Tube Hose

We make all our Hose by this process.

Ask the merchant you deal with for it
and take no other.

Rubber Packings, Valves, Gaskets, etc.



Head Office and Factory, MONTREAL. J. J. MCGILL, Mgr.

WESTERN BRANCH:

Cor. Front and Yonge Sts., TORONTO. J. H. WALKER, Mgr.



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523. Junk, old.
 524. Kelp.
 525. Kieserite.
 526. Kyanite, or cyanite, and kaimite.
 527. Lic dye, crude, seed, button, stick, and shell.
 528. Lac spirits.
 529. Lactarine.
 530. Lava, unmanufactured.
 531. Leeches.
 532. Lemon juice, lime juice, and sour-orange juice.
 533. Licorice root, unground.
 534. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
 535. Lime citrate of.
 536. Lime, chloride of, or leaching powder.
 537. Lithographic stones engraved.
 538. Linnus, prepared or not prepared.
 539. Loadstones.
 540. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
 541. Magnesia, sulphate of, or Epsom salts.
 542. Magnesite, or native mineral carbonate of magnesia.
 543. Magnesium.
 544. Magnets.
 545. Manganes, oxide and ore of.
 546. Manna.
 547. Manuscripts.
 548. Marrow, crude.
 549. Marsh mallows.
 550. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.
 551. Meerschaum, crude or unmanufactured.
 552. Milk, fresh.
 553. Mineral waters, all not artificial, and mineral salts of the same obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; lemonade, soda water, and all similar waters.
 554. 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.
 555. 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.
 556. Molasses, testing not above forty degrees polariscope test, and containing twenty per cent. or less of moisture.
 557. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.
 558. Musk, crude, in natural pods.
 559. Myrobolan.
 560. Needles, hand-sewing and darning.
 561. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly or quarterly.
 562. Nux vomica.
 563. Oakum.
 564. Other and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry.
 565. Oil cake.
 566. Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedar, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, 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 unfit for eating and not otherwise provided for in this Act, otto of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries; petroleum, crude or refined: 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 be levied, paid and collected upon said crude petroleum or its products so imported, forty per cent. ad valorem.
 567. Opium, crude or unmanufactured, and not adulterated, containing five per cent. and over of morphia.
 568. Orange and lemon peel, not preserved, candied, or otherwise prepared.
 569. Orchil, or orchil liquid.
 570. Ores, of gold, silver, and nickel, and nickel matte.
 571. Osmium.
 572. Paintings, in oil or water colours, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not other-

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- wise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor; and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process.
 573. Palladium.
 574. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.
 575. Paraffine.
 576. Parchment and vellum.
 577. Pearl, mother of, not sawed or cut, or otherwise manufactured.
 578. Pease, green, in bulk or in barrels, sacks, or similar packages.
 579. Peltries and other usual goods and effects of Indians packing or re-passing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: Provided, That this exemption shall not apply to goods in bales or other packages unusual among Indians.
 580. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.
 581. Pewter and britannia metal, old, and fit only to be re-manufactured.
 582. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same: statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.
 583. Phosphates, crude or native.
 584. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.
 585. Plaster of Paris and sulphate of lime, unground.
 586. Platina, in ingots, bars, sheets, and wire.
 587. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.
 588. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horse-rakes, cultivators, threshing machines and cotton gins: Provided, That all 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 the duties existing prior to the passage of this Act.
 589. Plumbago.
 590. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.
 591. Polishing-stones, and burnishing-stones.
 592. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or salt petre, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.
 593. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in 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 apparatus, 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 therefore.
 594. Pulu.
 595. Pumice.
 596. Quills, prepared or unprepared, but not made up into complete articles.
 597. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
 598. Rags, not otherwise specially provided for in this Act.
 599. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblem, 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.
 600. Rennets, raw or prepared.
 601. Saffron and safflower, and extract of, and saffron cake.
 602. Sago, crude, and sago flour.
 603. Salacine.
 604. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but

**HOT WATER
BOILERS**

“ OXFORD ”

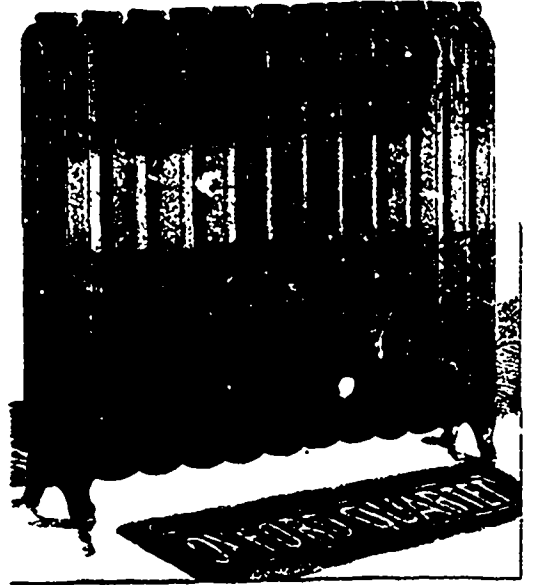
RADIATORS.

. . ENSURE SUMMER TEMPERATURE IN WINTER WEATHER. . .



—THESE BOILERS ARE—

**Easily Managed,
Easily Cleaned,
Powerful Heaters,
Economical,
Have Quick Circulation and
Largest Grate Area of any
Furnace in the Market.**



- THESE RADIATORS -

Are made in all sizes. Are of beautiful and chaste design. Joints made with two inch tapered wrought steel Nipple.

. . THE ONLY PERFECT IRON TO IRON JOINT MADE. . .

—MANUFACTURED BY—

The GURNEY FOUNDRY CO. LTD., TORONTO.

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BUCK'S STOVE WORKS, BRANTFORD - ONTARIO.

Manufacture the largest and most popular line of STOVES, RANGES, and WARM AIR FURNACES in Canada. The . . . productions include such celebrated Stoves as the . . .

HAPPY THOUGHT Range and RADIANT HOME Base Burner.

Also the new HONOR BRIGHT Wood Cook, and BUCK'S LEADER Furnace.

These goods are the standard of excellence and control the trade in their different lines. The merits of Buck's Stoves and Ranges are attested by thousands of users all over the . . . country. They always please. . . .

. . . . ELEGANT : EFFICIENT : AND : DURABLE

Buck's Stoves and Ranges give reputation to the dealer and satisfaction to the purchaser.

WILLIAM BUCK.

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the coverings shall pay the same rate of duty as if imported separately: Provided, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid and collected upon such salt the rate of duty existing prior to the passage of this Act.

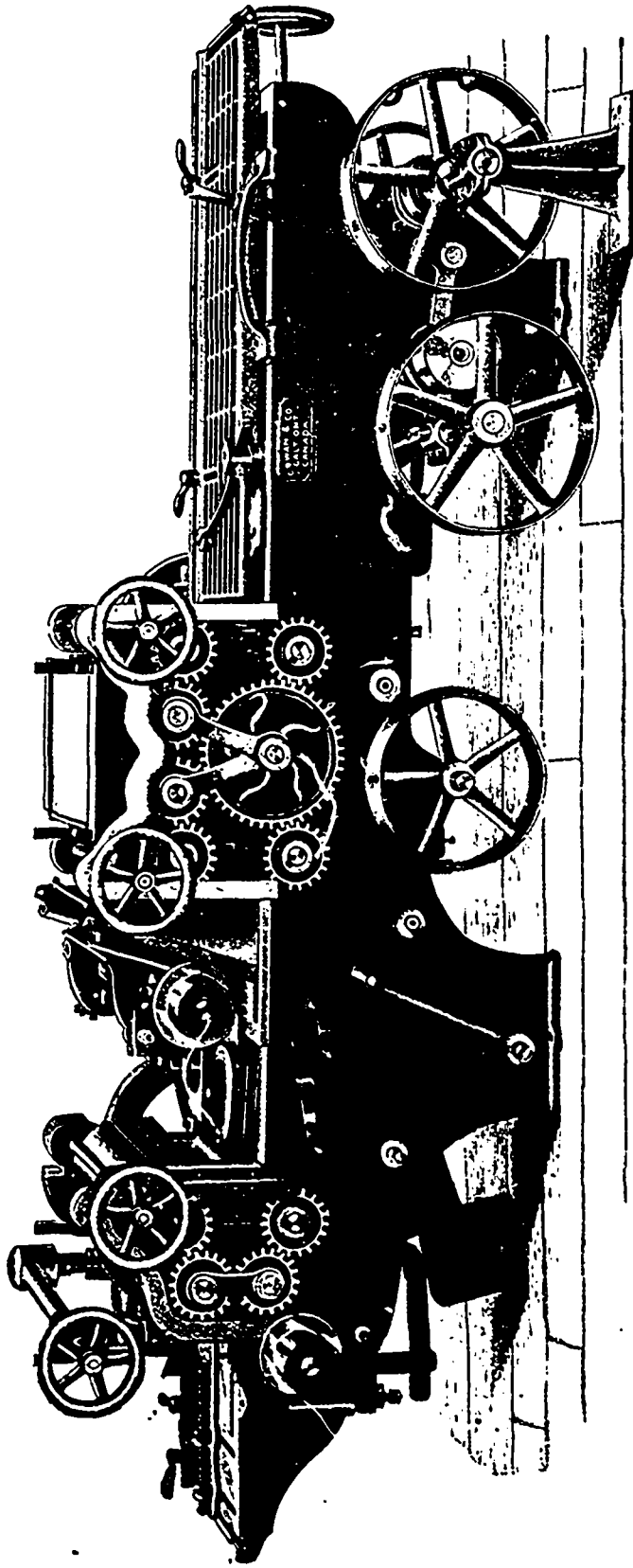
609. Sauerkraut.
610. Sausage skins.
611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.
612. Selep, or saloup.
613. Shells of all kinds, not cut, ground, or otherwise manufactured.
614. Shotgun barrels, forged, rough bored.
615. Shrimps, and other shellfish, canned or otherwise.
616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.
617. Silk cocoons and silk waste.
618. Silk worm's eggs.
619. Skeletons and other preparations of anatomy.
620. Snails.
621. Soda, nitrate of, or cubic nitrate, and chlorate of.
622. Sulphate of Soda, or salt cake, or miter cake.
623. Sodium.
624. Sparteine, suitable for making or ornamenting hats.
625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.
- SPICES.
626. Cassia, cassia vera, and cassia buds, unground.
627. Cinnamon, and chips of, unground.
628. Cloves and clove stems, unground.
629. Ginger-root, unground and not preserved or candied.
630. Mace.
631. Nutmegs.
632. Pepper, black or white, unground.
633. Pimento, unground.
635. Spunk.
636. Spurs and stilt used in the manufacture of earthen, porcelain, and bone ware.
636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.
638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured; pumice stone, rotten stone, and sand, crude or manufactured.
639. Storax or styrax.
640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
642. 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 cent. of sulphur, and sulphur not otherwise provided for.
643. Sulphuric acid: Provided, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.
644. Sweepings of silver and gold.
645. Tallow and wool grease, including that known commercially as de-greas or brown wool grease.
646. Tapioca, cassava or cassady.
647. Tar and pitch of wood, and pitch of coal tar.
648. Tea and tea plants.
650. Teeth, natural, or unmanufactured.
651. Terra alba.
652. Terra japonica.
653. Tin ore, cassiterite or black oxide of tin, and tin in bits, blocks, pigs, or grain or granulated.
654. Tinsel wire, lame, or lahn.
655. Tobacco stems.
656. Tonquin, tonqua, or tonka beans.
657. Tripoli.
658. Turmeric.
659. Turpentine, Venice.
660. Turpentine, spirits of.
661. Turtles.
662. Types, o'd, and fit only to be remanufactured.
663. Uranium, oxide and salts of.
664. Vaccine virus.
665. Valonia.
666. Verdigris, or subacetate of copper.
667. Waters, unmedicated, and not edible.
668. Wax, vegetable or mineral.
669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States: but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale.
671. Whalebone, unmanufactured.

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WOOD.

672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.
673. Firewood, handle bolts, heading bolts, stove bolts, and shingle bolts, hop poles, fence posts, railway ties, ship timber, and ship planking, not specially provided for in this Act.
674. Timber, hewn and sawed, and timber used for spars and in building wharves.
675. Timber, squared or sided.
676. Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals and other lumber of cedar, lignum-vite, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods.
677. Pine clapboards.
678. Spruce clapboards.
679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.
680. Laths.
681. Pickets and palings.
682. Shingles.
683. Staves of wood of all kinds, wood unmanufactured: Provided, That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this Act.
684. Woods, namely, cedar, lignum-vite, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and Indian malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
685. All wool of the sheep, hair, of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, reving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for.
686. 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, including 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.
687. 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, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe: but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications herefor shall be made.
688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association 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.
689. Yams.
690. Zaffer.
- SEC. 3. 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 cent. ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per cent. ad valorem.

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SEC. 4. 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. 5. 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, 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. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer 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. 7. 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, after the passage of this Act, 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 duty shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: Provided, that vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 8. 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. 9. 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.

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.

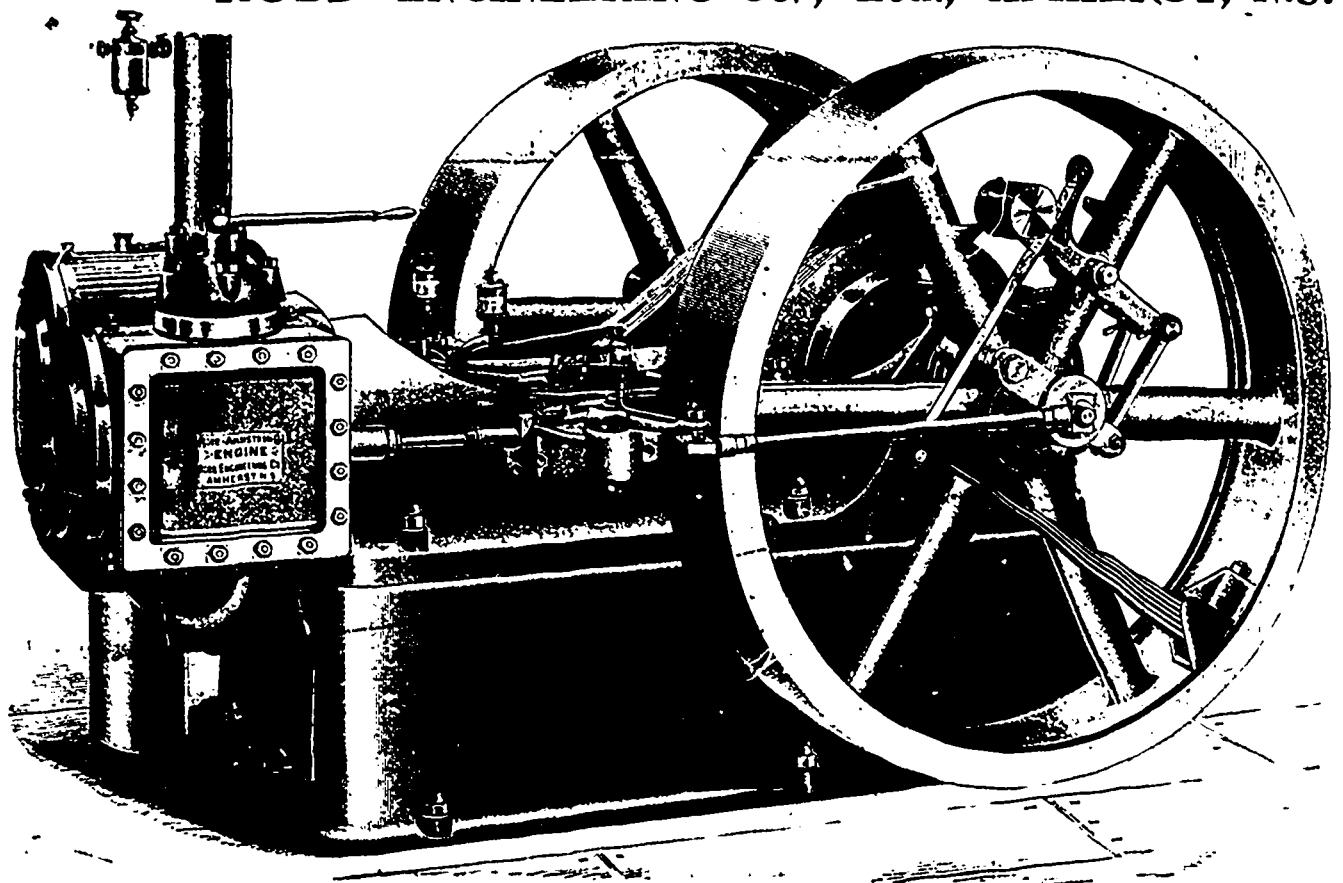
SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or 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 enclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: Provided, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 12. 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. 13. 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

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bonds to a period of time of not more than six months from the date of the importation.

