

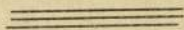
The image shows the front cover of an antique book. The cover is decorated with a dense, repeating pattern of marbled paper. The pattern consists of small, overlapping, teardrop-shaped motifs in shades of red, purple, yellow, and green, set against a lighter background. In the center of the cover is a rectangular, light-colored paper label with a decorative border of small black dots. The label contains the text "DAILY JOURNAL 1904" in a bold, serif font. The word "DAILY" is arched over a faint circular outline. The year "1904" is written in the top left corner of the label in a smaller, handwritten-style font. The book's spine is visible on the right side, showing some wear and the same marbled pattern.

1904  
DAILY  
JOURNAL  
1904



Robt Philp. 218

DOMINION DIARY



# DAILY JOURNAL

... FOR ...

1904



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# STERLING EXCHANGE

*For Customs House purposes Sterling Exchange is rendered into Canadian Money at 9½ per cent. Advance.  
This is called the Par of Exchange. The following Table will give the desired results:—*

STERLING EXCHANGE, INTO }				EXCHANGE 9½ % PREMIUM.				} DOMINION MONEY.							
£	DOLLARS.			£	DOLLARS.			s. d.	DOLLS.	s. d.	DOLLS.	s. d.	DOLLS.	s. d.	DOLLS.
<b>1</b>	4.86	66	7	<b>51</b>	248.20	00	0								
<b>2</b>	9.73	33	3	<b>52</b>	253.06	66	7			<b>5.0</b>	1.21.7	<b>10.0</b>	2.43.3	<b>15.0</b>	3.65.0
<b>3</b>	14.60	00	0	<b>53</b>	257.93	33	3	1	0.02.0	1	1.23.7	1	2.45.4	1	3.67.0
<b>4</b>	19.46	66	7	<b>54</b>	262.80	00	0	2	0.04.1	2	1.25.7	2	2.47.4	2	3.69.1
<b>5</b>	24.33	33	3	<b>55</b>	267.66	66	7	3	0.06.1	3	1.27.8	3	2.49.4	3	3.71.1
<b>6</b>	29.20	00	0	<b>56</b>	272.53	33	3	4	0.08.1	4	1.29.8	4	2.51.4	4	3.73.1
<b>7</b>	34.06	66	7	<b>57</b>	277.40	00	0	5	0.10.1	5	1.31.8	5	2.53.5	5	3.75.1
<b>8</b>	38.93	33	3	<b>58</b>	282.26	66	7	6	0.12.2	6	1.33.8	6	2.55.5	6	3.77.2
<b>9</b>	43.80	00	0	<b>59</b>	287.13	33	3	7	0.14.2	7	1.35.9	7	2.57.5	7	3.79.2
<b>10</b>	48.66	66	7	<b>60</b>	292.00	00	0	8	0.16.2	8	1.37.9	8	2.59.6	8	3.81.2
<b>11</b>	53.53	33	3	<b>61</b>	296.86	66	7	9	0.18.3	9	1.39.9	9	2.61.6	9	3.83.3
<b>12</b>	58.40	00	0	<b>62</b>	301.73	33	3	10	0.20.3	10	1.41.9	10	2.63.6	10	3.85.3
<b>13</b>	63.26	66	7	<b>63</b>	306.60	00	0	11	0.22.3	11	1.44.0	11	2.65.6	11	3.87.3
<b>14</b>	68.13	33	3	<b>64</b>	311.46	66	7								
<b>15</b>	73.00	00	0	<b>65</b>	316.33	33	3								
<b>16</b>	77.86	66	7	<b>66</b>	321.20	00	0	<b>1.0</b>	0.24.3	<b>6.0</b>	1.46.0	<b>11.0</b>	2.67.7	<b>16.0</b>	3.89.3
<b>17</b>	82.73	33	3	<b>67</b>	326.06	66	7	1	0.26.4	1	1.48.0	1	2.69.7	1	3.91.4
<b>18</b>	87.60	00	0	<b>68</b>	330.93	33	3	2	0.28.4	2	1.50.1	2	2.71.7	2	3.93.4
<b>19</b>	92.46	66	7	<b>69</b>	335.80	00	0	3	0.30.4	3	1.52.1	3	2.73.8	3	3.95.4
<b>20</b>	97.33	33	3	<b>70</b>	340.66	66	7	4	0.32.4	4	1.54.1	4	2.75.8	4	3.97.4
								5	0.34.5	5	1.56.1	5	2.77.8	5	3.99.5
								6	0.36.5	6	1.58.2	6	2.79.8	6	4.01.5
								7	0.38.5	7	1.60.2	7	2.81.9	7	4.03.5
								8	0.40.6	8	1.62.2	8	2.83.9	8	4.05.6
								9	0.42.6	9	1.64.3	9	2.85.9	9	4.07.6
								10	0.44.6	10	1.66.3	10	2.87.9	10	4.09.6
								11	0.46.6	11	1.68.3	11	2.90.0	11	4.11.6

19	92.46	66	7	69	335.80	00	0	11	4.46.6	11	2.90.0	11	4.11.6		
20	97.33	33	3	70	340.66	66	7								
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	2.98.1	3	4.19.8
25	121.66	66	7	75	365.00	00	0	4	0.56.8	4	1.78.4	4	3.00.1	4	4.21.8
								5	0.58.8	5	1.80.5	5	3.02.1	5	4.23.8
								6	0.60.8	6	1.82.5	6	3.04.2	6	4.25.8
26	126.53	33	3	76	369.86	66	7	7	0.62.9	7	1.84.5	7	3.06.2	7	4.27.9
27	131.40	00	0	77	374.73	33	3	8	0.64.9	8	1.86.6	8	3.08.2	8	4.29.9
28	136.26	66	7	78	379.60	00	0	9	0.66.9	9	1.88.6	9	3.10.3	9	4.31.9
29	141.13	33	3	79	384.46	66	7	10	0.68.9	10	1.90.6	10	3.12.3	10	4.33.9
30	146.00	00	0	80	389.33	33	3	11	0.71.0	11	1.92.6	11	3.14.3	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
								6	0.85.2	6	2.06.8	6	3.28.5	6	4.50.2
36	175.20	00	0	86	418.53	33	3	7	0.87.2	7	2.08.9	7	3.30.5	7	4.52.2
37	180.06	66	7	87	423.40	00	0	8	0.89.2	8	2.10.9	8	3.32.6	8	4.54.2
38	184.93	33	3	88	428.26	66	7	9	0.91.3	9	2.12.9	9	3.34.6	9	4.56.3
39	189.80	00	0	89	433.13	33	3	10	0.93.3	10	2.14.9	10	3.36.6	10	4.58.3
40	194.66	66	7	90	438.00	00	0	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
								6	1.09.5	6	2.31.2	6	3.52.8	6	4.74.5
46	223.86	66	7	96	467.20	00	0	7	1.11.5	7	2.33.2	7	3.54.9	7	4.76.5
47	228.73	33	3	97	472.06	66	7	8	1.13.6	8	2.35.2	8	3.56.9	8	4.78.6
48	233.60	00	0	98	476.93	33	3	9	1.15.6	9	2.37.3	9	3.58.9	9	4.80.6
49	238.46	66	7	99	481.80	00	0	10	1.17.6	10	2.39.3	10	3.60.9	10	4.82.6
50	243.33	33	3	100	486.66	66	7	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. Lime†, 70 lbs. Castor beans, 40 lbs. Potatoes, 60 lbs. Turnips, 60 lbs. Carrots, 60 lbs. Parsnips, 60 lbs. Beets, 60 lbs. Onions†, 50 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 elsewhere specified";

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

The expression "gallon" means an imperial gallon;

The expression "ton" means two thousand pounds avoirdupois;

The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 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 as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

## EXPORT OF GAME PROHIBITED.

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

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

## DUTIES ON WINES AND SPIRITS.

In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Syke'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, hogsheads, 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 saking affidavits:

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

## 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 MOLASSES AND SYRUPS.**

Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the Controller of Customs, and the instruments and appliances necessary for such determination shall be

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

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 subject to the same rate of duty as would thereon be levied 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 436 of Schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff.

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

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

## THE FRENCH TREATY

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

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

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

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

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

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

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

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

Canned meats.

Condensed milk, pure.

Fresh water fish, 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.

Boots and shoes.

Furniture of common wood.

Furniture other than chairs, of solid wood, common.

Flooring in pine or soft wood.

Wooden sea-going ships.

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

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

"1. So soon as *The French Treaty Act, 1894*, chapter two of the Statutes of 1894, is brought into force by proclamation of the Governor General, the advantages 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.

<i>℥ c. ad val.</i>	<i>℥ c. ad val.</i>	<i>℥ c. ad val.</i>	<i>℥ c. ad val.</i>
Absinthe, \$2.40 per Imp. Gal.	subjects dying abroad, but domiciled in Canada . . . . . Free	Bismuth, Metallic in its natural state . . . . . Free	Boot and Shoe Counters, made from Leather Board . . . . . 25
Acetate of Lime . . . . . 20	Apples, including the barrel . . . . . 40c. per barrel.	Bitters, n.e.s., \$2.40 per Imp. gal.	Boot and Shoe Dressing . . . . . 25
Acetate and Nitrate of Lead, not ground . . . . . Free	Apples, dried . . . . . 25	Blackening, Shoe and Shoemakers' Ink, shoe, harness and leather dressing, and harness-soap . . . . . 25	Boot, Shoe and Stay Laces, of any material . . . . . 30
Acid, Acetic Acid and Pyroligneous, 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.	Apple trees of all kinds . . . . . 3c. each	Black Lead, plumbago manufacture . . . . . 25	Botanical Specimens . . . . . Free
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.	Argols . . . . . Free	Black Book Muslin . . . . . 35	Borax, ground or unground, in bulk of not less than twenty-five pounds only . . . . . Free
Acid, Acetic Acid crude, and Pyroligneous crude, of any strength not exceeding thirty per cent . . . . . 25	Artist color boxes Japanned . . . . . 25	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.	Box Wood Rules . . . . . 25
Acid, Muriotic and Nitric, and all mixed acids . . . . . 20	Arms, including Muskets, Rifles and other fire arms, n.e.s. . . . . 30	Bladders . . . . . 20	Boxes, paper boxes, empty, plain . . . . . 35
Acid, Oxalic and Boracic . . . . . Free	Army and Navy and Canadian Military Arms, Clothing, Mus. Instruments for Bands, Military Stores and Munition of War . . . . . Free	Blanketing and lapping, and discs or mills for engraving copper rollers, imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only . . . . . Free	Boxes, cash . . . . . 25
Acid, Phosphate, n.o.p. . . . . 25	Arrowroot . . . . . 20	Blinds of wood, metal or other material not textile or paper . . . . . 30	Boxes and Writing Desks, fancy and ornamental . . . . . 35
Acid, Sulphuric . . . . . 25	Artificial Flowers . . . . . 25	Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar . . . . . Free	Braces or Suspenders and metal parts thereof . . . . . 35
Acid, Tartaric, in crystals . . . . . Free	Artificial Limbs . . . . . Free	Bolting Cloth, not made up . . . . . Free	Braids of all kinds . . . . . 35
Acid, Tannic . . . . . Free	Arsenic . . . . . Free	Bone Dust and Ash for manuf. of Phosphate and Fertilizers . . . . . Free	Bran, Mill Feed . . . . . 20
Acids, other acids n.e.s. . . . . 20	Arseniate of Aniline . . . . . Free	Bone Dust, unmanufactured . . . . . Free	Brass, drawn, plain and fancy tubing not bent or otherwise manufactured, in lengths not less than six feet . . . . . Free
Aconite Root . . . . . Free	Articles for the use of Governor General . . . . . Free	Bone Black . . . . . Free	Brass Bars in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured . . . . . Free
Acorns as Nuts . . . . . 2 cts. per lb.	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	Bones, crude, not manuf., burnt, calcined, ground, or steamed. Free	Brass Cups, being rough blanks, for the manufacture of brass and paper shells and cartridges for use in their own factories . . . . . Free
Advertising and printed matter, viz.—Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., 15 cts. per lb.	Articles ex-warehoused for ship's stores . . . . . Free	Bones, burnt, calcined . . . . . 20	Brass Wire plain . . . . . 10
Alabaster, Spar, Terra Cotta or Composition Ornaments . . . . . 35	Asbestos, in any form other than Crude, and all manufactures thereof . . . . . 25	Bone, manufactures of, fancy . . . . . 35	Brass, ribs of iron or steel, runners, rings, caps, notches, ferules, mounts and sticks or canes in the rough or not further manufactured than cut into lengths suitable for umbrellas, etc., imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, etc., only . . . . . Free
Alc, Beer and Porter, in Bottles (6 q. or 12 p. to Imp. gal.) 24c.	Ashes, Pot and Pearl, in packages of not less than twenty-five pounds weight . . . . . Free	Bone, manufactures of, n.e.s. . . . . 20	Brass Pumps . . . . . 30
	Asparagus . . . . . 25	Bone Pitch, crude only . . . . . Free	Brass, twisted Brass, Copper, Zinc, Iron or Steel Wire, when imported by manufacturers of boots and shoes for use in their factories . . . . . Free
	Asphalt or Asphaltum, and Bone Pitch, Crude only . . . . . Free	Bone, Cattle Fish . . . . . Free	Brass, in strips, for printers' rules, not finished . . . . . Free
	Awnings and Tents . . . . . 35	Bonnets, n.e.s. . . . . 30	Brass and copper nails, rivets, tacks and burrs . . . . . 30
	Axle Grease . . . . . 25	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	Brass tubing, cased . . . . . 30
	Babbit Metal . . . . . 10	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	Brass, manufactures of, n.e.s. . . . . 30
	Bacon and Hams, Shoulders and Sides . . . . . 2 cents per lb.	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,	Breadstuffs, Grain and Flour, and Meal of all kinds, when damaged by water in transit, upon the appraised value . . . . . 20
	Bacteriological products or serums for subcutaneous injection . . . . . Free		Brick, Fire, n.e.s. . . . . 20
	Bagatelle Tables or Boards, with Cues and Balls . . . . . 35		Brick, hollow and porous . . . . . 20
	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		



Imp. gal.  
Ale, Beer and Porter, in Casks, or otherwise than Bottles... 16c.  
Imp. gal.  
Albumen, Blood.....Free  
Albumenized, and other papers and films chemically prepared for photographers' use..... 30  
Albums, insides of paper.....Free  
Ale, Ginger..... 20  
Alkanet root, crude, crushed or ground.....Free  
Almonds, shelled, 5 cents per lb. not shelled, 3 cents per lb.  
Almond Paste as Confectionery, &c. a lb. and..... 35  
Aloes, 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  
Ambergris.....Free  
Ammonia, Sulphate of.....Free  
Anatomical Preparations and Skeletons or parts thereof....Free  
Anchors for vessels.....Free  
Animals, living, n.e.s..... 20  
Animals, for improvement of Stock, horses, cattle, sheep, swine, and dogs.....Free  
Animals, live hogs, 1/c. 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  
Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated..... 20  
Anvils..... 30  
Apricots, green..... 20  
Apparatus and Philosophical Instruments, imported by and for use of Colleges, Schools, Scientific, and Literary Societies, such as are not manufactured in Canada.....Free  
Ap'atus for Colleges and Schools, which are manufactured in Canada, to be rated according to material.  
Apparel, wearing, and other personal and household effects (not merchandise) of British

Baking Powders, 6 cents per lb. The weight of the packages to be included in the weight for duty.  
Bamboos, unmanufactured...Free  
Bamboo Reeds, not further manfd. 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 work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s..... 35  
Barilla.....Free  
Bark, Oak and Tanners.....Free  
Barley..... 30  
Barley, Pot, Pearl and Flour.... 20  
Barometers..... 25  
Barrels, Can. manuf., exp. filled & 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 Vomica, crude only.....Free  
Bed Comforters, or Quilts of Cotton, white or colored..... 30  
Beef, salted in barrels, the barrel containing the same to be free of duty..... 2c. per lb.  
Bees.....Free  
Belladonna Leaves.....Free  
Bells, when imported by and for the use of churches only.....Free  
Bells, n.e.s..... 30  
Belts of all kinds..... 35  
Belting of leather or other material, except rubber, n. e. s.... 20  
Belting Rubber..... 25  
Benzole, n.e.s., 5c. per Imp. gal.  
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 cue tips..... 35  
Billiard Balls, papier mache, when imported separately.... 35  
Billiard Balls, bone or ivory, when imported separately.... 35  
Billiard Balls celluloid, when imported separately..... 35  
Birds, Canary Birds and n.e.s.... 20  
Birds Skins, for taxidermic purposes.....Free  
Bird Cages..... 35  
Biscuits of all kinds, not sweetened..... 25  
Biscuits, sweetened..... 27 1/2

electric and other engineering, carpentry, ship-building, mechanical, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; and bibles, prayer-books, psalm and hymn-books, and religious tracts, and Sunday School lesson 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 or unbound, which have been printed and manufactured more than 12 years..Free  
Books and clothing, donations of, for charitable purposes and photographs, not exceeding 3, sent by friends and not for the purpose of sale.....Free  
Book Binders' Cloth.....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

Brick, Building..... 20  
Brick, Bath Brick..... 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..... 35  
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 bonnet shapes....Free  
Builders' Hardware..... 30  
Bulbs, flower, palms, corns, tubers, rhizomes, Arucaria, Spirea, 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  
Burgundy Pitch.....Free  
Butchers' Steels and table steels 30  
Butter.....4 cents per pound  
Butter Triers..... 30  
Butterine, or other substitute for Butter, importation prohibited.  
Buttons, pantaloons, metal, and shoe buttons, n.e.s..... 25  
Button, Shoe, papier mache...Free  
Buttons of all kinds, covered or not, n.o.p., including 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

## CANADIAN TARIFF OF CUSTOMS (Continued)

Free	¢ c. ad val.	Free	¢ c. ad val.	Free	¢ c. ad val.	Free	¢ c. ad val.
Calcareous tufa.....	Free	Chloride of Lime, in packages of not less than 25 lbs. weight.....	Free	all imitations of and substitutes for, n.e.s., 2 cts. per lb.	25	dyed or undyed, n.e.s.....	25
Calumba Root, unground.....	Free	Chronometer Clocks, as Clocks.....	25	Coffee, extract of, or substitutes for, of all kinds.....	30	Cottons, Jeans and Coutilles and satens for corset and dress stay makers, for use in their factories.....	20
Camwood and Sumac, and Extract of, for dyeing or tanning.....	Free	Chronometer Watches.....	25	Coffee and Milk.....	30	Cottons, manufactures of, n.e.s.....	35
Candied Peel, lemon, orange and citron.....	½c per lb. and 35	Chronometers and Compasses for Ships.....	Free	Coffee Mills.....	30	Cotton Waste and Cotton Wool.....	Free
Candles, Tallow.....	25	Chronos, Chromotypes, Oleographs, photographs, artotypes, 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	Coffins and Caskets, of any materials and metal parts thereof	25	Cotton Seed Cake.....	Free
Candles, Paraffine Wax.....	30	Church Vestments.....	20	Coins, Silver Coins from the U.S.	20	Cow Hair, unmanufactured.....	Free
Candles and Tapers, all others, including Sperm.....	25	Church Vestments.....	20	Coins, Gold and Silver, except U.S. silver coins.....	Free	Cow Hair manufactures, n.e.s.....	20
Candle Wick and Lamp Wicks.....	25	Church Vestments.....	20	Coir and Coir Yarn.....	Free	Cracked Corn and Wheat.....	20
Cane or Rattan, split or otherwise manufactured.....	15	Church Vestments.....	20	Collars of linen, cotton, celluloid, xylonite, or xylolite.....	35	Cranberries, plums and quinces	20
Cane and Rattan, not manufactured.....	Free	Church Vestments.....	20	Collars, lace collars.....	35	Crapes, black.....	20
Canoes, skiffs, or open pleasure sail boats of any material.....	25	Church Vestments.....	20	Collodion.....	20	Crocus, Composition.....	25
Canton Flannel, white.....	25	Church Vestments.....	20	Cologne water, alcoholic perfumes, and perfumed spirits, bay rum, and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each.....	50	Crocks, earthenware.....	30
Canton Flannel, printed or dyed	35	Church Vestments.....	20	When in bottles, flasks, or other packages weighing more than 4 oz. each.....	\$2.4	Crowbars.....	30
Canvas, "Jute," not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, for use in the manufacture of or any of these articles only, in their own factories.....	Free	Church Vestments.....	20	Cream Separators, materials which enter into the construction and form part of, when imported by manufacturers of Cream Separators in their own factories.....	Free	Cream of Tartar in Crystals.....	Free
Canvas of flax or hemp and sail twine, to be used for boat and ship sails.....	5	Church Vestments.....	20	Cream of Tartar, other, n.e.s.....	20	Creams of Plumbago or clay.....	Free
Caoutchouc, unmanufactured.....	Free	Church Vestments.....	20	Creams.....	25	Cuffs, of Paper, Linen, Cotton, Celluloid, Xylonite or Xylolite	35
Caplins, unfinished Leghorn hats, Free	30	Church Vestments.....	20	Cuffs, of Paper, Linen, Cotton, Celluloid, Xylonite or Xylolite	35	Cultivators and parts thereof.....	20
Caps, Hats, Bonnets and shapes, n.e.s.....	30	Church Vestments.....	20	Cups or other prizes won in bona fide competitions.....	Free	Cups or other prizes won in bona fide competitions.....	Free
Caps, Percussion, for guns, rifles and pistols.....	30	Church Vestments.....	20	Curry Cards and Combs.....	30	Curry Powders.....	25
Caps, Percussion Copper, for blasting.....	30	Church Vestments.....	20	Curling stones.....	Free	Curling stones.....	Free
Capsules for Bottles, to be rated according to material.....	35	Church Vestments.....	20	Curtains, trimmed or untrimmed	35	Curling stones.....	Free
Carbons, electric light, and carbon points of all kinds, n.e.s.....	35	Church Vestments.....	20	Cutlery: carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking, and glaziers' knives, spatulas or palette knives, razors, erasers, or office knives, pen, pocket, pruning, sportsman and hunters' knives, manicure files, scissors, trimmers, and barbers', tailors' and lamp shears, horse and toilet clippers, and all like utility, plated or not, n.o.p.....	30	Curtains, trimmed or untrimmed	35
Carbons, over six inches in circumference.....	15	Church Vestments.....	20	Cut Flowers.....	20	Curtains, trimmed or untrimmed	35
Cardboard.....	35	Church Vestments.....	20	Damask of Cotton, or linen.....	30	Curtains, trimmed or untrimmed	35
Cards, show cards, 15c. per lb.	35	Church Vestments.....	20	Decalcomanic, or transfer pict's. 15c. per lb.	30	Curtains, trimmed or untrimmed	35
Cards, for playing, 6 cts. per pack.	35	Church Vestments.....	20	Deer, (glove leather) tanned or dressed, colored or not colored	10	Curtains, trimmed or untrimmed	35
Carpet bags, trunks, and valises, hat boxes, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaus, pocket books, fly books and parts thereof, n.o.p., and baskets of all kinds.....	30	Church Vestments.....	20	Deer Hair.....	Free	Curtains, trimmed or untrimmed	35
Carpets, Turkish or imitation Turkish or other rugs or carpets, and carpets n.e.s.....	35	Church Vestments.....	20	Degras.....	Free	Curtains, trimmed or untrimmed	35
Carpeting, rugs, mats, and matting of cocoa, straw, hemp or jute, carpet linings and stair pads.....	25	Church Vestments.....	20	Degras and Oleo-Stearine.....	Free	Curtains, trimmed or untrimmed	35
Cartridges, for guns, rifles and pistols, and Cartridge Cases.....	30	Church Vestments.....	20	Dental and surgical instruments, and surgical needles (not being furniture).....	Free	Curtains, trimmed or untrimmed	35
Carriages, Buggies and Pleasure Carts, and similar vehicles, n.e.s., including cutters, child-	15	Church Vestments.....	20	Diamonds, set.....	30	Curtains, trimmed or untrimmed	35
		Church Vestments.....	20	Diamonds, unset, dust or bort,	30	Curtains, trimmed or untrimmed	35

