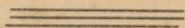


The image shows the front cover of an antique book. The cover is decorated with a traditional marbled paper pattern, often called 'stone' or 'shell' marbling, featuring repeating, overlapping, scallop-like shapes in shades of deep red, ochre yellow, and muted green. In the center of the cover is a rectangular label with a light-colored, possibly cream or off-white, background. This label is framed by a decorative border consisting of a repeating floral or leaf-like motif in a dark blue or black ink. The text on the label is printed in a classic, serif typeface. The word 'DAILY' is positioned at the top of the label, slightly arched. Below it, the word 'JOURNAL' is printed in a larger, bold font. At the bottom of the label, the year '1904' is printed in a similar bold font. The overall appearance is that of a well-used, historical volume.

DAILY
JOURNAL
1904

Best Value.

DOMINION DIARY



DAILY JOURNAL

... FOR ...

1904



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21	102.20	00 0	71	345.53	33 3	2.0	0.48.7	7.0	1.70.3	12.0	2.92.0	17.0	4.13.7
22	107.06	66 7	72	350.40	00 0	1	0.50.7	1	1.72.4	1	2.94.0	1	4.15.7
23	111.93	33 3	73	355.26	66 7	2	0.52.7	2	1.74.4	2	2.96.1	2	4.17.7
24	116.80	00 0	74	360.13	33 3	3	0.54.8	3	1.76.4	3	3.00.1	3	4.19.8
25	121.66	66 7	75	365.00	00 0	4	0.56.8	4	1.78.4	4	3.02.1	4	4.21.8
						5	0.58.8	5	1.80.5	5	3.04.2	5	4.23.8
26	126.53	33 3	76	369.86	66 7	6	0.60.8	6	1.82.5	6	3.06.2	6	4.25.8
27	131.40	00 0	77	374.73	33 3	7	0.62.9	7	1.84.5	7	3.08.2	7	4.27.9
28	136.26	66 7	78	379.60	00 0	8	0.64.9	8	1.86.6	8	3.10.3	8	4.29.9
29	141.13	33 3	79	384.46	66 7	9	0.66.9	9	1.88.6	9	3.12.3	9	4.31.9
30	146.00	00 0	80	389.33	33 3	10	0.68.9	10	1.90.6	10	3.14.3	10	4.33.9
						11	0.71.0	11	1.92.6	11		11	4.36.0
31	150.86	66 7	81	394.20	00 0	3.0	0.73.0	8.0	1.94.7	13.0	3.16.3	18.0	4.38.0
32	155.73	33 3	82	399.06	66 7	1	0.75.0	1	1.96.7	1	3.18.4	1	4.40.0
33	160.60	00 0	83	403.93	33 3	2	0.77.1	2	1.98.7	2	3.20.4	2	4.42.1
34	165.46	66 7	84	408.80	00 0	3	0.79.1	3	2.00.8	3	3.22.4	3	4.44.1
35	170.33	33 3	85	413.66	66 7	4	0.81.1	4	2.02.8	4	3.24.4	4	4.46.1
						5	0.83.1	5	2.04.8	5	3.26.5	5	4.48.1
36	175.20	00 0	86	418.53	33 3	6	0.85.2	6	2.06.8	6	3.28.5	6	4.50.2
37	180.06	66 7	87	423.40	00 0	7	0.87.2	7	2.08.9	7	3.30.5	7	4.52.2
38	184.93	33 3	88	428.26	66 7	8	0.89.2	8	2.10.9	8	3.32.6	8	4.54.2
39	189.80	00 0	89	433.13	33 3	9	0.91.3	9	2.12.9	9	3.34.6	9	4.56.3
40	194.66	66 7	90	438.00	00 0	10	0.93.3	10	2.14.9	10	3.36.6	10	4.58.3
						11	0.95.3	11	2.17.0	11	3.38.6	11	4.60.3
41	199.53	33 3	91	442.86	66 7	4.0	0.97.3	9.0	2.19.0	14.0	3.40.7	19.0	4.62.3
42	204.40	00 0	92	447.73	33 3	1	0.99.4	1	2.21.0	1	3.42.7	1	4.64.4
43	209.26	66 7	93	452.60	00 0	2	1.01.4	2	2.23.1	2	3.44.7	2	4.66.4
44	214.13	33 3	94	457.46	66 7	3	1.03.4	3	2.25.1	3	3.46.8	3	4.68.4
45	219.00	00 0	95	462.33	33 3	4	1.05.4	4	2.27.1	4	3.48.8	4	4.70.4
						5	1.07.5	5	2.29.1	5	3.50.8	5	4.72.5
46	223.86	66 7	96	467.20	00 0	6	1.09.5	6	2.31.2	6	3.52.8	6	4.74.5
47	228.73	33 3	97	472.06	66 7	7	1.11.5	7	2.33.2	7	3.54.9	7	4.76.5
48	233.60	00 0	98	476.93	33 3	8	1.13.6	8	2.35.2	8	3.56.9	8	4.78.6
49	238.46	66 7	99	481.80	00 0	9	1.15.6	9	2.37.3	9	3.58.9	9	4.80.6
50	243.33	33 3	100	486.66	66 7	10	1.17.6	10	2.39.3	10	3.60.9	10	4.82.6
						11	1.19.6	11	2.41.3	11	3.63.0	11	4.84.6

LEGAL WEIGHTS AND MEASURES IN CANADA

The legal weights and measures of Canada are the Imperial yard, Imperial pound avoirdupois, Imperial gallon (of 277.27384 cubic inches), and the Imperial bushel. The Imperial gallon is equal to 4.54174 litres, while the wine gallon, used in the United States, is equal to 3.785 litres.

By Revised Statutes of Canada (1886) Chap. 104, 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.

Beans, 60 lbs. Flax seed*, 56 lbs. Hemp, 44 lbs. Blue grass seed, 14 lbs. Linnet, 70 lbs. Castor beans, 40 lbs. Carrots, 60 lbs. Parsnips, 60 lbs. Turnips, 60 lbs. Onions†, 50 lbs. Beets, 60 lbs. Bituminous coal, 70 lbs. Clover seed, 60 lbs. Timothy, 48 lbs. Buckwheat, 48 lbs.

By the same Act the British hundredweight of 112 pounds and the ton of 2,240 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.

*Changed from 50 to 56 lbs. by Act of Parliament, 1898.
†Changed from 60 to 50 lbs. by Act of Parliament, 1898.
‡Added by Act of 1898.

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 else 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; and

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 0.9198 as compared with that of distilled water at the same temperature;

The expression "gauge," 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 or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to His satisfaction that the Governments of the United States and Newfoundland, or either of them, have made changes in their tariff 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, or the carcass or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each 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.

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 such officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the commissioner of customs within thirty days from the rendering of such decision, such decision is, with the approval of the controller, changed; and the decision of the commissioner with such approval shall be final.

DUTIES ON WINES AND SPIRITS.

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

MEDICINAL AND TOILET PREPARATIONS.

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

MEDICINAL PREPARATIONS TO BE LABELLED.

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

DUTY ON PACKAGES.

Packages shall be subject to the following provisions: All bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases, not otherwise provided for, in which bottled spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for the purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad*

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 purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry, or before a notary public or a commissioner for taking affidavits: I, (name of importer) the undersigned, importer of (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, 1898, 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. Vincent and St. Lucia), Barbados, Trinidad and Tobago; (d) British Guiana; (e) Any other British colony or possession the customs tariff of which is, on the whole, as favourable to Canada as the British preferential tariff herein referred to is to such colony or possession.

Provided however, that manufactured articles to be

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

Regulations respecting the export of "Home-bred Deer."

Any person who wishes to export any carcase 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 carcase 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 MOLLASSES 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

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

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 are packed for exportation, according to the general usage and custom of trade, shall be free of duty;

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

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

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 426 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 (c) 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 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, eels,
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.

Books 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, 85—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 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.

See ad val.
Absinthe, \$2.40 per Imp. Gal. 20
Acetate of Lime Free
Acetate and Nitrate of Lead, not ground Free
Acid, Acetic and **Pyroigneous**, n.e.s., & vinegar, a specific duty of fifteen cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents.
 The strength of proof shall be held to be equal to six per cent. of absolute acid and in all cases the strength shall be determined in such a manner as is established by the Governor in council.
Acid, Acetic and **Nitric**, and **Pyroigneous** crude, of any strength not exceeding thirty per cent. 25
Acid, Muratic and **Nitric**, and all mixed acids 20
Acid, Oxalic and **Boracic** Free
Acid, Phosphate, n.o.p. 25
Acid, Sulphuric, n.o.p. 25
Acid, Tartaric, in crystals Free
Acid, Tannic Free
Acids, other acids n.e.s. 20
Acornite Root Free
Acorns as Nuts 2 cts. per lb.
Advertising and **printed matter**, viz. Advertising pamphlets, cards, illustrated advertising periodicals, illustrated price books, advertisements and price lists, advertising almanacs and calendars, patent medicines and other advertising circulars, fly sheets or pamphlets, types, photographs or like work produced by any process other than hand painting or drawing and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., 15 cts. per lb.
Alabaster, Spar, Terra Cotta or Composition Ornaments. 35
Ale, Beer and **Porter**, in Bottles (6 q. or 12 p. to Imp. gal.) 24c.

See ad val.
 subjects dying abroad, but domiciled in Canada Free
Apples, including the barrel, 40c. per barrel.
Apples, dried 25
Apple trees of all kinds, 3c. each
Argols Free
Artist color boxes Japanese 25
Arms, including Muskets, Rifles and other fire arms, n.e.s. 30
Army and Navy and **Canadian Military Arms**, Clothing, Mus. Instruments for Bands, Military Stores and Munition of War. Free
Arrowroot 30
Artificial Flowers 35
Artificial Limbs Free
Arsenic Free
Arseniate of Amiline Free
Articles for the use of Governor. Free
Articles imported by and for the use of the Dominion Government or any of the Departments thereof, or by or for the Senate or House of Commons. Free
Articles for personal use of Consuls-General, who are natives or citizens of the country they represent, and who are not engaged in any other business or profession Free
Articles ex-warehouse for ship's stores Free
Asbestos, in any form other than crude, and all manufactures thereof 25
Ashes, Pot and Pearl, in packages of not less than twenty-five pounds weight Free
Asparagus 25
Asphaltum, and **Bone Pitch**, Crude only Free
Awnings and **Tents** 35
Axle Grease 25
Babbit Metal 10
Bacon and **Hams**, Shoulders and Sides. 2 cents per lb.
Bacteriological products or serums for subcutaneous injection Free
Bagatelle Tables or **Boards**, with Cues and Balls 35
Baggage Travellers Free
Bags, Cotton, Seamless 20
Bags, Cotton, made up by the use of the needle 35
Bags, Carpet Bags 30
Bags, paper sacks or bags of all kinds, printed or not 25
Bags, Jute, Hemp, Linen and Cotton seamless 20

See ad val.
Bismuth, Metallic in its natural state Free
Biters, n.e.s., \$2.40 per Imp. gal.
Blacking, Shoe and Shoemakers' Ink, shoe, harness and leather dressing, and harness-soap 25
Black Lead, plumbago manufacture 25
Black Book Muslin 35
Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty, 2c. per lb.
Bladders 20
Blanketing and **lappings** and **dises** or **mills** for engraving copper rollers, imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories, only Free
Blinds of wood, metal or other material not textile or paper. 30
Blood albumen, tannic acid, ammoniac salts, tartar emetic and grey tartar. Free
Bleaching, Laundry, of all kinds. 25
Blue Vitriol Free
Boiler Cloth, not made up Free
Bone Dust and **Ash** for manure. Free
Bone of Phosphate and **Fertilizers**. Free
Bone Black, unmanufactured. Free
Bones, crude, not manure, burnt, calcined, ground, or steamed. Free
Bones, burnt, calcined 20
Bones, manufactures of, fancy 35
Bone, manufactures of, n.e.s. 20
Bone Pitch, crude only Free
Bone, Cuttle Fish Free
Bonnets, n.e.s. 30
Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper-bound, or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books 20
Books, Printed, Periodicals and Pamphlets, or parts thereof, n.e.s.—not to include blank account books, copy-books, or books to be written or drawn upon 10
Books, viz.:—Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture,

See ad val.
Boot and Shoe Counters, made from Leather Board 25
Boot and Shoe Dressing 25
Boot, Shoe and Stay Laces, of any material 30
Botanical Specimens Free
Borax, ground or unground, in bulk of not less than twenty-five pounds only Free
Box Wood Rules 25
Boxes, paper boxes, empty, plain. 35
Boxes, cash 25
Boxes and Writing Desks, fancy and ornamental 35
Braces or **Suspenders** and metal parts thereof 35
Braids of all kinds 35
Brass, Mill Feed 20
Brass, drawn, plain and fancy tubing not bent or otherwise manufactured, in lengths no less than six feet Free
Brass, old, scrap, and in sheets or plates, not polished. Free
Brass bars in bottles, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured Free
Brass Cups, being rough blanks for the manufacture of brass and paper shells and cartridges for use in their own factory. Free
Brass Wire plain 10
Brass, ribs of iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough or not further manufactured than cut into lengths suitable for umbrellas, etc., imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, etc., only 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, not finished Free
Brass and **copper nails**, rivets, tacks and burrs 30
Brass tubing, cast 30
Brass, manufactures of, n.e.s. 30
Breadstuffs, Grain and Flour, and Meal of all kinds, when damaged by water in transit, upon the appraised value 20
Brick, Fire, n.e.s. 20
Brick, hollow and porous. 20

Ale, Beer and Porter, in Casks, or otherwise than Bottles . . . 16c.
 Imp. gal.
 Albumen, Blood Free
 Alburnized, 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, 3c. a lb. and 35
 Aloe, unground Free
 Alum, in bulk only, ground or unground Free
 Alum, burned or calcined . . . 20
 Aluminum, or Aluminium and Alumina and Chloride of Aluminium or Chloralum Sulphate of Alumina and Alum Cake . . Free
 Chloralum Free
 Ambergis Free
 Ammonia, Sulphate of Free
 Anatomical Preparations of . . Free
 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, 14c. per lb.
 Animals brought into Can. temp. & 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
 Aniline Salts, and Arseniate of . . Free
 Annato, liquid or solid and seed, Free
 Antimony not ground, pulverized or otherwise manufactured . . . Free
 Antiquities, collections of Free
 Antiseptical 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
 Apricoats, green 30
 Apparatus, and Philosophical Instruments, imported by and for use of Colleges, Schools, Scientific, and Literary Societies, such as are not manufactured in Canada, Free
 Ap'atus for Colleges and Schools, which are manufactured in Canada, to be rated according to material Free
 Apparel, wearing, and other personal and household effects (not merchandise) of British

Baking Powders, 6 cents per lb. The weight of the packages to be included in the weight for duty Free
 Bamboo, unmanufactured . . . Free
 Bandage, made, not further made, than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols, or Sunshades . . . Free
 Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s. 35
 Bark, Oak and Tanners Free
 Barley 30
 Barley, Pot, Pearl and Flour . . . 20
 Barometers 25
 Barrels Can. manuf., exp. filled & ret'd empty, under such reg'ns as the Min. of Cus. 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
 Beads and Bead Ornaments . . . 35
 Beans 15cts. per bush.
 Bean, Tonquin, Vanilla & Nux . . 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 2c. per lb.
 Bees Free
 Belladonna Leaves Free
 Bells, when imported by and for the use of churches only . . . 30
 Bells, n.e.s. 35
 Belting of leather or other material, except rubber, n.e.s. . . 20
 Belting Rubber 25
 Berries for dyeing, or used for composing dyes Free
 Bicycles, Tricycles or Velocipedes 30
 Billiard Tables, with or without pockets, and bagatelle tables or boards, cues, balls and cue racks and one tip 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 taxidermic purposes Free
 Bird Chases 35
 Biscuits of all kinds, not sweetened 25
 Biscuits, sweetened 27½

Brick, Building 20
 Brick, Bath 20
 Brick, Fire Brick, for use in processes of manufacture, or for manufacturing purposes . . . Free
 Brimstone, crude or in roll or flour Free
 Brim Moulds, for gold beaters and gold beaters' skins Free
 British Gum, 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
 Bromine Free
 Brooms 20
 Brushes 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 85
 Buckwheat 10c. per bushel
 meal or flour 4 c. per lb.
 Buchu Leaves Free
 Buckles, tin, for suspenders . . . 35
 Buckram, for the manufacture of hat and homset shapes . . . Free
 Builders' Hardware 30
 Bulls, flower, palms, corns, tubers, rhizomes, Arucaria, Spices, and Lilies of the Valley 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
 Burunduy Pitch Free
 Butchers' Steels and table steels 30
 Butter, Triers 4 cents per pound 30
 Buttrine, or other substitutes for Butter, for importation prohibited.
 Buttrons, pantatooon, metal, and shoe buttons, n.e.s. 25
 Button, Shoe, papier mache . . . Free
 Buttons of all kinds, covered or not, n.o.p., including recognition buttons, and cuff or collar buttons (not being jewellery) . 35
 Cabinet of Coins, collection of medals and other antiquities, 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 parts thereof 35

electric and other engineering, carpentry, ship-building, mechanical, dyeing, bleaching, tanning, weaving and other mechanical arts, and similar industrial books; also books printed in any language other than the English and French languages or in any two languages, not being English and French, or in any three or more languages; and bibles, prayer-books, psalm and hymn-books, and religious tracts, and Sunday School lessons pictures Free
 Books embossed, for the blind, and books for the instruction of the deaf and dumb and blind Free
 Books printed by any Government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade . . 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 specially imported for the *bona fide* use of incorporated mechanics institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals—the whole under regulations to be made by the Minister of Customs—provided that importers of books who have sold the same for the purpose mentioned in this item shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon Free
 Books, bound abroad, which have been printed and manufactured in more than 12 years . . Free
 Books and clothing, donations of, for charitable purposes and sent by friends and not for the purpose of sale Free
 Book Binders Cloth Free
 Book Binders' tools and implements 30
 Boots and Shoes, Leather or Rubber, and slippers of any material, n.e.s. 25
 Boots and Shoes, Rubber . . . 25

ren's carriages and sleds, and finished parts thereof, n.o.p. 35
 Farm & Freight Wagons, Caris, Drays and similar vehicles. 25
 Carriages of travellers, and Carriages laden with merchandise, and not to include circus troupes or hawkers. Free
 Cash Boxes. 25
 Casts, as models for the use of schools of designs. Free
 Catgut Strings, or Gut Cord for Musical Instruments. Free
 Catgut or Whipcut, 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 Yvélite in sheets, lumps, balls, or blocks. Free
 Celluloid moulded into sizes for handles of knives and forks not bored or otherwise made, also moulded celluloid balls and cylinders coated with tin foil or not, but not finished or further manufactured, and celluloid lamp shade blanks. 10
 Cement, Hydraulic or Water-line, Portland, in bags, barrels or casks, the weight of the package to be included in the weight for duty, 12c. per 100 lbs. 35
 Chalk stone, china, or Cornwall stone, feldspar, and cliff stone ground or unground. Free
 Chalk, manufactured. 20
 Chamomile Flowers. Free
 Chamouis Skins, powdered. 17½
 Charts, admiralty. Free. Other 30
 Charcoal. 20
 Cheese, 3 cents per lb. 25
 Cheese Cloths, white coloured. 35
 Cheques, also bank notes, cheques, bonds, promissory notes, bills of exchange, drafts and all similar work engraved 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
 Cherry Trees, 3 cents each. Free
 Cheving Gum, if sweetened, 3c. per lb. and 20
 Cheving Gum, not sweetened. 20
 Chictory saw or green, 8c. per lb.
 Chictory, dried, roasted or ground, 4 cents per lb. Free
 China and Porcelain Ware. 30
 China Clay, natural or ground. Free
 Chloralum or Chloride of Alum. Free
 Chloride of Barium. 20

Coal, and Coal Dust, Anthracite. Free
 Coal, bituminous slack, which as screen, subject to regulations to be made by the Minister of Customs, 20 per cent, but not to exceed 3c. per ton of 2000 lbs. (Being the equivalent of 15c. per ton of 2240 lbs.) provided that if the U.S. Congress fixes the duty on such coal from all countries, notwithstanding section 17 of this Act. 30
 Coal, bituminous, round and run of mine, also c.n.s., 50c. per ton of 2000 lbs. (Being the equivalent of 40c. per ton of 2240 lbs.), provided that if the U.S. Congress fixes the duty on such coal at a rate not exceeding 4c. per ton of 2240 lbs., the Governor-in-Council may, by proclamation reduce the duty mentioned in this item to 40c. per ton of 2240 lbs. or the equivalent thereof per ton of 2000 lbs., and the duty declared by such proclamation shall then be the minimum duty on such coal from all countries, notwithstanding section 17 of this Act. 30
 Coal Tar and Coal Pitch. Free
 Cobalt, ore of. Free
 Cochineal. Free
 Cocoa Beans and Madding. 25
 Cocoanuts, imported from place of growth by vessel direct to a Canadian port. 50c. per 100.
 Cocoanuts, not imported direct, 3c. per hundred.
 Cocoa Paste and Chocolate Paste, per lb. 4c.
 Coconuts and Cocoa Butter, 4c.
 Cocoa Shells and Nibs, Chocolate and other preparations of cocoa. 20
 Cocoonit, desiccated, sweetened or not, 3 cents per pound. Free
 Cocoa Beans, not roasted, crushed or ground. 10
 Coffee, Green, n.e.s. 10
 Coffee, Green, imported direct from the country of growth and production, or purchased in bond in the United Kingdom, such as might be entered for home consumption in the United Kingdom. Free
 Coffee roasted or ground, when not imported direct from the country of growth and production, 2c. per lb. and 10
 Coffee, roasted or ground, and

