

# CALENDAR FOR 1902.

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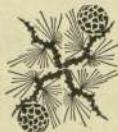
## DOMINION DIARY

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# DAILY JOURNAL

... FOR ...

1902



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# STERLING EXCHANGE

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*For Customs House purposes Sterling Exchange is rendered into Canadian Money at  $9\frac{1}{2}$  per cent. Advance.  
This is called the Par of Exchange. The following Table will give the desired results:—*

STERLING EXCHANGE, INTO {			EXCHANGE $9\frac{1}{2}$ % PREMIUM.						DOMINION MONEY.			
£	DOLLARS.	£	DOLLARS.	s. d.	DOLLS.	s. d.	DOLLS.	s. d.	DOLLS.	s. d.	DOLLS.	
1	4.86	66	7	51	248.20	00	0	1	0.02.0	1.23.7	10.0	2.43.3
2	9.73	33	3	52	253.06	66	7	2	0.04.1	1.25.7	1	2.45.4
3	14.60	00	0	53	257.93	33	3	3	0.06.1	1.27.8	2	2.47.4
4	19.46	66	7	54	262.80	00	0	4	0.08.1	1.29.8	3	2.49.4
5	24.33	33	3	55	267.66	66	7	5	0.10.1	1.31.8	4	2.51.4
6	29.20	00	0	56	272.53	33	3	6	0.12.2	1.33.8	5	2.53.5
7	34.06	66	7	57	277.40	00	0	7	0.14.2	1.35.9	6	2.55.5
8	38.93	33	3	58	282.26	66	7	9	0.16.2	1.37.9	7	2.57.5
9	43.80	00	0	59	287.13	33	3	10	0.20.3	1.39.9	8	2.59.6
10	48.66	66	7	60	292.00	00	0	11	0.22.3	1.41.9	9	2.61.6
								11	0.22.3	1.44.0	10	2.63.6
									11	0.22.3	11	2.65.6
11	53.53	33	3	61	296.86	66	7	1	0.24.3	1.46.0	11.0	2.67.7
12	58.40	00	0	62	301.73	33	3	1	0.26.4	1.48.0	1	2.69.7
13	63.26	66	7	63	306.60	00	0	2	0.28.4	1.50.1	2	2.71.7
14	68.13	33	3	64	311.46	66	7	3	0.30.4	1.52.1	3	2.73.8
15	73.00	00	0	65	316.33	33	3	4	0.32.4	1.54.1	4	2.75.8
16	77.86	66	7	66	321.20	00	0	5	0.34.5	1.56.1	5	2.77.8
17	82.73	33	3	67	326.06	66	7	6	0.36.5	1.58.2	6	2.79.8
18	87.60	00	0	68	330.93	33	3	7	0.38.5	1.60.2	7	2.81.9
19	92.46	66	7	69	335.80	00	0	8	0.40.6	1.62.2	8	2.83.9
20	97.33	33	3	70	340.66	66	7	9	0.42.6	1.64.3	9	2.85.9
								10	0.44.6	1.66.3	10	2.87.9
								11	0.46.6	1.68.3	11	2.90.0

<b>21</b>	102.20	00	<b>0</b>	<b>71</b>	345.53	33	3	<b>2.0</b>	0.487	<b>1.70</b>	1.70.3	<b>2.92</b>	<b>17.0</b>	4.137
<b>22</b>	107.06	66	7	<b>72</b>	350.40	00	0	<b>2.0</b>	0.507	<b>1.72</b>	1.72.4	<b>2.94</b>	<b>17.1</b>	4.157
<b>23</b>	111.93	33	3	<b>73</b>	355.26	66	7	<b>2.0</b>	0.527	<b>1.74</b>	1.74.5	<b>2.96</b>	<b>12.0</b>	4.177
<b>24</b>	116.80	00	0	<b>74</b>	360.13	33	3	<b>3.0</b>	0.548	<b>1.76</b>	1.76.4	<b>2.98</b>	<b>1.1</b>	4.198
<b>25</b>	121.66	66	7	<b>75</b>	365.00	00	0	<b>4.0</b>	0.568	<b>1.78</b>	1.78.4	<b>3.00</b>	<b>1.1</b>	4.218
<b>26</b>	126.53	33	3	<b>76</b>	369.86	66	7	<b>6.0</b>	0.608	<b>1.80</b>	1.80.5	<b>3.02</b>	<b>1.1</b>	4.238
<b>27</b>	131.40	00	0	<b>77</b>	374.73	33	3	<b>8.0</b>	0.629	<b>1.84</b>	1.84.5	<b>3.04</b>	<b>1.1</b>	4.258
<b>28</b>	136.26	66	7	<b>78</b>	379.60	00	0	<b>9.0</b>	0.649	<b>1.86</b>	1.86.6	<b>3.06</b>	<b>1.1</b>	4.279
<b>29</b>	141.13	33	3	<b>79</b>	384.46	66	7	<b>10.0</b>	0.669	<b>1.88</b>	1.88.6	<b>3.08</b>	<b>1.1</b>	4.299
<b>30</b>	146.00	00	0	<b>80</b>	389.33	33	3	<b>11.0</b>	0.710	<b>1.92</b>	1.92.6	<b>3.18</b>	<b>1.1</b>	4.309
<b>31</b>	150.86	66	7	<b>81</b>	394.20	00	0	<b>3.0</b>	0.730	<b>1.94</b>	1.94.7	<b>3.20</b>	<b>1.1</b>	4.380
<b>32</b>	155.73	33	3	<b>82</b>	399.06	66	7	<b>1.1</b>	0.750	<b>1.96</b>	1.96.7	<b>3.22</b>	<b>1.1</b>	4.400
<b>33</b>	160.60	00	0	<b>83</b>	403.93	33	3	<b>2.0</b>	0.771	<b>1.98</b>	1.98.7	<b>3.24</b>	<b>1.1</b>	4.421
<b>34</b>	165.46	66	7	<b>84</b>	408.80	00	0	<b>3.0</b>	0.791	<b>2.00</b>	2.02.8	<b>3.26</b>	<b>1.1</b>	4.441
<b>35</b>	170.33	33	3	<b>85</b>	413.66	66	7	<b>4.0</b>	0.811	<b>2.02</b>	2.04.8	<b>3.28</b>	<b>1.1</b>	4.461
<b>36</b>	175.20	00	0	<b>86</b>	418.53	33	3	<b>6.0</b>	0.852	<b>2.04</b>	2.06.8	<b>3.30</b>	<b>1.1</b>	4.502
<b>37</b>	180.06	66	7	<b>87</b>	423.40	00	0	<b>7.0</b>	0.872	<b>2.06</b>	2.08.9	<b>3.32</b>	<b>1.1</b>	4.522
<b>38</b>	184.93	33	3	<b>88</b>	428.26	66	7	<b>8.0</b>	0.892	<b>2.08</b>	2.10.9	<b>3.34</b>	<b>1.1</b>	4.542
<b>39</b>	189.80	00	0	<b>89</b>	433.13	33	3	<b>9.0</b>	0.913	<b>2.10</b>	2.12.9	<b>3.36</b>	<b>1.1</b>	4.563
<b>40</b>	194.66	66	7	<b>90</b>	438.00	00	0	<b>10.0</b>	0.933	<b>2.12</b>	2.14.9	<b>3.38</b>	<b>1.1</b>	4.583
<b>41</b>	199.53	33	3	<b>91</b>	442.86	66	7	<b>11.0</b>	0.953	<b>2.14</b>	2.17.0	<b>3.40</b>	<b>1.1</b>	4.603
<b>42</b>	204.40	00	0	<b>92</b>	447.73	33	3	<b>4.0</b>	0.973	<b>2.16</b>	2.21.0	<b>3.42</b>	<b>1.1</b>	4.623
<b>43</b>	209.26	66	7	<b>93</b>	452.60	00	0	<b>5.0</b>	0.994	<b>2.18</b>	2.23.1	<b>3.44</b>	<b>1.1</b>	4.644
<b>44</b>	214.13	33	3	<b>94</b>	457.46	66	7	<b>6.0</b>	1.014	<b>2.20</b>	2.25.1	<b>3.46</b>	<b>1.1</b>	4.664
<b>45</b>	219.00	00	0	<b>95</b>	462.33	33	3	<b>7.0</b>	1.034	<b>2.22</b>	2.27.1	<b>3.48</b>	<b>1.1</b>	4.684
<b>46</b>	223.86	66	7	<b>96</b>	467.20	00	0	<b>8.0</b>	1.054	<b>2.24</b>	2.29.1	<b>3.50</b>	<b>1.1</b>	4.704
<b>47</b>	228.73	33	3	<b>97</b>	472.06	66	7	<b>9.0</b>	1.075	<b>2.26</b>	2.31.2	<b>3.52</b>	<b>1.1</b>	4.725
<b>48</b>	233.60	00	0	<b>98</b>	476.93	33	3	<b>10.0</b>	1.116	<b>2.28</b>	2.33.2	<b>3.54</b>	<b>1.1</b>	4.745
<b>49</b>	238.46	66	7	<b>99</b>	481.80	00	0	<b>11.0</b>	1.176	<b>2.30</b>	2.35.2	<b>3.56</b>	<b>1.1</b>	4.765
<b>50</b>	243.33	33	3	<b>100</b>	486.66	66	7	<b>12.0</b>	1.196	<b>2.32</b>	2.37.3	<b>3.58</b>	<b>1.1</b>	4.786

**LEGAL WEIGHTS AND MEASURES IN CANADA**

The legal weights and measures of Canada are the Imperial yard, Imperial pound avoirdupois, Imperial gallon (of 277.2834 cubic inches), and the Imperial bushel. The Imperial gallon is equal to 4.5174 litres, while the wine gallon, used in the United States, is equal to 3.785 litres.

By Act 42nd Vic. (1879), Chap. 16 (amended by Chap. 30, Acts of 1889), it is provided: That in contracts for sale and delivery of any of the undermentioned articles, the bushel should be determined by weighing, unless a bushel measure be specially agreed upon, the weight equivalent to a bushel being as follows:—

Wheat, 60 lbs. Indian Corn, 56 lbs. Rye, 56 lbs. Pease, 60 lbs. Barley, 48 lbs. Malt, 36 lbs. Oats, 34 lbs.

\*Changed from 60 to 56 lbs. by Act of Parliament, 1898.  
†Changed from 60 to 56 lbs. by Act of Parliament, 1898.  
‡Added by Act of 1898.

By the same Act, the British hundredweight of 112 pounds and the ton of 2,400 pounds were abolished, and the hundredweight was declared to be 100 pounds, and the ton 2,000 pounds avoirdupois, thus assimilating the weights of Canada and the United States.

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# CANADIAN TARIFF OF CUSTOMS

## MEANING OF TERMS USED.

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

The initials "n. e. s." represent and have the meaning of the words "not elsewhere specified";—

The initials "n. o. p." represent and have the meaning of the words "not otherwise provided for";—

The expression "gallon" means an imperial gallon;—

The expression "ton" means two thousand pounds avoirdupois;

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 0.915 as compared with that of distilled water at the same temperature;

The expression "guage," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs's standard gauge;

The expression "in diameter," when applied to tubing, means the actual inside diameter;

The expression "sheet," when applied to metals means a sheet or plate not exceeding three-sixteenths of an inch in thickness;

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

## FISH FROM UNITED STATES AND NEWFOUNDLAND.

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 Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

## EXPORT OF GAME PROHIBITED.

The export of wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcass or parts thereof, is hereby declared unlawful and prohibited, and any person engaged in attempting to export any such article shall for each 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,

## PENALTY FOR HAVING BLANK INVOICE WITH CERTIFICATE OF CORRECTNESS.

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.

## AFFIDAVIT OF IMPORTER CLAIMING LOWER RATE OF DUTY ON CERTAIN GOODS.

With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purpose 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, or before a notary public or a commissioner for taking affidavits:—  
I, (name of import) 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.

## BRITISH PREFERENTIAL TARIFF.

On and after the 1st day of August, 1808, section 17 of the said Act shall be repealed, and the following shall be substituted therefor:—

"Articles which are the growth, produce or manufacture of any of the following countries may, when imported direct into Canada from any of such countries, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff set forth in Schedule D to this Act:—(a) The United Kingdom; (b) The British colony of Bermuda; (c) The British colonies, commonly called the British West Indies, including the following: the Bahamas, Jamaica, Turks and Caicos Islands, the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands), the Windward Islands (Grenada, St. Lucia, Barbados, Trinidad, and Tobago); (d) British Guiana; (e) Any other British colony or dependency, or any other country or colony which is a party to an ad valorem duty, or possession.

Deer when shot for sport, under license, may be exported under regulations of the Customs Department for, in which they contain goods subject to an ad valorem duty or a specific and ad valorem duty, or possession.

Deer when shot for sport, under license, may be exported under regulations of the Customs Department.

*Regulations respecting the export of "Home-killed Deer."*

Any person who wishes to export any carcass or parts thereof of deer raised, or bred upon his own land, or upon lands owned by a company, or association of persons of which he is a member, shall make affidavit upon the face of the export entry to the effect that the deer, the carcass or parts whereof is so entered for exportation, was raised, or bred upon his own lands or upon lands owned, or held by a company or association of persons of which he is a member, describing the location of such lands, and naming the association or company holding the same.

**DUTIES ON MOLASSES AND SYRUPS.**

Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong, with reference to the duty chargeable thereon shall be made by the controller of customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups, and the decision of any officer (to whom is so assigned) the testing of such

for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be charged with the same rate of *ad valorem* duty as is to the value of the packages may be included in the value of such goods;

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

Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods imported empty or separate from their contents;

Packages (inside or outside) containing free goods such a nature that their destruction is necessary in order to release the goods.

ential tariff herein referred to is to such colony or possession.

Provided, however, that manufactured articles to be admitted under such preferential tariff shall be *bona fide* the manufactures of a country or countries entitled to the benefits of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labour of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final.

"Raw sugar, including all sugar described in item 436 of Schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff.

"The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under clause (d) of subsection 1 of this section.

"The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section.

## THE FRENCH TREATY

(Circular from the Customs Department, dated 14th October, 1895.)

I beg to send herewith, for your information and guidance, text of a proclamation by the Governor in Council, dated the 10th day of October, 1895, declaring the provisions of the French Treaty Act in force on, from and after the 14th October, 1895.

You are hereby advised that the said Act provides as follows:—

"Wines, sparkling and non-sparkling, common soaps, savons de Marseille (Castile soaps) and nuts, almonds, prunes and plums of French origin entering Canada shall enjoy the following advantages:

1. Non-sparkling wines gauging 15 degrees by the centesimal alcoholometer or less, or according to the Canadian system of testing, containing 26 per cent, or less of alcohol, and all sparkling wines shall be exempted from the surtaxe or *ad valorem* duty of 30 per cent.

2. The present duty charged on common soaps, savons de Marseille (Castile soaps) shall be reduced by one-half.

3. The present duty charged on nuts, almonds, prunes and plums shall be reduced by one-third.

The following articles of Canadian origin imported direct from that country accompanied by certificates of origin shall receive the advantage of the minimum tariff on entering France, Algeria or the French colonies:—

Canned meats.  
Condensed milk, pure.  
Fresh water fish, salts.  
Fish preserved in their natural form.  
Lobsters and crayfish preserved in their natural form.  
Apples and pears, fresh, dried or pressed.  
Fruits preserved, others.

Building timber in rough or sawn.  
Wood pavement.  
Staves.  
Wood pulp (cellulose).  
Extract of chestnut and other tanning extracts.  
Common paper, machine-made.  
Prepared skins, others, whole.  
Boots and shoes.  
Furniture of common wood.  
Furniture other than chairs, of solid wood, common.  
Flooring in pine or soft wood.  
Wooden sea-going ships.

It is understood that the advantage of any reduction of duty granted to any other power on any of the articles enumerated above shall be extended fully to Canada.

Your attention is also directed to the following provisions of "An Act respecting Commercial Treaties affecting Canada," Chap. 3, ss. 58—59 Vict., viz.:—

"1. So soon as *The French Treaty Act*, 1894, chapter two of the Statutes of 1894, is brought into force by proclamation of the Governor General, the advantages mentioned above shall be extended to the following powers granted to France by the treaty with that power mentioned in the said Act, with respect to its commerce with Canada, shall extend to any and every other foreign power which by reason of the operation of such treaty is, under the provisions of a treaty with Great Britain, entitled, in whole or in part, to the same or to

the like advantages with respect to its commerce with Canada, to the extent to which in manner aforesaid such other foreign power is entitled thereto, and such advantages shall continue to so extend to such other foreign power so long as the said Act remains in force, or until the right of such other foreign power to such advantages under its treaty with Great Britain is sooner determined.

3. The advantages so granted to France by the said treaty shall extend also to Great Britain, and to the several British colonies and possessions with respect to their commerce with Canada, so long as France continues to be entitled to such advantages; and during the period for which France is so entitled to such advantages, all laws inconsistent with the enjoyment thereof by Great Britain and such British colonies and possessions shall be suspended to the extent to which they are so inconsistent.

The Foreign Powers entitled to the same advantages under the provisions of the said Act, as are granted to France by the Treaty in question, with respect to its commerce with Canada, are:—Argentine Republic, Germany (Zollverein), Austria, Hungary, Muscat, Belgium, Russia, Bolivia, Salvador, Chili, Sweden, Norway, Columbia, Spain, Costa Rica.

Satisfactory proof of the origin of the goods in question shall be furnished to the collector at the time of entry.

# CANADIAN TARIFF OF CUSTOMS.

## REVISED AND CORRECTED TO LATEST DATE.

<b>Absinthe</b> , \$2.40 per Imp. Gal. Acetate of Lime.....20	<b>B</b> c. ad val. subjects dying abroad, but domestic in Canada.....Free
Acetate and Nitrate of Lead, not ground.....Free	
Acid, Acetic Acid and Pyroglyc- ous, n.e.s., & vinegar, a specific duty of fifteen cents for each gallon of any strength not ex- ceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents.	Apples, dried.....25
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 a manner as is established by the Gover- nor in council.	Apple trees of all kinds.....3c. each
<b>A</b> cid, Acetic Acid crude, and Pyroglycous crude, of any strength not exceeding thirty per cent.....25	Artist color boxes Japanned.....Free
Acid, Muriatic and Nitric, and all mixed acids.....20	Arms, including Muskets, Rifles and other fire arms, n.e.s.....30
Acid, Oxalic and Boracic.....Free	Army and Navy and Canadian Military Arms, Clothing, Mus- tary Stores and Munition of War.....
Acid, Phosphate, n.o.p.....25	Arrowroot.....20
Acid, Subphoric.....25	Artificial Flowers.....25
Acid, Tartaric, in crystals.....Free	Artificial Linhs.....Free
Acid, Tannic.....20	Arsenic.....Free
Acids, other acids n.e.s.....20	Arsenite of Aroline.....Free
Aconite Root.....Free	Articles for the use of Governor- General.....Free
Advertising and printed matter, viz.—Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals ; illustrated price books, catalogues and price lists ; advertising aniamcs and calendars ; patent medi- cine or other advertising cir- culars, fly sheets or pamphlets ; advertising chronos, chrono- types, oleographs or like work produced by any process other than having any advertisement or advertising matter printed, lithographed or stamped there- on, or attached thereto, includ- ing advertising bills, folders, and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., 15 cts. per lb.	Boots and Shoes, Rubber .....25
<b>A</b> labaster, Spar, Terra Cotta or Composition Ornaments.....35	Boots and Shoe Counters, made from Leather Board.....25
Alg. Bear and Porpoise, in Bottles (6 q. or 12 p. to Imp. gal.) 240.	Boot, Shoe and Stay Laces, of any material.....38
	Botanical Specimens.....Free
	Borax, ground or unground, in bulk of not less than twenty- five pounds only.....Free
	Box Wood Rules.....25
	Brads, old, scrap, and in sheets or plates, not polished.....Free
	Brass bars in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmamu- factured.....20
	Brass, drawn, plain and fancy tubing not bent or otherwise manufactured, in lengths not less than six feet.....Free
	Braces or Suspenders and metal parts thereof.....35
	Braids of all kinds.....35
	Bran, Mill Feed.....20
	Brass, drawn, plain and fancy tubing not bent or otherwise manufactured, in lengths not less than six feet in length, unmamu- factured.....35
	Brass Clips, being rough banks, for the manufacture of brass and paper shells and cartridges for use in their own factor- ies.....10
	Brass Wire, plain.....Free
	Brass, rings of iron or steel, run- ners, rings, caps, notches, fer- rules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for um- brellas, etc., imported by manu- facturers of umbrellas, para- sols and sunshades for use in their factories in the manufac- ture of umbrellas, etc., only.....Free
	Brass Pumps.....30
	Brass, twisted Brass, Copper, Zinc, Iron or Steel Wire, when imported by manufacturers of boots and shoes for use in their factories.....Free
	Brass, in strips, for printers' re- rules, not finished.....Free
	Brass and copper nails, rivets, tacks and hours.....30
	Brass tubing, cased.....30
	Brass manufactures of n.e.s., 30
	Breadstuffs, Grain and Flour, Meat of all kinds, when dried hydriated, in transitus, on account of scientific books on agriculture, horticulture, forestry, fish and hunting, min-
	Books, viz.: Books on the epi- cure, on science to include books on agriculture, horticulture, books on forestry, fish and hunting, min-
	Books, viz.: Books on the epi- cure, on science to include books on agriculture, horticulture, books on forestry, fish and hunting, min-

ing, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mech- anism, dyeing, bleaching, tan- ning, weaving and other me- chanic arts, and similar indus- trial books; also books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; and bibles, prayer-books, psalm and hymn-books, and religious tracts, and Sunday School les- son pictures. ....	Free
Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind. ....	Free
Books printed by any Govern- ment or by any association for the promotion of science or letters, and official annual reports of religious or benevo- lent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade. ....	Free
Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, incorporated college or normal school in Canada; books speci- ally imported for the bona fide use of incorporated mechanics' institutes, public libraries, li- braries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art asso- ciation or society, and being the property of the organized authorities of such library, and not in any case the property of individuals—the whole under regulations to be made by the Controller of Customs,—pro- vided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon. ....	Free
Books, bound or unbound, which have been printed and manu- factured more than 12 years. Free	
Books and clothing, donations of, for charitable purposes and photographs, not exceeding \$3, sent by friends and not for the purpose of sale. ....	Free
Book Binders' Cloth ..... 30	Free
Book Binders' tools and imple- ments. ....	30
Boots and Shoes, Leather or Rubber, and slippers of any material, n.e.s. ....	25

Brick, hollow and porous ..... 20	20
Brick, Building ..... 20	20
Brick, Bath Brick ..... 20	20
Brick, Fire Brick, for use in pro- cesses of manufacture, or for manufacturing purposes ..... Free	
Brimstone, crude or in roll or flour ..... Free	
Brim Monlds, for gold beaters and gold beaters' skins ..... Free	
British Gumm, Dextrine, Sizing, Cream and Enamelled Sizing. 10	
Bristles ..... Free	
Britannia Metal in pigs and bars Free	
manufactures of, if not plated. 25	
manufactures of, if plated. 30	
Bronine ..... Free	
Brooms ..... 20	25
Brushes ..... 25	25
Broom Corn ..... Free	
Bronze or Dutch Metal ..... 25	
Buckles of iron, steel, brass or copper, of all kinds, n.o.p.	
(not being jewellery). .... 30	
Buckskins, tanned or dressed	
(Glove leather) ..... 10	
Bronze Statuettes ..... 35	
Buckwheat ..... 10c. per bushel	
meal or flour ..... 1 c. per lb.	
Buchn Leaves ..... 35	
Buckles, tin, for suspenders. .... 35	
Buckram, for the manufacture of hat and bonnet shapes. .... Free	
Builders' Hardware ..... 30	
Bulbs, flower, palms, corms, tubers, rhizomes, Arucaria, Spirea, and Lilles of the Val- ley, seedling stock for grafting, viz: plum, pear, peach, and other fruit trees. .... Free	
Bullion, gold and silver, in bars, blocks or ingots, drops, sheets or plates, unmanufactured, gold and silver sweepings and bullion fringe ..... Free	
Burr Stones, in blocks, rough unmanufactured, not bound up or prepared for binding into mill stones ..... Free	
Burgundy Pitch ..... Free	
Butchers' Steels and table steels 30	
Butter ..... 4 cents per pound	
Butter Tries ..... 30	
Butterine, or other substitute for Butter, importation prohibited.	
Buttons, pantaloons, metal, and shoe buttons, n.e.s. .... 25	
Button, Shoe, papier mache. .... Free	
Buttons of all kinds, covered or not, n.o.p., including recogni- tion buttons, and cuff or collar buttons (not being jewellery). 35	
Cabinet of Coins, collection of medals and other antiqui- ties, including collection of Postage Stamps ..... Free	
Cabinet Ware or Furniture (wood or iron). .... 30	
Cages, bird, parrot, squirrel and rat cages, of wire, and metal	

Ale, Beer and Porter, in Casks, or otherwise than Bottles.....	Imp. gal.	16c.
Albumen, Blood .....	Free	
Albumenized, and other papers and films chemically prepared for photographers use .....	30	
Albums, insides of paper.....	Free	
Ale, Ginger .....	20	
Alkanet root, crude, crushed or ground.....	Free	
Almonds, shelled 5 cents per lb. not shelled, 3 cents per lb.		
Almond Paste as Confectionery, 1/2 a lb. and .....	35	
Aloes, unground .....	Free	
Alum, in bulk only, ground or unground .....	Free	
Alum, burned or calcined.....	20	
Aluminum, or Aluminum and Alumina and Chloralum, Sulphate of Alumina, and Alum Cake ..	Free	
Chloralum....	Free	
Ambergreis .....	Free	
Ammonia, Sulphate of .....	Free	
Anatomical Preparations and Skeletons or parts thereof .....	Free	
Anchors for vessels .....	Free	
Animals, living, n.e.s.....	20	
Animals, for improvement of Stock, horses, cattle, sheep, swine, and dogs .....	Free	
Animals, live hogs, 1/2 c. per lb. ....		
Animals brought into Can. hemp, & for a period not exceeding 3 months, for the purpose of exhibition.....	Free	
Aniline Dyes and Coal Tar Dyes, in bulk or packages of not less than one pound weight, including Alizarine and artificial Alizarine .....	Free	
Aniline Oil, Crude .....	Free	
Anilino Saitz, and Arseniate of..	Free	
Aniseo, liquid or solid and seed. Free		
Antimony not ground, pulverized or otherwise manufactured .....	Free	
Antiquities, collections of.....	Free	
Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated .....	20	
Anvils .....	30	
Apricots, green .....	20	
Apparatus and Philosophical Instruments, imported by and for use of Colleges, Schools, Scientific, and Literary Societies, such as are not manufactured in Canada .....	Free	
Apparatus for Colleges and Schools, which are manufactured in Canada, to be rated according to material.		
Apparel, wearing, and other personal and household effects (not merchandise) of British		