SEC. 14. That a discriminating duty of ten per cent. 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; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 15. 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. 16. 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. 17. 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. 18. That any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 19. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

SEC. 20. 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. 21. 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 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 the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the

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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: a 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. 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. 22. 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 cent. 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 writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

SEC. 23. That the collector or chief officer of the customs at any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations.

SEC. 24. 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 to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act, and thereafter quarterly on the first days of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: Provided, That the Secretary of the Treasury may order the liquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per cent. more or less than the value proclaimed during the quarter in which the consular certification occurred.

SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended, so as to read:

"SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom-house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."

SEC. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year, by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per cent. on the amount so de-

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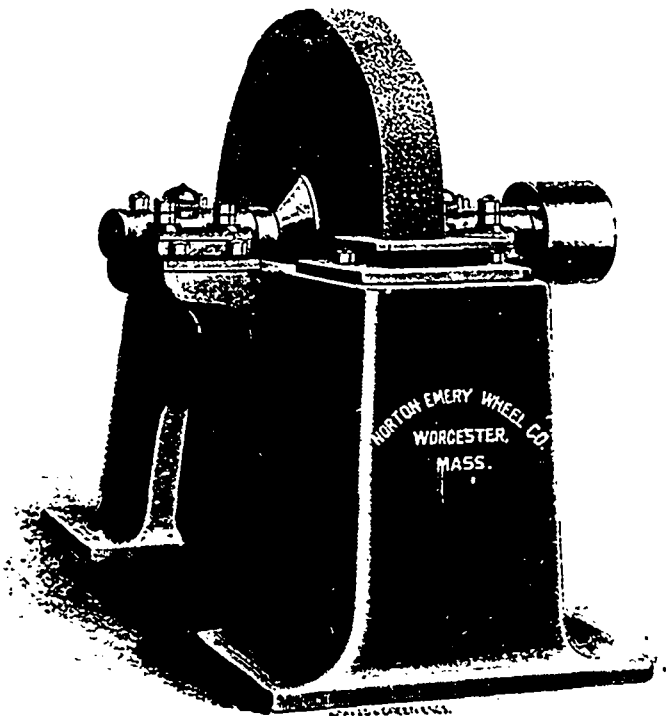
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rived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed, by the Commissioner of Internal Revenue and collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

SEC. 28. That in estimating the gains, profits, and income of any person there shall be included all income derived from interest upon notes, bonds, and other securities, except such bonds of the United States the principal and interest of which are by the law of their issue exempt from all Federal taxation; profits realized within the year from sales of real estate purchased within two years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds, mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has become due from said person or which has been paid by him during the year; the amount of all premium on bonds, notes, or coupons; the amount of sales of live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not including any part thereof consumed directly by the family; money and the value of all personal property acquired by gift or inheritance; all other gains, profits, and income derived from any source whatever except that portion of the salary, compensation, or pay received for services in the civil, military, naval, or other service of the United States, including Senators, Representatives, and Delegates in Congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to withhold, and does withhold the tax and pays the same to the officer authorized to receive it. In computing incomes, the necessary expenses actually incurred in carrying on any business, occupation, or profession shall be deducted and also all interest due or paid within the year by such person on existing indebtedness. And all national, State, county, school, and municipal taxes, not including those assessed against local benefits, paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant, or mortgagor; also losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased within two years previous to the year for which income is estimated: Provided, That no reduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: Provided further, That only one deduction of four thousand dollars shall be made from the aggregate income of all the members of any family, composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall be allowed to make a deduction in favour of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interests, the aggregate deduction in their favour shall not exceed four thousand dollars: And provided further, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of four thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over four thousand dollars: Provided, also, That in computing the income of any person, corporation, company, or association there shall not be included the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of two per cent. has been paid upon its net profits by said corporation, company, or association as required by this Act.

SEC. 29. That it shall be the duty of all persons of lawful age having an income of more than three thousand five hundred dollars for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy-collector of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy-collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount of income, gains, and profits of any minor or person for

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whom they act, but persons having less than three thousand five hundred dollars income are not required to make such report; and the collector or deputy-collector, shall require every list or return to be verified by the oath of affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated; and in case any such person having a taxable income shall neglect or refuse to make and render such list and return, or shall render a willfully false and fraudulent list or return, it shall be the duty of the collector, or deputy-collector, to make such list according to the best information he can obtain, by the examination of such person, or any other evidence, and to add fifty per cent. ad valorem as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add one hundred per cent. as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return; Provided, That any person, or corporation in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his, her, or its ward or beneficiary, was not possessed of an income of four thousand dollars, liable to be assessed according to the provisions of this Act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her, or its income, gains, or profits, and upon all the income, gains, or profits for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy-collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person, or corporation, company, or association shall have been increased by the collector or deputy-collector, such person or corporation, company, or association may be permitted to prove the amount of income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy-collector. Any person or company, corporation or association feeling aggrieved by the decision of a deputy-collector, in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the decision of the collector, such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts having served notice to that effect upon the Commissioner of Internal Revenue as herein prescribed.

Such notice shall state the time and place at which, and the officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give: Provided, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed.

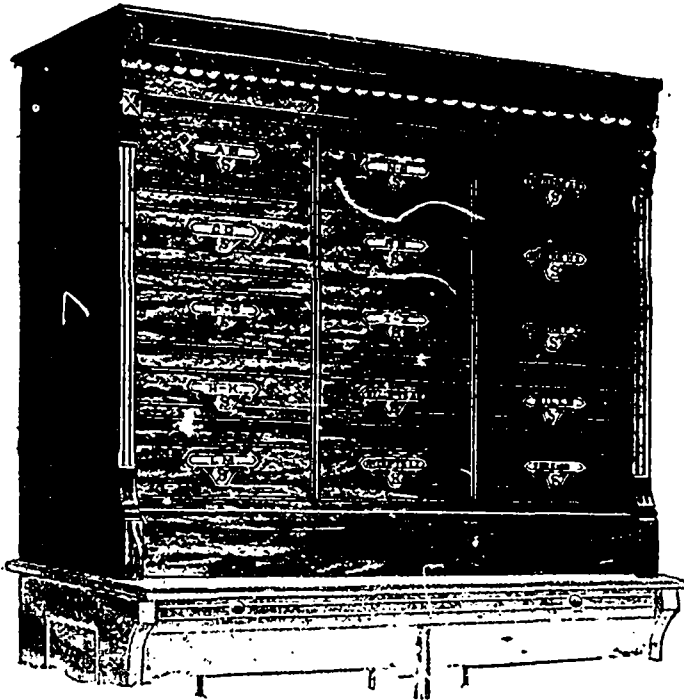
The notice shall be delivered or mailed to the Commissioner of Internal Revenue a sufficient number of days previous to the day fixed for taking the testimony, to allow him, after its receipt, at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be taken, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness.

Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue, in which case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit:

Provided further, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue so as to give the person charged an opportunity to be heard.

SEC. 30. The taxes on incomes herein imposed shall be due and payable on or before the first day of July in each year; and to any sum or sums annually due and unpaid after the first day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per cent. on the amount of taxes unpaid, and interest at the rate of one per cent. per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

SEC. 31. Any non-resident may receive the benefit of the exemptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section twenty-nine of this Act as if a resident. In computing income he shall in-



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clude all income from every source, but unless he be a citizen of the United States he shall only pay on that part of the income which is derived from any source in the United States. In case such non-resident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and if property belonging to such non-resident shall be liable to distraint for tax: Provided, That non-resident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against non-resident persons.

SEC. 32. That there shall be assessed, levied, and collected, except as herein otherwise provided, a tax of two per cent. annually on the net profits or income above actual operating and business expenses, including expenses for materials purchased for manufacture or bought for resale, losses, and interest on bonded and other indebtedness of all banks, banking institutions, trust companies, savings institutions, fire, marine, life, and other insurance companies, railroad, canal, trolley, canal navigation, stock water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created and organized, but not including partnerships.

That said tax shall be paid on or before the first day of July in each year; and if the president or other chief officer of any corporation, company, or association, or in the case of any foreign corporation, company, or association, the resident manager or agent shall neglect or refuse to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement as hereinafter required, the corporation, company, or association making default shall forfeit as a penalty the sum of one thousand dollars and two per cent. on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

The net profits or income of all corporations, companies, or associations shall include the amounts paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies, or associations.

That nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount, in any one year, of more than one thousand dollars from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding ten thousand dollars; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding ten per cent. of its aggregate deposits; nor to such savings banks, savings institutions, or societies composed of members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which shall keep its accounts of its business conducted on such mutual plan separate and apart from its other accounts.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its policy-holders or members, and having no capital stock and no stock or share holders, and holding all its property in trust and in reserve for its policy holders or members; nor to that part of the business of any insurance company having a capital stock and stock and share holders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy-holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part of its business in trust and reserve for the benefit of its policy-holders and members insured on said mutual plan.

That all State, county, municipal, and town taxes paid by corporations, companies, or associations, shall be included in the operating and business expenses of such corporations, companies, or associations.

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SEC. 33. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of four thousand dollars per annum, a tax of two per cent. on the excess above the said four thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of two per cent.; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasury of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceeding four thousand dollars per annum shall report the same to the collector or deputy collector of his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of two per cent. on the excess of his salary over four thousand dollars: Provided, That salaries due to State, county, or municipal officers shall be exempt from the income taxes herein levied.

SEC. 34. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

SEC. 3167. That it shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source or income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offence against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States, he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

SEC. 3172. That every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

SEC. 3173. That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return verified by oath or affirmation, to a collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: Provided, That if any person liable to pay any duty or tax or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: Provided further, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being

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notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

SEC. 376. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add one hundred per cent. to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per cent. to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes.

SEC. 35. That every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year eighteen hundred and ninety-five, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of four thousand dollars or less each person employed.

Sixth. The amount paid in salaries of more than four thousand dollars to each person employed, and the name and address of each of such persons and the amount paid to each.

SEC. 36. That it shall be the duty of every corporation, company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association is assessable shall believe that a true and correct return of the income of such corporation, company, or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the Commissioner of Internal Revenue, and if said Commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief, he shall issue a request in writing to such corporation, company, or association or permit an inspection of the books of such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make, from such information as he can obtain an estimate of the amount of such income and then add fifty per cent. thereto, which said assessment so made shall then be the lawful assessment of such income.

SEC. 37. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this Act, to give to the person making such payment a full written or printed receipt, expressing the amount paid

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and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon his giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

SEC. 39. That in all cases where an adhesive stamp is used for denoting the tax imposed by this Act upon playing cards, except as hereinafter provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used. And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this Act without so effectually cancelling and obliterating such stamp shall forfeit the sum of fifty dollars. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this section as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of playing cards.

SEC. 40. That every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such business is to be carried on, and a failure to register as herein provided and required shall subject such person to a penalty of fifty dollars.

SEC. 41. That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards, and to persons who are required by law to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect. Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and to other persons above described.

SEC. 42. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument which shall have been provided or may hereafter be provided, made, or used in pursuance of the provisions of this Act or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled the impression or any part of the impression of any such stamp, die, plate, or other instrument, as aforesaid, upon any paper, or shall stamp or mark or cause or procure to be stamped or marked any paper with any such forged or counterfeited stamp, die, plate, or other instrument or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed or any part thereof; or if any person shall utter, or sell, or expose to sale any paper, article or thing, having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of this Act, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other paper or any instru-

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ment or writing charged or chargeable with any of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or willfully sell or buy such washed or restored stamps or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession, any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps and the articles upon which they are placed and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp, so bought, sold, offered for sale, used, or had in possession, as aforesaid, has been washed or restored by removing or altering the canceling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing charged with taxes imposed by law, in violation of the provisions of this section.

Sec. 43. That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: Provided, That playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Sec. 44. That every manufacturer or maker of playing cards who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall, for every such article, respectively, in respect of which any such offense is committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing, and every such article or commodity as aforesaid shall also be forfeited.

Sec. 45. That every maker or manufacturer of playing cards who, to evade the tax or duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any playing cards before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who, to evade as aforesaid, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or commodity, shall be subject to a penalty of fifty dollars, together with the forfeiture of any such article or commodity.

Sec. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act.

Sec. 47. That whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

Sec. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: Provided, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one-tenth, shall be excluded.

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The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps, denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all packages containing distilled spirits on which the tax imposed by this section is paid; and the Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

That the tax herein imposed shall be paid by the distiller of the spirits, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of tax is authorized by law; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

Sec. 49. That warehousing bonds and transportation and warehousing bonds, conditioned for the payment of the taxes on all distilled spirits entered for deposit into distillery or special bonded warehouses on and after the passage of this Act, shall be given by the distiller of said spirits as required by existing laws, conditioned, however, for payment of taxes at the rate imposed by this Act, and before removal from warehouse and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of the original entry for deposit, and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of the taxes on distilled spirits entered for deposit into distillery or special bonded warehouses prior to that date shall continue in full force and effect for the time named in said bonds, except where new or additional bonds are required under existing law.

The Commissioner of Internal Revenue may require the distillers of the spirits to give bonds for the additional tax, and before the expiration of the original bonds shall prescribe rules and regulations for re-entry for deposit and for new bonds as provided for spirits originally entered for deposit under this Act, and conditioned for payment of the tax at the rate imposed by this Act, and before removal of the spirits from warehouse, and within eight years; as to fruit brandy, from the date of original gauge, and as to all other spirits from the date of original entry for deposit. If the distiller of the spirits fails or refuses to give the bond for the additional tax, or to re-enter and rebond the spirits, the Commissioner of Internal Revenue may proceed to collect the tax as now provided by law for failure or refusal to give warehousing bonds on original entry into distillery warehouse or special-bonded warehouse, and the provisions of section four of the Act of May twenty-eighth, eighteen hundred and eighty (twenty-first Statutes, one hundred and forty-five), so far as applicable, are hereby extended to bonds given under the provisions of this section: Provided, That the distiller may, at his option and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, execute an annual bond for the spirits so deposited in lieu of the bonds herein provided.