Copying Presses. 30
 Cords and Tassels of silk or any other material. 35
 Cordage of all kinds. 25
 Cordials (see Spirituous Liquors)
 Corturoy, white. 35
 Corturoy, colored. 35
 Corn, Indian, n.e.s. Free
 Corn, Indian, for purposes of distillation, subject to regulations to be approved by the Governor in Council, 7½c. per bush.
 Cornmeal, including the duty on the barrel. 25c. per bbl.
 Corks and manufacturers of Cork-wood or Cork-bark. 20
 Cork-wood or bark, unmanufactured. Free
 Corkscrews and Cork Drawers. 30
 Cornice Poles. 30
 Corsets. 35
 Corset clasps, busks, blanks and steels, and corset wires, tipped or untipped. 35
 Cotteleine, sub. for lard, 2c. p. lb.
 Cotton, raw. Free
 Cotton covered Wire. 30
 Cotton Seed in bulk. 10
 Cotton Duck, grey or white, n.e.s. 22½
 Cotton Quills. 30
 Cotton Baling. 20
 Cotton and Jute Tapestry. 35
 Cotton and Linen Damasks. 30
 Cottons, grey or unbleached, fabrics. 25
 Cotton fabrics, white or bleached. 25
 Cottons, Fabrics, printed, dyed, or colored. 35
 Cotton, Linen and Silk Clothing, 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 warps and cotton yarns, dyed or undyed, n.e.s. 25
 Cotton Yarns, number forty and finer. Free
 Cotton Lamp Wicks. 25
 Cotton or Linen Collars. 35
 Cotton Parasols and Umbrellas. 35
 Cotton Pramella. Free
 Cotton Pillow Cases. 35
 Cotton seamless bags. 20
 Cotton sewing thread, in banks, three and six cord. 15
 Cotton sewing thread, and crochet cotton on spools or in balls. 25
 Cotton Thread, all other, n.e.s. 25
 Cotton Twine. 25
 Cotton Towels and shawls. 30
 Cotton Yelveteens, Cotton Velvets and Cotton Plush. 30
 Cotton Fire Hose, lined with rubber. 35
 Cotton wadding, battings, bats dyed or not. 25
 Cotton warps and cotton yarns,

and black Diamonds for borers. Free
 Diamond drills for prospecting for minerals, not to include motive power. Free
 Dice, Ivory or bone, fancy. 35
 Dogs. 20
 Doors, for safes and vaults, of iron or steel. 30
 Dragon's Blood. Free
 Drain tiles, not glazed. 20
 Drain pipes, sewerpipes, chimney linings or vents, and inverted blocks glazed or unglazed, and earthenware tiles. 35
 Draughts and Chessmen of Ivory or bone, fancy. 35
 Drawing Paper, mounted. 30
 Drawings, n.e.s. 20
 Dried Flowers. 20
 Dried Roots, n.e.s. Free
 Dried Vegetables. 25
 Druggs (dye cotton). 35
 Drugs, in a crude state, used in dyeing or tanning. Free
 Dryers, Japan, 20c. per gal. and. 20
 Dualin, Dynamite, Giant Powder and Nitro, 3c. per lb.
 Duck, cotton, grey or white, n.e.s. 22½
 Duck, for belting and hose, when imported by mfrs. of rubber goods for use in their factories. Free
 Dutch Metal or bronze. 25
 Dye Wood, ground logwood and fustic. Free
 Dyes, patent prepared. Free
 Dyes, Aniline, and coal tar dyes, in bulk or packages of not less than 1 lb. weight, including alizarine and artificial alizarine. Free
 Dye, Aniline, n.e.s., less than 1 lb. 20
 Dye, jet black. Free
 Dyeing or Tanning Articles in a crude state, used in dyeing or tanning, n.e.s. Free
 Earth Closets. 30
 Earthenware Tiles. 35
 Earthenware Drain Tiles, not glazed. 20
 Earthenware and Stoneware Demijohns or Jugs, Churns and Crocks. 30
 Earthenware and Stoneware, brown or col'd, and Rocking-ham ware, white granite, or iron stoneware and C.C. ware, decorated, printed or sponged, and all earthenware n.e.s. 30
 Eggs. 3c. 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, n.e.s. 30
 Electrotypes, Stereotypes, and celluloids of newspaper columns, in any language other than French and Eng-

CANADIAN TARIFF OF CUSTOMS (Continued)

30 c. ad val.
 lish, and of hooks and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid. Free
 Electrotypes, Stereotypes, and celluloids for albumens, 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.
 Electrotypes, Stereotypes, and celluloids of newspaper columns and bases for the same, composed wholly or partly of metal or celluloid, 4c. per sq. in., and matrices or copper shells of the same, 14c. per sq. inch.
 Embossing Boards 30
 for cracked and damaged walls 35
 Embroideries, n.e.s. 25
 Embroideries, white cotton. 25
 Emery in bulk, crushed or ground Free
 Emery and Sand Paper 25
 Emery Wheels 25
 Enamelled Iron Hollow-ware 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, n.e.s. 25
 Engravings and Prints 20
 Entomology, specimens of Free
 Envelopes, paper, of all kinds 35
 Ergot Free
 Esparto, or Spanish Grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise m'fd. Free
 Essences or Extracts, mixed with spirits, \$2.40 per l. G., and 30
 Essential Oils 10
 Ether, Sulphuric 25
 Excelsior for Upholsterers' use. 25
 Extract of Logwood, tustic, oak, and of oak bark Free
 Extract of Malt, for medicinal and baking purposes, n.e.s. 25
 Extract of Fluid Beef, not medicated, and soups 25
 Eyelets of Brass, Shoe 80
 Eye glasses, finished 30
 Eye glasses, unfinished, and metal parts thereof 20
 Fancy Grasses, dried, but not colored nor otherwise m'fd. Free
 Fancy workboxes, writing desks, glove boxes, handkerchief

30 c. ad val.
 half lbs), whether fresh, dried, salted or pickled, n.e.s. 50 cents per 100 lbs.
 Smoked and Boneless Fish, 1 cent, per lb.
 Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and 3 1/2 in. deep, .5c. per box.
 In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1 1/2 deep, 2 1/2c. per half box.
 In quarter boxes, measuring not more than 4 1/2 in. long, 3 1/2 in. wide, and 1 1/2 deep, 2c. per quarter box.
 Imported in any other form. 30
 Fish preserved in oil, except Anchovies and Sardines 30
 Salmon and all other fish prepared or preserved, including oysters, n.e.s., 10 cents per gal.
 Oysters shelled in bulk, 10 cents per gal.
 Oysters, shelled, in cans not over one pint, 3 cents per can, including the cans
 Oysters in cans, over one pint and not over one quart, 5c. per can including cans
 Oysters in cans exceeding one quart, 5c. for each qt. or fraction of a qt., including the cans, 5c. per quart.
 Oysters in the shell 25
 Oysters—Seed and Breeding imported for the purpose of being planted in Canadian waters Free
 Packages containing Oysters or other fish, not otherwise provided for 25
 Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s. 20
 Fish hooks, for deep sea or lake fishing, not smaller in size than number 2 0; bank, cod, pollock and mackerel fish lines, and mackerel, herring, salmon, and seal, seine, mullet, net and trawl twine in hanks or coil, barked or not,—including gill ropes, barked marine, filling thread in balls, and head thread in hanks, and hemp or flax, and deep sea fishing nets or seines, when used exclusively for the fisheries, and not to include hooks, lines or nets commonly used for sportsmen's purposes. Free

30 c. ad val.
 mangoes, and shadlocks; wild blueberries, straw berries, and raspberries and trees, n.e.s. Free
 Fruits, green, Grapes, 2c. per lb.
 Fruits, Green, Blackberries, Gooseberries, Raspberries, Strawberries, Cherries, and Currants. The weight of the package to be included in the weight for duty, 2c. per lb. n.e.s.
 Fruits in air-tight cans or other cans or packages to be included in the weight for duty, 2 1/2 cts. per lb.
 Fruits preserved in brandy and other spirits \$2.00 per l. G.
 Fuller's Earth, in bulk Free
 Fuller's Earth, prepared 30
 Furniture, of wood, iron or any other material, for house, cabinet or office, fin. or in parts, including hair and spring and other mattresses, bolsters and pillows 30
 Fur Skins, of all kinds, not dressed in any manner Free
 Fur Skins, wholly or partially dressed, n.e.s. 15
 Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur 30
 Galvanized Nails and Spikes, wrought and pressed. 30
 Galvanized sheet iron, number 17 gauge and thinner 5
 Galvanic Batteries 25
 Game 20
 Garnister Free
 Gas and Coal Oil, or Kerosene Fixtures, or parts thereof 30
 Gas Coke Free
 Gas Meters 35
 Gas for dentists and others 20
 Gelatine 25
 Gentian and Ginseng Root Free
 German spirits of nitrous ether (sweet wine) \$2.40 per imperial gallon, and 30
 German and Nickel Silver: manufactures of, not plated 25
 German and Nickel Silver, plated n.e.s. 30
 German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured Free
 Giant powder, dynamite and other explosives 3c. per lb.
 Gilling Twine, imported for the use of the fisheries Free
 Gilling Twines, linen thread 25
 Gilt ware, of all kinds 30
 Gin. See Spirituous Liquors. 30
 Ginger, Preserved 30

30 c. ad val.
 n.e.s. 30
 Gold Metals 30
 Gold and Silver leaf, and Dutch or soiling metal leaf 25
 Gold and Silver, manufactures of, n.e.s. 30
 Gongs for doors, as bells 20
 Gooseberry bushes 20
 Grating Stock. (See Seeding Stock) Free
 Grape Vines 20
 Grain, of all kinds when damaged by water in transitu (on appraised value) 20
 Granite Ware, Enamelled Iron Ware 35
 Grass, Manila and Sea Grass Free
 Grass, manufactures of, n.e.s. 20
 Gravels Free
 Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only Free
 Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalies Free
 Grease, other, n.e.s. 20
 Grindstones, not mounted, and not less than 36 inches in diameter 15
 Grindstones, n.e.s. 30
 Guano, and other animal and vegetable manures Free
 Guns, Amber, Arabic, Australian, Eley's Copal, Damar, Kauri, Mastic, Sandarac, Senechal, and Shellac; and White Shellac in gum or flake, for manufacturing purposes; and Gum Tragacanth, Gum Gedda and Gum Barbary Free
 Gum, British, Dextrine, Sizing Cream and Enamel Sizing 10
 Gum, sappato and chicle, crude. Free
 Gum Opium, powdered, \$1.35 per lb.
 Gum Opium, prepared for smoking, 85c. per lb.
 Gum, opium (drug), \$1 per lb.
 Gums, Assaetida, 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 Free
 Gutta Percha clothing or cloth- ing made waterproof with Gutta Percha 35
 Gutta Percha, crude Free

boxes, manicule cases, per-
fume cases, toilet cases and
fancy cases for smokers sets,
and all similar fancy articles
made of bone, shell, horn,
ivory, wood, leather, paper,
silk, silk satinette, or paper,
dolls, and toys, ornaments of
and toy whips, ornaments of
alabaster, spat, amier, terra-
cotta or composition statu-
ettes and bead ornaments 35
Fans 35
Fania 14c. per lb.
Fashion plates, tailors' milliners'
and mantel makers' Free
Featherbone, plain or covered, 20
in coils 30
Feathers, Undressed 30
Feathers, n.e.s. 30
Feather Beds, Bolsters and 30
Pillows 30
Felt, pressed of all kinds, not
filled or covered by or with
any woven fabrics 20
Felt, adhesive, for sheathing
vessels 5
Felt printed as carpets 35
Felt, Roofing tarr'd or coated 25
Felt Cloth, n.e.s. 25
Ferro-manganese and Ferro-
silicon 35
Fertilizers, Compounded or 10
Manufactured 5
Fibre, Mexican, Tampico or Iside, Free
Fibre Ware, indurated (fibre ware)
vulcanized fibre ware and all 25
articles of like material 25
Fibrilla 35
Fibres, vegetable 2 cents per lb.
Files and Rasps 30
Fillets of Cotton and Rubber not
exceeding 7 inches wide, for
manufacture of card clothing, Free
Fire Bricks, for use in processes
of manufactures, or for manu-
facturing purposes 30
Fire brick, n.e.s. 30
Fire Clay gas logs 20
Fire Clay gas retorts 30
Fire Clay crucibles 30
Fire Clay 25
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 oil, 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., 4c. per lb.
All other Fish, pickled or salt-
ed, in bbls., 1c. per lb.
Foreign caught fish, imported
otherwise than in bbls. or

Trawls, traveling spoons, fly
hooks, sinkers, swivels, and
sportsmen's fishing bait, and
fish hooks, n.e.s. 30
Fish Hooks, n.e.s. 30
Fish Nets, sportsmen's 30
Fishing Hooks, with Files 30
Fishing Hooks, with Files 20
Fingstones, dressed 20
Fingstones, not hammered or
chiselled 15
Flannels, of every description, 35
n.e.s. (wool) 35
Flax, fibre of 30
Flax, tow of 30
Flax Seed 5
Flax Sail Twine 5
Flax, manufactures of, n.e.s. 25
Flint, flints and ground flint
stones 35
Floor Earthenware Tiles 30
Florist Stock, viz, palms, bulbs,
corns, tubers, Rhizomes, aru-
cacia, spires, and filies of the
Flour, Buckwheat or Meal, 4c.
per lb.
Flour, of Corn 14c. per lb.
Flour, of Rye, 50c. per 100 lb., in-
cluding the duty on the bbl., in-
cluding the duty on the bbl., in-
cluding the duty on the bbl., 25
Flour of Rice or Sagó 25
Flouring Machine, Iron 30
Fly Paper 35
Fly hooks and parts thereof,
n.p. 30
Fly Signals, deceating 30
Fog and Mine Mines 10
Folia, bristals 30
Food, Milk, and all similar prep.
Foot, Graft, refuse of cotton
seed but not when treated
with alkalis 30
Forks, knife blades or blanks,
table, cast iron in the rough,
not handled nor ground, or
otherwise further manufac-
tured 10
Fossils 30
Fowls domestic pure bred, also
Homing or messenger pigeons,
pheasants and quails for im-
provement of stock 20
Fowls, other 20
Frames, Cleaps and Fasteners,
for purses and chintaline bags,
or reticules not more than 7
inches in width when im-
ported by the manufacturers 30
of same in their factories 35
Fringes 35
Fruit Syrups, Lime-juice, and
Fruit Juices, n.p. 20
Fruits dried, Apples, Dates, Figs and
other dried fruits, etc., n.e.s. 25
Fruits and Prunes, 1 ct. per lb.
Fruits, Bananas plantains pine-
apples pomegranates, guavas,

Gutta Percha, manf. of. 25
Gypsum, crude (sulphate of lime) Free
Hair, cleaned or uncleaned, but
not curled or otherwise manu-
factured 30
Hair brush pads 30
Hair, horsehair, not further man-
ufactured than simply cleaned
by manufacturers of haircloth
for use in the manufacture of
such articles in their own
factories 20
Hair, curled 30
Hair Cloth of all kinds 30
Hair Mattresses 30
Hair, manufactures of, n.e.s. 35
Hair Oils, Pomatums and Pastes,
and all other perfumed prep-
arations used for the hair,
mouth and skin 30
Hair Pins and pins manufactured
from any metal 30
Hammers, Blacksmith Hammers, 30
Hammers, other, n.e.s. 30
Hammocks and lawn tennis nets
and other like articles manu-
factured of twine, n.e.s. 30
Hams, salted, dried or smoked,
and meats, n.e.s., 2 cts. per lb.
Harness and saddlery of every
description, and parts of same 20
Hatchets, n.e.s. 30
Hat Boxes 30
Hats, caps and bonnets, n.e.s. 30
Hatters bands, bindings, tips and
sides, linings, both tips and
sides, hat sweats, when im-
ported by hat manufacturers
for use in their factories in the
manufacture of hats 30
Hatters' push, of silk or cotton,
and furs, not on the skin 30
Hay 2c. per ton 30
Hemplock, Bark, crude 30
Hemp Paper, made on four-
cylinder machines and es-
timated 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 such purposes
only in their own factories,
until such time as the said
Articles are imported 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 Minister of Customs
and at no other place 30
Hemp undressed 30

Glacier, window decorations, 15c.
per lb.
Glass, ornamented, figured, and
enamelled colored glass; paint-
ed and vitrified glass; figured,
enamelled and obscured white
glass; and rough rolled plate
glass 30
Glass Stained Windows 30
Glass, Carboys and Demijohns,
empty or filled bottles and de-
canters, flasks and phials 30
Glass Jars and Glass Balls, Lamp
Chimneys, Glass Shades or
Gloves cut, pressed or mould-
ed, Crystal or Glass Table-
ware, decorated or not, and
Blown Glass Tableware 30
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. 30
Glass bulbs for electric lights 10
Glass, common and colorless
window glass; and plain color-
ed, stained, tinted or mottled
glass in sheets 20
Glass, imitation porcelain shades,
and colored glass shades,
figured, painted, enamelled or
engraved 30
Glass and emery paper, sand and
flint paper 25
Glass, plate, not bevelled, in
sheets or panes, not exceeding
25 square ft. each, n.o.p. 25
Glass, plate, not bevelled, in
sheets or panes, n.e.s. 35
Glass, plate, bevelled, in sheets
or panes, n.o.p. 35
Glass, German looking glass, un-
silvered or for silvering 20
Glass, silvered, bevelled or not,
and framed or not 35
Glass, all other, and manufac-
tures of, n.o.p., including bent
plate glass 30
Glaziers' hacking and putty
knives 30
Gloves and Mitts, of all kinds 35
Glove fasteners, metal 30
Glue, sheet, broken sheet and
ground 25
Glucose, liquid 25
Glucose and Glucose Syrup, 4c.
per lb.
Glycerine when imported by the
manufacturers of explosives,
for use in the manufacture
of such in their own factories 10
Goat Hair, manufactured 30
Gold Beaders' combs and skins Free
Gold and Silver 30
Cloth or Silver Bullion in Bars,
Blocks or Ingots, and Bullion
Fringe 30
Gold and Silver Ware, plated,
Free

CANADIAN TARIFF OF CUSTOMS (Continued)