ren's carriages and sleds, and finished parts thereof, n.o.p. 36  
 Farm & Freight Wagons, Carts, Drays and similar vehicles... 25  
 Carriage Hardware..... 30  
 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 Whippit, 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 Xyolite, in sheets, lumps, balls, or blocks, in rough.....Free  
 Celluloid moulded into sizes for handles of knives and forks not bored or otherwise manf., also moulded celluloid balls and cylinders coated with tin-foil or not, but not finished or further manufactured, and celluloid lamp shade blanks. 10  
 Celluloid Collars and Cuffs..... 35  
 Cement, Hydraulic or Water-lime, Portland, in bags, barrels or casks, the weight of the package to be included in the weight for duty, 12½c. per 100 lbs.  
 Chalk stone, china or Cornwall stone, feldspar, and cliff stone, ground or unground.....Free  
 Chalk, manufactured..... 20  
 Chamomile Flowers.....Free  
 Chamomile Flowers, powdered. 20  
 Chamois Skins..... 17½  
 Charts, admiralty, Free. Other 20  
 Charcoal..... 20  
 Cheese, 3 cents per lb. 25  
 Cheese Cloths, white..... 20  
 coloured..... 35  
 Cheques, also bank notes, cheques, bonds, promissory notes, bills of exchange, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s. 35  
 Cherry Trees, 3 cents each  
 Chewing Gum, if sweetened, ¼c. per lb. and..... 35  
 Chewing Gum, not sweetened. 20  
 Chicory, raw or green, 3c. per lb.  
 Chicory, dried roasted or ground, 4 cents per lb.  
 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, such as will pass through a half inch screen, subject to regulations to be made by the Minister of Customs, 20 per cent., but not to exceed 13c. 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 slack coal at a rate not exceeding 15c. per ton of 2240 lbs., then the duty on such coal imported into Canada, as provided in this item, shall be the minimum duty on such coal from all countries, notwithstanding section 17 of this Act.  
 Coal, bituminous, round and run of mine, and coal n.e.s., 53c. per ton of 2000 lbs. (being the equivalent of 60c. per ton of 2240 lbs.), provided that if the U.S. Congress fixes the duty on such coal at a rate not exceeding 40c. 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.  
 Coke.....Free  
 Coal Tar and Coal Pitch.....Free  
 Cobalt, ore of.....Free  
 Cochineal.....Free  
 Cocoa Mats and Matting..... 25  
 Coconuts, imported from place of growth by vessel direct to a Canadian port... 50c. per 100.  
 Coconuts, not imported direct,..... \$1 per hundred.  
 Cocoa Paste and Chocolate Paste, Cocos and Cocoa Butter, 4c. per lb.  
 Cocoa Shells and Nibs, Chocolate and other preparations of cocoa..... 20  
 Coconut, desiccated, sweetened or not, 5 cents per pound.....  
 Cocoa Beans, not roasted, crushed or ground.....Free  
 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)  
 Corduroy, white..... 25  
 coloured..... 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 manufactures of Cork-wood or Cork-bark..... 20  
 Cork-wood or bark, unmanufa. Free  
 Corkcrews and Cork Drawers. 30  
 Cornice Poles..... 30  
 Corsets..... 35  
 Corset clasps, busks, planks and steels, and corset wires, tipped or untipped..... 35  
 Cottolene, 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 Quilts..... 30  
 Cotton Belting..... 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 Prunella.....Free  
 Cotton Pillow Cases..... 35  
 Cotton seamless bags..... 20  
 Cotton sewing thread, in hanks, 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 Velveteens, Cotton Velvets and Cotton Plush..... 30  
 Cotton Fire Hose, lined with rubber..... 35  
 Cotton wadding, batting, batts 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, sewer pipes, 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  
 Druggets (dyed cotton)..... 35  
 Drugs, in a crude state, used in dyeing or tanning.....Free  
 Dryers, Japan, 20c. per gal. and. 20  
 Duallin, 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  
 Eye Wood, ground logwood and Jastic.....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  
 Dyes, 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 Rockingham 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)

c. ad val.	c. ad val.	c. ad val.	c. ad val.
fish, and of books and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....Free	half bbls., whether fresh, dried, salted or pickled, n.e.s. 50 cents per 100 lbs. Smoked and Boneless Fish, 1 cent. per lb.	mangoes, and shaddocks; wild blueberries, strawberries, and raspberries and trees, n.e.s. Free	n.e.s. 30
Electrotypes, Stereotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s.; and matrices or copper shells of the same, 1½c. per sq. inch.	Anchovies and Sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 in. long, 4 in. wide, and 3½ in. deep. 5c. per box. In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1½ deep, 2½c. per half box.	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.	Gold Medals ..... 30
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, 1½c. per sq. inch.	In quarter boxes, measuring not more than 4½ in. long, 3½ in. wide, and 1½ deep, 2c. per quarter box.	Fruits in air-tight cans or other packages. The weight of the cans or packages to be included in the weight for duty, 2½ cts. per lb.	Gold and Silver, manufactures of, n.e.s. .... 30
Enbalming Boards ..... 30	Imported in any other form. 30	Fuller's Earth, in bulk.....Free	Gongs for doors, as bells. .... 30
Embossed Paper, extra heavy, for cracked and damaged walls 35	Fish preserved in oil, except Anchovies and Sardines .... 30	Fuller's Earth, prepared ..... 30	Gooseberry bushes ..... 20
Embroideries, n.e.s. .... 35	Salmon and all other fish prepared or preserved, including oysters, n.e.s. .... 25	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	Grafting Stock. (See Seedling Stock) ..... Free
Embroideries, white cotton ..... 25	Oysters, canned, in cans not over one pint, 3 cents per can, including the cans.	Fur Skins, of all kinds, not dressed in any manner.....Free	Grape Vines ..... 20
Emery in bulk, crushed or ground Free	Oysters in cans, over one pint and not over one quart, 5c per can including cans.	Fur Skins, wholly or partially dressed, n.e.s. .... 15	Grain, of all kinds when damaged by water in transitu (on appraised value) ..... 20
Emery and Sand Paper ..... 25	Oysters in cans exceeding one qt., 5c. for each qt. or fraction of a qt., including the cans, 5c. per quart.	Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur ..... 30	Granite Ware, Enamelled Iron Ware ..... 35
Emery Wheels ..... 25	Oysters in the shell ..... 25	Galvanized Nails and Spikes, wrought and pressed. 30	Grass, Manila and Sea Grass...Free
Enamelled Iron Hollow-ware... 30	Oysters—Seed and Breeding imported for the purpose of being planted in Canadian waters.....Free	Galvanized sheet iron, number 17 gauge and thinner..... 5	Grass, manufactures of, n.e.s. .... 20
Engines, Locomotives ..... 35	Packages containing Oysters or other Fish, not otherwise provided for ..... 25	Galvanic Batteries..... 25	Gravels ..... Free
Engines, Fire ..... 35	Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s. .... 20	Game ..... 20	Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.....Free
Engines, Fire, Chemical ..... 35	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, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not,—in variety of sizes and threads,—including gilling thread in balls, and head ropes, barked marine, and net morsels of cotton, hemp or flax, and deep sea fishing nets or seines, when used exclusively for the fisheries, and not to include hooks, lines or nets commonly used for sportsmen's purposes.....Free	Gannister ..... Free	Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalies ..... Free
Engines, steam, of ships or other vessels built in any foreign country, etc. .... 25		Gas and Coal Oil, or Kerosene Fixtures, or parts thereof .... 30	Grease, Axle ..... 25
Engines, all others, and boilers, n.e.s. .... 25		Gas Coke ..... Free	Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalies ..... Free
Engravings and Prints ..... 20		Gas Meters ..... 35	Grain, of all kinds when damaged by water in transitu (on appraised value) ..... 20
Entomology, specimens of ..... Free		Gas, for dentists and others ..... 20	Gravels ..... Free
Envelopes, paper, of all kinds... 35		Gelatine ..... 25	Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.....Free
Ergot ..... Free		Gentian and Ginseng Root..... Free	Grain, of all kinds when damaged by water in transitu (on appraised value) ..... 20
Esparto, or Spanish Grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise m'f'd. Free		German spirits of nitrous ether (sweet nitre), \$2.40 per imperial gallon, and ..... 30	Gravels ..... Free
Essences or Extracts, mixed with spirits ..... \$2.40 per I.G., and 30		German and Nickel Silver, manufactures of, not plated..... 25	Gravels ..... Free
Essential Oils ..... 10		German and Nickel Silver, plated n.e.s. .... 30	Gravels ..... Free
Ether, Sulphuric ..... 25		German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured ..... Free	Gravels ..... Free
Excelsior for Upholsterers' use. 25		German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured ..... Free	Gravels ..... Free
Extract of Logwood, fustic, oak, and of oak bark ..... Free		Giant powder, dynamite and other explosives 3c. per lb.	Gravels ..... Free
Extract of Malt, for medicinal and baking purposes, n.e.s. .... 25		Gilling Twine, imported for the use of the fisheries..... Free	Gravels ..... Free
Extract of Fluid Beef, not medicated, and soups ..... 25		Gilling Twines, linen thread.... 25	Gravels ..... Free
Eyelets of Brass, Shoe ..... Free		Gilt ware, of all kinds. .... 30	Gravels ..... Free
Eye glasses, finished ..... 30		Ginger, Preserved ..... 30	Gravels ..... Free
Eye glasses, unfinished, and metal parts thereof..... 20			Gravels ..... Free
Fancy Grasses, dried, but not colored nor otherwise m'f'd. ... Free			Gravels ..... Free
Fancy workboxes, writing desks, glove - boxes, handkerchief			Gravels ..... Free

boxes, manique cases, perfume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette, or paper; dolls and toys of all kinds, and toy whips, ornaments of alabaster, spar, amber, terra cotta or composition statuetttes and head ornaments n.e.s. . . . . 35  
 Fans . . . . . 35  
 Farina . . . . . 1/2c. per lb.  
 Fashion plates, tailors', milliners' and mantle makers' . . . . . Free  
 Featherbone, plain or covered, in coils . . . . . 20  
 Feathers, Undressed . . . . . 20  
 Feathers, n.e.s. . . . . 30  
 Feather Beds, Bolsters and Pillows . . . . . 30  
 Felt, pressed of all kinds, not filled or covered by or with any woven fabrics . . . . . 20  
 Felt, adhesive, for sheathing vessels . . . . . Free  
 Felt, printed as carpets . . . . . 35  
 Felt, Roofing, tarred or coated . . . . . 25  
 Felt Roofing, not tarred . . . . . 25  
 Felt Cloth, n.e.s. . . . . 35  
 Ferro-manganese and Ferrosilicon . . . . . 5  
 Fertilizers, Compounded or Manufactured . . . . . 10  
 Fibre, Mexican, Tampico or Istle, Free  
 Fibre Ware, indurated fibre ware, vulcanized fibre ware and all articles of like material . . . . . 25  
 Fibre, vegetable . . . . . Free  
 Fibrilla . . . . . Free  
 Filberts . . . . . 2 cents per lb.  
 Files and Rasps . . . . . 30  
 Fillets of Cotton and Rubber not exceeding 7 inches wide, for manufacture of card clothing . . . . . Free  
 Firearms . . . . . 30  
 Fire Bricks, for use in processes of manufactures, or for manufacturing purposes . . . . . Free  
 Fire brick, n.e.s. . . . . 20  
 Fire Clay gas logs . . . . . 20  
 Fire Clay gas retorts . . . . . 20  
 Fire Clay crucibles . . . . . Free  
 Fire Clay . . . . . Free  
 Fire Works of all kinds . . . . . 25  
 Fire Hose, of cotton or linen, lined with rubber, or of rubber . . . . . 30  
 Fire Dogs, iron . . . . . 35  
 Fish Skins and fish offal . . . . . Free  
 Fish.—Mackerel, fresh, 1c. p. lb.  
 Herrings, Pickled or Salted, 1/4 cent. per lb.  
 Salmon, pickled or salted, 1c. per lb.  
 Salmon, Fresh, n.e.s., 1/4c. per lb.  
 All other Fish, pickled or salted, in bbls. . . . . 1c. per lb.  
 Foreign caught fish, imported otherwise than in bbls. or

Trawls, trawling 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 Rods . . . . . 30  
 Fishing Hooks, with Flies . . . . . 30  
 Flagstones, dressed . . . . . 20  
 Flagstones, not hammered or chiselled . . . . . 15  
 Flannels, of every description, n.e.s. (wool) . . . . . 35  
 Flax, fibre . . . . . Free  
 Flax, tow of . . . . . Free  
 Flax Seed . . . . . Free  
 Flax Sail Twine . . . . . 5  
 Flax, manufactures of, n.e.s. . . . . 25  
 Flint, flints and ground flint stones . . . . . Free  
 Floor Earthenware Tiles . . . . . 35  
 Florist Stock, viz., palms, bulbs, corms, tubers, rhizomes, arcarria, spirea, and lilies of the valley . . . . . Free  
 Flour, Buckwheat or Meal, 1/4c. per lb.  
 Flour, of Corn . . . . . 1/4c. per lb.  
 Flour of Rye, 50c. per bbl., including the duty on the bbl.  
 Flour of Wheat, 60c. per bbl., including the duty on the bbl.  
 Flour of Rice or Sago . . . . . 25  
 Fluting Machine, Iron . . . . . 35  
 Fly Paper . . . . . 35  
 Fly books and parts thereof, n.o.p. . . . . 30  
 Fog Signals, detonating . . . . . 30  
 Folding Machines . . . . . 10  
 Folia Digitalis . . . . . Free  
 Food, Milk, and all similar prep. . . . . Free  
 Foot Grease, refuse of cotton seed, but not when treated with alkalis . . . . . Free  
 Forks, knife blades or blanks, table, cast iron, in the rough, not handled nor ground, or otherwise further manufactured . . . . . 10  
 Fossils . . . . . Free  
 Fowls, domestic, pure bred, also Homing or messenger pigeons, pheasants and quails for improvement of stock . . . . . Free  
 Fowls, other . . . . . 20  
 Frames, Clasps and Fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in width, when imported by the manufacturers of same in their factories . . . . . 20  
 Fringes . . . . . 35  
 Fruit Syrups, Lime-juice, and fruit juices, n.o.p. . . . . 20  
 Fruits dried, desiccated, or evaporated, Apples, Dates, Figs, and other dried fruits, etc., n.e.s. . . . . 25  
 Fruits, dried, Raisins, Currants, and Prunes, 1 ct. per lb.  
 Fruits, Bananas, plantains, pine-apples pomegranates, guavas,

Glacier, window decorations, 15c. per lb.  
 Glass, ornamented, figured, and enamelled colored glass; painted 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 decanters, flasks and phials . . . . . 30  
 Glass Jars and Glass Balls, Lamp Chimneys, Glass Shades or Globes, cut, pressed or moulded, Crystal or Glass Tableware, decorated or not, and Blown Glass Tableware . . . . . 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 colored, stained, tinted or muffled 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 manufactures of, n.o.p., including bent plate glass . . . . . 20  
 Glaziers' hacking and putty knives . . . . . 30  
 Gloves and Mitts, of all kinds . . . . . 35  
 Glove fasteners, metal . . . . . Free  
 Glue, sheet, broken sheet and ground . . . . . 25  
 Glue, liquid . . . . . 25  
 Glucose and Glucose Syrup, 1/4c. per lb.  
 Glycerine . . . . . 20  
 Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories . . . . . 10  
 Goat Hair, unmanufactured . . . . . Free  
 Gold Beaters' moulds and skins Free  
 Gold Laces, Gold and Silver Cloth or Thread . . . . . 30  
 Gold and Silver Bullion, in Bars, Blocks or Ingots, and Bullion Fringe . . . . . Free  
 Gold and Silver Ware, plated,

Gutta Percha, manf. of . . . . . 25  
 Gypsum, crude (sulphate of lime) Free  
 Hair, cleaned or uncleaned, but not curled or otherwise manufactured . . . . . Free  
 Hair brush pads . . . . . Free  
 Hair, horsehair, not further manufactured than simply cleaned and dipped, or dyed, imported by manufacturers of haircloth for use in the manufacture of such articles in their own factories . . . . . Free  
 Hair, curled . . . . . 20  
 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 preparations 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 manufactured 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 . . . . . 30  
 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 imported by hat manufacturers for use in their factories in the manufacture of hats . . . . . Free  
 Hatters' plush, of silk or cotton, and furs, not on the skin . . . . . Free  
 Hay . . . . . \$2 per ton.  
 Hemlock, Bark, crude . . . . . Free  
 Hemp Paper, made on four-cylinder machines and calendered to between .006 and .008 inch thickness, for manufacture 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 manufacture of gun-wads, when such articles are imported by the manufacturers of shot shells, cartridges, and gun-wads to be used for these purposes only in their own factories; until such time as the said articles are manufactured in Canada; provided always that the said articles when imported shall be entered only at such port or ports as may be named by the Minister of Customs and at no other place . . . . . Free  
 Hemp undressed . . . . . Free

# CANADIAN TARIFF OF CUSTOMS (Continued)

	# c. ad val.
Hemp, manufactures of, n.e.s. . . . .	25
Hemp Bleaching Compound, when imported by manufacturers of rope (to be used in their own factories) . . . . .	Free
Hickory Spokes, rough turned, not tenoned, mitred, throat-ed, faced, sized, cut to length, round tenoned or polished . . . . .	Free
Hides, raw whether dried, salted or pickled . . . . .	Free
Hob Nails . . . . .	30
Hoes . . . . .	25
Holly . . . . .	20
Hominy, in bbls., 25 cts. per bbl.	
Honey, in the comb or otherwise, and adulterations and imitations thereof . . . 3 cts. per lb.	
Hoofs, horns and horn tips . . . . .	Free
Hoop Skirts & similar goods, n.e.s.	35
Hops, 6 cents per lb.	
Hop extract and hop roots . . . . .	20
Horn Strips . . . . .	Free
Horse clothing, shaped, n.o.p. . . . .	30
Horse clothing of jute, shaped or otherwise manufactured . . . . .	30
Horses, n.e.s. . . . .	20
Hosiery, of Silk . . . . .	35
House Furnishing Hardware, rated according to material.	
Hubs, rough hewn or sawn only.	Free
Hymn Books . . . . .	Free
Hydrants, Valves and Watergates (iron) . . . . .	30
Ice . . . . .	Free
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. . . . .	Free
Indian Corn, for purposes of distillation, 7½ cents per bush.	
Indian Corn Meal, 25c. per bbl.	
Indian Corn and Corn Meal, when damaged by water in transitu on appraised value . . . . .	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