Sec. 50. That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this Act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each such package the number of the gauge or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: Provided, however, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part thereof; one and one-half gallons for three and four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for nineteen, twenty, and twenty-one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-

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six months; eight gallons for thirty-seven, thirty-eight, thirty-nine, and forty months; eight and one-half gallons for forty-one, forty-two, forty-three, and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made: And provided further, That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original gauge: And provided further, That taxes shall be collected on the quantity contained in each cask or package as shown by the original gauge; where the distiller does not request a regauge before the expiration of four years from the date of original entry or gauge: Provided also, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: And provided further, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per cent.

SEC. 51. That the Commissioner of Internal Revenue shall be, and is hereby, authorized, in his discretion and upon the execution of such bond as he may prescribe, to establish one or more warehouses, not exceeding ten in number in any one collection district, to be known and designated as general bonded warehouses, and to be used exclusively for the storage of spirits distilled from materials other than fruit, each of which warehouses shall be in the charge of a storekeeper or storekeeper and gauger to be appointed, assigned, transferred, and paid in the same manner as such officers for distillery warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery warehouses; and such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

SEC. 52. That any distilled spirits made from materials other than fruit, and lawfully deposited in a distillery warehouse, may, upon application of the distiller thereof, be removed from such distillery warehouse to any general bonded warehouse established under the provisions of the preceding section; and the removal of said spirits to said general bonded warehouse shall be under such regulations, and after making such entries and executing and filing with the collector of the district in which the spirits were manufactured, such bonds and bills of lading, and the giving of such other additional security, as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

SEC. 53. That all spirits intended for deposit in a general bonded warehouse, before being removed from the distillery warehouse, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner.

SEC. 54. That any spirits removed in bond as aforesaid may, upon its arrival at a general bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry or cause the same to be paid within eight years from the date of the original entry of the same into the distillery warehouse, and before withdrawal, except as hereinafter provided.

SEC. 55. That any spirits may be withdrawn once and no more from one general bonded warehouse for transportation to another general bonded warehouse, and when intended to be so withdrawn, shall have affixed thereto another general bonded warehouse stamp indicative of such intention; and the withdrawal of such spirits, and their transfer to and entry into such general bonded warehouse shall be under such regulations and upon the filing of such notices, entries, bonds, and bill of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, from time to time, prescribe; and the bonds covering spirits in general bonded warehouses shall be given by distillers of the spirits, and shall be renewed at such times as the Commissioner of Internal Revenue may, by regulations, require.

SEC. 56. That the provisions of the existing law in regard to the withdrawal of distilled spirits from warehouses upon payment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding, and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general bonded warehouses under this act.

SEC. 57. Whenever distilling shall have been suspended at any distillery for a period or periods aggregating six months during any calendar

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year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such cases discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this Act.

SEC. 58. The tax upon any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse, and in respect of which any requirements of this Act is not complied with, shall, at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and upon the neglect of payment by the distiller shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law to enforce the payment of the tax. If it shall appear at any time that there has been a loss of distilled spirits from any cask or package deposited in a general bonded warehouse or special bonded warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such cask or package of distilled spirits and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, less only the allowance for loss provided by law. If the said tax is not paid on demand the collector shall report the amount due, as shown by the original gauge, upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

SEC. 59. That in case any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse shall fail to be deposited in such general bonded warehouse within ten days after such removal, or within the time specified in any bond given on such removal, or if any distilled spirits deposited in any general bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this Act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, or if any distilled spirits which have been deposited in a general bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate any provision of the next preceding eleven sections of this Act, shall be subject, on conviction, to a fine of not less than one hundred dollars nor more than five thousand dollars, or to imprisonment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

SEC. 60. That all assessments made under the provisions of section thirty-three hundred and nine of the Revised Statutes of the United States, and Acts amendatory thereof, shall be at the rate of tax imposed by this Act on each proof gallon.

SEC. 61. Any manufacturer finding it necessary to use alcohol in the arts, or in any medicinal or other like compound, may use the same under regulations to be prescribed by the Secretary of the Treasury, and on satisfying the collector of internal revenue for the district wherein he resides or carries on business that he has complied with such regulations and has used such alcohol therein, and exhibiting and delivering up the stamps which show that a tax has been paid thereon, shall be entitled to receive from the Treasury of the United States a rebate or repayment of the tax so paid.

SEC. 62. That no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale liquor dealer on account of such sales; Provided, That he shall be required to keep the book prescribed by section thirty-three hundred and eighteen of the Revised Statutes of the United States, or so much as shall show the date when he sent out any spirits, the serial numbers of the packages containing same, the kind and quality of the spirits in wine gallons and taxable gallons, the serial numbers of the stamps on the packages, and the name and residence of the person to whom sent; and the provisions of section five of an Act entitled "An Act to amend the laws relating to internal revenue," approved March fifth, eighteen hundred and seventy-nine, as to transcripts, shall apply to such books. Any failure, by reason of refusal or willful neglect, to furnish the transcript by him shall subject the spirits owned or distilled by him to forfeiture.

SEC. 63. That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in travelling

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from one distillery to the other, together with actual and necessary travelling expenses.

Sec. 64. That the officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation Act, approved August fifteenth, eighteen hundred and seventy-six (Nineteenth Statutes, page one hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe.

Sec. 65. That internal-revenue gaugers may be assigned to duty at distilleries, rectifying houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred.

Sec. 66. That section thirty-three hundred and twenty of the Revised Statutes of the United States, as amended, be further amended by striking out all after said number and substituting the following:

"Whenever any cask or package, containing five wine gallons or more, is filled for shipment, sale, or delivery on the premises of any rectifier who has paid the special tax required by law, it shall be inspected and gauged by a United States gauger whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall be in such form as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury: Provided, That when such cask or package is filled on the premises of a rectifier rectifying less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, it may be gauged, marked, branded, and stamped by a United States gauger, or it may be gauged, marked, branded, and stamped by the rectifier, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

Sec. 67. That whenever any person intending to commence or to continue the business of a distiller shall execute a bond under the provisions of section thirty-two hundred and sixty of the Revised Statutes of United States, and file the same with the collector of internal revenue for the district in which he proposes to distill, the collector may refuse to approve said bond if the person offering the same shall have been previously convicted, in a court of competent jurisdiction, of any fraudulent non-compliance with any of the provisions of law relating to the duties and business of distillers, or if the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall have compromised such an offense with the person upon the payment of penalties or otherwise, and, in case of such refusal, the person so proposing to distill may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final.

Sec. 68. That section forty-three of the Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," be amended so as to read as follows:

"That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation and such sweet wine shall contain not less than four per cent. of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water: Provided, That the addition of pure boiled or condensed grape must, or pure crystallized cane or beet sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided for by this Act for the sole purpose of perfecting sweet wines according to commercial standard, shall not be excluded by the definition of pure, sweet wine aforesaid: Provided further, That the cane or beet sugar so used shall not be in excess of ten per cent. of the weight of wines to be fortified under this Act."

Sec. 69. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such

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manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: Provided, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco; and so much of section three thousand two hundred and forty-four of the Revised Statutes of the United States, and acts amendatory thereof, as are in conflict with this Act are hereby repealed: Provided further, That section twenty-seven, chapter twelve hundred and forty-four, page eight hundred and sixty-three, volume one, of Supplement to the Revised Statutes of the United States, be amended by striking out all after the word "repealed," in line five of said section, as follows: "Provided, however, That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all of his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold and the place to which it is shipped; and every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor and shall be liable to a penalty not exceeding five hundred dollars." That section thirty-three hundred and sixty-one of the Revised Statutes is hereby repealed.

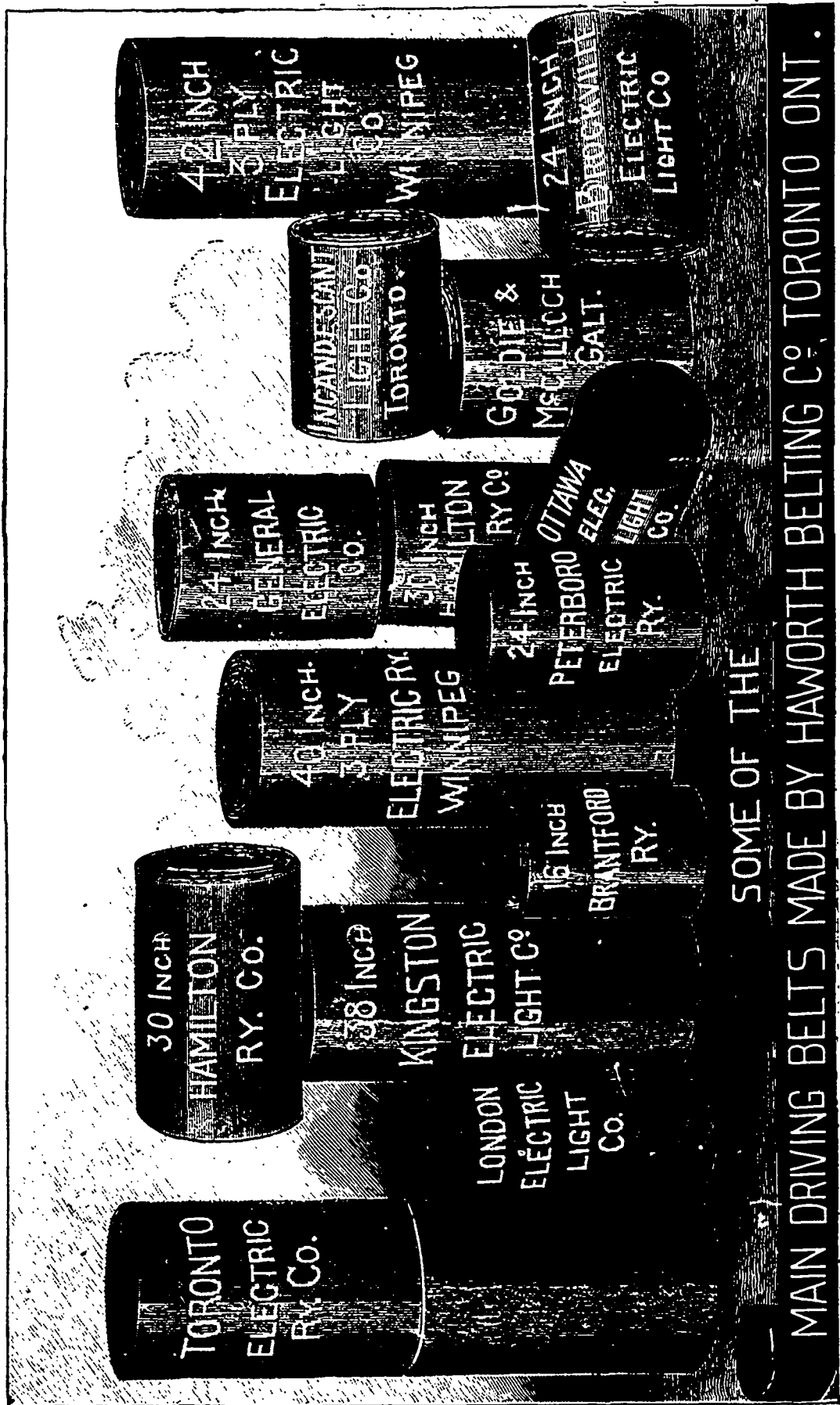
Sec. 70. That the Act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by inserting after the words "imported into the United States by such firm or partnership," the following: "Or for any other purpose connected with the general transaction of business at any custom house."

Sec. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

Sec. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, 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 offenses 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 prosecution of offenses 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 provision 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.

Sec. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agreement, or contract is intended to operate in restraint of lawful trade, or free competition into lawful trade or commerce, or to increase the market price in any part of the United States of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported articles enters or is intended to enter. Every person who is or shall hereafter be engaged in the importation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.

Sec. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall be duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises.



SOME OF THE

MAIN DRIVING BELTS MADE BY HAWORTH BELTING CO. TORONTO ONT.

The United States Tariff, 1894.

Sec. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not; and subpoenas to that end may be served in any district by the marshal thereof.

Sec. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy three of this Act, and being in the course of transportation from one State to another, or to or from a Territory, or the Dis-

The United States Tariff, 1894.

trict of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law.

Sec. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the cost of suit, including a reasonable attorney's fee.

Diamine Brown M, patented.

The Wm. J. Matheson & Co., New York, with branch office in Montreal, have sent in a circular, with specimens of dyeing, calling attention to the excellent qualities of this color manufactured by them, in which they say:

Solubility. Diamine Brown M dissolves very easily and completely.

Shade. Diamine Brown M stands in shade between our Diamine Brown V, pat., and our Cotton Browns A and N.

Method of dyeing Cotton. Dye as usual for one hour at the boil with the addition of 5 per cent. Soda and 10 per cent. Glaubers Salt or 20 per cent. Glaubers Salt only.

Diamine Brown M dyes very level, and baths are almost completely exhausted, when light and medium shades are dyed.

Fastness to washing and treatment with metallic salts. The fastness to washing of Diamine Brown M is very good indeed and surpasses that of Cotton Browns A and N. However by boiling the dyeings for 1/4 to 1/2 hour in a bath containing 2 1/2 per cent. Sulphate of Copper and 2 1/2 per cent. Potassium Bichromate of the weight of the cotton, the fastness to washing is rendered as complete as can be obtained even by diazotising and developing. We recommend this treatment with metallic salts after dyeing, as it also makes the shades fuller and richer and increases the fastness to light.

Fastness to light. Diamine Brown M is of all the brown direct dyeing dye-stuffs the fastest to light, and in this respect it will, especially in dark shades, answer all requirements.

Its fastness to acids is good.

Its fastness to hot pressing is excellent.

Discharging. Diamine Brown M can easily be discharged with

either tin salts or zinc dust, the latter giving somewhat better results. This property, as well as its dyeing very level and its good fastness to light, renders this product very valuable for padding and discharging.

Developing. The diazotising and developing process is also of great importance for this color, as it not only increases the fastness to washing, but also very materially deepens the shade.

Developers No. 1 and No. 5 are specially to be recommended. The latter gives yellower and deeper shades, whilst dyeings developed with No. 1 are somewhat faster to milling; this developer is also best adapted for loose cotton, the dyeings thus produced being easier to rinse.

Unions. For dyeing fabrics composed of wool and cotton, Diamine Brown M will be found particularly suitable, and its property to dye the cotton in such fabrics a deeper shade than the wool renders it of special value for this industry.

Satin and other fabrics composed of silk and cotton. For this industry Diamine Brown M is very valuable. It produces on the cotton a deeper shade than on the silk, both when dyed direct or diazotised and developed.

Wool. With the addition of 5 per cent. Acetic Acid or 5 per cent. Acetate of Ammonia and 2 per cent. Acetic Acid, dyeings very fast to washing are obtained on wool, which by subsequent boilings with the addition of 3 per cent. Fluoride of Chrome or 3 per cent. Bichromate of Potassium, are rendered very fast to milling.

Silk. Is dyed the same way as wool. Direct dyeings possess a very fair fastness to washing and water. If, however, the dyed silk is boiled with 3 per cent. Bichromate of Potassium or still better with 2 per cent. Bichromate of Potassium and 2 per cent. Sulphate of Copper, dyeings of an extreme fastness to milling are obtained.