<p> Hemp, manufactures of, n.e.s. 25 Hemp, Bleaching Compound, when imported by manufacturer of rope (to be used in their own factories) Free Hickory Spokes, rough turned, not tanned, nitred, threaded, faced sized, cut to length, round tanned or polished Free Hides, whether dried, salted, or tanned Free Hob Nails 25 Hoes 30 Honey, in lbs., 25 cts. per lbl. wise, and adulterations and imitations thereof 30 Hoods, horns and horn tips Free Hoop Skirts & similar goods, n.e.s. 35 Hops, 6 cents per lb. 20 Hop extract and hop roots Free Horn Strips 35 Horse clothing, shaped, n.o.p. 35 Horse clothing of lute, shaped or otherwise manufactured 30 Horses, n.e.s. 20 Hosiery, of Silk 35 House Furnishing Hardware, rated according to material Free Hubs, rough hewn or sawn only Free Hyann Books Free Hydrants, Valves and Watergates (iron) 30</p>	<p> Ice Boxes 30 Illuminating Oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30c. per gal. 25 Incense 20 Indian Corn, n.e.s. purposes of distillation, 7½ cents per bush. Free Indian Corn Meal, 25c. per lbl. 20 Indian Corn and Corn Meal, when damaged by water in transitu 20 India Rubber Boots and Shoes and other manufactures of India Rubber, n.e.s. 25 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 re-covered Rubber and Rubber substitute Free</p>	<p> Thorn 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 and washers and rivets, T and strap hinges, ¾c. per lb. and 25 Bowls for Cream Separators, steel Free Bridge plates of steel, universal mill or rolled edge, when imported by manufacturers of bridges 10 Bridges, iron and steel, or parts thereof, iron or steel structural work, columns, shapes or sections, drilled, punched, or in any further stage of manufacture than as rolled or cast, n.e.s. 35 Cast Iron Stoves of all kinds, oil, gas, coal or wood, Plates, Stove Flates and Irons, Sads Irons, Hatters Irons, Tailors 25 Castings, other, n.e.s., iron or steel in the rough 30 Chain Traces, iron 25 Chains, coil chain, coil chain links, and chain shackles, of iron or steel, ½ of an inch in diameter and over 5 Chains, other, n.e.s. 30 Chrome, steel 15 Clock Springs 25 Crowbars 30 Crucible cast steel wire Free Crucible Sheet Steel, 11 to 16 gauge, 2½ to 18 in. wide, when imported by manufacturer of mower and reaper knives for the manufacture of such knives in their own factories Free Engines, Locomotive 35 Engines, Steam Engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cutters, pumps, n.e.s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters, potato diggers, grain crushers, fanning mills, hay tedders, farm wagons, slot machines and type writers, and all machinery composed wholly or in part of iron or steel, n.o.p. 25 Fencing, Buckthorn and Strip,</p>	<p> and cast scrap iron, \$2.50 per ton. 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, for use in the construction of ships or vessels Free Iron or steel fittings for iron or steel pipe, of every description, and chilled iron or steel rolls 30 Iron or steel ingots, cogged ingots, bloom, slabs, billets, puddled bars, and loops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except castings, \$2 per ton, except cast-iron or steel railway bars or rails of any form, punched or not punched, n.e.s., or railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of passengers 30 Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; scrap ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use \$1 per ton. Nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills. Iron, wrought iron or steel nuts and washers iron or steel rivets, bolts with or without threads, nut and bolt and hinge blanks, n.e.s. and T and strap hinges, ¾c. per lb. and 25 Knife Blades or Knife Blanks in the rough 10 Knives, Reapers and Mowers' 20 Locks 30 Locomotive and Car Wheel Tires of Steel, in the rough. Free</p>	<p> in diameter ¾c. ad val. Nails, composition, spikes and sheathing nails 15 Nails, wire, of all kinds, n.o.p. ¾c. per lb. 15 Name Plates, enamelled 30 Needles, steel, viz., Cylinder Needles, Hand Frame Needles and Latch Needles, and needles of any material of kind Picks, mattocks, adzes, hatchets, and eyes or poles for same, and tools of all descriptions, n.e.s. 30 Pipes, cast iron of every description, \$8 per ton. Planing Mills and parts of, in any stage of manufacture 35 Plates, Scraper Plates 20 Plates engraved on steel 20 Plates, Steel Plates, not less than 30 inches wide and not more than ¼ of an inch thick 10 Prough 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 Puddled Bars, \$2 per ton. Rolled iron or steel sheets No. 17 gauge, and thinner, n.o.p.; Canada plates; Russia iron; flat galvanized iron or steel sheets, terne 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, band, scroll or strip, thinner than No. 13 gauge, n.e.s. 5 Rolled iron or steel sheets or plates, sheared or unshaired, and skelp iron or steel, sheared or rolled in grooves, n.e.s., \$7.00 per ton. Rolled iron tubes, not welded, under 1½ inch in diameter, Angle Iron, 9 and 10 gauge, Tubing, lacquered or brass covered, not over 1½ inch diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and brass trimmings 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</p>
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Indigo Free
 Indigo Auxiliary or Zinc Dust. Free
 Indigo Paste and Extract of. Free
 Infants' Food, all kinds. 30
 Ink, for writing. 30
 Ink, for printing. 30
 Inkstands, n.e.s. 30
 Insect Powder, n.e.s. 25
 Insulators of all kinds. Free
 Iodine, crude. 20
 Iodine, resublimed. Free
 Iris, Orris Root. 25
 Isinglass. Free
 Iron Sand or Globules and Dr. 25
 Iron for dyeing and calico printing. Free
 Iron for polishing granite. Free
 Iron, Oxide of, d. 25
IRON & STEEL & MANUFACT. OF:—
 Adzes. 30
 Anchors. Free
 Angles, rolled iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, weighing less than 35 lbs. per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p., \$7.00 per ton. 10
 Angles, rolled iron or steel angles, tees, beams, channel, joists, girders, zees, stars or other rolled shapes, 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
 Angles 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 Hammer, n.e.s. 30
 Axes, springs and axle blanks of, axle bars and axle blanks of iron or steel, for railway or tramway or other vehicles, not elsewhere specified. 30
 Balances. 35
 Bars, Crowbars. 30
 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, n.e.s., and buck-

iron or steel, and woven wire fencing. 15
 Ferro-silicon, ferro-manganese, and spiegelisen. 5
 Files and Rasps, n.e.s. 30
 Files, Steel, for the manufacture of, when imported by iron manufacturers for use in their factories. Free
 Fire Engines and fire extinguishing machines, including sprinklers for fire protection. 35
 Fish Plates, Railw'y Fish Plates and Tie Plates, \$8 per ton. 30
 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 crinolines 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, turned, compressed or polished, and hammered iron or steel bars or shapes, n.o.p., knife blades, cast iron, and handled not ground or otherwise further manufactured. 10
 Galvanized iron or steel wire, No. 9, 12 and 13 gauge, after January 1st, 1898. Free
 Garden Rakes, Hay Knives, Scythes, Rakes, n.e.s., pronged Forks of all kinds and hoes. 25
 Hinges, T and strap, and Hinge Blank, &c. per lb. and 25
 Hollow-ware, agate, granite or enamelled iron or steel hollow-ware, enamelled iron or steel ware, n.e.s.: plain black, tinned or coated and nickel and aluminium kitchen or household hollow-ware, n.e.s. 30
 Horse Shoes, and horse shoe nails. 30
 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,

Manufactured articles of iron, brass or steel which at the time of their importation are of a class or kind not manufactured in Canada, imported for use in the construction or equipment of ships or vessels. Free
 Manufactures, Articles, or Wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured. 30
 Mattocks. 30
 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, coke-washing machinery, coke-making machinery, ore dressing machinery, ore roasting machines, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metal, surgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, choppy 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, rectors, buddles, vanes, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining elms, tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coiled or not, not less than 2½ inches diameter, when imported for use exclusively in mining, smelting, reducing or refining. Free
 Nails and spikes, wrought and pressed, Horseshoe Nails, trunk, clout, cooper's, cigar box, Hungarian, and all other Wrought Nails, n.e.s., and Horse, Mule or Ox Shoes. 30
 Nails, cut Nails and Spikes of iron or steel, including railroad spikes, &c. per lb. 30
 Nail Rods, Swedish rolled iron, under ½ in. in diameter, for the manufacture of horse shoe nails and Swedish rolled steel rods, under ½ in.

articles are manufactured in Canada. Free
 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
 Rope, Raw Hide, as Belling, 20 being so used. 30
 Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel of all kinds. 30
 Scrap iron and scrap steel, old, and fit only to be manufactured, being part of or wrecked in iron any vessel wrecked in waters subject to the jurisdiction of Canada. Free
 Screws, commonly called Wood Screws, of iron or steel, 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. Free
 Sheets, Crucible. Free
 Sheet Iron, 24 to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories. Free
 Shoes, horse, mule and ox shoes. 30
 Shovels and spades, shovel and steel cut to shape for same. 35
 Skates, of all kinds. 35
 Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of pipe for use only in the manufacture of wrought iron or steel pipe in their own factories. 5
 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. Free
 Steel castings or malleable iron in the rough, for the manufacture of scissors and hand shears by manufacturers in their own factories. Free
 Steel for saws and straw cutters cut to shape, but not

CANADIAN TARIFF OF CUSTOMS (Continued)

<p> <i>Free</i> c. ad. val. further manufactured. Cr- cible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, for the manufacture of m- er and reaper knives, when imported by the manu- facturer thereof for use of such purpose in their own fac- tories.....Free Steel for the manufacture of bicycle chain, when imported by the manufacturers of bi- cycle chain for use in the manufacture thereof in their own factories.....Free Steel for the manufacture of cutlery, when imported by manufacturers of cutlery to be used in their own factories in the manufacture of such articles.....Free Steel for the manufacture of files, augers, auger bits, thin- ners, axes, hatchets, scythes, reaping hooks, hoes, rakes, hay or straw knives and wind-mills, agricultural or harvesting forks, when im- ported by the manufactur- ers of such or any of such articles for use exclusively in the manufacture thereof in their own factories.....Free Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than 2½ cts. per lb., n.o.p. 5 Steel, manufacturers of, or parts of iron and parts steel, n.e.s. 30 Steel of No. 12 gauge and thin- ner, but not thinner than No. 30 gauge, for the manu- facture of buckle clasps and ice creepers, bed fasts, turn- ure casters, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories.....Free Steel of No. 20 gauge and thin- ner, but not thinner than No. 30 gauge, for the manu- facture of corset steels, clock springs and shoe shanks, when imported by the manu- facturers of such articles for exclusive use in the manu- facture thereof in their own factories.....Free 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 tin and bow sockets for use in the </p>	<p> marine boilers..... 5 Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, 2 inches or less in diam- eter..... 35 Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over 2 inches in diam- eter..... 15 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 Ivory manufactures..... 35 Ivory and Ivory Nuts, unmanu- factured and Veneers, sawn only.....Free Ivory manufactures of, n.e.s. 20 Ivory Vaccine Points.....Free Jack Screws of every descrip- tion, n.e.s.Free Jalap Root..... 25 Jams, Jellies, and Preserves, 3½ cts. per lb.Free Javanese and Stamped Tinware, &c. 25 Jewellery and manufactures of gold and silver..... 30 Jigs Harps..... 35 Junk or old.....Free Jute, and Jute Butts.....Free Jute, carpeting or matting& mats 25 Jute cloth, as taken from the loom, neither pressed, maug- led, calendered, nor in any way finished.....Free Jute cloth uncoloured, not other- wise finished than bleached or calendered..... 10 Jute horse clothing, shaped or otherwise manufactured..... 30 Jute manufactures of, n.e.s. 25 Jute Yarn, flax or hemp, plain, dyed or colored, when im- ported by manufacturers of carpets, rugs, mats, jute web- bing or cloth and twines, for use in their own factories.....Free Kaolinite, or German potash salts for fertilizers.....Free Kelp.....Free Kerosene and Coal Oil fixtures or parts thereof..... 30 Knives, oyster knives..... 30 Knitting Machines..... 25 Knitting Needles and Machine Needles and needles of all </p>
<p> Leather, upper, including don- grola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf dressed, waxed or glazed..... 17½ Leather and skins, n.o.p., tanned, belting leather, and sole leather Leather Belting, n.e.s. 20 Leather Board and Leatheroid, and mfrs. of, n.o.p. 25 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 Leather, all mfrs. of, n.o.p., and mfrs. of raw hide..... 25 Leather, Morocco Skins, tanned, but not further manufactured..... 15 Leather, Patent, Javanese or enamelled, and Morocco leather 25 Leather, Sole, tanned..... 15 Leeches.....Free Lentils, Fresh..... 25 Life boats, and life saving appa- ratus specially imported by societies established to encour- age the saving of human life.....Free Lime Juice and Fruit Juices con- taining 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.o.p..... 20 Lime Juice, Crude only.....Free Lime..... 20 Lime, Chloride of.....Free Lime, Damask..... 30 Linen Canvas, when to be used for boats and ships sails..... 5 Liqueur Paste..... 20 Liquorice Root, not ground.....Free Litharge, stick or roll..... 20 Litharge.....Free Lithographic Presses, not en- graved..... 10 Lichens, all..... 20 Lichens, prepared.....Free Lobsters, preserved..... 25 Lobsters, alive..... 30 Locks, other, n.e.s. 30 Locomotives and Railway Pas- 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 into the U. S. under regulations to be pre- scribed by the Minister of Customs.....Free </p>	<p> antiques, including collec- tions 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 distinc- tions, and cups or other prizes won in <i>bona fide</i> competitions.....Free Medicines, Patent, Proprietary, viz.: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anti- dynes, tonics, plasters, lini- ments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical prepara- tions, 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 and preparations recognized by the British and the United States Pharmacopoeia and French Codex as official. All medicinal preparations, whether chemical or other- wise, usually imported with the name of the manfr., shall have the true name of such manfr., and the place where they are prepared, and the word alcoholic or non-alco- holic permanently and legi- mately affixed to each parcel by stamp, label, or otherwise, and all medicinal prepara- tions imported without such names so affixed may be for- feited. Meerschaum, crude or raw.....Free Menageries, horses, cattle, carri- ages and harnesses of, under regulations prescribed by the Minister of Customs.....Free Mercury or quicksilver.....Free Metal Composition, for the manu- facture of jewellery and filled gold watch cases..... 10 Metal, yellow metal in bars, bolts, and for sheathing.....Free Metallic Ear Tags (numbered) ac- companying the pedigrees of animals imported for the im- provement of stock, may be admitted free into Canada as of no commercial value.....Free Meters, Gas..... 35 Mica..... 20 Microscopes..... 25 Milk food and other similar pre- parations..... 30 </p>

manufacture of such articles. Free

Steel rails, weighing not less than 45 lbs. per lineal yard, for use 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

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

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

Steel, under 1/2 in. in diameter, or under 3/4 in. square, when imported by the manufacturer of locks, for use exclusively in the manufacture of such articles in their own factories. Free

Steel valued at 24c. per lb. and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories. Free

Stoves, table and butchers' steels 30
Stove Plates 25
Stove Plates 25

Swords, cut, brads or spigs, iron and steel shoe tacks, and ordinary 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 1/2 inches in diameter; and seamless steel tubes for bicycles. 10

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

Tubing, wrought iron or steel boiler tubes, including flues and corrugated tubes for

Kryolite or Cryolite. Free

Labels, for cigar boxes, for fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels; and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s. 35

Lac-Dye, crude seed, button, stick and shell. Free

Laces, boot, shoe and stay. 30

Laces, brads, fringes, embroideries, cords, tassels, and bracelets, elastic round or flat, including garter elastic braids, chains or cords of hair and other wfs. of hair n.e.s.: lace collars and all similar goods, lace nets and nettings of cotton silk linen or other materials, shams and curtains, when made up trimmed with trimmed, and bolts of all kinds; handkerchiefs of all kinds; linen, silk and cotton, clothing and all articles made up by the seamstress from linen or cotton fabrics, n.o.p.; corsets of all kinds, corset clasps, buses, blanks and steels, and covered corsets cut to lengths, tipped or untrimmed; regalia, badges, 35

Lamb and Sheep Skins, tanned 1 1/2
Lamp Reflectors. 30
Lamp Shades, made of paper. 30

Lamp Wicks. 25
Lamp Springs. 10
Lamp Black and Ivory Black. Free

Lap Robes, rubber. 35
Lard and Lard compound, and similar substances, cottonoleine kinds, n.e.s. 2c. per lb. 25

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

Lava, unmanufactured. Free
Lawn mowers. 35
Lead, bars and sheets. 35
Lead, pig, shot, and lead bullets 15

Lead pipe, shot, and lead bullets 15
Lead, Nitrate and Acetate of, not ground. Free
Lead Pencils of all kinds, in wood or otherwise. 25

Lead, manufactures of, n.e.s. 30

Logwood, Fustic, Oak and Oak Bark, extracts of. Free
Logwood compound extract of. 20
Logs and r'd unman. tim'r, n.e.s. Free
Lumber and Timber, manufactured, n.e.s. 20

Mace and Nutmegs. 25
Macaroni and Vermicelli. 25
Machine card clothing. 25
Machinery, n.e.s. 25
Machinery for making charcoal. Free

Machinery of every kind and structural iron and steel and imported, under regulations to be made by the Minister of Customs for use in the construction and equipment of factories for the manufacture of sugar from beet root. Free

Madder and Muriel, or Indian Madder, ground and prepared and all extracts of. Free

Magic Lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s. 25
Magnesia Fluid. 20
Magnesia Fluid. 20

Malt, upon entry for Warehousing, subject to Excise Regulations, 2c. cents per bush.
Malt, extract of, (non-alcoholic) for medicinal purposes, n.e.s. 25

Manganese Oxide of. Free
Manilla Hoods. 25
Manures, Slat. 30

Manures, Gunno, and other manufactures. Free
Manuscripts & Insurance Maps. Free

Maps, Charts, for the use of schools for the blind, and Globes, Geographical, Topographical, and Astronomical, n.e.s. Free

Maple Sugar. 20
Marble Blocks in the rough. 15
Marble Blocks and Slabs, sawn 20
Marble, finished, and all manufs. of, n.e.s. 35

Matches, wax or wood. 25
Mattresses, hair, spring and other 30
Mats, Door or Carriage, n.e.s. 35
Matting, Cocoa. 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.
Meat Stuffers. 30
Meats, Poultry and Game. 30
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

Mill board, not straw board. 10
Mineral Waters, natural, not in bottles. Free
Mineral Waters, n.e.s. Free
Mineral and Bituminous substances, n.e.s. 30

Mineralogy Specimens. 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

Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, without any admixture with any other ingredients when imported in the original package, and not afterwards subjected to any process of treating or mixing. (a) Testing by polariscope, forty degrees over, a specific duty of 1 1/2 c.p. gal. (b) When testing less than 40 degrees, and not less than 35 degrees, a specific duty of 1 1/2 cts. per gallon, and in addition thereto 1 cent per gallon for each degree or fraction of a degree less than forty degrees (in which import to be in all cases exempt from duty. 30

Molasses, gales. 30
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—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

CANADIAN TARIFF OF CUSTOMS (Continued)

30 c. ad val.
 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, 3c. per pound.
 Molasses or Syrups of cane or beet, testing under 35 degrees by the polariscope, for use in the manufacture of compresses, imported for live stock, when of such food, to be used for such manufactures 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
 Mouldings of wood, plain, gilded or otherwise further up. 25
 Moving Machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, ploughs, harrows, cultivators, seed drills and horse rakes, manure spreaders, weedeaters, and mangle rollers for binders, link belting chain sprocket, and miscellaneous. 20
 Muslin, plant bed muslin, white cotton printed, bound or in sheets. 25
 Musical instruments of all kinds, pianofortes and organs. 30
 Musical instruments, brass band, parts of pianofortes of organs 25
 Provides that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments. Free
 Musk in sheets or in grains. Free
 Mustard Cake 15
 Mustard Ground 25
 Mustard, French mustard, liquid, as sauce. 35
 Naphtha, wood naphtha or wood alcohol, \$2.40 per imp. gal.
 Naphtha, n.o.p., 5c. per imp. gal.
 Needles, knitting 30
 Needles, Steel, all other 30
 Newspapers, for supplemental editions, printed, intended to be printed and intended to be completed and published in Canada, and quarterly, 25
 Newspapers, and quarterly, 25

30 c. ad val.
 costing less than 25c. imp. gal., 5c. per imp. gal.
 Oils, Lubricating, all other. 25
 Oils, Neatfoot, all other. 25
 Oil Olive for manufacturing soap or tobacco or for canning fish. Free
 Oil Olive, n.e.s. 20
 Oil Sesame seed. 25
 Oil Tallow. 20
 Oil all other, n.e.s. 20
 Oil Cake and Meal, Cotton Seed Cake and Meal, Palm Nut Cake and Meal. Free
 Oil Cloths and oiled silk, and tape or other textile India-rubbered, flocked or coated n.o.p. 30
 Oil Cloth, table and shelf, enamelled carriage, cork making or carpet, and linoleum. 30
 Oiled paper. 25
 Oils, Sarcine and Degras. Free
 Opium (Grade), \$1 per lb. the outward bill or covering to be free of duty.
 Opium, prepared for smoking, \$5 per lb.
 Opium, powdered, \$1.35 per lb.
 Optical Instruments, n.e.s. 25
 Oranges, Lemons, and Limes in boxes of capacity not exceeding 24 cu. ft., 25 cts. per box. In half boxes, capacity 1 1/2 cu. ft., 15 cts. per box
 In cases and all other packages 10 cts. per cu. ft. capacity
 In bulk, \$1.50 per thousand in capacity that of the 190 lbs. four barrel, 55 cts. per box.
 Ores of metals, of all kinds. Free
 Organs, Cabinet. 30
 Organs, sets or parts of sets of Organs, for Cabinet Organ. 25
 Ornaments of alabaster, spar, amber and terra cotta, or composition. 35
 Osiers. 35
 Osters and Willow Furniture. Free
 Otter of Roses, and Oil of Roses. Free
 Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorauric. Free
 Pails, tubs, churns, brooms, washboards, pounders, rolling pins and whisks. 20
 Paints and Colors, ultra marine blue, dry or in pulp, metallic colors, viz: oxides of cobalt, copper and tin, n.e.s. Free
 Ochres, Ochre earths, raw silicinas and colors dry, n.e.s. 20
 Oxides, dry fillers, fire-proofs, umbers, and burnt siennas, 25

30 c. ad val.
 their religious rites. Free
 Patterns of brass, iron, steel or other metal (not being medals) 30
 Paving blocks, made from slag of blast furnaces. 20
 Peaches, n.o.p., the weight of the packages to be included in the weight for duty. 3c. p. lb.
 Peach Trees fruit. 3c. each.
 Pear Trees of all kinds. 3c. each.
 Pearls, 10c per bush.
 Pearl, mother of, not manufactured. Free
 Pearl card cases. 35
 Pearl collar buttons or studs. 35
 Pearl, manufactures of, fancy. 35
 Pelts, raw. Free
 Pencils lead, wood or otherwise. 25
 Pencils, slate. 25
 Penholders, wood. 25
 Pens, steel, 25 p.c.; gold. 25
 Pen racks, iron. 30
 Perfumery, including toilet preparations (non-alcoholic), viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth and skin. 30
 Perfumed Spirits in bottles or flasks not weighing more than 4 ounces. 50
 Perfumed Spirits in bottles, flasks or other packages, weighing more than 4 oz., \$2.40 per l.c. & 40 Pents or ext. Archill and Cudb'r. Free
 Petroleum. (See Oils.)
 Pheasants for improvin' of stock. Free
 Pheasants, other. 20
 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
 Philosophical, Photographic, Optical and Mathematical Instruments and Apparatus. 25
 Phosphorus. Free
 Phosphor Bronze in blocks, bars, sheet and wire. 10
 Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, and maps and charts, n.e.s. 20
 Photographs, not exceeding three, sent by friends, and not for the purpose of sale. Free
 Photo graph. Albums. 35