	# c. ad val.
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, 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
Canada plates . . . . .	5
Cast Iron Stoves of all kinds, oil, gas, coal or wood, Plates, Stove Plates and Irons, Sad Irons, Hatters' Irons, Tailors' Irons . . . . .	25
Castings, other, n.e.s., iron or steel in the rough . . . . .	25
Chain Traces, iron . . . . .	30
Chains, coil chain, coil chain links, and chain shackles, of iron or steel, ⅜ 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 manufacturers 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., wind-mills, 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,	

	# c. ad val.
and cast scrap iron, \$2.50 per ton.	
Iron Mast for ships, or parts of Free	
Iron or Steel Beams, Sheets, Plates, Angles and Knees, for iron or composite ships or vessels; and iron, steel or brass manufacture of a class not manufactured in Canada, 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, blooms, slabs, billets, puddled bars, and loops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except castings, \$2 per ton.	
Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers . . . . .	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; crop 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 re-manufactured 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' Knives . . . . .	20
Locks . . . . .	30
Locomotive and Car Wheel Tires of Steel, in the rough.	Free

	# c. ad val.
in diameter . . . . .	15
Nails, composition, spikes and sheathing nails . . . . .	15
Nails, wire, of all kinds, n.o.p. ¾c. per lb.	
Name Plates, enamelled . . . . .	30
Needles, steel, viz., Cylinder Needles, Hand Frame Needles and Latch Needles, and needles of any material or kind . . . . .	30
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 . . . . .	25
Plates, Scraper Plates . . . . .	20
Plates engraved on steel . . . . .	20
Plates, Steel Plates, not less than 30 inches wide and not less than ¼ of an inch thick . . . . .	10
Plough Plate, mould boards, and land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured . . . . .	5
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. 18 gauge, n.e.s. . . . .	5
Rolled iron or steel sheets or plates, sheared or unsheared, 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, not over 1½ inch wide, Iron 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	

Indigo ..... Free  
 Indigo Auxiliary or Zinc Dust... Free  
 Indigo Paste and Extract of... Free  
 Infants' Food, all kinds..... 30  
 Ink, for writing ..... 20  
 Ink, for printing ..... 20  
 Inkstands, n.e.s. .... 30  
 Insect Powder, n.e.s. .... 20  
 Insulators of all kinds..... 25  
 Iodine, crude..... Free  
 Iodine, resublimed..... 20  
 Iris, Orris Root..... Free  
 Isinglass..... 25  
 Iron Sand or Globules and Dry Putty, for polishing granite... Free  
 Iron Liquor, solution of acetate of iron for dyeing and calico printing ..... Free  
 Iron, Oxide of, dry ..... 25  
**IRON & STEEL & MANUFAC. 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.  
 Angles, rolled iron or steel angles, tees, beams, channel, joists, girders, zees, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eyebar blanks not punched or drilled ..... 10  
 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 Hammers, n.e.s. .... 30  
 Axles, springs and parts thereof, axle bars and axle blanks of iron or steel, for railway or tramway or other vehicles, not elsewhere specified. 35  
 Balances ..... 30  
 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.  
 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 spiegeleisen ..... 5  
 Files and Rasps, n.e.s. .... 30  
 Files, Steel, for the manufacture of, when imported by file 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.  
 Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories ..... Free  
 Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories ..... Free  
 Forgings of iron and steel, of whatever shape or size, or in whatever stage of manufacture, n.e.s., and steel shafting, turned, compressed or polished, and hammered iron or steel bars or shapes, n.o.p. 30  
 Forks, table, cast iron, and knife blades or blanks, not handled nor ground or otherwise further manufactured. 10  
 Furniture of any material... 30  
 Galvanized iron or steel wire, No. 9, 12 and 13 gauge, after January 1st, 1898..... 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 ..... 35  
 Hollow-ware, enamelled iron or steel ware, n.e.s.: plain, black, tinned or coated, and nickel and aluminum kitchen or household hollow-ware, n.e.s. .... 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 manufact'd. 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, coal washing machinery, coke-making machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes monitors, giants and elevators for hydraulic mining, amalgam safes, automatic oresamplers, automatic feeders, jigs, classifiers, separators, retorts, buddles, vaners, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not less than 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, coopers', 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.  
 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 Belting, being so used ..... 20  
 Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel ..... 30  
 Saws of all kinds ..... 30  
 Scrap iron and scrap steel, old, and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada ..... Free  
 Screws, commonly called Wood Screws, of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p. .... 35  
 Scythes ..... 25  
 Sheet Iron, common or black, No. 17 gauge and thinner... 5  
 Sheet Iron Signs ..... 30  
 Sheet Iron. (See iron or steel sheets, etc.)  
 Sheet Iron, for iron or composite ships ..... Free  
 Sheets, Crucible Sheets, steel, 11 to 16 gauge, 2½ 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 spade blanks, and iron or 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 wrought iron or steel 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 scissars 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)

<i>⌘ c. ad. val.</i>	<i>⌘ c. ad. val.</i>	<i>⌘ c. ad. val.</i>	<i>⌘ c. ad. val.</i>
further manufactured. Crucible sheet steel, 11 to 16 gauge, 2 1/2 to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use of such purposes in their own factories. . . . . Free	marine boilers . . . . . 5	Leather, upper, including dog-gola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamols, and calf dressed, waxed or glazed . . . . . 17 1/2	antiquities, including collections of postage stamps. . . . . Free
Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain for use in the manufacture thereof in their own factories. . . . . Free	Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, 2 inches or less in diameter, n.e.s. . . . . 35	Leather and skins, n.o.p., tanned, belting leather, and sole leather 15	Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions, and cups or other prizes won in <i>bona fide</i> competitions. 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	Tubing, wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over 2 inches in diameter, n.e.s. . . . . 15	Leather Board and Leatheroid, and mfrs. of, n.o.p. . . . . 25	Medicines, Patent, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, n.o.p., all liquids containing alcohol 50 per cent., all others, liquid or not, 25 per cent., provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopoeia and French Codex as official.
Steel for the manufacture of files, augers, auger bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, rakes, hay or straw knives and wind-mills, agricultural or harvesting forks, when imported by the manufacturers of such or any of such articles for use exclusively in the manufacture thereof in their own factories. . . . . Free	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 combined, unless otherwise specially provided for.	Leathers, Glove, when imported by glove manufacturers for use in their factories in the manufacture of gloves, tanned or dressed, coloured or uncoloured. . . . . 10	All medicinal preparations, whether chemical or otherwise, 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-alcoholic permanently and legibly affixed to each parcel by stamp, label, or otherwise, and all medicinal preparations imported without such names so affixed may be forfeited.
Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than 2 1/2 cts. per lb., n.o.p. 5	Ivory Knives and Folders and fancy manufactures. . . . . 35	Leather, Morocco Skins, tanned, but not further manufact'd . . . 15	Meerschmum, crude or raw. . . . . Free
Steel, manufactures of, or parts of iron and parts steel, n.e.s. 30	Ivory and Ivory Nuts, unmanufactured and Veneers, sawn only. . . . . Free	Leather, Patent, Japanned or enamelled, and Morocco leather 25	Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Minister of Customs. . . . . Free
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps and ice creepers, bed fasts, furniture casters, when imported by the manufacturers of such articles, for use exclusively in the manufacture thereof in their own factories. . . . . Free	Ivory, manufactures of, n.e.s. . . . 20	Leather, Sole, tanned . . . . . 15	Mercury or quicksilver. . . . . Free
Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for exclusive use in the manufacture thereof in their own factories. . . . . Free	Ivory Vaccine Points. . . . . Free	Leeches . . . . . Free	Metal Composition, for the manufacture of jewellery and filled gold watch cases. . . . . 10
Steel of No. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use in the manufacture of such articles in their own factories. . . . . Free	Jack Screws of every description, n.e.s. . . . . 25	Lentils, Fresh . . . . . 25	Metal, yellow metal in bars, bolts, and for sheathing. . . . . Free
Steel rails, weighing not less than	Jalap Root . . . . . Free	Life boats, and life saving apparatus specially imported by societies established to encourage the saving of human life. . . . Free	Metallic Ear Tags (numbered) accompanying the pedigrees of animals imported for the improvement of stock, may be admitted free into Canada as of no commercial value. . . . . Free
	Jams, Jellies, and Preserves, 3/4 cts. per lb.	Lime Juice and Fruit Juices containing not more than twenty-five per cent. of proof spirits, 60c. per gal.; when more than 25 per cent., \$2 per gal.	Meters, Gas . . . . . 35
	Japanned and Stamped Tinware, &c. . . . . 25	Lime Juice and other fruit juices, n.o.p. . . . . 20	Mica . . . . . 20
	Jewellery and manufactures of gold and silver . . . . . 30	Lime Juice, Crude only . . . . . Free	Microscopes . . . . . 25
	Jews Harps . . . . . 35	Lime . . . . . 20	Milk food and other similar preparations. . . . . 50
	Junk, old . . . . . Free	Lime, Chloride of. . . . . Free	
	Jute and Jute Butts . . . . . 25	Linen, damask. . . . . 30	
	Jute, carpeting or matting & mats 25	Linen Canvas, when to be used for boats and ships sails . . . . 5	
	Jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished. . . . . Free	Liquorice Paste. . . . . 20	
	Jute cloth, uncoloured, not otherwise finished than bleached or calendered. . . . . 10	Liquorice Root, not ground. . . . Free	
	Jute horse clothing, shaped or otherwise manufactured. . . . . 30	Liquorice, stick or roll . . . . . 20	
	Jute, manufactures of, n.e.s. . . . 25	Litharge . . . . . Free	
	Jute Yarn, flax or hemp, plain, dyed or colored, when imported by manufacturers of carpets, rugs, mats, jute webbing or cloth, and twines, for use in their own factories. . . . . Free	Lithographic Presses . . . . . 10	
	Kainite, or German potash salts for fertilizers. . . . . Free	Lithographic Stones, not engraved . . . . . 20	
	Kelp . . . . . Free	Litmus and all Lichens, prepared and not prepared . . . . . Free	
	Kerosene and Coal Oil fixtures or parts thereof . . . . . 30	Lobsters, preserved . . . . . 25	
	Knives, oyster knives. . . . . 30	Lobsters, alive . . . . . 20	
	Knitting Machines . . . . . 25	Locks, other, n.e.s. . . . . 30	
	Knitting Needles and Machine Needles and needles of all kinds . . . . . 30	Locomotives and Railway Passenger, 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 prescribed by the Minister of Customs. . . . . Free	
	Kryolite or Cryolite . . . . . Free	Locust Beans and Locust Bean Meal . . . . . Free	
		Logwood, Fustic, Oak and Oak	
			Coffee condensed with Milk. . . 30
			Mill board, not straw board. . . . 10



manufacture of such articles in their own factories. . . . . Free

Steel rails, weighing not less than 45 lbs. per lineal yard, for use only in the tracks of a railway which is employed in the common carrying of goods and passengers, and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway or tramway. . . . . 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  $\frac{1}{2}$  in. in diameter, or under  $\frac{1}{4}$  in. square, when imported by the manufacturers of cutlery, or of knobs, or of locks, for use exclusively in the manufacture of such articles in their own factories. . . . . Free

Steel valued at 2½c. per lb. and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories. . . . . Free

Steels, table and butchers' steels 30

Stoves . . . . . 25

Stove Plates . . . . . 25

Swords . . . . . 30

Tacks, cut, brads or sprigs, 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 14 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

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, braids, fringes, embroideries, cords, tassels, and bracelets, elastic round or flat, including garter elastic, braids, chains, or cords of hair and other mfrs. 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 or untrimmed, and belts 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, busks, blanks and steels, and covered corset wires cut to lengths, tipped or untipped; regalia, badges. 35

Lamb and Sheep Skins, tanned dressed, waxed or glazed . . . . . 17½

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, cottolene and animal stearine of all kinds, n.e.s. 2c. per lb.

Lard Oil. . . . . 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

Lava, manufactures of, fancy. . . . . 35

Lawn mowers. . . . . 35

Lead, bars and sheets. . . . . 25

Lead, old scrap, pig and block. . . . . 15

Lead pipe, shot, and lead bullets 35

Lead, Nitrate and Acetate of, not ground . . . . . Free

Lead, Tea. . . . . Free

Lead Pencils of all kinds, in wood or otherwise . . . . . 25

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

Loose Beans and Loose Beans Meal . . . . . Free

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

Maccaroni 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 when 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 Munjeet, 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 . . . . . 20

Magnesia Fluid . . . . . 25

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

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

Manganese, Oxide of . . . . . Free

Mangles . . . . . 25

Manilla Hoods. . . . . Free

Mantels, Slate. . . . . 30

Manures, Guano, and other manures. . . . . 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 . . . . . 20

Meats, Mutton and Lamb, fresh. 35

Medals, gold or silver . . . . . 30

Medals, German or nickel silver. 30

Medals, brass, bronze, or plated. 30

Medals, collections of, and other

Coffee condensed with Milk. . . . . 30

Mill board, not straw board. . . . . 10

Mineral Waters, natural, not in bottles. . . . . Free

Mineral Waters, n.e.s. . . . . 20

Mineral and Bituminous substances, n.e.s. . . . . 20

Minerology 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 or over, a specific duty of 1½ c. p. gal.

(b) When testing less than 40 degrees, and not less than 35 degrees, a specific duty of 1½ cts. per gallon, and in addition thereto 1 cent per gallon for each degree or fraction of a degree less than forty degrees.

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

Molasses, gates. . . . . 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—conditional that the importers shall, in addition to making oath at the time of entry, that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs officer the entry shall be held

## CANADIAN TARIFF OF CUSTOMS (Continued)

# c. ad val.	# c. ad val.	# c. ad val.	# c. ad val.
to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.	costing less than 25c. imp. gal., 5c. per imp. gal.	their religious rites.....Free	Plasters, medicated, all kinds... 25
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, $\frac{1}{2}$ c. per pound.	Oils, Lubricating, all other..... 25	Patterns of brass, iron, steel or other metal (not being models) 30	Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part..... 30
Molasses or Syrups of cane or beet, testing under 35 degrees by the polariscope, for use in the manufacture of compressed food for live stock, when imported by the manufacturers of such food, to be used for such manufacture only in their own factories.....Free	Oils, Neatsfoot..... 25	Paving blocks, made from slag of blast furnace..... 20	Platinum, manufactures of, n.e.s. 20
Mosaic flooring of any material. 30	Oil, Olive, for manufacturing soap or tobacco or for canning fish. Free	Peaches, n.o.p., the weight of the package to be included in the weight for duty. 1c. p. lb.	Platinum and Black Oxide of Copper for the manufacture of Chlorate..... Free
Moss, Iceland and other Mosses, and seaweed and seagrass, crude or in their natural state or cleaned only.....Free	Oil, Olive, n.e.s..... 20	Pears, green fruit..... 20	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
Moss, other, n.e.s..... 20	Oil, Sesame seed..... 25	Pear Trees of all kinds..... 20	Plates, engraved on wood, steel or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved, or for engraving thereupon..... 20
Mouldings of wood, plain, gilded or otherwise further manuf... 25	Oil, Tallow..... 20	Pears, 10c per bush.	Playing Cards..... 6c. per pack
Moving Machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, ploughs, harrows, cultivators, seed drills and horse rakes, manure spreaders, weeders, and malleable sprocket or link belting chain for binders..... 20	Oil, all other, n.e.s..... 20	Pearl, mother of, not manufactured.....Free	Plum Trees of all kinds, 3c. each
Muslin, plant bed muslin, white cotton..... 25	Oil Cake and Meal, Cotton Seed Cake and Meal, Palm Nut Cake and Meal..... Free	Pearl card cases..... 35	Plumbago, crude..... 10
Muslin, printed, bound or in sheets..... 10	Oil Cloths and oiled silk, and tape or other textile India-rubbered, flocked or coated n.o.p..... 80	Pearl collar buttons or studs..... 35	Plumbago, all manufactures of, n.e.s..... 25
Musical instruments of all kinds, pianofortes and organs..... 30	Oil Cloth, table and shelf, enamelled carriage, cork matting or carpet, and linoleum..... 30	Pearl, manufactures of, fancy... 35	Plush, of cotton..... 30
Musical instruments, brass band, parts of pianofortes or organs 25	Oiled paper..... 35	Pelts, raw.....Free	Plush, Silks, other..... 30
Provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments.	Oleo-Stearine and Degras.....Free	Pencils lead, wood or otherwise. 25	Pocketbooks and Purses..... 30
Musk, in pods or in grains.....Free	Opium (crude), \$1 per lb. the outward ball or covering to be free of duty.	Pencils, slate..... 25	Ponades, 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
Mustard Cake..... 15	Opium, prepared for smoking, \$5 per lb.	Penholders, wood..... 25	Pomades, all others..... 30
Mustard, ground..... 25	Opium, powdered, \$1.35 per lb.	Pens, steel, 25 p.c.; gold..... 25	Pop Corn, in cakes or balls, $\frac{1}{2}$ c. per lb., and..... 35
Mustard, French mustard, liquid, as sauce..... 35	Optical Instruments, n.e.s..... 25	Pen racks, iron..... 30	Porcelain Ware, n.e.s..... 30
Naphtha, wood naphtha or wood alcohol, \$2.40 per imp. gal.	Oranges, Lemons, and Limes in boxes of capacity not exceeding 24 cb. ft., 25 cts. per box... In half boxes, capacity 14 cb. ft., 13 cts. per box	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	Porcelain Shades..... 30
Naphtha, n.e.s., 5c. per imp. gal.	Orans, sets or parts of sets of reeds for Cabinet Organ..... 25	Perfumed Spirits in bottles or flasks not weighing more than 4 ounces..... 50	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
Needles, Knitting..... 30	Orans, Pipe Organs..... 30	Perfumed Spirits in bottles, flasks or other packages, weighing more than 4 oz., \$2.40 per i.g. & 40	Potash, caustic.....Free
Needles, Steel, all other..... 30	Ornaments of alabaster, spar, amber and terra cotta, or composition..... 35	Persis or ext. Archill and Cudb'r. Free	Potash, not less than 25 lbs. in pkgs. Free
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada..... 25	Oriers.....Free	Petroleum. (See Oils.)	Potash, muriate and bichromate of, crude.....Free
Newspapers, and quarterly.	Oriers and Willow Furniture..... 30	Pheasants for improv't of stock. Free	Potash, Chlorate of, in crystals, or ground only, when imported for manufac. purposes only... Free
monthly and semi-monthly	Ottar of Roses, and Oil of Roses. Free	Pheasants, other..... 20	Potash, German Mineral.....Free
n.e.s..... 25	Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorate..... Free	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	Potash, red and yellow prussiate of.....Free
n.e.s..... 25	Pails, tubs, churns, brooms, washboards, pounders, rolling pins and whisks..... 20	Philosophical, Photographic, Optical and Mathematical Instruments and Apparatus, n.e.s..... 25	Potassium, cyanide of.....Free
n.e.s..... 25	Paints and Colors, ultra marine blue, dry or in pulp, metallic colors, viz: oxides of cobalt, copper and tin, n.e.s.....Free	Photophorus.....Free	Potatoes, sweet, 10 cts. per bush.
n.e.s..... 25	Ochres, Ochrey earths, raw silicas and colors dry, n.e.s. 20	Photograph Bronze in blocks, bars, sheet and wire..... 10	Pork, barrelled in brine, 2c. per lb. Barrels containing same to be free of duty.
n.e.s..... 25	Oxides, dry fillers, fire proofs, umbers, and burnt alomnes, costing less than 25c. imp. gal., 5c. per imp. gal.	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, rollings, 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	Pork, barrelled in brine, 2c. per lb. Barrels containing same to be free of duty.
n.e.s..... 25	Oxides, dry fillers, fire proofs, umbers, and burnt alomnes, costing less than 25c. imp. gal., 5c. per imp. gal.	Photographs, not exceeding three, sent by friends, and not for the purpose of sale.....Free	Poultry and Game, live, fresh.
n.e.s..... 25	Oxides, dry fillers, fire proofs, umbers, and burnt alomnes, costing less than 25c. imp. gal., 5c. per imp. gal.	Photograph Albums..... 30	
n.e.s..... 25	Oxides, dry fillers, fire proofs, umbers, and burnt alomnes, costing less than 25c. imp. gal., 5c. per imp. gal.	Albums, insides of paper.....Free	

monthly and semi-monthly  
magazines, and weekly liter-  
ary papers, unbound; and tail-  
ors', milliners' and mantle-  
makers' fashion plates, Free  
Newspapers and Magazines, if  
bound, 10  
Nickel, 10  
Nickel Anodes, Free  
Nickel and German Silver, manf.  
of, not plated, 25  
if plated, 30  
Nitrate of Soda or Cubic Nitre, Free  
Nitrite of Soda, Free  
Nitrate of Lead, not ground, Free  
Nitro-Glycerine, 3c. per lb.  
Nails, being the short wood  
which falls from the combs in  
worsted factories, Free  
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 Pea-  
nuts, n.e.s., 3c. per lb.  
Nuts, Cocoa, \$1 per 100  
Nuts, Cocoa, when imported  
direct, 50c. per 100  
Nuts, all kinds, n.o.p., 2c per lb.  
Nuttalls and extracts thereof, Free

