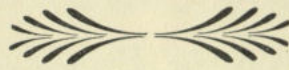


The image shows the front cover of an antique book. The cover is decorated with a complex marbled paper pattern. The primary colors are a deep, rich blue and a vibrant red, which are interwoven in a swirling, organic fashion. Scattered throughout this pattern are numerous small, circular spots of a pale cream or off-white color. The overall effect is dense and visually busy. In the center of the cover, there is a rectangular label with a decorative, ornate border. The text on the label is printed in a classic, elegant serif font. The top line of the text reads "Daily Journal" in a larger, more prominent font, and the bottom line reads "1900" in a slightly smaller font. The label itself has a dark, possibly black or dark brown, background, which makes the gold or light-colored text stand out. The edges of the book cover show some signs of wear and age, particularly along the spine and corners.

Daily Journal
1900

Robt. Philp.

DOMINION DIARY



DAILY JOURNAL

...FOR...

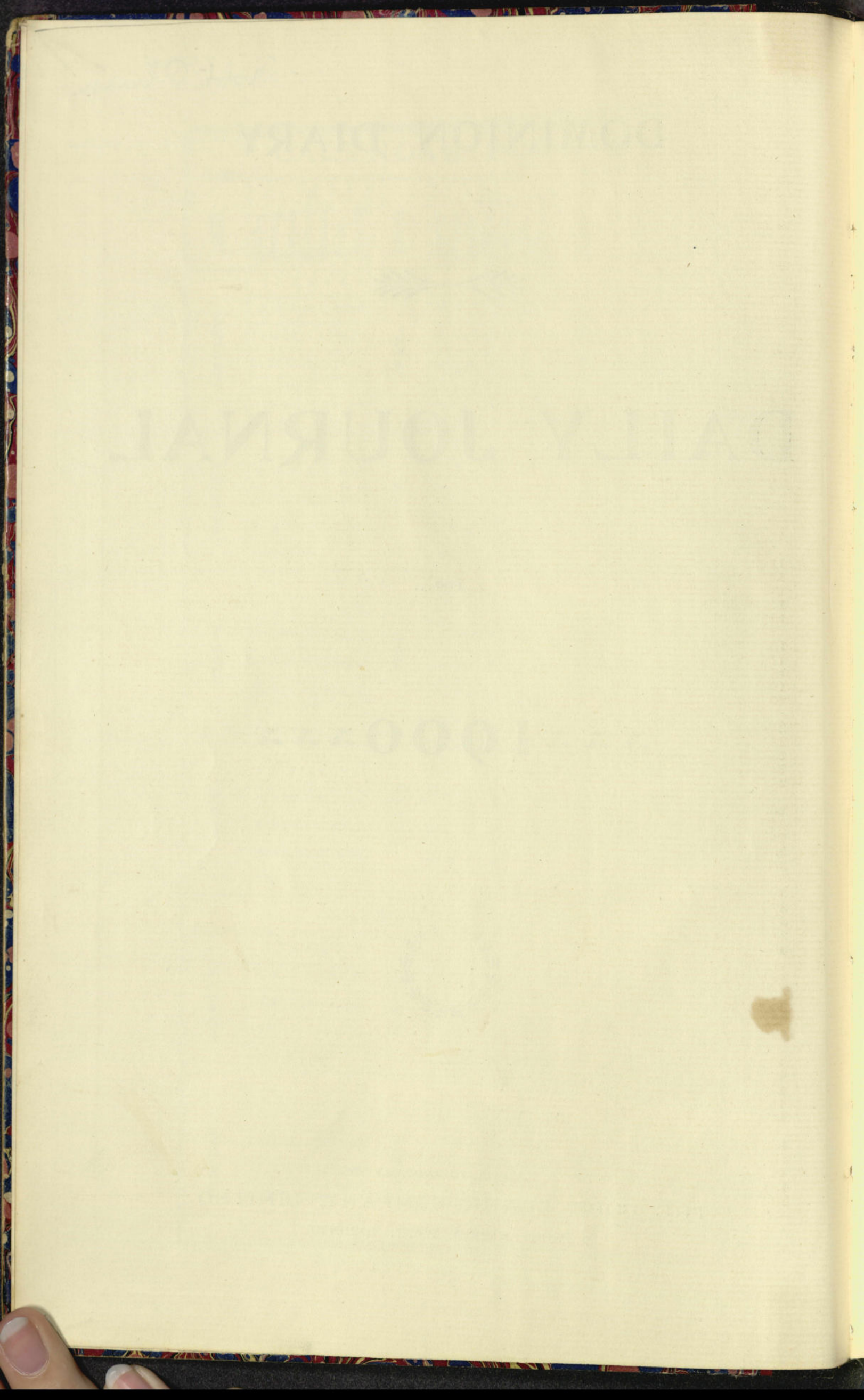
xxx1900xxx



PUBLISHED ANNUALLY BY

THE COPP, CLARK COMPANY, LIMITED

9 FRONT STREET WEST, TORONTO



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.	
	1	4.86	66		7	51	248.20	00	0			5.0	1.21.7	10.0	2.43.3	15.0	3.65.0		
2	9.73	33	3	52	253.06	66	7	1	0.02.0	1	1.23.7	1	2.45.4	1	3.67.0				
3	14.60	00	0	53	257.93	33	3	2	0.04.1	2	1.25.7	2	2.47.4	2	3.69.1				
4	19.46	66	7	54	262.80	00	0	3	0.06.1	3	1.27.8	3	2.49.4	3	3.71.1				
5	24.33	33	3	55	267.66	66	7	4	0.08.1	4	1.29.8	4	2.51.4	4	3.73.1				
6				56	272.53	33	3	5	0.10.1	5	1.31.8	5	2.53.5	5	3.75.1				
7	29.20	00	0	57	277.40	00	0	6	0.12.2	6	1.33.8	6	2.55.5	6	3.77.2				
8	34.06	66	7	58	282.26	66	7	7	0.14.2	7	1.35.9	7	2.57.5	7	3.79.2				
9	38.93	33	3	59	287.13	33	3	8	0.16.2	8	1.37.9	8	2.59.6	8	3.81.2				
10	43.80	00	0	60	292.00	00	0	9	0.18.3	9	1.39.9	9	2.61.6	9	3.83.3				
	48.66	66	7					10	0.20.3	10	1.41.9	10	2.63.6	10	3.85.3				
								11	0.22.3	11	1.44.0	11	2.65.6	11	3.87.3				
11	53.53	33	3	61	296.86	66	7	1.0	0.24.3	6.0	1.46.0	11.0	2.67.7	16.0	3.89.3				
12	58.40	00	0	62	301.73	33	3	1	0.26.4	1	1.48.0	1	2.69.7	1	3.91.4				
13	63.26	66	7	63	306.60	00	0	2	0.28.4	2	1.50.1	2	2.71.7	2	3.93.4				
14	68.13	33	3	64	311.46	66	7	3	0.30.4	3	1.52.1	3	2.73.8	3	3.95.4				
15	73.00	00	0	65	316.33	33	3	4	0.32.4	4	1.54.1	4	2.75.8	4	3.97.4				
16	77.86	66	7	66	321.20	00	0	5	0.34.5	5	1.56.1	5	2.77.8	5	3.99.5				
17	82.73	33	3	67	326.06	66	7	6	0.36.5	6	1.58.2	6	2.79.8	6	4.01.5				
18	87.60	00	0	68	330.93	33	3	7	0.38.5	7	1.60.2	7	2.81.9	7	4.03.5				
19	92.46	66	7	69	335.80	00	0	8	0.40.6	8	1.62.2	8	2.83.9	8	4.05.6				
20	97.33	33	3	70	340.66	66	7	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				
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				
26	126.53	33	3	76	369.86	66	7	5	0.58.8	5	1.80.5	5	3.02.1	5	4.23.8				
27	131.40	00	0	77	374.73	33	3	6	0.60.8	6	1.82.5	6	3.04.2	6	4.25.8				
28	136.26	66	7	78	379.60	00	0	7	0.62.9	7	1.84.5	7	3.06.2	7	4.27.9				
29	141.13	33	3	79	384.46	66	7	8	0.64.9	8	1.86.6	8	3.08.2	8	4.29.9				
30	146.00	00	0	80	389.33	33	3	9	0.66.9	9	1.88.6	9	3.10.3	9	4.31.9				
31	150.86	66	7	81	394.20	00	0	10	0.68.9	10	1.90.6	10	3.12.3	10	4.33.9				
32	155.73	33	3	82	399.06	66	7	11	0.71.0	11	1.92.6	11	3.14.3	11	4.36.0				
33	160.60	00	0	83	403.93	33	3												
34	165.46	66	7	84	408.80	00	0	3.0	0.73.0	8.0	1.94.7	13.0	3.16.3	18.0	4.38.0				
35	170.33	33	3	85	413.66	66	7	1	0.75.0	1	1.96.7	1	3.18.4	1	4.40.0				
36	175.20	00	0	86	418.53	33	3	2	0.77.1	2	1.98.7	2	3.20.4	2	4.42.1				
37	180.06	66	7	87	423.40	00	0	3	0.79.1	3	2.00.8	3	3.22.4	3	4.44.1				
38	184.93	33	3	88	428.26	66	7	4	0.81.1	4	2.02.8	4	3.24.4	4	4.46.1				
39	189.80	00	0	89	433.13	33	3	5	0.83.1	5	2.04.8	5	3.26.5	5	4.48.1				
40	194.66	66	7	90	438.00	00	0	6	0.85.2	6	2.06.8	6	3.28.5	6	4.50.2				
41	199.53	33	3	91	442.86	66	7	7	0.87.2	7	2.08.9	7	3.30.5	7	4.52.2				
42	204.40	00	0	92	447.73	33	3	8	0.89.2	8	2.10.9	8	3.32.6	8	4.54.2				
43	209.26	66	7	93	452.60	00	0	9	0.89.2	9	2.12.9	9	3.34.6	9	4.56.3				
44	214.13	33	3	94	457.46	66	7	10	0.91.3	10	2.14.9	10	3.36.6	10	4.58.3				
45	219.00	00	0	95	462.33	33	3	11	0.93.3	11	2.17.0	11	3.38.6	11	4.60.3				
46	223.86	66	7	96	467.20	00	0												
47	228.73	33	3	97	472.06	66	7	4.0	0.97.3	9.0	2.19.0	14.0	3.40.7	19.0	4.62.3				
48	233.60	00	0	98	476.93	33	3	1	0.99.4	1	2.21.0	1	3.42.7	1	4.64.4				
49	238.46	66	7	99	481.80	00	0	2	1.01.4	2	2.23.1	2	3.44.7	2	4.66.4				
50	243.33	33	3	100	486.66	66	7	3	1.03.4	3	2.25.1	3	3.46.8	3	4.68.4				
								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				
								7	1.11.5	7	2.33.2	7	3.54.9	7	4.76.5				
								8	1.13.6	8	2.35.2	8	3.56.9	8	4.78.6				
								9	1.15.6	9	2.37.3	9	3.58.9	9	4.80.6				
								10	1.17.6	10	2.39.3	10	3.60.9	10	4.82.6				
								11	1.19.6	11	2.41.3	11	3.63.0	11	4.84.6				