30 c. ad val.
 Plasters, medicated, all kinds. 25
 Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part. 30
 Platinum, manufactures of, n.e.s. 20
 Platinum and Black Oxide of Copper for the manufacture of Chlorauric. Free
 Platinum wire and platinum in bars, strips, sheets or plates; platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid. Free
 Plates, engraved on wood, steel or other metal, and transfers taken from the same, including engravers plates of steel, polished, engraved, or for etching thereupon. 20
 Playing Cards. 6c. per pack
 Plum, Free of all kinds, 3c. each.
 Plumbago, crude. 10
 Plumbago, all manufactures of, n.e.s. 25
 Plush, of cotton. 30
 Plush, Silks, other. 30
 Pocketbooks and Purses. 50
 Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each. 15
 Pomades, all others. 30
 Pop Corn, in cakes or balls, 3c. per lb., and. 35
 Porcelain Ware, n.e.s. 30
 Porcelain Shades. 30
 Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills and parts thereof in any stage of manufacture. 25
 Potash, caustic. Free
 Potash and pearl ash, in pks., not less than 25 lbs. Free
 Potash, muriate and bichromate of, crude. Free
 Potash, Chlorate of, in crystals, or ground only, when imported for manufac. purposes only. Free
 Potash, German Mineral. Free
 Potash, red and yellow prussiate of. Free
 Potassium, cyanide of. Free
 Potatoes, sweet, 10 cts. per bush.
 Pork, Barrels in brine, 5c. per lb. Barrels containing same to be free of duty.
 Potatoes, other, 15c. per bush.

monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners' and mantle-makers' fashion plates. Free
 Newspapers and Magazines, if bound. 10
 Nickel Anodes. Free 10
 Nickel and German Silver, manufactured or not plated. 25
 Nitrate of Soda or Cubic Nitre. Free 30
 Nitrate of Soda. Free 10
 Nitrate of Lead, not ground. Free
 Nitro-Glycerine. 3c. per lb. which falls from the combs in numbering Machines, not to be classed with printing presses, to pay 25
 Nuts, shelled, n.e.s. 5c. per lb.
 Nuts, Almonds, Walnuts, Brazil Nuts, Pecans and Shelled Peanuts, n.e.s. 3c. per lb.
 Nuts, Cocoa, when imported direct. 50c. per 100
 Nuts, all kinds, n.o.p., 2c. per lb.
 Nutgalls and extracts thereof. Free
 Oakum. Free
 Oak bark. Free
 Oats, 10 cts. per bush. 20
 Oat Flour. 20
 Oatmeal. 20
 Oil, Aviline, crude. Free
 Oil, Coal, Illuminating Oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 50c. per gal. 25
 Oil, Coal and Kerosene, distilled, purified or refined, Naphtha, Petroleum and products of, for canning fish. Free
 Oil, Cotton Seed, refined, edible. Free
 Oils, Petroleum, Crude, fuel and gas oils (other than Naphtha, Benzine or Gasoline, when imported by manufacturers other than refiners) for use in their factories for fuel purposes, or gas, 24c. per Imp. gallon. 10
 Oils, Essential. 10
 Oil, Resin. Free
 Oil, Carbolic, or heavy oil. Free
 Oil, Casor. 20
 Oil, Cod Liver. 20
 Oils, Cocconut and Palm, in their natural state. Free
 Oil, Flax Seed or Linseed, raw or refined. 20
 Oil, Flax Seed or Linseed, raw or refined. 25
 Oil, Hair, perfumed. 25
 Oil, Lard Oil. 25
 Oils, Lubricating, composed wholly or in part of petroleum,

Albums, insides of paper. Free
 Photographers' albumenized paper. 30
 Photographic Dry Plates. 30
 Piano covers, Rubber and cotton 35
 Piano Stools. 30
 Pianofortes. 30
 Pianoforte Parts, articles for manufacture of, viz.: Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass sapstan screws, brass flange plates and screws, hammer wires, fly felt, nut rail cloth, back check felt, match felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano-keys, actions, hammers, base dampers and organ keys, to be used exclusively for the manufacture of such articles in their own factories. Free
 Pickers, raw hide, for cotton looms. 25
 Pickles, Sauces and Catsups, including Soy. 35
 Pictorial Illustrations of insects, &c., when imported by and for the use of colleges and schools, scientific and literary societies. Free
 Picture & Photographic Frames, of any material. 30
 Picture Nails. 30
 Pictures, framed. 30
 Pillows and Bolsters. 30
 Pins, manufactured from wire of any metal. 30
 Pipe Clay, unmanufactured. Free
 Pitch, Burgundy. Free
 Pitch (pine) in packages of not less than 15 gal. Free
 Pitch (pine) other. 20
 Pitch, coal. Free
 Pitch, bone, Crude only. Free
 Plains, straw, Tuscan, grass, chip, not to include braid or fancy trimmings. Free
 Planing Mills and parts of, in any stage of manufacture. 25
 Plants, viz.—Fruit, shade, lawn and ornamental trees, shrubs and plants, n.e.s. 20
 Plaster of Paris or Gypsum, ground not calcined. 15
 Plaster of Paris, calcined or manufactured, the weight of the package to be included in the weight for duty, 12½ c. per 100 lbs.

n.e.s. 25
 Fire-proof paint dry. 25
 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
 Ground in spirits and all quirt varnishes and lacquers \$1.12½ per gal. 10
 Dry Green, dry. 10
 Orange mineral and Zinc White Lead. 5
 White Lead, mixed. 25
 Painters' metal graining combs. 30
 Painters' pallet knives. 30
 Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists. Free
 Paintings in Oil or Water Colors, production of Canadian artists. Free
 Paintings, prints, engravings, drawings and building plans, photographs and pictures, n.e.s. 20
 Palm Leaf, unmanufactured. Free
 Palm Leaf, when manu., n.e.s. 20
 Paper Weights, glass. 20
 Paper Cutters & Printing Presses 10
 Paper Sacks or Bags of all kinds, printed or not. 25
 Paper Boxes, empty. 35
 Paper, drawing or parchment. 25
 Paper, Wall, or paper hangings, borders or bordering, and window blinds of paper of all kinds 35
 Paper files, clips. 35
 Paper Maché, manufactures of. 35
 Paper, News Printing, in sheets and rolls, including all printing paper, valued at not more than 24c. per lb. 15
 Paper of all kinds, n.e.s. 35
 Paper, kites, as toys. 35
 Paper, ruled, oiled or waxed. 25
 Paper, Tarré. 25
 Paper, Union Collar Cloth, in rolls or sheets, not glossed or finished 15
 Paper, Union Cloth, in rolls or sheets, glossed or finished. 20
 Paper, filter paper, in sheets. 35
 Paper, fly paper. 25
 Paper Letters, gummed, plain, or colored, in bulk. 35
 Paper waste or clippings. Free
 Paper, pressed, in sheets. 35
 Paper, Glazed, Plated, Marbled, Enamelled Paper, and Card Board, similarly finished, n.e.s. 35
 Paper, manufactures of, including ruled and bordered papers, envelopes and Blank Books. 35
 Parafine Wax. 30
 Parasols. (See Umbrellas.)
 Passover Bread for free distribution among the Hebrew community in connection with

Poultry and Game of all kinds. 20
 Precious Stones, in the rough. Free
 Precious Stones, also imitations polished, but not set, pierced or otherwise manufactured, n.e.s. 10
 Printed music, bound or in sheets. 10
 Printing presses, printing machines, lithographic presses and type-making accessories, therefor; folding machines, book-binders, book-binding, ruling, embossing and paper cutting machines, and parts thereof. 10
 Prunella. Free
 Pulp of wood. 25
 Pulp of grasses. Free
 Pumice or Pumice Stone, ground or unground. Free
 Pumps, brass, all kinds, and garden and lawn sprinklers. 25
 Pumps, Steam. 20
 Putty. 20
 Putty, dry, for polishing granite. Free
 Quills, in nat. state or unpl'd. Free
 Quills, other. 20
 Quince Trees of all kinds. 3c. ea. 20
 Quinine, salts of. Free
 Rags of cotton, linen, jute, hemp and woollen, paper waste or clippings and waste of any kind except mineral waste. Free
 Railway cars, or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts. 30
 Railway Rugs of all materials. 30
 Raisins, 1c. per lb. 30
 Raspberry and Blackberry bushes 20
 Raftans and reeds manu. or partly manu. 15
 Rattans and reeds in their natural state. Free
 Red Liquor for dyg. & calico pig. Free
 Refrigerators. Free
 Rennet, raw, or prepared. Free
 Resin, in pkgs. not less than 100 lbs. Free
 Resin or Rosin Oil. Free
 Resin, other, n.e.s. 20
 Ribbons of all kinds and materials. 35
 Rice, uncleaned, unhusked or paddy, 4c. per lb.
 Rice, other, 14c. per lb.
 Rice and Sagro Flour and Sagro and tapioca. 25
 Rice, when imported by makers of rice starch, for use in their factories. 2 of a cent per lb.
 Rope, Iron Wire. 25
 Rope, or cordage of all kinds 25
 Roof, medicinal, viz.: Aconite, Calumba, Ipecacuanha, Rhubarb, Sarsaparilla, Squills, Taraxacum and Valerian. Free
 The same ground or powdered 20
 Rose bushes. 20
 Rotten Stone. 20

CANADIAN TARIFF OF CUSTOMS (Continued)

<p>Rove, when imported for the manufacture of twine for har-vest binders..... 5</p> <p>Ruling Pens..... 10</p> <p>Rye, 10c. per bush..... 10</p> <p>Rye Flour, 50c. per bbl.</p> <p>Saccharine..... 20</p> <p>Saddlers' Soap..... 25</p> <p>Saddlery of every description..... 30</p> <p>Saffron and Safflower, and ex-tract of, and Saffron Cake..... Free</p> <p>Sago Flour..... 25</p> <p>Sails, for boats and ships..... 25</p> <p>Salt-Cake (sulphate of soda)..... Free</p> <p>Salt-Cake (sulphate of soda)..... Free</p> <p>Salt-Cake (sulphate of soda)..... Free</p> <p>Sand, colored..... 20</p> <p>Sand, Cloth..... 25</p> <p>Sand (iron) or globules for polish-ing granite..... Free</p> <p>Sand, Glass, Flint and Emery..... 25</p> <p>Satchels, for use of corset manu-facturers, etc..... 20</p> <p>Sauces, Catsups and Pickles, in-cluding Soy..... 35</p> <p>Sausage Casings, n.e.s..... 20</p> <p>Sausage Skins or Casings not cl'd. Free</p> <p>Saw dust, of the following woods:—amaranth, cocoborah, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal oak, sycamore, spanish cedar, oak, hickory, white wood, Atri-cum teak, black heart ebony, lignum vitae, red cedar, red-wood, satin wood, white sah, persimmon and dogwood..... Free</p> <p>Scales, and Weighing Benams..... 30</p> <p>Scenery, Theatrical and other..... 20</p> <p>School Ink Wells, earthenware..... 30</p> <p>“ “ glass..... 30</p> <p>School bags..... 30</p> <p>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</p> <p>Screw Jacks of every description..... 25</p>	<p>Shellac, white, for manufacturing purposes..... Free</p> <p>Shells of all kinds, unmanuf..... Free</p> <p>Shells, manufactured, fancy..... 35</p> <p>Sheet Music..... 10</p> <p>Sheet Iron Signs..... 30</p> <p>Ships built in a foreign country, on application for Canadian registration, except machinery..... 10</p> <p>Machinery on same..... 25</p> <p>Shirts of any material, and ladies' and misses' blouses and shirt waists..... 35</p> <p>Shoemakers' Pitch and Wax..... 20</p> <p>Show Cases..... 35</p> <p>Show Cards, framed..... 30</p> <p>Silex or Crystallized Quartz..... Free</p> <p>Silk, clothing..... 35</p> <p>Silk Hosiery..... 35</p> <p>Silk, manufactures of, or of which silk is the component part of chief value, n.e.s..... 35</p> <p>Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste..... Free</p> <p>Silk twill, sewing and embroid-ery silk..... 25</p> <p>Silk, in the gum or spun, not more advanced than singles, tram, and thrown organzine, not coloured..... 15</p> <p>Silk, in the gum or spun, when imported by manufacturers of silk underwear, in their own factories..... Free</p> <p>Silk Velvets, velveteens, plush and silk fabrics..... 30</p> <p>Silver Leaf..... 30</p> <p>Silver-plated Ware..... 30</p> <p>Skates of all kinds, roller or other, and parts thereof..... 35</p> <p>Skins, Bird, and skins of animals not native to Canada for tax-idemic purposes, not further manufactured than prepared for preservation..... Free</p> <p>Slates, roofing, 25 per cent, pro-vided that the duty on roofing slate shall not exceed 75c. per square..... 25</p> <p>Slates, school and writing..... 25</p> <p>Slate Pencils..... 25</p> <p>Slate mantels and manufactures of, n.e.s..... 30</p> <p>Sledges..... 25</p> <p>Slights..... 30</p> <p>Soap, common or Laurdry, 1c. per lb..... 35</p> <p>Soap, Castile, Mottled or White, 2c. per lb..... 35</p> <p>Soap, n.e.s..... 35</p> <p>Soap powders, other, and pear-line..... 30</p>	<p>Spices of all kinds, n.e.s.; mescal, putque, rum shrub, sachidanandachampas, tafia, angostura, and similar alcoholic bitters or bever-ages..... \$2.40 per gal.</p> <p>Spirits and strong waters of any kind mixed with any ingredient or ingredients as being or known or de-signated as anodynes, elixirs, essences, extracts, lotions, medicinal wines (so-called), or ethereal and spirituous fruit essences, n.e.s. \$2.40 per gal. and..... 30</p> <p>Alcoholic perfumes and per-fumed spirits, bay rum, col-ogne 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..... 50</p> <p>When in bottles, flasks or other packages containing more than 4 oz. ea., \$2.40 per gal. and..... 40</p> <p>Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.40 per gal. and..... 30</p> <p>Vermouth, containing not more than 35 per cent, and ginger wine, containing not more than 25 per cent, of proof spirits, 90c. per gal.; if con-taining more than these per-centage, respectively, of proof spirits, \$2.40 per gal.</p> <p>In all cases where the strength of any of the foregoing arti-cles cannot be correctly as-ertained by the direct ap-plication of the hydrometer or gravity bottle, it shall be ascertained by the distilla-tion of a sample, or in such other manner as the Minister of Customs may direct.</p> <p>Sponges..... 20</p> <p>Spurs and Stills, used in the manufacture of earthenware... Free</p> <p>Square Reeds and raw-hide cen-tres, textile leather or rubber heads, thumbs and tips, and steel, iron, or nickel caps for whip ends, when imported by the manufacturer for use in their own factories..... Free</p> <p>Starch or flour, and all prepar-ations having the qualities of</p>	<p>Ph c. ad val.</p> <p>Sulphate of Copper (Blue Vi-rol)..... Free</p> <p>Sulphur and Brimstone, in roll or flour and in solution, Free</p> <p>Sulphuric ether and chloroform, and solutions of peroxides of hydrogen, and dental instruments of all kinds..... Free</p> <p>Surgical belts or trusses of all kinds..... 20</p> <p>Suspensory bandages of all kinds..... 20</p> <p>Syrup, Glucose Syrup and Corn Syrup, or any Syrup contain-ing any admixture thereof, 3c. per lb.</p> <p>Syrups—See Molasses.</p> <p>Tags, tin, for plug tobacco..... 25</p> <p>Tanning, Metal, plain, japanned or coated, rolls, of over 14 inches in width, when imp. by manu-f. of Shee and Corset pieces, brass in their factories Free</p> <p>Tails, undressed..... 20</p> <p>Tallow Oil..... 20</p> <p>Tallow Stearic Acid..... 20</p> <p>Tape Measures..... 25</p> <p>Tapioca..... 25</p> <p>Taraxacum Root..... Free</p> <p>Turpentin, Cotton, plain or coated with oil paint, tar or other composition..... 30</p> <p>Tar (Pitch), in packages of not less than fifteen gallons each... Free</p> <p>Tarred Paper..... 25</p> <p>Tassels..... 35</p> <p>Tea and Green Coffee import-ed direct from the country of growth and production, and tea and green coffee pur-chased in bond in the United Kingdom, provided that the satisfactory proof that is required for coffee so purchased is such as might be entered for home consump-tion in the United Kingdom... Free</p> <p>Tea and Green Coffee, n.e.s..... 10</p> <p>Teasels..... Free</p> <p>Telephones and Telegraph In-struments and Telegraph, tele-phone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n.e.s..... 25</p> <p>Telescopes..... 35</p> <p>Tents and Awnings..... 25</p> <p>Terra Japonica, Gambier or Cutch..... Free</p> <p>Terra Cotta panels, mouldings and corices..... 30</p> <p>Terraine, Vases and Plaques..... 35</p> <p>Thermometers, all kinds..... 25</p>
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Seeds—Beet, Carrot, Turnip, 5
 Armatto, Flax, Mangold, and 30
 Mustard, 30
 Seeds—Flower, garden, field, and 30
 other seeds for agricultural or 25
 other purposes, when in bulk 10
 or large parcels, n.o.p. 25
 The same in small parcels 25
 Seeds—Aromatic, which are not 25
 edible and are in a crude state, 25
 and not advanced in value or 25
 condition by grinding or refin- 25
 ing or by any other process of 25
 manufacture, Anise, Anise-star, 25
 Caraway, Cardamon, Corian- 25
 der, Cummin, Fennel and Fen- 25
 nreek 25
 Seed Peas—Imported from the 25
 United Kingdom for the pur- 25
 pose of seed 25
 Seeding stock for grafting, viz.: 25
 Plum, pear, peach and other 25
 fruit trees 25
 Senna leaves 25
 Settlers' effects, viz.: Wearing 25
 apparel, household furniture, 25
 books, implements and tools of 25
 trade, occupation or employ- 25
 ment, guns, typewriters, bi- 25
 cles, musical instruments, 25
 domestic sewing machines, 25
 live stock, carts and other 25
 vehicles and agricultural in- 25
 plements in use by the 25
 settler for at least six months 25
 before his removal to Canada; 25
 not to include machinery, or 25
 articles imported for use in any 25
 manufacturing establishment, 25
 for sale; also books, pic- 25
 tures, family plate or furni- 25
 ture, personal effects and heir- 25
 looms left by bequest; provid- 25
 ed that any dutiable article 25
 entered as settlers' effects may 25
 not be so entered unless 25
 brought with the settler on 25
 his first arrival, and shall not 25
 be sold or otherwise disposed 25
 of without payment of duty 25
 until after twelve months' 25
 actual use in Canada; pro- 25
 vided also that under regula- 25
 tions made by the Minister 25
 of Customs, live stock when 25
 imported into Manitoba or the 25
 North-West Territories by in- 25
 tending settlers, shall be free 25
 until otherwise ordered by the 25
 Governor in Council. Free 25
 Sewing machine attachments. Free 25
 Sewing machines, or parts of. 30
 Shades, Glass and Porcelain, for 25
 lamps and gaslights. 30
 Shawls and Travelling Rugs of all 25
 kinds. 30
 Shawls, silk. 30
 Sheep, for improvement of stock Free 25
 Sheep Skins, tanned only. 15
 Sheep Skins, dressed and waxed, 25
 or glazed. 17½