Oakum, Free  
Oak Bark, Free  
Oats, 10 cts. per bush.  
Oat Flour, 20  
Oatmeal, 20  
Oil, Aniline, crude, Free  
Oil, Coal, Illuminating Oils com-  
posed wholly or in part of the  
products of petroleum, coal,  
shale or lignite costing more  
than 30c. per gal., 25  
Oil, Coal and Kerosene, distilled,  
purified or refined, Naphtha,  
Petroleum and products of,  
n.e.s., 5c. per Imp. gal.  
Oil, Cotton Seed, refined, edible,  
for canning fish, 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 pur-  
poses, or for the manufacture  
of gas, 2½c. per Imp. gallon.  
Oils, Essential, 10  
Oil, Resin, Free  
Oil, Carbolic, or heavy oil, Free  
Oil, Castor, 20  
Oil, Cod Liver, 20  
Oils, Cocconut and Palm, in their  
natural state, Free  
Oil, Colza, 20  
Oil, Flax Seed or Linseed, raw or  
boiled, 25  
Oil, Hair, perfumed, 30  
Oil, Lard Oil, 25  
Oils, Lubricating, composed  
wholly or in part of petroleum,

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  
spirit varnishes and lac-  
quers, \$1.12½ per gal.  
Paris Green, dry, 10  
Dry White and Red Lead,  
Orange mineral and Zinc  
white, 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 manuf., 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 win-  
dow blinds of paper of all kinds 35  
Paper files, clips, 30  
Paper Maché, manufactures of, 35  
Paper, News Printing, in sheets  
and rolls, including all printing  
paper, valued at not more than  
2½c. per lb., 15  
Paper of all kinds, n.e.s., 25  
Paper kites, as toys, 35  
Paper, ruled, oiled or waxed, 35  
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, 25  
Paper, fly paper, 35  
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, includ-  
ing ruled and bordered papers,  
papeteries, boxed papers and  
envelopes and Blank Books, 35  
Paraffine Wax, 30  
Parasols. (See Umbrellas.)  
Passover Bread for free distribu-  
tion among the Hebrew com-  
munity in connection with

Albums, insides of paper, Free  
Photographers' albumized  
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,  
butt felt, damper felt, ham-  
mer rail cloth, back check felt,  
catch felt, thin damper felt,  
whip cloth, bushing cloth,  
hammer felt, back hammer  
felt, bridle leather and buck-  
skin, when imported by manu-  
facturers of piano-keys, actions,  
hammers, base dampers and  
organ keys, to be used ex-  
clusively 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  
Plaits, straw, Tuscan, grass, chip,  
manilla, cotton and mohair,  
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, 12½c. per  
100 lbs.

Poultry and Game of all kinds, 20  
Precious stones, in the rough, Free  
Polished, but not set, pierced  
or otherwise manufact'ed, n.e.s. 10  
Printed music, bound or in  
sheets, 10  
Printing presses, printing ma-  
chines, 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 gar-  
den and lawn sprinklers, 30  
Pumps, Steam, 25  
Putty, 20  
Putty, dry, for polishing granite, Free

Quills, in nat. state or unimp'd. Free  
Quills, other, 20  
Quince Trees of all kinds, 3c. ea.  
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.  
Raspberry and Blackberry bushes 20  
Rattans and reeds manf. or  
partly manf., 15  
Rattans and reeds in their natural  
state, Free  
Red Liquor for dyg. & calico ptg. Free  
Refrigerators, 30  
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 ma-  
terials, 35  
Rice, uncleaned, unhusled or  
paddy, ½c. per lb.  
Rice, other, 1½c per lb.  
Rice and Sago Flour and Sago  
and tapioca, 25  
Rice, when imported by makers  
of rice starch, for use in their  
factories, ½ of a cent per lb.  
Rope, Iron Wire, 25  
Rope, or cordage of all kinds 25  
Roots, medicinal, viz: Aconite,  
Calumba, Ipecacuanha, Rhu-  
barb, Sarsaparilla, Squills,  
Taraxicum and Valerian, Free  
The same ground or powdered 20  
Rose bushes, 20  
Rotten Stone, 20

## CANADIAN TARIFF OF CUSTOMS (Continued)

	£ c. ad val.
Rove, when imported for the manufacture of twine for harvest binders.....	5
Ruling Pens.....	10
Rye, 10c. per bush.	
Rye Flour, 50c. per bbl.	
<b>Saccharine</b> .....	20
Saddlers' Soap.....	25
Saddlery of every description..	30
Saffron and Safflower, and extract of, and Saffron Cake....	Free
Sago.....	25
Sago Flour.....	25
Sails, for boats and ships.....	25
Sal-Ammoniac and Sal-Soda....	Free
Saleratus.....	20
Salt imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, n.e.s.....	Free
Salt, fine, in bulk, and coarse salt, n.e.s.....	5c per 100 lbs.
Salt, in bags, bbls. or other pkgs., 7½c per 100 lbs. [Pkgs. same duty as if imported empty.]	
Saltpetre.....	Free
Salt Cake (sulphate of soda) crude.	Free
Sand.....	Free
Sand, colored.....	20
Sand Cloth.....	25
Sand (iron) or globules for polishing granite.....	Free
Sand, Glass, Flint and Emery Paper.....	25
Satchels.....	30
Sateens, for use of corset manufacturers, etc.....	20
Sauces, Catsups and Pickles, including Soy.....	35
Sausage Casings, n.e.s.....	20
Sausage Skins or Casings not c'd.	Free
Saw dust, of the following woods:—amaranth, cocobora, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, red-wood, satin wood, white sah, persimmon and dogwood....	Free
Scales, and Weighing Beams....	30
Scenery, Theatrical and other..	20
School Ink Wells, earthenware..	30
" " glass.....	20
School bags.....	30
Screws commonly called wood screws, of iron or steel, brass, or other metal, including lag or conch screws, plated or not, and machine or other screws.	35
Seeds — Beet, Carrot, Turnip	

	£ c. ad val.
Shellac, white, for manufacturing purposes.....	Free
Shells of all kinds, unmanuf.....	35
Shells, manufactured, fancy....	35
Sheet Music.....	10
Sheet Iron Signs.....	30
Ships built in a foreign country, on application for Canadian register, except machinery....	10
Machinery on same.....	25
Shirts of any material, and ladies' and misses' blouses and shirt waists.....	35
Shoemakers' Pitch and Wax....	20
Show Cases.....	30
Show Cards, framed.....	30
Silex or Crystallized Quartz....	Free
Silk, clothing.....	35
Silk Hosiery.....	35
Silk, manufactures of, or of which silk is the component part of chief value, n.e.s.....	35
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste.....	Free
Silk twist, sewing and embroidery silk.....	25
Silk, in the gum or spun, not more advanced than singles, tram, and thrown orgazine, not coloured.....	15
Silk, in the gum or spun, when imported by manufacturers of silk underwear, in their own factories.....	Free
Silk in the piece.....	30
Silk Velvets, velveteens, plush and silk fabrics.....	30
Silver Leaf.....	25
Silver-plated Ware.....	30
Skates of all kinds, roller or other, and parts thereof.....	35
Skins, Bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation.....	Free
Slates, roofing, 25 per cent., provided that the duty on roofing slate shall not exceed 75c. per square.	
Slates, school and writing....	25
Slate Pencils.....	25
Slate mantels and manufactures of, n.e.s.....	30
Sledges.....	30
Sleighs.....	25
Soap, common or Laundry, 1c. per lb.	
Soap, Castile, Mottled or White, 2c. per lb.	
Soap, n.e.s.....	35
Soap powders, other, and pear-line	30

	£ c. ad val.
liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and others schnapps tafia, angostura, and similar alcoholic bitters or beverages.....	\$2.40 per gal.
Spirits and strong waters of any kind mixed with any ingredient or ingredients as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or medicinal wines (so-called), or ethereal and spirituous fruit essences, n.e.s. \$2.40 per gal. and.....	30
Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than 4 oz. each.....	50
When in bottles, flasks or other packages containing more than 4 oz. ea., \$2.40 per gal. and.....	40
Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.40 per gal. and.....	30
Vermouth, containing not more than 36 per cent., and ginger wine, containing not more than 26 per cent. of proof spirits, 90c. per gal.; if containing more than these percentages, respectively, of proof spirits, \$2.40 per gal.	
In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs may direct.	
Sponges.....	20
Spurs and Stilts, used in the manufacture of earthenware..	Free
Square Reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron, or nickel caps for whip ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories.....	Free
Starch, including farina, corn starch or flour, and all preparations having the qualities of	

	£ c. ad val.
Sulphate of Copper (Blue Vitriol).....	Free
Sulphur and Brimstone, in roll or flour.....	Free
Sulphuric ether and chloroform, and solutions of peroxides of hydrogen.....	25
Surgical and dental instruments of all kinds.....	Free
Surgical belts or trusses and suspensory bandages of all kinds.....	20
Syrup, Glucose Syrup and Corn Syrup, or any Syrups containing any admixture thereof, 3c. per lb.	
Syrups—See Molasses.	
Tags, tin, for plug tobacco....	25
Tagging, Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imp. by manufs. of Shoe and Corset Laces, for use in their factories	Free
Tails, undressed.....	Free
Tallow and Stearic Acid.....	20
Tallow Oil.....	20
Tape Measures.....	25
Tapioca.....	25
Taraxacum Root.....	Free
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition.....	30
Tar (Pine), in packages of not less than fifteen gallons each..	Free
Tarred Paper.....	25
Tassels.....	35
Tea Lead.....	Free
Teas and Green Coffees imported direct from the country of growth and production, and tea and green coffees purchased in bond in the United Kingdom, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom..	Free
Tea and Green Coffee, n.e.s.....	10
Teasels.....	Free
Telephones and Telegraph Instruments; telegraph, telephone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n.e.s.....	25
Telescopes.....	25
Tents and Awnings.....	35
Terra Japonica, Gambier or Cutch.....	Free
Terra Cotta panels, mouldings and cornices.....	30
Terraline, Vases and Plaques....	35
Thermometers, all kinds.....	25

Seeds— Beet, Carrot, Turnip, Annatto, Flax, Mangold, and Mustard ..... Free  
 Seeds— Flower, garden, field and other seeds for agricultural or other purposes, when in bulk or large parcels, n.o.p. .... 10  
 The same in small parcels. . . 25  
 Seeds— Aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, Anise, Anise-star, Caraway, Cardamon, Coriander, Cummin, Fennel and Fenugreek ..... Free  
 Seed Peas— imported from the United Kingdom for the purpose of seed ..... Free  
 Seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees ..... Free  
 Senna leaves ..... Free  
 Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, typewriters, bicycles, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada; not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; also books, pictures, family plate or furniture, personal effects and heirlooms left by bequest; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months' actual use in Canada; provided also that under regulations made by the Minister of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council ..... Free  
 Sewing machine attachments, . . . Free  
 Sewing Machines, or parts of . . . 30  
 Shades, Glass and Porcelain, for lamps and gaslights, . . . . . 30  
 Shawls and Travelling Rugs of all kinds, . . . . . 30  
 Shawls, silk, . . . . . 30  
 Sheep, for improvement of stock Free  
 Sheep Skins, tanned only, . . . . 15  
 Sheep Skins, dressed and waxed, or glazed, . . . . . 17½

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

starch, 1½c. per lb., the weight of the package to be included in the weight for duty.  
 Stereotypes, see Electrotypes.  
 Stockinettes for the manufacture of rubber boots and shoes, for use exclusively in the manufacture thereof in their own factories, . . . . . 15  
 Stones, burr, in blocks, rough or unmanufactured and not bound up or prepared for binding into millstone, . . . . . Free  
 Stone, flagstones, sandstone, and all building stone, not hammered or chiselled; and granite, rough, not hammered or chiselled, . . . . . 15  
 Stone, marble and granite, sawn only; flagstone and all other building stone dressed; and paving blocks of stone, . . . . 20  
 Stone, lithographic, not engraved 20  
 Stone, grindstones, not mounted and not less than 36 inches in diameter, . . . . . 15  
 Stone, grindstones, n.e.s., . . . . 25  
 Straw and manufactures of, n.e.s., . . . . . 20  
 Straw Boards in sheets or rolls, plain or tarred, . . . . . 25  
 Sugar of Milk, . . . . . 20  
 Sugar of Milk Tablets, not further sweetened, . . . . . 20  
 Sugar, glucose or grape sugar, ½ cent per pound.  
 Sugar, all above No. 16 Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than 88 degrees by the polariscope, \$1.05 per 100 lbs., and for each additional degree 1½c. per 100 lbs. Fractions of ⅓ of a degree or less not to be subject to duty, and fractions of more than ⅓ to be dutiable as a degree.  
 Sugar, Maple, . . . . . 20  
 Sugar, n.e.s., not above No. 16 Dutch standard in colour, sugar drainings, or pumpings drained in transit, melado, or concentrated melado, tank bottoms and sugar concrete, testing not more than 75 degrees by the polariscope, 40c. per 100 lbs., and for each additional degree 1½c. per 100 lbs. Fractions of ⅓ of a degree or less not to be subject to duty, and fractions of more than ⅓ to be dutiable as a degree. The usual packages in which imported to be free.  
 Sugar Candy, brown or white, and Confectionery, including sweetened gums, candied peels, and pop corn, ½c. per lb. and 35  
 Sugar Beet Seed, . . . . . Free  
 Sulphate of Iron (Copperas) and

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

# CANADIAN TARIFF OF CUSTOMS (Continued)

<p><i>U. S. c. ad val.</i></p> <p>the blind, and being and remaining 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</p> <p>Ultramarine Blue, dry or in pulp.....Free</p> <p>Umbrellas, Parasols and Sunshades of all kinds and materials.....35</p> <p>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</p> <p>Umbrella, Parasol, and Sunshade sticks or handles, in the rough, not further manufactured than cut into suitable lengths.....Free</p> <p>Umbrella, Parasol and Sunshade sticks or handles, n.e.s.....20</p> <p>Unenumerated Articles.....20</p> <p>Vaccine and Ivory Vaccine Points.....Free</p> <p>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</p> <p>Valerian Root.....Free</p> <p>Varnishes, n.e.s., 20c. per gal. and.....20</p> <p>Varnish, black and bright for ship use.....Free</p> <p>Varnish and Colours ground in spirits \$1.12½ per gal.</p> <p>Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes.....35</p> <p>Vases, glass, plain or fancy.....20</p> <p>Vases, China and Porcelain.....30</p> <p>Vases, Earthenware.....30</p> <p>Vegetables, n.o.p.....25</p> <p>Vegetables, Sweet Potatoes and Yams.....10c. per bush.</p> <p>Vegetables, Tomatoes, fresh, 20c. per bush, and.....10</p> <p>Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, n.e.s., 1½c. per lb. the weight of the cans or other packages to be included in the weight for duty.</p> <p>Velveteens, and Cotton Velvets and Cotton Plush.....30</p> <p>Veneers of Wood, not over ¼ of an inch in thickness.....75</p> <p>Veneers, Ivory, sawn only.....Free</p>	<p><i>U. S. c. ad val.</i></p> <p>and more than 1 pt., \$3.30 per dozen bottles, and.....30</p> <p>In bottles, containing not more than a pint and more than one-half pint, \$1.65 per doz. bottles, and.....30</p> <p>In bottles, containing one-half pint each or less, 82c per doz. bottles, and.....30</p> <p>In bottles, containing more than one quart each shall pay, in addition to \$3.30 per doz. bottles, at the rate of \$1.65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty, there shall be an <i>ad valorem</i> duty of 30 per cent.</p> <p>But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as unenumerated spirits.</p> <p>Wire, barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge.....Free</p> <p>Wire, brass, plain.....10</p> <p>Wire, brass rods cut to special length.....30</p> <p>Wire, Buckthorn and Strip Fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s.....15</p> <p>Wire, cable.....25</p> <p>Wire Cloth of brass or copper.....25</p> <p>Wire Cloth, iron or steel.....30</p> <p>Wire clothes line.....25</p> <p>Wire, copper, plain, tinned or plated.....15</p> <p>Wire, covered with cotton, linen, silk or other material.....30</p> <p>Wire, Crucible Cast Steel.....Free</p> <p>Wire Ferrules, iron, steel or brass.....30</p> <p>Wire, flat strip and flat steel, when imported into Canada by manufacturers of buckthorns, plain strip fencing, for use in their own factories in the manufacture thereof.....Free</p> <p>Wire, Iron or Steel, and all other kinds, n.e.s.....20</p> <p>Wire nails of all kinds, ¾c. per lb.</p> <p>Wire of iron, steel, brass, zinc, flattened 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</p> <p>Wire phosphor, bronze blocks,</p>	<p><i>U. S. c. ad val.</i></p> <p>Wood, timber or lumber or wood, viz., lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, 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 creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber, hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; firewood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or sticks, rough hewn or sawed only; felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets, and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized cut to length, round tenoned or polished; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act.....Free</p> <p>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</p> <p>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 sheep, goat or other like animal, n.e.s.; blankets, bed</p> <p>manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of or any of these articles only, in their own factories.....Free</p> <p>Yarns, Woollen &amp; Worsted, n.e.s. 30</p> <p>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</p> <p>Yarns, Cotton No. 40 and finer.....Free</p> <p>Yarn, coir.....Free</p> <p>Yarn of jute, flax or hemp, for the manufacture of jute, linen or union towels, when imported by manufacturers to be used in their own factories in the manufacture of such articles.....Free</p> <p>Yarn of wool or worsted, when genapped, dyed and finished, and imported by the manuf. of braids, cords, tassels and fringes, for use in their factories in the manufacture of such articles only.....Free</p> <p>Yarns, Mohair.....Free</p> <p>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.</p> <p>Yeast Cakes and Baking Powders, the weight of the package to be included in the weight of duty.....6c. per lb.</p> <p>Yeast, Compressed, in bulk or mass of not less than fifty pounds.....3c. per lb.</p> <p>Yellow Metal, in Bolts, Bars and for Sheathing.....Free</p> <p>Zinc, salts of.....Free</p> <p>Zinc, in blocks, pigs and Sheets.....Free</p> <p>Zinc, seamless drawn tubing.....Free</p> <p>Zinc, manufactures of, n.e.s.....25</p> <p>Zinc plates.....Free</p> <p>Zinc spelter.....Free</p> <p>All goods not enumerated as charged with any duty of Customs and not declared free of duty, shall be charged with a duty of 20 per cent. <i>ad valorem</i>, when imported into Canada, or taken out of warehouse for consumption therein.</p>
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### SCHEDULE D.

BRITISH PREFERENTIAL TARIFF.  
On articles entitled to the benefit of this preferential tariff under section seventeenth, the duties here-

Veneers, Ivory, sawn only.....Free

Wire phosphor, bronze blocks,

comforters or counterpanes

tioned in schedule A, shall be

Veneers, Ivory, sawn only.....	Free
Veneers, Ivory, other, n.e.s.....	20
Vents, Fireclay Chimney Linings glazed or unglazed.....	35
Verdigris or sub-ac'ite cop'r (dry)Free	
Vinegar, 16c 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.	
Voices.....	30
Wagons (freight), drays, sleighs, and similar vehicles..	25
Wall Decorations, Linocrusta Walton.....	35
Walking Sticks and Canes of all kinds, n.e.s.....	30
Watches.....	25
Watch Cases.....	30
Watch, composition metal for the manufacture of filled gold watch cases.....	10
Watch Keys.....	25
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.....	20
Webbing, non-elastic.....	20
Whale Bone, unmanufactured..Free	
Whale Bone, manuf' res of, n.e.s.	20
Wheat, 12c per bushel.	
Wheat Flour, including the duty on the hbl., 60c. per bbl.	
Wheels, parts of, Hubs & Spokes, in the rough.....	Free
Wheelbarrows.....	30
Whips, of all kinds, including thongs and lashes.....	35
Whiting or Whitening, gilders' 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, raspberry, elder and currant, containing 26% or less of spirits of strength of proof imported in wood or bottles 25c per I.G. & 30	
Wines for every degree above 26 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 each not more than 1 qt.	