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**SUPERIOR CHILLED
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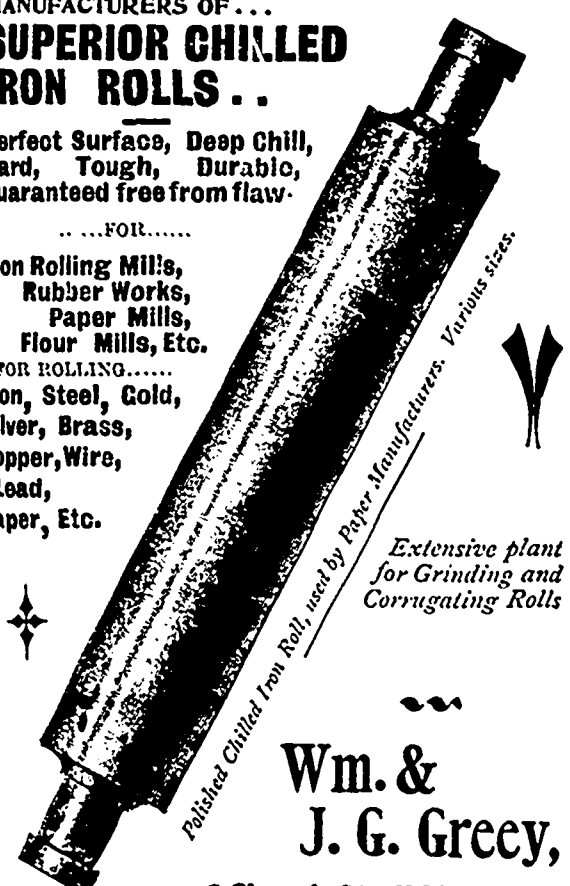
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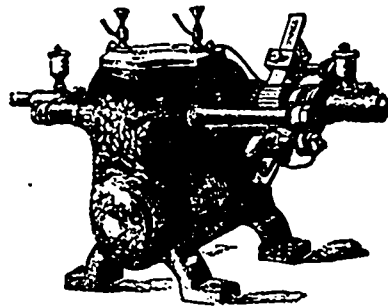
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CARBON AND PORCELAIN CO.

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**Carbon Points for All
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BATTERY PLATES, CARBON BRUSHES, and all kinds of PORCELAIN
for Electrical and Hardware Lines.

All goods guaranteed equal in quality to the best manufacturers
in the world.

PETERBOROUGH, - - ONTARIO

New Aniline Colors.

DIRECT DEEP BLACK T., AND DIRECT BLUE-BLACK B.—Both these colors dye cotton a good black in one bath. The former dyes a coal black shade and the latter a blue-black. Both products are of great fastness to acid, alkali, ironing and rubbing, also fairly fast to perspiration. The shades dyed are even and resist the light better than logwood blacks. These new blacks will no doubt before long replace logwood also other Aniline blacks in the market that have to be diazotised. Mixed goods can also be dyed with these new blacks.

BRILLIANT-CROCEINE 3 B.—This is a new and very bright scarlet, suitable for wool, cotton or paper.

FAST RED N. S.—This color is for wool only and dyes a bluish fall shade, specially suited for piece goods as the color takes on very level.

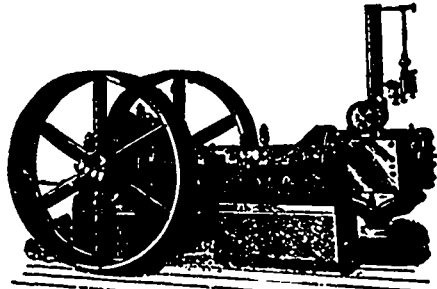
ORANGE T. A.—This is a new color, specially suited for half woolen goods or half silk, and dyes in one bath with common salt.

CHICAGO BLUE B. AND R.—These blues are suitable for cotton only and dye in one bath with common salt.

The above colors are manufactured by the Farbenfabriken, from Frieder Boyer & Co., Elberfeld. For further particulars as to price and for dyed samples, address the Dominion Dyewood & Chemical Co., Toronto.

Armington & Sims

AUTOMATIC HIGH SPEED ENGINES



—FOR—
ELECTRIC LIGHTING

—AND—

GENERAL FACTORY PURPOSES

Perfect Regulation and Highest Economy.

**Steam Pumps
SHAFTING, PULLEYS**

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General Machinery

Nie & Whitfield - HAMILTON, ONT.

EAGLE FOUNDRY † Established 1820.

...**GEORGE BRUSH**...

14 to 34 King and Queen Streets, - Montreal

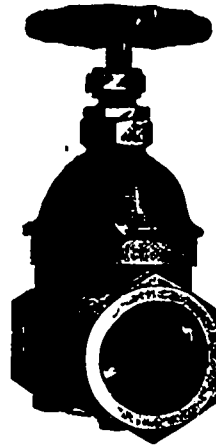
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Safety Elevators and Hoists for Warehouses, Etc.

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EVERY VALVE TESTED

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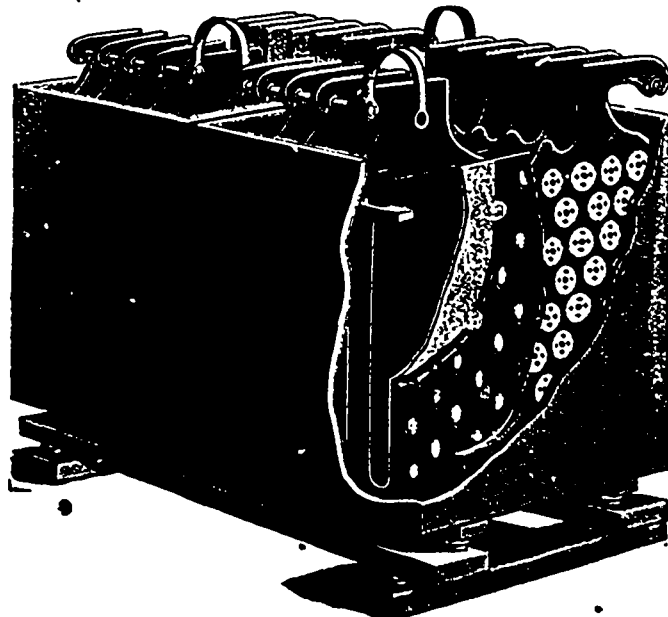
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Highest Economy, Regulation Perfect. Send for Circular. Interviews Desired.

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THE CHLORIDE ACCUMULATOR

The Electric Storage Battery Co.

SOLE AMERICAN MANUFACTURERS OF

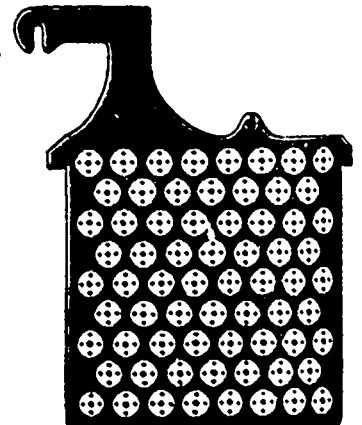
The Chloride Accumulator

Elements of all sizes, from 100 to 1,000 Watt-hours capacity each.

Traction Cells a Specialty

Electric Launch Equipment, Telegraph Phonograph, Surgical and all Special Cells.

Drexel Building - Philadelphia



CAPTAINS OF INDUSTRY.

This department of the Canadian Manufacturer is considered of special value to our readers because of the information contained therein. With a view to sustaining its interesting features, friends are invited to contribute any items of information coming to their knowledge regarding any Canadian manufacturing enterprises. Be concise and explicit. State facts clearly, giving correct name and address of person or firm alluded to, and nature of business.

The elevator for Robin & Sadlers' new belting factory, Montreal, is being built by Darling Bros. of that city.

Darling Bros., Montreal, are building a hydraulic passenger elevator for the Sisters of Providence new building in that city.

The W. A. Freeman Co., Hamilton, Ont., are applying for incorporation with a capital stock of \$40,000 to manufacture fertilizers, etc.

The General Mining Company, Sydney mines, C.B., are installing a 300 h.p. Webster heater and purifier built by Darling Bros., Montreal.

The Montreal Rolling Mills Co., will put in their mills a new 500 h.p. Corliss engine being built for them by the Lawrie Engine Co., Montreal.

The Anderson Tire Co., of Toronto, has been incorporated with a capital stock of \$40,000 to manufacture wheel tires, bicycles, sporting goods, etc.

The Fox Tie-Plate Co., of Hamilton, Ont., has been incorporated with a capital stock of \$10,000 to manufacture the Fox patent tie plate and other railroad tie plates, etc.

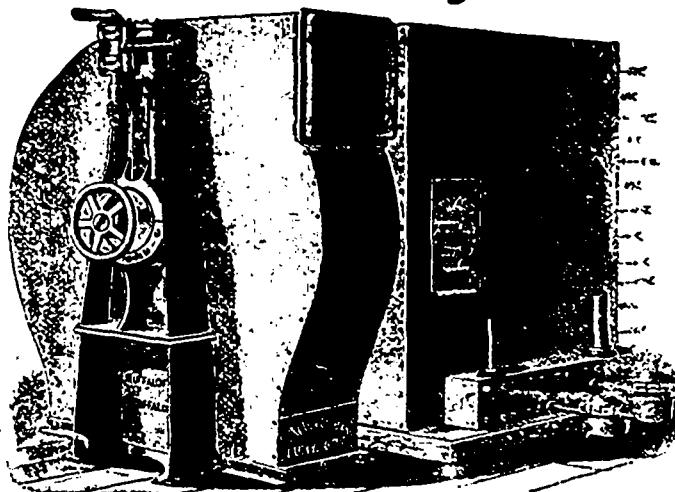
Messrs. Darling Bros., Montreal, have received an order for a 150 horse power Webster vacuum feed water heater, also one 3-inch Webster oil extractor for Messrs. J. Barsalow & Co., that city.

The Canadian Rand Drill Co., Sherbrooke, Que., have received an order for one of their 12 x 16 duplex belt actuated air compressors for the Gananoque Spring and Axle Co., Gananoque, Ont.

The Morrisburg Cold Storage, Freezing and Warehouse Co., with head office at Morrisburg, Ont., are asking for incorporation with a capital stock of \$24,000 to conduct a business indicated by the name.

I. N. Paton, Trail Creek, B.C., has ordered from the Canadian Rand Drill Co., Sherbrooke, Que., one of their 16 x 24 straight line steam actuated, air compressors, with a full outfit of drills, columns, etc.

Buffalo Lumber Dry Kilns



The Largest Drier in America is equipped with a "BUFFALO" Hot Blast Apparatus.

THE OWNERS ARE ENTHUSIASTIC

All Users of Buffalo Kilns write letters similar to this one "The Kiln answers every purpose to perfection: the Dry Rooms are run with exhaust steam at mere nothing in the way of cost, compared with the old way. Your arrangement is very simple and easily managed, besides being a money saver in operation. We are able, with the Kiln you sent us, to dry soft woods in three days, and hard woods in five days. That's good enough for anyone."—SMITH BROS., Sayre, Penn.

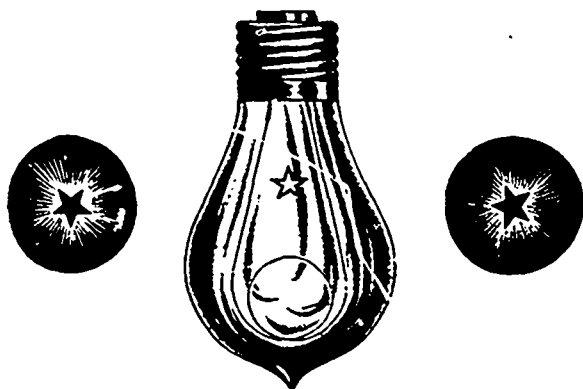
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BUFFALO FORGE CO., Buffalo, N. Y., U.S.A.

W. H. PETRIE, Toronto Representative, Toronto, Ont.

CANADIAN MACHINERY & SUPPLY CO., Brantford, Brantford representative. Chicago Office:—22 & 24 West Randolph St.

"STARR" Incandescent Lamps..



Full Candle Power. Long Life. Low Price.

Made of any Candle-Power and Voltage, and with bases to suit the different sockets in use.

Unrivalled Quality. :- High Efficiency.

Write for Quotations, stating Voltage and Base used.

JOHN STARR, SON & CO.

(LIMITED)

... Halifax, N. S. ...

Illustrated Catalogue of Electrical Supplies on Application.

The Packard Transformer

The Transformer can be cut out of circuit and a burned out fuse replaced without the use of any tool whatever.



Packard Transformer Fuse Box Complete (8 SIZE)

Packard Lamp Co., Ltd. :- Montreal

Makers of Packard Lamp and Transformers.

Lyman Bros., Montreal, are building a new factory on Prince St., at city.

The Jenckes Machine Co., Sherbrooke, Que., are building two locomotive turn tables for the Lobeiner & Megantic Ry. of Quebec.

The Cariboo Gold Mines, Cariboo, N.S., have lately installed a double cylinder winding engine made by the Jenckes Machine Co.

The Nichols Chemical Co., Capelton, Que., are building new acid kilns the iron work for which is being done by the Jenckes Machine Co., Sherbrooke, Que.

Best & Metherel, Peterborough, Ont., will move their machine shop from Water St. to Hunter St., where they will have larger and more commodious premises.

Mr. Falkenburg, of Manchester, England, a large manufacturer of waterproof clothing, was in the city of Quebec a few days ago negotiating with a view to the establishment of a branch factory here.

The two electric light companies in Sydney, C.B. have amalgamated, and are increasing their plant by the addition of a 90 horse power Robb-Armstrong engine and a 90 horse power Monarch economic boiler.

Bellhouse, Dillon & Co., Montreal, are importing large quantities of Mohawk catch direct from the far East. They are sole importers of this brand in Canada and the United States. Buyers are appreciating this quality very much.

Among the exhibitors at the recent annual convention of the National Association of Fire Engineers held last month in Montreal were the following:—Bell Telephone Co., with a full line of fire alarm boxes; W. A. Fleming, 57 St. Francois-Xavier St., Montreal, with fabric fire hose and fire appliances; J. C. Waterhouse, Canadian representatives of the Boston Belting Co., with fire hose, etc.; Canadian Rubber Co., Garth & Co., and Robert Mitchell & Co., with hose fire appliances, etc.; Canadian Fire Extinguishers Co., with patent hand extinguishers.

The Montreal St. Ry. have ordered a boiler for their motor shop from the Jenckes Machine Co., Sherbrooke, Quebec.

The Georgian Bay Portland Cement Co., Owen Sound, Ont., are applying for incorporation with a capital stock of \$95,000 to manufacture cement, putty, whitening, etc.

The Dominion Smith Co., Waterville, Que. are installing an electric light plant for their factory, supplied to them by Messrs. F. H. Sleeper & Co., Coaticook, Que.

The Gananoque Buggy Co., are applying for incorporation with a capital stock of \$50,000 with head office at Gananoque, Ont., to manufacture vehicles of all descriptions. Mr. Malcolm McIntire, Gananoque, is one of the incorporators.

The Lawrie Engine Company, Montreal, are building some additions to their works and adding more machinery. They are extending the foundry and building new offices and draughting rooms, the old offices will be added to the machine shops.