CANADIAN TARIFF OF CUSTOMS.

REVISED AND CORRECTED TO LATEST DATE.

℥ c. ad val.
Absinthe, \$2.40 per Imp. Gal.
Acetate of Lime 20
Acetate and Nitrate of Lead, not ground Free
Acid, Acetic Acid and Pyrologneous, n.e.s., & vinegar, a specific duty of fifteen cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of two cents.
 The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such a manner as is established by the Governor in council.
Acid, Acetic Acid crude, and **Pyrologneous crude**, of any strength not exceeding thirty per cent 25
Acid, Muratic and Nitric, and all mixed acids 20
Acid, Oxalic and Boracic Free
Acid, Phosphate, n.o.p. 25
Acid, Sulphuric 25
Acid, Tartaric, in crystals Free
Acid, Tannic Free
Acids, other acids n.e.s. 20
Aconite Root Free
Acorns as Nuts 2 cts. per lb.
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.
Alabaster, Spar, Terra Cotta or Composition Ornaments 35
Ale, Beer and Porter, in Bottles (6 q. or 12 p. to Imp. gal.) 24c.
Imp. gal.
Ale, Beer and Porter, in Casks, or otherwise than Bottles 10c.
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, 1½c. 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
Apparatus for Colleges and Schools, which are manufactured in Canada, to be rated according to material
Apparel, wearing, and other personal and household effects (not merchandise) of British

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

℥ c. ad val.
Biscuits, sweetened 27½
Bismuth, Metallic in its natural state Free
Bitters, n.e.s., \$2.40 per Imp. gal.
Blacking, Shoe and Shoemakers' Ink, shoe, harness and leather dressing, and harness-soap 25
Black Lead, plumbago manufac're 25
Black Book Muslin 35
Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty, 2c. per lb.
Bladders 20
Blanketing and 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
Blinds of wood, metal or other material not textile or paper 30
Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar Free
Blueing, Laundry, of all kinds 25
Blue Vitriol Free
Bolting Cloth, not made up Free
Bone Dust and Ash for manuf. of Phosphate and Fertilizers Free
Bone Dust, unmanufactured Free
Bone Black Free
Bones, crude, not manuf., burnt, calcined, ground, or steamed Free
Bones, burnt, calcined 20
Bone, manufactures of, fancy 35
Bone, manufactures of, n.e.s. 20
Bone Pitch, crude only Free
Bone, Cattle Fish Free
Bonnets, n.e.s. 30
Books, viz:—Novels or works of fiction, or literature of a similar character, unbound or paper-bound, or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books 20
Books, Printed, Periodicals and Pamphlets, or parts thereof, n.e.s.—not to include blank account books, copy-books, or books to be written or drawn upon 10
Books, viz:—Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, ship-building, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also books printed in any language other than the English and French languages, or in any two languages not being English 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 Controller of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon 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

℥ c. ad val.
Boots and Shoes, Rubber 25
Boot and Shoe Counters, made from Leather Board 25
Boot and Shoe Dressing 25
Boot, Shoe and Stay Laces, of any material 30
Botanical Specimens Free
Borax, ground or unground, in bulk of not less than twenty-five pounds only Free
Box Wood Rules 25
Boxes, paper boxes, empty, plain 35
Boxes, cash 25
Boxes and Writing Desks, fancy and ornamental 35
Braces or Suspenders and metal parts thereof 35
Braids of all kinds 35
Brans, Mill Feed 20
Brass, drawn, plain and fancy tubing not bent or otherwise manufactured, in lengths not less than six feet Free
Brass, old, scrap, and in sheets or plates, not polished Free
Brass bars in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured Free
Brass Cups, being rough blanks, for the manufacture of brass and paper shells and cartridges for use in their own factories Free
Brass Wire, plain 10
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
Brass Pumps 30
Brass, twisted Brass, Copper, Zinc, Iron or Steel Wire, when imported by manufacturers of boots and shoes for use in their factories Free
Brass, in strips, for printers' rules, not finished Free
Brass and copper nails, rivets, tacks and burrs 30
Brass tubing, cased 30
Brass, manufactures of, n.e.s. 30
Breadstuffs, Grain and Flour, and Meal of all kinds, when damaged by water in transitu, upon the appraised value 20
Brick, Fire, n.e.s. 20
Brick, hollow and porous 20
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 Emalmed Sizing Free
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
wheat or flour ¼ 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, corms, 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, pantalon, 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

CANADIAN TARIFF OF CUSTOMS (Continued)

	# c. ad. val.
parts thereof	35
Calcareous tufa	Free
Calumba Root, unground	Free
Camwood and Sumac, and Extract of, for dyeing or tanning	Free
Candied Peel, lemon, orange and citron	50 c. per lb. and 35
Candles, Tallow	25
Candles, Paraffine Wax	30
Candles and Tapers, all others, including Sperm	25
Candle Wick and Lamp Wicks	25
Cane or Rattan, split or otherwise manufactured	15
Cane and Rattan, not manufactured	Free
Canoes, skiffs, or open pleasure sail boats of any material	25
Canton Flannel, white	25
Canton Flannel, printed or dyed	35
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
Canvas of flax or hemp and sail twine, to be used for boat and ship sails	5
Caoutchouc, unmanufactured	Free
Caplins, unfinished Leghorn hats	Free
Caps, Hats, Bonnets and shapes, n.e.s.	30
Caps, Percussion, for guns, rifles and pistols	30
Caps, Percussion Copper, for blasting	30
Capsules for Bottles, to be rated according to material	Free
Carbons, electric light, and carbon points of all kinds, n.e.s.	35
Carbons, over six inches in circumference	15
Cardboard	35
Cards, show cards, 15c. per lb.	35
Cards, for playing, 6c. per pack	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
Carpets, Turkish or imitation Turkish or other rugs or carpets, and carpets n.e.s.	35
Carpeting, rugs, mats, and matting of cocoa, straw, hemp or jute, carpet linings and stair pads	25
Cartridges, for guns, rifles and pistols, and Cartridge Cases	30
Carriages, Buggies and Pleasure Carts, and similar vehicles, n.e.s., including cutters, children's carriages and sleds, and finished parts thereof, n.o.p.	35
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 Whipgut, 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 manufactured, 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.	35
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 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	35
Chewing Gum, if sweetened, 3c. per lb. and	35
Chewing Gum, not sweetened	20
Chicory, raw or green, 3c. per lb.	35
Chicory, dried roasted or ground, 4 cents per lb.	35
China Clay, natural or ground	Free
Chloralum or Chloride of Alum	Free
China and Porcelain Ware	30