Cotton seamless .....	20	
Baking Powders, 6 cents per lb. The weight of the packages to be included in the weight for duty.		
Bamboos, unmannerfactured .....	Free	
Bamboo Reeds, not further manif. than cut into suitable lengths for Walking Sticks, or Canes, or Stick for Umbrellas, or Parasols, or Sunshades .....	Free	
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.....	35	
Barilla .....	Free	
Bark, Oak and Tanners .....	Free	
Barley .....	30	
Barley, Pot, Pearl and Flour .....	20	
Barometers .....	25	
Barrels, Can. manuf., exp. filled & ref'd empty, under such reg'n's as the Min. of Cu's shall direct. Free		
Barrels, cont. Petroleum, or its products, or any mixt. of which petroleum is a part, when such contents are chargeable with a specific duty .....	20c. each	
Beans and Bead Ornaments .....	35	
Beans .....	15cts. per bush.	
Bean, Tonquin, Vanilla & Nux Vomica, crude only .....	Free	
Bed Comforters, or Quilts of Cotton, white or colored .....	30	
Beef, salted in barrels, the barrel containing the same to be free of duty .....	20c. per lb.	
Bees .....	Free	
Belladonna Leaves .....	Free	
Bells, when imported by and for the use of churches only .....	Free	
Bells, n.e.s.....	30	
Belts of all kinds .....	35	
Belting of leather or other material, except rubber, n. e. s. ....	20	
Belting Rubber .....	25	
Benzole, n.e.s, &c, per Imp. gal. Berries for dyeing, or used for composing dyes .....	Free	
Bicycles, Tricycles or Velocipedes 30		
Billiard Tables, with or without pockets, and barette tables or boards, cues, balls and cue racks and cue tips .....	35	
Billiard Balls, papier mache, when imported separately .....	35	
Billiard, Balls, bone or ivory, when imported separately .....	35	
Billiard Balls celluloid, when imported separately .....	35	
Birds, Canary Birds and n.e.s. ....	20	
Birds, Skins, for taxidermio purposes.....	Free	
Bird Cages .....	35	
Biscuits of all kinds, not sweetened .....	25	

# CANADIAN TARIFF OF CUSTOMS (Continued)

parts thereof .....	35	Ψ c. ad val.
Calcareous tuff .....	35	Coffee, roasted or ground, and all imitations of and substitutes for, n.e.s., 2 cts. per lb.
Columbia Root, underground .....	Free	Coffee extract or substitutes for, of all kinds .3cts per lb.
Canwood and Shumac, and Extract, of for tanning or tanning Free		Coffins, Jeans and Contilles and satseens for corset and dress stay maker, for use in their factories .....
Candied Peel Lemon, orange and citron .....	1c per lb. and 35	Cotton, manufactures of, n.e.s. .35
Candles, Tallow .....	25	Cotton Waste and Cotton Wool .Free
Candles, Paraffine Wax .....	30	Cow Hair, unmanufactured .....
Candles and Tapers, all others, including Sperm .....	20	Cow Hair manufacturers, n.e.s. .20
Candle Wicks and Lamp Wicks .....	25	Crooked Cork and Wheat .....
Cane or Rattan, split or otherwise manufactured .....	15	Crabapples, plums and quinces .25
Cane and Rattan, not manufactured .....	Free	Crepes, black .....
Canoes, skiffs, or open pleasure sail boats of any material .....	25	Oreos, Composition .....
Canton Flannel, white .....	25	Crocks, earthenware .....
Carton Flannel, printed or dyed .....	25	Crowbars .....
Canvas, "Jute," not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, for use in the manufacture of or any of those articles only, in their own factories .....	Free	Cream of Tartar in Crystals .....
Canvas of flax or hemp and sail twine, to be used for boat and ship sails .....	5	Cream of Tartar, other, n.e.s. .20
Caoutchouc, unmanufactured .....	Free	Crucibles of Plumbago or clay .....
Caplins, unfinished Legion hats, Free		Cucumbers .....
Caus, Hats, Bonnets and shapes, n.e.s. ....	30	Cuffs, of Paper, Linen, Cotton, Celluloid, Xylonite or Xyolite .35
Caps, Percussion, for guns, rifles and pistols .....	30	Cultivators and parts thereof .....
Cats, Percussion Copper, for blasting .....	30	Cups or other prizes won in <i>Jeu de la roulette</i> competitions .....
Caskets for bottles, to be rated according to material .....	35	Curly Cards and Combs .....
Carbons, electric light, and carbon points of all kinds, n.e.s. ....	35	Curly Fowlers .....
Carbons, over six inches in circumference .....	15	Curtains, trimmed or untrimmed .....
Cardboard, for books, portmanteaus, pocket books, fly books and parts thereof, n.o.p. and baskets of all kinds .....	36	Cutlery : carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking, and glaziers' knives, spatulas or palette knives, razors, erasers, or office knives, pen, pocket, printing, sportsman and hunters' knives, manicure files, scissors, trimmers, and barbers' tails, tailors and lamp shears, horse and roller clippers, and all like cutlery, plated or not, n.o.p. ....
Cards, for playing, 6cts. per pack, Carpet bags, trunks and valises, hat boxes, tool bags or baskets, satchels, reticules, musical instruments cases, purses, portmanteaus, pocket books, fly books and parts thereof, n.o.p. and baskets of all kinds .....	30	Cut Flowers .....
Carpets, Turkish or imitation Turkish or other rugs or carpets, and carpets n.e.s. ....	35	Deer Hair .....
Carpeting, rugs, mats, and matting of coco, straw, hemp or jute, carpet linings and stair pads .....	25	Degras .....
Cartridges, for guns, rifles and pistols, and Cartridge Cases ..	30	Dekoalomanie, or transfer prints .....
Carriges, Buggies and Pleasure Carts, and similar vehicles .....		15c. per lb.

parts thereof .....	35	Ψ c. ad val.
Chloride of Barium .....	20	Cotton warps and cotton yarns, dyed or undyed, n.e.s. ....
Chloride of Lime, in packages of not less than 25 lbs. weight .....	Free	Cottons, Jeans and Contilles and satseens for corset and dress stay maker, for use in their factories .....
Chronometer Clocks, as Clocks .....	25	Cottons, manufactures of, n.e.s. .35
Chronometer Watches .....	25	Cotton Waste and Cotton Wool .Free
Ships .....	Free	Cow Hair, unmanufactured .....
Chronometers and Compases for Chronometers, Oleographs, Oleo-photographs, artotypes, paintings, drawings, pictures, engravings or prints, or proofs thereof and similar works of art, n.o.p., blue prints, building plans, and maps and charts, n.e.s. ....	20	Cow Hair manufacturers, n.e.s. .20
Church Vestments .....	20	Crooked Cork and Wheat .....
Churches, brooms, pails, tubs, pounds and rolling pins, whiskes and washboards .....	20	Crabapples, plums and quinces .25
Cider, not clarified or refined, 5 cents per im. gallon .....	20	Crepes, black .....
Cider, clarified or refined, 10 cents per im. gallon .....	20	Oreos, Composition .....
Cigars and Cigarettes, the weight of the cigarettes to include the weight of the paper covering, \$8 per lb. and .....	25	Crocks, earthenware .....
Cinchona Bark .....	Free	Crown, water, sloebolets, port, prunes, and perfumed spirits, bay rum, and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each ..
Cinchona Bark, powdered .....	20	When in bottles, flasks, or other packages weighing more than 4 oz. each, \$2.40 per gal. and .....
Cinnabar .....	20	Combines, dress and toilet, all kinds .35
Citrons, rinds of, in brine .....	Free	Combs, dress and toilet, all kinds .35
Citric Acid .....	20	Combination Plate imported by and for use in Churches .....
Clay .....	Free	Composition Metal for the manufacture of filled old watchcases, 10
Cliff Stone, unmanufactured .....	Free	Compasses, pens, pocket, compasses and chronometers for ships .....
Cliff Stone, manufactured .....	Free	Composition Nails, Spikes and Sheathing Nails .....
Clocks, and clock cases of all kinds .....	30	Composition Fuel, in blocks .....
Clock springs and clock movements, complete or in parts .....	25	Concentrated Lye .....
Clothes Wringers for domestic use and parts thereof .....	35	Condensed Coffee .....
Clothing, Cotton, Silk and Linen .....	35	Condensed Milk .31 cents per lb.
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. ....	35	Confectionery and Sugar Candy .....
Clothing, donations of for charitable purposes .....	Free	Copper, per lb. and .....
Clothing, imported by and for use of army and navy, or for Canadian Militia .....	35	Copper Rollers, for use in calico printing, when imported by calico printers for use in their factory in the printing of calico and for no other purpose, such rollers not being manufactured in Canada .....
Clotting, upon reference to Department .....	Free	Copper, in sheets, not planished, polished, or coated .....
Cloths, not rubbered or made waterproof, whether of wool, cotton, mohair, 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		Copper, old and sorep in pigs, bars, rods, bolts, over six feet in length, ingots and sheeting not planished or coated, and copper seamless drawn tubing .....
Cloths, old, or imitation Turkish or other rugs or carpets .....	25	Copper Drills for prospecting for minerals, not to include motive power .....
Cartridges, for guns, rifles and pistols, and Cartridge Cases ..	30	Copper, all manufacturers of, n.e.s. .30
Coppers, Buggies and Pleasure Carts, and similar vehicles .....		Copper, precipitate of, crude .....
Cards, show cards, 15c. per lb. ....	36	Coppers, Sulfate of Iron .....
Carpet bags, tool bags or baskets .....	30	Diamonds, set, dust or hort, and black Diamonds for borers .....
Carpets, Turkish or imitation Turkish or other rugs or carpets .....	35	Diamond drills for prospecting for minerals, not to include motive power .....
Carpeting, rugs, mats, and matting of coco, straw, hemp or jute, carpet linings and stair pads .....	25	Diamonds, use .....
Cartridges, for guns, rifles and pistols, and Cartridge Cases ..	30	Degras, use .....
Carriges, Buggies and Pleasure Carts, and similar vehicles .....		Dekoalomanie, or transfer prints .....

n.e.s., including cutters, children's carriages and sleds, and finished parts thereof, n.o.p. 35 Farm & Freight Wagons, Caris, Drays and similar vehicles... 25 Carriage Hardware ..... 30 Carriages of travellers, and carriages laden with merchandise, and, not to include circus troupes or hawkers..... 35 Cash Boxes ..... 25 Cases, as models for the use of schools of designs..... Free Catgut Strings or Gut Cord for Musical Instruments..... Free Catgut or Whirlpool, unmanufactured..... Free Caustic Soda ..... Free Cases, for jewels, watches, silver and plated ware, cutlery, and other like articles of any material ..... 35 Celluloid, Xylonite or Xyloite, in sheets, lumps, balls, or blocks, in rough..... Free Celluloid moulded into sizes for handles of knives and forks not bored or otherwise mounted, also moulded celluloid balls and cylinders coated with tin-foil or not, but not finished or further manufactured, and Celluloid Collars and Cuffs..... 35 Cement, Hydraulie or Water-Cement, Hydraulie, in bags, barrels or easies, the weight of the package to be included in the weight for duty, 12*l.* per 100 lbs. Chalk stone, china or Cornwall stone,feldspar, and cliff stone, ground or unground ..... Free Chalk, manufactured ..... 20 Chamomile Flowers ..... Free Chamomile Flowers, powdered. 20 Chamois Skins ..... 17*l* Charts, admiralty, Free. Other 90 Charcoal ..... 20 Cheese, 3 cents per lb. Cheese Cloths, white ..... 25 coloured ..... 35 Cheques, also bank notes, cheques, bonds, promissory notes, bills of exchange, drafts and all similar work unsigned, and carts or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s. 35 Cherry Trees, 3 cents each. Chewing Gum, if sweetened, 1*l.* per lb. and, not sweetened ..... 35 Chewing Gum, not sweetened. 20 Chicory, raw or green, 3*l.* per lb. Chicory, dried roasted or ground, 4 cents per lb. China Clay, natural or ground. Free Chloralum or Chloride of Alum. Free China and Porcelain Ware..... 30

Dogs	30
Doors, for safes and vaults, iron or steel	30
Dragon's Blood	Free
Drain tiles, not glazed	20
Drain pipes, sewer pipes, chimney linings or vents, and inverted blocks glazed or ungazed, and earthenware tiles	35
Devants and Chemises of Ivory or bone, fancy	35
Drawing Paper, mounted	30
Drawings, n.e.s.	20
Dried Flowers	Free
Dried Roots, n.e.s.	25
Dried Vegetables	25
Druggists (dried cotton)	35
Drugs, in a crude state, used in dyeing or tanning	Free
Dryers, Japan, 9 <i>l.</i> per cwt. and 20 Dzalum, Dynamite, Giant Powder and Nitro, 3 <i>l.</i> per lb.	20
Duck, cotton, grey or white, Dried	22 <i>l</i>
Duck, for belting and hose, when imported by mfrs. of rubber	35
Ducks, Indian, for purposes of dis- cernment, subject to regulations to be approved by the Governor-in-Council, including the duty on the barrel, 2 <i>l.</i> per hhd.	30
Gorks and manufactures of Cork, wood or Cork-hack	20
Cork-wood and bark, unmanufactured	Free
Cork-screws and Cork Drawers	30
Cornice Poles	30
Corsets	35
Corset clasps, busts, blanks and corsets, wire, tipped or untipped	35
Cotolinole, sub., for lard, 2 <i>l.</i> p. lb.	Free
Cotton, raw	Free
Cotton covered, Wire	30
Cotton Seed in bulk	10
Cotton Duck, grey or white, n.e.s.	22 <i>l</i>
Cotton Quilts	30
Cotton Belting	20
Cotton and Jute Tapestry	35
Cotton and Linen Damasks	30
Cotton, grey or unbleached, fabrics	25
Cotton fabrics, white or bleached	25
Cottons, Fabrics, printed, dyed, or colored	35
Cotton, Linen and Silk Clothing	35
Corsets and other articles made from cotton fabrics	35
Cotton Handkerchiefs, printed or plain	35
Cotton or linen shirts, cotton undershirts and drawers, knitted, and shirts of any material, ladies' and misses' blouses and shirt waists	35
Cotton warts and cotton yarns, dyed or undyed, n.e.s.	25
Cotton Yarns, number forty and finer	25
Earthware Tiles	30
Earthware Drain Tiles, not glazed	20
Earthenware and Stoneware Earthenware and Stoneware, Denbighshire or Jugs, Churns and Crocks	30
Earthware and Stoneware, brown or cold, and Rockingham ware, white granite, or iron stoneware and C.C. ware, decorated, printed or sponged, and all earthenware n.e.s.	30
Eggs	3 <i>c.</i> per doz.
Elastic Rubber Thread	Free
Electric and Galvanic Batteries	25
Electric Lights, apparatus, parts of, when imported separately	25
Electro-plated Ware, wholly or in part electro or gilt	30
Electrophones, Stereophones, and celluloids of newspaper columns, in any language other than French and English, and of books and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid	Free
Dyed or not	25

CANADIAN TARIFF OF CUSTOMS (Continued)

	¶ c. ad val.
Electrotypers, Stereotypes, 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 of the same, 14c. per sq. inch.	Gooseberries, Raspberries, Strawberries, Cherries, and Currants. The weight of the package to be included in the weight for duty, 2c. per lb. Fruits in eight cans or other packages. The weight of the cans or packages to be included in the weight for duty, 2½ cts. per lb.
Electrotypers, Stereotypes and celluloids of newspaper columns, and boxes for the same, composed wholly or partly of metal or celluloid, 1c. per sq. in., and matrices or copper shells of the same, 14c. per sq. inch.	Fruits preserved in brandy and other spirits ... \$8.00 per 1G. Fuller's Earth, in bulk ... 30 Fish preserved in oil, except half box ... 30
Embossing Boards ..... 30 Embossed Paper, extra heavy, for cracked and damaged walls ..... 35 Embroideries, white cotton ..... 25 Emery in bulk, crushed or ground Free Emery and Sand Paper ..... 25 Emery Wheels ..... 25 Embossed Iron Hollowware ..... 30 Engines, Locomotives ..... 35 Engines, Fire, Chemical ..... 35 Engines, steam, of ships or other vessels built in any foreign country, etc. ..... 25 Engines, all others, and boilers ..... 25	Imported in any other form ... 30 Furniture of wood, iron or any other material, for house, cabinet or office, fin or parts, including hair and spring, and other mattresses, bosters and pillows ... 30 Fur Skins, of all kinds, not dressed in any manner ... 30 Fur Skins, wholly or partially dressed, n.e.s. .... 15 Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur ... 30
Engravings and Prints ..... 20 Entomology specimens of, etc. ..... 25 Envelopes, paper, of all kinds ..... 35 Ergot, ..... 25 Esparo, or Spanish Grass, and other grasses and plants, including fancy grasses, dried, but not colored or otherwise inf'd. Free Extracts or Extracts, mixed with spiritus ..... 82.40 per 1G., and 10 Ether, Sulphuric ..... 25 Extract for Upholsterers' use ..... 25 Extract of Logwood, rustic, oak, and of oak bark ..... 25 Essential Oils ..... 25 Extract of Malt, for medicinal and baking purposes, n.e.s. .... 25 Extract of Fud Beer, not medicated, and soups ..... 25 Eyelets of Brass, Shoe ..... 25 Eye glasses, finished, and metal parts thereof ..... 20	Galvanized Nails and Spikes, wrought and pressed, 30 Galvanized sheet iron, number 17 gauge and thinner ..... 5 Galvanic Batteries ..... 25 Game ..... 20 Gammister ..... 20 Gas and Coal Oil, or Kerosene Fixtures, or parts thereof ..... 30 Gas Coke ..... 35 Gas Meers ..... 25 Gas, for dentists and others ..... 20 Gelatine and Ginseng Root ..... 25 Gentian and Ginseng Root ..... 25 German spirits of nitrous ether (sweet wine), \$2.40 per imperial gallon, and ..... 30 German and Nickel Silver, manufacturers of, not plated ..... 26 German and Nickel Silver, plated ..... 30 German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured ..... 26 Giant powder, dynamite and other explosives 3c. per lb. Gilling Twine, imported for use of the fishers ..... 25 Gilling Twines linen thread ..... 25 Gilt ware, of all kinds ..... 25 Gin. See Spirituous Liquors. Ginger, Preserved ..... 30 Glacier, window decorations, 1sc. per lb.
Fancy Grasses, dried, but not colored, nor otherwise inf'd. Free Fancy workboxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy glass cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, and bone ..... 20	Grapes, of all kinds when damaged by water in transit (on appraised value) ..... 20 Granite Ware, Enamelled Iron Ware ..... 35 Grass, Manila and Sea Grass... Free Gravels, manufacturers of, n.e.s. .... 30 Gravels, rough, the refuse of animal fat, for the manufacture of soap and oils only ..... 25 Grease, Axe ..... 25 Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkali. Lies ..... 25 Grease, other, n.e.s. .... 20 Grindstones, not mounted, and not less than 36 inches in diameter ..... 15 Grindstones, n.e.s. .... 25 Grindstone Fixtures ..... 30 Guano, and other animal and vegetable manures ..... 20 Gums, Amber, Arabic, Australian, Elmy Copal, Damar, Kauri Mastic, Sandarac, Senege, and Shellac, and White Shellac in gum or flake, for manufacturing purposes; and Gum Tamarach, Gum Gedda and Gum Barberi ..... 25 Gum, British, Dextrine, Sizing, Cream and Enamel Sizing, 10 Gum, spermaceti, whale and Free Gum, opium, prepared for smoking, \$5 per lb. Gums, Assafodila, Camphor and others in a crude state, n.e.s., Free Gunpowder, Gun, Rifle, Sporting, Cannon and Musket, Canister, 3c. per lb. Gunpowder, blasting and mining, 2 cents per lb. Guns, Rifles and Muskets ..... 30 Gut and Worm, Gut, manufactured or unmanufactured, for whip and other cord ..... 25 Gutta Percha clothing or clothing made waterproof with Gutta Percha ..... 35 Gutta Percha, crude ..... 25 Gypsum, crude (sulphate of lime) Free Hair, cleaned or uncleanned, but not cured or otherwise manu-

enamelled and obscured white glass; and rough rolled plate	30	factured .....	Free
Glass Stained Windows .....	30	Hair brush pads .....	Free
Glass, Carboys and Demijohns, empty or filled bottles and decanters, flasks and phials ..	30	Hair, horsehair, not further manufactured than simply cleaned and dipped, or dyed, imported by manufacturers of haircloth for use in the manufacture of such articles in their own factories .....	Free
Glass Jars and Glass Balls, Lamp Chimneys, Glass Shades or Crystal, or Glass Tableware, decorated or not, and Blown Glass Tableware .....	30	Hair, curled .....	20
Glass, Lamp, Gas and Electric Light Shades, Lamps and Lamp Chimneys, side lights and head lights, Globes for Lanterns, Lamps, Gas and Electric Lights, n.e.s. ....	10	Hair Cloth of all kinds .....	30
Glass bulbs for electric lights ..	20	Hair Mattresses .....	30
Glass, common and colorless window glass; and plain color-ed, stained, tinted or muffed glass in sheets .....	25	Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin .....	35
Glass, imitation porcelain shades, and colored glass shades, figured, painted, enamelled or engraved .....	30	Hair Pins and pins manufactured from any metal .....	30
Glass and emery paper, sand and flint paper .....	25	Hammers, Blacksmith Hammers, Hammers, other, n.e.s. ....	30
Glass, plate, not bevelled, in sheets or panes, not exceeding 25 square ft. each, n.o.p. ....	25	Hammocks and lawn tennis nets .....	30
Glass, plate, not bevelled, in sheets or panes, n.e.s. ....	35	Harness and saddlery of every description, and parts of same .....	30
Glass, plate, bevelled, in sheets or panes, n.o.p. ....	35	Hatchets, n.e.s. ....	30
Glass, German looking glass, un-silvered or for silvering .....	20	Hats, n.e.s. ....	30
Glass, silvered, bevelled or not, and framed or not .....	35	Hat Boxes .....	30
Glass, all other, and manufac-tures of, n.o.p., including bent plate, glass hacking and putty knives .....	30	Hatters bands, bindings, tips and sides, linings, both tips and sides, hat sweets, when im-ported by hat manufacturers for use in their factories in the manufacture of hats .....	30
Glove fasteners, metal .....	10	Hatters' plush, of silk or cotton, and furs, not on the skin .....	Free
Glove, sheet, broken sheet and ground .....	25	Hay .....	\$2 per ton.
Glue, liquid .....	25	Hemlock, Bark, crude .....	Free
Glucose and Glucose Syrup, &c. per lb. ....	20	Hemp Paper, made on four-cylinder machines and calen-dered to between .006 and .008 inch thickness, for manufac-ture of shot shells, primers for the manufacture of shot shells and cartridges and felt board, sized and hydraulic pressed and covered with paper or uncovered for the manufac-ture of gun-wads, when such articles are imported by the manufacturers of shot shells, cartridges, and gun-wads to be used for these purposes only in their own factories; until such time as the said articles are manufactured in Canada; provided always that the said articles when imported shall be entered only at such port or ports as may be named by the Controller of Customs and at no other place .....	Free
Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories .....	10	Hemp undressed .....	Free
Goat Hair, unmanufactured .....	Free	Hemp, manufactures of, n.e.s. ....	25
Gold Beaters' moulds and skins Free Gold, Laces, Gold and Silver Cloth or Thread .....	30	Hickory Spokes, rough turned, not tenoned, mitred, throat-ed, faced, sized, cut to length, round tenoned or polished ..	Free
Gold and Silver Ware, plated, n.e.s. ....	30	Gold Medals .....	30
Gold and Silver leaf and Dutch or schlag metal leaf .....	25	Gold and Silver, manufactures	

ivory, wood, leather, plush, satin, silk, satinette, or paper; dolls and toys of all kinds, and toy whips, ornaments of alabaster, spar, amber, terra cotta or composition statu- ettes and bead ornaments n.e.s. ....	35
Farina ..... 1c. per lb.	
Fashion plates, tailors', milliners' and mantle makers' ..... Free	
Featherbone, plain or covered, in coils ..... 20	
Feathers, Undressed ..... 20	
Feathers, n.e.s. .... 30	
Feather Beds, Bolsters and Pillows ..... 30	
Felt, pressed of all kinds, not filled or covered by or with any woven fabrics ..... 20	
Felt, adhesive, for sheathing vessels ..... Free	
Felt, printed as carpets ..... 35	
Felt, Roofing, tarred or coated 25	
Felt Roofing, not tarred ..... 25	
Felt Cloth, n.e.s. .... 35	
Ferro - manganese and Ferro- silicon ..... 5	
Fertilizers, Compounded or Manufactured ..... 10	
Fibre, Mexican, Tampico or Istle. Free	
Fibre Ware, indurated fibre ware, vulcanized fibre ware and all articles of like material ..... 25	
Fibre, vegetable ..... Free	
Fibrilla ..... Free	
Filberts. .... 2 cents per lb.	
Files and Rasps ..... 30	
Fillets of Cotton and Rubber not exceeding 7 inches wide, for manufacture of card clothing. Free	
Firearms ..... 30	
Fire Bricks, for use in processes of manufacture, or for manu- facturing purposes ..... Free	
Fire brick, n.e.s. .... 20	
Fire Clay gas logs ..... 20	
Fire Clay gas retorts ..... 20	
Fire Clay crucibles ..... Free	
Fire Clay ..... Free	
Fire Works of all kinds ..... 25	
Fire Hose, of cotton or linen, lined with rubber, or of rubber 35	
Fire Dogs, iron ..... 30	
Fish Skins and fish offal ..... Free	
Fish.—Mackerel, fresh, 1c. p. lb. Herrings, Pickled or Salted, 1 cent. per lb.	
Salmon, pickled or salted, 1c. per lb.	
Salmon, Fresh n.e.s., 1c. per lb. All other Fish, pickled or salt- ed, in bbls. .... 1c. per lb.	
Foreign caught fish, imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, n.e.s., 50 cents per 100 lbs.	
Smoked and Boneless Fish, 1 cent. per lb.	