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 manufacturers of sulphuric acid for use in the manuf. or concentration of sulphuric acid.....	Free
Wire Rigging for ships and vessels.....	Free
Wire Rods, Brass, Copper, Iron or Steel, rolled round, under $\frac{3}{8}$ of an inch in diameter, when imported by wire manufacturers making wire for use in their own factories.....	Free
Wire Rope, 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 Homo spring steel wire of Nos. 11 and 12 gauge respectively, when imported by manufacturers of wire mattresses, to be used in their own factories.....	Free
Wire, stranded or twisted.....	25
Wire Window Screens.....	30
Wire work, and manfs. of Iron Wire, n.e.s.....	30
Wood, Cord 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, Fellos and parts of Wheels, rough hewn or sawn only.....	Free
Wood, Fellos of Hickory, rough sawn to shape only or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured.....	Free
Wood, Sawed 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, pounders 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 $\frac{1}{4}$ of an inch in thickness.....	7 $\frac{1}{2}$
Wood, D shovel handles wholly of wood, and Mexican saddle trees and stirrups of wood....Free	

comforters or counterpanes, flannels, cloths, doe-skins, cashmeres, 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 combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada, 3c. per lb... 15	
Worsteds made from such wools as are mentioned in the next preceding item.....	15
Wool Noils.....	Free
Woollen Shawls and shawls of all kinds.....	30
Woollen Socks and Stockings... 35	
Woollen Waste.....	Free
Wringers, clothes, for domestic use, and parts thereof.....	35
Wool, women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, 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.: Botany 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 medicine 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.
Acton	Merchants	J. B. Wallace.
Ailsa Craig	Standard	J. W. Osborne, Acting.
Alberton, P.E.I.	Merchants, P.E.I.W.	R. McKie.
Alexandria	Union	J. R. Proctor.
"	Ottawa	J. Martin.
Alliston	Ontario	A. C. Osborne.
Almonte	Montreal	K. Eardley-Wilmot.
Altona, M.	Union	J. Siegel.
Alvinston	Molsons	T. A. G. Gordon.
"	Merchants	Geo. Parker.
Amherst, N.S.	Nova Scotia	John McKeen.
"	Halifax Bk. Co.	J. H. Morrison.
"	Montreal	A. Montzambert.
Amherstburg	Sovereign	M. I. Lane.
Andover, N.E.	People's of H.	J. G. Dickinson, P. Mgr.
Annapolis, N.S.	Nova Scotia	J. H. Lombard.
"	Union of Halifax & E. Arnaud.	
Antigonish	Royal	C. E. Harris.
"	Halifax Bk. Co.	J. M. Brough.
Arcola, N.W.	Union	E. G. Stewart.
Arnprior	Ottawa	Gerald Jarvis.
"	Nova Scotia	W. M. Connacher.
Arthur	Traders	N. Ross.
Ashcroft, B.C.	B. N. America	J. Cran.
Athens	Merchants	E. S. Clow, Pro. Mgr.
Atlin, B.C.	Commerce	J. S. Munro.
Aurora	Ontario	D. A. Radcliffe.
Avonmore	Ottawa	J. D. Stewart.
Aylmer, O.	Molsons	H. A. Ambridge.
"	Traders	H. P. MacMahon.
Ayr	Commerce	A. G. Verchere.
Baie St. Paul, Q.	La Banq. Nat.	E. F. Boisseau.
Barrie	Toronto	J. R. Lamb.
"	Commerce	H. J. Grasset.
Barr'gton, N.S.	Halifax Bk. Co.	F. W. Homer.
Barr'gton	Fas. Union of Halifax & C. Robertson.	
Bathurst, N.E.	Royal	A. Q. Bishop.
"	People's of H.	R. H. Macdonald.
Beamsville, O.	Hamilton	T. J. Hewat.
Bear R'r, N.S.	Union of Halifax	
Beauharnois, Q.	Merchants	L. Z. Leduc.
Beaverton	Standard	B. Madill.
Bedford, Q.	E. Townships	W. H. Hargrave.
Beeton	Traders	R. R. Jeffrey.
Belleville	Merchants	W. Hamilton.
"	Montreal	A. G. Parker.
"	Commerce	C. M. Stork.
"	Dominion	J. W. Murray.
Berlin	Merchants	W. E. Butler.
"	Commerce	T. P. Gower.
"	Hamilton	T. E. Haines.
"	Nova Scotia	E. T. Hammett.
Berthierville, La.	Banq. Prov.	R. Gariépy.
Berwick, N.S.	Union of Halifax	
Birchy Cove	Montreal	
Bay of Islands, Nfld		
Birtle, M.	Union	J. C. Dudley.
Blenheim	Commerce	W. H. Lugsdin.
Blyth	Hamilton	C. L. Laing.
Boissevain, M.	Union	J. J. Millidge.
"	Dominion	
Bothwell	Merchants	W. J. Finnan.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Collingwood	Toronto	W. A. Copeland.
"	Ontario	James Morris.
"	Montreal	
Cookshire	People's of H.	F. E. Halls.
Copper Cliff	Toronto	J. W. Gilmore.
Cornwall	Montreal	C. C. Abbott.
"	Ontario	A. Denny.
Cowansville	E. Townships	H. F. Williams.
Cranbrook, B.C.	Commerce	H. Haines.
Crystal City, M.	Union	H. W. Hettle, Sub. Mgr.
Dalhousie, N.B.	Royal	W. A. R. Cragg.
Danville, Q.	People's of H.	M. Henry Richey.
Dartmouth, N.S.	Union of Halifax & J. P. L. Stewart.	
"	Nova Scotia	R. Lawson.
Dauphin, Man.	Ottawa	J. L. Irwin.
Dawson City	Commerce	D. A. Cameron.
"	B. N. America	D. Doig.
Delhi	Hamilton	L. E. Wedd.
Deloraine, M.	Union	B. W. Hughes.
Deseronto, Ont.	Montreal	F. J. Cockburn.
Digby, N.S.	Nova Scotia	H. Green.
"	Union of Halifax & J. E. Allen.	
D'Israeli	La Banq. Prov.	J. Bourque.
Dorchester, N.B.	Royal	W. B. Meynell.
Drayton	Traders	H. A. Mallory.
Dresden	Commerce	R. T. Mussen.
Drumville, Q.	La Banq. Prov.	J. E. Girouard.
Dundalk	Hamilton	R. F. King.
Dundas	Commerce	J. L. Barnum.
"	Hamilton	J. C. Brown.
Dunville	Commerce	C. J. Noble.
Durham	Standard	J. Kelly.
Dutton	Traders	N. Booker.
E. Flor'ce, N.B.	New Brunswick	C. J. Stewart.
Edmonton, Alb.	Imperial	G. R. F. Kirkpatrick.
"	Merchants	A. C. Fraser, Acting.
"	Union	J. J. Anderson.
Edmundston	People's, Halifax & J. Cochran.	
Eganville	Merchants	H. Blakeney.
Elmira	Traders	J. H. Farmer.
Elmvale	Western	Geo. Perkins.
Elora	Merchants	F. J. Ross.
Essex	Imperial	A. H. Murray.
Exeter	Molsons	N. D. Hurdon.
"	Sovereign	F. E. Karn.
Farnham	St. Hyacinthe	J. E. Campbell.
Fergus	Imperial	E. C. Robarts.
Ferguson, B.C.	do	W. Macdonald.
Fernie, B.C.	Commerce	F. C. Malpas.
Forest	Standard	J. N. Gordon.
Fort Frances	Commerce	J. A. Smith.
Fort William	Montreal	W. Stevenson.
"	Ontario	W. H. Nelson.
Fraserville, Q.	Molsons	J. B. A. Boudreau.
"	Nationale	J. E. Côté.
"	People's of H.	H. R. White.
Fredericton	People's of N.B. & J. W. Spurdon.	
"	B. N. America	J. W. Hamilton.
"	Nova Scotia	C. M. Manning.
"	Royal	R. P. Foster.
"	Montreal	M. S. L. Richey.
Galt	Commerce	D. McGregor.
"	Imperial	Geo. C. Easton.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Huntsville	Dominion	F. Dallas.
Iberville, Q.	St. Hyacinthe	J. M. Belanger.
Indian Head	Union	A. S. Jarvis.
"	Hamilton	R. R. MacLeod.
Ingersoll	Traders	A. B. Ord.
"	Merchants	H. Irwin.
"	Imperial	Charles White.
Iroquois, O.	Molsons	R. Barnhart.
Jarvis	Hamilton	J. C. Telford.
Joliette	D'Hochelega	H. Beaumier.
"	La Banq. Nat.	E. G. Audet.
Kamloops, B.C.	Commerce	C. W. Hallamore.
Kaslo, B. C.	B. N. America	G. H. Winter, Acting.
Keewatin, O.	Ottawa	John Hood.
Kemptville, O.	do	H. Swan.
"	Union	R. F. Blair.
Kentville, N.S.	Nova Scotia	J. M. Walker.
"	Union of Halifax & F. O. Robertson.	
Killarney, M.	Union	J. M. Baldwin.
Kincardine	Merchants	A. M. Smith.
Kingston	do	G. E. Hague.
"	Standard	W. D. Hart.
"	B. N. America	W. E. Philipotts.
"	Montreal	R. Mackenzie.
"	Ontario	A. J. Macdonell.
Kingsville, O.	Molsons	Geo. Williamson.
Knowlton, Q.	do	Wm. Russell Skay.
Lacombe, Alta.	Merchants	R. F. Taylor.
L'Assomption, St.	Hyacinthe	H. V. Jarry.
Lachine	Merchants	A. C. E. Delmege.
Lachute	Ottawa	J. R. Parris.
Lacombe, Alta.	Merchants	R. F. Taylor.
Lake Megantic	People's of H.	R. A. E. Aitken.
Lanark	Ottawa	H. S. Walker.
Lawrencetown	Union of Halifax & G. Palfrey, Acting.	
Leamington	Traders	Jas. Watson.
"	Merchants	J. E. Magee.
Leth'dge, Alb.	Union	Philip Vibert.
"	Montreal	R. F. Reeve.
Levis	People's of H.	L. J. Webster.
Lindsay	Ontario	H. J. Lytle.
"	Montreal	J. A. Paddon.
"	Dominion	Robt. Ross.
Listowel, Ont.	Hamilton	J. H. Stuart.
"	Imperial	R. Arkell.
Liverpool, N.S.	Nova Scotia	G. W. Babbitt.
"	Union of H.	E. R. Mullah.
Lockport, N.S.	Halifax Bk. Co.	E. A. Capstick.
London	B. N. America	J. Taylor.
"	Merchants	A. St. L. Mackintosh.
"	Montreal	A. H. Beddome.
"	Commerce	G. de C. O'Grady.
"	Molsons	P. W. D. Brodick.
"	Toronto	J. Pringle.
"	Dominion	M. E. Holden.
London East	Toronto	F. L. Coulson.
London'd'y N.S.	Royal	E. Walsh.
Luskow	Hamilton	J. Sprout.
Louisburg	Royal	F. A. Fraser.
Louisville, Q.	D'Hochelega	J. E. Turgeon.
Lucan	Merchants	A. M. Campbell.
Lunenburg, N.S.	Royal	R. S. Currie.
"	Halifax Bk. Co.	D. I. Forbes.



Bowmanville, Ontario... George McGill... Standard... W. J. Jones.
Bracebridge... Ottawa... C. C. Billings.
Bradford... Standard... John Elliott.
Brampton... Merchants... W. C. Young.
Brandon, M... Merchants... W. A. Machaffie.
Brantford... B. N. America... J. C. Nicoll.
Bridget'n, N.S. Nova Scotia... James Imrie.
Bridgew'r, N.S. Royal... G. A. Spink.
Brighton... Standard... S. B. Gearing.
BroadCove, CBUnion of Halifax... F. G. D. Cameron, Act'g.
Brockville... Montreal... R. W. Travers.
Brussels... Standard... F. H. Gray.
Buckingham Q Ontario... W. E. Middleton.
Burlington... Traders... F. B. Bennett.
Calgary, Alta... Imperial... M. Morris.
Campbellford... Standard... W. C. Boddy.
Cannington... Standard... John Houston.
Canning, N.S. Halifax Bk. Co... C. Hensley.
Carso... People's, H... E. L. R. Jack.
Caraquet, N.B. Royal... W. L. Hornsby.
Carberry, M... Union... R. M. Harrison.
Cardst'n, NWT Union... H. R. Belt.
Carleton Place, Ottawa... J. A. Bangs.
Carman, M... Hamilton... H. A. Aylwin.
Carnduff, Assa. Merchants... J. J. Galloway.
Cayuga... Commerce... W. C. T. Morson.
Charlottetown... Merchants, PEI... J. M. Davison, Cashier.
Chatham, O... Commerce... J. E. Thomas.
Chatham, N.B. Montreal... R. J. B. Crombie.
Chesley... Hamilton... J. McNeil.
Chesterville... Molsons... H. P. D. Evans.
Chicoutimi, Q. La Banq. Nat... L. Drouin.
Clarke's H'rs... Union of Halifax... C. Robertson, Acting.
Clinton... Sovereign... L. P. Snyder.
Coaticook... E. Townships... E. N. Robinson.
Cobden... Ottawa... C. B. Graham.
Cobourg... Dominion... E. H. Osler.
Collborne... Standard... C. Larke.
Collingwood... Commerce... James Brydon.

Gannanoque... do... H. P. Bingham.
Gaspé Basin, Q... do... C. V. Kelohum.
Georgetown... Hamilton... B. P. Forsayeth.
Gl'e B. C.B., NS Union of Halifax... W. Ryan.
Gladstone... Merchants... T. E. Nichols.
Glenboro', M... Union... F. W. Young.
Glencoe... Traders... J. Pool.
Goderich... Montreal... W. L. Elliot.
Golden, B. C... Imperial... J. S. Gibb.
Gorrie... Hamilton... C. P. Smith.
Granby, Q... E. Town. Bk... W. H. Robinson.
Grand F'ls, NB... People's of H... Wm. G. DesBrisay.
Grand Mère, Q... People's of H... P. L. Smyth.
Grand Valley... Traders... R. H. Smart.
Gr'nville Ferry Union of Halifax... W. L. Wright, Acting.
Gravenhurst... Dominion... C. A. Gossage.
Greenwood, BC... Montreal... F. J. Finucane.
Gretna, Man... Union... J. Siegal.
Grimsby... Hamilton... R. J. Hewat.
Guelph... Dominion... H. C. Scholfield.
Guysboro', N.S. Royal... T. G. A. Parkes.
Hagersville... Hamilton... J. C. Telford.
Halifax, N.S. HALIFAX B. Co... H. N. Wallace.
Hamilton... do... B. N. America... G. W. Bonner.
Hamilton... do... NOVA SCOTIA... H. C. McLeod, Gen. M.
Hamilton... do... do... H. A. Flemming.
Hamilton... do... UNION, HALIFAX... E. L. Thorne, G. Mgr.
Hamilton... do... ROYAL... W. C. Harvey, Mgr.
Hamilton... do... do... E. L. Pease, Gen'l Mgr.
Hamilton... do... do... W. M. Boitsford, Mgr.
Hamilton... do... PEOPLE'S, H... D. R. Clarke, Cashier.
Hamilton... do... North End... E. C. Helsby.
Hamilton... do... Montreal... W. B. Graveley.
Hamilton... do... HAMILTON... J. Turnbull.
Hamilton... do... do... Barton St. Br. R. B. Davis.
Hamilton... do... do... East End Br. T. H. Brown.
Hamilton... do... do... B. N. America... J. J. Morrison.
Hamilton... do... do... Montreal... A. D. Braithwaite.
Hamilton... do... do... Merchants... W. R. Travers.
Hamilton... do... do... Traders... Stuart Strathy.
Hamilton... do... do... Commerce... D. B. Dewar.
Hamilton... do... do... Molsons... T. Beresford Phepoe.
Hamilton... do... do... Imperial... F. S. Glasco.
Hamiota, Man. Hamilton... H. Inman.
Hanover... Merchants... J. H. Adams.
Harrison... Standard... J. R. Little.
Hartland, N.B. People's of H... P. Graham.
Hartney, Man. Union... A. N. Sutherland.
Hastings, Ont. do... A. U. Bailey.
Hawkesb'ry, O... Ottawa... J. T. Brock.
Hensall... Molsons... H. J. Billings.
Hespeler... Merchants... G. A. Miller.
HighRv., NWT Union... Wm. Borsche, Sub.
Hochelega... D'Hochelega... F. Lemoine.
Holland, Man. Union... A. P. Van Someren.
Hull... Merchants... W. W. Smith, Pr.
Huntingdon, Q.E. Townships... G. C. Wainwright.
Huntingdon, Q.E. Townships... A. W. Watson.

People's, Halifax... G. N. C. Hawkins.
Union of Halifax... J. R. McLean.
Mabou, N.S. ... People's of H... C. S. Baker.
McGregor, M... Merchants... W. M. Logan.
Macleod, NWT Union... F. J. Boulton.
Magog, Q... E. Townships... W. D. Fraser.
Mahone Bay... People's of H... H. E. Rudderham.
Maitland, N.S. Royal... W. D. Bowers.
Manitou, Man. Hamilton... R. Swinton.
Maple C'k Assa Merchants... E. W. McMullen.
Markdale... do... A. McPherson, Pro. Mgr.
Markham... Standard... F. A. Reesor.
Mattawa... Ottawa... J. S. Hiam.
Meaford... Molsons... D. A. Ferguson.
Medicine Hat, Merchants... E. J. Fewings.
Melita, Man... do... A. T. Broderick.
Merrickville... do... F. Woolcombe.
Middleton, N.S. Union of Halifax... W. H. Chipman.
Midland... Western... H. J. Craig.
Mildmay... Merchants... Geo. Munro.
Milton... Hamilton... A. G. H. Luxton.
Milverton... Sovereign... R. J. Ranney.
Minnedosa, M... Union... E. O. Denison.
Mitchell... Merchants... W. G. Hinds.
Moncton... Montreal... R. Clark.
Montague, PEI... Merchants, PEI... J. H. McQuaid.
Montmagny, Q. Nationale... A. Moisan.
Montreal... MONTREAL... H. V. Meredith.
Montreal... do... W. E. Br... D. B. Macpherson, S. Ag.
Montreal... do... do... SEIGNEURS ST.
Montreal... do... do... Pt. St. Chas. R. Macculloch, Sub. Agt.
Montreal... do... do... MERCHANTS... Thos. Fyche, Gen. Mgr.
Montreal... do... do... do... E. F. Hebden, Sup't Br.
Montreal... do... do... Branch... W. M. Ramsay.
Montreal... do... do... 2200 St. Cath. St. E. H. Heward.
Montreal... do... do... St. Lawrence St. E. G. St. Jean.
Montreal... do... do... Mile End... J. D. Bergeron, Acting.
Montreal... do... do... East End... J. A. Chagnon.
Montreal... do... do... Ste. Cune'g'nde A. E. Bignell.
Montreal... do... do... MOLSONS... Jas. Elliot, Gen'l Mgr.
Montreal... do... do... do... Branch... Ed. C. Pratt, Man.
Montreal... do... do... do... St. Cath. St. F. W. G. Johnson.
Montreal... do... do... do... Mark & Har. J. Dinham Molson.
Montreal... do... do... D'HOCHELAGA... M. J. A. Prendergast.
Montreal... do... do... N. Dame St. W. Jules Trépannier.
Montreal... do... do... St. Cath. St. E. F. G. Leduc.
Montreal... do... do... do... Centre Br. Jules Hamel.
Montreal... do... do... DU PEUPLE... In liquidation.
Montreal... do... do... LA BANQ. PROV. T. Bienvenu Gen. Mgr.
Montreal... do... do... do... 1135 Ont. St. N. Dorval, Man.
Montreal... do... do... do... 316 Rachel St. J. E. Beaudry.
Montreal... do... do... do... 271 Roy St. J. E. H. Lesage.
Montreal... do... do... do... VILLE MARIE... In liquidation.
Montreal... do... do... Quebec... B. E. Stevenson.
Montreal... do... do... do... St. Cath. St. Br. C. T. Kirby.
Montreal... do... do... Ontario... R. N. King.
Montreal... do... do... Toronto... T. F. How.
Montreal... do... do... do... Pt. St. Ch's Br. J. G. Bird.
Montreal... do... do... do... Commerce... F. H. Mathewson.
Montreal... do... do... do... Union... Geo. H. Balfour.
Montreal... do... do... do... B. N. America... H. Stikeman, Gen. Mgr.
Montreal... do... do... do... do... A. E. Ellis, Manager.
Montreal... do... do... do... do... La Banq. Nat... L. DeGuise.