Socks or Stockings of all kinds. 35
 Soda, Ash, Caustic in drums; 25
 silicate in crystals or in solu- 25
 tion; bicarbonate nitrate or 25
 cubic nitre, sulphate, sulphate 25
 of soda, arsenate, binarsenate, 25
 bisulphate, chlorate, chloride; 25
 sodium, sulphide of, and stan- 25
 nate of soda. Free 25
 Soda, Bicarbonate of. 20
 Soda, Nitrite of. Free 25
 Soldier. 30
 Soles. 35
 Soy. 35
 Spectacles and Eye Glasses. 30
 Spectacles, and Eye Glass frames, 25
 and metal parts thereof. 20
 Speller of zinc in blocks and 25
 pigs. Free 25
 Spermaceti. 20
 Spices of all kinds, except Mace 25
 and Nutmegs, unground. 12½
 Spices, ground. 25
 Spices, Mace and Nutmegs. 25
 Spirituous or alcoholic liquors 25
 distilled from any material, or 25
 containing, or compounded 25
 from or with distilled spirits 25
 of any kind and any mixture 25
 thereof with water, for every 25
 gallon thereof of the strength 25
 of proof, and when of a greater 25
 strength than that of proof at 25
 the same rate on the increased 25
 quantity that there would be 25
 if the liquors were reduced to 25
 the strength of proof. When 25
 the liquors are of less strength 25
 than that of proof, the duty 25
 shall be at the rate herein pro- 25
 vided, but computed on a re- 25
 duced quantity of the liquors 25
 in proportion to the lesser de- 25
 gree of strength; provided, 25
 however, that no reduction in 25
 quantity shall be computed or 25
 made on any liquors below the 25
 strength of 15 per cent., under 25
 proof but all such liquors shall 25
 be computed as of the strength 25
 of 15 per cent. under proof as 25
 follows, viz.: 25
 Ethyl alcohol or the substance 25
 commonly known as alcohol, 25
 hydrated oxide of ethyl, or 25
 spirits of wine; gin, of all 25
 kinds, n.e.s., rum, whiskey, 25
 and all spirituous or alcoholic 25
 liquors, n.o.p. \$2.40 per gal. 25
 Any alcohol or fusil oil, or 25
 any substance known as 25
 potato spirit or potato oil, 25
 \$2.40 per gal. 25
 Methyl alcohol, wood alcohol, 25
 wood naphtha, pyroxylic 25
 spirit, or any substance known 25
 as wood spirit or methylated 25
 spirit; absinthe, arrack or 25
 palm spirit, brandy including 25
 artificial brandy and imita- 25
 tions of brandy; cordials and 25

starch, 1½c. per lb., the weight 25
 of the package to be included 25
 in the weight for duty. 25
 Stereotypes, see Electrotypes. 25
 Stocking, see Electrotypes. 25
 Ture of rubber boots and shoes, 25
 for use exclusively in the man- 25
 ufacture thereof in their own 25
 factories. 15
 Stones, bar, in blocks, rough or 25
 unmanufactured and not bound 25
 up or prepared for binding 25
 into millstone. Free 25
 Stone, flagstones, sandstone, and 25
 all building stone, not ham- 25
 mered or chiselled; and marble 25
 and granite, rough, not ham- 25
 mered or chiselled. 15
 Stone, marble and granite, sawn 25
 only; flagstone and all other 25
 building stone dressed; and 25
 paving blocks of stone. 20
 Stone, lithographic, not engraved 20
 Stone, grindstones, not mounted 20
 and not less than 36 inches in 20
 diameter. 15
 Stone, grindstones, n.e.s. 20
 Straw and manufactures of, 25
 n.e.s. 20
 Straw Boards in sheets or rolls, 25
 plain or tarred. 25
 Sugar of Milk. 20
 Sugar of Milk Tablets, not fur- 20
 ther sweetened. 20
 Sugar, glucose or grape sugar, 20
 ½ cent per pound. 20
 Sugar, all above No. 16 Dutch 20
 standard in colour, and all re- 20
 fined sugars of whatever kinds, 20
 grades or standards, testing 20
 not more than 88 degrees by 20
 the polariscope, \$1.08 per 100 20
 lbs. and for each additional 20
 degree 1½c. per 100 lbs. Frac- 20
 tions of ½ of a degree or less 20
 not to be subject to duty; and 20
 fractions of more than ½ to be 20
 dutiable as a degree. 20
 Sugar, Maple. 20
 Sugar, n.e.s., not above No. 16 20
 Dutch standard in colour, 20
 sugar-drainings, or pumpings 20
 drained in transit, melado, or 20
 concentrated melado, tank 20
 bottoms and sugar concrete, 20
 testing not more than 75 20
 degrees by the polariscope, 20
 40c. per 100 lbs., and for each 20
 additional degree 1½c. per 100 20
 lbs. Fractions of ½ of a degree 20
 or less not to be subject to 20
 duty, and fractions of more 20
 than ½ to be dutiable as a 20
 degree. The usual packages 20
 in which imported to be free. 20
 Sugar Candy, brown or white, 20
 and Confectionery, including 20
 sweetened gums, candied peels, 20
 and pop corn, ½c. per lb. and 35
 Sugar Beet Seed. Free 20
 Sulphate of Iron (Copperas) and 20

Terra Alba. 20
 Thimbles, brass. 30
 Thimbles, steel. 30
 Thread, Linen, n.e.s. 25
 Tin, in blocks, pigs, bars & sheets, 25
 and plates and tinfoil and tin 25
 strip waste. Free 25
 Tin, Crystals and Tea Lead. Free 25
 Tin Plates in sheets or strips, de- 25
 corated. 25
 Tin Whisk Holders, lacquered. 25
 Tinned Iron Kettle Ears. 30
 Tinware stamped, japanned ware 30
 and galvanized iron ware. 25
 Tinware, and manufactures of 25
 tin, n.e.s. 25
 Tobacco, Cigars and Cigarettes, 25
 including paper covering, \$3 25
 per lb. and 25
 Tobacco manufactured and Snuff 25
 n.e.s. 50c. per lb. 25
 Tobacco, cut. 55c. per lb. 25
 Tobacco, unmanufactured, for 25
 excise purposes, under condi- 25
 tions of the Inland Revenue 25
 Act. 25
 Tobacco Pipes of all kinds 25
 pipe mounts, cigar and cigar- 25
 ette holders and cases for the 25
 same. 35
 Tobacco Pouches. 35
 Tools, mechanics', of all kinds, 35
 n.e.s. 30
 Tools of trade, occupation or 30
 employment, in the actual 30
 possession at the time of a 30
 workman arriving in Canada, 30
 for his personal use, and 30
 which have been *bona fide* in 30
 use previously by him. Free 30
 Towels of every description. 30
 Towel racks and rollers. 30
 Toys, all kinds and materials. 35
 Tracing Cloth. 30
 Travellers' Baggage, under regu- 30
 lations to be prescribed by the 30
 Minister of Customs. Free 30
 Trees, n.e.s. Free 30
 Treenails. Free 25
 Tripoli. 25
 Trunks. 30
 Trunk Trimmings. 30
 Tubing, Silver, when imported 30
 by manufacturers of silver- 30
 ware to be used in their own 30
 factories. Free 30
 Turmeric. Free 30
 Turpentine, raw or crude. Free 30
 Turpentine, Spirits of. 5
 Turtles. Free 30
 Twine for harvest binders, of 30
 hemp jute, manilla or sisal, 30
 and of manilla and sisal mixed, Free 30
 Twine, manuf. of, n.o.p. 30
 Type, for printing. 20
 Type Metal. 10
 Type Writer. 25
 Typewriters, Tablets with mov- 25
 able fixtures, and Musical In- 25
 struments, when imported by 25
 and for the use of schools for 25

CANADIAN TARIFF OF CUSTOMS (Continued)

30 c. ad val.
the blind, and being and retaining the sole property of the governing bodies of said schools, and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented.....Free

Ultramarine Blue, dry or in pulp.....Free
Umbrellas, Parasols and Sunshades of all kinds and materials.....35
Umbrella and Parasol, steel and iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, for the use of manufacturers of umbrellas. Free
Umbrella, Parasol, and Sunshade sticks or handles, in the rough not further manufactured than cut into suitable lengths Free
Umbrella, Parasol and Sunshade sticks or handles, n.e.s. 20
Unenumerated Articles.....20

Vaccine and Ivory Vaccine Points, articles for manufacture of viz.: Glass caps, shells, containers and capillary tubes; rubber bulbs, boxes and corks, for use in the manufacture of vaccine points; and only when imported by manufacturers of vaccine points... Free
Valerian Root.....Free
Varnishes, n.e.s., 20c. per gal. 20
and
Varnish, black and bright for ship use.....Free

Varnish and Colours ground in spirits \$1.124 per gal.
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes. 35
Vases, China, Plate of fancy 20
Vases, Earthenware.....30
Vegetables, n.o.p......25
Vegetables, Sweet Potatoes and Beans.....10c. per bush.
Vegetables, Tomatoes, fresh, 50c. 10
Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, n.e.s. 1c. per lb.
the weight of the cans or other packing to be included in the weight for duty.
Velveteens and Cotton Velvets and Corset Lining.....30
Veneers of Wood, not over $\frac{1}{4}$ of an inch in thickness.....7 $\frac{1}{2}$
Velvetpeds.....30

30 c. ad val.
and more than 1 pt. \$3.30 30
per dozen bottles, and
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, 82c per doz. 30
In bottles containing more than one quart each, small 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.
But all liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as unenumerated spirits.

Wire, barbed wire and galvanneal wire for fencing, Nos. 9, 12 and 13 gauge.....Free
Wire, brass, plain.....10
Wire, brass, tinned.....30
Wire, Buckhorn 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.....25
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 Ferrules, iron, steel or brass.....30
Wire, flat strip and flat steel, when imported into Canada by manufacturers of book-thorns, plain strip fencing, for use in their own factories in the manufacture thereof...Free
Wire, Iron or Steel, and all other kinds, n.e.s.20
Wire nails of all kinds, 3c. per lb.
Wire Iron, steel, brass, zinc, flat-tened or corrugated, screwed or twisted, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories.....Free

30 c. ad val.
Wood, timber or lumber or wood, viz. lumber and timber planks and boards of amaranth, cocconal, boxwood, cherry, chestnut, walnut, gum wood, manogany, 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 rough sawn or split or crosscut, 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 crosscut, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber, new or sawed, square or sided or crosscut; laths, pickets and palings; staves not kind or jointed of wood of all kinds; firewood, handle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or stocks, rough hewn or sawed only; rebels of hickory wood, rough sawn to shape only, or rough planed and bent to shape, not planned, smoothed or otherwise manufactured; hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mated, throated, faced, sized cut to length, round tenoned or polished; the wood of the persimmon and dogwood trees and logs and round unmanufactured timber, ship timber or ship planks, not specially enumerated or provided for in this Act.....Free
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. of fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, n.e.s.; blankets, bed

30 c. ad val.
manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of any of these articles only, in their own factories.....Free
Yarn, Woolen & Worsted, n.e.s. 30
Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by manufacturers of braids, for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Minister of Customs.....Free
Yarn, Cotton No. 40 and finer.....Free
Yarn, coir.....Free
Yarn of jute, flax or hemp, for the manufacture of lute, linen or union towels, when imported by manufacturers to be used in their own factories in the manufacture of such articles.....Free
Yarn of wool or worsted, when genapped, dyed and finished, and imported by the manufacturer of braids, cords, tassels and fringes, for use in their factories in the manufacture of such articles only.....Free
Yarn, Mohair.....Free
Yeast, Compressed Yeast, not over fifty pounds weight, the weight of the package to be included in the weight for duty 6 cts. per lb.
Yeast, Cakes and Baking Powder, the weight of the package to be included in the weight of duty.....6c. per lb.
Yeast, Compressed, in bulk or mass of not less than fifty pounds.....3c. per lb.
Yeast, Compressed, in bulk or mass of not less than fifty pounds.....3c. 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 spelter.....Free
All goods not enumerated as changed 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 men-

Veneers, Ivory, sawn only Free
 Veneers, Ivory, other, n.e.s. 20
 Vents, Fireclay Chimney Linings glazed or unglazed 35
 Verdigris or sub-acetic cop'r (dry) Free
 Vinegar, 15c 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. Vices 30
 Wagons (freight), drays, sleighs, and similar vehicles. 25
 Wall Decorations, Linerusta Walton 35
 Walking Sticks and Canes of all kinds, n.e.s. 30
 Watches 30
 Watch Cases 30
 Watch, composition metal for the manufacture of filled gold watch cases, 10
 Watch Keys 25
 Watch actions or movements 10
 Water Meters 25
 Wax, bees 10
 Wax, Paraffine and Animal Stearine of all kinds 2c per lb. Wax manufactures of, other 20
 Webbing elastic 30
 Webbing non-elastic 30
 Whale Bone unmanufactured. Free
 Whale Bone, manufactures of, n.e.s. 20
 Wheat Flour, including the duty on the bbl. 60c per bbl
 Wheels, parts of, Hubs & Spokes in the rough Free
 Wheelbarrows and basins, including tips, of all kinds, 30
 Whips and lashes 35
 Whiting or Whitefish, gilders 35
 Whiting and Paris White Free
 Willow for Basket-makers Free
 Willow and Osier Works, n.e.s. 25
 Window Curtain Poles 30
 Window Blind Rollers, finished or mounted 35
 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, rasp-berry, elder and currant, containing 25% or less of spirits of strength of proof imported in wood or bottles 25c per I.G. & 30
 Wines for every degree above 25 up to 40 p. c., 3c more for each degree of strength and 30
 Wines, Medicinal or Medicated, containing not more than 40 p. c. of proof spirits, \$1.50 per gal. Champagne and all other sparkling wines, in bottles containing less than 10 p. c. of proof spirits, \$1.50 per gal. 7½

Wire phosphor, bronze blocks, sheets and wire 10
 Wire picture or other twisted wire 25
 Wire, Platinum Sheets, retorts, pans, condensers, tubing and pipe made of platinum, imported by manufacturer of sulphuric acid for use in the manufacture of sulphuric acid. Free
 Wire Rigging for ships and vessels Free
 Wire Rods, Brass, Copper, Iron or Steel, rolled round, under ½ of an inch in diameter, when imported by wire manufacturer making wire for use in their own factories Free
 Wire Ropes of iron and steel, n.o.p. 25
 Wire Screw Hooks and Eyes (iron). 30
 Wire, Soft Drawn, Bessemer spring steel wire of Nos. 10, 12 and 13 gauge, and of Hono and 12 gauge respectively, when imported by manufacturers of their own factories Free
 Wire, stranded or twisted 35
 Wire Window Screens 20
 Wire work, and manils, of Iron Wire, n.e.s. 30
 Wood, Curly Wood Free
 Wood Furniture, house, cabinet or office, including bedsteads, hair, spring and other mattresses, bolsters and pillows, and picture frames, 30
 Wood Caskets and Coffins 25
 Wood for fuel Free
 Wooden Mallets 30
 Wood Pumps 25
 Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only Free
 Wood, Felloes of Hickory, rough 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 Free
 Wood, Pails, Tubs and Churns, brooms, washboards, pound-ers and rolling pins 20
 Wood pulp 25
 Wood, manufactures of, n.e.s. 25
 Wood, Lumber and Timber, manufactured 20
 Wood veneers of not over ½ of an inch in thickness 7½
 Wood, D shored handles wholly of wood, and Mexican saddle trees and stirrups of wood. Free

comforters or counterpanes, flannels cloths, doe-skins, casimeres, tweeds, coatings, overcoatings and felt cloth, n.e.s. 35
 Wool knitted goods, undershirts and drawers, and hosiery of all kinds, n.e.s. 35
 Wool, viz.: Leicester; Cotswold, Lincolnshire, Southdown combining wools, or wools known as lustre wools, and other like grown in Canada, 3c per lb. 15
 Worsted tops made from such wools as are mentioned in the next preceding item. Free
 Woolen Shawls and shawls of all kinds 30
 Woolen Socks and Stockings 35
 Woolen Waste Free
 Wringers, clothes, for domestic use, and parts thereof 35
 Wool, women's and children's dress goods, coat linings, Italian cloths, alpaca, orlean, cashmeres, henriettas, serges, bunnings, nun's cloth, bengalines, whip cords, twills, plains or Jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor in Council. ... 25
 Xyolite, or Celluloid, in sheets, lumps or blocks, in the rough n.e.s. Free
 Yarns, Cotton and Cotton Warps, dyed or undyed, n.e.s. 25
 Yarns, viz.: Bokany yarn, single, in numbers 30 and finer, on mule cops, dry spun on what is known as the French or Belgian system, not doubled or twisted, in white only, when imported by manufacturers of cashmere socks and stockings, to be used exclusively for the manufacture of such articles in their own factories. Free
 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 woollen 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

tioned 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, however, 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 manufactured wholly from raw sugar produced in the British colonies or possessions.
ARTICLES PROHIBITED.
 Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
 Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrighted in Canada.
 Coin, base or counterfeit.
 Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail or penitentiary. Also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred, by any such contractor.
 Oleomargarine, Butterine, or similar substitutes for butter
 Tea adulterated with spurious leaf, or with exhausted leaves, or which contains so great an admixture of chemical or other deleterious substances as to make it unfit for use.
 The importation into Canada of any goods enumerated, described or referred to in schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

Banks in Canada with their Agencies.

PLACES.	NAMES OF BANKS, MANAGER OR AGENT.	PLACES.	NAMES OF BANKS, MANAGER OR AGENT.	PLACES.	NAMES OF BANKS, MANAGER OR AGENT.
Acton	Merchants .. J. B. Wallace.	Collingwood	Toronto .. W. A. Copeland.	Huntsville	Dominion .. F. Dallas.
Ailsa Craig	Standard .. J. W. Osborne, Acting.	"	Montreal .. James Morris.	Iberville, Q.	St. Hyacinthe .. J. M. Bélanger.
Alberton	P. E. Merchants, P. E. I. W. R. McKie.	Cookshire	People's of H. H. W. Galls.	Indian Head	Union .. A. S. Jarvis.
Alexandria	Union .. J. K. Proctor.	Copper Cliff	Toronto .. F. E. Hillmour.	Ingersoll	Traders .. A. B. Ord.
		Cornwall	Montreal .. C. C. Abbott.	"	Merchants .. H. Irwin.
Alliston	Ontario .. A. C. Osborne.	Cranstonville	Ontario .. A. Denny.	"	Imperial .. Charles White.
Almonte	Montreal .. K. Eardley-Wilmot.	Crawbrook, B.C.	Commerce .. H. H. Haines.	Iroquois, O.	Molsons .. R. Earnhart.
Altona, M.	Union .. T. A. G. Gordon.	Crystal City, M.	Union .. H. W. Hattle, Sub. Mgr	Jarvis	Hamilton .. J. C. Telford.
Alvinston	Molsons .. John McKean.	Dalhousie, N. B.	Royal .. W. A. R. Cragg.	Joliette	D'Hochelega .. H. Beaumier.
Amburst	N. S. Nova Scotia .. J. H. Morrison.	Dartmouth, N.S.	Union of Halifax .. P. L. Stewart.	Kamloops, B.C.	Commerce .. C. G. W. Hallamore.
"	" .. A. Montzambert.	Dauphin, Man.	Ottawa .. J. L. Rawson.	Kaslo, B. C.	N. America .. G. H. Winter, Acting
Amherstburg	Sovereign .. M. I. Leane.	Dawson City	Commerce .. D. A. Cameron.	Keewatin, O.	Ottawa .. John Hood.
Anderson, N. B.	People's of H. J. G. Dickinson, P. Mgr.	Delhi	N. America .. D. Dolg.	Kemptville, O.	do .. H. Swan.
Annapolis, N. S.	Nov Scotia .. J. H. Lombard.	Dorchester, N. B.	Royal .. W. B. Meynell.	Kentville, N. S.	Nova Scotia .. R. F. Blair.
Antigonish	Royal .. C. E. Harris.	Drayton	Traders .. H. A. Mallory.	"	Union of Halifax .. O. Robertson.
Arcola, N. W.	Tribun .. J. M. Brough.	Dresden	Commerce .. R. T. Mussen.	Killarney, M.	Union .. J. M. Baldwin.
Arnprior	Ottawa .. G. E. Stewart.	Drumville, Q.	La. Bang, Prov .. J. E. Girouard.	Kincardine	Merchants .. A. M. Smith.
"	" .. Gemald Jarvis.	Dundas	Hamilton .. R. F. King.	Kingston	do .. G. E. Hague.
Arthur	Nova Scotia .. W. M. Connacler.	Dundas	Commerce .. J. L. Barnum.	"	Standard .. W. D. Hart.
"	Traders .. N. Ross.	Dunville	Commerce .. C. J. Noble.	"	E. N. America .. W. E. Philipotts.
Ashcroft, B. C.	N. America .. J. O. Clow, Pro. Mgr.	Durham	Standard .. N. Kelly.	"	Montreal .. R. Mackenzie.
Athens	Merchants .. J. S. Munro.	Durham	Traders .. H. A. Mallory.	"	Ontario .. A. Macdonell.
Athl, B. C.	Commerce .. D. A. Radcliffe.	E. Florence, N. B.	New Brunswick .. G. R. F. Kirkpatrick.	Kingsville, O.	Molsons .. Geo. Williamson.
Aurora	Ottawa .. J. D. Stewart.	Edmonton, Alb.	Imperial .. A. C. Fraser, Acting.	Knolton, Q.	do .. Wm. Russell Skéy.
Avonmore	Ottawa .. H. P. MacIntosh.	"	Union .. J. J. Anderson.	Lacombe, Alta.	Merchants .. R. F. Taylor.
Ayinnet, O.	Molsons .. H. A. Vercher.	Edmundston, N. S.	Halifax Bk. Co. .. F. W. Honer.	Lachine	Merchants .. A. C. E. Delmege
Ayr	Commerce .. A. F. Veitch.	"	People's of H. .. R. J. Hewat.	Lacoste, N. B.	Royal .. J. R. Parris.
Baie St. Paul, Q.	La. Bang, Nat. .. E. F. Loane.	Edmonton, N. S.	Halifax Bk. Co. .. F. W. Honer.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Barrie	Commerce .. J. E. Lamb.	Bathurst, N. B.	Royal .. R. I. Bishop.	Lacombe, Alta.	Merchants .. R. F. Taylor.
Barrington, N. S.	Halifax Bk. Co. .. F. W. Honer.	Beausville, O.	Hamilton .. R. J. Hewat.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Barrington Pass	Union of Halifax .. C. Robertson.	Beaumont, Q.	Traders .. W. Hamilton.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Bathurst, N. B.	Royal .. R. I. Bishop.	Beaufort, Q.	E. Townships .. R. H. Hargrave.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Beausville, O.	Hamilton .. R. J. Hewat.	Belleville	Merchants .. W. Hamilton.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Bear Pt., N. S.	Union of Halifax .. L. Z. Leduc.	"	Commerce .. C. M. Parker.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Beauharnois, Q.	Merchants .. L. Madill.	Berlin	Dominion .. V. E. Butler.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Beaufort, Q.	E. Townships .. R. H. Hargrave.	"	Merchants .. E. F. Gower.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Beeton	Traders .. W. H. Hargrave.	Berthierville	La. Bang, Prov .. E. T. Hammett.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Belleville	Merchants .. W. Hamilton.	Berwick, N. S.	Union of Halifax .. R. Gatiépy.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
"	Commerce .. C. M. Parker.	Birch Cove	Montreal	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
"	Dominion .. V. E. Butler.	Birtle, M.	Union .. J. C. Dudley.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
"	Merchants .. E. F. Gower.	Blenheim	Commerce .. C. L. Laing.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Berlin	Commerce .. E. F. Gower.	Blyth	Union .. J. J. Millidge.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
"	Hamilton .. E. T. Hammett.	Boissevain, M.	Dominion .. W. J. Finucan.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Berthierville	La. Bang, Prov .. E. T. Hammett.	Bothwell	Merchants .. W. J. Finucan.	Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Berwick, N. S.	Union of Halifax .. R. Gatiépy.			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Birch Cove	Montreal			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Birtle, M.	Union .. J. C. Dudley.			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Blenheim	Commerce .. C. L. Laing.			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Blyth	Union .. J. J. Millidge.			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Boissevain, M.	Dominion .. W. J. Finucan.			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.
Bothwell	Merchants .. W. J. Finucan.			Lacomb, N. B.	Union of Halifax .. F. A. Taylor.