The Jenckes Machine Co., Sherbrooke, Que., have just shipped to the Dominion Coal Co., Glace Bay, C.B., 100 coal buckets. These buckets are each 8 feet diameter by 5 feet 4 inches high with capacity to hold 5 tons of coal. The aggregate weight of the 100 buckets was 215 tons.

A few days ago City Engineer Keating returned from Montreal bringing back the information that all the difficulties between the Canadian Pacific and Grand Trunk Railways had been settled in connection with the York-street bridge in Toronto. The three questions in dispute were the material which should compose the piers of the bridge, the flooring and the location of the stairs. The questions were left to Mr. Collingwood Schreiber, Government Engineer, to decide upon. At the conference held in Montreal it was decided to put in iron and steel piers instead of stone, as favored by the C.P.R. The flooring of the bridge will be of steel, covered with concrete, with square wooden blocks set in pitch. The C.P.R. wanted a two-inch plank covering. The stairs will be placed at the south end and at the deviation at York-street.

AUG. NEWELL & CO., MACHINISTS & MECHANICAL EXPERTS.

DESIGNERS AND MANUFACTURERS OF

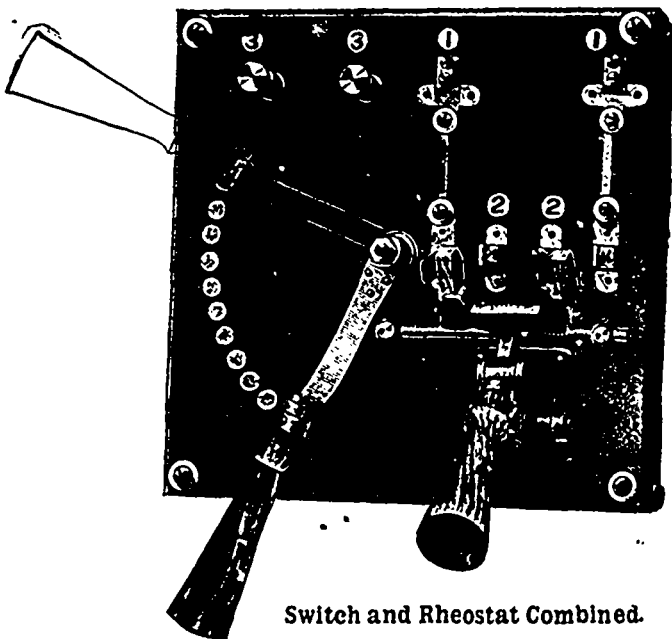
LIGHT . . . AND SPECIAL . . . **AUTOMATIC MACHINERY.**

Inventions perfected. JEWELLERS ROLLS from 1 in. to 6 in. diameter.

.... REPAIRING CAREFULLY ATTENDED TO.

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Switch and Rheostat Combined.

PROTECT YOUR MOTORS

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Self-Locking Starting Switch

No possible chance for an accident as the Switch cannot be closed until the resistance is all in.

CHEAP • COMPACT • DURABLE

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W. S. HILL ELECTRIC CO.

133 Oliver St., Boston, Mass.

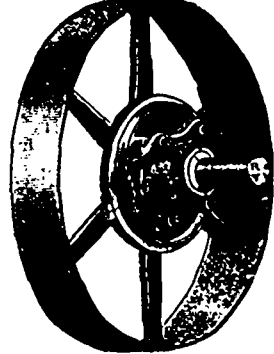
SEND FOR CIRCULAR AND PRICE LIST.

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Central Electric Co.

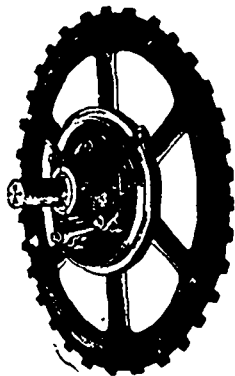
Split Friction Clutches

The utility of Friction Clutch Pulleys for power transmission has been fully demonstrated by long and continuous service, and their advantages over the belt destroying shifter are so numerous and obvious that one wonders why their already extensive use is not universal. Even in the matter of first cost the clutch equipment is not greatly in excess of that of tight and loose pulleys, when the extra pulleys and double width necessary for the drivers are considered. By placing the clutch pulley upon the driving shaft, the belts and all the auxiliary shafting connected or controlled by the clutch are thrown out of action, saving belting, power, oil and danger from hot bearings and pulleys. Amongst the comparatively new clutches on the market is the Dodge Split Clutch, manufactured by the Dodge Wood Split Pulley Company, a number of applications of which were shown in their exhibit at the World's Fair. This clutch is made for service as a Cut-off Coupling, or may be used in connection with Pulleys, Gears, Sprockets, Rope Sheaves, Friction or hoisting Drums, and various other power connections. Its simplicity is readily appreciated by mechanics who have ever had any experience with clutches of more or less complicated mechanism and those having a large number and variety of parts.



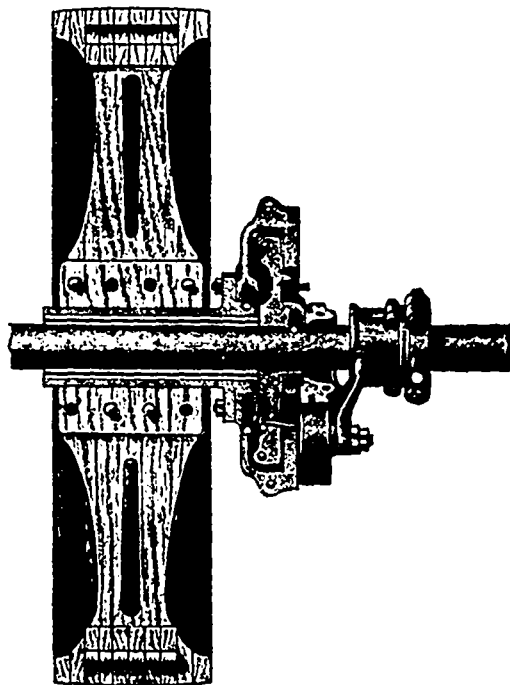
CLUTCH WITH IRON PULLEY.

The Friction Disc is made of iron with perforations therein, through which hard wood friction blocks are fastened, presenting two surfaces of end grain for frictional contact. This disc is part of the extended sleeve or portion of the clutch connected to the pulley, or whatever driving appliances may be used, and runs loose on the shaft where the clutch is located at the driven end of the transmission. The friction connection is made through two finished cast iron plates, one of which is keyed to the shaft, and which are thrown in contact with the wood filled disc by throwing in a sliding collar which works loose on the shaft, through the thrust of the collar actuating the toggle levers which operate four draw-bolts, forcing the friction plates to contact with the friction disc,—this connection operating the pulley or transmission wheel in conformity with the moving shaft. One of the main difficulties existing in various styles of clutches is the lack of clearance between the friction disc



CLUTCH WITH SPROCKET WHEEL.

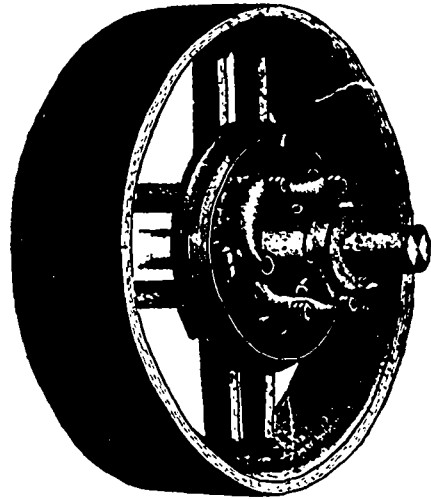
The Dodge Wood Split Pulley Co.,



SECTION OF CLUTCH AND PULLEY SHOWING EXTENDED SLEEVE.

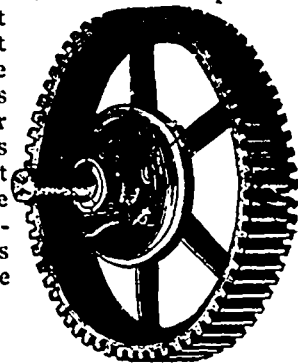
and plates; this trouble is entirely obviated in the Dodge Clutch, the clearance being large and instantaneous, actuated by powerful coil springs which separate the plates quickly upon a withdrawal movement on the sliding collar. Two levers are used with four points of contact on the plates, there being no loose or rattling joints; the levers are made solid in one piece and have carefully finished fulcrum points on the outer or loose friction plate.

The Dodge Wood Split Pulley Co.,

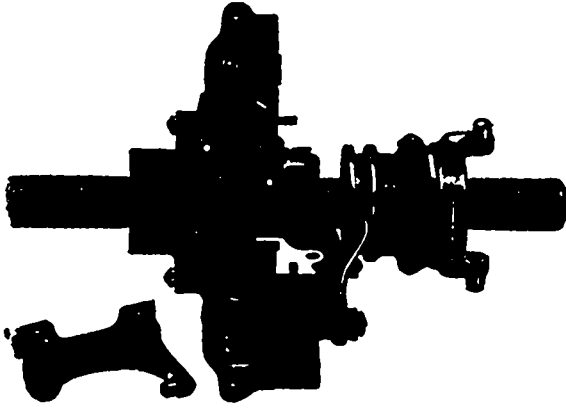


CLUTCH WITH WOOD PULLEY.

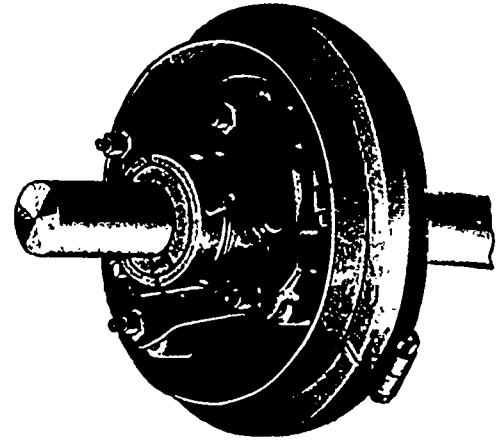
appreciating the trade demand for a simple, quick acting clutch, with all possible points of advantage, considered, have incorporated the Split or separable feature as being one of the most important and quickest of appreciation by consumers. The advantages in a split clutch are manifold, they are easier and quicker to adjust to shaft or repair, and effect quite a saving in time and labor. None of the shafting or other equipment need be disturbed in placing the clutch in position. When this point is fully understood and appreciated we bespeak more rapid change from the old tight and loose pulley ideas to the modern plan of machine driving. It is the expense of the Split Clutch as formerly made, as well as the trouble and expense involved in putting on solid clutches, that has kept many manufacturers from making the changes long ago. This clutch is put on the market at about the same price as any other first-class clutch, but having the split feature to its credit. The Dodge Split Clutch is particularly adapted to service with gears, sprockets and other connections, and the only necessary features of these appliances over the regular goods is the large bore necessary to fit the ex-



CLUTCH WITH GEAR.



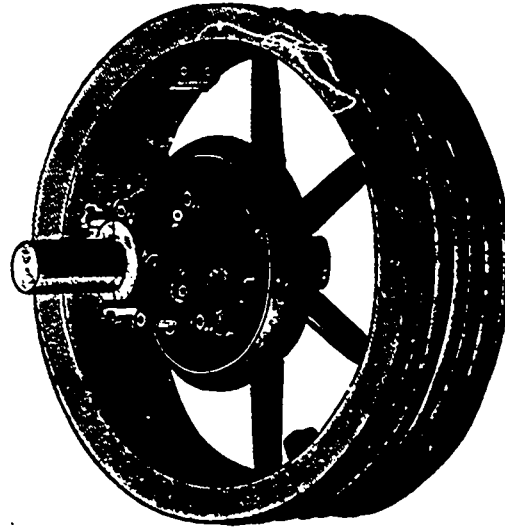
tended sleeve. This sleeve is separate from the friction disc and may be easily detached for repairs without handling any portion of the clutch mechanism. For ordinary service the sleeve is lined with genuine babbitt and fitted with compression grease cups to insure continuous efficient lubrication. The pulley is clamped over the sleeve and keyed securely. An improve-



ment of very great practical importance is the patented separable or detachable hub, which bears to the clutch, the same relation that the Dodge and Pillion bush bears to the pulley. It enables the manufacturers to carry finished clutches in stock to be furnished with hubs as ordered also from stock—or at most with delay of only a few hours. It also enables the owner to take a clutch on hand, and at the expense of a new hub use it in a shaft of different size or as a cut off coupling as he may desire.

Many patents have been taken out on the special features, and if the numerous favorable expressions of visiting mechanics and engineers at the Fair go for anything we feel safe in predicting a large demand for the Dodge Patent Split Clutch. Many shifting devices are shown, one is adjusted to the floor stands used for shaft supports, and another a plain geared apparatus mounted independently and operating through a rack and pinion.

Closely identified with the use of Dodge Company's Clutches are the Electrical Let Off and Tell Tale devices which are highly useful with Rope Transmission work. The first of these is the Let Off, highly important where several transmissions are taken off the same shaft.



In that case each transmission driver is provided with a friction clutch and weight sufficient to pull the clutch out when liberated. This weight is held in check by a latch

which is electrically controlled, by closing circuit at any one of a number of places distributed about the works according to convenience. The value of this electric control and facility for disengagement from the prime mover instantly can not be over estimated where the transmission is a long one and the driver machinery at a considerable distance from the prime mover.

The Tell Tale is arranged opposite the face of some wheel over which the rope passes and is designed to close electrical circuit with the Let Off if one is employed, or with an alarm bell, if by reason of any accident or long service any strand of the rope breaks, or the splice begins to draw out.

These valuable devices are manufactured by Dodge Wood Split Pulley Co., of Toronto. Office and show rooms, at 68 King St. West, and Works, Toronto Junction—Manufacturers of belt pulleys all kinds and sizes. Dodge patent system of rope transmission, clutches, couplings, etc., for all kinds of power. Catalogue on application. Correspondence solicited.

DODGE WOOD SPLIT PULLEY CO.,

.....SOLE MANUFACTURERS.....

Dodge Patent Wood Split Pulleys, . . .

. . . Clutches, Couplings, Rope Driving, &c.

Head Office---68 King Street West,

TORONTO, ONT.

McKeech's saw mill at Durham, Ont., together with a considerable quantity of lumber, was destroyed by fire August 27th. Loss about \$15,000.

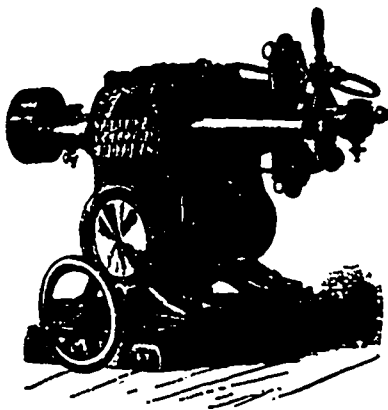
Among recent shipments by the Robb-Engineering Co., Amherst, N.S., are a 40 horse power Robb-Armstrong engine, a 40 horse power Monarch boiler, and a Perfection rotary saw mill to Messrs. John E. & G. Lake, Fortune Bay, Newfoundland.