	# c. ad. val.
Chloride of Barium	20
Chloride of Lime, in packages of not less than 25 lbs. weight	Free
Chronometer Clocks, as Clocks	25
Chronometer Watches	25
Chronometers and Compasses for Ships	Free
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
Church Vestments	20
Churns, brooms, pails, tubs, pounders and rolling pins, whisks and washboards	20
Cider, not clarified or refined, 5 cents per im. gallon	20
Cider, clarified or refined, 10 cents per im. gallon	25
Cigars and Cigarettes, the weight of the cigarettes to include the weight of the paper covering, \$3 per lb. and	25
Cinchona Bark	Free
Cinchona Bark, powdered	20
Cinnabar	Free
Citrons, rinds of, in brine	Free
Citric Acid	20
Clays	Free
Cliff Stone, unmanufactured	Free
Cliff Stone, manufactured	30
Clocks, and clock cases of all kinds	25
Clock springs and clock movements, complete or in parts	25
Clothes Wringers for domestic use and parts thereof	35
Clothing, Cotton, Silk and Linen	35
Clothing, ready-made, and wearing apparel of every description, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animal, n.o.p.	35
Clothing, donations of, for charitable purposes	Free
Clothing imported by and for use of army and navy, or for Canadian Militia. Dutiable according to material. Duty refunded upon reference to Department	Free
Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by the Governor in Council	15
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 controller of customs, 20 per cent., but not to exceed 15c. 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.	Free
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.	Free
Coke	Free
Coal Tar and Coal Pitch	Free
Cobalt, ore of	Free
Cochineal	Free
Cocoa Mats and Matting	25
Cocoanuts, imported from place of growth by vessel direct to a Canadian port	50c. per 100.
Cocoanuts, not imported direct, \$1 per hundred.	20
Cocoa Paste and Chocolate Paste, Cocoas and Cocoa Butter, 4c. per lb.	20
Cocoa Shells and Nibs, Chocolate and other preparations of cocoa	20
Cocconut, desiccated, sweetened or not, 5 cents per pound	20
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

	# c. ad. val.
Coffee, roasted or ground, and all imitations of and substitutes for, n.e.s., 2 cts. per lb.	30
Coffee, extract of, or substitutes for, of all kinds	30
Coffee and Milk	30
Coffee Mills	30
Coffins and Caskets, of any materials and metal parts thereof	25
Coins, Silver Coins from the U.S.	30
Coins, Gold and Silver, except U.S. silver coins	Free
Coir and Coir Yarn	Free
Collars of linen, cotton, celluloid, xylonite, or xyolite	35
Collars, lace collars	35
Collodion	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
When in bottles, flasks or other packages weighing more than 4 oz. each, \$2.40 per gal. and	40
Combs, dress and toilet, all kinds	35
Combs, curry combs, as Saddlers' hardware	30
Commercial blank forms	35
Communion Plate imported by and for use in Churches	Free
Composition Metal for the manufacture of filled gold watch-cases	10
Compasses and chronometers for ships	Free
Composition Nails, Spikes and Sheathing Nails	15
Composition Fuel, in blocks	20
Concentrated Lye	20
Condensed Coffee	30
Condensed Milk	3½ cents
Confectionery and Sugar Candy, 4c. per lb. and	35
Copper, old and scrap in pigs, bars, rods, bolts, over six feet in length, ingots and sheathing not planished or coated, and copper seamless drawn tubing	Free
Copper Wire	15
Copper Rollers, for use in calico printing, when imported by calico printers for use in their factory in the printing of calico and for no other purpose, such rollers not being manufactured in Canada	Free
Copper, in sheets, not planished, polished, or coated	Free
Copper Bath, finished	30
Copper, all manufactures of, n.e.s.	30
Copper, precipitate of, crude	Free
Coppers, Sulphate of Iron	Free
Copy Books	35
Copying Presses	30
Cords and Tassels of silk or any other material	35
Cordage of all kinds	25
Cordials (see Spirituous Liquors)	25
Corduroy, white	35
Colored	35
Corn, Indian, n.e.s.	Free
Corn, Indian, for purposes of distillation, subject to regulations to be approved by the Governor in Council, 7½c. per bush.	20
Cornmeal, including the duty on the barrel	25c. per bbl.
Corks and manufactures of Cork-wood or Cork-bark	20
Cork-wood or bark, unmanufactured	Free
Corkscrews and Cork Drawers	30
Cornice Poles	30
Corsets	35
Corset clasps, busks, blanks and steels, and corset wires, tipped or untipped	35
Cottolene, sub. for lard, 2c. p. lb.	35
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

	# c. ad. val.
Cotton warps and cotton yarns, dyed or undyed, n.e.s.	25
Cottons, Jeans and Coutilles and sateens for corset and dress stay makers, for use in their factories	30
Cottons, manufactures of, n.e.s.	20
Cotton Waste and Cotton Wool	Free
Cotton Seed Cake	20
Cow Hair, unmanufactured	Free
Cow Hair manufactures, n.e.s.	20
Cracked Corn and Wheat	20
Cranberries, plums and quinces	25
Crapes, black	20
Crocus, Compositon	25
Crocks, earthenware	30
Crowbars	30
Cream of Tartar in Crystals	Free
Cream of Tartar, other, n.e.s.	20
Crucibles of Plumbago or clay	Free
Cucumbers	25
Cuffs, of Paper, Linen, Cotton, Celluloid, Xylonite or Xyolite	35
Cultivators and parts thereof	20
Cups or other prizes won in bona fide competitions	Free
Curry Cards and Combs	30
Curry Powders	25
Curling stones	Free
Curtains, trimmed or untrimmed	35
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 cutlery, plated or not, n.o.p.	30
Cut Flowers	20
Damask of Cotton, or linen	30
Decalcomanie, or transfer pict's. 15c. per lb.	30
Deer, (glove leather) tanned or dressed, colored or not colored	10
Deer Hair	Free
Degras	20
Degras and Oleo-Stearine	Free
Dental and surgical instruments, and surgical needles (not being furniture)	Free
Diamonds, set	30
Diamonds, unset, dust or bort, 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	35
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 (dye cotton)	35
Drugs, in a crude state, used in dyeing or tanning	Free
Dryers, Japan, 20c. per gal. and	20
Dualin, Dynamite, Giant Powder and Nitro, 3c. per lb.	30
Duck, cotton, grey or white, n.e.s.	22½
Duck, for belting and hose, when imported by mfrs. of rubber goods for use in their factories	Free
Dutch Metal or bronze	25
Dye Wood, ground logwood and fustic	Free
Dyes, patent prepared	Free
Dyes, Aniline, and coal tar dyes, in bulk or packages of not less than 1 lb. weight, including alizarine and artificial alizarine	Free
Dyes, Aniline, n.e.s., less than 1 lb. 20	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	30
Electrotypes, Stereotypes, and celluloids of newspaper columns, in any language other than French and English, and of hooks and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid	Free

CANADIAN TARIFF OF CUSTOMS (Continued)