" do Bank St. P. B. Taylor.  
 " do Rideau St. J. H. Neeve.  
 " do Somerset St. W. Kingmill.  
 " B. N. America. H. A. Harvey.  
 " Montreal. W. V. 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.  
 " Molsons. A. B. Brodrick.  
 " Royal. J. H. Abbott.  
 " Nova Scotia. W. H. Burns.  
 " Sovereign. S. McDougall.  
 Owen Sound. Merchants. M. S. Hodder.  
 " Hamilton. Ewing Buchan.  
 " Molsons. J. R. Wainwright.  
 Oxford, N. S. Nova Scotia. A. S. Knight.  
 Paisley. Western. S. M. Hutcheson.  
 Palmerston. Hamilton. L. M. Macdonald.  
 Paris. Commerce. R. C. Macpherson.  
 Parkdale. Standard. H. T. McMillan.  
 " Merchants. P. Dykes.  
 Parkhill. Commerce. G. M. Wedd.  
 Parrsboro'. Halifax Bk. Co. A. S. Townshend.  
 " Union of Halifax  
 " Nova Scotia. W. J. Hunt.  
 Parry Sound. Ottawa. H. Y. Complin.  
 Paspébiac. Nova Scotia. A. Mooney.  
 Pent'ng sh'ene. Western. J. B. Jennings.  
 Perth. Merchants. H. D. Wells.  
 " Sovereign. Colin J. Sewell.  
 " Montreal. R. J. Drummond.  
 Pembroke. Quebec. P. D. E. Strickland.  
 " Ottawa. Hector Fraser.  
 Peterborough. Toronto. P. Campbell.  
 " Montreal. W. H. Hogg.  
 " 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.  
 Pictou, N. S. Nova Scotia. A. D. Munro.  
 " Royal. G. R. Chisholm.  
 Pierreville, Q. La Banq. Prov. A. A. Mondon.  
 Pilot Mound. Hamilton. B. A. Caven.  
 Pincher Creek. Union. H. E. Hyde.  
 Plessisville. La Banq. Prov. A. Boyer.  
 " La Banq. Nat. R. O. Gilbert.  
 Plum Coulee. M. Hamilton. W. Russell.  
 Port Arthur. Ontario. W. H. Nelson.  
 " Molsons. H. B. Wilson.  
 Port Colborne. Imperial. J. H. Stidston.  
 Port Elgin, N. B. Nova Scotia. A. F. Turner.  
 Port Elgin. Hamilton. A. H. Ridout.  
 P. Hawkesbury. Royal. J. A. McIsaac.  
 Port Hood, C. B. People's, Halifax. P. Mackay.  
 Port Hope. Traders. J. L. Willis.  
 " Toronto. E. B. Andros.  
 Port Perry. Western. H. G. Hutcheson.  
 " Commerce. W. H. Dunsford.  
 Prt. la Prairie. Imperial. W. H. Thomson.  
 " Ottawa. A. H. Dickens.  
 " Merchants. J. S. Willmott.  
 Port Rowan, O. Hamilton. A. M. Robinson.  
 Prescott. Merchants. F. Jemmett.  
 Preston. do. A. D. Pringle.  
 P. Albert, Sask. Imperial. J. H. Wilson.  
 Pugwash, N. S. Nova Scotia. H. H. Johnston.

Sherbrooke. E. Townships. Wm. Farwell, G. Mgr.  
 " Merchants. S. Edgell, Local.  
 " La Banq. Nat. J. M. Dufresne.  
 " D'Hochelega. C. A. Sylvestre.  
 Sherbrooke. NS. Union of Halifax. C. E. Jubien, Acting.  
 Shubenacadie. Royal. C. E. MacKenzie.  
 Simcoe. Commerce. E. Cowdry.  
 " Hamilton. J. Butcherfield.  
 " Molsons. H. H. Groff.  
 Sintaluta. N. W. T. Union. F. E. Harrison, Sub.  
 Smith's Falls. Molsons. F. A. Bethune.  
 " Union. F. W. Ashe.  
 " Ottawa. S. L. Forrest.  
 Sorel. Molsons. J. F. Moreault.  
 " D'Hochelega. J. A. Thérian.  
 Souris, Man. Union. H. Veasey.  
 " Merchants. H. E. Bennetts.  
 Souris, P. E. I. Merchants. P. E. I. G. W. Sutherland, Agt.  
 Southampton. Hamilton. A. H. Ridout.  
 Springhill. Halifax Bk. Co. E. B. Fairbanks.  
 Stanstead, Q. Dominion. P. B. Tucker.  
 Stayner. Toronto. W. A. Doner.  
 St. Andr'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. Crombie.  
 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. G'lm d'U'n. La Banq. Prov. Ths. Touzin.  
 St. Henri. Quebec. H. H. Dorion.  
 " 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.  
 St. Jean, Q. do. J. I. Audet.  
 St. Jerome. Merchants. C. M. Wrenshall.  
 " D'Hochelega. J. C. Gagné.  
 St. John, N. B. N. BRUNSWICK. W. E. Stavert.  
 " do. N'h End Br. C. Barclay Boyd.  
 " do. W. End Br. 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. Wurtele.  
 " La Banq. Nat. J. I. Audet.  
 St. Joseph (Bce) La Banq. Prov.  
 St. Marie, Q. La Banq. Nat. C. Lavoie.  
 St. Mary's. Montreal. J. Leslie.  
 " Traders. C. S. Rumsey.  
 St. Peters, C. B. Union of Halifax. R. W. Elliot, Acting.  
 St. Raymond. Q. People's of H. R. A. Bradley, Acting.  
 St. Rémi, Q. Bk. de St. Jean. C. A. Bédard.  
 St. Romuald, Q. Quebec. J. Lamontagne.  
 St. Sauveur. La Banq. Prov. A. Dion.  
 " Merchants. W. J. MacGowan.  
 St. Stephen. N. B. ST. STEPHEN'S. J. F. Grant.  
 " Nova Scotia. J. Black.  
 St. Thomas. Merchants. A. B. Patterson.  
 " Imperial. M. A. Gilbert.  
 " do. East End.  
 " Molsons. L. E. Tate.  
 Stellarton, N. S. Nova Scotia. J. Mowat.  
 Stirling. Sovereign. W. M. Chandler.

" do. Cor. Yonge  
 & Queen St. G. G. Lemesurier.  
 " do. N. Toronto. S. W. Secord.  
 " do. King & York. A. R. Capreol.  
 TORONTO. Duncan Coulson, G. Mgr.  
 " do. Branch. W. R. Wadsworth.  
 " Toronto. King. W. G. J. Cutbertson.  
 " TRADERS. H. S. Strathy, Gen. M.  
 " METROPOLITAN. F. W. Baillie, Gen. M.  
 " SOVEREIGN. D. M. Stewart, Gen. Mgr.  
 " do. L. Bolster.  
 " Montreal. Angus Kirkland.  
 " do. Yonge St. Br. G. S. Crawford, Sub Agt.  
 " B. N. America. R. Inglis.  
 " Merchants. D. Miller.  
 " Quebec. C. C. Smith.  
 " Ottawa. Francis Cole.  
 " Molsons. C. W. Clinch.  
 " Union. F. W. Strathy.  
 " Hamilton. F. J. Gosling.  
 " Nova Scotia. H. C. McLeod, G. Mgr.  
 " do. H. A. Richardson, Mgr.  
 Toronto Jun. Commerce. R. C. Jennings.  
 " Molsons. J. T. Belcher.  
 Treherne, M. Commerce.  
 Trenton, O. Molsons. J. H. Campbell.  
 Truro, N. S. Royal. Martin Dickie.  
 " Halifax Bk. Co. J. H. Moorman.  
 " Union of Halifax  
 Tweed. Ontario. H. P. Helm.  
 Uxbridge. Dominion. W. E. Carswell.  
 Unionville. Sovereign. W. J. Stark.  
 Valleyfield. D'Hochelega. S. Fortier.  
 Vancouver, B. C. Commerce. Wm. Murray.  
 " B. N. America. W. Godfrey.  
 " Montreal. C. Sweeney.  
 " Imperial. A. Jukes.  
 " Royal. C. E. Neill, Manager.  
 " do. East Bra'ch. F. T. Walker.  
 " Molsons. 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.  
 " Montreal. A. J. C. Galletly.  
 " Royal. George A. Taylor.  
 " Imperial. J. S. Gibb, Acting.  
 Victoriaville, Q. Quebec. R. L. Y. Jones.  
 " Molsons. A. Marchand.  
 Virden, Man. Union. H. J. Pugh.  
 Walkerton. Merchants. Geo. Munro.  
 " Commerce. D. Macgillivray.  
 Walkerville. do. J. L. Harcourt.  
 Wallaceburg. Montreal. H. S. Dupuy.  
 " Toronto. R. Pashby.  
 Waterloo, Q. E. Townships. W. I. Briggs.  
 " Sovereign. W. A. Grasset, Acting.  
 Waterloo, Ont. Molsons. J. Hespeler.  
 " Commerce. F. C. G. Minty.  
 Watford. Merchants. F. A. Mann.  
 Wawanese, M. Union. D. A. McVicar.  
 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.  
 Whitby. Dominion. E. Thornton.

## BANKS IN CANADA WITH THEIR AGENCIES (Continued)

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Whitby	Western	E. D. Warren.
White Horse,		
Yukon T.	Commerce	C. G. K. Nourse.
Warton, O.	Union	C. E. Watson.
Winchester	do	D. B. Oliver.
"	Ottawa	D. Macnamara.
Windsor, O.	Merchants	G. V. J. Greenhill.
"	Traders	Geo. Mair.
"	Commerce	J. L. Harcourt.
Windsor Mts., Q.E.	Townships	E. P. Olivier.
Windsor, N. S.	Union of Halifax	
"	Halifax Bk. Co.	J. A. Russell.
Wingham	Hamilton	W. Corbould.
"	Dominion	A. E. Gibson.
Winkler, Man.	Hamilton	W. Russell.
Winnipeg	La Banq. Nat.	J. H. Baker, Pro. Man
"	Merchants	A. Wickson.
"	Molsons	E. F. Kohl.
"	Montreal	A. F. D. Macgachen.
"	Imperial	N. G. Leslie.
"	D'Hochelega	A. J. C. Frigon.
"	Dominion	F. L. Patton.
"	do North End Brw. C.	Armstrong.
"	Ottawa	J. B. Monk.
"	Commerce	John Aird.
"	Union	
"	do	Geo. Bowles.
"	B. N. America	G. R. Gerrard.
"	Hamilton	C. Bartlett.
"	Nova Scotia	C. A. Kennedy.
Wolfville, N.S.	Union of Halifax	A. F. Little.
"	People's, Halifax	Geo. W. Munro.
Wolseley, NWT	Union	J. G. Vicq.
Woodstock Ont.	Commerce	G. W. McKee.
"	Imperial	S. D. Raymond.
"	Molsons	E. W. Waud.
Woodstock NB	Nova Scotia	B. M. Macleod.
"	People's, Halifax	A. White.
"	Royal	R. V. Dimock.
Yarmouth, N.S.	YARMOUTH	T. W. Johns.
"	Nova Scotia	Blair Robertson.
"	Union of Halifax	N. R. Burrows.
Yorkton, NWT	Union	C. W. R. Pearson.

### FOREIGN AGENTS.

In following list, Banks are arranged alphabetically.

**BRITISH NORTH AMERICA, BANK OF—London, England,** Head Office, 5 Gracechurch St., A. G. Wallis, Sec'y; W. S. Goldby, Manager. *New York, W. Lawson and J. C. Welsh, Agents; Boston, U. S., Merchants National Bank; San Francisco, H. J. McMichael and J. R. Ambrose, Agents; England, Union Bank of Manchester, and Bank of Liverpool; Scotland, National Bank and Commercial Bank; Ireland, Provincial Bank and National Bank; Paris, Marquand, Krauss & Co.; West Indies, Colonial Bank; Australia and New Zealand, Union Bk of Australia.*

**CANADIAN BANK OF COMMERCE—London, Bank of Scotland, Lloyds Bank (Ltd.), Smith, Payne & Smiths; Ireland, Northern Banking Co.; Paris, France, Credit Lyonnais, Lazard, Frères & Cie; Germany, Deutsche Bank; Brussels, Belgium, J. Matthieu & Fils; India, China and Japan, The Chartered**

**tional Bank; San Francisco, Wells, Fargo & Co.; China and Japan, Hong Kong and Shanghai Banking Corporation; Australia, New Zealand, Tasmania, Union Bank of Australia; Sandwich Islands, Yokohama Specie B'k, Bank of Hawaii) (Ltd.)**

**LA BANQUE D'HOCHÉLAGA—London, Clydesdale Bank (Ltd.), and the London agencies of Credit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris; Paris, Crédit Lyonnais, Crédit Industriel et Commercial, Comptoir National d'Escompte de Paris, Société Générale; Bruxelles, Crédit Lyonnais; Berlin, Deutsche Bank; Vienna, Banque Impériale-Royal Priv. des Pays-Autrichiens; New York, National Bank of North America, the National City Bank of New York, Merchants' National Bank of New York, M.M. Heidelbach, Ickelheimer & Co., Importers & Traders National Bank, M.M. Ladenburg, Thalman & Co., Kountze Bros.; Boston, National Shawmut Bank, National Bank of Redemption, International Trust Company; Chicago, National Live Stock Bank Illinois Trust and Savings Bank; St. Paul, Minn., National German American Bank; Philadelphia, the Philadelphia Nat. Bank, the Fourth Street Nat. Bank.**

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

**LA BANQUE NATIONALE—London, The National Bank of Scotland (Limited); Paris, Credit Lyonnais and Branches; New York, First National Bank; Boston, The National Bank of Redemption; Canada, The Bank of Toronto, Canadian Bank of Commerce, Royal Bank of Canada, Bank of New Brunswick, Union Bank of Canada.**

**LA BANQUE PROVINCIALE DU CANADA—London, Bank of Montreal; New York, Western National Bank, First National Bank; Paris, France, Comptoir National, d'Escompte de Paris; Chicago, Ill., Bank of Montreal.**

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

**MERCHANTS BANK OF P. E. I.—London, The London City and Midland Bank, Limited; Boston, National Shawmut Bank; Montreal, St. John and Halifax, Bank of Montreal.**

**MOLSONS BANK—London, Parr's Bank (Ltd.), Chaplin, Milne, Grenfell & Co. (Ltd.); Liverpool, Bank of Liverpool (Limited); Ireland, Munster and Leinster Bank (Limited); Paris, France, Société Générale, Credit Lyonnais; Germany, Deutsche Bank; Belgium, Antwerp, La Banque D'Anvers; China and Japan, Hong Kong and Shanghai Banking Corp'n. New York, Mechanics' National Bank, National**

**NOVA SCOTIA, BANK OF—Chicago, Alex. Robertson, Mgr., W. H. Davies, Asst. Mgr.; Kingston, Jamaica, W. I., W. P. Hunt, Mgr.; St. John's, Newfoundland, W. W. Watson, Manager; Boston, Mass., J. A. McLeod, Manager; Harbor Grace, Newfoundland, Calais Maine, Correspondents—Canada, Canadian Bank of Commerce and Branches; Great Britain; London, Royal Bank of Scotland; Scotland, Royal Bank of Scotland and Branches; U.S.: New York, Bank of New York, N. B. A.; Boston, Merchants' National Bank; San Francisco, Canadian Bank of Commerce; St. Pierre, Miquelon, Banque des Iles St. Pierre et Miquelon; Havana, Cuba, de Zalzo & Co.; Chicago, First National Bank; Minneapolis, First National Bank.**

**ONTARIO BANK—London, Parr's Bank (Limited); New York, The Agents Bank of Montreal, The Fourth National Bank of the City of New York; France and Europe, Credit Lyonnais; Boston, Eliot National Bank; Oswego, First National Bank; Chicago, Bank of Montreal; St. Paul's, Merchants' National Bank; Nova Scotia, People's Bank of Halifax; New Brunswick, Bank of Montreal, St. John, N.B.; P.E. Island, Royal Bank at Charlottetown.**

**OTTAWA, BANK OF—New York, The Agents Bank of Montreal, National Bank of Commerce, Merchants National Bank; Boston, National Bank of the Republic, Colonial National Bank, Massachusetts Nat. Bank; Chicago, Bank of Montreal; St. Paul, Merchants National Bank; London, Parr's Bank (Limited); France, Comptoir National d'Escompte de Paris; India, China and Japan, Chartered Bank of India, Australia and Japan.**

**PEOPLE'S BANK OF HALIFAX—Dominion of Canada, Bank of Toronto, Ontario Bank, Bank of New Brunswick; New York, Bank of New York; Boston, New England National Bank; Minneapolis, First National Bank; London, England, Union Bank of London; Paris, France, Credit Lyonnais.**

**PEOPLE'S BANK OF N. B.—London, Union Bank; New York, Fourth National Bank; Boston, Boston and Montreal Bank; Montreal, Bank of Nova Scotia.**

**QUEBEC BANK—London, Bank of Scotland; New York, Agents, Bank of British North America**

**ROYAL BANK OF CANADA—Ontario and Quebec, Merchants Bank of Canada; New York, Chase National Bank, N. Y., S. H. Voorhes, 61 William Street, Agent Royal Bank of Canada; Boston, National Shawmut Bank; Chicago, Illinois Trust and Savings Co.; Buffalo, Marine Bank of Buffalo; San Francisco, First National Bank; Washington, Republic, G. M. Fripp, Acting Manager; St. John's, Newfoundland, W. H. Crowley, Man. Branch; London, Eng., Bank of Scotland, London; Hamilton, Bermuda, The Bank of Bermuda; Havana, Cuba, F. J. Sherman, Agent.**

**SOVEREIGN BANK OF CANADA—New York, J. P. Morgan & Co., The Standard Trust Co., The National Bank of Commerce; Chicago, Commercial National Bank, National Live Stock Bank; Philadelphia, Girard National Bank; Boston, Atlantic National Bank; Detroit, State Savings Bank; Buffalo, Manufacturers and Traders Bank; London, J. S. Morgan & Co., Dresdner Bank, Credit Lyonnais; Paris, Morgan,**

Bank of India, Australia and China, Hong Kong and Shanghai Banking Corporation; *Honolulu*, Bishop & Co., First National Bank of Hawaii; *Australia and New Zealand*, The Union Bank of Australia, Bank of Australasia; *South America*, British Bank of South America, London and Brazilian Bank; *Mezico*, Banco de Londres y Mexico; *New York*, The Canadian Bank of Commerce, The American Exchange Nat. Bank; *San Francisco*, The Canadian Bank of Commerce; *Chicago*, Northern Banking Co.; *Hamilton, Bermuda*, The Bank of Bermuda; *West Indies*, Bank of Nova Scotia; *Kingston, Jamaica*, Colonial Bank and Branches; *Duluth*, First National Bank; *Maritime Provinces*, The Bank of Nova Scotia.

**DOMINION BANK**—London, National Bank of Scotland, Limited; *New York*, The National City Bank; *Minneapolis*, North-Western Nat. Bank; *Chicago*, Commercial National Bank.

**EASTERN TOWNSHIPS BANK**—London, Nat. Bk. of Scotland; *Boston*, Nat. Exch. Bank; *New York*, Nat. Park Bk.

**HALIFAX BANKING CO.**—*Dominion of Canada*, Molsoms Bk.; *Boston*, Nat. Suffolk Bk.; *New York*, Fourth National Bk.; *London, Eng.*, Parr's Bk. (Limited)

**HAMILTON BANK OF**—*New York*, Fourth Nat. Bk. and Hanover Nat. Bank; *Buffalo*, Marine Nat. Bank of Buffalo; *London*, Nat. Prov. Bank of England, Ltd.; *Chicago*, First Nat. Bank; *Detroit*, Detroit Nat. Bank; *Boston*, International Trust Co.; *Kansas City*, The National Bank of Commerce; *St. Louis*, National Bank of Commerce.

**IMPERIAL BANK OF CANADA**—*Canada*, Bank of Montreal and Branches; *Great Britain*, Lloyds Bank (Ltd.), Manchester & Liverpool District Banking Co. (Ltd.); *France*, Crédit Lyonnais; *United States*—*New York*, Bank of Montreal, Bank of America, Bank of the Manhattan Co., Western National Bank, Merchants National Bank, Bank of British North America; *Buffalo*, Bank of Buffalo; *Boston*, National Shawmut Bank; *Chicago*, First National Bank, Corn Exchange National Bank; *Detroit*, Detroit National Bank; *Duluth*, First National Bank, American Exchange Bank; *Philadelphia*, Farmers' and Mechanics' National Bank; *St. Paul*, Second National Bank; *Minneapolis*, First Na-

City Bank, Hanover National Bank, The Morton Trust Co.; *Boston*, State National Bank, Kidder, Peabody & Co.; *Portland, Maine*, Casco National Bank; *Chicago*, First National Bank; *Cleveland*, Commercial National Bank; *Philadelphia*, Fourth Street National Bank, Philadelphia National Bank; *Detroit*, State Savings Bank; *Buffalo*, Third National Bank; *Milwaukee*, Wisconsin National Bank, of Milwaukee; *Minneapolis*, First National Bank; *Toledo*, Second National Bank; *Butte, Montana*, First National Bank; *San Francisco*, Canadian Bank of Commerce; *Portland, Oregon*, Canadian Bank of Commerce; *Seattle, Wash.*, Boston National Bank; *British Columbia*, Canadian Bank of Commerce; *Manitoba and North-West*, Imperial Bank of Canada; *New Brunswick*, Bank of New Brunswick; *Newfoundland*, Bank of Nova Scotia; *Nova Scotia*, Halifax Banking Co., Bank of Yarmouth; *Ontario*, Canadian Bank of Commerce, Dominion Bank, Imperial Bank of Canada; *Prince Edward Island*, Merchants Bank of Prince Edward Island, Bank of New Brunswick; *Quebec*, Eastern Townships Bank; *Yukon Territory, Dawson City*, Canadian Bank of Commerce.