The Brunette Saw Mill Co., Ltd., of this city, shipped to-day to Montreal, via C.P.R., a double carload of Douglas fir timber. Three of the largest pieces were of the following dimensions: 24x24x60, 24x30x54, 36x36x60, square on four edges, and the largest piece without a single knot. No larger timber has ever been shipped from British Columbia. The sticks are to be used in dredge building for the Montreal Harbor Commissioners. The Brunette Company, during the present week, have put in operation their new "King Timber Planer," weighing 27,000 pounds, recently built to their order by Messrs. E. & B. Holmes, of Buffalo, N.Y. This machine is capable of dressing timber up to 16x30 inches on four sides at one operation, and is claimed to be the largest self-contained four sided machine in Canada, and so far as can be learned, in America or elsewhere. It is faultless in construction and turns out perfect work. This planer will add materially to the company's shipments by rail, when purchasers in Ontario and Quebec realize that they can have accurately dressed timber at the same price as undressed, up to certain sizes, the saving in freight paying for the work. —New Westminster, B.C., Columbian.

The Steel Co. and Iron and Railway Co. have held their annual meetings and a resolution has been passed looking forward to amalgamation, which if effected will result in the erection of additional plant, the using of more Ferona pig iron and increasing the number of men to over 1,000.—New Glasgow, N.S., Enterprise.

The assignees of the Grant Locomotive Works, in Chicago, have obtained permission from the court, and have leased the works of the company to the Siemens & Halske Electric Co., and the latter concern will take immediate possession. This deal has been on ever since the big lumber fire in Chicago destroyed the works of the Siemens & Halske Co. It is a very good move for both companies, as it rids the Grant Co. of an idle plant and gives them a good tenant, and at the same time gives to the Siemens & Halske Co. one of the best equipped and most modern plants in the country. It is probable that the Wells & French Car Co., whose works were also burned down, will remove to the plant of the Grant Locomotive Works, and occupy it jointly with the Siemens & Halske Co. There is a rumor current, which, however, is at the present time no more than a rumor, to the effect that there is to be a consolidation of the Grant Locomotive Works, the Siemens & Halske Co. and the Wells & French Co., all of them to occupy the same plant, and be under the same business management. This arrangement would be a very good thing for the stockholders of the Grant Co., as it would settle their troubles, and put their business on a good basis again. It is quite possible that something will come of this scheme in the near future.—Iron Trade Review.

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If you require a Motor to drive your works, or a Dynamo to light your factory, we can supply the best and simplest in the market, satisfaction guaranteed. Our record is not equalled by any firm, large or small, in Canada.

Call or Write for particulars.

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VALVES and - Pipe :: Fittings

Write for Latest Prices.

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Cor. King and Victoria Sts. - TORONTO.

Black Sheet Iron, all sizes.
Sheet Steel, Ordinary & Dead Flat.
Russia Iron, Genuine and Imitation.

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We build Canoes of CEDAR, BUTTERNUT, BASSWOOD and other woods, for Paddling, Sailing, Racing, Fishing, Etc. Skiffs of all sizes.

STEAM LAUNCHES to carry six persons, from \$175 up.

... WRITE FOR CATALOGUE ...

During the coming winter the Hanlan Ferry Co., Toronto, will build three new steel double end ferry steamers to be added to their fleet of steamers plying on Toronto bay.

The Pembroke Milling Company, Pembroke, Ont., are applying for incorporation with a capital stock of \$75,000 to take over and operate the flour mills of W. B. McAllister at Pembroke.

The Montreal City Council have a scheme under consideration for the construction of an electric light plant alongside of the new garbage incinerator, and the surplus steam generated by it to be utilized in driving the electric plant. The Health Committee are of the opinion that the steam derived from this source will be sufficient to give power enough to supply the whole of St. Gabriel Ward and Point St. Charles with light. It is estimated that the scheme if carried into effect will be a saving of \$5,000 a year for lighting expenditure.

The land department of the Canadian Pacific Railway Co. at Winnipeg are undertaking a work which will be the means of transforming a dry waste of country along their line, in extent about 1,000,000 acres, into fertile farming district. Lying between Medicine Hat and Gleichen, on the C.P.R., there is a magnificent plateau, the only drawback to which is a lack of water supply. J. L. Douple, of the land department, has been engaged in taking levellings west of Medicine Hat, with a view to the possibility of taking the waters from the rear of Bow river and turning them over the plateau for irrigation purposes.

Tew & Marshall's large flour and grist mills near Plattsville, Ont., were destroyed by fire Aug. 22, loss about \$25,000.

The Whitney Electrical Instrument Company, of Penacook, N.H., and Sherbrooke, P.Q., Canada, reports business as excellent just now. Dr. A. H. Hoyt, electrician and general manager of the company was seen recently at the Penacook factory—which, by the way, is a little gem—and spoke with confidence and enthusiasm as to the future of the company. Dr. Hoyt will soon introduce to the trade his latest invention, which was designed for alternating current work. By actual tests it has been demonstrated that this new instrument can be used on both alternating and direct current. It is built in such a way as to utilize the forces of repulsion and attraction for its operation. Its construction is unique, and it is giving some remarkable tests. The first instrument built (a voltmeter) was put in circuit with an alternating current dynamo having a period of 266. This was gradually reduced to 50 cycles without any perceptible change in its readings. It was then put on a direct current circuit, and the readings were correct to within 1-10 of 1 per cent. The instrument when ready for the market will be built with a scale 12 inches in length, with reading sufficiently wide apart to enable a person to see it from any part of a large station. Dr. Hoyt is one of the most pleasant of gentlemen, combines with his inventive genius first-class business ability, and it is confidently predicted that a good and profitable business will result to the company under his capable management.—
Electrical World.

FOUNDRY ::=
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*Ceylon Plumbago Foundry Supplies,
Fire Brick, Fire Clay and
Moulding Sand.*

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Our Motto on EMERY WHEELS

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For an A NO. 1 Wheel

ALSO THE LARGEST and BEST LINE OF EMERY WHEEL MACHINERY in the U.S.
Catalogue furnished upon application.

The Springfield Emery Wheel Co. - - - Bridgeport, Conn.



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**Emery, Emery Wheels,
Grinding Machines, Polishes, Etc.**
Quick Process and Large Stock.

Special Inducements suited to our Stock and the Times

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Crucible Cast Steel Ropes for Hoisting. Inclines, Mines, Etc. **Siemens-Martin**
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Galvanized Ropes, for Derrick Stays, Ships Riggings, Etc.

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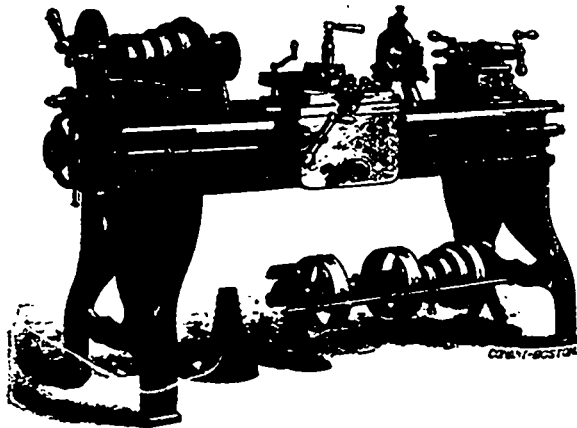
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Are now ready. Before purchasing elsewhere send for our New Catalogue, which contains the prices and description of the above instruments, and also a list and prices of other new instruments of our manufacture.

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The J. B. ARMSTRONG

—SPECIALTIES IN—

Fine Buggies, Carriages and Cutters,

....AT....

**TORONTO, LONDON, QUEBEC AND OTTAWA
EXHIBITIONS.**

J. B. ARMSTRONG MFG. CO. LTD.
GUELPH, CANADA.

The Great Northern Transit Co., at a recent meeting held at Colingwood, Ont., decided to build a new steamer to cost in the neighborhood of \$100,000, for the North Shore, Sault Ste Marie and Mackinac route. The company have not yet made any definite arrangements as to what kind of steamer they will build. The length of the keel will be in the neighborhood of two hundred and twenty-five feet, and the beam thirty-four feet. The speed to be attained is set at nineteen miles per hour.

The Bertram Engine Works Company, Toronto, have secured a contract to build two side-wheel steamers for the Ottawa Improvement Company. The hulls, which are to be of steel with wood covering up to the water line, will be built in Toronto and taken to Pembroke for completion of cabins, etc. The larger of the two boats will be 140 feet long, 43 feet over guards, 8 feet 4 inches deep, and 3 feet 3 inches draft. The engines for this boat will be compound, horizontal, 22 and 42 inches by 48 inches stroke, and two boilers of locomotive type, 19 feet long and 4 feet 10 inches diameter. The second boat, will be 120 feet long, 38 feet 4 inches over guards, 5 feet 4 inches deep and 2 feet draft.

The Unexpected Generally Happens.

Have your boiler inspected and insured, it pays to know that you are right.

Don't Trust to Luck. Will Your Boiler Stand the Pressure at its Weakest Point? Can you Judge it? Are the Safety Valves and Steam Gauges Right? It is your duty to take every precaution. Inspection makes you safe. Insurance indemnifies you against loss.



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The Largest Factory of the kind in the Dominion

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The Largest Radiator Manufacturers Under the British Flag

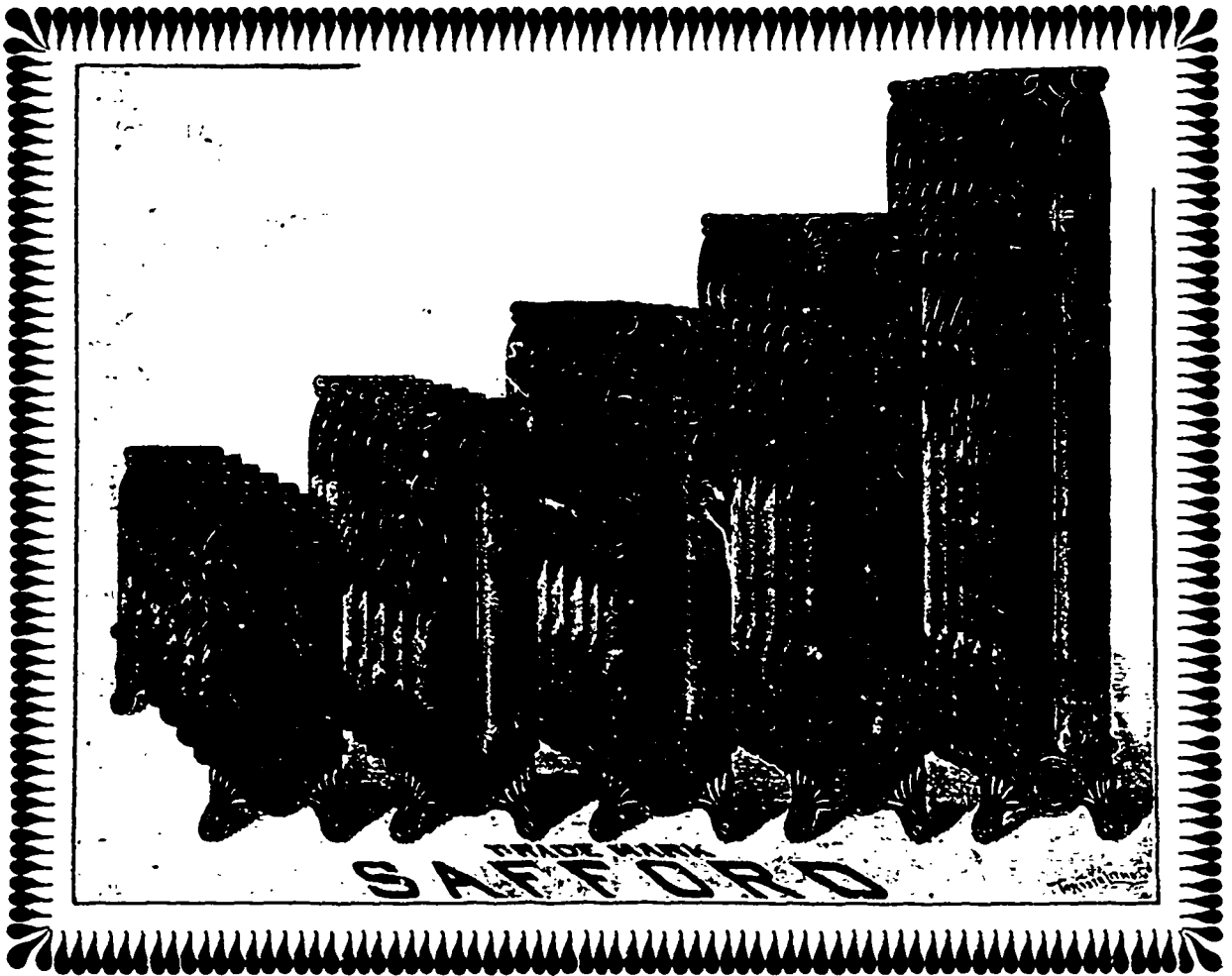
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For HOT WATER AND STEAM HEATING.

No Wrought Iron Bolts
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MOST EFFICIENT BEST CONSTRUCTION
ALL IRON TO IRON SCREWED JOINTS
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The Largest and Most Prominent Buildings in Canada are Heated with "Safford Radiators."

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....Made only by....

The **TORONTO RADIATOR MFG. CO., Ltd.**

....Branches....

MONTREAL . QUEBEC . ST. JOHN, N.B. . HAMILTON . WINNIPEG . VICTORIA, B.C.

Parto's flour and grist mill at Dorchester, Ont., was destroyed by fire Sept. 7.

Robert Patterson's planing mill at Hensall, Ont., was destroyed by fire Sept. 7, loss about \$7,000.

The large woolen mill of McKay & Brine, at Antigonish, N. S., was destroyed by fire Sept. 7, loss about \$20,000.

The Dominion Glass Company is being incorporated at Montreal, with a capital stock of \$100,000 to manufacture glassware.

The town of Sudbury, Ont., a few days ago passed two by-laws, one for the construction of waterworks to cost \$30,000, and the other for sewerage and electric light works to cost \$10,000.

The Kemp Mfg. Co., Toronto, have begun the manufacture of enameled ware, and are now fully prepared to supply all the demands of the trade for the articles which they are producing. This is the initial steps in an industry that cannot but prove to be of the greatest importance to Canada. Heretofore our dependence for enameled ware of fine quality has been entirely upon the United States; while at the same time the country has been flooded with goods of very inferior quality from both that country and Germany.

Monsieur Socrates A. Seferiades, of Smyrna, Asia Minor, writing on July 31st, from Constantinople, Turkey, to Mr. C. J. Agar, of The John Abell Engine and Machine Works Co., Toronto, says of the Compound Traction Engine built for him last year by Mr. John Abell and shipped to Smyrna:—"I tested the traction engine before the governor who was very much pleased and admired the inventive wit of it: New World's people." Mr. Seferiades says of Constantinople (re the late earthquakes): "We are under tents, nobody dare go to sleep in a stone house."

The Dominion Rubber Reclaiming Company, Montreal, is being incorporated with a capital stock of \$100,000 to manufacture rubber stock, etc.

Their agent at Callender, Ont., writes The John Abell Engine and Machine Works Co., Toronto, as follows about one of their Dedrick hay presses just sent there:—"Dear Sirs,—We got the hay press unloaded on the 23rd inst., set it up on the street and pressed a load of loose hay that was on the market for sale. It was a complete success. The hay was pressed very hard and solid. It takes the cake of any machine ever unloaded at this station, and won for itself the praise of all the onlookers. The men who bought it are well pleased."