P. c. ad val.		P. c. ad val.		P. c. ad val.		P. c. ad val.	
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, 1/4c. 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 3/4 in. deep. 5c. per box.		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.		of, n.e.s.	
Electrotypes, Stereotypes, and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid, 1/4c. per sq. in., and matrices or copper shells of the same, 1/4c. per sq. inch.		In half boxes, measuring not more than 5 in. long, 4 in. wide, and 1 1/2 deep, 2/4c. per half box.		Fruits in air-tight cans or other packages. The weight of the cans or packages to be included in the weight for duty, 2 1/2 cts. per lb.		Gongs for doors, as bells.	30
Embalsming Boards	25	In quarter boxes, measuring not more than 4 1/2 in. long, 3 1/2 in. wide, and 1 1/2 deep, 2c. per quarter box		Fuller's Earth, in bulk.	Free	Gooseberry bushes.	20
Embossed Paper, extra heavy, for cracked and damaged walls	35	Imported in any other form.	30	Furniture, of wood, iron or any other material, for house, cabinet or office, fin. or in parts, including hair and spring and other mattresses, bolsters and pillows	30	Grafting Stock. (See Seedling Stock)	Free
Embroideries, n.e.s.	35	Fish preserved in oil, except Anchovies and Sardines	30	Fur Skins, of all kinds, not dressed in any manner.	Free	Grape Vines.	20
Embroideries, white cotton.	35	Salmon and all other fish prepared or preserved, including oysters, n.e.s.	25	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 in bulk, crushed or ground	Free	Oysters, canned, in cans not over one pint, 3 cents per can, including the cans.		Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur.	30	Granite Ware, Enamelled Iron Ware	35
Emery and Sand Paper	25	Oysters in cans, over one pint and not over one quart, 5c per can including cans.		Galvanized Nails and Spikes, wrought and pressed	30	Grass, Manila and Sea Grass.	Free
Emery Wheels	25	Oysters in cans exceeding one qt., 5c. for each qt. or fraction of a qt., including the cans, 5c. per quart.	25	Galvanized sheet iron, number 17 gauge and thinner.	5	Grass, manufactures of, n.e.s.	20
Enamelled Iron Hollow-ware	30	Oysters in the shell	25	Galvanic Batteries.	25	Gravels	Free
Engines, Locomotives	35	Oysters—Seed and Breeding imported for the purpose of being planted in Canadian waters.	Free	Game	20	Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.	Free
Engines, Fire	35	Package containing Oysters or other Fish, not otherwise provided for	25	Gannister	Free	Grease, Foot, refuse of cotton seed after oil is pressed out, but not when treated by alkalies	Free
Engines, Fire, Chemical	35	Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, n.e.s.	20	Gas and Coal Oil, or Kerosene Fixtures, or parts thereof	30	Grease, other, n.e.s.	20
Engines, steam, of ships or other vessels built in any foreign country, etc.	25	Fish hooks, for deep sea or lake fishing, not smaller in size than number 20; 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	Gas Coke	Free	Grindstones, not mounted, and not less than 36 inches in diameter.	15
Engines, all others, and boilers, n.e.s.	25	Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmen's fishing bait, and fish hooks, n.e.s.	30	Gas Meters	35	Grindstones, n.e.s.	25
Engravings and Prints	20	Fish Hooks, n.e.s.	30	Gas, for dentists and others.	20	Grindstone Fixtures	30
Entomology, specimens of	Free	Fishing Neils, sportsmen's.	30	Gelatine	25	Guano, and other animal and vegetable manures	Free
Envelopes, paper, of all kinds	35	Fishing Rods	30	Gentian and Ginseng Root.	Free	Gums, Amber, Arabic, Australian, Eleny Copal, Damar, Kaurie, Mastic, Sandarac, Senegal, and Shellac; and White Shellac in gum or flake, for manufacturing purposes; and Gum Tragacanth, Gum Gedda and Gum Barbary	Free
Ergot	Free	Fishing Hooks, with Flies	30	German spirits of nitrous ether (sweet nitre), \$2.40 per imperial gallon, and	30	Gums, Copal, Damar, Kaurie, Mastic, Sandarac, Senegal, and Shellac; and White Shellac in gum or flake, for manufacturing purposes; and Gum Tragacanth, Gum Gedda and Gum Barbary	Free
Esparto, or Spanish Grass, and other grasses and pulp of, including fancy grasses, dried, but not colored or otherwise mfd.	Free	Flagstones, dressed	20	German and Nickel Silver, manufactures of, not plated	25	Gum, British, Dextrine, Sizing Cream and Enamel Sizing	10
Essences or Extracts, mixed with spirits, \$2.40 per I.G., and	10	Flagstones, not hammered or chiselled.	15	German and Nickel Silver, plated n.e.s.	30	Gum, sappato and chicle, crude.	Free
Essential Oils	10	Flannels, of every description, n.e.s. (wool).	35	German Silver, and Silver in sheets, ingots, blocks, bars, strips or plates, unmanufactured	Free	Gum Opium, powdered, \$1.35 per lb.	
Ether, Sulphuric	25	Flax, fibre	Free	Giant powder, dynamite and other explosives 3c. per lb.	Free	Gum Opium, prepared for smoking, \$5 per lb.	
Excelsior for Upholsterers' use.	25	Flax, tow of	Free	Gilling Twine, imported for the use of the fisheries.	Free	Gum, opium (drug), \$1 per lb.	
Extract of Logwood, fustic, oak, and of oak bark	Free	Flax Seed	Free	Gilling Twines, linen thread	25	Gums, Assafetida, Camphor and others in a crude state, n.e.s.	Free
Extract of Malt, for medicinal and baking purposes, n.e.s.	25	Flax Sail Twine	5	Gilt ware, of all kinds	30	Gunpowder, Gun, Rifle, Sporting, Cannon and Musket, Canister, 3c. per lb.	
Extract of Fluid Beef, not medicated, and soups	25	Flint, manufactures of, n.e.s.	25	Gin, See Spirituous Liquors.		Gunpowder, blasting and mining, 2 cents per lb.	
Eyeballs of Brass	Free	Flint, flints and ground flint stones	Free	Ginger, Preserved	30	Guns, Rifles and Muskets	30
Eye glasses, finished	30	Floor Earthenware Tiles	Free	Glacier, window decorations, 15c. per lb.		Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord	Free
Eye glasses, unfinished, and metal parts thereof	20	Florist Stock, viz., palms, bulbs, corns, tubers, rhizomes, araucaria, spirea, and lilies of the valley	Free	Glass, ornamented, figured, and enamelled colored glass; painted and vitrified glass; figured, enamelled and obscured white glass; and rough rolled plate glass	30	Gutta Percha clothing or clothing made waterproof with Gutta Percha	35
Fancy Grasses, dried, but not colored nor otherwise mfd.	Free	Flour, Buckwheat or Meal, 4c. per lb.		Glass, Carboys and Demijohns, empty or filled bottles and decanters, flasks and phials	30	Gutta Percha, crude	Free
Fancy workboxes, writing desks, glove boxes, handkerchief boxes, manicure 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 statuettes and bead ornaments n.e.s.	35	Flour, of Corn	1/4c. per lb.	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	Gutta Percha, manuf. of	25
Fans, to be rated accord. to mat.		Flour, of Rye, 50c. per bbl., including the duty on the bbl.		Glass, common and colorless window glass; and plain colored, stained, tinted or muffled glass in sheets	20	Gypsum, crude (sulphate of lime) Free	
Farina	1/4c. per lb.	Flour of Wheat, 60c. per bbl., including the duty on the bbl.		Glass, imitation porcelain shades, and colored glass shades, figured, painted, enamelled or engraved	30	Hair, cleaned or uncleaned, but not curled or otherwise manufactured	Free
Fashion plates, tailors', milliners' and mantle makers'	Free	Flour of Rice or Sago	25	Glass, plate, not bevelled, in sheets or panes, not exceeding 25 square ft. each, n.o.p.	25	Hair, curled	20
Featherbone, plain or covered, in coils	20	Fluting Machine, Iron	30	Glass, plate, bevelled, in sheets or panes, n.e.s.	35	Hair Cloth of all kinds	30
Feathers, Undressed	20	Fly Paper	35	Glass, plate, bevelled, in sheets or panes, n.o.p.	35	Hair Mattresses	30
Feathers, n.e.s.	30	Fly books and parts thereof, n.o.p.	30	Glass, plate, not bevelled, in sheets or panes, n.e.s.	35	Hair, manufactures of, n.e.s.	35
Feather Beds, Bolsters and Pillows	30	Fog Signals, detonating	30	Glass, German looking glass, unsilvered or for silvering	20	Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin	30
Felt, pressed of all kinds, not filled or covered by or with any woven fabrics	20	Folding Machines	10	Glass, silvered, bevelled or not, and framed or not	35	Hair Pins and pins manufactured from any metal	30
Felt, adhesive, for sheathing vessels	Free	Folia Digitalis	Free	Glass, all other, and manufactures of, n.o.p., including bent plate glass	20	Hammers, Blacksmith Hammers, Hammers, other, n.e.s.	30
Felt, printed as carpets	35	Food, Milk, and all similar prep.	Free	Glaziers' hacking and putty knives	30	Hammocks and lawn tennis nets and other like articles manufactured of twine, n.e.s.	30
Felt, Roofing, tarred or coated	25	Foot Grease, refuse of cotton seed, but not when treated with alkalies	Free	Gloves and Mitts, of all kinds	35	Hans, salted, dried or smoked, and meats, n.e.s., 2 cts. per lb.	
Felt Roofing, not tarred	25	Forks, knife blades or blanks, table, cast iron, in the rough, not handled nor ground, or otherwise further manufactured	10	Glue, sheet, broken sheet and ground	25	Harness and saddlery of every description, and parts of same	30
Felt Cloth, n.e.s.	35	Fossils	Free	Glue, liquid	25	Hatchets, n.e.s.	30
Ferro-manganese and Ferro-silicon	5	Fowls, domestic, pure bred, also Homing or messenger pigeons, pheasants and quails for improvement of stock	Free	Glucose and Glucose Syrup, 4c. per lb.		Hat Boxes	30
Fertilizers, Compounded or Manufactured	10	Fowls, other	Free	Glycerine	20	Hats, caps and bonnets, n.e.s.	30
Fibre, Mexican, Tampico or Istle	Free	Frames, Clasps and Fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in diameter, when imported by the manufacturers of same in their factories.	20	Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories.	10	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
Fibre Ware, indurated fibre ware, vulcanized fibre ware and all articles of like material	25	Frames, Clasps and Fasteners, for purses and chatelaine bags or reticules, not more than 7 inches in diameter, when imported by the manufacturers of same in their factories.	20	Glycerine, when imported by the manufacturers of explosives, for use in the manufacture thereof in their own factories.	10	Hatters' plush, of silk or cotton, and furs, not on the skin	Free
Fibre, vegetable	Free	Fruit Syrups, Lime-juice, and fruit juices, n.o.p.	20	Goat Hair, unmanufactured	Free	Hay	\$2 per ton.
Fibrilla	Free	Fruits dried, desiccated, or evaporated, Apples, Dates, Figs, and other dried fruits, etc., n.e.s.	25	Gold Beaters' moulds and skins	Free	Hemlock, Bark, crude	Free
Filberts	2 cents per lb.	Fruits, dried, Raisins, Currants, and Prunes, 1 ct. per lb.		Gold Laces, Gold and Silver Cloth or Thread	30	Hemp Paper, made on four-cylinder machines and calendared 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 Controller of Customs and at no other place	Free
Files and Rasps	30	Fruits, Bananas, plantains, pine-apples, pomegranates, guavas, mangoes, and shaddock; wild blueberries, strawberries, and raspberries and trees, n.e.s.	Free	Gold and Silver Bullion, in Bars, Blocks or Ingots, and Bullion Fringe	Free	Hemp, manufactures of, n.e.s.	25
Fillets of Cotton and Rubber not exceeding 7 inches wide, for manufacture of card clothing	Free	Fruits, green, Grapes, 2c. per lb.		Gold and Silver Ware, plated, n.e.s.	30	Hickory Spokes, rough turned, not tenoned, mitted, throat-cut, faced, sized, cut to length, round tenoned or polished	Free
Firearms	30	Fruits, Green, Blackberries,		Gold Medals	30		
Fire Bricks, for use in processes of manufactures, or for manufacturing purposes	Free			Gold and Silver leaf, and Dutch or schlag metal leaf	25		
Fire brick, n.e.s.	20						
Fire Clay gas logs	20						
Fire Clay gas retorts	20						
Fire Clay crucibles	Free						
Fire Clay	Free						
Fire Works of all kinds	25						
Fire Hose, of cotton or linen, lined with rubber, or of rubber	35						
Fire Dogs, iron	30						
Fish Skins and fish offal	Free						
Fish.—Mackerel, fresh, 1c. p. lb.							
Herrings, Pickled or Salted, 1/4 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 half bbls., whether fresh, dried, salted or pickled, n.e.s., 50 cents per 100 lbs.							
Smoked and Boneless Fish, 1 cent per lb.							