**MONTREAL BANK OF**—*London*, Bk. of Montreal, A. Lang, Manager, H. Haylock, asst. manager; Bank of England, London and Westminster Bank, Union Bank of London, Nat. Prov. Bank of England; *Liverpool*, Bank of Liverpool; *Scotland*, British Linen Company; *New York*, R. Y. Hebden, J. M. Greata; *Boston*, Merchants National Bank; *Buffalo*, The Marine Bank; *Chicago*, Bank of Montreal, J. W. de C. O'Grady, Mgr.; *Portland, Oregon*, Canadian Bank of Commerce; *San Francisco*, Canadian Bank of Commerce, Anglo-Californian Bank, First Nat. Bank; *St. John's, Newfoundland*, Bank of Montreal, F. J. Hunter, Manager; *Birchy Cove, Bay of Islands*.

**NEW BRUNSWICK BANK OF**—*London*, Williams, Deacon's Bank, Limited; *New York*, Mechanics' National Bank; *Boston*, Bank of Nova Scotia; *Fredericton*, People's Bank of New Brunswick; *Halifax*, Bank of Nova Scotia; *Montreal*, Bank of Nova Scotia and Molsoms Bank; *Winnipeg*, Bank of Nova Scotia; *British Columbia*, Molsoms Bank.

*Harjes & Co.; Hamourg, Berlin, Etc.*, Dresdner Bank.

**ST. HYACINTHE, BANQUE**—*New York*, National Bank of the Republic, and Ladenburg, Thalmann & Co.; *Boston*, Merchants National Bank; *Canada*, Merchants Bank of Canada and Branches.

**ST. STEPHEN'S BANK**—*Boston*, Boston Nat. Shawmut Bk.; *New York*, New York Bk. and Nat. B'king Association; *London*, Glyn, Mills, Currie & Co.; *Montreal*, Bank of Montreal.

**STANDARD BANK**—*New York*, Importers and Traders National Bank; *Montreal*, Can. Bank of Commerce; *London*, Eng., National Bank of Scotland (Limited).

**TORONTO BANK OF**—*Great Britain*, The London City and Midland Bank (Limited) London; *New York*, Nat. Bk. Commerce; *Chicago*, First National Bank; *Buffalo*, Manufacturers and Traders Bank; *Detroit*, Detroit National Bank.

**TRADERS BANK OF CANADA**—*London*, National Bank of Scotland; *New York*, American Exchange National Bk.; *Buffalo*, Union Bk.; *Chicago*, First Nat. Bk.; *Oswego*, Second National Bk.; *Quebec*, Quebec Bk.

**UNION BANK OF CANADA**—*London*, Parr's Bank (Ltd.); *Liverpool*, Parr's Bank (Ltd.); *New York*, National Park Bank; *Boston*, National Bank of the Republic; *St. Paul*, St. Paul National Bank; *Buffalo*, The Marine Bank; *Chicago*, Commercial National; *Detroit*, First National Bank; *Great Falls, Mont.*, First Nat. Bank; *Minneapolis*, Nat. Bank of Commerce.

**UNION BANK OF HALIFAX**—*London*, London and Westminster Bank, Ltd.; *Newfoundland*, Merchants Bank; *New York*, National Bank of Commerce; *Boston*, Merchants' Nat'l Bank; *Montreal*, Bank of Toronto; *Toronto*, Bk. of Toronto and Branches.

**WESTERN BANK**—*London*, Royal Bank of Canada; *London, England*, Royal Bank of Scotland.

**YARMOUTH BANK OF**, N.S.—*Halifax*, Royal Bank of Canada; *St. John*, The Bank of Montreal; *New York*, The National Citizens' Bank; *Boston*, The Eliot National Bank; *London, G.B.*, The Union of London and Smith's Bank; *Montreal*, The Bank of Montreal and Molsoms Bank; *Quebec*, Bank of Montreal.

## CANADIAN COMMERCIAL AGENCIES.

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

J. S. Larke, Sydney, N.S.W., agent for Australasia.  
G. Eustace Burke, Kingston, Jamaica, agent for Jamaica.

Robert Bryson, St. John, Antigua, agent for Antigua, Montserrat and Dominica.

S. L. Horsford, St. Kitts, agent for St. Kitts, Nevis and Virgin Islands.

Edgar Tripp, Port of Spain, Trinidad, agent for Trinidad and Tobago.

C. E. Sontum, Christiania, Norway, agent for Sweden and Denmark.

A. D. Campbell, Buenos Ayres, agent for Argentine Republic and Uruguay.

In addition to their other duties, the undermentioned Canadian agents will answer inquiries relative to trade matters, and their services are available in furthering the interests of Canadian traders.

J. G. Colmer, 17 Victoria St., London, S.W., England.

Harrison Watson, Curator for Canadian Section, Imperial Institute, London, England.

G. H. Mitchell, 15 Water Street, Liverpool, England.

H. M. Murray, 52 St. Enoch Square, Glasgow, Scotland.

W. L. Griffith, 10 The Walk, Cardiff, South Wales.

Thomas Moffat, 24 Wale St., Cape Town, South Africa,

D. Treau De Cœli, 75 Marché St. Jacques, Antwerp, Belgium.

## SYNOPSIS OF FISHERY LAWS.

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

addition to special close seasons. The use of Explosive or Poisonous substances for catching or killing fish is illegal. The use of fire-arms for killing fish is prohibited. Mill-dams must be provided with efficient fish passes.

The above enactments and close seasons are supple-

mented in special cases, under authority of the *Dominion Fisheries Act* (Chap. 95 R. S.), by a total prohibition of fishing for stated periods. All communications relating to Fisheries should be addressed: Department of Marine and Fisheries, Ottawa.

# 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 cents 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 not one at which free delivery by letter carriers is established, are charged 1 cent per oz., and must be at least partially prepaid; otherwise they are sent to the Dead Letter Office. Letters of this nature mailed at and for delivery from an office at which there is a free delivery by letter carriers, are liable to 2 cents per ounce. All postage must be prepaid by Postage Stamps.

**Post Cards.**—From any place in Canada to any other place in Canada, or to the United States, 1 cent each. British and Foreign, 2 cents each.

**Private Post Cards.**—Private Post Cards must not exceed 6 by 3½ inches in size, and bear the words "Private Post Card," either printed or written, on the face.

**United Kingdom,** and the following British Possessions and Protectorates: Aden, Ascension, Bahama Islands, Barbados, Bermuda, British Central Africa, British East Africa, British Guiana, British Honduras, British India, British North Borneo Company's Territory (including Labuan), Cape Colony, Cayman Islands, Ceylon, China (British Postal Agencies in), viz., Amoy, Canton, Foochow, Hankow, Hoihow, Liu-Kung-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 1c. 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 mucilage 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.	Commis.	Denom.	Commis.
\$0 20 . . . . .	1 cent.	\$0 90 . . . . .	2 cents.
0 25 . . . . .	1 cent.	1 00 . . . . .	2 cents.
0 30 . . . . .	1 cent.	1 50 . . . . .	2 cents.
0 40 . . . . .	1 cent.	2 00 . . . . .	2 cents.
0 50 . . . . .	2 cents.	2 50 . . . . .	2 cents.
0 60 . . . . .	2 cents.	3 00 . . . . .	3 cents.
0 70 . . . . .	2 cents.	4 00 . . . . .	3 cents.
0 75 . . . . .	2 cents.	5 00 . . . . .	3 cents.
0 80 . . . . .	2 cents.		

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

# 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

drainage, causing injury to life or health, will  
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 garnished (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 garnished, 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 shew 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 *capias*, and detained until he gives security for the claim. A writ of *ca. sa.* may be obtained after judgment. The writ is only issued upon order of a Judge, and the debt must exceed \$100. A judgment debtor being examined as such, and not making satisfactory answers, may be committed to jail by order of the Judge until he does make satisfactory answers. In the Division Court the Judge may order the debtor to make regular payments on the judgment, and

on default may commit him for not obeying 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.

**REPLEVIN** is used to obtain possession of goods wrongfully detained. Plaintiff must give security to three times the value of the goods before he can obtain them, and must proceed promptly with his action to prove the ownership of the goods.

**WILLS.**—A will should express the intention of the testator in clear language. Every will shall be construed to speak and take effect as if it had been executed immediately before the death of the testator. It may be drawn by any person. A bequest to a witness is void. No will made by any person under the age of twenty-one years is valid. A will must be signed by the testator in the presence of two witnesses, who, at his request, in his presence, and in the presence of each other, should affix their names as witnesses. Charitable bequests in wills of testators dying before the 14th day of April, 1892, are only payable out of pure personal estate; but in wills of testators dying on or after that date, land may be devised to or for the benefit of any charitable 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 sittings, 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.

**SURROGATE COURTS.**—There are four sittings in each year, which (except in the County of York) commence on the second Monday in January and the first Monday in April, July and October. In the County of York the sittings commence on the second Monday in January, June and October, and the first Monday in April.

**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	Gold, Argentine (\$4.82.4) and $\frac{1}{2}$ Argentine.
Austria-Hungary .....	Gold .....	Crown .....	.20.3	Silver, peso and divisions. 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).
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).
Guatemala .....	Silver .....	Peso .....	.45.1	Silver, 5, 10, 25 and 50 centimos.
Honduras .....				Silver, peso and divisions.
Nicaragua .....				
Salvador .....				
Chili.....	Gold .....	Peso .....	.36.5	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.
Colombia.....	Silver .....	Peso .....	.45.1	Gold, condor (\$9.64.7) and double condor. Silver, peso.
Cuba.....	Gold .....	Peso .....	.92.6	Gold, doubloon Isabella, centen (\$5.01.7) Alphonse (\$4.82.3). Silver, peso.
Denmark.....	Gold .....	Crown .....	.26.8	Gold, 10 and 20 crowns.
Ecuador.....	Silver .....	Sucre .....	.45.1	Gold, condor (\$9.64.7) and double condor. Silver, sucre and divisions.
Egypt.....	Gold .....	Pound .....	4.94.3	Gold, pound (100 piastres), 5, 10, 20 and 50 piastres. Silver, 1, 2, 5, 10 and 20 piastres.
Finland.....	Gold .....	Mark .....	.19.3	Gold, 20 marks (\$3.85.9), 10 marks (\$1.93).
France.....	Gold .....	Franc .....	.19.3	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
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, 25, 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). 24, 5, 10 and 20 dollars.
Mexico.....	Silver .....	Dollar.....	.49.0	Silver, dollar (or peso) and divisions.

Netherlands	Gold	Florin	.40.2	Gold, 10 florins. Silver, $\frac{1}{2}$ , 1 and 2 $\frac{1}{2}$ florins.
Norway	Gold	Crown	.26.8	Gold, 10 and 20 crowns.
Persia	Silver	Kran	.08.3	Gold, $\frac{1}{2}$ , 1, and 2 tomans (\$3.40.9). Silver, $\frac{1}{2}$ , 1, 2, and 5 krans.
Peru	Gold	Sol	.48.7	Gold, libra (\$4.866.5), Silver, sol & divisions.
Portugal	Gold	Milreis	1.08.0	Gold, 1, 2, 5 and 10 milreis.
Russia	Gold	Rouble	.51.5	Gold, imperial, 15 roubles (\$7.71.8) and $\frac{1}{2}$ imperial $\frac{7}{8}$ roubles (\$3.85.9). Silver, $\frac{1}{2}$ , $\frac{1}{4}$ and 1 rouble.
Spain	Gold	Peseta	.19.3	Gold, 25 pesetas. Silver, 5 pesetas.
Sweden	Gold	Crown	.26.8	Gold, 10 and 20 crowns.
Switzerland	Gold	Franc	.19.3	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
Tripoli	Silver	Mahbub of 20 piastres	.44.2	
Turkey	Gold	Piastre	.04.4	Gold, 25, 50, 100, 250 and 500 piastres.
Uruguay	Gold	Peso	1.03.4	Gold, peso. Silver, peso and divisions.
Venezuela	Gold	Bolivar	.19.3	Gold, 5, 10, 20, 50 and 100 bolivars. Silver, 5 bolivars.
Hong Kong				
Labuan				
Manila & Philippine Islands			† .50.0	Silver, Mexican dollar.
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.		Canadian Money.		Value in German Money.	
cents.	pf.	cents.	m. pf.	¢ c.	m. pf.	¢ c.	m. pf.
1	4	20	0 83	1 00	4 16	15 00	62 40
2	8	25	1 04	2 00	8 32	20 00	83 20
3	12	30	1 25	3 00	12 48	25 00	104 00
4	16	40	1 66	4 00	16 64	30 00	124 80
5	20	50	2 08	5 00	20 80	35 00	145 60
6	25	60	2 50	6 00	24 96	40 00	166 40
7	29	70	2 91	7 00	29 12	45 00	187 20
8	33	75	3 12	8 00	33 28	50 00	208 00
9	37	80	3 33	9 00	37 44		
10	41	90	3 75	10 00	41 60		

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

Canadian Money.		Value in Foreign Money.		Canadian Money.		Value in Foreign Money.	
cents.	ctms.	cents.	fr. ce.	¢ c.	fr. ce.	¢ c.	fr. ce.
1	5	20	1 00	1 00	5 10	15 00	76 50
2	10	25	1 25	2 00	10 20	20 00	102 00
3	15	30	1 55	3 00	15 30	25 00	127 50
4	20	40	2 05	4 00	20 40	30 00	153 00
5	25	50	2 55	5 00	25 50	35 00	178 50
6	30	60	3 05	6 00	30 60	40 00	204 00
7	35	70	3 55	7 00	35 70	45 00	229 50
8	40	75	3 80	8 00	40 80	50 00	255 00
9	45	80	4 10	9 00	45 90		
10	50	90	4 40	10 00	51 00		

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.

# 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 redeemable by the company is preference stock issued by a company which has the right to buy back 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.

The Dominion Joint Stock Company Act (which applies to companies incorporated under that 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 gazette notice, must state:—

(a) The name, 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 glassware."

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 the said act, to carry on, in all their branches, the operations of a mining, milling, reduction and development company."

If a mining company wishes to be a no-personal liability 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; (8) whether it has power to hold land in Ontario, and, if so, the conditions, if any, under which such land is to be held; (9) its authorized powers set out in full; (10) the powers which it desires to exercise in Ontario; (11) the amount of its authorized capital, and whether such capital is divided into shares, and, if so, how; (12) the amount of its subscribed capital; (13) the amount of its paid-up capital; (14) 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; (15) its head office, or other chief place of business in Ontario; (16) the name, description and place of residence of its chief agent or representative in Ontario; (17) that the company has authorized the making of the application, and has duly appointed an attorney; (18) the name, description and place of residence of such attorney, and (19) 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 copy 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 transferer and transferee 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 transferer 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.

(j) 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.

(k) Signatures by attorney must be made under a specific, not general, power of attorney, duly executed.

(l) At least two signatures must be written on the leaf, or page, which contains the prayer of the petition.

(m) 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 \$160, 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 \$385, and \$2.50 for every \$1,000 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, \$5.

##### ONTARIO ACT AS TO LICENSES TO EXTRA-PROVINCIAL CORPORATIONS.

Under the provisions of this act nearly every company (other than an insurance or a 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 upon 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 in thereon by

## JOINT STOCK COMPANIES—Continued.

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, however, this is impracticable in any case, the petitioner may sign by an attorney; but the original power of attorney, or a 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 the petition.

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 \$20,000 or less—\$50; when capi-

tal stock is more than \$20,000 and less than \$50,000—\$150; when capital stock is \$50,000 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—\$325; when capital stock is \$400,000 or upwards and less than \$500,000—\$350; when capital stock is \$500,000 or upwards and less than \$600,000—\$375; when capital stock is \$600,000 or upwards and less than \$700,000—\$400; when capital stock is \$700,000 or upwards and less than \$800,000—\$425; when capital stock is \$800,000 or upwards and less than \$900,000—\$450; when capital stock is \$900,000 or upwards and less than \$1,000,000—\$475; when capital stock is \$1,000,000—\$500. 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 person not a resident and domiciled in Ontario, may hunt or kill any animal or bird in Ontario without having procured a non-resident license.

*Deer*.—Open season November 1st to November 15th, both days inclusive.

Only two *Deer* may be taken in one season by one person.

*Moose, Reindeer or Caribou*.—Open season 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 all 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

from November 1st to 15th, any wild *Deer, Moose, Reindeer or Caribou*, or head, raw skin or other part thereof, unless accompanied by affidavit that same was taken during the open season. *Deer, Moose, Reindeer or Caribou* may not be carried or transported unless a license shipping coupon is attached.

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

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

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

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

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

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

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

*Pheasants*.—Open season September 15th to December 15th, both days inclusive. English or Mongolian Pheasants may not be killed before the 15th day of September, 1905.

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

*Prairie Fowl*.—Open season September 15th to De-

cember 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 1st, 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.

Insectivorous 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 *Muskkrat* may be shot during the month of April.

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



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## .. Diary for 1904 ..

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### .. 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

March 18, 1904  
BLOCKADE RAISED.

Trains Again Running on the Branches

Each week this winter has brought its troubles for the railways, and these have been growing worse right along until last week, when the climax would appear to have been reached. The storms on Monday and Thursday tied up the entire railway systems of the country. Even the main lines were blocked for some days, and on the branches it was a case of complete tie-up. Train service was entirely suspended for the week, and it was not until Tuesday and Wednesday of this week that trains began running again with anything like regularity. Hundreds of men have been employed in digging and picking the snow and ice, which covered the track with an almost solid mass, from one foot to six feet in depth, and against which snow plows and mogul engines were powerless. The Stratford line was opened to Pal-

merston Monday, the other branches up, though the Kincardine branch, and Southampton and Southampt closed on Wednesday. P. R. has been in its northern branch for ten days. of another blockade to those who kept the tracks, which are banks of snow. evening trains cancelled.

It is four months to day since the sleighing began, and it has continued without a break since, and the probability is that the snow will be with us for two or three weeks longer, there being over two feet on the level and anywhere from four to eight feet in the drifts. So far the snow has been going off gradually, and for the safety of the town it will be well if it continues to do so, as a sudden thaw might cause a destructive flood.

yesterday were again cancelled.

March 18, 1904  
STILL ANOTHER TIE UP.—After the strenuous efforts made by the G. T. R. and which resulted in most of the branch lines being opened again at the end of last week, it was hoped that the season of blockades had been passed. But Monday saw the lines again tied up, the storm which set in from the east bringing the railway once more to a stand-still. Fortunately this week's storm was not quite as bad as its predecessors, and by Wednesday trains were again running, though from one to four hours late. Bad as have been our trials this winter, they have been light in comparison to those of the towns at the ends of the branch lines. Kincardine has been completely cut off from the outside world for nearly a month, while Warton and Owen Sound have been shut in for between two and three weeks. The Teeswater branch of the C. P. R. is still unopened.

MAILS BY STAGE.—The days of the old stage coach have been revived again by the tying up of the railroads, the postal department having inaugurated a temporary stage service for the carrying of the mails along the branch lines of the G. T. R. and C. P. R. On Friday last some ten or twelve bags of belated mail matter were brought here from Palmerston by sleigh, and when opened were found to contain mail matter, both letters and papers, that had been over two weeks in reaching here from points in Western Ontario. Letters mailed in Stratford from the 18th to the 22nd February were delivered here the 12th March. Toronto and other city daily papers have been reaching here any old time, from one to ten days late. The entire mail service has been turned "topsy turvey" for the past month or two, and is taking the efforts of the postmasters, mail clerks and inspectors' department to get it straightened out. Postmaster Hay had the busiest day of his life on Saturday last. Throughout this record-breaking period he has done his best to facilitate matters, and the public appreciates his efforts.

March 18, 1904

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Mar. 18, 1904

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MEMORANDUM FROM 1903.

This has been a very severe winter. Almost every day stormy and very cold. Thermometer been all way from zero to 36 degrees below. Saturday Feb. 27 through the night was very heavy thunder and lightning and some rain. The following Sunday was quite soft. There ~~was~~ has been the greatest depth of snow this winter that has been known for years.

The roads are as high as the fences and the snow is very deep in the fields. There is a good road on the river. Monday March 7. was the first mail from the south for about a week. There was scarcely any traffic on the railroad the week before the seventh.

July 1904.

Harry Jones passed from first form to second with honors at Arthur. Ethel failed. Freda Gilrie failed. Harry ranked third.

Mr. Burrows put in 650 grafts for us this spring @ 3¢ a graft. He has had \$10.00 and only 15 grafts are growing.

Will and Da dove up chores. Then Da took Will Walker home and then went up to see Uncle Rich. Ma and the children at Grandpa's for dinner Uncle Jim home. Da took him down to the 4.44 train. very stormy forenoon. quite fine afternoon.

trains all very late now on account of storms

SATURDAY, 2

(2-364)

Da choring and clearing pens all day. The three children up to Grandpa Philp's in afternoon. very cold wind and little stormy this forenoon. sharp and frosty.