Fish Nets, sportsmen's. ....	30
Fishing Rods ..... 30	
Fishing Hooks, with Flies. .... 30	
Flagstones, dressed ..... 20	
Flagstones, not hammered or chiselled. .... 15	
Flannels, of every description, n.e.s. (wool). .... 35	
Flax, fibre ..... Free	
Flax, tow of. .... Free	
Flax Seed. .... Free	
Flax Sail Twine ..... 5	
Flax, manufactures of, n.e.s. .... 25	
Flint, flints and ground flint stones ..... Free	
Floor Earthenware Tiles ..... 35	
Florist Stock, viz., palms, bulbs, corms, tubers, rhizomes, aru- caria, spirea, and lilies of the valley ..... Free	
Flour, Buckwheat or Meal, 1c. per lb.	
Flour, of Corn ..... 1½c. per lb.	
Flour of Rye, 50c. per bbl, in- cluding the duty on the bbl.	
Flour of Wheat, 60c. per bbl, including the duty on the bbl.	
Flour of Rice or Sago ..... 25	
Fluting Machine, Iron. .... 30	
Fly Paper ..... 35	
Fly books and parts thereof, n.o.p. .... 30	
Fog Signals, detonating ..... 30	
Folding Machines. .... 10	
Folia Digitalis. .... Free	
Food, Milk, and all similar prep. 30	
Foot Grease, refuse of cotton seed, but not when treated with alkalies ..... Free	
Forks, knife blades or blanks, table, cast iron, in the rough, not handled nor ground, or otherwise further manufactured. .... 10	
Fossils. .... Free	
Fowls, domestic, pure bred, also Homing or messenger pigeons, peacocks and quails for im- provement of stock ..... Free	
Fowls, other ..... 20	
Frames, Clasps and Fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in diameter, when im- ported by the manufacturers 20 of same in their factories. .... 20	
Fringes ..... 35	
Fruit Syrups, Lime-Juice, and fruit juices, n.o.p. .... 20	
Fruits dried, desiccated, or evap- orated, Apples, Dates, Figs, and other dried fruits, etc., n.e.s. .... 25	
Fruits, dried, Raisins, Currants, and Prunes, 1 ct. per lb.	
Fruits, Bananas, plantains, pine- apples, pomegranates, guavas, mangoes, and shadlocks; wild blueberries, strawberries, and raspberries and trees, n.e.s., Free	
Fruits, green, Grapes, 2c. per lb.	
Fruits, Green, Blackberries,	

# CANADIAN TARIFF OF CUSTOMS (Continued)

Hides, raw whether dried, salted or pickled .....	$\frac{3}{4}$ c. ad val.	Picks, mattocks, adzies, hatchets, and tools of all descriptions, n.e.s. ....	Free
Hob Nails .....	Free	Pipes, east iron of every description, 88 per ton.	30
Hoes .....	25	Planning Mills and parts of, in any stage of manufacture. ....	25
Holly .....	20	Plates, Scraper Plates. ....	30
Honey, in the comb or otherwise, and adulterations and imitations thereof .. 3 cts. per lb.	30	Plates engraved on steel. ....	29
Hoop Skirts & similar goods, n.e.s. ....	35	Steel Plates, not less than 30 inches wide and not less than 1/4 of an inch thick. ....	10
Hops, 6 cents per lb. ....	20	Plough Plate, mould boards, and land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured. ....	5
Hop Extract and hop roots .....	20	Puddled Bars, \$2 per ton.	5
Horn Strips .....	35	Rolled Iron or steel sheets, No. 17 gauge, and thinner, n.o.p.; Canada plates; Russia iron, flat galvanized or steel sheets, torn plate, and rolled sheets of iron or steel coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p., and rolled iron or steel, hoop, hand, scroll or strip, thinner than No. 18 gauge, n.e.s. ....	30
Cast Iron Stoves of all kinds, oil, gas, coal or wood, Plates, Stove Plates and Irons, Sack Irons, Hatters' Irons, Tailors' Irons, n.e.s. ....	5	Rolled Iron or steel sheets or plates, sheared or unsheared, and, скреплены, or steel, sheared or rolled in grooves, n.e.s., \$7.00 per ton.	5
Hosiery, of Silk .....	35	Rolled Iron tubes, not welded, under 1/4 inch in diameter, Angle Iron, 9 and 10 gauge, not over 1/4 inch wide, Iron Tubing, lacquered or brass covered, not over 1/4 inch diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and brass trappings for bedsteads, and to be used for no other purpose, when imported for the 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. ....	Free
House Furnishing Hardware, rated according to material. ....	25	Rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories. ....	Free
Hubs, rough hewn or sawn only. ....	25	Rope, Raw Hide, as Belting, or	
Hymn Books .....	Free		
Hydrants, Valves and Watergates (iron). ....	30		
Ice Boxes .....	Free		
Illuminating Oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30c. per gal. ....	30		
Incense .....	25		
India Corn, n.e.s. ....	20		
India Corn, for purposes of distillation, 7½ cents per bushel.	Free		
India Corn Meal, 25c. per bbl.	Free		
India Corn and Corn Meal, when damaged by water in transitu	35		
India Rubber Boots and Shoes and other manufactures of India Rubber, n.e.s. ....	26		
India Rubber Clothing, or clothing made waterproof with India Rubber, n.e.s. ....	35		
India Rubber Hose, Belting, Packing, Mats and Matting, and Cotton, and Linen Hose, lined with rubber .....	35		
India Rubber, unmanufactured. ....	Free		
India Rubber, Crude and Hard Rubber in sheets, but not further manufactured, and recovered Rubber and Rubber substitute .....	Free		
Indigo .....	Free		
Indigo, Auricular or Zinc Dust. ....	Free		
Indigo Paste and Extract of Infants' Food, all kinds. ....	30		
Ink, for writing .....	20		
Ink, for printing .....	20		
Instands, n.e.s. ....	30		
Insect Powder, n.e.s. ....	25		
Insulators of all kinds. ....	25		

Wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufact'd. 3  
Flatlocks ..... 3  
Mining, smelting and reducing machinery, viz., coal cutting machines except percussion coal cutters, coal heading machines, coal augers and rotary coal drills, core drills, miners' safety lamps, coal-washing machinery, coke-making machinery, ore dry-roasting machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water-jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes monitors, giants and elevators for hydraulic mining, amalgam safes, automatic ore samplers, automatic feeders, jigs, classifiers, separators, retorts, buddles, vanners, mercury pumps, pyrometers, bullion cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than  $\frac{3}{4}$  inches diameter, when imported for use exclusively in mining, smelting, reducing or refining ..... F  
Nails and Spikes, wrought and pressed. Horseshoe Nails trunk, clout, cooper's, cigar box, Hungarian Nails, n.e.s., other Wrought Nails, n.e.s., and Horse, Mule or Ox Shoes. Nails, cut Nails and Spikes of iron or steel, including rail-road spikes, &c. per lb. Nail Rods, Swedish rolled iron, under  $\frac{1}{2}$  in. in diameter, for the manufacture of horse shoe nails and Swedish rolled steel rods, under  $\frac{1}{2}$  in. in diameter .....  
Nails, composition, spikes and sheathing nails .....  
Nails, wire, of all kinds, n.o.p. &c. per lb.  
Name Plates, enamelled .....  
Needles, steel, viz., Cylinder Needles, Hand Frame Needles and Latch Needles, and needles of any material or kind

being so used .....	20
Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel .....	30
Saws of all kinds .....	30
Scrap Iron and scrap steel, oil, and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.. Fre	
Screws, commonly called Wood Screws, of iron, or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.....	35
Scythes.....	25
Sheet Iron, common or black, No. 17 gauge and thinner ..	5
Sheet Iron Signs.....	30
Sheet Iron. (See iron or steel sheets, etc.)	
Sheet Iron, for iron or composite ships.....	Fre
Sheets, Crucible Sheets, steel, 11 to 16 gauge, $\frac{1}{4}$ to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories .....	35
Shoes, horse, mule and ox shoes .....	30
Shovels and spades, shovel and spade blades, and iron or steel cut to shape for same.	35
Skates, of all kinds. ....	30
Skelp iron or steel, sheared, or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories ..	30
Sledges .....	30
Spiral spring steel for spiral springs for railways, when imported by the manufacturers of railway springs, for use exclusively in the manufacture of railway spiral springs in their own factories Fr	
Steel for saws and straw cutters cut to shape, but not further manufactured. Crucible sheet steel, 11 to 16 gauge, $\frac{1}{4}$ to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use of such purpose in their own factories. ....	Fr
Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain for use in the manufacture thereof in their own factories.....	Fr

Iodine, crude.....	Free
Iodine, resublimed.....	20
Iris, Orris Root.....	Free
Isinglass.....	25
Iron Sand or Globules and Dry Putty, for polishing granite .....	Free
Iron Liquor, solution of acetate of iron for dyeing and calico printing.....	Free
IRON & STEEL & MANUFAC. OF:—	25
Adzes.....	30
Anchors, rolled, iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, weighing less than 35 lbs. per linear yard, not punched, drilled or further manufactured than rolled, n.o.p., \$7.00 per ton.	Free
Angles, rolled iron or steel angles, tees, beams, channel, joists, girders, zees, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eyebar blanks not punched or drilled.....	10
Axes for iron or composite ships or vessels.....	Free
Axes, scythes, sickles or reaping hooks, hay or straw knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post-hole diggers and other agricultural implements, n.e.s.....	25
Adzes, Hatchets, and Hammers, n.e.s.....	30
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel, rolled whether in coils, rods, bars, or bundles, comprising rounds, ovals, squares, and flats, and rolled shapes, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, eight inches or less in width, No. 18 gauge or thicker, n.e.s., \$7 per ton.	35
Bar Iron or steel, rolled whether in coils, rods, bars, or bundles, comprising rounds, ovals, squares, and flats, and rolled shapes, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, eight inches or less in width, No. 18 gauge or thicker, n.e.s., \$7 per ton.	30
Barbed Wire Fencing of iron or steel and buckthorn strip fencing.....	15
Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers.....	5
Bolts with or without threads or nuts, and bolt blanks, washers and rivets, T and strap hinges, 3c. per lb. and 25	0

Fire Engines and fire extinguishing machines, including sprinklers for fire protection.	35
Fish Plates, Railway Fish Plates and Tie Plates, \$8 per ton.	
Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories.....	Free
Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories.....	Free
Forgings of iron and steel, of whatever shape or size, or in whatever stage of manufacture, n.e.s. and steel shafting, turned, compressed or polished, and hammered iron or steel bars or shapes, n.o.p.	30
Forks, table, cast iron, and knife blades or blanks, not handled nor ground or otherwise further manufactured..	10
Furniture of any material.....	30
Galvanized iron or steel wire, No. 9, 12 and 13 gauge, after January 1st, 1898.....	35
Garden Rakes, Hay Knives, Scythes, Rakes, n.e.s., pronged Forks of all kinds and hoses.....	25
Hinges, T and strap, and Hinge Blank, 3c. per lb. and .....	25
Hollow-ware, agate, granite or enamelled iron or steel hollow-ware.....	25
Hollow-ware, enamelled iron or steel ware, n. e. s.; plain, black, tinned or coated, and nickel and aluminum kitchen or household hollow-ware, n.e.s. ....	35
Horse Shoes, and horse shoe nails.....	0
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..	Free
Iron and manufactures of, or part iron or part steel, n.e.s.	30
Iron in pigs, iron kentledge, and cast scrap iron, \$2.50 per ton.	0
Iron Masts for ships, or parts of Free Iron or Steel Beams, Sheets, Plates, Angles and Knees, for iron or composite ships or vessels; and iron, steel or brass manufacture of a class not manufactured in Canada,	

## CANADIAN TARIFF OF CUSTOMS (Continued)

Steel for the manufacture of files, augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, rakes, mat or straw knives, agricultural or harvesting forks, when imported by the manufacturer of such or any of such articles for use exclusively in the manufacture thereof in their own factories...Free	¶ c. ad val.	
Ivory and Ivory Nuts, manufactured and Veneers, sawn only...Free	¶ c. ad val.	enamelled, and Morocco leather 25 Leather, Sole, tanned ..... 15 Leeches ..... 25 Fresh Lentils, Fresh ..... 25
Ivory, manufactures of, n.e.s. .... 20		Lite boats, and life saving apparatus, specially imported by societies established to encourage the saving of human life...Free
Ivory Vaccine Points....Free		Lime Juice and Fruit Juices containing not more than twenty-five per cent. of proof spirits, 60c. per gal.; when more than 25 per cent., \$2 per gal. Lime Juice and other fruit juices, n.m.p. .... 20
<b>Jack Screws of every description, n.e.s. .... 25</b>	<b>¶ c. ad val.</b>	<b>Lime Juice, Crude only ..... Free</b> <b>Lime, Chloride of ..... Free</b> <b>Linen, canvas, when to be used for boats and ships sails ..... 5</b> <b>Liquorice Paste ..... 20</b> <b>Liquorice Root, not ground ..... Free</b> <b>Liquorice, stick or roll ..... 20</b> <b>Litharge ..... Free</b> <b>Lithographic Presses ..... 10</b> <b>Lithographic Stones, not engraved ..... 20</b> <b>Lithium and all Lichens, prepared and not prepared ..... Free</b> <b>Lobsters, Preserved ..... 25</b> <b>Locks, other, n.e.s. .... 30</b> <b>Senger, Baggage and Freight Cars, being the property of railway companies in the U.S. running upon any line of road crossing the frontier so long as Canadian locomotives and cars are admitted free under similar circumstances in the U.S., under regulations to be prescribed by the Controller of Customs. .... Free</b> <b>Loin Beans and Lentil Bean Meal ..... 25</b> <b>Logwood, Fustic, Oak and Oak Bark, extracts of ..... Free</b> <b>Logwood, compound extract of, Logs and F' umain, thin, n.e.s. Free</b> <b>Lumber and Timber, manufactured, n.e.s. .... 20</b>
Steel, manufactures of, parts of iron and parts steel, n.e.s. 30		Kerosene and Coal Oil fixtures or parts thereof ..... 30 Knives, oyster knives. .... 30 Knitting Machines ..... 25 Needles and Machine Needles and needles of all kinds ..... 30 Kynolite or Cryolite ..... Free
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of broke clasps and ice creepers, bed fasts, furniture casters, when imported by the manufacturers of such articles for use exclusively in the manufacture thereof in their own factories...Free		Kerosene and Coal Oil fixtures or parts thereof ..... 30 Fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other rates, tickets or labels; and railroad, or other tickets, whether lithographed or printed, or partly printed, n.e.s. .... 35
Steel of No. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use in the manufacture of such articles in their own factories...Free		Lace-Dye, crude, seed, button, stick and shell. .... Free Laces, boot, shoe and stay ..... 30 Laces, braids, fringes, embroideries, cords, tassels, and bracelets, elastic round or flat, including garden elastic, braids, chains, or cords of hair and other mfrs., of hair n.e.s.; lace
Steel rails, weighing not less than 45 lbs. per linear yard, for use only in the tracks of a railway which is employed in the common carrying of goods and passengers, and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway or tramway...Free		Laces, boot, shoe and stay ..... 30 Machinery, n.e.s. .... 25 Machinery and Vernier .... 25 Machinist card clothing ..... 25
Steel springs for the manufacture of surgical trusses when imported by the manufacturers for use exclusively in		Machinery of a class not made in Canada, when imported exclusively for use in factories for the manufacture of beet root sugar. .... Free Madder, ground and prepared, and all extracts of ..... Free

Street strip, *any*, *any* size, *wire* when imported into Canada by manufacturers of buckwheat, thorn, and plain strip, fencing, and use in the manufacture

Steel for the manufacture of files, augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, rakes, mat or straw knives, agricultural or harvesting forks, when imported by the manufacturer of such or any of such articles for use exclusively in the manufacture thereof in their own factories...Free	¶ c. ad val.	and preparations recognized by the British and the United States Pharmacopoeia, and French Codex as official. All medicine in a preparation, whether chemical or otherwise, usually imported with the name of the manuf., shall have the true name of such manuf., and the place where they are prepared, and the word alcohol or non-alcoholic permanently and legally affixed to each parcel by stamp, label, or otherwise, and all medicinal preparations imported without such names so affixed may be forfeited.
Ivory and Ivory Nuts, manufactured and Veneers, sawn only...Free	¶ c. ad val.	Meerschaum, crude or raw ..... Free Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Controller of Customs ..... Free Mercury or quicksilver ..... Free
Ivory, manufactures of, n.e.s. .... 20		Metal Composition, for the manufacture of jewellery and filled gold watch cases ..... 10 Metal, yellow metal in bars, bolts, and for sheathing ..... Free
Ivory Vaccine Points....Free		Metallic Ear Tags (numbered) accompanying the pedigrees of animals imported for the improvement of stock, may be admitted free into Canada as of no commercial value ..... Free
<b>Jack Screws of every description, n.e.s. .... 25</b>	<b>¶ c. ad val.</b>	Meters, Gas ..... 35 Mica ..... 30 Microscopes ..... 25 Milk food and other similar preparations ..... 50 Milk condensed, 34c. per lb. ; Coffee condensed with Milk. .... 30 Mill board, not straw board. .... 10 Mineral Waters, natural, not in bottles ..... Free Mineral Waters, n.e.s. .... 20 Mineral and Bituminous substances, n.e.s. .... 29
Jute, carpeting or matting mats 25		Minerality Specimens ..... Free
Jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished ..... Free		Models (original) of Inventions and other improvements in the Arts, but no article or articles shall be deemed a model which can be fitted for use ..... Free
Jute cloth, uncoloured, not otherwise finished than bleached or calendered. .... 10		Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, without any admixture with any other ingredient, when imported in the original package and not afterwards subjected to any process of treating or mixing. .... Free
Jute horse clothing, shaped or otherwise manufactured. .... 30		(a) Testing, by polariscope, forty degrees or over, a
Jute, manufactures of, n.e.s. .... 25		to degrees, and not less than 35 or 43 cts. per gallon, and in addition thereto 1 cent per gallon for each
Jute Yarn, flax or hemp, plain, dyed or colored, when imported by manufacturers of carpets, rugs, mats, jute webbing, or cloth, and twines, for use in their own factories...Free		graphite, silk, flannel or other materials, shams and curtains, when made up, trimmed or untrimmed, and belts of all kinds; handbelts of all
Bainite, or German potash salts for fertilizers. .... Free		optical instruments, n.e.s. .... 25 Magnesia Fluid ..... 30 Malt, upon entry for Warehouse, 25
Keep ..... Free		
Kerosene and Coal Oil fixtures or parts thereof ..... 30		
Knives, oyster knives. .... 30		
Knitting Machines ..... 25		
Needles and Machine Needles and needles of all kinds ..... 30		
Kynolite or Cryolite ..... Free		
LaDeLs, for cigar boxes, for fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other rates, tickets or labels; and railroad, or other tickets, whether lithographed or printed, or partly printed, n.e.s. .... 35		
Lace-Dye, crude, seed, button, stick and shell. .... Free		
Laces, boot, shoe and stay ..... 30		
Laces, braids, fringes, embroideries, cords, tassels, and bracelets, elastic round or flat, including garden elastic, braids, chains, or cords of hair and other mfrs., of hair n.e.s.; lace		

Madder, ground and prepared, and all extracts of ..... Free

(a) Testing by polariscope, forty degrees or over, all cases exempt from duty.

graphic, instrumental arms

optical instruments, n.e.s. 25

Magnesia Fluid ..... 20

Magnesia Fluid ..... 25

Mal, upon entry for Warehouse, subject to Excise Regulations, 15 cents per bush.

Malt, extract of, (non-alcoholic) for medical purposes, n.e.s. 25

Manganese, Oxide of ..... Free

Mangies ..... 95

Mantle Hoods ..... Free

Mantels, Slate ..... 30

Manures, Guano, and other man-

ures ..... Free

Manuscripts & Insurance Maps. Free

Maps, Charts, for the use of schools for the blind, and

Globes, Geographical, Topo-

graphical, and Astronomical, n.e.s. ....

Maple Sugar ..... 20

Marble Blocks in the rough ..... 15

Marble Blocks and Slabs, sawn ..... 30

Marble, finished, and all manufs. of, n.e.s. ....

Matches, wax or wood ..... 25

Mattresses, hair, spring and other ..... 30

Mats, Door or Carriage, n.e.s. ..... 35

Matting, Cocca ..... 25

Meats, fresh, n.e.s., 3 cts. per lb.

Meats, canned, and canned poultry and game and soups ..... 25

Meats, extract of fluid beef not medicated ..... 25

Meats, n.e.s., 2c. per lb., when in barrel the barrel to be free. 30

Meat Stuffers ..... 30

Meats, Poultry and Game ..... 20

Meats, Mutton and Lamb, fresh ..... 35

Medals, gold or silver ..... 30

Medals, German or nickel silver. 30

Medals, brass, bronze, or plated. 30

Medals, collections of, and other antiquities, including collections of postage stamps. .... Free

Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes, and received, and accepted as honorary distinctions, and cups or other prizes won in bona fide competitions. Free

Medicines, Patent, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, n.o.p., all liquids containing alcohol 50 per cent., all others, liquid or not, 25 per cent.; provided that this item shall not be held to include drugs

40 degrees, and, more or less than 35 degrees, a specific duty of 11 cts. per gallon, and, in addition thereto, 1 cent per gallon for each degree or fraction of a degree less than forty degrees.

The packages (when of wood) in which imported to be in all cases exempt from duty. 30

Molasses, gates ..... 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. Molasses and Syrups 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, 4c. per pound.

Molasses or Syrups of cane or

beet, testing under 35 degrees by the polariscope, for use in the manufacture of compressed food for live stock, when imported by the manufacturers of such food, to be used for such manufacture only in their own factories. .... Free

Mosaic flooring of any material. 30

Moss, Iceland and other Mosses,

and seaweed and seagrass,

crude or in their natural state, or cleaned only ..... Free

Moss, other, n.e.s. .... 20

imported by the manufacturers exclusively in

*Steel strip, wire and sheet were  
when imported into Canada  
by manufacturers of buck-  
thorn, and plain strip, fenc-  
ing, for use in the manufac-  
ture of such articles in their  
own factories; and barbed  
fencing wire of iron or steel  
after January 1st, 1898.....Free*

*Steel, under  $\frac{1}{2}$  in. in diameter,  
or under  $\frac{1}{4}$  in. square, when  
imported by the manufacturers  
of cutlery, or of knobs,  
or of locks, for use exclu-  
sively in the manufacture of  
such articles in their own  
factories.....Free*

*Steel valued at  $2\frac{1}{2}$ c. per lb and  
upwards, when imported by  
the manufacturers of skates,  
for use exclusively in the  
manufacture thereof in their  
own factories.....Free*

*Steel, table and butchers'  
steels.....30  
Stoves.....25  
Stove Plates.....25  
Swords.....30*

*Tacks, cut, brads or sprigs, iron  
and steel shoe tacks, and or-  
dinary cut tacks, leathered  
or not, and shoe nails, double  
pointed tacks and other tacks  
of iron or steel, n.o.p.....35*

*Track tools, wedges, crowbars  
and sledges.....30  
Traps.....30*

*Tubes of rolled steel, seamless,  
not joined or welded, not  
more than  $1\frac{1}{4}$  inches in dia-  
meter; and seamless steel  
tubes for bicycles.....10*

*Tubing, other iron or steel pipe  
or tubing, plain or galvanized,  
riveted, corrugated or other-  
wise manufactured, n.o.p...30*

*Tubing, wrought iron or steel  
boiler tubes, including flues  
and corrugated tubes for  
marine boilers.....5*

*Tubing, wrought iron or steel  
tubing, plain or galvanized,  
threaded and coupled or not,  
2 inches or less in diameter,  
n.o.s.....35*

*And provided, further, that all  
articles rated as iron or  
manufactures of iron shall  
be chargeable with the same  
rate of duty if made of steel,  
or of steel and iron combin-  
ed, unless otherwise special-  
ly provided for.*

*Ivory Knives and Folders and*

<i>chains, or cords of hair and other mfrs. of hair n.e.s.; lace</i>	<i>corsets, stiff, thin, or other materials, shams and curtains when made up trimmed or untrimmed, and belts of all kinds; handkerchiefs of all kinds; linen, silk and cot- ton clothing and all articles made up by the seamstress from linen or cotton fabrics, n.o.p.; corsets of all kinds, corset clasps, husks, blanks and steels, and covered corset wires cut to lengths, tipped or untipped; regalia, badges, 35</i>
<i>Lamb and Sheep Skins, tanned dressed, waxed or glazed.....17<math>\frac{1}{2}</math></i>	<i>Lamp Reflectors.....30</i>
<i>Lamp Shades, made of paper.....30</i>	<i>Lamp Wicks.....25</i>
<i>Lamp Springs.....10</i>	<i>Lard and Lard compound, and similar substances, cottoleone and animal stearine of all kinds, n.e.s. 2c. per lb.</i>
	<i>Lard Oil.....25</i>
	<i>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.....Free</i>
	<i>Lava, unmanufactured.....Free</i>
	<i>Lava, manufactures of, fancy.....35</i>
	<i>Lawn mowers.....35</i>
	<i>Lead, bars and sheets.....25</i>
	<i>Lead, old scrap, pig and block..15</i>
	<i>Lead pipe, shot, and lead bullets 35</i>
	<i>Lead, Nitrate and Acetate of, not ground.....Free</i>
	<i>Lead, Tea.....Free</i>
	<i>Lead Pencils of all kinds, in wood or otherwise.....25</i>
	<i>Lead, manufactures of, n.e.s. 30</i>
	<i>Leather, upper, including don- gohn, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf dressed, waxed or glazed.....17<math>\frac{1}{2}</math></i>
	<i>Leather and skins, n.o.p., tanned, belting leather, and sole leather 15</i>
	<i>Leather Belting, n.e.s. 20</i>
	<i>Leather Board and Leatheroid, and miffs, of, n.o.p. 25</i>
	<i>Leathers, Glove, when imported by glove manufacturers for use in their factories in the manufacture of gloves, tanned or dressed, coloured or un- coloured.....10</i>
	<i>Leather, all mfrs. of, n.o.p., and mfrs. of raw hide.....25</i>
	<i>Leather, Morocco Skins, tanned, but not further manufact'd...15</i>
	<i>Leather, Patent, Japaned or</i>

CANADIAN TARIFF OF CUSTOMS (*Continued*)

Mouldings of wood, plain gilded or otherwise further mantled..	25	Optical Instruments, n.e.s.....	25	Potash, German Mineral.....Free Potash, red and yellow prussiate of.....Free
Mowing Machines, self binding harvesters, harvester without binders, binding attachments, raspers, ploughs, harrrows, cultivators, seed drills and horse rakes, manure spreaders, weeder's, and malleable sprockets, or link belting chain for binders.....	25	Oranges, Lemons, and Limes in boxes of capacity not exceeding 24 cb. ft., 25 cts. per box.	50	Potatoes, cyanide of.....Free Potatoes, sweet, 10 cts. per bush, Pork, barrelled in brine, 2s. per lb. Barrels containing same to be free of duty.
Painters metal engraving combs.....	25	In half boxes, capacity 14 cb. ft., 13cts. per box	40	Potatoes, other.....20
Painters pallet knives.....	30	In cases and all other packages 10 cts. per cb. ft. capacity.	40	Pheasants, for improvement of stock. Free Pheasants, other.....20
Paintings in Oil or Water Colors, on copper plate.....	30	In bulk, \$1.60 per thousand.	40	Philosophical Instruments and Apparatus, not manufactured in the Dominion, and when imported by or for the use of universities, colleges and schools, and scientific societies and public hospitals.....Free
Paintings in Oil or Water Colors, on glass.....	30	In barrels not exceeding in capacity, that of the 196 lbs. flour barrel, 55 cts. per lb.M.	40	Philosophical, Photographic, Optical and Mathematical Instruments and Apparatus, n.e.s.....25
Oars of metals of all kinds.....Free Organs, Cabinet.....30	25	Ores of metals of all kinds.....Free	25	Phosphorus.....25
Organs, sets or parts of sets of reeds for Cabinet Organ.....26	25	Phosphor Bronze in blocks, bars, sheet and wire.....10	25	Phosphor Bronze.....Free
Organs, Pipe Organs.....30	30	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs thereof, and similar works of art, n.o.p.; blue prints, building plans, and maps and charts, n.e.s.....20	25	Photographs, not exceeding three, sent by friends, and not for the purpose of sale.....Free
Ornaments of alabaster, spar, amber and terra cotta, or composition.....35	35	Photographs, albums.....35	25	Photograph Albums.....35
Oysters.....25	30	Photographer's paper.....Free	20	Photographer's paper, albumenized paper.....30
Oysters and Willow Furniture.....Free	30	Photographic Dry Plates.....30	30	Photographic Dry Plates.....30
Ottar of Roses and Oil of Ross. Free Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorate .....	25	Piano covers, rubber and cotton.....35	30	Piano covers, rubber and cotton.....35
Musical Instruments, brass band, parts of pianofortes or organs.....25	25	Pianofortes.....30	30	Piano Stools.....30
Provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments.	25	Pianofortes, parts of.....30	30	Pianofortes, parts of.....30
Musik, in pods or in grains.....Free Mustard, cake.....15	15	Picklers, raw hide, for cotton looms.....25	25	Pickles, Sauces and Catsups, including Soy.....35
Mustard, ground.....25	25	Pigments, Saucers and Catups, including Soy.....35	30	Pigments, Saucers and Catups, including Soy.....35
Mustard, French mustard, liquid, as sauce.....35	35	Paints and colors, rough stuff and fillers, anti-corrosive and anti-fouling paints, commonly used for ships hulls, and ground and liquid paints, n.e.s.....25	25	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Newspapers, and quarterlies, monthly and semi-monthly, magazines, and weekly literay papers, unbound; and tailors, milliners' and mantle-makers' fashion plates, and Newspapers and Magazines, If bound.....10	25	Ground in spirits and all spirit varnishes and lacquers ..\$1.124 per gal.	25	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nickel Andes.....10	10	Paris Green, dry.....10	10	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nickel and German Silver, manf. of, not plated.....25	25	Dry White and Red Lead, Orange mineral and Zinc white.....5	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
If plated.....30	30	Painters metal engraving combs.....25	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nitrate of Soda or Chicle Nitre, Free Nitrite of Soda.....Free	25	Painters pallet knives.....30	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nitrate of Lead, not ground.....Free	25	Paintings in Oil or Water Colors, on copper plate.....30	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nitro-Glycerine.....3c. per lb.	3c.	Paintings in Oil or Water Colors, on copper plate.....30	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nois, being the short wool which falls from the combs in worsted factories.....Free	25	Painters metal engraving combs.....25	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Novelty Machines, not to be classed with pig presses, to pay 25 cents.....Alatard, cake, per lb., round.....Walnut oil, cake, per lb.,	25	Painters pallet knives.....30	30	Pictorial illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies, Free Picture and Photographic Frames, of any material.....30
Nuts, Cocoa.....\$1 per 100 lbs.	\$1	Paintings in Oil or Water Colors, Free production of Canadian artists, Free paintings, prints, engravings, etchings, oil sketches, water colors, pastels, charcoal, pencil, chalk, crayons, Free	25	Rubber, natural, dried.....Free
Nuts, Walnuts, cake, per lb., round.....Walnut oil, cake, per lb.,	25	Paintings in Oil or Water Colors, Free production of Canadian artists, Free paintings, prints, engravings, etchings, oil sketches, water colors, pastels, charcoal, pencil, chalk, crayons, Free	25	Rubber, natural, dried.....Free
Rice, other, 14c per lb.	14c	Paint Leaf, manufactured.....Free	25	Rubber, natural, dried.....Free

not to include braid or fancy.