CANADIAN TARIFF OF CUSTOMS (Continued)

	Free	30	25	35	5	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	
Hides, raw whether dried, salted or pickled	Free																								
Hob Nails		30																							
Hoes		25																							
Holly		20																							
Honiny, 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.	35																								
Horse clothing of fute, shaped or otherwise manufactured	30																								
Horses, n.e.s.	20																								
Hosiery, of silk	35																								
House Furnishing Hardware, rated according to material	Free																								
Hubs, rough hewn or sawn only	Free																								
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.	Free																								
Indian Corn Meal, 25c. per bbl.	Free																								
Indian Corn and Corn Meal, when damaged by water in transit 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 recovered Rubber and Rubber substitute	Free																								
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. OP.—	20																								
Adzes	30																								
Angles	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.	Free																								
Angles, rolled iron or steel angles, tees, beams, channel, joists, girders, zebs, 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.	30																								
Barbed Wire Fencing of iron or steel, and buckthorn strip fencing	15																								
Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers	5																								
Bolts with or without threads or nuts, and bolt blanks, washers and rivets, T and strap hinges, 3c. per lb. and	25																								
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, shafts 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, ½ of an inch in diameter and over	5																								
Chains, other, n.e.s.	30																								
Chrome steel	15																								
Clock Springs	25																								
Crowbars	30																								
Crucible cast steel wire	Free																								
Crucible Sheet Steel, 11 to 16 gauge, 2½ to 18 in. wide, when imported by manufacturers of mower and reaper knives for the manufacture of such knives in their own factories	Free																								
Engines, Locomotive	Free																								
Engines, Steam Engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cutters, pumps, n.e.s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters																									

CANADIAN TARIFF OF CUSTOMS (Continued)

	P. c. ad val.
sheets	10
Musical instruments of all kinds, pianofortes and organs	30
Musical instruments, brass band, parts of pianofortes or organs	25
Provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instruments	
Musk, in pods or in grains	Free
Mustard Cake	15
Mustard, ground	25
Mustard, French mustard, liquid, as sauce	35
Naphtha, wood naphtha or wood alcohol, \$2.40 per imp. gal.	
Naphtha, n.e.s., 5c. per imp. gal.	
Needles, Knitting	30
Needles, Steel, all other	30
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	25
Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners' and mantlemakers' fashion plates	Free
Newspapers and Magazines, if bound	10
Nickel	Free
Nickel Anodes	10
Nickel and German Silver, manuf. of, not plated	25
of, plated	30
Nitrate of Soda or Cubic Nitre	Free
Nitrite of Soda	Free
Nitrate of Lead, not ground	Free
Nitro-Glycerine	3c. per lb.
Noils, being the short wool which falls from the combs in worsted factories	Free
Numbering Machines, not to be classed with pty. presses, to pay	25
Nuts, shelled, n.e.s., 5c. per lb.	
Nuts, Almonds, Walnuts, Brazil Nuts, Pecans and shelled Peanuts, n.e.s.	3c. per lb.
Nuts, Cocoa	\$1 per 100
Nuts, Cocoa, when imported direct	50c. per 100
Nuts, all kinds, n.o.p., 2c. per lb.	
Nutgalls and extracts thereof	Free
Oakum	Free
Oak Bark	Free
Oats, 10 cts. per bush.	
Oat Flour	20
Oatmeal	20
Oil, Aniline, crude	Free
Oil, Coal, Illuminating Oil, composed 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., 6c. per imp. gal.	
Oils, Petroleum, Crude, fuel and gas oils (other than Naphtha, Benzine or Gasoline, when imported by manufacturers for use in their factories for fuel purposes, or for the manufacture of gas, 2½c. per imp. gallon.	
Oils, Essential	10
Oil, Resin	Free
Oil, Carbollic, or heavy oil	Free
Oil, Castor	20
Oil, Cod Liver	20
Oils, Coconut 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, costing less than 25c. imp. gal., 5c. per imp. gal.	
Oils, Lubricating, all other	25
Oils, Neatsfoot	25
Oil, Olive, for manufacturing soap or tobacco or for canning fish	Free
Oil, Olive, n.e.s.	20
Oil, Sesame seed	25
Oil, Tallow	20
Oil, all other, n.e.s.	20
Oil Cake and Meal, Cotton Seed Cake and Meal, Palm Nut Cake and Meal	Free
Oil Cloths and oiled silk, and tape or other textile India-rubbered, flocked or coated n.o.p.	30
Oil Cloth, table and shelf, enamelled carriage, cork matting or carpet, and linoleum	30
Oiled paper	35
Oleo-Stearine and Degras	Free
Opium (crude), \$1 per lb. the outward ball or covering to be free of duty	
Opium, prepared for smoking, \$5 per lb.	
Opium, powdered, \$1.35 per lb.	
Optical Instruments, n.e.s.	25
Oranges, Lemons, and Limes in boxes of capacity not exceeding 2½ cb. ft., 25 cts. per box.	
In half boxes, capacity 1½ cb. ft., 13 cts. per box	
In cases and all other packages 10 cts. per cb. ft. capacity	
In bulk, \$1.50 per thousand	
In barrels not exceeding in capacity that of the 196 lbs. four barrel, 55 cts. per bbl.	
Ores of metals, of all kinds	Free
Organs, Cabinet	30