Bowmanville, Ontario George McGill.
 Standard W. J. Jones.
 Bracebridge, Ottawa C. C. Billings.
 Standard John Elliott.
 Brampton, Merchants W. C. Young.
 Dominion E. Sanderson.
 Merchants J. A. MacLachlan.
 Brandon, M., Merchants W. C. Nicol.
 B.N. America J. C. Nicol.
 Imperial A. R. B. Hearn
 Hamilton C. A. Patterson.
 Dominion C. E. Bowker.
 B.N. America R. Butt.
 Montreal E. M. Shadbol.
 Commerce Jeffrey Hale.
 Standard W. T. Shannon.
 Hamilton J. P. Bell.
 Union J. P. Bell.
 Bridgeth, N.S. Nova Scotia, James Imrie.
 Union of Halifax, J. D. Leavitt.
 Bridgew'ry, N.S. Royal, G. H. A. Spink.
 Halifax Bk. Co. H. H. Archibald.
 Brussels S. B. Gearing.
 Standard W. E. Middleton.
 Buckingham Ontario F. B. Bennett.
 Traders M. Morris.
 Burlington, Imperial J. O. Willgress.
 Calgary, Alta., Merchants F. Macbeth.
 " T. N. Christie.
 " F. Macbeth.
 Union T. N. Christie.
 Campbellford, Standard W. C. Boddy.
 Nova Scotia W. C. Boddy.
 Campbellton, New Brunswick, W. F. Gauld.
 Standard J. C. Hensley.
 Cannington, Standard John Houshion.
 N.S. Halifax Bk. Co. E. L. R. Jack.
 Canso, People's, H. E. L. R. Jack.
 Caraque, N.S. Royal R. M. Hornsby.
 Carberry, M. Union R. M. Hornsby.
 Merchants H. R. Bell.
 Cardst'n, NWT Union.....
 Carleton Place, Ottawa..... J. A. Bangs.
 Union J. B. Waddell.
 Carman, M., Hamilton H. A. Aylwin.
 Commerce E. C. Complin.
 " T. J. Tait.
 " J. J. Tait.
 Carnduff, Assa. Merchants T. J. Galloway.
 Cayuga, Commerce W. C. T. Morson.
 Charlottetown, Merchants, PEL J. M. Davison, Cashier
 Royal W. F. Mitchell.
 Nova Scotia R. G. Wallace.
 New Brunswick, A. E. Williams.
 Chatham, O., Commerce J. E. Thomas.
 Merchants W. Pringle.
 " D. F. B. Glass.
 " G. P. Schofield.
 Chatham, N.E. Montreal R. J. B. Crombie.
 Nova Scotia R. H. Anderson.
 Chesley Hamilton
 Merchants J. McNeel.
 Chesterville, Merchants J. R. Little.
 Molsons H. P. D. Evans.
 Chicoutimi, Q. La Banq. Nat. L. Drouin.
 Clarke's R. N. Union of Halifax, Robertson, Acting.
 Clinton C. B. Brewer.
 Molsons H. C. Brewer.
 Sovereign L. P. Snyder.
 Coaticook, E. Townships E. N. Robinson.
 La Banq. Nat. E. A. Dugal.
 Cobden, Ottawa C. E. Graham.
 Dominion C. E. H. Osler.
 Cobourg J. S. Skauff.
 Colborne, Standard C. Larke.
 Collingwood, Commerce James Brydson.

" Merchants F. S. Jarvis.
 Gananoque H. P. Bingham.
 Toronto H. P. Ketchum.
 Gaspé Basin, Q F. A. Brodie.
 do C. F. Forsayeth.
 Georgetown, Hamilton B. P. Forsayeth.
 Gt. B. C. E. N. Union of Halifax, J. W. Ryan.
 Montreal A. S. Henshaw.
 " N. Nova Scotia L. Robinson, Acting.
 Merchants T. E. Nichols.
 Glensboro, M. Union F. W. Young.
 Gloucester, Traders J. Pool.
 Goderich, Montreal W. L. Elliot.
 Commerce R. S. Williams.
 Golden, B. O. Imperial J. S. Gibb.
 Gortrie, Hamilton C. P. Smith.
 Granby, Q. E. Town, Bk. W. H. Robinson.
 Grand Falls, NBP, People's of H. Wm. G. Des Brisay.
 Gd. Forks, B. C. E. Townships Wm. Spier.
 Royal W. A. Spencer.
 Grand Mere, Q. People's of H. P. L. Smyth.
 Grand Valley, Traders R. H. Smart.
 Gr'ville Ferry Union of Halifax, W. L. Wright, Acting.
 Nova Scotia J. H. Lombard.
 Gravenhurst, Dominion C. A. Gossage.
 B. N. America W. G. H. Belt, Acting.
 Greenwood, Commerce H. F. Myton.
 " H. F. Myton.
 Gretna, Man., Hamilton R. J. Hewat.
 Grimsby J. Siegal.
 Guelph, Dominion H. C. Schofield.
 " H. C. Schofield.
 " H. C. Schofield.
 Traders A. F. H. Jones.
 Commerce J. M. Duff.
 Guysboro, N.S. Royal T. G. A. Parkes.
 Hagersville, Hamilton J. C. Tolford.
 Halifax, N.S., Halifax Bk. Co. H. N. Wallace.
 " G. W. Bonner.
 " N. B. America H. A. Fleming.
 " do H. C. McLeod, Gen. M.
 " H. A. Fleming, Mgr.
 " W. C. Harvey, Mgr.
 " W. C. Harvey, Mgr.
 " W. M. Pease, Gen'l Mgr.
 " W. M. Pease, Cashier.
 " North End E. C. Heleby.
 " W. B. Graveley.
 Hamilton H. Muroos, J. Turnbull.
 do Barton St. Br. T. H. Davis.
 do East End Br. T. H. Brown.
 " E. N. America, J. J. Morrison.
 Merchants A. D. Braithwaite.
 Traders W. R. Travers.
 Commerce Stuart Strathy.
 Molsons D. B. Dewar.
 Imperial T. Beresford Phipoe.
 F. S. Glassco.
 Hamiota, Man. Hamilton H. Inman.
 Union A. Lowe.
 Hanover Merchants J. H. Adams.
 Barriston, Standard P. Graham.
 Hartland, N. B. People's of H. A. N. Sutherland.
 Hartney, Man. Union A. U. Bailey.
 Hastings, Ont. do A. U. Bailey.
 Hawkesbury, Ottawa, Wm. J. Billings.
 Hensall, Molsons H. J. Billings.
 Hespeler, Merchants G. A. Miller.
 High Ry., NWT Union Wm. Bersche, Sub.
 Hochelaga, D'Hochelega F. Lemoune.
 Holland, Man. Union A. P. Van Someren.
 Hull, Merchants W. Smith, Pro.
 " G. C. Wainwright.
 Huntingdon, Q. E. Townships A. W. Watson.

" People's, Halifax, G. N. C. Hawkins.
 Union of Halifax, G. R. McLean.
 Mabou, N.S., People's of H. C. S. Baker.
 Union of Halifax, W. McLean, Acting.
 McGregor, M., Merchants W. D. Boulton.
 Macleod, NWT Union W. D. Boulton.
 Magog, Q. E. Townships W. D. Fraser.
 Malone Bay, People's of H. H. B. Rutherfordman.
 Matlow, N.S. Royal W. D. Bowers.
 Matlow, Man. Hamilton R. Swinon.
 Union S. Outters.
 Maple Ck Assa Merchants E. W. McMillan.
 do A. McPherson, Pro. Mgr.
 Markdale Standard F. A. Bessor.
 Markham, Ottawa J. S. Ham.
 Meaford, Molsons E. J. Fenwick.
 Medicine Hat, Merchants F. L. Crawford.
 " E. K. Strathly.
 Melita, Man., do F. Wootcombe.
 Merrickville, do F. Wootcombe.
 Middleton, N. S. Union of Halifax
 Halifax Bk. Co. H. H. Chipman.
 Western H. J. Craig.
 Midland B. N. America F. T. Short.
 Merchants Geo. Munro.
 Midway Merchants Geo. Munro.
 Milton Hamilton A. G. H. Luxton.
 Milverton Sovereign A. J. Ranney.
 Minnetosa, M. Union E. O. Dennis.
 Mitchell, Merchants W. G. Hinds.
 Hamilton J. J. Hobson.
 Moncton Montreal R. Clark.
 " Nova Scotia Geo. W. Daniel.
 " Royal F. McPongall.
 Montague, PEL Merchants, PEL J. H. McQuaid.
 Montigny, Q. Nationale A. Molson.
 Montreal MONTREAL H. V. Meredith.
 " do W. E. Br. D. E. Macpherson, S. Ag.
 " do Selgneurs St.
 " do Pt. St. Chas. R. Macculloch, Sub. Agt.
 " do Thos. Fyshie, Gen. Mgr.
 " MERCHANTS E. F. Hebdon, Sup' & Br
 do W. M. Ramsay.
 Branch W. M. Ramsay.
 220 St. Cath. St. E. H. Heward.
 St. Lawrence St. E. G. St. Jean.
 Mile End J. D. Bergeron, Acting
 East End J. A. Chagnon.
 Ste. Cuneig'nde A. E. Bignell.
 Molsons Jas. Elliot, Gen'l Mgr.
 do Branch Ed. C. Pratt, Man.
 do St. Cath. St. F. W. G. Johnson.
 do Mark & Har. J. Dinham Molson.
 D'Hochelega, M. J. A. Prendergast.
 N. Dame St. W. Jules Trempanier.
 St. Cath. St. E. F. G. Leduc.
 do Centre Br. Jules Hamel.
 Dr. PEUPLE In liquidation.
 LA BANQ. PROV. T. Bienvenu Gen. Mgr.
 do 1188 Ont. St. N. Dorval, Man.
 do 316 Rachel St. J. E. Beaudry.
 do 271 Roy St. J. E. H. Lesage.
 VILLE MARIE In liquidation.
 Quebec B. B. Stevenson.
 do St. Cath. St. B. C. T. Kirby.
 Ontario R. N. King.
 Toronto T. F. How.
 do Pt. St. Ch's Br. J. G. Bird.
 Commerce F. H. Mathewson.
 Union Geo. H. Balfour.
 " H. Stikeman, Gen. Mgr.
 " B. N. America E. Ellis, Manager
 " La Banq. Nat. L. DeGuise.

" do Bank St. P. B. Taylor.
 " do Rideau St. J. H. Neve.
 " do Somerset St. W. Kingsmill.
 " E. N. America. H. A. Harvey.
 " Montreal. W. J. Anderson.
 " Commerce. Robt. Gill.
 " Ontario. A. Simpson.
 " Merchants. W. L. Marler.
 " Quebec. T. C. Coffin.
 " La Banq. Nat. A. A. Tallon.
 " Imperial. M. A. Anderson.
 " Royals. A. E. Brodriok.
 " Nova Scotia. J. H. Abbott.
 " Sovereign. W. H. Burns.
 " Merchants. S. McDougall.
 " Hamilton. M. S. Hodder.
 " Ewing Buchanan.
 " Moisons. J. R. Wainwright.
 " Oxford, N. S. Nova Scotia. A. S. Knight.
 " Paisley. Western. S. M. Hutchison.
 " Palmerston. Hamilton. L. M. Macdonald.
 " Paris. Commerce. E. C. Macpherson.
 " Parkdale. Standard. H. T. McMillan.
 " Merchants. P. Dykes.
 " Parkhill. Commerce. G. M. Wedd.
 " Farnboro'. Halifax Bk. Co. A. S. Townshend.
 " Union of Halifax
 " Nova Scotia. W. J. Hunt.
 " Parry Sound. Ottawa. H. Y. Complin.
 " Paspelico. Nova Scotia. A. Mooney.
 " Penning sh ene Western. J. B. Jennings.
 " Perth. Merchants. H. D. Wells.
 " Sovereign. Collin J. Sewell.
 " Pembroke. Montreal. R. J. Drummond.
 " Quebec. P. D. E. Strickland.
 " Ottawa. Hector Fraser.
 " Peterborough. Toronto. P. Campbell.
 " Montreal. W. H. Hoger.
 " Commerce. D. Hughes Charles.
 " Ontario. John Crane.
 " Petrolia. Toronto. W. F. Cooper.
 " Phoenix, B. C. E. Townships. N. H. Slack, Acting.
 " Pickering. Western. Geo. Kerr.
 " Picton. Montreal. Geo. Drummond.
 " Standard. E. A. Bog.
 " Picrou, N. S. Nova Scotia. A. D. Munro.
 " Royal. G. R. Chisholm.
 " Pierreville, Q. La Banq. Prov. A. A. Mondon.
 " Pilot Mound. Hamilton. E. A. Caven.
 " Fischer Creek. Ontario. H. E. Hyde.
 " Flessisville. La Banq. Prov. A. Boyer.
 " PlumConlee. M. Hamilton. R. O. Gilbert.
 " Port Arthur. Ontario. W. H. Nelson.
 " Moisons. H. B. Wilson.
 " Port Colborne. Imperial. J. H. Nelson.
 " Port Elgin, N. B. Nova Scotia. A. F. Turner.
 " Port Elgin. Hamilton. A. H. Ridout.
 " E. Hawkesbury. Royal. J. A. McIsaac.
 " Fort Hood. C. Peoples's, Halifax. E. P. Mackay.
 " Fort Hope. Traders. J. L. Willis.
 " Fort Perry. Toronto. E. B. Andros.
 " Western. H. G. Hutchison.
 " Pri. la Prairie. Commerce. W. H. Dunsford.
 " Imperial. W. H. Thomson.
 " Ottawa. A. H. Dickens.
 " Merchants. J. S. Willmott.
 " Port Rowan, O. Hamilton. A. M. Robinson.
 " Prescott. Merchants. F. Jenmett.
 " Preston. do. A. D. Pringle.
 " P. Albert, Sask. Imperial. J. H. Wilson.
 " Pugwash, N. S. Nova Scotia. H. H. Johnston.

Sherbrooke. E. Townships. W. M. Farwell, G. Mgr.
 " Merchants. S. Edgell, Local.
 " G. Carruthers.
 " La Banq. Nat. J. M. Dufresne.
 " D'Hochelega. C. A. Sylvestre.
 " Sherbrooke NS. Union of Halifax. C. E. Jubien, Acting.
 " Shutbreadite. Royal. C. E. MacKenzie.
 " Simcoe. Commerce. E. Cowdry.
 " Hamilton. J. Buterfield.
 " Moisons. H. H. Groff.
 " Sinaluta. N. W. T. Union. F. E. Harrison, Sub.
 " Smith's Falls. Moisons. F. A. Bethune
 " Union. F. W. Ashe.
 " Sorel. Ottawa. S. L. Forrest.
 " Moisons. J. F. Moreault.
 " D'Hochelega. J. A. Thierian.
 " Souris, Man. Union. H. Veasey.
 " Merchants. H. E. Bennetts.
 " Souris, P. E. I. Merchants. P. E. I. G. W. Sutherland, Agr.
 " Southampton. Hamilton. A. H. Ridout.
 " Springhill. Halifax Bk. Co. E. E. Fairbanks.
 " Stanstead, Q. Dominion. P. B. Tucker.
 " St. Andrew's. N. B. Nova Scotia. Sub. to St. Stephen.
 " St. Anselme. La Banq. Prov. J. B. E. Fortin.
 " St. Casimir, Q. La Banq. Nat. A. Lambert.
 " St. Catharines. Imperial. C. H. Stanley Clarke.
 " Commerce. R. G. W. Conolly.
 " Toronto. G. W. Hodgetts.
 " Sovereign. D. B. Cromble.
 " Ste. Césaire, Q. St. Hyacinthe. M. N. Jarry.
 " St. Francois. B. La Banq. Nat. St. G. Lemoine.
 " St. Geo. Beauce. Quebec. L. de G. Garand.
 " St. Gill's. N. La Banq. Prov. This. Touzin.
 " St. Henri. Quebec. H. Horton.
 " D'Hochelega. J. F. Lacasse.
 " St. Hyacinthe. LA BANQUE DE
 " ST. HYACINTHE, E. R. Blanchard.
 " E. Townships. J. Laframboise.
 " La Banq. Nat. P. A. Labadie.
 " do. J. I. Audet.
 " Merchants. C. M. Wrenshall.
 " D'Hochelega. J. C. Gagné.
 " do. N. H. End Br. B. C. Barclay Boyd.
 " do. W. End Br. C. H. Lee.
 " B. N. America. A. P. Hazen.
 " Montreal. E. C. Jones.
 " Nova Scotia. T. B. Blair.
 " Halifax Bk. Co. Jas. G. Taylor.
 " Royal. F. H. Arnaud.
 " St. John's, Q. Bk. DE ST. JEAN. J. N. Gauthier.
 " Merchants. H. H. Wurtelle.
 " La Banq. Nat. J. I. Audet.
 " St. Joseph (Bee) La Banq. Prov. C. Lavoie.
 " St. Marie, Q. La Banq. Nat. C. Leslie.
 " St. Mary's. Montreal. C. S. Rumsey.
 " Traders. C. S. Rumsey.
 " St. Peters, C. B. E. Union of Halifax. R. W. Elliot, Acting.
 " St. Raymond. Q. Peoples's of H. R. A. Bradley, Acting.
 " St. Rémi, Q. Bk. de St. Jean. C. A. Bédard.
 " St. Romald, Q. Quebec. J. Lamontagne.
 " St. Sauveur. La Banq. Prov. A. A. Dion.
 " Merchants. W. J. MacGowan.
 " St. Stephen. N. B. S. Stephens's. J. F. Grant.
 " Nova Scotia. J. Black.
 " St. Thomas. Merchants. A. B. Patterson
 " Imperial. do. M. A. Gilbert.
 " do. East End. L. E. Tate.
 " Moisons. L. E. Tate.
 " Stellarton, N. S. Nova Scotia. J. J. Movat.
 " Stirling. Sovereign. W. M. M. Chandler.

" do. Cor. Yonge & Queen St. G. G. Lemesurier.
 " do. N. Toronto. S. W. Secord.
 " do. King & York A. R. Caprol.
 " Toronto. Duncan Coulson, G. Mgr.
 " do. Branch. W. R. Wadsworth.
 " Toronto. King W. G. J. Cuthbertson.
 " TRADERS. H. F. S. Strathy, Gen. M.
 " METROPOLITAN. F. W. Ballie, Gen. M.
 " SOVEREIGN. L. M. Stewart, Gen. Mgr.
 " do. L. Bolster.
 " Montreal. Angus Kirkland.
 " do. Yonge St. Br. C. Crawford, Sub Agr.
 " E. N. America. R. Inglis.
 " Merchants. D. Miller.
 " Quebec. C. C. Smith.
 " Ottawa. Francis Cole.
 " Moisons. C. W. Clinch.
 " Union. C. W. Strathy.
 " Hamilton. F. J. Gosling.
 " Nova Scotia. H. C. McLeod, G. Mgr.
 " do. H. A. Richardson, Mgr.
 " do. R. C. Jennings.
 " do. J. T. Belcher.
 " Moisons. J. T. Belcher.
 " Treherne, M. Commerce. J. H. Campbell.
 " Trenton, O. Royal. Martin Diekte.
 " Truro, N. S. Halifax Bk. Co. J. H. Moorman.
 " Union of Halifax
 " Ontario. H. P. Helm.
 " Uxbridge. Dominion. W. E. Carswell.
 " Valleyville. Sovereign. W. J. Stark.
 " Valleyfield. D'Hochelega. S. Fortier.
 " Vanconver, B. C. Commerce. W. M. Murray.
 " B. N. America. W. Godfrey.
 " Montreal. C. Jukes.
 " Imperial. C. A. Sikes.
 " Royal. E. A. Earle, Asst. Mgr.
 " do. East Br. Ch. F. L. Lockwood.
 " Moisons. H. Lockwood.
 " Hamilton. O. S. Clarke.
 " Vank'k Hill, O. D'Hochelega. D. McInnes.
 " Ottawa. D. Robertson.
 " Vernon, B. C. Montreal. G. A. Henderson.
 " Victoria, B. C. Commerce. G. Gillespie.
 " B. N. America. W. T. Oliver.
 " Royal. A. J. C. Gaylor.
 " George A. Taylor.
 " Imperial. J. S. Gibb, Acting.
 " R. L. Y. Jones.
 " Victoriaville, Quebec. A. Marchand.
 " Moisons. H. J. Pugh
 " Virden, Man. Union. Geo. Munro.
 " Walkerton. Merchants. D. Macgillivray.
 " Commerce. H. L. Harcourt.
 " Wallaceburg. Montreal. R. Pashby.
 " Toronto. W. I. Briggs.
 " Waterloo, Q. E. Townships. W. A. Grasett, Acting.
 " Sovereign. J. H. Hepelet.
 " Waterloo, Ont. Moisons. F. C. G. Minty.
 " Commerce. F. C. G. Minty.
 " Merchants. F. C. G. Minty.
 " Wawanesa, M. Union. D. A. McTear.
 " Welland. Imperial. G. C. Brown.
 " Wellesley. Western. W. B. West.
 " Westport. Merchants. W. A. Burrows.
 " Westville. Nova Scotia. W. M. McCunn.
 " Wetaskiwin. Al. Merchants. V. C. James.
 " Imperial. H. H. Morgan.
 " Weymouth, NS. Royal. D. Kemp.
 " Whitley. Dominion. E. Thornton.