Rice Leaf.....Free

Rice, other, 14c per lb.



# CANADIAN TARIFF OF CUSTOMS (Continued)

School Ink Wells, earthenware .....	20	20 c. ad val.
" " glass .....	20	
School bags .....	20	
Screws commonly called wood screws, of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p. ....	20	
Screw Jacks of every description .....	35	
Seeds—Beet, Carrot, Turnip, Amato, Flax, Mangold, and Mustard .....	25	
Seeds—Flower, garden, field and other seeds for agricultural or other purposes, when in bulk or large parcels, n.o.p. ....	10	
The same in small parcels .....	25	
Seeds—Aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, Anise, Anise-star, Caraway, Cardamom, Coriander, Cumin, Fennel and Fenn-greek .....	Free	
Seed Pens—imported from the United Kingdom for the purpose of seed .....	Free	
Seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees .....	Free	
Settlers' effects, viz.: Wearing apparel, household furniture, boots, implements and tools of trade, occupation or employment, guns, typewriters, bicycles, 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 bequest; provided that any dutiable article entered as settlers' effects may 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; provisions made by the Controller of Customs, live stock, when imported into Manitoba or the	20	20 c. ad val.
trees, textile leather or rubber heads, thimbles 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 .....	Free	
Soap, common or Laundry, 1c. per lb. ....	25	
Soap, Castile, Mottled or White, 2c. per lb. ....	35	
Soup powders, other, and pearl-line .....	30	
Socks or Stockings of all kinds .....	30	
Soda Ash. Castile in drums; silicate in crystals or in solution; bichromate, nitrate or cubic nitre, salsooda, sulphate of soda, arsenite, bimarsenate, bisulphite, chlorate, chloride, sodium, sulphide of, and carbonate of soda .....	35	
Soda, Bicarbonate of .....	20	
Soda, Nitrite of .....	Free	
Solder .....	30	
Soups .....	25	
Soy .....	35	
Spectacles and Eye Glasses .....	30	
Spectacles and Eye Glass frames, and metal parts thereof .....	20	
Spelter of zinc in blocks and pigs .....	20	
Spermaceti .....	Free	
Spices of all kinds, except Mace and Nutmegs, underground .....	20	
Spices, Mace and Nutmegs .....	25	
Spiritsuous 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 less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent., under proof, but that all such liquors shall be computed as of the strength of 15 per cent., under proof as follows, viz.: Ethyl alcohol, or the substance commonly known as ethyl alcohol, or the substance concentrated methanol, or hydrated oxide of ethyl, or any ester of ethyl, or all	20	20 c. ad val.
electric motors, generators, dynamos, sockets and electric apparatus, n.e.s. ....	25	
Tents and Awnings .....	25	
Terra Japonica, Gambier or Cutch .....	Free	
Terra Cotta panels, mouldings and cornices .....	25	
Terracotta, Vases and Plaques .....	35	
Thermometers, all kinds .....	25	
Terra Alba .....	20	
Thimbles, steel .....	30	
Thimbles, brass .....	30	
Thread Linen, n.e.s. ....	25	
Tin in hooks, pins, bars & sheets, and plates, and tinfoil and thin strip waste .....	Free	
Tin, Crystals and Tea Lead .....	Free	
Tin Plates in sheets or strips, decorated .....	25	
Tin Whisk Holders, Juquered .....	25	
Tinned Iron Kettle Ears .....	30	
Tinware stamped, japanned ware and galvanized iron ware .....	25	
Tinware, and manufacture of tin, n.e.s. ....	25	
Tobacco, Cigars and Cigarettes .....	25	
Tobacco, cut, including paper covering, per lb. and, ....	25	
Tobacco manufactured and Snuff n.e.s. ....	50c. per lb.	
Tobacco, cut .....	50c. per lb.	
Tobacco, unmmanufactured, for excise purposes, under conditions of the Inland Revenue Act .....	25	
Tobacco Pipes of all kinds, pipe mounis, cigar and cigarette holders and cases for the same .....	35	
Tobacco Pouches .....	35	
Tools, mechanical, of all kinds, n.e.s. ....	30	
Tools of trade, occupation or employment, in the actual possession at the time of a workman arriving in Canada, for his personal use, and which have been bona fide in use previously by him .....	Free	
Towels of every description .....	30	
Towel racks and rollers .....	30	
Toys, all kinds and materials .....	35	
Tricing Cloth .....	35	
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs .....	Free	
Trees, n.e.s. ....	Free	
Trenails .....	Free	
Trunks .....	25	
Trunk Trimming .....	30	
Turner's Baggage, under regulations to be prescribed by the	30	
Turmeric .....	90	
Turpentine, raw or crude, ...	Free	
Turpentine, resinous, ...	Free	

degrees by the polariscope,  
40c. per 100 lbs., and for each  
additional degree  $\frac{1}{4}$ c. per 100  
lbs. Fractions of  $\frac{1}{4}$  of a degree  
or less not to be subject to  
duty, and fractions of more  
than  $\frac{1}{2}$  to be dutiable as a  
degree. The usual packages  
in which imported to be free.

Sugar Candy, brown or white,  
and Confectionery, including  
sweetgums, candied peels,  
and pop corn, 1c. per lb. and

Sugar Beet Seed.....Free

Sulphate of Iron (Copperas) and

Sulphate of Copper (Blue Vitriol).....Free

Sulphur and Brimstone, in roll  
or flour.....Free

Sulphuric ether and chloroform,

and solutions of peroxides of

hydrogen.....25

Surgical and dental instruments  
of all kinds.....Free

Surgical belts or trusses and  
suspensory bandages of all  
kinds.....20

Syrup, Glucose Syrup and Corn

Syrup, or any Syrups contain-

ing any admixture thereof,  
4c. per lb.

Syrups—See Molasses.

Tags, tin, for plug tobacco .....

Tagging, Metal, plain, japanned  
or coated, in coils, not over 1 $\frac{1}{2}$

inches in width, when imp. by  
manufs. of Shoe and Corset  
Laces, for use in their factories Free

Tails, undressed.....Free

Tallow and Stearic Acid.....20

Tallow Oil.....20

Tape Measures.....25

Tapioca.....25

Taraxacum Root.....Free  
Tartarulin, Cotton, plain or  
coated, with oil, paint, tar or  
other composition.....30

Tar (Pine), in packages of not  
less than fifteen gallons each.....Free

Tarred Paper.....25

Tassels .....

Tea Lead.....Free

Teas and Green Coffees import-  
ed direct from the country of  
growth and production, and  
tea and green coffees pur-  
chased in bond in the United  
Kingdom, provided there is  
satisfactory proof that the  
tea or coffee so purchased in  
bond is such as might be  
entered for home consump-  
tion in the United King-  
dom.....Free

Tea and Green Coffee, n.e.s. ....10

Teasels.....Free

Telephones and Telegraph In-

struments; telegraph, tele-

phone and electric light cables;

electric and galvanic batteries,

Turtles.....Free  
Twine for harvest binders, of  
hemp jute, manilla or sisal,  
and of manilla and sisal mixed. Free

Twine, manuf. of n.o.p. ....30

Type, for Printing.....20

Type Metal.....10

Type Writer.....25

Typewriters, Tablets with mov-

able figures, Geographical Map  
and Musical Instruments, when  
imported by and for the use of  
schools for the blind, and be-

ing and remaining the sole  
property of the governing  
bodies of said schools, and not  
of private individuals, the

above particulars to be veri-

fied by special affidavit on

each entry when presented Free

Ultramarine Blue, dry or  
in pulp.....Free

Umbrellas, Parasols and Sun-  
shades of all kinds and ma-  
terials .....

Umbrella and Parasol, steel and  
iron or brass ribs, runners,  
rings, caps, notches, tin caps  
sticks or handles, n.e.s. ....20

Unenumerated Articles .....

Vaccine and Ivory Vac-  
uum Points.....Free  
Valerian Root.....Free

Varnishes, n.e.s., 20c. per gal. 20  
and.....Free

Varnish, black and bright for ship  
use .....

Varnish and Colours ground in  
spirits \$1.12 $\frac{1}{2}$  per gal. Free

Vaseline, and all similar prepara-  
tions of petroleum for toilet,  
medicinal or other purposes. 35

Vases, glass, plain or fancy .....

Vases, China and Porcelain .....

Vases, Earthenware .....

Vegetables, n.o.p. ....25

Vegetables, Sweet Potatoes and

Fans .....

Vegetables, Tomatoes, fresh, 20c.

per bush. and.....10

Vegetables, Tomatoes and other

vegetables, including Corn and

Baked Beans, in cans or other

packages, n.e.s. ....14c. per lb.

the weight of the cans or other

packages to be included in the

weight for duty.

Vegetables, Onions, set-for plant-  
ing, not fit for table use .....

Velveteens, and Cotton Velvets  
and Cotton Plush .....

Veneers of Wood, not over  $\frac{1}{2}$  of

North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council.....	Free
Sewing machine attachments.....	Free
Sewing Machines or parts of.....	30
Shades, Glass and Porcelain, for lamps and gaslights.....	30
Shawls and Travelling Rugs of all kinds.....	30
Shawls, silk.....	30
Sheep, for improvement of stock Free Sheep Skins, tanned only.....	15
Sheep Skins, dressed and waxed, or glazed.....	17½
Shellac, white, for manufacturing purposes.....	Free
Shells of all kinds, unmannif. Free Shells, manufactured, fancy.....	35
Sheet Music .....	10
Sheet Iron Signs .....	30
Ships built in a foreign country, on application for Canadian register, except machinery.....	10
Machinery on same.....	25
Shirts of any material, and ladies' and misses' blouses and shirt waists .....	35
Shoemakers' Pitch and Wax .....	20
Show Cases .....	35
Show Cards, framed.....	30
Silex or Crystallized Quartz .....	Free
Silk, clothing .....	35
Silk Hosiery.....	35
Silk, manufactures of, or of which silk is the component part of chief value, n.e.s.....	35
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste.....	Free
Silk twist, sewing and embroidery silk.....	25
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organzine, not coloured.....	Free
Silk in the piece .....	30
Silk Velvets, velveteens, plush and silk fabrics.....	30
Silver Leaf.....	25
Silver-plated Ware .....	30
Skates of all kinds, roller or other, and parts thereof.....	35
Skins, Bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation .....	Free
Slates, roofing, 25 per cent, provided that the duty on roofing slate shall not exceed 7½c. per square.	25
Slates, school and writing.....	25
Slatz Pencils .....	25
Slate mantels and manufactures	

kinds, n.e.s.; rum, whiskey, and all spirituous or alcoholic liquors, n.o.p., \$2.40 per gal. Amyl alcohol, or fusil oil, or any substance known as potato spirit or potato oil, \$2.40 per gal.

Methyl alcohol, wood alcohol, wood naphtha, pyroxylene or any substance known as wood spirit or methylated spirit; absinthe, arrack or brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapses taffia, angostura, and similar alcohol bitters or Liver-ages.....

\$2.40 per gal.

Spirits and strong waters of any kind mixed with any ingredient or ingredients as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or medicinal wines (so-called), or ethereal and spirituous fruit essences, n.e.s. \$2.40 per gal. and .....

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 4 oz. each .....

When in bottles, flasks or other packages containing more than 4 oz. ea., \$2.40 per gal. and .....

Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.40 per gal. and .....

Vernouth, containing not more than 36 per cent, and ginger wine, containing not more than 26 per cent, of proof spirits, 90c. per gal.; if containing more than these percentages, respectively, of proof spirits, \$2.40 per gal.

In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, or in such other manner as the Controller of Customs may direct.

Sponges .....

Spurs and Stilts, used in the manufacture of earthenware..

Free Square Reeds and raw-hide cen-

25  
25  
25  
25  
25

20  
20  
20  
20

# CANADIAN TARIFF OF CUSTOMS (Continued)

an inch in thickness.....	¶ c. ad val.
Velocipedes.....	74
Veneers, Ivory, sawn only.....	30
Veneers, Ivory, other, n.e.s.....	Free
Vents, fireclay Chimney Linings glazed or unglazed.....	35
Vinegar or sub-acet copr, dry, Free	
Vinegar, 15¢ per imp. gal, 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 2 cents.....	20
Vices.....	30
Wagons (freight), drays, sleighs, and similar vehicles.....	25
Wall Decorations, Linocrusta.....	35
Walking Sticks and Canes of all kinds, n.e.s.....	30
Watches.....	25
Watch Cases.....	30
Watch, composition metal for the manufacture of filled gold watch cases.....	10
Watch Keys.....	25
Wire Actions or movements.....	10
Water Meters.....	30
Wax, bees.....	10
Wax, Paraffine, and Animal Stearine of all kinds, 2¢ per lb.....	20
Wax manufacturers of, older.....	20
Webbing, elastic.....	20
Webbing, non-elastic.....	20
Whale Bone, unmanufactured, Free	
Whale Bone, manuf'res of, n.e.s.....	20
Wheat, 12¢ per bushel.	
Wheat Flour, including the duty on the flour, 6¢, per lb.	
Wheels, parts of, Hubs & Spokes in the rough.....	Free
Wheelarrows.....	
Whips, of all kinds, including.....	30
Whitongs and Lashes.....	35
Whiting or Whitening Gliders' Whiting and Paris White' Free	
Willow for basket makers.....	Free
Window Curtain Poles, n.e.s.....	25
Window Blind Rollers, finished or mounted.....	30
Window shades in the piece, or cut and hemmed or mounted on rollers, n.e.s.....	35
Window Shades, made of paper, 35	
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, Raspberry, elder and currant, containing 26% or less of spirit, or strengths of proof, from 100 & over 100 proof, 25¢ per lb. & 30	
Wines for every degree above 26	
Wines, 20¢ more for each degree of strength over 100.	345

thorn, plain strip for use in their own factories in the manufacture thereof.....	¶ c. ad val.
Veneers, Ivory, sawn only.....	30
Veneers, Ivory, other, n.e.s.....	Free
Vents, fireclay Chimney Linings glazed or unglazed.....	35
Vinegar or sub-acet copr, dry, Free	
Vinegar, 15¢ per imp. gal, 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 2 cents.....	20
Vices.....	30
Wagons (freight), drays, sleighs, and similar vehicles.....	25
Wall Decorations, Linocrusta.....	35
Walking Sticks and Canes of all kinds, n.e.s.....	30
Watches.....	25
Watch Cases.....	30
Watch, composition metal for the manufacture of filled gold watch cases.....	10
Watch Keys.....	25
Wire Actions or movements.....	10
Water Meters.....	30
Wax, bees.....	10
Wax, Paraffine, and Animal Stearine of all kinds, 2¢ per lb.....	20
Wax manufacturers of, older.....	20
Webbing, elastic.....	20
Webbing, non-elastic.....	20
Whale Bone, unmanufactured, Free	
Whale Bone, manuf'res of, n.e.s.....	20
Wheat, 12¢ per bushel.	
Wheat Flour, including the duty on the flour, 6¢, per lb.	
Wheels, parts of, Hubs & Spokes in the rough.....	Free
Wheelarrows.....	
Whips, of all kinds, including.....	30
Whitongs and Lashes.....	35
Whiting or Whitening Gliders' Whiting and Paris White' Free	
Willow for basket makers.....	Free
Window Curtain Poles, n.e.s.....	25
Window Blind Rollers, finished or mounted.....	30
Window shades in the piece, or cut and hemmed or mounted on rollers, n.e.s.....	35
Window Shades, made of paper, 35	
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, Raspberry, elder and currant, containing 26% or less of spirit, or strengths of proof, from 100 & over 100 proof, 25¢ per lb. & 30	
Wines for every degree above 26	
Wines, 20¢ more for each degree of strength over 100.	345

sticks, rough hewn or sawed only; tellers of hickory wood, rough sawn to shape only, or planed, smoothed or otherwise manufactured; hickory billets, and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized cut to length, round tenoned or polished; the wood of the perminion and dogwood trees; logs and round manufactured timber, ship timber or spar planing, not specially enumerated or provided for in this Act.

Wool and the hair of the camel, alpaca, goat, or other like animals, not further prepared than washed, n.e.s.; and worsted tops and noils, being the short wool which falls from the combs in worsted factories. . . . . Free

Wool and woolen manuf'ts, Free manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animal, n.e.s.; blankets, bed comforters or counterpanes, fannles, cloths, doe-skins, casimères, tweeds, coatings, overcoatings and felt cloth, n.e.s. . . . . 35

Wool knitted goods, undershirts and drawers, and hose/ty of all kinds, n.e.s. . . . . 35

Wool, viz.: Leicester, Cotswoold, Lincolnshire, Southdown combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada, 3¢, per lb., Worsted tops made from such wools as are mentioned in the next preceding item. . . . . 15

Wool Nails. . . . . Free

Woollen Shawls and shawls of all kinds. . . . . 30

Woollen Socks and Stockings. . . . . 35

Woollen Westos. . . . . Free

Wringers, clothes for domestic use, and parts thereof. . . . . 35

Wood, dress goods, coat linings, Italian cloths, alpacas, orlans, cashmere, hemeritas, serges, bunties, nun's cloth, twills, plimsolls, etc., stockings, etc. . . . . 30

Wooden Furniture, house, cabinet or office, including bedsteads, hair, spring and other mattresses, bolsters and pillows, and picture frames. . . . . 30

Wood Caskets and Coffins. . . . . 35

Wood for fuel. . . . . Free

Wooden Mallets. . . . . 30

Wood Pumps, Spokes, Felloes. . . . . 25

Wood, Hulks, Spokes, Felloes, parts of Wheels, rough new or worn, etc., spars, oars, rough masts, etc. . . . . 30

Wooden Palloos of hickory, round, square, etc., shap'd oars, rough masts, etc. . . . . 30

in the manufacture of such articles only. . . . . Free

Yarns, Mohair. . . . . Free

Compressed Yeast, not over fifty pounds weight, the weight of the package to be included in the weight for duty 40¢ per lb.

Yeast, Cakes and Baking Powders, the weight of the package to be included in the weight of duty. . . . . 40¢ per lb.

Yellow Metal, in Bolts, Bars and for Sheathing. . . . . Free

Zinc, salts of. . . . . Free

Zinc, in blocks, pigs and Sheets. . . . . Free

Zinc, seamless drawn tubing. . . . . Free

Zinc, manufactures of, n.e.s. . . . . 25

Zinc plates. . . . . Free

Zinc speller. . . . . Free

All goods not enumerated as charged with any duty of Customs and not declared free of duty shall be charged with a duty of 20 per cent. ad valorem, when imported into Canada, or taken out of warehouse for consumption therein.

## SCHEDULE D.

### BRITISH PREFERENTIAL TARIFF.

On articles entitled to the benefits of this preferential tariff under section seventeen, the duties mentioned in schedule A shall be reduced as follows: The reduction shall be one-third of the duty mentioned in schedule A, and the duty to be levied collected and paid shall be two-thirds of the duty mentioned in schedule A.

Provided further, that this reduction shall not apply to any of the following articles and that such articles shall in all cases be subject to the duties mentioned in schedule A, viz.: wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

Provided further, that the reduction shall only apply to refined sugar, when evidence satisfactory to the Minister of Customs is furnished that such refined sugar has been produced entirely from raw sugar produced in the British colonies or dependencies.

Champagne and all other sparkling wine, in bottles containing

sawn and bent to shape, not planed, smoothed or otherwise

planed, smoothed or otherwise

Champagne and all other sparkling wines, in bottles containing each not more than 1 qt. and more than 1 pt. . . . .	\$3.30
Per dozen bottles, and . . . . .	30
In bottles, containing not more than a pint, and more than one-half pint, \$1.65 per doz.	30
In bottles, containing one-half pint each or less, \$2.00 per doz. bottles and . . . . .	30
In bottles, containing more than one quart each, shall pay, in addition to \$3.30 per doz. bottles, at the rate of \$1.65 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 30 per cent.	30
But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as untempered spirits.	
Wire, barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge. . . . .	Free
Wire, brass, plain. . . . .	10
Wire, buckthorn and Strip Fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s. . . . .	15
Wire, cable. . . . .	25
Wire Cloth of brass or copper. . . . .	25
Wire Cloth, Iron or steel. . . . .	30
Wire clothes line. . . . .	25
Wire, copper, plain, tinned or plated. . . . .	15
Wire, covered with cotton, linen, silk or other material. . . . .	30
Wire, flat strip and flat steel, brass. . . . .	30
Wire, Flat Furnaces, iron, steel or brass. . . . .	30

Champagne and all other sparkling wines, in bottles containing one-half quart, not more than 1 qt. and each more than 1 pt., \$3.30 per dozen bottles, and . . . . . In bottles, containing not more than a pint, and more than one-half pint, \$1.65 per dozen bottles, and . . . . . In bottles, containing one-half pint each or less, \$2.00 per dozen bottles and . . . . . In bottles, containing more than one quart each, shall pay, in addition to \$3.30 per dozen bottles, at the rate of \$1.65 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 3d per cent.

But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as untempered spirits.

Wire, barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge. . . . .

Wire, brass, plain . . . . .

Wire, brass rods cut to special length . . . . .

Wire, cable . . . . .

Wire Cloth of brass or copper . . . . .

Wire Cloth, Iron or steel . . . . .

Wire clothes . . . . .

Wire, copper, plain, tinned or plated . . . . .

Wire covered with cotton, linen silk or other material . . . . .

Wire, Crucible Cast Steel . . . . .

Wire, Furnaces, iron, steel or brass . . . . .

Wire, flat strip and flat steel when imported into Canada by manufacturers of bushels . . . . .

wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding 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. . . . .	25
<b>Xyloite, or Celluloid, in sheets, lumps or blocks, in the rough</b>	
n.e.s. . . . .	Fre.
<b>Yarns, Cotton and Cotton Warps, dyed or undyed, n.e.s.</b>	25
Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or like animal, costing 30c. per lb., and over, when imported on the cop, tube or in the hank by manufacturers of woolen goods for use in their products	20
Yarn, jute, flax or hemp, yarn, plain, dyed or coloured, jute canvas, not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of or any of these articles only, in their own factories. . . . .	Pr.
Yarns, Woolen and Worsted, n.e.s. . . . .	3
Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by manufacturers of braids, for use exclusively in their factories for the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs. . . . .	Pr.
Yarns, Cotton No. 40 and finer. . . . .	Pr.
Yarn, coir. . . . .	Pr.
Yarn of wool or worsted, when spun, dyed and finished, and imported by the manufacturers, cords, tassels and fringes, for use in their factories	

sawn and bent to shape, not planed, smoothed or otherwise manufactured . . . . .	Free
Wood, Sawn boards, planks and deals, planed or dressed on one or both sides, when the edges thereof are pointed or tongued and grooved . . . . .	25
Wood, Shingles, Pails, Tubs and Churns, brooms, washboards, pounds, ears and rolling pins . . . . .	20
Wood, Pails . . . . .	25
Wood, manufacturers of, h.e.s. . . . .	25
Wood, Lumber and Timber, manufactured . . . . .	20
Wood veneers of not over $\frac{1}{8}$ of an inch in thickness . . . . .	7½
Wood, D shovel handles wholly of wood, and Mexican saddle trees and stirrups of wood . . . . Free	
Wood, timber or lumber or wood, viz., lumber and timber, planks and boards of amaranth, coco-bora, boxwood, cherry, chestnut, walnut, gunwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, Hickory, white-wood, African teak, black heart ebony, lignum vitae, red cedar, redwood, satinwood, and white ash, when not otherwise manufactured than from rough sawn or split, or croesoted, vulcanized or treated by any other preserving process; sawed, or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or croesoted, vulcanized, or treated by any preserving process; pine and spruce clapboards; timber or lumber, hewn or sawed, squared or sliced or croesoted; laths, pickets and palings; staves not listed or joined of wood of all kinds, firewood, handle, heading, stave, and shingle bolts, horse poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or	

Champagne and all other sparkling wines, in bottles containing each not more than 1 qt. and more than 1 pt. . . . .	\$8.30
Per dozen bottles, and . . . . .	30
In bottles, containing not more than one pint and more than one-half pint, \$1.65 per doz. bottles and . . . . .	30
In bottles, containing one-half pint each or less \$2.25 per doz. bottles and . . . . .	30
In bottles, containing more than one quart each, shall pay, in addition to \$3.30 per doz. bottles, at the rate of \$1.65 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 <i>ad valorem</i> duty of 3d per cent.	
But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as unmerited spirits.	
Wire, barbed, wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge . . . . .	Free
Wire, brass, plain . . . . .	10
Wire, brass rods cut to special length . . . . .	30
Wire, Bucathorn and Strip Fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s. . . . .	15
Wire, cable . . . . .	25
Wire Cloth of brass or copper . . . . .	25
Wire Cloth, iron or steel . . . . .	30
Wire clothes line . . . . .	25
Wire, copper, plain, tinned or plated . . . . .	15
Wire covered with cotton, linen, silk or other material . . . . .	30
Wire, Crucible Cast Steel . . . . .	Free
Wire Frettles, iron, steel or brass . . . . .	30
Wire, flat strip and flat steel when imported into Canada by means of ferries, or hook-	

SCIENCE IN CANADA

Subsequently various Acts of the Legislatures established a valuation for these pieces, at which they were accepted in market over.

Finally, in 1858, the Province of Canada adopted dollars and cents, pounds, shillings and pence as the only monies of account. In 1871 the Federal Parliament passed the Act (Chap. 4, Acts of 1871) respecting the currency, which gave to the provinces of the Dominion a uniform currency, the single gold standard coin being that of the British sovereign of the United Kingdom, to pass current at \$4.86; provision was also made that, until otherwise ordered by Her Majesty's proclamation, the gold eagle of the United States, of the fixed weight of 10 pennyweights and 18 grains troy, and of a settled standard of fineness, should be legal tender in Canada. The same Act provided for a gold coinage for Canada, but special dñlar gold coinage has not been minted.

Silver coins were made legal tender to \$10, and bronze coin to 25 cents.

In the early days all sorts of coin were used in British North America.