A WORLD BEATER
SHULTZ & SWARTZ, **FRICTION**
 - GERMANY. - **BELT**
DRESSING

Guaranteed to increase driving power 25 per cent. Used by all the leading Manufacturers and Electric plants in Europe. One application will convince you that this is the greatest belt dressing on earth. Made up in bars from one to five pounds, at 25 cents per lb. Write for samples to

CASSIDY, BONNER & CO.
 Leather Belting Manufacturers, MONTREAL.
 SOLE AGENTS FOR THE DOMINION.

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Caledonian Iron Works, for BOILERS, - ENGINES, - PUMPS.
 Gearing, Hangers, Shafting, etc.

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Leather Belting...

Our "**STANDARD**" Belting is the **BEST** made in Canada and **SUPERIOR** to most imported..... **WRITE FOR PRICES**

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HENRY PORTER
 Oak Leather Tanner and Manufacturer of

PURE OAK TANNED
BELTING

Lace Leather, Goodyear Welting, Bag and Colored Shoe Leather, Carriage, Furniture and Patent Leather Oak, Sole, and Harness Leather.

434 to 442 Visitation St., MONTREAL, Que.

REDDAWAY'S PATENT



BREAKING STRAIN 6 IN. CAMEL HAIR BELT — 14,731 lbs
 .. **6 IN. DOUBLE OAK LEATHER — 7,520**

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Robt. & Sadler, MANUFACTURERS OF
Oak Tanned Leather Belting,
Montreal & Toronto.

We make BELTING FOR ALL KINDS OF WORK. When ordering state where BELTS ARE TO RUN.

The Temple Electric Co., Montreal, have given an order to the Lawrie Engine Co., for a new 300 h.p. Corliss engine.

The Southampton Lumber Co. is being incorporated at Southampton, Ont., with a capital stock of \$10,000 to manufacture lumber, laths, shingles, etc. Mr. A. F. Bowman, that town, is one of the incorporators.

The Chambers Electric Light and Power Co., Truro, N.S., are adding to their plant a 90 horse power Robb-Armstrong engine. This makes three of these engines purchased by them during the past two years.

The Toronto Public School Board have adopted the "Ideal" automatic school desk manufactured by the Office Specialty Manufacturing Co., Toronto, to be used in all the schools. The patent Ideal ink well furnished with this desk will win favor wherever used, as the saving of ink alone, it is claimed, will equal the cost in a single session.

A telegram from St. John, Newfoundland, states that a couple of American prospectors had opened an iron mine at Belle Isle, Conception Bay, that island meeting most encouraging results. The quantity of ore is very valuable, containing 54 per cent. iron. It is reported they are working in the interest of the Whitney syndicate which is operating the Cape Breton coal mines. It is also reported they have proposed to push operations on a large scale, the cheap water carriage of ore giving great advantage over railway transportation. Enough ore is visible to allow the mining of 250 tons daily for five years.

Readers of this journal who are interested in textile manufacturing industry, particularly in dye stuffs, etc., will be pleased to know that Mr. A. P. Mende, 14 Water Street, New York, has merged his business with a joint stock company under the name of Alex. P. Mende & Co., who will continue the business at that place. The incorporators and directors are: Alexander P. Mende and R. A. Welcke, of New York City, and Luther Shafer, of Rutherford. Mr. Mende will be the president and treasurer of the company. The corporate form has been taken on largely for the purpose of giving an interest in the business to Mr. Mende's long trusted and efficient assistants. Mr. Mende has been established under his own name since 1879 as a manufacturing chemist, making a special feature of fast colours and black dyes for direct printing and direct dyeing on cotton, wool, mixed fibres, leather, etc. Other specialties of his were: German finishing paste and warpdressing, merino softeners, carpet size, cotton softeners, belt dressing, sisal and hemp size, buckram size, shade cloth size, gum thickening for print works, envelope gums, etc. All of these goods are made and handled as before by the new company. For fourteen years past Mr. Mende has been representative in the United States of Jos. Eck & Sons, of Dusseldorf, Germany, builders of super and friction calendars and embossing machines for the paper, textile, leather, rubber and other industries. This agency, also, is continued by the new company. At the address already given, Alex. P. Mende & Co., occupy a spacious five-story building and carry a very large and complete stock of goods. They sell to the leading cotton, wool, silk and other textile manufacturers throughout Canada and the United States. There is no doubt but a material extension of the business will follow this adoption of the corporate form.

The Nova Scotia Gold Mines Co., Montague, N.S., have given the Jenckes Machine Co., Sherbrooke, Que., an order for a large winding engine.

The office Specialty Mfg. Co., Toronto, recently supplied the Standard Bank, Toronto, with their improved metal fillings and metal roller book shelf trucks, mounted on rubber tired wheels. These trucks are being used by banks all over the Dominion as they serve the triple purpose of a carrier, a reference counter and provide shelves in the vault during the time when not otherwise in use, occupying space that could not be otherwise utilized.

Messrs. Cowan & Co., engineers and machinists, and proprietors of the Galt Foundry, Galt, Ont., inform us that business with them is very brisk. Recent mention was made in these pages of some of the shipments of machinery by this concern, since which time they have made numerous similar shipments, included in which are:-

- To S. C. Zimmerman, Harrow, Ont., a patent moulding machine.
- George Scott, Mount Forest, Ont., planer and matcher.
- Zoelner Furniture Co., Mount Forest, Ont., a number of wood-working machines.
- Columbia Handle Co., Thamesville, Ont., a large band saw machine.
- The Pearce Co., Marmora, Ont., a planer and matcher.
- Hiram Morrison, Shawville, Que., steam engine, boiler, planer and matcher.
- John Arscott, Walkerton, Ont., a 60 h.p. boiler.
- S. Hadley Lumber Co., Chatham, Ont., have added to their well equipped plant a Cowan & Co. tenoring machine.
- A. A. Tuttle, Moncton, N.B., two combination sawing machines and a revolving bed planer.
- J. R. Fisher, Goderich, Ont., several wood-working machines.
- A. Rioux, Trois Pistoles, Que., steam engine and boiler, moulding machine and several small machines.
- Urquhart Bros., Courtenay, B.C., heavy planer and matcher.
- Cape Breton Foundry & Machine Co., Sydney, N.S., a 50 h.p. steam boiler.
- R. Richardson & Son, Bedford, N.S., a large band resawing machine.

E. T. Sibley, Lower Stewiacke, N.S., planer and matcher.
Rufus Harwick, Annapolis, N.S., a Cowan & Co. revolving bed planer and band saw machine.

G. W. Collar, Blenheim, Ont., a Cowan & Co. No. 6 planer and matcher.
Otto Higel, Toronto, double head moulding machine. An entirely new feature is embodied in this machine, which is especially adapted to manufacturing deep and heavy mouldings.

R. Richardson & Son, Bedford, N.S., have recently patented a new heavy planer and matcher which is being manufactured for them by Cowan & Co. This machine can be changed from matching to jointing, or vice versa, without stopping the machine; and it embodies many other valuable improvements all of which are secured by patents. The matching heads are of an entirely new design which is of great advantage in matching or jointing hard wood. Messrs. Cowan & Co. have the sole right to manufacture this machine in Canada.

S. C. Jamieson A. T. Higginson
R. C. JAMIESON & CO.
 MANUFACTURERS OF
Varnishes and Japans
 Importers of Oils, Paints, Colors, Turpentine, Shellacs,
 Methylated Spirits, Rosins, Glues, Gold Leaf, Bronze, Etc., Etc.
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WM. BARBER & BROS.
 GEORGETOWN - - - ONT.
 Manufacturers of **Book and Fine Papers**

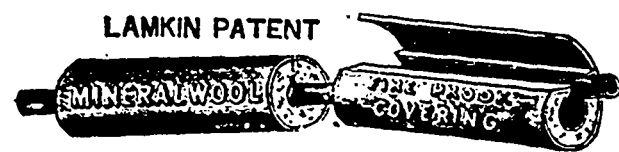
TINGLEY & STEWART MFG CO.
RUBBER STAMPS, SEALS,
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10 KING STREET WEST, Up-Stairs, TORONTO.

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Factory Telephones and Watchman's Clocks,
 Wr. to..... **LOWE & FARRELL,**
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FIRSTBROOK BROS.
Mnfrs of Dovetail and Packing Boxes
 Top-Pins, Side Blocks and Cross Arms. Wood Printers, Etc.
CIGAR BOXES, SHIPPING CASES.
TORONTO : : : ONT.

R. SPENCE & CO.
 BEAUFIELD FILEWORKS
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Manufacturers of
FILES and RASPS
 Recutting in all Branches



Steam Pipe and Boiler Coverings
ASBESTOS GOODS **STEAM PACKINGS**
COTTON WASTE **GASKETS, Etc., Etc.**
Largest and Best Assortment in Canada.

Canadian Mineral Wool Co., Ltd. =: 122 Bay St., Toronto.
TELEPHONE 2376.

Manning's flour mill at Balmoral, Man., was destroyed by fire August 5, loss \$8000.

The extensive flour mills of Messrs. Alex. Kelly & Co. at Brandon, Man., were destroyed by fire Aug. 17, loss about \$60,000.

The proposed bonus to secure a flour mill at Elkhorn, Man., has been carried by popular vote. It is expected the mill will now be erected at once.

A petition is in circulation in Montreal, which is being signed by the steamship owners and steamer agents of that city, and others, asking the Dominion Government to construct one or more dry docks in that city for the accommodation of such large ocean going steamers that may require docking, and which, because of their great size, cannot enter any of the docks now in use in that city.

The London Electric Co., London, Ont., are applying for incorporation with a capital stock of \$250,000, to manufacture electricity for commercial purposes in the city of London. Among the incorporators are Messrs. W. R. Brock, H. P. Dwight, Frederic Nicholls, Geo. A. Cox, Hugh Ryan, Robert Jaffray, and J. K. Kerr, all of Toronto, and M. J. Kent, C. B. Hunt, Edmund Meredith and C. R. Cameron, all of London.

The North West Shoe Company, Montreal, are applying for incorporation with a capital stock of \$40,000 to manufacture boots and shoes.

The Fleming wood and lumber mills near Maitland, Ont., were destroyed by fire Aug. 23, loss about \$15,000. The industry was started about a year ago, and was the only one of its kind in Canada. It sawed and split cordwood into stove lengths and dry-killed the wood.

Mr. John Bogart, of New York, consulting engineer of the Cataract Construction Co., and of the Niagara Falls Power Co., and Mr. F. S. Lewis, of Philadelphia, General Manager of the Pennsylvania and Northwestern Railroad, returned a few days ago from the Kamistiquia river which flows into Thunder bay in Lake Superior, in the province of Ontario. The object of the visit was to look over the location of the Kakabeka falls, with the idea of building a large pulp and paper mill, a larger one, in fact, than any now in Canada. Mr. Bogart found the falls to be 40 feet wide and 125 feet high and suitable to develop a remarkable water power. The region abounds in spruce and other woods. The parties who are back of this scheme are from Philadelphia, New York and Bangor, Maine. It is the purpose to build a million dollar mill for the manufacture of paper for shipment to the English market.

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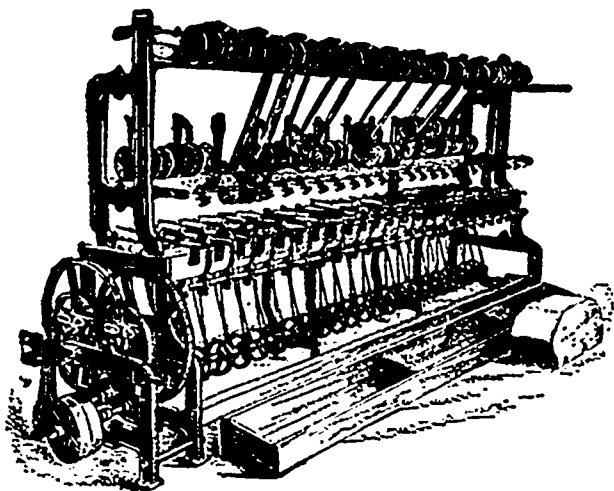
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William Dunbar's shingle and saw mill at Stilling's Falls, Ont., was destroyed by fire Aug. 17., loss about \$2,500.

The Union Card Co., of Montreal, are seeking incorporation with a capital stock of \$100,000 to manufacture card board, playing cards, fancy paper, etc.

The grain elevator of the Northern Elevator Co. at Winnipeg, Man., was destroyed by fire August 17th, together with its contents of grain, loss about \$10,000.

A joint stock company is being formed in Hamilton, Ont., in which Mr. George Schnabel is interested, the capital stock of which is to be \$100,000, to establish a beer brewery.

The Canada Engraving and Lithographing Co., Montreal, is being incorporated with a capital stock of \$150,000 to conduct a business indicated by the name. Mr. J. H. Burland is one of the incorporators.

The Canadian Oil Co. are rebuilding the burned out works at Sarnia on a large scale—double the former capacity. The work of rebuilding is being pushed day and night, with as large a force of men as can be worked to advantage. In forty days it is expected that the new works will be completed.

Fire in the trunk factory of Messrs. Lauder & Co., Toronto, on Aug. 27, did damage to the extent of about \$1,500.

The company which is developing water power at Rat Portage, Man., for manufacturing and other purposes, will be ready to supply Winnipeg with electric power within the next 12 months. The scheme is now well advanced, and an offer to furnish that city 5,000 horse-power will be submitted to the Council. The power will come from Rat Portage, a distance of 150 miles over electric wires.

Rhodes, Curry & Co., of Amherst, N. S., are now constructing a number of buildings at Glace Bay for the Dominion Coal Co. These include, a machine, work, and locomotive shop, contract \$12,000; general offices including bank offices for Union Bank of Halifax \$12,000; four official houses, \$3,000 each; a warehouse, 105x30, \$3,000; oil house, brick, 20x40, \$1,500; a railway station \$3,500. They have also under way a hotel at Old Bridgeport \$5,000; a railway station at Bridgeport \$2,000; and fifty houses at Old Bridgeport contracted for two months ago and now being moved into position. These houses are for the miners and cost about \$750 each.—Moncton, N. B., Times.