Postal Information.

IMPORTANT CHANGE IN POSTAL RATES.

On and after the 1st of July, 1902, the rates of Postage on the undermentioned classes of matter, addressed to places in Canada, will be as follows:—

Letters.....	2c. per ounce.
Legal Documents.....	2c. per ounce.
Commercial Papers.....	2c. per ounce.
Newspapers.....	1c. per 4 ounces.
Books.....	1c. per 2 ounces.
Circulars.....	1c. per 2 ounces.
Catalogues.....	1c. per 2 ounces.
Printed or Lithograph Matter.....	1c. per 2 ounces.

Maps, Prints, Drawings, etc., Engravings, Photographs, etc., Sheet Music, Book or Newspaper Manuscript, Printers' Proof Sheets, Blank Forms and Printed Stationery, Seeds, Cuttings, Bulbs, Roots, etc., Patterns and Samples of Merchandise, 2 cents for first 4 ounces or fraction thereof, and 1 cent for each additional 2 ounces or fraction thereof.

Merchandise, 2 cents for first 2 ounces or fraction thereof, and 2 cents for each additional 2 ounces or fraction thereof.

CHANGE IN POSTAL RATES TO AND FROM ATLIN AND YUKON DISTRICT

On all matter passing between the Atlin and Yukon districts and any other part of the Dominion, except such as is paid for at the letter rate of two cents per ounce or fraction thereof, circulars not exceeding two ounces in weight, and newspapers from the office of publication, postal rates shall be double those charged on the same classes of matter passing in any other part of the Dominion.

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 of one at which free delivery by letter carries 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 at and for delivery from an office at which there is a free delivery by letter carries, 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, British North Borneo Company's Territory (including Labuan), Cape Colony, Cayman Islands, Ceylon, China (British Postal Agencies in), viz., Amoy, Canton, Foochow, Hankow, Hallow, Liuking-Tau (Wei-Hai-Wei), Ningpo, Shanghai and Swatow; Cyprus, Falkland Islands, Fiji, Gambia, Gibraltar, Gold Coast Colony, Hong Kong, Jamaica, Johore, Lagos, Leeward Islands, Malay States, Malta, Mauritius, Natal, Newfoundland, New Zealand, Nigeria (Northern), Nigeria (Southern),

Patterns and Samples within the Dominion.

Patterns and Samples of Merchandise and Goods for sale, not exceeding 3 lbs. in weight, except samples of tea, which must not exceed 8 oz. in weight, may be posted in Canada, to be forwarded to any place within the Dominion, on prepayment by Postage Stamp of a rate of 2 cents for the first 4 ozs., and 1 cent for each additional 2 ozs., under the following regulations:

If insufficiently prepaid the packet will be forwarded charged with double the deficient postage, provided at least 1 cent is prepaid.

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 sender, 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, etc., 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, etc., 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 addressed to the United Kingdom must not exceed 30 inches in length or 1 foot in width or depth, nor must the combined length and girth of any Parcel exceed 6 feet. The dimensions of a Parcel addressed to any country other than the United Kingdom 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.

Orange River Colony, Sarawak, Seychelles, Sierra Leone, Straits Settlements, St. Helena, Tobago, Transvaal Colony, 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* the deficient postage is charged on all unpaid or short-paid 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 charge 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. (unless consisting of a single book, in which case a weight of 10 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 inclosure.

Books for the use of the blind are free of Canada postage, and correspondence passing between blind persons in raised characters is chargeable at the rate of 1 cent per 2 ozs.

The rate on Book Packets for delivery in Canada, Great Britain, the United States and all Postal Union Countries, is 1 cent per 2 ozs.

Miscellaneous Matter.

Miscellaneous matter, described as under, may pass between places in the Dominion of 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.

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. 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, *tc.* per 2 oz. by whatever route they may be forwarded.

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 mullage 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 persons 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.

Post Office Money Orders.

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

Commissions on Money Orders.

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

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

No single Money Order, payable in the Dominion of Canada, the United States and Newfoundland, 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 and Postal Note Offices in Canada. They offer a convenient and safe means of transmitting small sums through the mails. Their use is confined to Canada.

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

Denom.	Commiss.	Denom.	Commiss.
\$0 20.....	1 cent.	\$0 80.....	2 cents.
" 25.....	1 cent.	1 00.....	2 cents.
0 30.....	1 cent.	2 00.....	2 cents.
0 40.....	1 cent.	2 50.....	2 cents.
0 50.....	2 cents.	3 00.....	3 cents.
0 60.....	2 cents.	4 00.....	3 cents.
0 70.....	2 cents.	5 00.....	3 cents.
0 75.....	2 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.

Mercantile Law.

PROMISSORY 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 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 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 the 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 covenant 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

sion 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 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 indorsement of any bills or promissory notes or other liability incurred for the mortgagor (which liability must not extend for a longer period than one year from the date of the mortgage), must set forth the terms of the agreement as to the indorsements and the amount of liability intended to be created. Mortgages for securing repayment of advances to be made in pursuance of an agreement in writing for the purpose of enabling the borrower to enter into and carry on business with such advances (the time for repayment not to be longer than one year from the making of the agreement), must set out the terms of the agreement. A contract to give a chattel mortgage is considered by the Act to be a chattel mortgage, and is subject to the above requirements. A contract to make a sale is considered a sale, and is also subject to the above requirements. A renewal of chattel mortgage must be filed within thirty days preceding the expiration of one year from date of previous filing, otherwise the mortgage becomes void as against the creditors of the mortgagor and subsequent purchasers and mortgagees in good faith for value.

LIEN NOTES.—Lien notes, hire receipts and receipt notes given by persons purchasing chattels, where the condition of the purchase is such that the possession of the chattel passes without any ownership therein being acquired by such purchaser until the payment of the purchase money, shall only be valid as against subsequent purchasers or mortgagees without notice in good faith for valuable con-

responsible for the acts of their agents. Agency may be either general or limited. An agent must be a third person, not the other contracting party. A subsequent ratification 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 parol evidence to prove that he did not intend to bind himself personally, but parol evidence is admissible to bind his principal. A broker is not entitled to receive payment for goods, while a factor is. A *del 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

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 garnisheed (except in the case of a debt for board or lodging), or in the case of a debt contracted by an unmarried person having no family depending on him for support, in which cases the Judge has a discretion to allow the wages to be garnisheed, unless such wages exceed 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 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 CHATTEL MORTGAGES.**—All sales and mortgages of personal property not accompanied by an immediate delivery and an actual and continued change of posses-

sideration in the case of manufactured chattels, which, at the time possession is given to the purchaser, have the name and address of the manufacturer or vendor of the same painted, printed, stamped or engraved thereon or otherwise plainly attached thereto, and no such conditional sale shall be valid against such subsequent purchaser or mortgagee as aforesaid, 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.

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 shewn 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 to day 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 of real estate must show on their face the rate at which interest is to be calculated.

PRINCIPAL AND AGENT.—Principals are

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 trading, 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 situate.

LIMITATIONS OF ACTIONS.—On simple contracts, promissory notes, debts and money demands, six years. On actions for rent 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 for damages caused by non-repair of roads, etc., three months, and damages caused to owners or occupiers of real property in the exercise of municipal corporations' powers, one year. Actions against employers by their workmen for recovery of damages for injury in the course of their employment, six months, or, in case of death, within twelve months from time of death. 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 acknowledgment of the debt, 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 acknowledgment 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

MERCANTILE LAW—Continued.

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 clock, one carpet, 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 washboard, 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 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 die entitled to. The real and personal estate of every man dying, after the first day of July, 1895, intestate and leaving a widow but no issue, 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 *cazias*, and detained until he gives security for the claim. A writ of *ca. sac.* 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 the order.

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.

REFLEVIN 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 use, but such land shall be sold by the devisee within two years from the death of the testator. Money charged or secured on land may be devised for a charitable use.

Sittings of the Courts.

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 sits at Toronto at such times as are appointed by the Judges of the Court.

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.

COUNTY 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. *Term Sittings.*—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 SESSIONS 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.

STROBATH 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.

GENERAL SESSIONS OF THE PEACE.—Sits on the same days as the County Court jury sittings in each county.

ADMIRALTY COURT.—The principal seat of the Court is at Toronto, but there are five Admiralty Offices at the following places, viz.:—Kingston, Windsor, Sandwich, Owen Sound and Goderich, with 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.

In all the Provinces of Canada, except the Province of Quebec, the following are legal holidays:—Sundays, New Year's Day, Good Friday, Easter Monday, Victoria Day (24th May), Dominion Day, Labor Day (1st Monday in September), King's Birthday (9th November), Christmas Day, any day appointed by Proclamation as a Public Holiday or for a General Fast or Thanksgiving, and the day next following New Year's Day, Victoria Day, Dominion Day, King's Birthday and Christmas Day, when those days respectively fall on Sunday.

In the PROVINCE OF QUEBEC—The same days, and also Epiphany, Ascension, All Saints and Conception.

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	Peso	\$ 0.96.5 .20.3	Gold, Argentine (\$4.82.4) and $\frac{1}{4}$ Argentine. Silver, peso and divisions.
Austria-Hungary	Gold	Crown		Gold, Former system, 4 florins (\$1.92.9), 8 florins (\$3.85.8), ducat (\$2.28.7) and 4 ducats (\$9.14.9). Silver, 1 and 2 florins. Present system, Gold, 20 crowns (\$4.05.2) and 10 crowns (\$2.02.6). Gold, 10 and 20 francs. Silver, 5 francs. Silver, boliviano and divisions. Gold, 5, 10 and 20 milreis. Silver, $\frac{1}{2}$, 1 and 2 milreis.
Belgium	Gold	Franc	.19.3	Gold, 10 and 20 francs. Silver, 5 francs.
Bolivia	Silver	Boliviano	.45.1	Silver, boliviano and divisions.
Brazil	Gold	Milreis	.54.6	Gold, 5, 10 and 20 milreis. Silver, $\frac{1}{2}$, 1 and 2 milreis.
Cen. American States:				
Costa Rica	Gold	Colon	.46.5	Gold, 5, 10 and 20 colons (\$9.307). Silver, 5, 10, 25 and 50 centimos.
Guatemala	Silver	Peso	.45.1	Silver, peso and divisions.
Honduras	Silver	Peso	.45.1	Silver, peso and divisions.
Nicaragua	Silver	Peso	.45.1	Silver, peso and divisions.
Salvador	Silver	Peso	.45.1	Silver, peso and divisions.
Chili	Gold	Peso	.86.5	Gold, escudo (\$1.82.5), doubloon (\$3.65.0) and condor (\$7.30.0). Silver, peso and divisions.
China	Silver	Tael		Amoy, .72.9; Canton, .72.7; Chefoo, .69.7; Chin Kiang, .71.2; Fuchau, .67.4; Haikwan (Customs), .74.2; Hankow, .68.2; *Hong Kong, Niuchwang, .68.4; Ningpo, .70.1; Shanghai, .66.6; Swatow, .67.4; Takau, .73.4; Tientsin, .70.7. Gold, condor (\$9.64.7) and double condor. Silver, peso.
Colombia	Silver	Peso	.45.1	Gold, doubloon Isabella, centen (\$5.01.7) Alphonse (\$4.82.3). Silver, peso. Gold, 10 and 20 crowns. Gold, condor (\$9.64.7) and double condor. Silver, sucre and divisions. Gold, pound (100 piastres), 5, 10, 20 and 50 piastres. Silver, 1, $\frac{2}{5}$, 5, 10 and 20 piastres.
Cuba	Gold	Peso	.92.6	Gold, 20 marks (\$3.85.9), 10 marks (\$1.93). Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
Denmark	Gold	Crown	.26.8	Gold, 5, 10 and 20 marks.
Ecuador	Silver	Sucre	.45.1	Gold, 5, 10, 20, 50 and 100 drachmas. Silver, 5 drachmas.
Egypt	Gold	Pound (100 piastres)	4.94.3	Gold, 1, 2, 5 and 10 gourdes. Silver, gourde and divisions.
Finland	Gold	Mark	.19.3	Gold, sovereign (\$4.866.5). Silver, rupee and divisions.
France	Gold	Franc	.19.3	Gold, 5, 10, 20, 50 and 100 lire. Silver, 5 lire. Gold, 5, 10 and 20 yen. Silver, 10, 20 and 50 sen.
German Empire	Gold	Mark	.23.8	Gold, 5, 10 and 20 marks.
Greece	Gold	Drachma	.19.3	Gold, 5, 10, 20, 50 and 100 drachmas. Silver, 5 drachmas.
Hayti	Gold and Silver	Gourde	.96.5	Gold, 1, 2, 5 and 10 gourdes. Silver, gourde and divisions.
†India	Gold	Rupee	.32.4	Gold, sovereign (\$4.866.5). Silver, rupee and divisions.
Italy	Gold	Lira	.19.3	Gold, 5, 10, 20, 50 and 100 lire. Silver, 5 lire.
Japan	Gold	Yen	.49.8	Gold, 5, 10 and 20 yen. Silver, 10, 20 and 50 sen.
Liberia	Gold	Dollar	1.00.0	Gold, dollar (\$0.98.3), 2 $\frac{1}{2}$, 5, 10 and 20 dollars. Silver, dollar (or peso) and divisions.
Mexico	Silver	Dollar	.49.0	Gold, dollar (\$0.98.3), 2 $\frac{1}{2}$, 5, 10 and 20 dollars. Silver, dollar (or peso) and divisions.

Netherlands.....	Gold.....	Florin.....	.40.2
Norway.....	Gold.....	Crown.....	.26.8
Persia.....	Silver.....	Kran.....	.08.3
Peru.....	Gold.....	Sol.....	.48.7
Portugal.....	Gold.....	Milreis.....	1.08.0
Russia.....	Gold.....	Rouble.....	.51.5
Spain.....	Gold.....	Peseta.....	.19.3
Sweden.....	Gold.....	Crown.....	.26.8
Switzerland.....	Gold.....	Franco.....	.19.3
Tripoli.....	Silver.....	Mahbub of 20 piastres.....	.44.2
Turkey.....	Gold.....	Piastre.....	.04.4
Uruguay.....	Gold.....	Peso.....	1.03.4
Venezuela.....	Gold.....	Bollvar.....	.19.3
Hong Kong.....			
Labuan.....			
Manila & Philippine Islands.....			
Straits Settlements.....			

* The "British Dollar" has the same legal value as the Mexican dollar in Hong Kong, the Straits Settlements, and Labuan. † Value of the rupee to be determined by Consular Certificate. ‡ In the absence of Bank or Consular Certificate, the Mexican dollar is to be computed at 50 cents on invoices from Hong Kong, Labuan, Manila and Philippine Islands and Straits Settlements, only.

FOREIGN MONEY ORDERS.

TABLE showing the sums payable in Germany in Marks and Pfennigs, on Orders issued in Canada.

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

The original Order issued in Canada, and payable in Germany, Belgium, Italy, Switzerland, Roumania, Servia, and Bulgaria, should be retained 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, Servia and Bulgaria, will be subject to a further deduction by the Swiss Post Office of 25 centimes for each 25 francs up to 100 francs, and 25 centimes for each 50 francs over 100 francs and up to the limit of 255 francs.

TABLE showing the sums payable in France, Algeria, Belgium, Italy, Servia, Roumania, Switzerland and Switzerland in Francs and Centimes, on Orders issued in Canada.

Canadian Money.	Value in Foreign Money.	cents.	fr. ce.	Canadian Money.	Value in Foreign Money.	fr. ce.
1	5	20	1 00	1 00	6 10	15 00
2	10	25	2 00	2 00	10 20	20 00
3	15	30	3 00	3 00	15 30	25 00
4	20	40	4 00	4 00	20 40	30 00
5	25	50	5 00	5 00	25 50	35 00
6	30	60	6 00	6 00	30 60	40 00
7	35	70	7 00	7 00	35 70	45 00
8	40	75	8 00	8 00	40 80	50 00
9	45	80	9 00	9 00	45 90	
10	50	90	10 00	10 00	50 00	

Gold, 10 florins. Silver, 1, 1 and 2½ florins.
 Gold, 10 and 20 crowns.
 Gold, 1, 1, and 2 toman (\$8.40.9). Silver, 1, 1, 2, and 5 kran.
 Gold, 100 (\$4.866.5). Silver, sol & divisions.
 Gold, 1, 2, 5 and 10 milreis.
 Gold, imperial, 15 roubles (\$7.71.8) and 1 imperial 7½ roubles (\$8.85.9). Silver, 1, 1 and 1 rouble.
 Gold, 25 pesetas. Silver, 5 pesetas.
 Gold, 10 and 20 crowns.
 Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
 Gold, 25, 50, 100, 250 and 500 piastres.
 Gold, peso. Silver, peso and divisions.
 Gold, 5, 10, 20, 50 and 100 bolivars. Silver, 5 bolivars.
 Silver, Mexican dollar.

Joint Stock Companies.

The following remarks, except as hereinafter mentioned, apply to joint stock companies, whether they are incorporated under the Dominion or Ontario Joint Stock Company Act.

A joint stock company is a partnership consisting of a large number of persons incorporated under some statute with the object of carrying on some specified purpose or business, and having a capital divided into equal shares which are transferable by the respective holders thereof without the consent of the other shareholders.

One or more shares are held by each shareholder, and in proportion to the shares held by him he is entitled to vote at meetings of the company, and to participate in the profits of the company.

There are two kinds of shares or stock, viz., common and preferred or preference.

By common shares or stock is meant stock which entitles the owner of it to a *pro rata* division of profits.

By preferred or preference stock is meant stock which entitles its owner to dividends out of the net profits before or in preference to the holders of the common stock, and which may in addition entitle its owner, in the event of the winding up of the company, and if there is any capital to be returned to the shareholders, to have the amount paid in on his shares returned to him before the common stockholder receives the amount paid in by him.

Cumulative preference stock is preference stock which entitles the holder thereof to have any deficiency of dividends in any year made good to him out of the profits of subsequent years.

Non-cumulative preference stock does not give the holder thereof this right, so that the holder of such stock can only look to the year's profits for his dividend for that particular year.

Preferred stock is deemed by the company as preference stock issued by the company which has the right to any stock that stock at any stipulated time.

Shareholders of preference stock possess all the rights and are subject to all the liabilities of other shareholders; their only privilege is their preference over the other shareholders with respect to dividends and capital.

A joint stock company is known in law as a corporation aggregate. The members of the company and their successors form but one person in law, a person different from that of any of the members, though composed of them.

Each shareholder is responsible for the debts of the company to an amount equal to that not paid up on his shares; so that, in case of the insolvency of the company, he stands to lose the amount paid in by him, and in addition he may be called upon to pay the amount still unpaid on his shares.

Under The Ontario Joint Stock Company Act (which applies to companies incorporated under that act) no person holding stock in the company as an executor, administrator, guardian or trustee is personally liable as a shareholder; but the estate and funds in his hands of the party represented by him is liable. (which applies to the Dominion Joint Stock Company Act.) is somewhat similar, and provides that no person holding stock in

executor, etc., represents the stock held by him at all meetings, and can vote as a shareholder. Every person who has pledged his stock represents the same at all meetings, and can vote as a shareholder. All questions proposed at meetings of the shareholders for the consideration of the shareholders are determined by the majority of votes, and the chairman presiding at such meetings has the casting vote in case of an equality of votes.

INCORPORATION OF COMPANIES UNDER THE ONTARIO JOINT STOCK COMPANY ACT.

1. There must be at least five petitioners for the letters patent, and each petitioner must be of the age of twenty-one years. Each petitioner must be the *bona fide* holder in his own right of the shares for which he has subscribed.