	P. c. ad val.
Organs, sets or parts of sets of reeds for Cabinet Organ	25
Organs, Pipe Organs	30
Ornaments of alabaster, spar, amber and terra cotta, or composition	35
Osiers	Free
Osiers and Willow Furniture	30
Ottar of Roses, and Oil of Roses	Free
Oxide of Copper, Black and Platinum, for use in the manufacture of Chlorate	Free
Pails, tubs, churns, brooms, washboards, pounders, rolling pins and whisks	20
Paints and Colors, ultra marine blue, dry or in pulp, metallic colors, viz: oxides of cobalt, copper and tin, n.e.s.	Free
Ochres, Ochrey earths, raw siennas and colors dry, n.e.s.	20
Oxides, dry fillers, fire-proofs, umbers, and burnt siennas, 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 lacquers	\$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 window blinds of paper of all kinds	35
Paper files, clips	30
Paper Maché, manufactures of	35
Paper of all kinds, n.e.s.	25
Paper kites, as toys	35
Paper, ruled, oiled or waxed	35
Paper, Tarred	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, including ruled and bordered papers, papeteries, boxed papers and envelopes and Blank Books	35
Paraffin Wax	30
Parasols. (See Umbrellas.)	
Passover Bread for free distribution among the Hebrew community in connection with their religious rites	Free
Patterns of brass, iron, steel or other metal (not being models)	30
Paving blocks, made from slag of blast furnace	20
Peaches, n.o.p., the weight of the package to be included in the weight for duty	1c. per lb.
Peach Trees	3c. each
Pears, green fruit	20
Pear Trees of all kinds	3c. each
Peas, 10c. per bush.	
Pearl, mother of, not manufactured	Free
Pearl card cases	35
Pearl collar buttons or studs	35
Pearl, manufactures of, fancy	35
Pelts, raw	Free
Pencils lead, wood or otherwise	25
Pencils, slate	25
Penholders, wood	25
Pens, steel, 25 p.c.; gold	25
Pen racks, iron	30
Perfumery, including toilet preparations (non-alcoholic), viz: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth and skin	30
Perfumed Spirits in bottles or flasks not weighing more than 4 ounces	50
Perfumed Spirits in bottles, flasks or other packages, weighing more than 4 oz., \$2.40 per i.g. & 40	
Persis or ext. Archill and Cudb'r	Free
Petroleum. (See Oils.)	
Pheasants for improv't of stock	Free
Pheasants, other	20
Philosophical Instruments and Apparatus, not manufactured in the Dominion, and when imported by or for the use of universities, colleges and schools, and scientific societies	

	P. c. ad val.
and public hospitals	Free
Philosophical, Photographic, Optical and Mathematical Instruments and Apparatus, n.e.s.	25
Phosphorus	Free
Phosphor Bronze in blocks, bars, sheet and wire	10
Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs thereof, and similar works of art, n.o.p.; blue prints, building plans, and maps and charts, n.e.s.	20
Photographs, not exceeding three, sent by friends, and not for the purpose of sale	Free
Photograph Albums	35
Albums, insides of paper	Free
Photographers' albumenized paper	30
Photographic Dry Plates	30
Piano covers, rubber and cotton	35
Piano Stools	30
Pianofortes	30
Pianofortes, parts of	25
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.	
Plasters, medicated, all kinds	25
Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part	30
Platinum and Black Oxide of Copper for the manufacture of Chlorate	Free
Platinum wire and platinum in bars, strips, sheets or plates; platinum reverts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid	Free
Plates, engraved on wood, steel or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved, or for engraving thereupon	20
Playing Cards	6c. per pack
Plum Trees of all kinds, 3c. each	
Plumbago, crude	10
Plumbago, all manufactures of, n.e.s.	25
Plush, of cotton	30
Plush, Silks, other	30
Pocketbooks and Purses	30
Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15
Pomades, all others	30
Pop Corn, in cakes or balls, ½c. per lb. and	35
Porcelain Ware, n.e.s.	30
Porcelain Shades	30
Portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills and parts thereof in any stage of manufacture	25
Potash, caustic	Free
Potash and pearl ash, in pkgs. not less than 25 lbs.	Free
Potash, muriate and bichromate of, crude	Free
Potash, Chlorate of, in crystals, or ground only, when imported for manufacturing purposes only	Free
Potash, German Mineral	Free
Potash, red and yellow prussiate of	Free
Potassium, cyanide of	Free
Potatoes, sweet, 10 cts. per bush.	
Pork, barrelled in brine, 2c. per lb. Barrels containing same to be free of duty.	
Potatoes, other, 15c. per bush.	
Poultry and Game of all kinds	20
Precious stones, in the rough	Free
Precious Stones, also imitations, polished, but not set, pierced	

	P. c. ad val.
or otherwise manf., n.e.s.	10
Printed music, bound or in sheets	10
Printing presses, printing machines, lithographic presses and type-making accessories thereto; folding machines, book-binders, book-binding, ruling, embossing and paper cutting machines, and parts thereof	10
Prunella	Free
Pulp of wood	25
Pulp of grasses	Free
Pumice or Pumice Stone, ground or unground	Free
Pumps, brass, all kinds, and garden and lawn sprinklers	30
Pumps, Steam	25
Putty	20
Putty, dry, for polishing granite	Free
Quills, in nat. state or unpl'd	Free
Quills, other	20
Quince Trees of all kinds, 3c. ea.	
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
Rags from Europe, except Great Britain, Prohibited.	
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 ptyg.	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 materials	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, ¼ of a cent per lb.	
Rope, Iron Wire	25
Rope, or cordage of all kinds	25
Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Rhubarb, Sarsaparilla, Squills, Taraxicum and Valerian	Free
The same ground or powdered	20
Rose bushes	20
Rotten Stone	20
Rove, when imported for the manufacture of twine for harvest binders	5
Ruling Pens	10
Rye, 10c. per bush.	
Rye Flour, 50c. per bbl.	
Saccharine	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 course 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	25
Sand Paper	30
Satchels	25
Sateens, for use of corset manufacturers, etc.	20
Sauces, Catsups and Pickles, including Soy	35
Sausage Casings, n.e.s.	25
Sausage Skins or Casings, not c'd.	Free
Saw dust, of the following woods:—amaranth, cocobol, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal wood, sycamore, spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vite, red cedar, redwood, satin wood, white ash, persimmon and dogwood	Free
Scales, and Weighing Beams	30
Scenery, Theatrical and other	20
School Ink Wells, earthenware	30
School Ink Wells, glass	20
School bags	30
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
Screw Jacks of every description	35
Seeds—Beet, Carrot, Turnip, Annatto, Flax, Mangold, and	

CANADIAN TARIFF OF CUSTOMS (Continued)