The first step taken in Canada for a revision of currency was in 1795, when, to remedy the evils resulting from the coined money in circulation being reduced in weight, debased in value and composed of every variety of pieces peculiar to all countries trading with this country, an Act was passed which fixed a standard of value founded upon the average intrinsic worth of gold and silver coins of Great Britain, Portugal, Spain,

## Banks in Canada with their Agencies.

"	Montreal	E. M. Shadforth.	"	do Centre Br. Jules Hanel.
"	Commerce	Jeffery Hale.	"	do Purple, ... do.
"	Standard	W. T. Shannon.	"	do Acq. Cartier, ... In liquidation.
Bridgeton, N.S.	Nova Scotia.	James Irwin.	"	VILLE MARIE.
Bridgewater, N.S.	Union of Halifax & N. R.	Burrows.	"	do St. Cath. St. Brgeo. Leclerc.
Brighton	Halifax Bk. Co.	G. A. Spink.	"	do Hochelaga. Allan McLongell.
Brookville	Standard	H. H. Archibald.	"	Ontario. R. N. King.
"	Montreal	S. B. Geating.	"	North End. E. C. Helsby.
"	Milsons	Neil McLean.	"	Montreal. I. Turnball.
"	Union	T. N. Christie.	"	Quebec. John Walker, Inspector
Campbellford	Standard	W. C. Boddy.	"	do St. Cath. St. Brgeo. Leclerc.
Campbellton	Nova Scotia	D. R. Laird.	"	do Hochelaga. Allan McLongell.
Cannington	Standard	John Houston.	"	Ontario. R. N. King.
Canning	N.S. Halifax Bk. Co.	J. R. Forbes.	"	North End Branch. T. J. Cochran.
"	Peoples, H.	E. G. Connells.	"	Toronto. T. F. How.
"	Milsons	R. M. Harrison.	"	do Pt. St. Ch's Br. J. G. Bird.
Carberry	M. Union	E. J. McLelland.	"	Commerce. F. H. Mathewson.
"	"	Carleton Place, Ottawa.	"	Union. Geo. H. Balfour.
Carmarthen	M. Hamilton	J. A. Baars.	"	B. N. America. Gen. Man.
"	Union	C. E. Watson.	"	A. E. Ellis, Manager.
Cawson	N.S. Halifax Bk. Co.	H. A. Aywin.	"	A. E. DeGruise.
"	Commerce	T. J. Tait.	"	La Banq. Nat. L. Pease, G. Man.
Cayuga	W. C. T.	Morson.	"	Merchants, H. Edison L. Pease, G. Man.
Charlottetown	Merchants, PEI	J. M. Davison, Cashier.	"	Standard. I. E. Gray.
"	Merchants, H.	W. F. Mitchell.	"	Merchants. W. B. Graham, Acting.
"	Nova Scotia	W. D. Ross.	"	Stewart Strathy.
Chatham	O. Commerce	J. E. Thomas.	"	Traders. D. Dewar.
"	"	Merchants.	"	Commerce. D. Beresford Pheope.
"	Montreal	W. Prince.	"	Imperial. F. S. Glassco.
"	Standard	D. F. B. Glass.	"	Imperial. F. S. Glassco.
"	Standard	G. P. Schoolfield.	"	Imperial. F. S. Glassco.
Chatham, N.B.	Montreal	G. F. Winslow.	"	Imperial. F. S. Glassco.
"	Nova Scotia	R. H. Anderson.	"	Imperial. F. S. Glassco.
Chestley	Hamilton	J. C. Tedford.	"	Imperial. F. S. Glassco.
"	"	E. H. Osler.	"	Imperial. F. S. Glassco.
Chesterville	Milsons	H. P. D. Evans.	"	Imperial. F. S. Glassco.
Chicoutimi, Q.	La Banq. Nat.	P. A. Labadie.	"	Imperial. F. S. Glassco.
Chicoutimi, Q.	People's of	H. W. Hettie, Sub. Man.	"	Imperial. F. S. Glassco.
Clarkson, N.B.	Union of Halifax & St. John.	Robert, Acting.	"	Imperial. F. S. Glassco.
Clinton	"	H. C. Brewer.	"	Imperial. F. S. Glassco.
Coatirook	E. Townships	E. Austin.	"	Imperial. F. S. Glassco.
Cobourg	"	J. C. Teftord.	"	Imperial. F. S. Glassco.
Cohorne	Standard	R. Little.	"	Imperial. F. S. Glassco.
"	Merchants	J. Skeaff.	"	Imperial. F. S. Glassco.
Collingwood	Commerce	C. Larke.	"	Imperial. F. S. Glassco.
"	"	James Brydon.	"	Imperial. F. S. Glassco.
Corwall	Montreal	W. A. Copeland.	"	Imperial. F. S. Glassco.
"	"	C. C. Abbott.	"	Imperial. F. S. Glassco.
Cookshire	Ontario	A. Denby.	"	Imperial. F. S. Glassco.
"	People's of	H. E. Hall.	"	Imperial. F. S. Glassco.
Cowansville	E. Townships	J. Macmillan.	"	Imperial. F. S. Glassco.
Craibrook, BC	Commerce	J. W. H. Smythe.	"	Imperial. F. S. Glassco.
Delhi	"	Crystal City, M. Union.	"	Imperial. F. S. Glassco.
"	"	H. W. Hettie, Sub. Man.	"	Imperial. F. S. Glassco.
Dartmouth	Q.	Henry Kichney.	"	Imperial. F. S. Glassco.
Dartmouth, N.S.	People's of	H. M. Allan.	"	Imperial. F. S. Glassco.
Digby, N.S.	Nova Scotia	Herbert Green.	"	Imperial. F. S. Glassco.
Dorchester	N.B.	Merchants, H.	"	Imperial. F. S. Glassco.
Drayton	Commerce	H. A. Mallory.	"	Imperial. F. S. Glassco.
Dressen	Commerce	H. T. Mussen.	"	Imperial. F. S. Glassco.
Dundas	"	D. Doige.	"	Imperial. F. S. Glassco.
Dundas	"	A. B. Stennett.	"	Imperial. F. S. Glassco.
"	Commerce	B. W. Hughes.	"	Imperial. F. S. Glassco.
Deirane, N.B.	Montreal	F. W. Taylor.	"	Imperial. F. S. Glassco.
Deseronto	OnMontreal	G. F. W. Taylor.	"	Imperial. F. S. Glassco.
Digby, N.S.	Nova Scotia	Herbert Green.	"	Imperial. F. S. Glassco.
Dorchester	N.B.	Merchants, H.	"	Imperial. F. S. Glassco.
Drayton	Commerce	H. A. Mallory.	"	Imperial. F. S. Glassco.
Dressen	Commerce	H. T. Mussen.	"	Imperial. F. S. Glassco.
Dundas	"	D. Doige.	"	Imperial. F. S. Glassco.
Dundas	"	A. B. Stennett.	"	Imperial. F. S. Glassco.
"	Commerce	B. W. Hughes.	"	Imperial. F. S. Glassco.
Drayton	Commerce	F. W. Taylor.	"	Imperial. F. S. Glassco.
Dundas	"	G. F. W. Taylor.	"	Imperial. F. S. Glassco.
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Dundas	"	A. B. Stennett.	"	Imperial. F. S. Glassco.
Dundas	"	B. W. Hughes.	"	Imperial. F. S. Glassco.
Dundas	"	F.		

# BANKS IN CANADA WITH THEIR AGENCIES (Continued).

PLACES.	NAMES OF BANKS. MANAGER OR AGENT.	PLACES.	NAMES OF BANKS. MANAGER OR AGENT.
Ottawa .....	Montreal ..... W. J. Anderson.	St. Francois B. La Banq. Nat. .... Ls. Drouin.	Virden, Man. .... Union ..... H. J. Pugh.
" .....	Commerce ..... Bob. Gill.	St. Henri .....	Merchants. .... A. V. Spencer.
" .....	Quebec ..... A. Simpson.	" D' Hochelaga ..... J. F. Lacleuse.	D. Macgillivray.
" .....	Merchants. .... W. L. Marier.	St. Hyacinthe. La BASQUE DR. .... E. R. Blanchard.	J. L. Harcourt.
" .....	Quebec ..... T. C. Coffin.	" ST HYACINTHE, E. R. Blanchard.	H. S. Dupuy.
" .....	La Banq. Nat. .... A. A. Tailion.	E. Townships. .... J. Lafraimont.	W. I. Briggs.
" .....	Imperial. .... M. A. Anderson.	" La Banq. Nat. .... A. Clement.	J. Heppeler.
" .....	Molsons. .... A. B. Brodrick.	St. John, N.B.N. BRUNSWICK. G. A. Schofield.	A. W. Rojarts.
Owen Sound. ....	Merchants. .... H. J. Gardiner.	St. John's, Q. B. DE ST JEAN. J. N. Gauthier.	Commerce. .... F. A. Mann.
" .....	Merchants. .... M. S. Hodder.	" B. N. America. .... J. Clawson, Cashier.	Waiford. .... Merchants. .... F. A. Mann.
" .....	Commerce ..... H. T. McMillan.	Montreal ..... E. C. Jones.	Wawanesa, M. Union. .... A. H. Sutherland.
Parkdale. ....	Merchants. .... P. Dykes.	Montreal ..... T. J. Jones.	Welland. .... Imperial. .... G. C. Brown.
Parkhill. ....	Commerce. .... G. M. Wade.	Halifax Bk. Co. .... Jas G. Taylor.	Westport. .... Merchants. .... R. F. Taylor.
Parrsboro. ....	Merchants. .... W. M. Connacher.	St. Mary's. .... Montreal. .... J. Leslie.	Westville. .... Nova Scotia. .... Sub Agency to Stellarton
Paisley. ....	Western. .... W. M. Connacher.	" Traders. .... C. S. Ramsay.	Weymouth, NS. Merchants. .... D. Kemp.
Fairmount. ....	Merchants. .... S. M. Hutcheson.	St. Peters, C. B. UNION OF HALIFAX. C. A. Gray.	Whitby. .... Donkin. .... E. Thornton.
Hamilton. ....	Merchants. .... T. E. Hinck.	St. Remi. Q. .... Blk. de St. Jean. C. A. Bedard.	Western. .... E. D. Warren.
Paris. ....	Commerce ..... H. Y. Compton.	St. Jerome. .... Merchants. .... A. C. E. Delmege.	White Horse. .... Merchants. .... F. A. Mann.
Paspébiac. ....	Merchants. .... Nova Scotia. .... J. W. K. Bainham.	St. Marie. .... La Banq. Nat. .... C. Lavole.	Yukon T. .... Commerce. .... H. M. Lay.
Pennington's Western. ....	Commerce. .... G. M. Wade.	" Traders. .... C. L. Macdonald.	Wainwright. .... Union. .... E. W. Bourinot.
Penticton. ....	Merchants. .... H. D. Wells.	St. Stephen NBST. STEPHEN'S. S. .... J. F. Grant.	Winchester. .... Union. .... D. B. Oliver, Sub. Man.
Pembroke. ....	Merchants. .... R. J. Drummond.	Nova Scotia. .... J. Black.	Ottawa. .... D. Macnamara.
Peterborough. ....	Merchants. .... P. D. Solvan, Acting.	St. Thomas. .... Merchants. .... H. Blakely.	" Traders. .... Geo. Merchants. .... G. V. J. Greenhill.
Toronto. ....	Merchants. .... H. Y. Compton.	" Imperial. .... M. A. Gilbert.	" Traders. .... Geo. Marr.
Peterborough. ....	Commerce ..... P. Cannibell.	" do. East End. .... L. E. Tate.	" Commerce. .... J. L. Harcourt.
Montreal. ....	Merchants. .... A. G. Parker.	Stellarton, N.S. NOVA SCOTIA. .... J. Mowat.	Windsor, N.S. COMMERCIAL. .... Walter Lawson.
" .....	Commerce ..... R. C. McHarrer.	Stratford. .... Standard. .... H. J. Morden.	Halifax Bk. Co. .... J. A. Russell.
" .....	Merchants. .... W. D. Parker, Acting.	" Merchants. .... C. H. S. Cooke, Acting.	Wingham. .... W. Corboill.
Ontario. ....	Merchants. .... W. D. Parker.	" .... Montreal. .... E. P. Winslow.	Winkler, Man. .... Hamilton. .... W. Russell.
Petrolia. ....	Merchants. .... W. F. Cooper.	Stratford, Alb. IMPERIAL. .... J. H. Wilson.	Winnipeg. .... La Bang. Nat. .... J. H. Baker, Pro. Man.
Phoenix. ....	Commerce. .... B. C. E. Townships.	Stratroy. .... Commerce. .... L. H. Daupier.	" Merchants. .... A. Vickson.
Pikering. ....	Merchants. .... Wm. Spiller.	St. John's, Q. B. UNION. .... W. T. Smith.	E. F. Kohl.
Pleton. ....	Merchants. .... Geo Kerr.	St. John's, Q. B. UNION. .... M. C. Chalmers.	" .... Montreal. .... C. S. Hoare.
Montreal. ....	Merchants. .... Geo Drummond.	" .... Ontario. .... G. M. Byres, Acting.	" .... D. Hochelaga. .... A. J. C. Frigon.
" .....	Standard. .... E. A. Bog.	Sumside, PEI. SUMSIDE. .... N. T. Hillary.	" .... Dominion. .... F. L. Patton.
Pleton, N.S. ....	Merchants. .... A. D. Munro.	Stratford, Alb. IMPERIAL. .... Wm. Maynard, Jun.	" .... North End Brs. L. Jones.
" .....	Merchants. .... G. R. Chisholm.	Stratroy. .... Commerce. .... L. H. Wilson.	Ottawa. .... J. B. Monk.
Pincher Creek Union. ....	Merchants. .... H. E. Hyde, Sub. Man.	St. John's, Q. B. UNION. .... W. T. Smith.	Commerce. .... John Ard.
PlanConlee M'Hamilton. ....	Merchants. .... W. Russell.	Sturgeon Falls. .... Traders. .... W. T. Smith.	" .... Union. .... Geo. Bowles, Ass't. Man.
Port Arthur. ....	Merchants. .... W. H. Neilson.	Sudbury. .... Ontario. .... G. M. Byres, Acting.	" .... B. N. America. .... N. Bayly.
Port Colborne. ....	Merchants. .... E. E. Ward.	Sumside. .... Traders. .... N. T. Hillary.	" .... Hamilton. .... C. Bartlett.
Port Elgin. ....	Merchants. .... J. H. Sheldton.	St. John's, Q. B. UNION. .... Wm. Maynard, Jun.	" .... Nova Scotia. .... C. A. Kennedy.
Port Hope. ....	Merchants. .... A. H. Ridout.	St. John's, Q. B. UNION. .... W. M. McCunn.	Wolville, N.S. UNION OF HALIFAX. .... D. Leavitt.
Pt. la Prairie. ....	Merchants. .... G. M. Gibbs.	Merchants. .... H. P. W. Morrison.	People's. HALIFAX. .... W. Munro.
Pr. la Prairie. ....	Commerce. .... G. M. Gibbs.	Merchants. .... P. E. IJ. W. McMillan.	Woodstock ONT. COMMERCIAL. .... G. W. McKEE.
" .....	Imperial. .... W. Bell.	Sussex, N.B. NOVA SCOTIA. .... G. S. Moore.	" .... Imperial. .... S. D. Raymond.
" .....	Merchants. .... A. H. Dickey.	Sydney, C.B. MERCHANTS. .... J. E. Burchell.	" .... Merchants. .... E. W. Waud.
" .....	Merchants. .... A. G. Halstead.	" .... Com. B. of Wind'r A. E. Lawson.	Woodstock N.B. NOVA SCOTIA. .... D. M. Macleod.
Port Rowan. ....	Merchants. .... R. MacLeod.	" .... B. N. American. .... O. H. Sharpe, Acting.	" .... People's. HALIFAX. .... G. A. White.
Prescott. ....	Merchants. .... F. Jennings.	" .... Union of HALIFAX. .... W. J. J. Juhlin.	" .... Merchants. .... H. R. V. Dimock.
Preston. ....	Merchants. .... A. David.	Merchants. .... P. E. IJ. C. J. Stewart.	" .... Nova Scotia. .... T. W. Johns.
Preston. ....	Merchants. .... R. MacLeod.	Tavistock. .... Western. .... B. D. Burn.	Yarmouth, N.S. YARMOUTH. .... Blair Robertson.
Quebec. ....	Merchants. .... A. Pringle.	Thetford Mines Quebec. .... R. L. Jones.	Yorkton, NWFTN. .... C. W. R. Pearson.
Quebec. ....	Merchants. .... R. MacLeod.	Three Rivers. .... Quebec. .... D. B. Cronale.	" .... Merchants Bank of Canada.
Quebec. ....	Imperial. .... T. McDonald, G. Man.	" .... D' Hochelaga. .... Alan McHughall.	
Quebec. ....	Commerce. .... J. M. Johnston, Man.	Tibury. .... Merchants. .... H. N. Boite.	
" .....	do. Upper Town. .... C. Smith.	Thisonburg. .... Traders. .... G. Munro.	
" .....	do. St. Boch. .... C. B. Godwin.	Western. .... F. Biets.	
" .....	Ustos. .... E. Webb, Gen. Man.	Commerce. .... E. Walker, G. Man.	
" .....	do. .... F. W. Smith, Local.	" .... P. H. Plummer, Ass't. do. .... Branch. .... J. C. Kemp, Man.	

## FOREIGN AGENTS.

In following list, Banks are arranged alphabetically.  
 BRITISH COLUMBIA, BANK OF—London, Head Office; Son  
 FRANCIS, Portland (Oregon), Branches; Eastern  
 PROVINCES OF CANADA, Mer. Bk. of Canada, Bk. of Com-  
 mercial, Molsons Bk., Imperial Bk., Bk. of Nova Scotia;



## BANKS IN CANADA WITH THEIR AGENCIES (*Continued.*)

**apolia, First National Bank; San Francisco, Wells, Fargo & Co.; China and Japan, Hong Kong and Shanghai Banking Corporation; Australia, New Zealand, Tasmania, Union Bank of Australia (Ltd.); South Africa, Islands, Yokohama Specie Bank (Ltd.); La Banque D'Hotchekou—London, Clydesdale Bank (Ltd.) and the London agencies of Credit Lyonnais, Credit Industriel et Commercial, Comptoir National d'Escompte de Paris; Ports, Crédit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris, Société Générale; Brussels, Credit Lyonnais; Berlin, Deutsche Bank; Vienna, Banque Impériale-Royal Priv. des Pays-Autrichiens; New York, National Park Bank, the National City Bank of New York, Merchants' National Bank of New York, MM. Heidellbach, Iselheimer & Co., Importers & Traders National Bank, MM. Ladenburg, Thalman & Co., Kountz Bros.; Boston, National Bank of Redemption, Third National Bank, International Trust Company, the National Bank of the Commonwealth; Chicago, National Live Stock Bank, Illinois Trust and Savings Bank.**

**La BANQUE DE ST. JEAN—Canada, Maisons Bank and Branches; New York, Agents Bank of Montreal; Boston, The Shoe and Leather National Bank.**

**La BANQUE NATIONALE—London, National Bank of Scotland; Newfoundland, Bank of Montreal, F. J. Bank of the Republic; Boston, Shoe and Leather National Bank.**

**MERCHANTS BANK OF CANADA—London, and other points in Great Britain, The Royal Bank of Scotland; in New York, American Exchange National Bank and Merchants Bank of Canada, 63-65 Wall Street, T. E. Merrett, Agents; Chicago, American Exchange National Bank; St. Paul, Minn., First National Bank; Detroit, First National Bank; Buffalo, Bank of Buffalo; San Francisco, Bank of British Columbia and Anglo-California Bank; Portland, Tacoma, Seattle, Washington Territory, Bank of British Columbia; Newfoundland, Bank of Nova Scotia; Nova Scotia, Merchants Bank of Halifax, New Brunswick, Bank of Nova Scotia and Merchants Bank of Halifax; British Columbia, Bank of British Columbia.**

**MERCHANTS BANK OF HALIFAX—Ontario and Quebec, Merchants Bank of Canada; St. John, N.B., National Bank, N.Y.; Boston, National Shawmut Bank of New Brunswick; New York, Chase National Bank, C. H. Horriss, Agents; Chicago, American National Bank; Buffalo, National Bank; San Francisco, First National Bank; Washington, Bank of the Republic, A. S. Burchell, Agent; St. John's, Newfoundland, W. H. Crowley, Man. Branch; London, Eng., Bank of Scotland, London; Hamilton, Bermuda, The Bank of Bermuda; Havana, Cuba, F. J. Sherman, O. A. Hornsby, J. A. Springer, Agents.**

**MERCHANTS BANK OF P. E. I.—London, The London City and Midland Bank Limited; Boston, Merchants Bank of Montreal; Montreal, St. John and Halifax, Bank of Montreal (Limited); Liverpool, Parc's Bank (Ltd.), Chaplin, M. Greenhill & Co. (Ltd.); Liverpool, Bank of Liverpool (Limited); Cork, Munster and Leinster Bank (Limited); Cork, France, Credit Lyonnais Society, Gouraud, Allard, Baylum, La Banque D'Anvers, Hamburg, Germany, Hesse Newman**

& Company; Berlin, Germany, Deutsche Bank; Portland, Casio National Bank; Butte, Montana, First National Bank; New York, Mechanics' National Bank, Morton Trust Co., National City Bank, Hanover National Bank; Boston, State National Bank, Kidder, Peabody & Co., Fourth Street, National Bank, First National Bank, Corn Exchange National Bank; Philadelphia National Bank; Cleveland, Commercial National Bank; Milwaukee, The Wisconsin National Bank of Milwaukee; Chicago, First National Bank; Minneapolis, First National Bank; Detroit, State Savings Bank; Toledo, Second National Bank; Buffalo, City National Bank; Nova Scotia, Halifax Banking Co., Bank of Yarmouth; New Brunswick, Bank of New Brunswick; Newfoundland, Bank of Nova Scotia, St. John's, Nfld.; Prince Edward Island, Merchants Bank of Prince Edward Island; Summerside Bank; British Columbia, and San Francisco, Bank of British Columbia; Quebec, St. Hyacinthe, Basseux—New York, National Bank of Eastern Townships, Bank; Ontario, Dominion Bank, Imperial Bank of Canada and Canadian Bank of Commerce; Manitoba, Imperial Bank of Canada; St. John's, Dawson City, Bank of British Columbia; Yukon Territory, Dawson City, Bank of British America.

**MONTREAL BANK OR—London, Bk. of Montreal, A. Lang, England, London and Westminster, Bank, Union Bank of London, Natl. Prov. Bank of England; Liverpool, Bank of Liverpool; Scotland, British Linen Company; New York, R. Y. Heben, I. M. Greatorex, Bank of Montreal; Bagdad, The Marine Bank, Chicago, Bank of Montreal, I. W. de C. G. Gray, Mgr.; Portland, Oregon, Bank of British Columbia; San Francisco, Bank of British Columbia, Anglo-California Bank, First Nat. Bank; St. John's, Newfoundland, Bank of Montreal, F. J. Hunter, Manager.**

**New BRUNSWICK, BANK OF—London, Williams, Deacon and Manchester and Salford Bank, Limited; New York, Mechanics' National Bank; Boston, Eliot National Bank; Prince Edward Island, Charlottetown, Merchants' Bank of Halifax; Fredericton, Bank of Montreal; Halifax, N.S., Merchants' Bank of Halifax; Montréal, Molson's Bank.**

**NEW BRUNSWICK, BANK OF—Chicago, Alex. Robertson Mgr., W. H. Davis, Asst. Mgr.; Kingston, Jamaica, W. L. W. P. Hunt, Agr.; St. John's, Newfoundland, J. A. Metcalf, Manager; Boston, Mass., W. E. Slavert, Manager; Harbor Grace, Newfoundland, Canada, Maine, Correspondents—Canada, Canadian Bank of Commerce and Branches; Bank of British Columbia; Great Britain; London, Royal Bank of Scotland; Scotland, Royal Bank of Scotland, and Branches; U.S.; New York, Bk. of New York, N. B. A.; Boston, Merchants National Bank; San Francisco, Bank of British Columbia; St. Pierre Miquelon, Banque des Illes St. Pierre et Miquelon, Havanna, Cuba, de Zaldo & Co.; Chicago, First National Bank; Minneapolis, Nicolet National Bank, Ontario Bank—London, Parc's Bank (Limited); The Agents' Bank of Montreal, New York, The Bank of the City of New York, Fourth National Bank of Europe, Credit Lyonnais; Boston, First Nat. Bank; Montreal, G. B., The Union Bank of London; Montreal, First Nat. Bank; Ottawa, First National Bank; Quebec, Bank of Montreal and Molson's Bank; Quebec, Bank of Montreal.**

**St. Paul's, Merchants' National Bank; York, Scotia, People's Bank of Halifax; New Brunswick, Bank of Montreal, St. John, N.B.; P.E. Island, Merchants Bank of Halifax at Charlottetown, Ottawa, Bk. of London, England, Parc's Bank (Limited); New York, Chicago and Canada, Bank of Montreal; Boston, The Bank of the Republic, Massachusetts Nat. Bk. and Manufacturers Nat. Bk. Peartle's BANK OF HALIFAX, Dominion of Canada, Bank of Toronto, Ontario Bank, Bank of New Brunswick, New York, Bank of New York; Boston, New England National Bank; London, England, Union Bank of London; Paris, France, Credit Lyonnais, Peartle's Bank or N. B.—London, Union Bank; New York, Fourth National Bank; Boston, Elot National Bank; Montreal, Union Bank of Can. and Branches. QUEBEC BANK—London, Bank of Scotland; New York, Importers and Traders National Bank; Montreal, Can. Bank of Commerce; London, Eng., National Bank of Scotland (Limited); STAMFORD BANK—Montreal, Molson's Bank, Halifax, Union Bank of Halifax; St. John, Bank of New Brunswick; Boston, Shoe & Leather National Bank. TORONTO, BANK OF GREAT BRITAIN, The London City and Midland Bank (Limited) London; New York, Natl. Bk. Commerce; Chicago, First National Bank; Buffalo, Manufacturers and Traders Bank; Detroit, Detroit National Bank; Ontario, Bank of Hamilton and Branches; Quebec, La Banque Nationale; Nova Scotia, Union Bank of Halifax, Peoples' Bank of Halifax; Manitoba, British Columbia, and New Brunswick, Bank of British North America. TRADES BANK OR CANADA—London, National Bank of Scotland; New York, American Exchange National Bank; Buffalo, Union Bank; Chicago, First Nat. Bk.; Oregon, Second National Bk.; Quebec, Quebec Bk. UNION BANK OF CANADA—London, Parc's Bank (Ltd.); Liverpool, Parr's Bank (Ltd.); Boston, National Bank of the Republic; St. Paul, St. Paul National Bank; Buffalo, Buffalo City Bank; Chicago, Commercial National; Detroit, First National Bank; Great Falls, Mont., First Nat. Bank; Minneapolis, Nat. UNION BANK OF HALIFAX—London, London and Westminster, Bank Ltd.; Newfoundland, Merchants Bank, Toronto, Merchants' Natl. Bank; Montreal, Bank of Toronto; Toronto Bk. of Toronto and Branches; WESTERS BANK—New York, Merchants Bank of Canada; London, England, Royal Bank of Scotland; Yarmouth, Bank or N. S.—Halifax, The Merchants Bank of Halifax; St. John, The Bank of Montreal; New York, National Citizens' Bank, Boston; The Elot National Bank; London, G. B., The Union Bank of London; Montreal, First Nat. Bank; Montreal and Molson's Bank; Quebec, Bank of Montreal.**

## CANADIAN COMMERCIAL AGENCIES.

The following Canadian Commercial Agents (whose addresses are given) will answer or respond to commercial and trade matters, and give information to those interested as to local trade requirements in the districts they represent.

J. S. Larke, Sydney, N.S.W., agent for Australasia.  
 G. Eustace Burke, Kingston, Jamaica, agent for Jamaica.  
 Robert Bryson, St. John, Antigua, agent for Antigua, Montserrat and Dominica.

J. G. Colmer, 17 Victoria St., London, S.W., England.  
 S. L. Horstford, St. Kitts, agent for St. Kitts, Nevis and Virgin Islands.  
 Edgar Tripp, Port of Spain, Trinidad, agent for Trinidad and Tobago.  
 C. E. Sontum, Christiania, Norway, agent for Sweden and Denmark.  
 In addition to their other duties, the undermentioned Canadian agents will answer inquiries relative to trade matters, and their services are available in furthering the interests of Canadian traders.