SUNDAY, 3

(3-363)

Brook and I at Grandma's in afternoon. very stormy day. sharp cold wind. snowing hard at night.

January

MONDAY, 4

(4-362)

1904

Robt choring forenoon  
Chara & I washing fire.

afternoon Robt took Chara to Drayton  
very bright day but cold  
thermometer 28. below zero

TUESDAY, 5

(5-361)

Robt choring all day  
a little milder everything frosted over  
I moping floor fire.  
Sarah Burrows here aft.  
little stormy at night

EPIPHANY (Quebec)

WEDNESDAY, 6

(6-360)

Robt choring all day and up  
to Ruchds evening with white snow.  
I churning, some baking, & ironing  
very fine day

January

THURSDAY, 7

(7-359)

1904

Robt choring all day  
I down to Drayton aft. with 26<sup>lb</sup> of butter @ 17<sup>c</sup>  
Harry & Roy here for straw aft

rather fine forenoon, drifting and  
a little stormy.

FRIDAY, 8

(8-358)

Robt choring all day  
very heavy fall of soft snow

Brock & Olive at school  
I busy darning  
Clara came home with Burrows about six.

SATURDAY, 9

(9-357)

Da choring and cleaning out pig pens.  
very fine bright day.

The snow is very deep on the roads and  
every where.

Olive and I at Grandpat's at night.

January

SUNDAY, 10

(10-356)

1904

Da and Ma went down to Tom Hendersons  
for dinner. Home again about five. Then  
went to Rothsay to see May Gordon.  
very fine day. not very cold.  
May has blood poisoning in her legs.

MONDAY, 11

(11-355)

Da choring in forenoon,  
then took Clara to Drayton in aft noon  
beautiful day.

TUESDAY, 12

(12-354)

Choring in fore noon, then cleaned out  
hen pens. some snow falling.



January

WEDNESDAY, 13

(13-353)

1904

Choring in forenoon and then drawing out manure in afternoon.

soft snow falling all day.

THURSDAY, 14

(14-352)

Choring in forenoon then taking snow off sheep-house and barn, snow very deep on roof. terrible stormy day.

Da to Drayton with Mr. Henry.

FRIDAY, 15

(15-351)

Choring in forenoon, then drawing out manure in afternoon and clearing out pig pens.

snowing all day.

Nellie McKay died

January

SATURDAY, 16

(16-350)

1904

Choring in forenoon, then drawing out manure and cleaning pig pens and horse stable. Da went to Drayton in afternoon for Clara roads terrible bad. terrible stormy. Wm Gilbric died.

SUNDAY, 17

(17-349)

We children at grandma's for supper.  
At home rest of day.  
Bright day, but sharp.

MONDAY, 18

(18-348)

Da choring in morning, Clara got ride to Drayton with Chess Walker. Ma and da at Nellie McKay's funeral, then at Grandpa's Philp, brought Violet home with them also cutter. beautiful day.

January

TUESDAY, 19

(19—347)

1904

Choring in morning, then drew out load of manure in afternoon and came up for we children to school.

Strong east wind, snowing.  
Violet here

WEDNESDAY, 20

(20—346)

Da chorning in morning then ploughed road from sideroad to town line. Mr. McEwing helped him, and clearing out horse-stable. Soft snow falling all day.

Violet here.

THURSDAY, 21

(21—345)

Da chorning in morning. Grandma walked up in morning, and ma drove her home. She took worse through the night and ma went down about three. Da went for the Doctor about five. Some better after that.

January

FRIDAY, 22

(22-344)

1904

Da choring in morning then he and Violet to Drayton in aft noon, and brought Clara home. Grandma some better.

Soft, but rained steady from four to seven.

SATURDAY, 23

(23-343)

Da choring in morning then drawing out manure in afternoon. Ma went down to Grandma's in morning, then again in afternoon. Grandma a little worse. Uncle Sam sent word to Uncle Jim. Mild in morning soft snow in eve.

SUNDAY, 24

(24-342)

Ma stayed Sat. night at Grandma's and all day Sunday. Uncle Jim didn't come.

Grandma not any better. Violet here.

terrible stormy day. Da at Grandma's to night for a while.  
Mr. Lowry buried.

January

MONDAY, 25

(25-341)

1904

Uncle Jim drove up Sunday.  
Da choring in morning, then took Uncle  
Jim to station. Ma stayed at Grandma's  
last night and all day to-day. Violet and  
Clara here. Very sharp but bright.

TUESDAY, 26

(26-340)

Da choring all day. Ma at Grandma's  
Clara and Violet baked bread and  
made butter.

very stormy all day.

WEDNESDAY, 27

(27-339)

Da choring in the morning. In the afternoon  
drew out manure and took a jag of straw  
to Grandpa's. Lya there all day. Grandma  
some better. Beef ring supper at Tom Brett's. None of  
us there. We are out of the Beef ring now.  
Beautiful day but sharp.

January

THURSDAY, 28

(28-338)

1904

Da choring in the morning. Clara and Violet at Dayton. In the afternoon Da over to Mrs. Lavish to help raise the horse. Grandma much better. Sja there all day.

Beautiful day.

FRIDAY, 29

(29-337)

Da choring in morning, then took load of chop to Dayton in afternoon, Clara took violet to Grandpa Philp's. Mable here for tea. Ma at Grandma's some of the time today. Then stayed all night.

SATURDAY, 30

(30-336)

Da choring in morning, then took out a load of chop in aft. noon. Horses crowded, and up set load of chop. Brock and I to Dayton in aft noon. roads rather bad.

Grandma a great deal better, Ma at home all day but went to Grandma's in evening soft snow falling all after noon. Da lost blanket and went as far as snow fence but did not get it. Uncle Willie came on night train.

January

SUNDAY, 31

(31-335)

1904

Clara and I at Grandma's for dinner. Uncle Willie here in afternoon and a while in eve. At home rest of day. Soft snow falling all day but finer towards evening.

February

MONDAY, 1

(32-334)

Da choring in morning then took Clara back to Drayton in afternoon. very bright day but sharp.

TUESDAY, 2

(33-333)

Da choring all day and clearing out pens. Herb Benson here for a while this evening. Uncle Willie here for an hour or so. Mr. North here for dinner. U. Willie at Drayton in evening to Masonic lodge. Very stormy morning milder in aft. noon ~~no~~ terrible storms at night.

February

WEDNESDAY, 3

(34—332)

1904

Da choring all day. Uncle Willie here in  
after noon. Brock and I down at Grandma's  
for supper.

terrible stormy day.

THURSDAY, 4

(35—331)

Da choring all day. ma and Uncle  
Willie at Drayton in afternoon.

Uncle Willie here in evening.

very stormy day.

FRIDAY, 5

(36—330)

Da choring all day. I went to Grandma's  
to help her get supper. Mr Maxwell's there.

Uncle Willie here in evening.

soft snow falling.



February

SATURDAY, 6

(37-329)

1904

Da choring, then went to Drayton in afternoon for Clara. Uncle Willie, Brock, and I at Drayton also. Trains blocked. Very soft day raining in morning and very thick fog in afternoon.

SUNDAY, 7

(38-328)

Uncle Willie here for dinner. Ma and Brock down to Grandma's in afternoon. Very mild and soft in forenoon but turned very stormy to - wards night. Olive 14 years old. -

MONDAY, 8

(39-327)

Da choring and clearing out hen pens and pig pens. Clara at home. Ma at Grandma's in evening. Bright but very sharp.

February

TUESDAY, 9

(40-326)

1904

Da choring, then in afternoon took Clara to Drayton and Uncle Willie to station. Brought Jim Loues back with him, he stayed all night. Ma and Da and Jim Loues over to Craigs at night. Bright but sharp. little wind.

WEDNESDAY, 10

(41-325)

Da choring. Jim Loues here for dinner. Da gave him Dick and the cutter. He went up to Gasser.

bright but very sharp.

Mr. Honor's sale.

2

THURSDAY, 11

(42-324)

Da choring and taking seeds out of the barn and burning them. Ma up to Grandpa Philps in aft. noon. Da at Drayton at night. Ma down to Grandpa's. beautiful day but sharp.

February

FRIDAY, 12

(43-323)

1904

Da choring and drawing out manure.  
Jim Lowes came home with horse. Stayed all  
night. Brock and I went to carnival with  
Mr. Mc Donalds got home about 12 o'clock.  
rather fine but cold.

SATURDAY, 13

(44-322)

Da took Jim Lowes to station. Choring  
and went for Clara in evening.  
Da 45 years of age. Uncle Jim 31.  
strong east wind and cold.

SUNDAY, 14

(45-321)

Brock, Clara, and I at Grandma's for  
dinner and supper.  
rather fine in morning, but turned  
very stormy at night.

February

MONDAY, 15

(46-320)

1904

Da choring all day.

Clara at home.

terrible stormy and cold.

TUESDAY, 16

(47-319)

Da choring in morning, then took  
Clara to Drayton in afternoon.  
very stormy and cold.

ASH WEDNESDAY (Quebec & N. W. T.)

WEDNESDAY, 17

(48-318)

Da choring and cleaning out pig pens.  
bright but very sharp.

February

THURSDAY, 18

(49-317)

1904

Da choring and clearing up grain,  
Willie Walker here in afternoon helping.  
Watt drawing out chop for us. Ma at  
Drayton in afternoon.

last wind snow falling at night.

FRIDAY, 19

(50-316)

Da choring and clearing up grain,  
Watt drawing out chop for us.

lovely day.

SATURDAY, 20

(51-315)

Da choring and clearing up grain.  
Watt drawing chop. Violet walked down to  
our place. Brock, Violet and I went down to  
Drayton in after noon for Clara.

beautiful day. sun shining lovely.

February

SUNDAY, 21

(52-314)

1904

Brock, Lelava, and I at Grandma's in afternoon.

soft day, raining off and on all day.

MONDAY, 22

(53-313)

Da drove us up to school in morning, came after us at night, choring.

terrible stormy day.

TUESDAY, 23

(54-312)

Da took us up to school in morning  
Ma took Clara to Drayton in afternoon, Da drawing out manure.

storming in morning but calmed down some in afternoon. Da sold figs.

February

WEDNESDAY, 24

(55-311)

1904

Da choring and drawing out manure  
ma at grandma's in aft.

very stormy day.

THURSDAY, 25

(56-310)

Choring and drawing out manure.

Da at Drayton at night to lodge.

rather fine day. Jim Bready here to also  
Stanton.

FRIDAY, 26

(57-309)

Choring, and drawing out manure

rather fine day.

February

SATURDAY, 27

(58-308)

1904

Choring and drawing out manure.  
cleaned hen and pig pens.

Ma, Brock and I went to Drayton for  
Clara. Mrs Gordon stopped sewing for a  
while. fire in forenoon, colder at night.  
Mr. and Miss Duncan here.

SUNDAY, 28

(59-307)

Ma and Miss Duncan stayed at Grandmas  
for tea. Rest of us at home.

very heavy thunder and lightning with  
quite a bit of rain. <sup>in night</sup> very foggy this  
morning quite soft all day.

MONDAY, 29

(60-306)

Pa and Wat took our eight pigs to Drayton  
this forenoon. Had to change sides with horses,  
for crowding. Pa drove chares this afternoon.  
Storm from the east all day. very fine  
hard particles of snow and blowing in every  
hole. quite sharp lightning and one heavy  
clap of thunder to night.  
not a cold day, but very disagreeable day.



March

TUESDAY, 1

(61-305)

1904

Da did some of the chores then went to help  
Mr. Henry load some of his furniture finished  
his chores when he came home. I took Miss Duncan  
home about four o'clock. Da and Wat took 2 bags of  
turnips to Drayton at night.  
stormy in forenoon, but turned out quite fine  
in afternoon.

WEDNESDAY, 2

(62-304)

Da choring and clearing out pig pens  
in afternoon. Mr. Corlitt the assessor here in afternoon.  
Grandma up here for first time since she was sick  
very fine forenoon, but duller and a raw wind  
this afternoon. heavy thunder and lightning  
with some rain through the night.

THURSDAY, 3

(63-303)

Da took children up to school and doing the  
chores. Terrible stormy day. The snow blows  
into every crevice. High wind. Very hard on our  
burn roof. getting colder towards night

March

FRIDAY, 4

(64-302)

1904

Da done the chores. Then he and Wat. wired the rafters on to the 'plate' of the barn. Then Da drew out some manure. Lizzie Hilborn here for tea.  
very nice fine day. very bright at times

SATURDAY, 5

(65-301)

Da choring and drawing out manure all day. At home all day.  
now east wind blowing, but ~~now~~ quite bright.

SUNDAY, 6

(66-300)

Olive and I at Grandmas in afternoon.  
kind of rain and sleet sometimes soft snow  
east wind.

March

MONDAY, 7

(67-299)

1904

Da choring and clearing out pens all day.  
little fall of rain this morning.

got very foggy after dinner. quite soft, but  
turned colder towards night.

Da and Ma married 22 years to-day.

TUESDAY, 8

(68-298)

Da done up chores then helped Wat. take two  
head of fat cattle to Drayton. Ma went down  
after dinner and gave him a ride home.

quite a strong wind, but very bright at times  
rather stormy at night.

WEDNESDAY, 9

(69-297)

Da choring in forenoon then took 'Red  
Polly' over to Isaac Mitchells in afternoon.  
very blustry at times, but quite bright.  
drifting a little to-day.

March

THURSDAY, 10

(70-296)

1904

Da choring in forenoon and took  
black sow up to Uncle Rich<sup>d</sup> in afternoon.  
Wd up to Grandpa Philp's in forenoon.  
lot of snow fell and very stormy all day.

FRIDAY, 11

(71-295)

Da choring and clearing out pens and drew  
out some manure.

cold east wind. stormy this forenoon, but  
quite fine this afternoon.

no trains moving to-day.

SATURDAY, 12

(72-294)

Da choring and drawing out manure. Olive and  
I took up two bags chop to Grandpa Philp's  
in forenoon. Wd three children at Drayton  
in afternoon. cold wind, but very  
bright.

March

SUNDAY, 13

(73-293)

1904

I drove Grandma up to church. Bob Gass  
and Muggie here for dinner and all  
afternoon lovely sunshiny day.  
rather cold north wind.

MONDAY, 14

(74-292)

Da done up chores then took team up to  
Uncle Rich<sup>d</sup>'s new barn to thresh with horse-power  
cold bleak east wind and after dinner a terrible  
blinding storm of snow.

TUESDAY, 15

(75-291)

Da got up about four o'clock this morning and done  
up the chores. then took team and went to thresh  
Wat. done the chores at noon. gentle fall of snow  
this forenoon. quite fine this afternoon, but  
little colder.

March

WEDNESDAY, 16

(76-290)

1904

Da choring, clearing pens and drawing out  
some manure. Mrs. Bury here in afternoon,  
to see about hay. quite windy, but  
very bright.

St. Patrick's Day

THURSDAY, 17

(77-289)

Da choring in forenoon, drawing out manure  
in afternoon. Da at Drayton in afternoon.  
very fine day, till five o'clock, then a thick soft  
snow fell all night. not very cold.

Daisy calved this morning (heifer)

FRIDAY, 18

(78-288)

Da done up chores in forenoon  
drawing out manure in afternoon  
drifting a little all day. not very cold.  
wind seems to be rising to-night.

March

SATURDAY, 19

(79—287)

1904

Da choring, clearing pens, and drawing out  
some manure.

Ma and I finished Olive's red dress. Had been  
making it over. very foggy in morning. started  
to snow and storm in forenoon. stormed nearly all  
rather raw cold wind. (afternoon)

SUNDAY, 20

(80—286)

Willie Fair and Hermann Binning here in afternoon  
and for tea. Olive and I at Grandmothers for  
dinner. lovely bright day.  
rather sharp wind

MONDAY, 21

(81—285)

Da choring in forenoon and over to  
H. Hillborn in afternoon  
very nasty day. very stormy at times.  
not cold, rather like sleet in afternoon.  
Sam Anderson's father buried to-day.

March

TUESDAY, 22

(82-284)

1904

Da choring in forenoon and clearing out pens and drawing out manure in afternoon.

very foggy all day, but cleared off toward evening. wind west from east to west, and it is getting colder. little rain in afternoon. very heavy thunder and lightning with rain in night. Clara 19 years old.

WEDNESDAY, 23

(83-283)

Da choring in forenoon and took out a couple

of loads of manure before dinner, then drew out some after dinner. Mr. and Mrs Dick Jones here in afternoon and for tea. Will Walker and Herb Page here in evening for their money.

Willie got \$7.00. Herb #4 for a week. beautiful day very bright and thawing quite a bit. roads getting pretty soft. Ad. Flath's sale.

THURSDAY, 24

(84-282)

Da done up chores and finished drawing out manure, also cleared out pens. It left here

about five and walked to town for Brock's boat. Home about half-past seven.

fine all day, but pretty dull towards evening roads very soft. punched full of holes and cut off badly. Grandpa's cow calved. Mitchell finished drawing Grandpa 12 cords wood.



March

FRIDAY, 25

(85-281)

1904

Da choring in the morning. Then in afternoon took Clara back to sew with Mrs. Gordon. Roads bad.

Heavy mist all day and rained quite hard to-wards evening.

SATURDAY, 26

(86-280)

Da choring all day. In afternoon took over big board to make ladder to Mr. Burrows.

Blustry and windy. Charlie Hilborn here in evening. Gave him \$10.

SUNDAY, 27

(87-279)

I walked up to Grandpa Philp's in the after. noon, and rode back with Uncle Richard. At home rest of day. Back at Grandpa's for supper. Squalls off and on all day. Clara did not come home.

March

MONDAY, 28

(88-278)

1904

Da choring in forenoon, then took  
Grandpa a stone-boat load of straw.  
Brock and I up to Mr. Hilborn's field to skate  
at night. Very fine day.

TUESDAY, 29

(89-277)

Da choring, and drawing out manure  
in after-noon. Emptied manure house.  
Cleaned out pens

Soft snow falling in forenoon  
but cleared up some in after-noon.

3

WEDNESDAY, 30

(90-276)

Da choring in forenoon, and shovelling  
snow away from the door in after-noon.  
Ma at Drayton in forenoon. Clara sick  
with the cold.

fine day - Roads bad.

March

THURSDAY, 31

(91-275)

1904

Da choring in morning, then killed two of our pigs, also two of Mr. Burrows at their place. Henry Hazeltine here for dinner. Foggy all day. Roads very bad. Miss Green left.

April

GOOD FRIDAY (Dominion)

FRIDAY, 1

(92-274)

Da choring in forenoon, and cutting up pigs. Salted meat and packed it away in afternoon. Over to Frank Page for sausage machine in evening. Raining in forenoon, foggy and dull all afternoon.

SATURDAY, 2

(93-273)

Da choring in the morning and cleaned out pig-pens. Then at Drayton in afternoon. Ma at Grandma's in evening. Strong west wind and very blustry.

April

SUNDAY, 3

(94-272)

1904

Ma, Brock, and I up to Grandpa Philp's  
in after-noon. Da over at Mr. Burrows.

very bright, but strong north wind.

Eleanor Walker home for Easter Holiday  
roads bare in some places.

EASTER MONDAY (Dominion)

MONDAY, 4

(95-271)

Da choring, and drew out two loads of  
manure in forenoon, then drawing out  
rest of manure in afternoon.

beautiful day, but rather windy.

TUESDAY, 5

(96-270)

Da choring in forenoon, then tapped six trees  
and shovelling snow at back door in aft. noon

Ma and Brock at Drayton in forenoon, I up  
at Frank Page's in afternoon.

Beautiful day. roads bad.

April

WEDNESDAY, 6

(97-269)

1904

Da choring in morning, and put on  
Grandpa's clock cords.

Cleared out pig-pens in after noon  
rather fine but spitting rain in evening  
set out Dahlias, pansys, asters in boxes

THURSDAY, 7

(98-268)

Da choring in morning and shovelling  
snow in afternoon

I walked to Drayton in morning, stayed at  
Mrs. Henderson's for dinner, came home in  
afternoon with Grandpa.

Very foggy in morning, cleared up in aft. noon

FRIDAY, 8

(99-267)

Da choring, and shovelling snow off bank  
in morning. Then took jersey to Drayton in  
afternoon.

Strong east wind. dull in morning.

Rained very hard about five.

April

SATURDAY, 9

(100—266)

1904

Da choring in morning, and salted meat.  
Went to Drayton in afternoon for Clara. Brought  
calf home from Grandpa's.

Rather fine in morning, thunder shower  
at noon, dull at times in afternoon.

SUNDAY, 10

(101—265)

Da up at Grandpa's in afternoon with  
cart. Ma and Brock at Grandpa's in afternoon

Soft snow falling all day.

MONDAY, 11

(102—264)

Da choring in morning, then took Clara  
back to Drayton. Got home about one. Went up to  
Rothsay in afternoon. Got 50 lbs Milverton flour, in  
to see Grandpa Philp. Grandma up here all  
day working at "Completo". Miss Smilie teacher.  
Soft snow fell through night. Dull all day.

Raining at night.