	₤ c. ad val.	₤ c. ad val.	₤ c. ad val.	₤ c. ad val.
Mu-tari	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 Controller of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council	Free			
Sewing machine attachments	Free			
Sewing Machines, or parts of	30			
Shades, Glass and Porcelain, for lamps and gaslights	30			
Shawls and Travelling Rugs of all kinds	30			
Shawls, silk	30			
Sheep, for improvement of stock	Free			
Sheep Skins, tanned only	15			
Sheep Skins, dressed and waxed, or glazed	17½			
Shellac, white, for manufacturing purposes	Free			
Shells of all kinds, unmanuf.	Free			
Shells, manufactured, fancy	35			
Sheet Music	10			
Sheet Iron signs	30			
Ships built in a foreign country, on application for Canadian register, except machinery	10			
Machinery on same	25			
Shirts of any material, and ladies' and misses' blouses and shirt waists	35			
Shoemakers' Pitch and Wax	20			
Show Cases	35			
Show Cards, framed	30			
Silex or Crystallized Quartz	Free			
Silk, clothing	35			
Silk Hosiery	35			
Silk, manufactures of, or of which silk is the component part of chief value, n.e.s.	35			
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in any way, silk cocoons, and silk waste	Free			
Silk twist, sewing and embroidery silk	25			
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organzine, not coloured	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	25			
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			
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, chloride, 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 liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and others schnapps tafia, angostura, and similar alcoholic bitters or leverages \$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 Controller of Customs may direct.	20			
Spurs and Stilt, used in the manufacture of earthenware	Free			
Square Reeds and raw-hide centers, 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 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 marble 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, \$1.08 per 110 lbs., and for each additional degree 1½c. per 100 lbs. Fractions of ½ of a degree or less not to be subject to duty, and fractions of more than ½ to be dutiable as a degree	20			
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 ½ of a degree or less not to be subject to duty, and fractions of more than ½ 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 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, ½c. 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			
Taraxiacum 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 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			
Terraine, Vases and Plaques	35			
Thermometers, all kinds	25			
Terra Alba	20			
Thimbles, steel	30			
Thimbles, brass	30			
Thread, Linen, n.e.s.	25			
Tin, in 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.	25			
Tobacco, Cigars and Cigarettes, including paper covering, \$3 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			
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			
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 figures, Geographical Map and Musical Instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	Free			
Ultramarine Blue, dry or in pulp	Free			
Umbrellas, Parasols and Sunshades of all kinds and materials	35			
Umbrella and Parasol, steel and iron or Brass ribs, runners, rings, caps, notches, tin caps and ferrules, for the use of manufacturers of umbrellas	Free			
Umbrella, Parasol, and Sunshade sticks or handles, in the rough, not further manufactured than cut into suitable lengths	Free			
Umbrella, Parasol and Sunshade sticks or handles, n.e.s.	20			
Unenumerated Articles	20			
Vaccine and Ivory Vaccine Points	Free			
Valerian Root	Free			
Varnishes, n.e.s., 20c. per gal. and	20			
Varnish, black and bright for ship use	Free			
Varnish and Colours ground in spirits \$1.12½ per gal.				
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes	35			
Vases, glass, plain or fancy	20			
Vases, China and Porcelain	30			
Vases, Earthenware	30			
Vegetables, n.o.p.	25			
Vegetables, Sweet Potatoes and Yams	10c. per bush.			
Vegetables, Tomatoes, fresh, 20c. per bush, and	10			
Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, n.e.s. 1½c. per lb. the weight of the cans or other packages to be included in the weight for duty				
Vegetables, Onions, sets for planting, not fit for table use	25			
Velveteens, and Cotton Velvets and Cotton Plush	30			
Veneers of Wood, not over ⅜ of an inch in thickness	7½			
Velocipedes	30			
Veneers, Ivory, sawn only	Free			
Veneers, Ivory, other, n.e.s.	20			
Vents, Fireclay Chimney Linings glazed or unglazed	35			
Verdigris or sub-ac'ete cop'r (dry)	Free			
Vinegar, 15c. per imp. gal., of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of 2 cents.				
Vices	30			
Wagons (freight), drays, sleighs, and similar vehicles	25			
Wall Decorations, Lincrusta Walton	35			

CANADIAN TARIFF OF CUSTOMS (Continued)

	c. ad val.
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	30
Wax, bees	10
Wax, Paraffine and Animal Stearine of all kinds, 2c. per lb.	20
Wax, manufactures of, other	20
Webbing, elastic	29
Webbing, non-elastic	29
Whale Bone, unmanufactured	Free
Whale Bone, manufactures of, n.e.s.	20
Wheat, 12c per bushel	20
Wheat Flour, including the duty on the bbl., 60c. per bbl.	20
Wheels, parts of, Hubs & Spokes, in the rough	Free
Wheelbarrows	30
Whips, of all kinds, including thongs and lashes	35
Whiting or Whitenings, gliders	Free
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	30
Wines for every degree above 26 up to 40 p. c., 3c more for each degree of strength and	30
Champagne and all other sparkling wines, in bottles containing each not more than 1 qt. and more than 1 pt., \$3.30 per dozen bottles.	30
In bottles, containing not more than a pint and more than one-half pint, \$1.65 per doz.	30
In bottles, containing one-half pint each or less, 82c per doz.	30
In bottles, containing more than one quart each shall pay, in addition to \$3.30 per doz. bottles, at the rate of \$1.65 per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty, there shall be an ad valorem duty of 30 per cent.	30
But any liquors imported under the name of wine, and containing more than 40 per cent. of spirits of proof, shall be rated for duty as unenumerated spirits.	30
Wire, barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge	Free
Wire, brass, plain	10
Wire, brass rods cut to special length	30
Wire, Buckthorn and Strip Fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s.	15
Wire, cable	25
Wire Cloth of brass or copper	25
Wire Cloth, iron or steel	30
Wire clothes line	25
Wire, copper, plain, tinned or plated	15
Wire, covered with cotton, linen, silk or other material	30
Wire, Crucible Cast Steel	Free
Wire Ferrules, iron, steel or brass	30
Wire, flat strip and flat steel, when imported into Canada by manufacturers of buckthorns, plain strip fencing, and barbed fencing wire of iron or steel, for use in their own factories in the manufacture thereof	Free
Wire, Iron or Steel, and all other kinds, n.e.s.	20
Wire nails of all kinds, 3c. per lb.	20
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
Wire phosphor, bronze blocks,	Free

	c. ad val.
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 1/2 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	30
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	25
Wood Pumps	25
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only	Free
Wood, Felloes 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, manufactures of, n.e.s.	25
Wood, Lumber and Timber, manufactured	20
Wood veneers of not over 1/2 of an inch in thickness	7 1/2
Wood, D shovel handles wholly of wood, and Mexican saddle trees and stirrups of wood	Free
Wood, timber or lumber or wood, viz., lumber and timber planks and boards of amaranth, cocobora, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, 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 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, 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;	Free

	c. ad val.
and logs and round manufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act	Free
Wool and the hair of the camel, alpaca, goat, or other like animals, not further prepared than washed, n.e.s.; and worsted tops and noils, being the short wool which falls from the combs in worsted factories	Free
Wool and woolen manf. of fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, n.e.s.; blankets, bed comforters or counterpanes, flannels, cloths, doe-skins, cassimeres, 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
Worsted tops made from such wools as are mentioned in this item	15
Wool Noils	Free
Woolen Shawls and shawls of all kinds	30
Woolen Socks and Stockings	35
Woolen Waste	Free
Wringers, clothes, for domestic use, and parts thereof	35
Wool, women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, bunting, 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	Free
Yarns, Cotton and Cotton Warps, dyed or undyed, n.e.s.	25
Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or like animal costing 30c. per lb. and over, when imported on the cop, tube or in the hank by manufacturers of 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 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
Yarns, Woollen and Worsted, n.e.s.	30
Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by manufacturers of braids, for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs	Free
Yarns, Cotton No. 40 and finer	Free
Yarn, coir	Free
Yarn of wool or worsted, when genapped, dyed and finished, and imported by the manufs. of braids, cords, tassels and fringes, for use in their factories in the manufacture of such articles only	Free
Yarns, Mohair	Free
Yeast, Compressed Yeast, not over fifty pounds weight, the weight of the package to be included in the weight for duty 6 cts. per lb.	6c.
Yeast Cakes and Baking Powders, the weight of the package to be included in the weight of duty	6c. per lb.
Yeast, Compressed, in bulk or	6c.

	c. ad val.
mass of not less than fifty pounds	3c. per lb.
Yellow Metal, in Bolts, Bars and for Sheathing	Free
Zinc, salts of	Free
Zinc, in blocks, pigs and Sheets	Free
Zinc, seamless drawn tubing	Free
Zinc, manufactures of, n.e.s.	25
Zinc plates	Free
Zinc spelter	Free

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

SCHEDULE D.