## SYNOPSIS OF FISHERY LAWS.

Net fishing of any kind is prohibited in public waters except under Leases or Licenses. The size of nets is regulated so as to prevent the killing of young fish. Nets cannot be set or seines used so as to bar channels or bays. A general weekly Close-time is provided in

addition to special close seasons. The use of Explosive or Poisonous substances for catching or killing fish is illegal. The use of fire-arms for killing fish is prohibited. Millets must be provided with efficient fish passes. The above enactments and close seasons are supple-

## ABSTRACT OF ONTARIO GAME LAWS.

No person not a resident and domiciled in Ontario may hunt or kill any animal or bird in Ontario without having procured a non-resident license. Deer.—Open season November 1st to November 15th, both days inclusive.

Only two Deer may be taken in one season by one person. Moose, Reindeer or Caribou.—Open season November 15th, in the year 1900, both days inclusive, and in every third year thereafter.

Only one Moose, Reindeer or Caribou may be taken in one season by one person. No cow Moose, or young Moose, Reindeer or Caribou under the size of one year can be killed.

No Elk or Wapiti shall be hunted, taken or killed at any time in Ontario.

No person may transport or have in possession, except from November 1st to 25th, any wild Deer, Moose, Reindeer or Caribou, or head, raw skin or other part thereof, unless accompanied by affidavit that same was taken during the open season. Deer, Moose, Reindeer or Caribou may not be carried or transported unless a license shipping coupon is attached.

No hounds or dogs accustomed to pursue Deer are allowed at large where Deer are found, during the close season for Deer.

Hounds or dogs running Deer during the close season may be killed on sight by any person, who shall not be liable to damage for so doing.

Ducks.—Open season September 1st to December 15th, both days inclusive.

Gosse and Sizans.—Open season September 15th to May 1st, in the following year, both days inclusive.

Grouse.—Open season September 15th to December 15th, both days inclusive.

Hares.—Open season September 15th to December 15th, both days inclusive.

Partridge.—Open season September 15th to December 15th, both days inclusive.

Pheasants.—Open season September 15th to December 15th, both days inclusive.

Pheasants.—Open season November 1st to December 15th, both days inclusive.

Squirrels (Black and Grey).—Open season September 15th to December 15th, both days inclusive.

Beaver and Otter.—Open season November 1st to April 1st, in following year, both days inclusive. May not be taken or killed before the 1st day of November, 1905.

Asectivorous birds may not be caught, killed or sold, having had in possession without a permit, except Hawks, Crows, Black-birds and English Sparrows.

Muskrats.—Open season January 1st to May 1st, both days inclusive. But no Muskrat may be shot during the month of April.

Norn.—For further particulars address E. Tinsley,

Chief Game Warden, Parliament Buildings, Toronto.

*Rail*.—Open season September 15th to December 15th, both days inclusive.

*Thrushes, Wren*.—Open season October 15th to December 15th, both days inclusive. May not be killed before the 15th day of October, 1905.

*Spine*.—Open season September 15th to December 15th, both days inclusive. May not be sold before the 15th day of September, 1905.

*Woodcock*.—Open season September 15th to December 15th, both days inclusive. May not be bought or sold before the 15th day of September, 1905.

*Aspects*.—Open season without a permit, except Hawks, Crows, Black-birds and English Sparrows.

*Squirrels (Black and Grey)*.—Open season September 15th to December 15th, both days inclusive.

*Woodpecker*.—Open season November 1st to April 1st, in following year, both days inclusive. May not be taken or killed before the 1st day of November, 1905.

*Prairie Fowl*.—Open season September 15th to December 15th, both days inclusive.

*Prairie Falcon*.—Open season September 15th to December 15th, both days inclusive. May not be killed before the 15th day of September, 1905.

*Quail*.—Open season October 15th to December 15th, both days inclusive. May not be bought or sold before the 15th day of October, 1905.

*Norn*.—For further particulars address E. Tinsley,

Chief Game Warden, Parliament Buildings, Toronto.

## BANK MONEY ORDERS.

Issued by and negotiable without charge at any branch or agency of any chartered bank in Canada, except branches in the Yukon.

### RATES :

Over \$3 to \$5, costs 4 cents.	Over \$50 to \$100, costs 15 cents.
" 5 to 10, " 6 "	" 40 to 50, " 18 "
" 10 to 20, " 10 "	" 50 to 60, " 20 "
" 20 to 30, " 12 "	" 100 to 120, " 30 "
	Under \$10, " 8 cents.
	\$10 and under \$20, " 10 "
	20 " 30 " 12 "
	30 " 50 " 14 "

May be produced at any Express Office, and payable in Canada and the United States.

## EXPRESS MONEY ORDERS.

Issued by the Canadian or Dominion Express Companies at the following rates :—

\$3 and under, costs 3 cents.

Over \$3 to \$5, costs 4 cents.	Over \$50 to \$100, costs 15 cents.
" 5 to 10, " 6 "	" 40 to 50, " 18 "
" 10 to 20, " 10 "	" 50 to 60, " 20 "
" 20 to 30, " 12 "	" 100 to 120, " 30 "
	Under \$10, " 8 cents.
	\$10 and under \$20, " 10 "
	20 " 30 " 12 "
	30 " 50 " 14 "

# Postal Information.

## Letter Rates, &c.

**Canada.**—Letters posted in Canada addressed to any place within the Dominion, 2 cents per oz. If unpaid, such letters cannot be forwarded, but will be sent to the Dead Letter Office. If partially prepaid, the letter will be forwarded to its destination and double the deficiency charged on delivery. Letters mailed at any office for delivery at or from the same office, provided that the office is not one at which free delivery by letter carriers is established, are charged 1 cent per oz., and must be at least partially prepaid; otherwise they are sent to the Dead Letter Office. Letters of this nature mailed and for delivery from an office at which there is a free delivery by letter carriers, are liable to 2 cents per ounce. All postage must be prepaid by Postage Stamps.

**Post Cards.**—From any place in Canada to any other place in Canada, or to the United States, 1 cent each. British and Foreign, 2 cents each. **Private Post Cards.**—Private Post Cards must not exceed 6 by 3½ inches in size, and bear the words "Private Post Card," either printed or written, on the face.

**United Kingdom,** and the following British Possessions and Protectorates: Aden, Ascension, Bahama Islands, Barbados, Bermuda, British Central Africa, British East Africa, British Guiana, British Honduras, British India (except offices on the Persian Gulf), British North Borneo, Company's Territory, Including Lahian, Cape Colony, Caylon, Cyprus, Falkland Islands, Fiji, Gambia, Gibraltar, Gold Coast Colony, Hong Kong, Jamaica, Johore, Lagos, Leeward Islands, Malta, Mauritius, Natal, Newfoundland, Niger, Coast Protectorate, Niger Company's Territory, Sarawak, Seychelles, Sierra Leone, Straits Settlements, St. Helena, Tobacco, Trinidad, Turks Islands, Uganda, Windward Islands, Zanzibar.—Postage on Letters, 2 cents per half oz.

**Foreign Countries, except United States.**—Postage on Letters, 5 cents per half oz. If sent unpaid, double postage will be charged.

**United States.**—The rate on Letters to the United States is the same as in Canada, and at least one rate must be prepaid.

It is very important to bear in mind that the postage upon letters for the United Kingdom and all Foreign Countries is calculated by the half ounce, and double postage is charged on all unpaid letters.

## Registration of Letters.

Persons posting letters containing value should be careful to require them to be registered, and to obtain from the Postmaster a certificate of receipt for Registration.

The charge for Registration on all classes of matter, in addition to the postage, is five cents.

Both the Postage enrage and Registration fee should, in all cases, be prepaid by stamp.

Registration is not an absolute guarantee against the miscarriage or loss of a letter; but a Registered Letter can be traced where an Unregistered Letter cannot, and the posting and delivery or non-delivery can be proven.

## Book Post, &c.

A Book Packet may contain any number of separate books. Limit of weight for domestic post, 5 lbs. (except a single book, when 7 lbs. is allowed); for foreign post, 4 lbs. Limit of size, two feet in length, or one foot in width or depth.

Book Packets must be open at both ends or both sides, and must not contain any letter or sealed enclosure.

The rate on Book Packets between any two places in Canada is 1 cent per 4 oz., which must be prepaid by stamps.

The rate to Great Britain, the United States and all Postal Union Countries, is 1 cent per 2 oz.

## Patterns and Samples within the Dominion.

Patterns and Samples of Merchandise and Goods for sale, not exceeding 24 oz. in weight, except samples of tea, which must not exceed 8 oz. within the Dominion, may be posted in Canada, to be forwarded to any place per 4 oz., under the following regulations:

If such rate be not fully prepaid by the stamp affixed, the packet to be forwarded, rated with the deficient postage, provided deficiency does not exceed 5 cents.

Packages of Samples and Patterns, addressed to any place in Canada, may be registered by affixing thereto stamps to the value of 5 cents in addition to the postage rate, and provided such packet be handed into the Post Office for registration.

Patterns or Samples must be sent in covers open at the ends, so as to be easy of examination. Samples, however, of seeds, drugs, &c., which cannot be sent in open covers, may be enclosed in bags of linen, or such like material, fastened in such a manner that they may be readily opened, so that the officers of the Post Office may be able to satisfy themselves as to the nature of the contents.

The packet may bear on the outside the address of the person, in addition to the address of the person for whom it may be intended; and also a trade mark or number, and the price of the sample enclosed; *inside*, there must be no enclosure but the samples or patterns themselves. The particulars, however, of the trade marks, numbers, and prices may be marked on the articles themselves instead of on the outside of the packet, at the option of the sender.

Goods sent for sale or in execution of an order, however small the quantity may be, or any article sent by one private individual to another, which are not actually trade patterns or samples, are not admissible. Liquids, oils, &c., may be sent by mail in the Dominion if put up carefully in strict accordance with the directions given in the Postal Guide and ascertainable at any post office.

## United Kingdom, United States and Foreign Countries.

Patterns and Samples of Merchandise, when addressed to places in the United Kingdom, must not exceed 5 lbs. in weight; to the United States and other foreign countries, 12 oz., and must be prepaid by postage stamp at the following rates:—1 cent per 2 oz., or fraction of 2 oz., with a minimum prepayment of 2 cents covering a weight of 4 oz.

Samples of liquids, oils, glass, &c., are admitted as samples provided they are put up in strict accordance with the directions given in the Postal Guide.

## Parcel Post with the United Kingdom, Newfoundland, and other British Colonies and Foreign Countries.

Closed Parcels may be exchanged with the United Kingdom, Newfoundland, and most foreign countries and British colonies, under the following regulations:—

1. The dimensions of a Parcel must not exceed 2 feet in length by 1 foot in width or depth.

2. A Parcel must not contain any explosive, combustible, or dangerous articles.

3. All Parcels must be securely and substantially packed and closed.

4. Oils, liquids, etc., can only be forwarded if put up with the same security required in connection with their transmission as samples in the ordinary mails. Fragile articles should be packed with special care.

5. Each Parcel must be plainly directed, and such directions must include the name and full address of the person for whom the Parcel is intended.

6. For each Parcel the sender must fill up a Customs Declaration. On this form the sender will supply an accurate statement of the contents and value of the Parcel, also the address thereof, with signature and place of abode of the sender. The Customs Declaration must be securely affixed by mailer or paste to the Parcel to which it relates.

Parcels from the United Kingdom or any other place beyond the Dominion will be liable to Canadian Customs duties, and under existing regulations must be examined for the purpose by an Officer of the Customs in the presence of the person addressed.

Rates and limits of weight vary. See Postal Guide, or enquire at Post Office.

Prepayment by postage stamp is required in all cases. Parcels must be handed to the Postmaster; in no case should they be dropped into a letter box or other receptacle for mail matter.

### Money Orders.

In sending money by mail it is always best to transmit by Money Order, if possible.

#### *Commission on Money Orders.*

On Money Orders drawn by any Money Order Office in Canada on any other Money Order Office in the Dominion, the Commission is as follows:

On Orders up to \$ 5.00	\$ 5.00	.....	3 cents.
Over \$ 5.00 and up to 10.00	10.00	.....	6 "
" 10.00 "	30.00	.....	10 "
" 30.00 "	40.00	.....	15 "
" 50.00 "	75.00	.....	25 "
" 75.00 "	100.00	.....	30 "

No single Money Order, payable in the Dominion of Canada, can be issued for more than \$100; but as many of \$100 each may be given as the remitter requires.

### Postal Notes.

Postal Notes have been placed in the hands of all Money Order Post Offices in Canada. They offer a convenient and safe means of transmitting small sums through the mails, and their use is likely to be widespread as soon as the public become acquainted with the system. Their use is confined to Canada.

There are seventeen denominations of Postal Notes; the different amounts and the commission payable thereon are as follows:

<i>Denom.</i>	<i>Commis.</i>	<i>Denom.</i>	<i>Commis.</i>
\$0 20 .....	1 cent.	\$0 90 .....	2 cents.
0 25 .....	1 cent.	1 00 .....	2 cents.
0 30 .....	1 cent.	1 50 .....	2 cents.
0 40 .....	1 cent.	2 00 .....	2 cents.
0 50 .....	2 cents.	2 50 .....	2 cents.
0 60 .....	2 cents.	3 00 .....	3 cents.
0 70 .....	2 cents.	4 00 .....	3 cents.
0 75 .....	2 cents.	5 00 .....	3 cents.
0 80 .....	2 cents.		

Odd cents may be made up by affixing Canadian postage stamps, not exceeding nine cents in value, to the face of a Postal Note. For instance, 65 cents may be remitted by means of a Note for 60 cents and 5 cents in stamps—65 cents will be paid on presentation of the Note.

## Miscellaneous Matter.

Miscellaneous matter, described as under, may pass between places in the Dominion or Canada upon prepayment of the rates indicated below. The regulations of the British Post Office do not admit of the transmission by mail to the United Kingdom (or other countries beyond the sea) of miscellaneous matter as such; but a great part of the matter referred to under that head may be forwarded to the United Kingdom by Book Post.

1. On all pamphlets, occasional publications, printed circulars, catalogues (in which may be included printed order lists), prices current, hand-bills, and other matter wholly in print, and on packages of seeds, cuttings, but *not cut flowers*, bulbs, roots, bedding plants, setons or grafts, the rate is 1 cent for each 4 ozs. or fraction thereof.

2. On maps, prints, drawings, engravings, lithographs, photographs when not on glass or in cases containing glass, circulars produced by a multiplying process easy to recognize, botanical, natural history and entomological specimens when properly put up so as to prevent injury to the contents of the nails, visiting cards, whether printed, engraved or written, sheet music, whether printed or written, stitched or bound, book or newspaper manuscript whether type-written or hand-written, printer's proof-sheets whether corrected or not, and accompanying manuscript copy, such partly printed and partly written documents as deeds of land, wills, mortgages made under seal (including chattel mortgages), insurance policies, renewal receipts when attached to the policies, insurance receipts sent in bulk from head offices to agents, militia and school returns, customs manifests, bank pass books, voters' lists when written or partly in writing, school or college examination papers, municipal assessment rolls, partly printed and partly written, Dominion and Provincial Government documents, statute labour returns, municipal returns in general, exhibitors' entry tickets for provincial and other agricultural and industrial exhibitions, blank books, photograph albums with or without photographs, printed forms entirely without writing, and official or private post cards either wholly blank or printed as circulars or as forms to be filled up, but without any writing whatsoever, the rate of postage is 1 cent for each 2 ozmms or fraction of 2 ozmms; and the postage rate must in every case be prepaid by postage stamps or stamped post bands or wrappers. No letter or other communication intended to serve the purpose of a letter must be sent or inclosed in any such package or thing mentioned, and the same must be sent in covers open at the ends or sides, or otherwise so put up as to admit of the contents being, if necessary, easily withdrawn for examination by the officers of the Post Office to ensure compliance with this provision; (if enclosed in sealed envelopes notched at the ends or sides, or with the corners cut off, letter rate of postage will be charged).

No packet of miscellaneous matter can be transmitted by mail if it exceeds 30 inches in length or 12 inches in width or depth, or over 5 lbs. in weight.

Legal and commercial papers generally are liable to *letter rate* of postage, except when sent as parcels by Parcel Post, and the exceptions above given to matter of that class are restricted to the documents specified, such as Deeds and Insurance Policies.

Printed or written *requests for return* will now be recognized on 3rd and 4th class matter, addressed to places within the Dominion, and same will be *returned direct to the sender*, subject to the payment by the sender, on delivery to him through the Post Office, of the full amount of postage to which the article was in the first place liable, together with any charges rated thereon in connection with any deficiency in the original prepayment.

## Transient Newspapers.

Transient newspapers and periodicals include all newspapers and periodicals posted in Canada, *other than Canadian newspapers sent from the office of publication, and British and foreign newspapers posted by news agents for regular subscribers in Canada*. When addressed to any place within the Dominion or the United States, they must be prepaid the following rates by Postage Stamp:—

If posted singly and weighing not more than 1 oz., half cent each.

If weighing over 1 oz., one cent per four oz. or fraction of four oz.

The newspaper rate to England, whether for transient newspapers or for those sent to regular subscribers, is 1c. per 2oz. by whatever route they may be forwarded.

# Mercantile Law.

## PROMISORY NOTES AND BILLS OF EXCHANGE.

—Must be payable absolutely, and not depend upon a contingency. Three days' grace allowed except when payable upon demand. Can be written either in ink or lead pencil. Notice sold is at the time of the execution of the instrument, otherwise they are void as against creditors of vendor or mortgagor and subsequent purchasers or mortgagees in good faith for value. Mortgages for securing against the holder of dishonour must be sent to all endorsers. Those not notified are released from all liability. Notice must be sent to the correct address of endorser; but if that is not known, notice sent to the place where note or bill purports to be made will be sufficient. Cheques or other liability incurred for the mortgagor are treated as bills of exchange, and must be presented on the day they are received or on the following day. Notes and bills endorsed in blank are transferable by delivery, the same as if payable to bearer. Notes bear interest during currency only if so stated. The loss of a bill or note does not prevent the collection of it, but if required the holder must give indemnity before the lost note is paid. Notes and bills are payable any time during the day they mature. If no time is mentioned for payment, notes and bills are payable on demand. Notes made on Sunday are void. Notes and bills falling due on Sunday are payable the next day provided it is not a holiday.

**LANDLORD AND TENANT.**—An agreement for a lease must be in writing; a lease, however, for less than three years can be made verbally. Rent must be due before it can be distrained for. If tenancy continues for a term of years without any new bargain, it will be as a tenancy from year to year. No notice is required in case of termination of a lease for a definite time. A full six months' notice, ending with the end of the year, is required to terminate a tenancy from year to year. A monthly tenancy requires a month's notice. A weekly tenancy requires a week's notice to end it. A covenant for renewal does not call for a renewal in the new lease, unless expressly called for.

Destruction by fire during the currency of a lease does not release the tenant from payment of rent unless expressly provided for. The landlord is required to look after the roof and outside walls, but the tenant cannot require any defect apparent at the time of the lease to be repaired. Defective

districts of Ontario, where the time is extended by the Act, from date of execution in the office of the Clerk of the County Court of the county where the property so mortgaged or sold is at the time of the execution of the instrument, otherwise they are void as against creditors of vendor or mortgagor and subsequent purchasers or mortgagees in good faith for value. Mortgages for securing against the holder of dishonour must be sent to all endorsers. Those not notified are released from all liability. Notice must be sent to the correct address of endorser; but if that is not known, notice sent to the place where note or bill purports to be made will be sufficient. Cheques or other liability incurred for the mortgagor are treated as bills of exchange, and must be presented on the day they are received or on the following day. Notes and bills endorsed in blank are transferable by delivery, the same as if payable to bearer. Notes bear interest during currency only if so stated. The loss of a bill or note does not prevent the collection of it, but if required the holder must give indemnity before the lost note is paid. Notes and bills are payable any time during the day they mature. If no time is mentioned for payment, notes and bills are payable on demand. Notes made on Sunday are void. Notes and bills falling due on Sunday are payable the next day provided it is not a holiday.

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of the acts of an agent will bind the principal. Agent's authority is not revoked till revocation is communicated to him. An agent signing in his own name is not allowed to offer parole evidence to prove that he did not intend to bind himself personally, but parole evidence is admissible to bind his principal. A broker is not entitled to receive payment for goods while a factor is. A *dol credere* agency is where the agent in consideration of larger commission guarantees the price of the goods sold.

**PARTNERSHIP.**—Each member of a partnership is responsible for the whole amount of the debts of the firm, except in case of special partnership. A special partner is only responsible to the amount of the capital contributed by him, but he cannot take any part in the management of the business. The act of one partner binds all. Partners are bound to keep good faith with each other. Partnership may be either for a term of years or at will. A partnership at will may be dissolved at any time. The death of one partner dissolves the partnership, unless provided for in the articles of co-partnership. The sale by a partner of his interest in the firm also dissolves the partnership. In the absence of express agreement partners share equally. If a partner retires from the firm, he should give public notice of the fact and notify all persons doing business with the firm. All persons associated in partnership for trading, manufacturing or mining purposes must register within six months after the formation of the partnership with the Registrar of the Registry Division in which they carry on business, a declaration in writing, signed by the members of the partnership, setting forth the names, occupations and residences of every partner, the name of the partnership, the time during which the partnership is to exist, and that the persons therein named are the only partners. A similar declaration must be registered in case of any change in the partnership. On the dissolution of a partnership a declaration certifying the dissolution should be registered. Every person carrying on a business for trad-

drainage, causing injury to life or health, will justify a tenant in leaving.

**MASTER AND SERVANT.**—A servant is bound to obey all orders of the master in the scope of his employment; a disobedience of orders will justify an immediate dismissal. Both master and servant are entitled to reasonable notice before an engagement is terminated. A servant wrongfully dismissed is only entitled to the actual damage sustained; he must credit the master with any wages earned by him. The master is entitled to recover the damages sustained by reason of a servant deserting his employ. No wages due to an employee can be garnished (except in the case of a debt for board or lodging), unless such wages exceeds the sum of \$25, and then only to the extent of such excess. Whenever an assignment is made for the general benefit of creditors, the assignee shall pay, in priority to the claims of the general creditors, the wages of all persons in the employment of the insolvent, not exceeding three months' wages. All employees of a company being wound up under the Joint Stock Companies' Winding-up Act of Ontario shall have the same priority. All employees of a person whose property has been seized and sold by the Sheriff under an execution shall have the same priority in proceeds of the sale.

**CONTRACTS.**—Contracts may be either parol or under seal. Parol contracts require a consideration to support them. Contracts for sale of goods over \$40 in value must be in writing or accompanied by part performance, or part payment. A contract may be made by letters and telegrams. Contracts made on Sunday (with a few exceptions) are illegal. Contracts contrary to public policy, or of an immoral character, are illegal. A contract for sale of land must be in writing. To make a good contract the names of the parties, the consideration, and the articles sold or matter agreed upon, should clearly appear. Fraud vitiates all contracts.

**BILLS OF SALE AND CHARTER MORTGAGES.**—All sales and mortgages of personal property not accompanied by an immediate delivery and an actual and continued change of possession must be in writing, with an affidavit of execution and affidavit of *bona fides* in the form required by the Act, and must be filed within five days (except in certain outlying

manufacturing or mining purposes, and who uses as his "business style, some name other than his own name, or who in such style uses his own name with the addition of "and Company," or some other word or phrase indicating a plurality of members in the firm, shall register within six months a declaration containing his name, occupation and address, the style of his business, and that he alone carries on the business. Every person failing to register a declaration shall incur a penalty of \$100. Persons forming a limited partnership must register a certificate in the office of the Clerk of the County Court of the county in which the principal place of business of the partnership is situated.

**GUARANTEES.**—Must be in writing; will be construed strictly; should be distinctly worded, so that no question will arise whether limited or continuing.

**FRAUD.**—Sometimes criminal proceedings may be instituted for fraud. Fraud is always a ground of relief. It is a fraud to conceal a fraud.

**INTEREST.**—Where interest is payable and no rate has been agreed upon, the rate allowed is five per cent. Any rate can be contracted for. Interest is in the nature of damages, and it is not allowed upon open accounts, unless it is shown that there is either an express or implied contract to pay interest. Before a debtor can be charged with interest on accounts, a demand of payment should be made to him in writing informing him that interest will be claimed from the date of the demand. Interest is allowed on overdue bills and notes from the day they become due. Payments are applied first in payment of interest to date, then in reduction of principal. The practice of allowing interest on both sides of an account of settlement is not correct. Compound interest is not allowed, unless expressly agreed upon. A contract to reduce the rate of interest in case of punctual payment is good, while one to increase the rate in case of default is bad.

**MORTGAGES.**—Mortgages of real estate must show on their face the rate at which interest is to be calculated.

**PRINCIPAL AND AGENT.**—Principals are responsible for the acts of their agents.

All subsequent purchaser or mortgagee as before said, unless it is evidenced in writing, signed by the purchaser or his agent. The foregoing shall not apply to household furniture, other than pianos, organs, or other musical instruments, nor shall it apply to any chattels mentioned in any such lien note, etc., where the manufacturer or vendor within ten days from the execution of the lien note, etc., shall file with the Clerk of the County Court of the county in which the purchaser resided at the time of the purchase, a copy of the said lien note, etc. A copy of the lien note, etc., must be left with the purchaser within twenty days.

**LIMITATIONS OF ACTIONS.**—On simple contracts, promissory notes, debts and money demands, six years. On actions for rents upon an indenture of lease and upon a bond, or other contract, under seal (except upon the covenants contained in any indenture of mortgage made on or after the first day of July, 1894), twenty years. Actions for damages and penalties, two years. Actions upon any covenant contained in any indenture of mortgage made on or after the first day of July, 1894, ten years. Actions for the recovery of land, ten years. Actions against municipal corporations in the exercise of municipal corporations' powers, one year. Actions against justices of the peace, sheriffs and bailiffs for acts done in the course of their duties, six months. The effect of the Statute of Limitations will be avoided by proof of a written acknowledgement by the debtor, or by a payment on account of the debt, before the debt is barred, and the time will only run from the date of such acknowledgement or payment.

**EXEMPTIONS FROM SEIZURE UNDER EXECUTION IN ONTARIO.**—(1) Wearing apparel of debtor and family, bed and bedding in ordinary use by debtor and family, one cooking stove with pipes and furnishings, one other heating stove with pipes, one crane, one pair andirons, one set of cooking utensils, one pair tongs and shovel, one coal scuttle, one lamp, one table, six chairs, one washstand, with furnishings, six towels, one looking glass, one hair brush, one comb, one bureau, one clothes press, one carpet, one clock, one cupboard,

one broom, twelve knives, twelve forks, twelve plates, twelve teacups, twelve saucers, one sugar basin, one milk jug, one teapot, twelve spoons, two pails, one wash tub, one scrubbing brush, one blacking brush, one wash-board, three smoothing irons, all spinning wheels and weaving looms in domestic use, one sewing machine and attachments in domestic use, thirty volumes of books, one axe, one saw, one gun, six traps, and such fishing nets and seines as are in common use, all these articles not to exceed in value \$150. (2) All necessary fuel and provisions for debtor and family for thirty days, and not to exceed \$40 in value. (3) One cow, six sheep, four hogs, and twelve hens, in all not exceeding the value of \$75, and food therefor for thirty days, and one dog. (4) Tools and implements ordinarily used in debtor's occupation, to the value of \$100. (5) Bees reared and kept in hives to extent of fifteen hives. (6) All materials furnished to mechanics and workmen for construction of building under contract. (No articles exempt from seizure for debt contracted for identical article.) Landlord has preferential claim for *four weeks*, if let by the week; two terms, if let for periods less than a year, but in no case to exceed one year.

ASSIGNMENT.—There is no insolvency law.

Assignments are made to trustee for creditors.

A clause in assignment giving the trustee the power to carry on trade to realize as a going concern will not vitiate assignment. Trustee is bound to use ordinary business prudence in the order.

dealing with estate. Trustee is responsible for fraud or gross misconduct. A trustee can be compelled in equity to give an account of his dealings with the estate.