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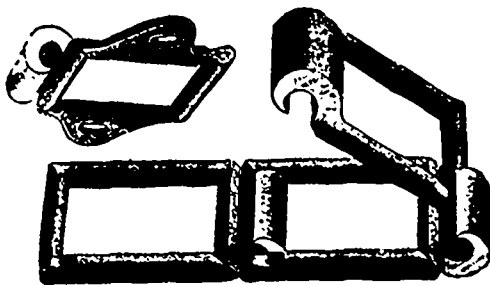
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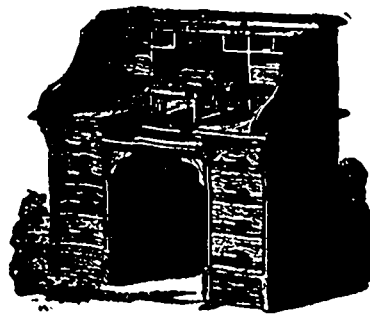
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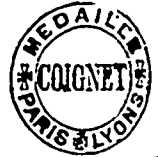
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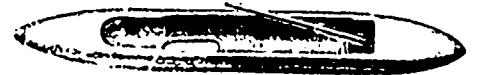
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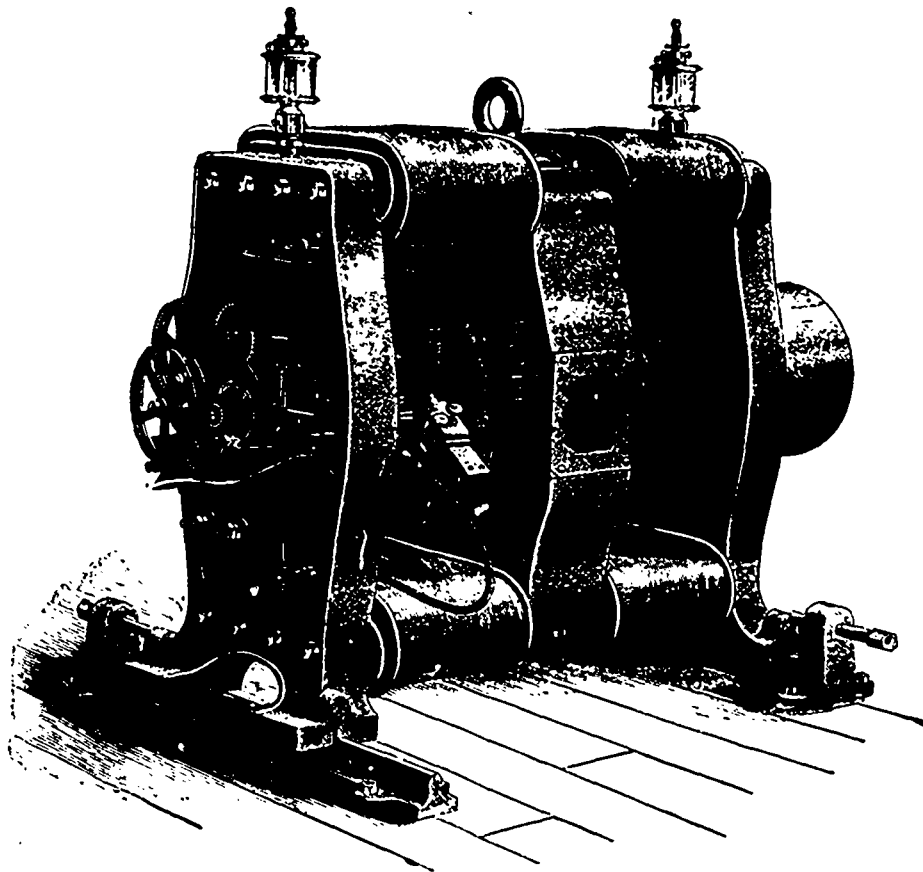
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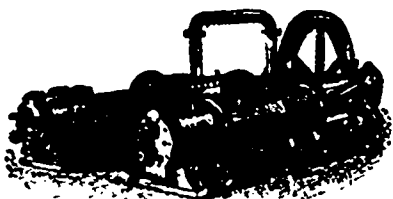
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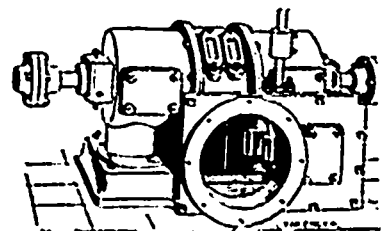
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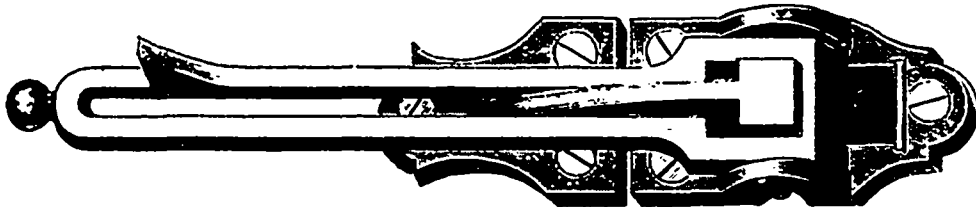
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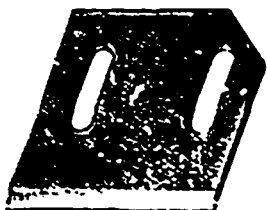
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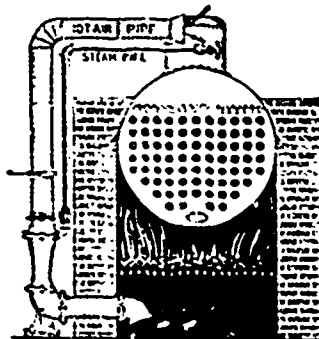
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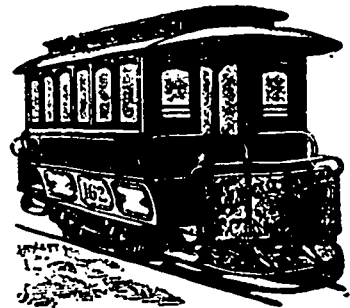
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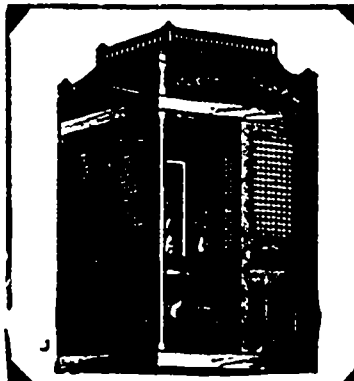
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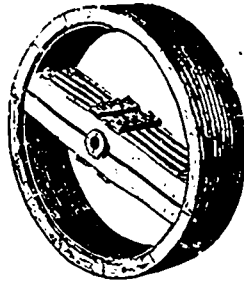
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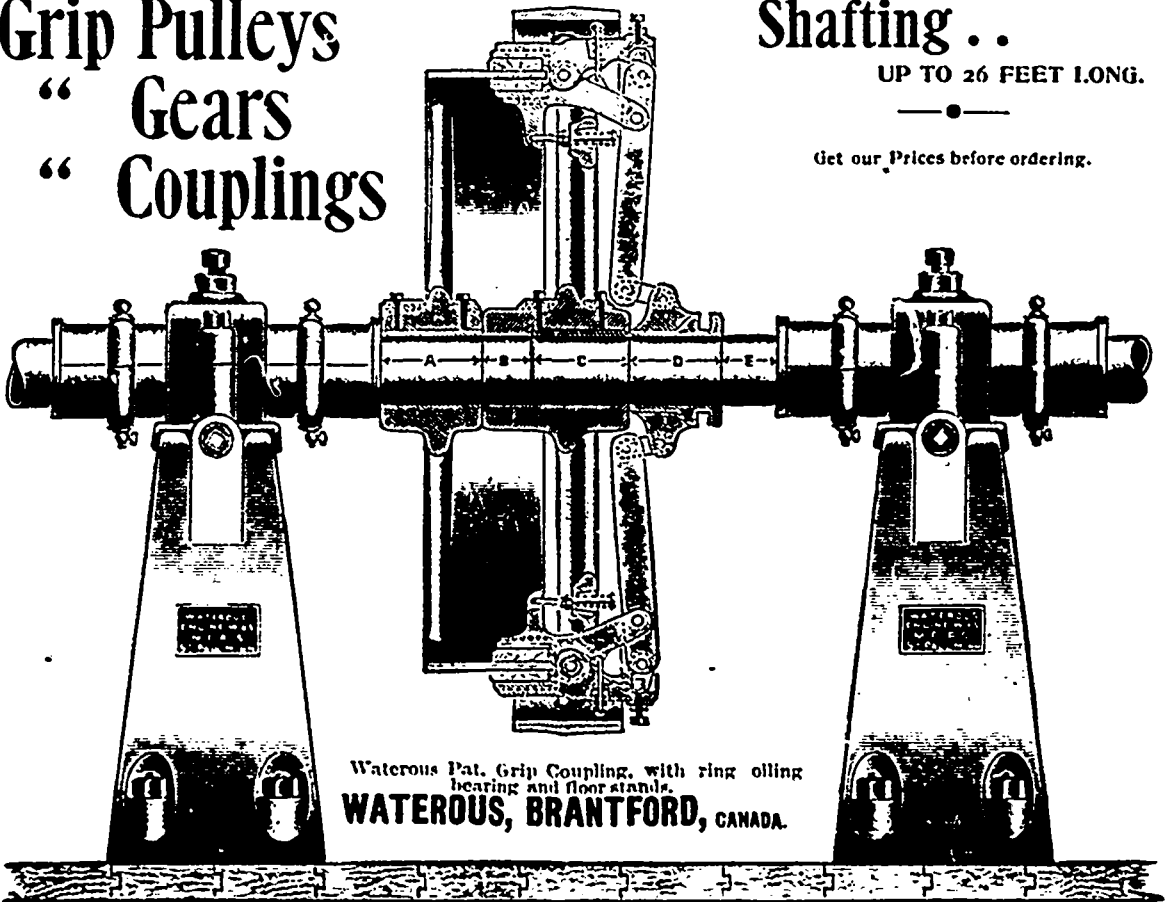
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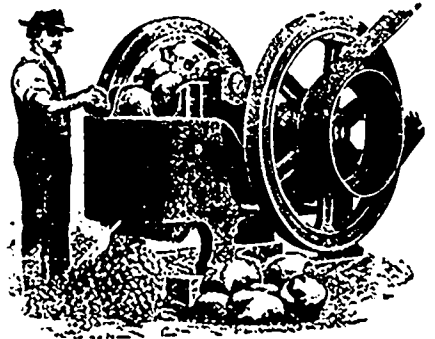
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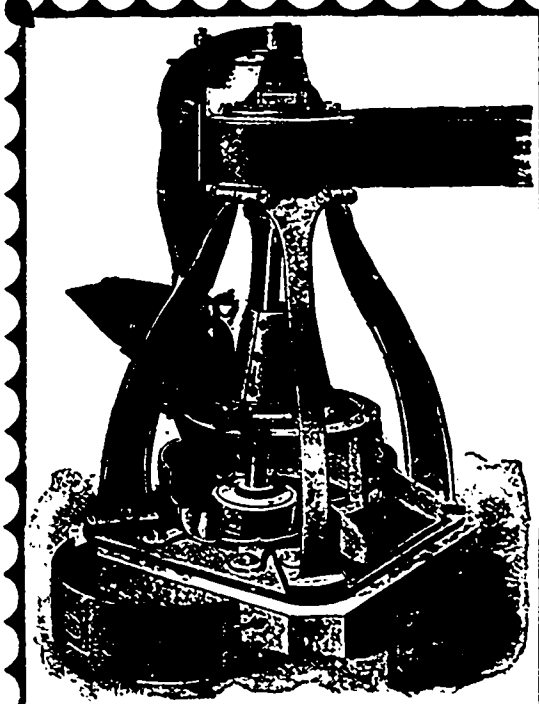
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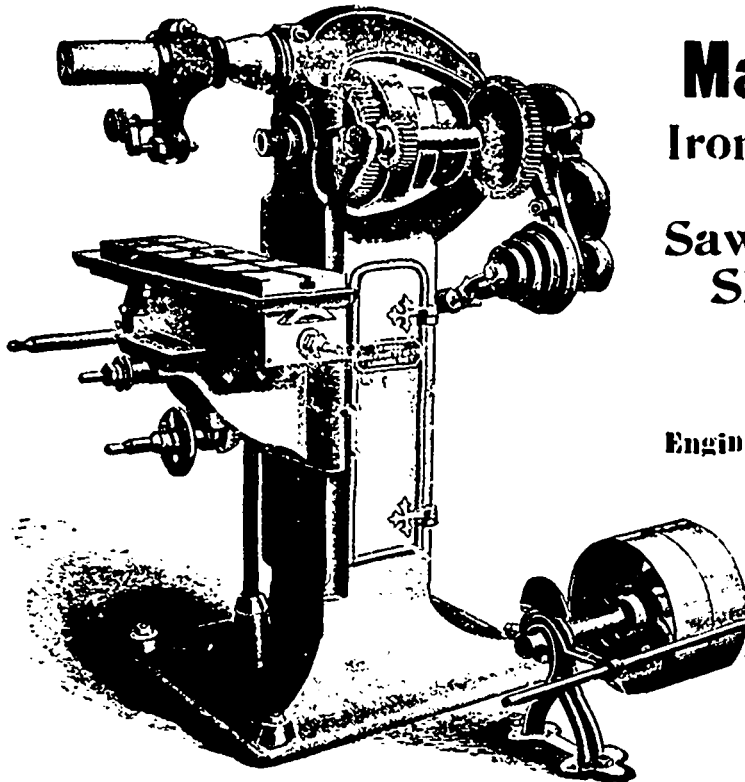
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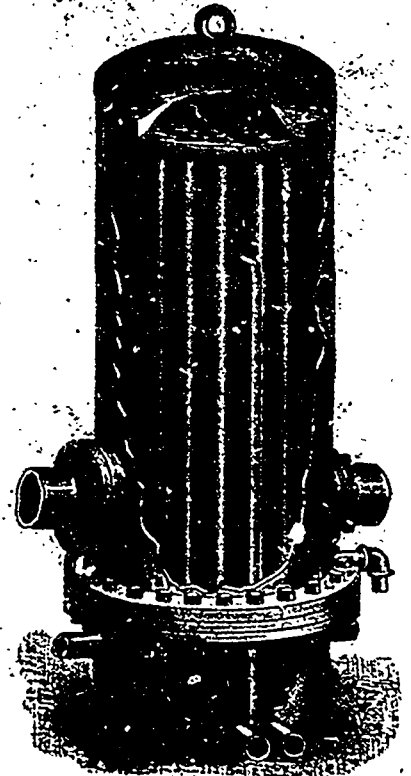
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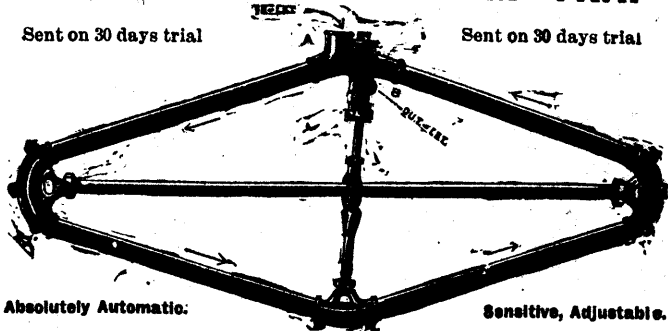
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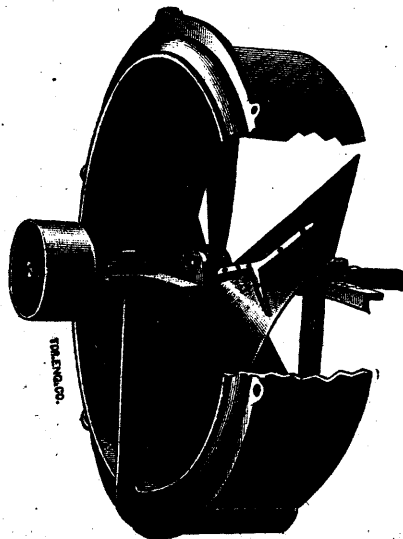
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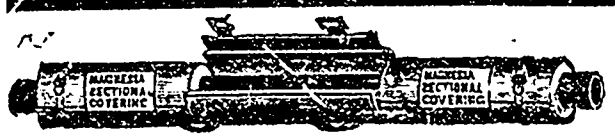
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