2. There must be a formal petition, duly executed.

3. There must be a memorandum of agreement and stock book, duly executed, in duplicate.

4. Special conditions, if any, intended to have a bearing upon the stock of the company, or the manner in which it, or any portion of it, shall or may be subscribed for, must be inserted in the petition and in the memorandum of agreement and stock book as material parts thereof.

THE PETITION.

The petition, which may be put in at any time without giving notice, must state:

(a) The full residence and occupation of each petitioner in full.

(b) The proposed corporate name of the company.

(c) The object of the company briefly stated in general terms, as, for example: "To manufacture and sell gasworks, &c."

The objects of a mining company should be stated as follows: "Subject to the provisions of The Ontario Mining Companies Incorporation Act and with all the powers mentioned in Section 4 of that said act, to carry on, in all their branches, the operations of a mining, milling, reduction and development company."

In a mining company, the petitioners must add the necessary words to that effect to the prayer of their petition.

(d) The place at, or from, which the undertaking of the company is to be carried on.

(e) The place in Ontario where the head office of the company is to be situated, and where its principal books of account and its corporation records are to be kept, and to which all communications and notices may be addressed.

(f) The capital of the company, and the number of shares, and the amount of each.

(g) The names of the provisional directors of the company, who must be, at least, three in number and who must be stockholders.

(h) The amount of stock for which each petitioner has subscribed in the memorandum of agreement and stock book.

(i) The petition must further state: That no public or private interest will be prejudicially affected by the

The application must be by petition signed by the executive officers of the company, and passed under the company's seal.

The petition must state the material facts, such as (1) the name of the kingdom, dominion, state, province or other jurisdiction under the laws of which the petitioning company was incorporated and is working; (2) its corporate name; (3) the date and manner of its incorporation; (4) the place where its head office is situated; (5) whether its existence is limited by statute or otherwise; and, if so, the period of its existence yet to elapse; and whether its existence may be lawfully extended; (6) whether it is a valid and subsisting corporation; (7) whether it has power, either express or implied, to carry on its business in Ontario, and, if so, the conditions, if any, under which such land is to be held; (8) its authorized powers set out in full; (9) the amount of its authorized capital, and whether such capital is divided into shares, and, if so, how; (10) the amount of its subscribed capital; (11) the amount of its paid-up capital; (12) whether it was carrying on business in Ontario on 1st July, 1900, and, if so, in what manner, at what places and to what extent; (13) its head office, or other chief place of business in Ontario; (14) the name, description and place of residence of its chief agent or representative in Ontario; (15) that the company has authorized an attorney; (16) the name, description and place of residence of such attorney, and (17) such further information as the Provincial Secretary may require.

The contents of the signatures to, and the impression of the seal upon the petition, must be verified by affidavit or statutory declaration.

If the application be on behalf of a company incorporated under the laws of the Dominion of Canada, a copy of its charter or of the act incorporating it, certified by the Deputy Registrar-General, or by the Clerk of the Parliament, respectively, must be produced with the application. A similar observation will apply to a company incorporated under the laws of any of the Provinces of the Dominion of Canada, regard being had to the proper officers in that behalf for the purposes of certification.

If the application be on behalf of a company incorporated under the laws of Great Britain and Ireland, the product of the memorandum and articles of association produced must be certified to be a true copy by the Registrar of Joint Stock Companies at London, Edinburgh or Dublin, as the case may be.

If the application be on behalf of a company incorporated under the laws of one of the United States of America, the evidence of incorporation must consist of a duly-certified copy of the papers originally, and, if any, subsequently, filed in the Department of the Secretary of State, or other proper officer having the custody of the papers, and duly verified by such officer.

A person, resident in Ontario, or company having its head office in Ontario, must be appointed by the petitioning company to be its attorney and representative in Ontario, and a power of attorney, duly executed, for the purpose, under the seal of the company, must be transmitted with the papers.

the company as an executor, administrator, tutor, curator, guardian or trustee for any person named in the books of the company as being so represented by him, shall be personally liable as a shareholder; but the estate and funds in his hands of the party represented by him shall be liable.

It should be stated that under both acts a company is not bound to see to the performance by the trustee of any trust in respect of any share; and the receipt of the shareholder, in whose name the same stands in the books of the company, is a valid discharge to the company for any dividend or money payable on the shares. No person holding stock as collateral security is personally subject to liability as a shareholder; but the person pledging such stock is considered as holding the same, and is liable as a shareholder.

Calls on shares must be promptly paid on the day appointed for payment, and a shareholder is liable for interest thereon at the legal rate after default in payment.

If the call is not paid at the appointed time the directors may, if they prefer, forfeit the shares, which will thereupon become the property of the company, and can be disposed of by the company. The Dominion Joint Stock Company Act provides that, notwithstanding the forfeiture, the holder of such shares which have been forfeited will continue liable to the then creditors of the company for the amount unpaid on such shares at the time of forfeiture, less any sums subsequently received thereon.

The shares of stock are transferable on the books of the company in the manner prescribed by the letters patent or the by-laws of the company. No transfer of shares by a shareholder is valid for any purpose, so far as the company or its creditors are concerned, until entry thereof is made in the transfer book; but, until such transfer is entered, both transferee and transferor are each liable on the shares to the company and its creditors. Such a transfer, however, though not so entered, is valid as between the transferrer and transferee.

The Dominion Joint Stock Company Act, however, provides that the entry of the transfer is not necessary in the case of companies whose stock is listed and dealt with on any recognized stock exchange by means of scrip commonly in use, endorsed in blank, and transferable by delivery, which constitutes valid transfers; the scrip holder is not, however, entitled to vote upon shares until they are registered in his name in the books of the company.

No transfer of shares, whereof the full amount has not been paid in, can be made without the consent of the directors; and whenever any transfer of shares not fully paid in has been made with such consent to a person who is not apparently of sufficient means to fully pay up such shares, the directors are personally liable to creditors of the company to the same extent as the transferring shareholder, but for such transfer, would have been.

No share is transferable until all previous calls are fully paid; The Dominion Joint Stock Company Act further provides that the directors may decline to register any transfer of shares belonging to any shareholder who is indebted to the company.

SHAREHOLDERS' VOTES AT GENERAL MEETINGS.

Every shareholder is entitled to as many votes as he holds shares, and he may vote either in person or by proxy, but if he is in arrear in respect of any call he cannot vote. No transferee of shares, if his transfer is not registered in the transfer book, can vote. Every

grant of incorporation, and that at least ten per cent. of the nominal capital of the company has been subscribed. (7) Signatures to the petition and memorandum of agreement and stock book must be witnessed and proved by the affidavit or statutory declaration of persons who are not petitioners, or directly interested in the formation of the company.

(8) Signatures by attorney must be made under a specific, not general, power of attorney, duly executed, and at least two signatures must be written on the leaf, or page, which contains the prayer of the petition.

(9) The facts stated in the petition must be established by affidavit or statutory declaration.

GOVERNMENT FEES FOR LETTERS PATENT UNDER ONTARIO ACT.

The petition will not be considered by the government until the fees are paid. The fees are payable to the Provincial Treasurer. The following is the tariff of fees:

FOR LETTERS PATENT.

When capital stock is \$40,000 or less, \$100.

When capital stock is more than \$40,000, but does not exceed \$100,000, the fee is \$100, and \$1 for every \$1,000 or fractional part thereof in excess of \$40,000.

When capital stock is over \$100,000, but does not exceed \$1,000,000, the fee is \$100, and \$2.50 for every \$10,000 or fractional part thereof in excess of \$100,000.

When capital stock is \$1,000,000 or over, the fee is \$885, and \$2.50 for every \$10,000 or fractional part thereof in excess of \$1,000,000.

When the charter is for a cheese or butter company, \$10.

FEES FOR SUPPLEMENTARY LETTERS PATENT.

When the capital of a company is increased, the fee is according to the above tariff, but on the increase only. In all other cases of supplementary letters patent the fee is \$100.

FEES FOR LICENSES.

For a license to an extra-provincial company to hold land or to sell mining stocks, etc., the fee is according to the above tariff, and is levied according to the nominal capital of the company.

FEES FOR ORDERS-IN-COUNCIL.

For an order-in-council changing the name of a company, \$25.

For an order-in-council approving of a by-law creating preference stock, \$50.

FEES ON DEPOSITING WITH THE GOVERNMENT ANNUAL SUMMARY OF THE AFFAIRS OF THE COMPANY.

1. When the capital stock of the company is \$50,000 or under, \$2.

2. When the capital stock of the company exceeds \$50,000 but does not exceed \$100,000, \$5.

3. When the capital stock of the company exceeds \$100,000, \$6.

ONTARIO ACT AS TO LICENSES TO EXTRA-PROVINCIAL CORPORATIONS.

Under the provisions of this act nearly every company (other than an insurance or loan company) not incorporated under the authority of an act of the Legislature of Ontario, and having gain for one of its objects, must take out a license from the Government of the Province of Ontario to carry on business in the Province of Ontario.

FEES FOR LICENSES FOR EXTRA-PROVINCIAL CORPORATIONS.

Fees for licenses to corporations incorporated under an act of the Legislature of the late Province of Canada, or by Royal Charter of the Government of that Province (that is, incorporated before 1st July, 1867), authorized to carry on business in Upper Canada, but not carrying on business in Ontario at the date of the commencement of the "Act respecting the licensing of Extra-Provincial Companies" (that is, on the 30th April, 1900); and for corporations incorporated under an act of the Dominion of Canada (that is, since 1st July, 1867), and authorized to carry on business in Ontario.

If the capital stock of the company does not exceed \$100,000, the fee is \$25.

If the capital stock of the company exceeds the sum of \$100,000, the fee is \$50.

In respect of all other extra-provincial companies the license fees payable are the same as the fees payable under the incorporation of a company by letters patent under The Ontario Joint Stock Company Act.

In the case of certain extra-provincial companies the Lieutenant-Governor-in-Council may reduce the fee payable for the license. See Section 18 of the act.

FEES ON ANNUAL RETURNS OF EXTRA-PROVINCIAL CORPORATIONS.

If the capital stock does not exceed \$100,000 the fee is \$5.

If the capital stock exceeds \$100,000 the fee is \$10.

INCORPORATION OF COMPANIES UNDER THE DOMINION JOINT STOCK COMPANY ACT.

Under this act letters patent granting incorporation will be granted to any number of persons, not less than five, who must be of the age of twenty-one years.

The petitioners must give at least one calendar month's previous notice in *The Canada Gazette* of their intention to apply for the letters patent.

This notice must contain the following particulars: (1) The proposed corporate name of the company. (2) The purposes for which incorporation is sought, and that the operations of the company are to be carried on throughout the Dominion. (3) The place within the Dominion which is to be its chief place of business.

(4) The proposed amount of its capital stock. (5) The number of shares into which the capital is intended to be divided and the amount of each share. (6) The name in full and the address and occupation of each petitioner, with special mention of not less than three nor more than fifteen of their number who are to be the first or provisional directors of the company, and the majority of whom must reside in Canada, and each director must own stock absolutely in his own right.

At any time not more than one month after the last publication of such notice in the *Gazette* the petitioners may petition for the issue of the letters patent, and the persons who petition must be the same persons whose names appear in the *Gazette*, and must be shareholders in the proposed company. One half of the proposed capital stock must be subscribed for and ten per cent. in cash paid in thereon by those whose names are set out in the *Gazette* notice and in the petition, or by some of them. Stock subscribed for by persons who have not joined in the notice and petition will not be recognized. The petition must correspond in every particular with the *Gazette* notice, and should contain the following additional information: The amount of stock taken by each of the petitioners; the amount paid thereon by

each petitioner, and how it is held for the company, and whether it was paid in cash, by services, or by the purchase or transfer of property or how otherwise. The ten per cent. paid in on the stock must be deposited to the credit of the Receiver-General of Canada, and must be standing at such credit in some chartered bank in Canada, and the petitioners must, with their petition, produce the deposit receipt for such amount so deposited. This receipt must be accompanied by a draft for the amount so deposited payable to the credit of the Receiver-General. When the letters patent have been granted or refused the Receiver-General will refund to the company the amount deposited.

In case the object of the company is one requiring that it should own real estate, any portion not exceeding one half of the ten per cent. to be paid in on the stock may be taken as paid in, if it is *bona fide* invested in real estate suitable to such object, and such real estate is, by a valid registered deed, duly held by two or more trustees for the company; and the petitioners must establish by affidavit or statutory declaration the fact that such real estate is of the required value over and above all encumbrances thereon.

The petition must be signed by each of the petitioners in person, and in the presence of a witness. If how ever, this is impracticable in any case, the petitioner may sign by an attorney; but the original power of attorney, or duly-authenticated or notarial copy thereof, must be produced. Each signature must be verified by affidavit or statutory declaration by the witness thereto.

The facts stated in the petition must be established by affidavit or statutory declaration.

The petition must be accompanied by a memorandum of agreement and stock book, duly executed, in duplicate, and the signatures to the same must be verified as in the case of the signatures to an affidavit.

The petition must also be accompanied by an affidavit or statutory declaration proving the publication in *The Canada Gazette* of the petitioner's notice of intention to apply for the letters patent.

No step will be taken towards the issue of the letters patent until the fees therefor shall have been paid.

The following is the tariff of fees payable upon applications for incorporation of companies under the Dominion Joint Stock Company Act:

When capital stock is \$50,000 or less—\$50; when capital

stock is more than \$50,000 and less than \$100,000—\$150; when capital stock is \$60,000 or upwards and less than \$100,000—\$200; when capital stock is \$100,000 or upwards and less than \$150,000—\$225; when capital stock is \$150,000 or upwards and less than \$200,000—\$250; when capital stock is \$200,000 or upwards and less than \$300,000—\$300; when capital stock is \$300,000 or upwards and less than \$400,000—\$350; when capital stock is \$400,000 or upwards and less than \$500,000—\$400; when capital stock is \$500,000 or upwards and less than \$600,000—\$450; when capital stock is \$600,000 or upwards and less than \$700,000—\$500; when capital stock is \$700,000 or upwards and less than \$800,000—\$550; when capital stock is \$800,000 or upwards and less than \$900,000—\$600. For every additional million dollars of capital stock or fractional part thereof—\$100. For supplementary letters patent to increase the capital stock the fee is to be according to the above tariff, but on the increase only. For supplementary letters patent for any purpose other than an increase of capital a fee of \$100.

ABSTRACT OF ONTARIO GAME LAWS.

No person shall, on the Lord's Day, hunt or kill any game animal or bird, or use any gun or other engine for that purpose.

No person shall hunt or kill any deer, moose, reindeer or caribou, except under a license.

No wild ducks, geese, or other water fowl, shall be hunted or killed from sail-boats, yachts or launches, propelled by steam or other power.

No person shall kill or take any game animal or bird by the use of poison.

No hunter 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 1st November to 15th November, both days inclusive, in that part of Ontario lying south of the main line of Canadian Pacific Railway from town of Mattawa to town of Port Arthur. Throughout that part of Ontario lying north and west of main line of Canadian Pacific Railway from Mattawa to Port Arthur, open season is from 16th October to 15th November, both days inclusive.

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 age 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

between 15th, both days inclusive. May not be killed before the 15th day of September, 1905.

Quail.—Open season 1st November to 1st December, both days inclusive. May not be bought or sold before the 15th day of October, 1905.

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

Turkeys, Wild.—Open season November 1st to December 15th, both days inclusive. May not be killed before the 15th day of October, 1905.

Snipe.—Open season September 15th to December 15th, both days inclusive. May not be bought or 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.

Pheasant birds may not be caught, killed or sold, or had in possession 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.

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.

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

Notes.—For further particulars address E. Tinsley, Chief Game Warden, Parliament Buildings, Toronto.

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.. Diary for 1904..



.. Notes for 1904..

(LEAP YEAR)



New Year's Day.....	Friday, January 1st.	Pentecost. Whitsunday.....	May 22nd.
Ash Wednesday.....	February 17th.	Victoria Day.....	Tuesday, May 24th
Quadragesima, 1st Sunday in Lent..	February 21st.	Trinity Sunday.....	May 29th.
St. David's Day	Tuesday, March 1st.	Corpus Christi	Thursday, June 2nd.
St. Patrick's Day	Thursday, March 17th.	Midsummer Day	Friday, June 24th.
Lady Day	Friday, March 25th.	Dominion Day.. ..	Friday, July 1st.
Palm Sunday.....	March 27th.	Labour Day	Monday, September 5th.
Good Friday.....	April 1st.	Michaelmas Day	Thursday, Sept. 29th.
Easter Sunday	April 3rd.	Birth of King Edward VII (1841)	November 9th.
St. George's Day.....	Saturday, April 23rd.	St. Andrew's Day.....	Wednesday, Nov. 30th.
Holy Thursday.....	May 12th.	Christmas Day	Sunday, December 25th.

MEMORANDUM FROM 1903.

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MEMORANDUM FROM 1903.

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The summer of 1903 was quite cool, not at any time
were we wanting ice. Crops of roots were good, while
corn was poor.

The most remarkable thing was that November to the 17th
and October were entirely without rain, and the
wheeling at this time exceptionally good, then snow
came on hard frozen ground & stayed & stayed.

January

NEW YEAR'S DAY (Dominion)

FRIDAY, 1

(1-365)

1904

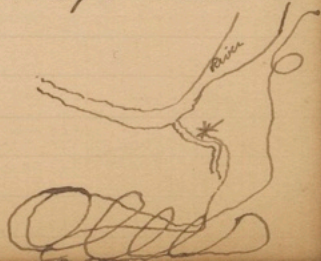
In bush. about 14 below zero.

SATURDAY, 2

(2-364)

Snowed again. Went north for a fox hunt in morning with Rattler, followed two to a hole E of side road. Found a sheep back of U Greigs, & shot it edge of Gumbles creek at 12.10. Dog was about played out. Heavy snowshoeing. wants a thaw.

Skidded cedar in afternoon with Luens.
Cut a length of ironwood for cant handles



January

MONDAY, 4

(4-362)

1904

Election Day.

Went to town to vote.
In usual afternoon.

Robinson Keene
Bemie
Ottawell
Davidson
Armstrong

} Councillors.

TUESDAY, 5

(5-361)

Cold, but prospects of milder weather.
Some snow. S.W. strong gales of
for the south

EPIPHANY (Quebec)

WEDNESDAY, 6

(6-360)

Mild. N.

Found all apples in barn were frozen.
Those in pit are all right.

January

THURSDAY, 7

(7-359)

1904

Mild S.W.

Swamped out some ties with horse,

FRIDAY, 8

(8-358)

In bust

SATURDAY, 9

(9-357)

Milder. Saw a fox on ice near sheep, could have shot it only for Turk who saw it ran in, fired b. shot at it at 100. it went to Rankin straight down Boat Lake, did not follow.

January

MONDAY, 11

(11-355)

1904

In bust forenoon. In afternoon took 200 bus turnips
out of 1 pit.

Foxes paddled round sheep a lot last night. Must be 2 at least.
Laid p. mice but altho' mice go there are no d. foxes, think
birds must get mice first.

Mild.

TUESDAY, 12

(12-354)

E & I finished Turnip pit in afternoon. Mild.
L. Wright came here after speles for dock.

WEDNESDAY, 13

(13-353)

Went to town, got bill of poles, attended Agricultural
meeting, spoke on Farmers Assⁿ.

P^l & L. Buckland 1⁰⁰ for saw service, subscribed to the
Canadian & to the 'Eckel', got an axe handle for G.
The Super Beet Co's bonds are now being called in by
U. Bk, and there is quite a fuss in Warton.

George Barron died this afternoon of 48 years trouble.

January

THURSDAY, 14

(14-352)

1904

Much colder. N. Cut some poles for cement C₄ & swamped
out some ties. Broke road all through swamp with team
Set 2 traps at sheep. Scented with o. rhod. Tansie.
These foxes are evidently old stages as they are as sus-
picious as they are made.
Ordered a No 44 Ideal Stevens 22. cal rifle from Jno. Falls, to use
as a target rifle at matches.

FRIDAY, 15

(15-351)

35 ties out to town. Swamped in afternoon.

SATURDAY, 16

(16-350)

2 loads ties to town. Went to F institute afternoon
Set 4 traps for fox at sheep.

January

MONDAY, 18

(18-348)

1904

Caught too of a fox yesterday, but it froze so hard that the fox twisted it off. The other three traps were buried in snow. Must see another time that all are near surface, the dressing of oil of Rhod + oil of anise seems to work alright. Fox went a little way in big swamp & lay down I went after him with Turk & J. put him into a hole in Clemens bush.

2160 of chops to town, $\frac{1}{2}$ back.
30 ties

Cut some poles.

Very cold.

TUESDAY, 19

(19-347)

2 loads ties to finish

Getting milder.

Sugar factory meeting.

got feet shod behind gave 4.000 awesome 7/8th

WEDNESDAY, 20

(20-346)

Quite soft all day. but not thawing much. Roads are cutting off. Selected bat. chop home.

Two loads ties to finish. making

178	No 1	
110	No 2	3 culls
<hr/>		
288		

\$69.03

and about 12 to come.
21 posts.

January

THURSDAY, 21

(21-345)

1904

1 load logs.

FRIDAY, 22

(22-344)

2 loads logs

SATURDAY, 23

(23-343)

Went to Cement Works with first load of spels
& pieces. Look & his to do round trip.

Saw a fox on river this morning, but crust
prevented dog from running him.

Drew 69.13 from tin
" 10.54 from logs.