MARRIED WOMEN can carry on business, sue and be sued in the same manner as if unmarried. Are entitled to hold property free from debts and control of husband, and can convey away real estate acquired since July, 1884, without husband's concurrence. Are entitled to dower in all real estate owned by husband during the marriage, and in such equitable real estate as the husband may be entitled to. The real and personal estate of every man dying after the first day of July, 1895, intestate, shall in all cases where the net value of such real and personal estate does not exceed \$1,000, belong to his widow absolutely and exclusively.

ARREST.—Arrest for debt has been abolished, but if a debtor is about to leave Ontario with intent to defraud or hinder one or all of his creditors in the recovery of their claims, he may be arrested under a writ of *capias*, and detained until he gives security for the claim. A writ of *cet. sa.* may be obtained after judgment. The writ is only issued upon order of a Judge, and the debt must exceed \$100. A judgment debtor being examined as such, and not making satisfactory answers, may be committed to jail by order of the Judge until he does make satisfactory answers. In the Division Court the Judge may order the debtor to make regular payments on the judgment, and on default may commit him for not obeying

ATTACHMENT OF PROPERTY.—If a person resident in Ontario indebted to any other person departs from Ontario with intent to defraud his creditors, and at the time of his so departing is possessed of any real or personal property not exempt by law from seizure, he shall be deemed an absconding debtor, and his property may be seized and taken for the satisfying of his debts by an order of attachment. REPLEVIN is used to obtain possession of goods wrongfully detained. Plaintiff must give security to three times the value of the goods before he can obtain them, and must proceed promptly with his action to prove the ownership of the goods.

WILLS.—A will should express the intention of the testator in clear language. Every will shall be construed to speak and take effect as if it had been executed immediately before the death of the testator. It may be drawn by any person. A bequest to a witness is void. No will made by any person under the age of twenty-one years is valid. A will must be signed by the testator in the presence of two witnesses, who, at his request, in his presence, and in the presence of each other, should affix their names as witnesses. Charitable bequests in wills of testators dying before the 14th day of April, 1892, are only payable out of pure personal estate; but in wills of testators dying on or after that date, land may be devised to or for the benefit of any charitable organization. The Judge may order the debtor to make regular payments on the judgment, and on default may commit him for not obeying

land may be devised for a charitable use.

# Sittings of the Courts.

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SUPREME COURT OF CANADA sits at Ottawa on third Tuesday in February, first Tuesday in May, first Tuesday in October.

\* EXCHEQUER COURT.—For the trial of causes the Court sits at such places and times as are appointed by the Judge of the Exchequer Court. For hearing demurrers, etc., the Court sits at Ottawa every Monday, at 11 a.m., except during vacation or during the absence of the Judge.

COURT OF APPEAL.—There are five regular sittings of this Court, commencing on second Tuesday in January, the first Tuesday in March, the second Tuesday in May, the first Tuesday in September, and second Tuesday in November.

DIVISIONAL COURTS OF THE HIGH COURT.—Unless otherwise ordered, sittings of the Divisional Courts are held at Toronto, and commence on the first Monday of each month, except during the long vacation and Christmas vacation; and continue to sit for two weeks (except on Saturdays and public holidays, and on any days falling in any vacation).

CIVIL AND CRIMINAL ASSIZES.—Not less than two sittings of the Civil and Criminal Assizes are held at the County Town of every County and union of Counties in each year. In the County of York, at Toronto, not less than three of such sittings are held in each year, and also a fourth such sitting, if necessary. In the Counties of Carleton, Wentworth and Middlesex, at their respective county towns, not less than three of such sittings are held in each year. Sittings are held twice a year at Sault Ste. Marie, Port Arthur and Rat Portage, and once a year at Parry Sound, Bracebridge, Gore Bay and North Bay. The Judges of the High Court appoint the days upon which all such sittings of the Civil and Criminal Assizes are held.

WEEKLY Sittings AT OSGOODE HALL, TORONTO.—A Judge of the High Court sits at Osgoode Hall, at Toronto, every week, except during vacations, for the purpose of disposing of all business, except trials, which may be transacted by a single Judge. The business of the weekly sittings is as follows:—Monday and Friday, Chambers; Tuesday, Wednesday and Thursday, Court.

COUNTRY COURTS.—Except in the County of York, these Courts sit twice a year for the trial of causes at the same time as the Court of General Sessions, being on the second Tuesday in June and December. For the County of York there are four such sittings, commencing on the first Tuesdays in March and December and on second Tuesdays of May and September. For special hearing of causes without a jury, except in the County of York, the Courts sit on first Tuesday in April and October in each year. Besides these sittings the Judges may sit at such other times in their discretion for the trial of non-jury cases. *Sittings in Lieu of Terms.*—In the County of York on the second Monday in January, June and October, and the first Monday in April in each year. In other counties on the second Monday in January and the first Monday in April, July and October, lasting one week each.

DISTRICT COURTS AND GENERAL Sittings OF THE PEACE IN UNORGANIZED DISTRICTS.—Sittings are held each year as follows:—1. At Rat Portage on first Tuesday of June and second Tuesday of October. 2. At Port Arthur, on third Tuesday of May and second Tuesday of November. 3. At Sault Ste. Marie, on second Tuesday of June and November. 4. At Gore Bay, on last Tuesday of May and third Tuesday of October. 5. At North Bay, on second Tuesday of June and November. 6. At Parry Sound, on first Tuesday of June and November. 7. At Bracebridge, on third Tuesday of June and November.

SURROGATE COURTS.—There are four sittings in each year, which (except in the County of York) commence

on the second Monday in January and the first Monday in April, July and October. In the County of York the sittings commence on the second Monday in January, June and October, and the first Monday in April.

MARITIME COURT.—The principal seat of the Court is at Toronto, but there are also Maritime Court offices at most of the principal cities and towns of the Provinces, with Deputy Registrars and Deputy Marshals in charge. There are no regular sittings of the Court. Sittings are held by the Judge of the Court at Toronto or elsewhere in the Province at such times as may be appointed by him.

Long Vacation, the months of July and August. Christmas Vacation, 24th December to 6th January following.

## LEGAL HOLIDAYS.

PROVINCE OF ONTARIO.—Sundays; New Year's Day; Good Friday; Easter Monday; Queen's Birthday; Dominion Day; Labor Day (1st Monday in September); Christmas Day; and any day appointed by Proclamation as a Public Holiday or for a General Fast or Thanksgiving.

PROVINCE OF QUEBEC.—Sundays; New Year's Day; Epiphany; Good Friday; Ascension; All Saints; Conception; Christmas Day; Queen's Birthday; Dominion Day; Labor Day; also, any day appointed by Proclamation for a General Fast or Thanksgiving.

The Quebec legal holidays are observed in the Public Departments, Ottawa.

VALUE OF FOREIGN COINS IN CANADA FOR CUSTOMS PURPOSES.

COUNTRY.	STANDARD.	MONETARY UNIT.	VALUE IN CANADIAN CURRENCY.	COINS.
Argentine Republic...	Gold and Silver.	Peso .....	\$ 0.96.5	Gold, Argentine (\$4.82.4) and ½ Argentine. Silver, peso and divisions.
Austria-Hungary ...	Gold .....	Crown .....	.20.3	Gold, Former system, 4 florins (\$1.92.9), 8 florins (\$3.85.8), duat (\$2.25.7) and 4 Atacs (\$9.14.9). Silver, 1 and 2 florins. Present system, Gold, 20 crowns (\$4.05.2)
Belgium.....	Gold and Silver.	Franco .....	.19.3	Gold, 10 and 20 francs. Silver, 5 francs.
Bolivia.....	Silver.	Boliviano .....	.43.9	Silver, boliviano and divisions.
Brazil.....	Gold .....	Milreis .....	.54.6	Gold, 5, 10 and 20 milreis. Silver, ½, 1 and 2 milreis.
Cen. American States:				
Costa Rica.....	Gold .....	Colon .....	.46.5	Gold, 2, 5, 10 and 20 colons (\$0.30.7). Silver, ½, 10, 25 and 50 centimos. —
Guatemala.....	Silver .....	Peso .....	.43.9	Silver, peso and divisions.
Honduras.....	Silver .....	Peso .....	.36.5	Gold, escudo (\$1.82.5), doblon (\$8.65.0) and condor (\$7.30.0). Silver, peso and divisions.
Nicaragua.....	Silver .....	Peso .....		
Salvador.....	Gold .....	Peso .....		
Chili.....	Silver .....	Tael .....		
China.....	Silver .....	AMOY .....	.71.0	
		Canton .....	.70.8	
		Chiefoo .....	.67.9	
		Chin Kiang .....	.69.3	
		Fuchau .....	.65.6	
		Haikwan .....	.72.2	
		(Customs)		
		Hankow .....	.66.4	
		Hong Kong .....	.66.5	
		Ninchwang .....	.68.2	
		Ningpo .....	.68.2	
		Shanghaï .....	.64.8	
		Swatow .....	.65.5	
		Takao .....	.71.4	
		Tienhsin .....	.68.8	
		Peso .....	.43.9	Gold, condor (\$9.64.7) and double condor. Silver, peso.
Colombia.....	Silver .....	Gold and Silver.	.92.6	Gold, doublet (\$5.01.7). Silver, peso.
Cuba.....	Peso .....	Gold .....	.26.8	Gold, 10 and 20 crowns.
Denmark.....	Crown .....	Silver .....	.41.8	Gold, condor (\$9.64.7) and double condor.
Ecuador.....	Silver .....	Pound .....		Silver, sucre and divisions. Bastires.
Egypt.....		(100 piastres).	4.94.3	Gold, pound (100 piastres), ½, 10, 20 and 50 Bastires.
Finland .....	Gold .....	Mark .....	.19.3	Gold, 20 marks (\$3.85.9), 10 marks (\$1.93).
France .....	Gold .....	Mark .....	.19.3	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
German Empire.....	Gold and Silver.	Mark .....	.23.8	Gold, 5, 10 and 20 marks.
Greece .....	Gold .....	Drachma .....	.19.3	Silver, 5 drachmas.
Haiti.....	Gold and Silver.	Gourde .....	.96.5	Silver, gourde.
India.....	Silver .....	Rupee .....	.32.0	Gold, mohur (\$7.10.6). Silver, rupee and divisions.

Italy .....	Gold and Silver.	Lira .....	.19.3	Gold, 5, 10, 20, 50 and 100 lire. Silver, 5 lire.
Japan .....	Gold and Silver.	Yen ; Gold Silver Dollar .....	.49.8	Gold, 5, 10 and 20 yen. Silver, 10, 20 and 40 yen.
Liberia .....	Gold .....	Gold .....	1.00.9	Gold - dollar - \$20.98-31-24*, 5, 10 and 20 dollars. Silver, dollar, (or peso) and 20 florins.
Mexico .....	Silver .....	Dollar .....	.47.7	Gold, 10 florins. Gold, 10 and 20 crowns. Silver, 1, 1 and 2½ florins.
Netherlands .....	Gold and Silver.	Florin .....	.40.2	Gold, 10 florins. Gold, 1, 2 and 5 krans.
Norway .....	Gold .....	Krona .....	.26.8	Gold, 1, 2 and 5 krans.
Persia .....	Silver .....	Sol .....	.08.1	Gold, 1, 2, and 5 rials. Silver, sol and divisions.
Peru .....	Silver .....	Milreis .....	.43.9	Gold, 1, 2, 5 and 10 milreis.
Portugal .....	Gold .....	Rouble .....	.1.08.0	Gold, imperial, 16 roubles (\$7.71.8) and 1½ imprial 7½ roubles (\$2.85.0). Silver, 1, 2 and 1 rouble.
Russia .....	Gold .....	Gold .....	.51.5	Gold, 25 pesetas. Silver, 5 pesos.
Spain .....	Gold and Silver.	Peseta .....	.19.3	Gold, 20, 50, 100, 250 and 500 pesetas. Gold, 10 and 20 crowns.
Sweden .....	Gold .....	Crown .....	.26.8	Gold, 10, 20, 50 and 100 francs. Silver, 6 francs.
Switzerland .....	Gold and Silver .....	Franc .....	.19.3	Gold, 20, 50, 100, 250 and 500 piastres. Gold, 1, 2, 5 and 10 bolivars. Silver, 5 bolivars.
Tripoli .....	Silver .....	Mahrib of 20 pasties,.....	.44.2	Gold, 20, 50, 100, 250 and 500 piastres. Gold, peso, Silver, peso and divisions.
Turkey .....	Gold .....	Piastra .....	.04.4	Gold, 20, 50, 100, 250 and 500 piastres. Gold, 1, 2, 5 and 10 bolivars. Silver, 5 bolivars.
Uruguay .....	Peso .....	Peso .....	.1.03.4	Gold, 5, 10, 20, 50 and 100 bolivars. Silver, 5 bolivars.
Venezuela .....	Gold and Silver.	Bolivar .....	.19.3	Gold, 5, 10, 20, 50 and 100 bolivars. Silver, 5 bolivars.

## FOREIGN MONEY ORDERS.

TABLE showing the sums payable in Marks [TENS] and Pennings, on Orders issued in Canada, and Centimes, on Orders issued in France and Switzerland in France and Centimes, on Orders issued in Canada.

Canadian Money.	Value in German Money.	German Money.	Canadian Money.	Value in German Money.	German Money.	Canadian Money.	Value in German Money.	German Money.	Canadian Money.	Value in German Money.	German Money.	Canadian Money.	
cents.	m. pf.	\$ c.	m. pf.	cents.	m. pf.	cents.	m. pf.	\$ c.	fr. ce.	\$ c.	fr. ce.	\$ c.	
1	4	20	0 83	1 00	4 16	15 00	62 40	1	5	20	1 00	5 10	15 00
2	8	25	1 04	2 00	8 32	20 00	83 20	2	10	25	1 25	3 00	10 20
3	12	30	1 25	3 00	12 48	25 00	104 00	3	15	30	1 55	3 00	15 30
4	16	40	1 66	4 00	16 64	30 00	124 80	4	20	40	2 05	4 00	20 40
5	20	50	2 08	5 00	20 80	35 00	145 60	5	25	50	2 55	5 00	25 50
6	25	60	2 50	6 00	24 96	40 00	166 40	6	30	60	3 05	6 00	30 60
7	29	70	2 91	7 00	29 12	45 00	187 20	7	35	70	3 55	7 00	35 70
8	33	75	3 12	8 00	33 28	50 00	208 00	8	40	75	3 80	8 00	40 80
9	37	80	3 33	9 00	37 44	55 00	238 80	9	45	80	4 10	9 00	45 90
10	41	90	3 75	10 00	41 60	60 00	269 60	10	50	90	4 60	10 00	51 00

The original Order issued in Canada, and payable in Germany, Belgium, Italy, Switzerland, Roumania, Serbia, and Bulgaria, should be remitted by the remitter. The payee will receive a proper form of Money Order from the Chief Office at Cologne, Antwerp, Turin, or Basle, as the case may be. The original Order issued in Canada, and payable in France or Algeria, must be sent to the payee by the remitter.

\*Sums payable in Roumania, Serbia and Bulgaria, will be subject to a further deduction by the Swiss Post Office of 25 centimes for each 25 francs, no abatement being less than 50 centimes.

# Fire Insurance.

## CLASSIFICATION OF BUILDINGS.

FIRST CLASS.—Stone, brick or concrete buildings roofed with metal, gravel, slate or shingles—in mortar.  
 SECOND CLASS.—Stone, brick or concrete buildings roofed with shingles and brick-nogged, brick-veneered, brick-lined, rough-cast or metal-clad buildings covered with first-class roofing.  
 THIRD CLASS.—Brick-nogged, brick-veneered, brick-lined, rough-cast and metal-clad buildings covered with shingles, and wooden buildings covered with first-class roofing, detached, not less than forty feet.  
 FOURTH CLASS.—Wooden buildings.

NOTE.—Felt roofs and wooden roofs painted with fire-proof paint, rate same as shingle roofs.

## CANCELLATION RATES—SHORT DATE RATES.

The following gives the per centum of premium earned for one month and upwards on the gross premium of one, two and three years policies.  
 This per cent. is to be retained when a policy is surrendered for cancellation, except for readjustment of amount. Fractions of a month to be computed as a full month.

With Policy in force for	If written for 1 year.	If written for 2 years.	If written for 3 years.
1 month.....	per cent.	per cent.	per cent.
2 " "	20	13	10
3 " "	30	20	17
4 " "	40	25	20
5 " "	50	30	23
6 " "	60	35	27
7 " "	70	40	30
8 " "	78	45	33
9 " "	84	50	37
10 " "	88	55	40
11 " "	92	60	43
12 " "	96	65	47
13 " "	100	70	50
14 " "		72	53
15 " "		75	57
16 " "		77	60
17 " "		80	63
18 " "		82	67
19 " "		85	70
20 " "		87	72
21 " "		90	73
22 " "		92	75
23 " "		95	77
24 " "		97	79
25 " "		100	80
26 " "			81
27 " "			83
28 " "			85
29 " "			86
30 " "			88
31 " "			90
32 " "			91
33 " "			93
34 " "			95
35 " "			96
36 " "			98
			100

## A FIRE WALL.

A fire wall is a brick or stone wall without any openings, unless protected by fire-proof doors, extending above the roof in such a way as to entirely cut off any communication between the two buildings.

# Life Insurance.

The Dominion Government requires all life insurance companies doing business in Canada to make up, under oath, and deposit with the Superintendent of Insurance within two months after the close of the year, in the form prescribed by law, a statement of their affairs. These statements are subsequently verified by the Superintendent of Insurance, by personal examination at the company's chief offices, and embodied in an annual report to Parliament. The business of life insurance may be said to be wholly transacted by companies authorized by the Dominion Government, there being only one or two institutions incorporated by provincial legislation.

The figures in the following table are taken from the latest Government returns, being for the year ending December 31st, 1890:

Canadian Companies.	Assets.	Liabilities to Policy-Holders.	New Insurance in Canada
Canada Life.....	\$21,364,062	\$19,770,349	\$3,800,917
Confederat Life	7,373,142	6,945,270	3,839,469
Dominion Life.....	416,897	331,287	1,000,208
Excelsior.....	328,206	275,118	1,329,723
Federal Life.....	1,060,661	935,861	2,415,900
Great West Life.....	723,180	600,080	2,756,050
Home Life.....	168,300	19,180	3,073,000
Imperial Life.....	930,443	448,068	3,549,000
London Life.....	875,423	801,126	1,712,922
Manufactur'r Life.....	1,809,605	1,648,429	2,995,310
Mutual Life of Canada.....	4,647,818	4,360,698	3,985,505
National Life.....	105,004	105,236	607,500
Northern Life.....	233,686	52,144	1,187,780
N. American Life.....	3,509,083	2,982,059	4,884,505
Royal Victoria.....	232,617	70,268	882,230
Sun Life.....	9,347,665	8,563,532	3,906,850
Temp & General.....	793,566	691,143	2,653,750
<i>British Co's.</i>			
British Empire.....	14,131,961	Not stated.....	446,750
Lon & Lancashire.....	6,971,665	"	1,100,945
Standard.....	46,275,719	"	2,055,697
<i>American Co's.</i>			
Ameria Life.....	52,825,059	46,729,370	808,407
Equitable Life.....	279,353,158	218,914,091	2,172,775
Mutual Life.....	301,841,538	251,711,980	3,460,090
New York Life.....	236,480,348	198,322,604	4,588,100
Travelers' Life.....	22,615,884	21,369,815	789,044

It is not pretended that these figures alone should be a guide in the selection of a company to insure in, inasmuch as they do not represent the *sumnum bonum* of any company, but are given simply to enable the reader to obtain an idea of the business transacted by some of the principal companies operating in Canada. In selecting a company to insure in, the main points to be observed are:

(1) Its financial strength, to be tested by a comparison of the assets with the liabilities;

(2) An examination of the profit-earning power of the company;

(3) Of its expense ratio;

(4) Of its premium rates;

(5) Of the conditions and privileges of its policy contract, etc.

The death-rate of the active companies for the last eight years, is as follows:—

Year.	Death-rate per 1000.	Year.	Death-rate per 1000.
1890	10.733	1895	11.166
1898	10.549	1894	10.327
1897	10.947	1893	10.176
1896	10.095	1892	10.676

In 1890 there were 35 companies operating in Canada, as follows:—

Canadian companies.....	17
".....	8
".....	10
".....	—35

The new business transacted in 1890 was \$87,400,733, distributed as follows:—

Canadian Companies, \$42,138,128, or 48% of the whole.
".....
".....

British ".....

American ".....

distributed as follows:—

Canadian Companies, \$82,178,127, or 52% of the whole.
".....
".....

The amount taken by native companies exceeded

that taken by the British and American together by

\$16,877,523.

The total amount of insurance in force December 31st,

1890, was \$104,170,873 (or over four times what it was

at the close of 1880), allocated as follows:—

Canadian Companies, \$852,201,716, or 63% of the whole.
".....
".....

British ".....

American ".....

Formerly the American companies held the foremost

place, but for many years they have been obliged to give way to the energetic enterprise of the home companies, whose total business now exceeds that of the American companies twice over.

In 1890 the combined Life Companies received \$13,085,107 in premiums, distributed thus:

Canadian Companies, \$7,805,174, or 60% of the whole.
".....
".....

British ".....

American ".....

while the total amount paid to policy-holders was

PLANS OF INSURANCE.  
Policies are divided into two main classes, ordinary life and endowment. The life policy is payable at death only, the endowment at the end of a specified period (usually 10, 15, 20 or 25 years), or at death, if that should occur sooner. The life policy is usually secured for protection for the family, while the endowment policy fulfills a double object, viz.: provision for the family in case of death within the endowment term, and a competency to the insured should he survive the payment period. The life policy may be secured with premiums payable each year that the life enters upon, or which is more preferable and popular at the present time, by a limited number of payments, e.g., for example, a twenty-payment life, after running for twenty years, is paid up after fifteen and ten annual payments respectively, but are not payable until death.

The endowment policy is generally secured by annual premiums payable only through a portion of the endowment term, but this policy is sometimes written with premiums payable only through a portion of the term. For example, a twenty-year endowment by ten payments is a policy payable twenty years hence, or at prior death, with payment of premiums limited to the first ten years of the policy. The premium rates of most of the representative Canadian life insurance companies are uniform at all ages for the principal plans of insurance. The rates of the American companies are invariably higher than those of Canadian companies.

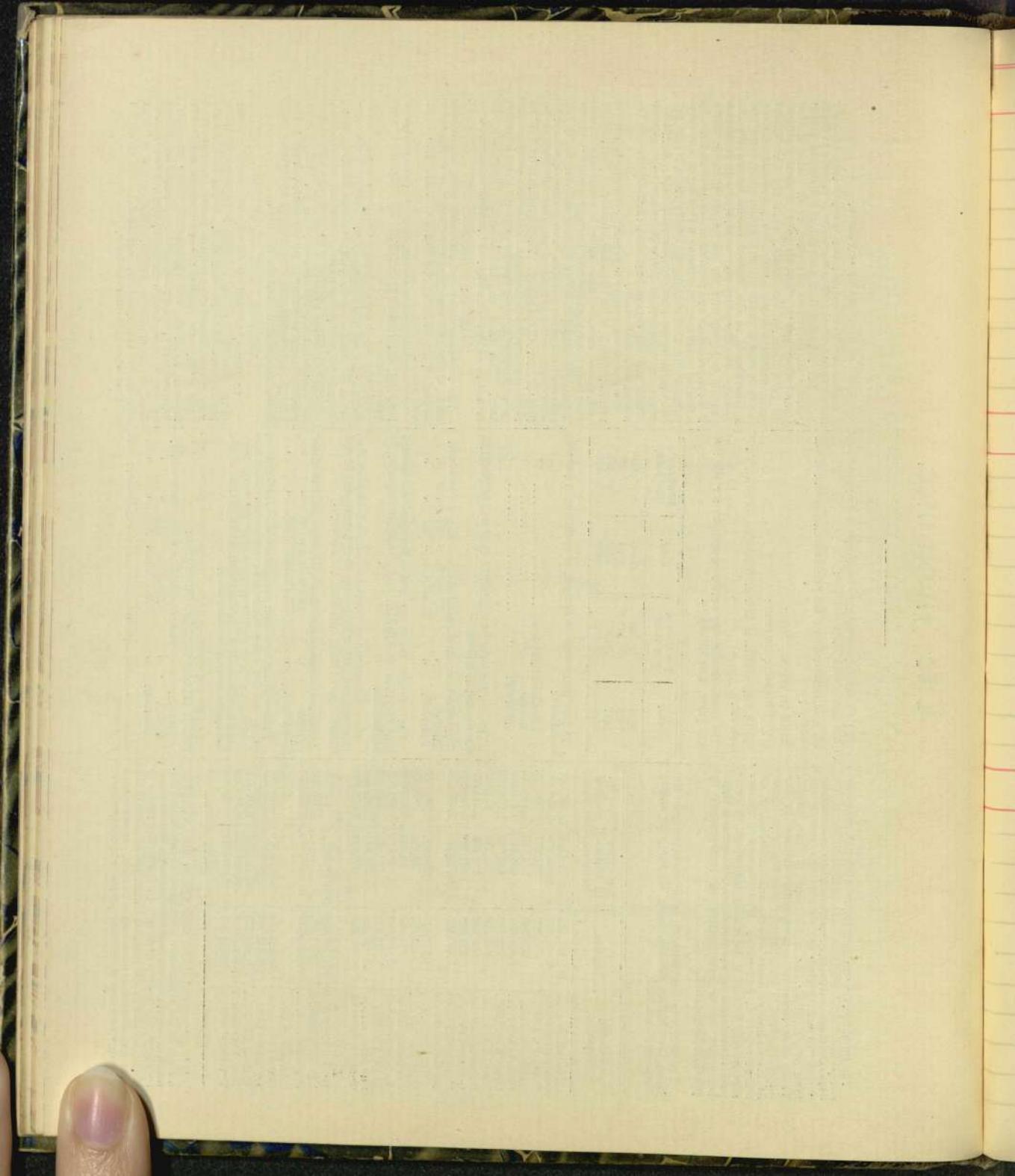
AMENDMENT TO INSURANCE ACT.  
The amendment to the Insurance Act, which was made at the 1890 session of the Dominion Parliament, among other matters, provides for these important changes:—

(1) For the extension and uniformity of the powers of investing the funds of Canadian life insurance companies, and (2) That the interest basis of Reserves shall be as follows: for all new business transacted after January 1st, 1890, 3½ per cent.; for business existing as at January 1st, 1890, 3½ per cent., until January 1st, 1910, after which date the rate is to be 4 per cent. until January 1st, 1915, and thereafter 3½ per cent. As a result of the more stringent 3½ per cent. valuation, the life insurance companies were obliged to increase their rates, to take effect January 1st, 1890.

SURRENDER VALUES AND DIVIDENDS.

Cash values, or paid-up values, are usually allowed upon surrender of life policies, after three or more annual premiums have been paid. It has now become very general to endorse upon the policy the amount of these values. On policies taken out on the basis with profit system, dividends are apportioned either annually, quinquennially, or accumulated for a period of fifteen or twenty years, known as the Tontine, Reserve Dividend, or Accumulative Period. The profits to those who survive the period are increased by the dividends of those who die within the term.

\$7,680,959.



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## ... Diary for 1902 ...

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### Notes for 1902



New Year's Day .....	Wednesday, Jan. 1st.	Pentecost. Whitsunday..... May 18th.
Ash Wednesday .....	February 12th.	Birth of Queen Victoria..... Saturday, May 24th.
Quadragesima, 1st Sunday in Lent .....	February 16th.	Trinity Sunday ..... May 25th.
St. David's Day .....	Saturday, March 1st.	Corpus Christi..... Thursday, May 29th.
St. Patrick's Day .....	Monday, March 17th.	Midsummer Day..... Tuesday, June 24th.
Palm Sunday. ....	March 23rd.	Dominion Day..... Tuesday, July 1st.
Lady Day .....	Tuesday, March 25th.	Labour Day..... Monday, September 1st.
Good Friday. ....	March 28th.	Michaelmas Day..... Monday, September 29th.
Easter Sunday....	March 30th.	Birth of King Edward VII (1841) Sunday, Nov. 9th.
St. George's Day .....	Wednesday, April 23rd.	St. Andrew's Day ..... Sunday, November 30th.
Holy Thursday....	May 8th.	Christmas Day..... Thursday, December 25th,

January

WEDNESDAY, 1

(1-364)

1902

## New Years Day.

Joe and Dick came home. Dick gone home  
<sup>Robt. chorng</sup> on morning train. Joe left him down.

Maggie Benson married to F. Holmes at about  
nine o'clock and took noon train. very fine <sup>day</sup>

THURSDAY, 2

(2-363)

Robt. chorng all day. Ma and Joe went  
to Drayton in forenoon. Joe took dinner with  
Grandma and went to Drayton with Uncle Sam.  
He was here for tea and Da took him to the  
night train. High wind all day turned  
colder and stormy at night.

FRIDAY, 3

(3-362)

Da chorng all day. Da and Ma went  
down to Isaac Hiborn's 25th wedding  
anniversary. Went about five P.M. home  
about mid-night. Sara Burres here and cut out  
a green skirt for me. very fine. stormy at spells.

January

SATURDAY, 4

(4-361)

1902

Da at Drayton at night.  
Da chores in forenoon. Cleared out hen and  
pig pens after dinner. Robt. North came here  
about eleven o'clock for a load of straw. Had dinner  
here. Winnie McEwing brought Miss Wilson in  
here for a short time this afternoon. Very fine day.

SUNDAY, 5

(5-360)

At home in forenoon. McBrock and Olive up to  
Grandpa Philip's in afternoon. Uncle John Gordon here  
in afternoon and for tea. I down to Grandma's for  
a little while. rather soft with a rather  
raw wind.

MONDAY, 6

(6-359)

Robt. chores till about ten o'clock when Mr. McEwing  
came in and they both went to vote. Da finished  
chores after dinner. John Walker here for a little  
in afternoon. May Gordon and Miss Stone called in here  
in the afternoon. Olive and Brock started to school  
with a new teacher Miss Wilson from Brussels.  
rather soft day. Looking like rain. A little  
fall of snow in evening. Joe McDonald - reeve  
Mr. Duncan, Dixon, Brooks, Scott, councillors of  
Maryboro.

January

TUESDAY, 7

(7-358)

1902

Da chores in forenoon and drawing manure after dinner. Mary and Jimmie Rich here afternoon Uncle Richards here for pigs in afternoon.

Very mild foggy morning, but cleared off about noon and was a lovely afternoon.

WEDNESDAY, 8

(8-357)

Da chores in forenoon. and drawing out manure in afternoon. We killed and scalded twenty one chickens in forenoon. Grandma helped us. I went to Drayton to put a card on morning train. Grandma stayed for dinner.

very soft snow falling in forenoon. seems to be packing for sleighing.

THURSDAY, 9

(9-356)

Da chores in forenoon and drawing manure in afternoon. Ma at Drayton in afternoon. Will McTavish here in afternoon. very fine day.

January

FRIDAY, 10

(10-355)

1902

Da chores in forenoon and drawing out manure afternoon. Walt: Plant here in forenoon. also Mr. S. Crocker to see Miss North fine day. some snow falling

SATURDAY, 11

(11-354)

Da chores in forenoon and drawing manure in afternoon. finished it.  
Ma and Brock at Drayton in afternoon.  
Clara and Olive over to see Retta Hilborn Hochel brought us home. very stormy afternoon.

SUNDAY, 12

(12-353)

Da went up to see Grandpa Phelps in afternoon. We three children down to Grandma's for dinner. very stormy, windy and cold day.

January

MONDAY, 13

(13-352)

1902

Da chores in forenoon, and  
cleaning out pens after dinner.  
Will Craig here before dinner. Clara started  
to school this morning. cold bright day.

TUESDAY, 14

(14-351)

Da chores all day to day.  
very fine day.

WEDNESDAY, 15

(15-350)

Rabb chores in forenoon and up for a  
load of sand to Mr. Walker's in afternoon.  
Ferry McEwing in here in morning.  
fine day, but dull

January

THURSDAY, 16

(16-349)

1902

Da chores in forenoon and just lying round with a head ache. Miss North here in afternoon. Aunt Emma and Uncle Rich, Mabel and Mr. John Walker here for tea and spent the evening. went home about eleven o'clock. Mr. North came here from Remmies after tea. I came home at recess very fine day. bright.

FRIDAY, 17

(17-348)

Da chores in forenoon and cleaning in afternoon. Lee Flath here for a while after tea. very fine day. bright-sharp and drifting Ma and Grandma up to see Grandpa Philp and Auntie Gae.

SATURDAY, 18

(18-347)

Da chores in forenoon and helped us children pick over the apples after dinner. Herb Page brought us a barrel of salt from town. Da gone to Drayton at night - soft <sup>the</sup> in the morning but windy & rather snowy rest of day. cold

January

SUNDAY, 19

(19-346)

1902

Ma and Clara up to church in forenoon  
We three children at Grandma's for tea  
very, very fine day. Lively moon light.

MONDAY, 20

(20-345)

Da chores in forenoon and killed four  
pigs in afternoon Watt and Uncle Rich<sup>t</sup>  
helped very fine bright-day.

TUESDAY, 21

(21-344)

Da chores in forenoon and cutting  
up pork in afternoon and Grandma helped  
salt it. very fine bright-day.

Mr. McEwing went to Guelph and entered  
an action against Geo Tucker over this Bill.

January

WEDNESDAY, 22

(22-343)

1902

Da chores in forenoon and cleaning  
out pens in afternoon, and cut up  
all the ribs. very stormy all day,  
but bright.

THURSDAY, 23

(23-342)

Da chores in forenoon and drawing up  
hay from the stack or other place. Walt Plant-  
helping all afternoon helping Miss North  
and Carrie here in afternoon and for tea.  
Mr. McEwing in here this morning for a  
while. Da went over to Geo Tucker's to-  
serve him with a writ for \$6.00.  
rain mind all day not very bright.

FRIDAY, 24

(24-341)

Da chores in forenoon and helping  
Walt Burrows to kill a cow, in afternoon  
Mr and Mrs Joe McDonald here for the evening  
till about half past eleven. Ma at Drayton  
in afternoon, very fine day and lovely moon  
light-night-

January

SATURDAY, 25

(25-340)

1902

Da chores all day. Olive, Brock and I at Drayton in afternoon. We went round by Mr. Craig's with some meat, and then to town. very very fine mild soft-day. turned cooler in evening.

SUNDAY, 26

(26-339)

Uncle Sandy Walker and Sam Schneider here in afternoon for a little while.

Ma and Da over to see Fred Burrous for a few hours in evening. stormy and blowing in forenoon and very foggy at times. misting and spitting rain at night.

MONDAY, 27

(27-338)

Da chores in forenoon and up to Grandpa Phillips all afternoon, cleaning their two clocks. very very stormy all day and very cold. Watt Burrous brought over a piece of beef and stayed a little while.

January

TUESDAY, 28

(28—337)

1902

Da choresing all day. Mr. J. Hilborn  
here in ~~the~~ morning. very sharp cold  
day., but- bright. Watt here in  
evening.

WEDNESDAY, 29

(29—336)

Da choresing in forenoon and also in afternoon  
rather mild day. We got word about five o'clock  
by Mrs. Burrows that Mrs. Jas. Duncan was dead.  
Dat and Ma gone over there this evening,  
got home about eleven o'clock. Mrs. Duncan  
died at half past one o'clock at noon

THURSDAY, 30

(30—335)

Da choresing all day. Ma and Grandma  
over to Mr. Duncan's in afternoon.  
Mrs North here in afternoon. and Mr. North  
came here from Remond and went home  
with her. Da and Watt Burrows went over  
to Mr. Tom Prentiss to a meeting of a beef  
ring. very bright- sunshiny day

January

FRIDAY, 31

(31-334)

1902

Da chores all day. Went and sat up at Mr. Duncans all night. cold east wind in the morning turned stormy in evening.

February

SATURDAY, 1

(32-333)

Da chores in forenoon. Olive and Clara to Drayton in morning and round by Mr. Duncans. Da and Ma at the funeral in afternoon. a very large crowd. The funeral came out Hilborn's sideward. over sixty rigs came with it. rather raw wind in morning, but mild. lonly afternoon the sun shone brightly. Uncle Sam met Uncle Jim at night train

SUNDAY, 2

(33-332)

Grandpa, Grandma and Uncle Jim here for dinner. Had a goose. very stormy day. It snowed and blew and drizzled all day long. Uncle Jim started for 14th but did not go through. It stormed hard all night.

February

MONDAY, 3

(34—331)

1902

Da just- doing the chores and shoveling tracks to get- through. It- stormed  
children did not go to school.  
very hard all day. and drifted up awful.

Uncle Jim here for tea. The town line  
is full. Jim went to Drayton by river.

TUESDAY, 4

(35—330)

Da chores all day. very stormy and  
drifting all day. Uncle Jim went  
back on morning train. Da had a  
bad pain in his eye. children went  
to school.

WEDNESDAY, 5

(36—329)

Da chores in forenoon and cleaning  
out pens in afternoon. stormy till  
about eleven o'clock, then fated up  
and was a lovely sunshiny day.  
Da went to Drayton in evening for the  
veterinary, Dr. Pickle. Old Molly did not seem  
well.

February

THURSDAY, 6

(37-328)

1902

Da chorинг in forenoon and took  
"min" over to Dick Lowes.  
fine day. Our side road filled up  
with other snow and not opened yet.

FRIDAY, 7

(38-327)

Da chorинг all day. <sup>I live 1/2 year old</sup> very stormy. snowy day <sup>today</sup> Children got a ride to and from school with Percy McCleung. Brock at home not feeling well. 12 line drifting <sup>today</sup>.

SATURDAY, 8

(39-326)

Da chorинг in forenoon. and about half past three, walked to Drayton, out across other place. Got a ride home with Mr. Perkin. Looked as if it would be a nice day. but about noon got stormy and was awful stormy all afternoon. It snowed nearly all afternoon.

February

SUNDAY, 9

(40-325)

1902

Da up to Uncle Rich<sup>e</sup> for a while in afternoon. Sara Burrows here for a while, not so bad as yesterday. but snowing and storming all forenoon. wind gone down some at night.

MONDAY, 10

(41-324)

Da chores till about 10 o'clock. Then he took 2 calves over to Moorefield. Uncle Rich<sup>e</sup> came through our place and they both went together. Got \$60 for them. Paid Jim Brady for Flora. very fine day, but sharp and bright.

2

TUESDAY, 11

(42-323)

Da chores in forenoon and went up to see Grandpa Philip in afternoon. fine afternoon.

February

WEDNESDAY, 12

(43-322)

1902

Da chores in forenoon and scraping the  
snow away from the stable doors.  
Mrs. G. Page in here for a few minutes in  
afternoon. Brock started to school again after  
having chicken pox. Jim Kibbey here looking at Bull.  
fine day.

THURSDAY, 13

(44-321)

Da 46 years old to-day. Uncle Jim 29 yrs. old.  
Da chores all day. Tom Miller here for  
no school to-day as it is convention for teachers  
a few hours afternoon. Ma and Brock and  
Grandma went to Drayton. Uncle Rich<sup>t</sup> in here  
a few minutes also Charlie Stephenson.  
Very fine bright-day, but very sharp.

FRIDAY, 14

(45-320)

Da chores in forenoon and helping fill up  
seeds oats for Will McFavis in afternoon.  
Sam Schneider here in forenoon and bought  
me the heifer for 38. Da took her down  
town and went to Lodge at night.  
Clara and Olive down to see Minnie  
McEwing for a while in afternoon.  
Very fine bright-day. Lively moon  
light-night.

February

SATURDAY, 15

(46-319)

1902

Da chores in forenoon and cleaned out  
horse stable and pens after dinner  
Sam Corbett came here at noon stayed  
for dinner and till three o'clock.

Da went to Drayton at night.  
Mr. Willie Cowan and Mr. Fletcher here in  
afternoon Fletcher bought old Sam (hog)  
for \$12.00. and took him away.  
very fine bright day.

SUNDAY, 16

(47-318)

Rained home all day. Olive and I at  
grandmas in afternoon. Wet. Burrows  
here in evening. . fine day. not  
cold.

MONDAY, 17

(48-317)

Da chores all day. Went over to Mr. Craig's  
at night - for a while and then went to  
Dick Lomax for "mint" fine day but sharp.

February

TUESDAY, 18

(50-316)

1902

Da chores in forenoon and in ~~the~~ afternoon  
Mr. Perkins here getting a load to help thresh clover  
getting a place ready to put in ice. Mr and  
Mrs. Burrows are putting in ice to gother.  
They (Walt & Ned) brought one load to night.  
putting in bottom end of sheep house  
man here selling books. got the "Scottish Chiefs" 50¢  
fine day but sharp and cold

WEDNESDAY, 19

(50-315)

Walt Plant here in afternoon.

Da at Mr. Perkins threshing clover all  
day. Ned and Walt drawing ice.  
Very fine day.

Olive not at school sick with cold.  
Ma at Drayton in forenoon.

THURSDAY, 20

(51-314)

Frank Morrison here to-day in Wall's place  
Mrs North here in afternoon. Mr. North with her.

Da and Burrows Boys drawing ice all day.

Very fine day and night. Big Carnival on  
the truck in Drayton. Clara went down  
with Percy and Winnie. Had a nice time  
home at eleven.

February

FRIDAY, 21

(52-313)

1902

Da and Walt brought up four loads ice in  
forenoon. They finished putting in ice. Ned and  
Walt Plant here packing in the ice. Da done  
chores after dinner. An entertainment - in  
our school to-night. - Had Drayton Quartette,  
Miss B. Prosser and Miss N. Robertson, also speeches  
and recitations. Got home at about 1/2 o'clock.  
Had a nice time. School full. made  
very fine day and night.

SATURDAY, 22

(53-312)

Da chores in forenoon and cleared out  
pig pens after dinner and brought up  
a flag of Italy from the stack.  
very fine day. roads cut off quite a bit.  
Clara up to Plant with a parcel of clothes.

SUNDAY, 23

(54-311)

Ma, Brock and me up to church  
in forenoon and round into Grandpa  
Philip. Da went up to Geo. Fishers about  
five o'clock. Then Da and Ma went to  
Mr. Duncan in evening. fine day. looked  
like as if it would rain.

February

MONDAY, 24

(55—310)

1902

Dachoring in forenoon and drawing  
out manure in afternoon  
very fine day.

TUESDAY, 25

(56—309)

Dachoring in forenoon and drawing  
manure and cleaning pens in afternoon.  
Ma gone to Drayton in afternoon. Clara home  
from school with cold all afternoon.  
very fine day, thawing fast. Da went up to Uncle Rich's

WEDNESDAY, 26

(57—308)

Da took eleven pigs to Moorefield got  
\$120 for them and took the little calf.  
Uncle Rich & took some of our pigs.  
very fine day. Roads are getting bad  
and bare. Da did his chores in  
afternoon. Ma at Grandpa Philip's for  
dinner

February

THURSDAY, 27

(58-307)

1902

Da chores in forenoon and up  
to Grandpa Phelps in afternoon. Mrs North  
and Mr. North here in afternoon. roads  
very bare and soft: very fine day.

Mrs Wilson came here for tea. Then  
Charlie, Lizzie and Sara Hibson here for  
evening. Raining a little at night.

FRIDAY, 28

(59-306)

Da chores in forenoon and over to  
Mr. Burrows to get saw fixed, in afternoon.  
misty day. rained at times dull all  
day.

March

SATURDAY, 1

(60-305)

Da chores in forenoon, and after dinner  
took out two loads manure. Then  
walked to Drayton. Roads good enough  
for wheels, except on the country hill and  
waters. very dull day. raining off and on  
all day.

March

SUNDAY, 2

(61-304)

1902

Wa up to see Grandpa Philp in afternoon. It snowed all day, a rather soft snow.

MONDAY, 3

(62-303)

Do chores in forenoon and up to Mr. Perkins' sale in afternoon.

dull day with raw wind

TUESDAY, 4

(63-302)

Do chores in forenoon and out to Drayton with team to get their shod. Got 50 lbs.

Drayton flour very fine day.

Buggys and sleigh both running.

March

WEDNESDAY, 5

(64-301)

1902

Da chores in forenoon and drawing  
manure from the pens. brought up a  
bag of hay from stack. very fine bright-  
day.

THURSDAY, 6

(65-300)

Da chores in forenoon and drawing  
out up hay from stack in afternoon.  
Mrs. Perkins came here about three o'clock  
and stayed over night - very fine day.

FRIDAY, 7

(66-299)

Da and Ma twenty years married  
Da chores in forenoon and drawing out-  
manure in afternoon. Mrs. Perkins went-  
home about ten o'clock. very fine  
day only not quite so bright (warm)  
Ed. Purvis borrowed cart to go to Rathsay.

March

SATURDAY, 8

(67-298)

1902

Da chores in forenoon and after dinner  
he took a load of oats and wheat down  
to Drayton for Mr. Perkin. He is moving up  
near Mitchell forenoon rather dull. It snowed  
from noon till about five a soft snow.  
Children picked out apples.

SUNDAY, 9

(68-297)

Da and Ma up to see Grandpa Philp this  
afternoon. We children down to Grandma's  
rather dull day and cloudy.

MONDAY, 10

(69-296)

Da chores in forenoon and drawing  
manure in afternoon. Mr. Perkin  
stayed here over night - dull day

March

TUESDAY, 11

(70-295)

1902

Da chores in forenoon, then took down a load of moveables for Mr. Perkin, and helped to load his car.

Quite a heavy rain about school time with a roll or so of thunder. Mild and warm all day. Quite a heavy shower to night. Lilian Page went to the north-West to-day.

WEDNESDAY, 12

(71-294)

Da went away a little after fine, to Mr. Perkins, to help take down the cattle. Mr. Perkins took little white calf with him. Da rode home with Wooddinsen's.

Rained in the night. Shower at noon. Thunder and lightning and heavy shower to night.

John Wim and Hannah Loves married to-night.

THURSDAY, 13

(72-293)

Da chores in forenoon and took a load of light wood and kindling up to Grandpa Phelps fine bright day.

March

FRIDAY, 14

(73-292)

1902

Da choring in forenoon and chores round in afternoon. and put the binder back into the new part of dining house. beautiful morning and nice all day. ma at Drayton in afternoon.

SATURDAY, 15

(74-291)

Da choring in forenoon and took a load of chop to Drayton. fine warm day.

SUNDAY, 16

(75-290)

We children at Grandma's for dinner, Uncle John came after Da. Grandpa Philip not very well. fine day, but windy.

March

MONDAY, 17

(76—289)

1902

Da chores in forenoon and went down  
for the Chop.  
blustery day.

TUESDAY, 18

(77—288)

Da chores in forenoon and took out  
some manure that brought up to fags &  
hay from stack. Ma and Clara up to  
Little Aggie Rogers funeral and down to  
Da up to Grandpa's w-night-  
Drayton. Sharp blustery day.

WEDNESDAY, 19

(78—287)

Da took 10 hogs to Moorefield  
in forenoon and did the chores  
after dinner. cold breeze blowing  
but fine.

March

THURSDAY, 20

(79—286)

1902

Da chores in forenoon and drawing  
manure in afternoon.  
Miss North and Carrie here.  
fine day.

FRDIAY, 21

(80—285)

Da chores in forenoon and drawing  
manure in afternoon.  
very fine day.

SATURDAY, 22

(81—284)

Da chores in forenoon, and drawing out  
manure in afternoon. Clara took Ma and  
Grandma to station. They went to Allegheny  
the three children up to see Grandpa  
Philip in afternoon.

Very fine day

Clara 17 years old to-day.  
Flock of wild geese went over

March

SUNDAY, 23

(82—283)

1902

At home all day. Grandpa Benson  
here for dinner. Clara sick  
with cold. Da killed a mink  
in the forenoon. about 28" long  
when stretched. very fine day.

MONDAY, 24

(83—282)

Da chores in forenoon and trimming  
out currant bushes in afternoon.  
Clara met Ma and Grandma on  
the train. very fine day.

TUESDAY, 25

(84—281)

Da chores in forenoon then went  
over to see if he could get Pages boys.  
Hub and Art came and they drew in  
stack beside the barn.  
very fine day.  
Jack Wim left for the west to-day.

March

WEDNESDAY, 26

(85—280)

1902

Da and Herb Page did the chores when art-  
came and they brought up a load of  
hay before dinner. Drawing all after-  
noon. Ma and Grandma at Drayton,  
very fine day. Uncle James died yesterday  
~~and Mr. Parish married~~

THURSDAY, 27

(86—279)

Da chores in forenoon and went  
back to stack and brought up  
a jag of hay. very fine weather  
for March snow all gone and roads  
Da over to Raywick Blackwell for wood.  
dusty.

FRIDAY, 28

(87—278)

Good Friday  
Da done up the chores and a little after  
10 started to Palmerston for flour. Home  
again about six o'clock. Got \$5.00 of flour.  
rather fine in forenoon, but sultry.  
rained all afternoon.

March

SATURDAY, 29

(88-277)

1902

Da chores in forenoon and to Wrayton in afternoon. Mr. North in here after dinner for a short time. Dull and foggy in forenoon, but turned out bright after dinner.

SUNDAY, 30

(89-276)

Easter Sunday.

Ma and Clara up to church in forenoon. Da up to Grandpa Phillips in afternoon. raw wind in forenoon and dull. drizzling rain all afternoon. got colder at night and snowed some.

MONDAY, 31

(90-275)

3

Da chores in forenoon and took some traps to Wrayton after dinner. He went down to Key. Columbus for some seed pease. Brought home a little Jersey calf from Joe Davidson. Watt brought three loads sandust from Fisher's for ice. soft-snow falling all day, sloppy under foot: rather cold wind.

Winnie m'ning 17 years old.

April

TUESDAY, 1

(91—274)

1902

Da chores in forenoon and then  
took son over to Mr. Humeans.  
Cleaned out pig pen when he  
came home.  
Blustering and snowing all day  
Grandpa and Brock at Whayton.

WEDNESDAY, 2

(92—273)

Da chores in forenoon, then brought-  
down two loads of saw-dust:  
not feeling well. Pain in his eye. Mike Morris  
came after Flora at noon, snowy and cold.

THURSDAY, 3

(93—272)

Da chores in forenoon, and drawing  
up wood from G. Pages bush to Grandpa  
Philip. took up two loads.

Miss Worth and Oswald here to-day.  
rather fine morning sooty afternoon.

April

FRIDAY, 4

(94-271)

1902

Washing in forenoon and drew two  
loads of wood to Rethsay. Ma, Ilene & I  
drove to Drayton in forenoon, me helping  
Mrs. Burrows paper in afternoon. Fine day  
roads muddy and sloppy.  
Mabel Philip 21 yrs. old.

SATURDAY, 5

(95-270)

Washing in forenoon, and drawing  
wood to Rethsay. We, three children  
to Drayton in afternoon to get more shot.  
Mr. Craig and Willie here for seed oats  
in forenoon, very fine bright day.

SUNDAY, 6

(96-269)

At home all day.

Mr. and Miss Duncan here for  
the evening

very fine day, but looking  
like rain.

April

MONDAY, 7

(97-268)

1902

Da chores in forenoon, and took  
up the last load of wood to Rothesay.  
mizzling and raining till about 10 o'clock  
then very heavy fall of snow till noon.  
colder in afternoon.

TUESDAY, 8

(98-267)

Da chores in forenoon, and sharpening  
stakes and driving some in the afternoon.  
very high wind blowing all day from  
the east:

Wrayton horse show to-day.

WEDNESDAY, 9

(99-266)

Da chores in forenoon and took a  
load of chaps to Wrayton in afternoon.  
brought home some tile.

fine day.

April

THURSDAY, 10

(100-265)

1902

Was chores in forenoon. After dinner Joe Davidson came up and helped load hay. We took it down for him and brought home the chop. Ma went up to see Grandpa Philip. Miss Ruth and Oswald here for supper.

Rather dull forenoon bright afternoon. Another of Wallis White's sons died of fever.

FRIDAY, 11

(101-261)

Was chores in forenoon and helped Geo. Fisher fill up seed oats. After dinner he went up to Uncle Rick's to help kill pigs. Ma at Drayton afternoon. Annie Craig here for tea. Fine day, strong wind, drying day.

SATURDAY, 12

(102-263)

Was chores in forenoon and helped Mr. McDougal load a load of hay for Uncle John. He here for dinner. Is back at the fence - afternoon.

Children up to see Grandpa Philip. Warty day. Snow and sleet - ing at times all day.

April

SUNDAY, 13

(103-262)

1902

We went up to see Grandpa Philip  
Jack Rich and wife came here in  
afternoon. raw, cold, wind.

MONDAY, 14

(104-261)

We chores in forenoon, back at fence  
afternoon. Clara and Brook took our  
three duck over to Mr. McKeo's in  
evening. fine, bright, breezy day.

TUESDAY, 15

(105-260)

We chores in forenoon back at  
fence afternoon, with heart.  
very fine day.

April

WEDNESDAY, 16

(106-259)

1902

Da choring and clearing up alike clover seed  
before dinner, went back and mowed  
rails. <sup>with team.</sup> Vis at Drayton afternoon.  
very fine day.

THURSDAY, 17

(107-258)

Da choring and opened potato-pit before  
dinner - afternoon. He drew the manure off  
the pit - and brought down load of clay for  
garden. Miss Worth here. very fine day  
but looked like rain in day.

FRIDAY, 18

(108-257)

Da choring and we started to pick over  
the potatoes. Had 19 bags of good ones. terrible  
lot rotten ones. After dinner finished the potatoes  
and started to plow the little patch.  
Vis up to see Grandpa Philip in forenoon  
Grandpa Benson helped pick over potatoes.  
Henry Tageltine came at noon to dig.  
fine day. looking like rain.

April

SATURDAY, 19

(109-256)

1902

Da chores and finished plowing and harrowed little patch before dinner. Planted 12 rows potatoes and sowed the rest to peas and oats. Girls at Drayton afternoon. Da at town at night. Henry digging till noon fine forenoon. Shoveling in afternoon.

SUNDAY, 20

(110-255)

Up to church in morning.

Da and Ma up to see Grandpa Philip, in evening. Fine day.

MONDAY, 21

(111-254)

Da started seeding. Spring tootheing back another place. Henry digging. finished and stayed all night. Raw wind but fine day. Put pork into bags and hung it up.

April

TUESDAY, 22

(112—253)

1902

Do back on other place sowing and harrowing.  
Clara & Drayton afternoon.  
very high wind, but fine drying day.  
sultry out-of-wind.

WEDNESDAY, 23

(113—252)

Do back on other place cultivating  
and sowing. terrible windy and  
cold. very heavy gale in the  
night.

THURSDAY, 24

(114—251)

Do back on other place had  $14\frac{1}{2}$  acres in  
at noon, Miss Worth here. Nell and May  
Gorden here in afternoon. fine bright-  
day but windy.

We finished our third quarter in music.  
Nell Gorden been at nursing one year <sup>to date</sup>.

April

FRIDAY, 25

(115-250)

1902

Da working back on other place until about half past four. Started to rain about four ~~with~~ thunder and lightning at night. Dull and cold.

Clara over to Mr. McKee's for the duck eggs.

SATURDAY, 26

(116-249)

Da done the chores in forenoon and fixed up a bridge to driving house. Mizzling and raining off and on all day. High wind. McCraig got load of hay. Uncle Jim came home.

SUNDAY, 27

(117-248)

Uncle Jim here for dinner.

Da up to see Grandpa

High wind all day