BRITISH PREFERENTIAL TARIFF.
On articles entitled to the benefits of this preferential tariff under section seventeen, the duties mentioned in schedule A shall be reduced as follows: The reduction shall be one-fourth of the duty mentioned in schedule A, and the duty to be levied, collected and paid shall be three-fourths of the duty mentioned in schedule A.

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

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

ARTICLES PROHIBITED

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrighted in Canada.

Coin, base or counterfeit.

Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail or penitentiary. Also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred, by any such contractor.

Oleomargarine, Butterine, or similar substitutes for butter.

Rags from Europe, except Great Britain.

Tea adulterated with spurious leaf, or with exhausted leaves, or which contains so great an admixture of chemical or other deleterious substances as to make it unfit for use.

The importation into Canada of any goods enumerated, described or referred to in schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

Banks in Canada with their Agencies.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.	PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.	PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Alexandria	Union	J. R. Proctor.	Gananoque	Merchants'	J. C. Paterson.	Montreal	St. Cath. St. E. A. W. Blouin.	
"	Ottawa	J. Martin, Acting.	"	Toronto	C. V. Ketchum.	"	do Centre Br. C. Langlois.	
Alliston	Ontario	J. Morris.	Georgetown	Hamilton	J. P. Bell.	"	DU PEUPLE	In liquidation.
Almonte	Montreal	H. S. Dupuy.	Glouce Bay, C.	Union of Halifax	J. D. Leavitt.	"	JACQ. CARTIER	T. Bienvenu, Gen. Mgr.
Amherst, N.S.	Nova Scotia	John McPeen.	Glenboro', M.	Union	F. W. Young.	"	Ontario St.	L. S. Gauthier.
"	Halifax Bk. Co.	J. H. Morrison.	Glencoe	Traders	C. F. Craig.	"	St. Cath. St. E.	Emery Larivière.
"	Montreal	R. W. Travers.	Goderich	Montreal	W. L. Elliot.	"	Centre St.	John S. Shea.
Annapolis, N.S.	Nova Scotia	J. H. Lombard.	"	Commerce	R. S. Williams.	"	VILLE MARIE	W. Weir, Pres.
"	Union B. of H.	E. D. Arnaud.	Granby, Q.	E. Town. Bk.	W. H. Robinson.	"	St. Laurence St.	J. H. Lefebvre.
Antigonish	Merchants, H.	C. E. Harris.	Gretna, Man.	Union	J. Sigal.	"	St. L. Mile End.	A. Pepin.
"	Halifax Bk. Co.	J. M. Brough.	Grimby	Hamilton	R. J. Hewat.	"	Chaboillez Sq.	A. Compté.
Arnprior	Ottawa	Francis Cole.	Guelph	Dominion	E. L. Stanton.	"	Quebec	John Walker, Inspector
Aurora	Ontario	D. A. Hadcliffe.	"	Montreal	H. Lockwood.	"	do St. Cath. St.	BrGeo. Leclerc.
Avonmore, O.	Ville Marie	J. C. Smith.	"	Traders	A. F. H. Jones.	"	do Hochelaga	Allan McDougall.
Aylmer, O.	Molsons	H. A. Ambridge.	"	Commerce	J. M. Duff.	"	Ontario	N. King.
"	Traders	H. P. MacMahon.	Guysboro' N.S.	Merchants, H.	T. G. A. Parkes.	"	N. End Branch T. F.	Cochran.
Ayr	Commerce	John Wyllie.	Halifax, N.S.	HALIFAX B. CO.	H. N. Wallace.	"	Toronto	T. F. How.
Barrie	Toronto	M. Atkinson.	"	B.N. America	G. W. Bonner.	"	do Pt. St. Ch's Brj.	G. Bird.
"	Commerce	H. J. Grasset.	"	NOVA SCOTIA	H. C. McLeod, Gen. M.	"	Commerce	A. M. Crombie.
Barrington, N.S.	Halifax Bk. Co.	F. W. Homer.	"	do	H. A. Flemming.	"	Union	Geo. H. Balfour.
Barrington Pas.	Union of Halifax C.	Robertson.	"	UNION HALIFAX	E. L. Thorne.	"	B. N. America	H. Stikeman, Gen. Man.
Bathurst, N.B.	Merchants, H.	J. F. Barry.	"	MERCHANTS, H.	D. H. Duncan, Cashier	"	J. Penfold, Manager.	
Beauharnois	Jac. Cartier	Julien Leduc.	"	PEOPLE'S, H.	John Knight.	"	A. E. Ellis, Joint Manag'r	
Bedford, Q.	E. Townships	E. W. Morgan.	"	North End	E. C. Helsley.	"	La Banq. Nat.	L. DeGuise.
Belleville	Merchants'	W. Hamilton.	"	Montreal	W. B. Graveley.	"	Merchants, H.	Edson L. Pease.
"	Montreal	R. J. E. Crombie.	Hamilton	HAMILTON	J. Turnbull.	"	do	Dame St. H. J. Gardiner.
"	Commerce	C. M. Stork.	"	do Barton St. Br. W. J.	Lindsey.	"	do Westmount	H. W. Mayrand.
"	Dominion	J. W. Murray.	"	do East End Br. T. H.	Brown.	"	do Nova Scotia	F. Kennedy.
Berlin	Merchants'	W. R. Travers.	"	B. N. America	J. J. Morrison.	"	Ottawa	
"	Commerce	W. C. J. King.	"	Montreal	A. D. Braithwaite.	"	Imperial	J. A. Richardson.
"	Hamilton	O. S. Clarke.	"	Merchants'	J. Pottenger.	"	Dominion	Clarence A. Bogert.
Berthier, Q.	Ville Marie	Nap. Dorval.	"	Traders	Stuart Strathy.	"	Union	A. E. Christie.
Blenheim	Commerce	G. A. Holland.	Hamilton	Commerce	Wm. Roberts.	"	Moose Jaw	Union
Boissevain, M.	Union	Robt. S. Barrow.	Hamiota, Man.	Molsons	W. H. Draper.	"	Moorde, M.	Union
Bowmanville, Ont.	Standard	George McGill.	"	Union	J. F. Boulton.	"	Hamilton	H. A. Gray.
"	Ottawa	F. C. Mulkins.	Harriston	Standard	J. E. Frey.	"	Morrisburg, Ont.	Molsons
Bradford	Standard	John Elliott.	Hartney, Man.	Union	J. K. Strathely.	"	Mount Forest, Ont.	R. S. Connolly.
Brampton	Merchants	W. C. Young.	Hastings, Ont.	Union	Fred. W. Ashe.	"	Nanaimo, B.C.	British Columbia G. Williams.
"	Dominion	M. E. Holden.	Hawkes'ry, Ont.	Union	John Hood.	"	Napanee	Merchants, H.
Brandon, M.	Merchants	W. A. Machaffie.	Hespeleer	Merchants'	F. A. Mann, Acting.	"	"	Dominion
"	B. N. America	H. G. Marquis.	Hochelaga, Q.	Ville Marie	D. P. Kiopel.	"	Neepawa, Man.	Union
"	Imperial	N. G. Leslie.	Holland, Man.	Union	D. W. Banks.	"	"	Merchants
"	Hamilton	J. C. Brown.	Hull, Q.	Jacq. Cartier	H. A. Champagne.	"	Nelson, B.C.	Bk. B. Columbia G. V. Holt.
Brantford	B. N. America	E. M. Shadbolt.	Huntingdon, Q.	E. Townships	E. N. Robinson.	"	"	Montreal
"	Montreal	E. M. Shadbolt.	Iberville, Q.	St. Hyacinthe	J. M. Belanger.	"	"	Merchants, H.
"	Commerce	Jeffery Hale.	Indian Head	Union	Harold Shaw.	"	N. Glasgow, N.S.	Nova Scotia
"	Standard	C. Cook.	Ingersoll	Traders	A. B. Ord.	"	"	Union of Halifax R. C. Wright.
Bridget'n, N.S.	Nova Scotia	C. H. Easson.	"	Merchants'	H. Irwin.	"	Newcastle	Halifax Bk. Co.
"	Union of Halifax N. R.	Burrows.	"	Imperial	Charles White.	"	"	Traders
Bridgewater, N.S.	Merchants, H.	W. S. Tupper.	Joliette	D'Hochelaga	Jules Trépanier.	"	Newcastle, N.B.	Nova Scotia
"	Halifax Bk. Co.	H. H. Archibald.	"	La Banq. Nat.	J. H. Dusault.	"	"	Merchants, H.
Brighton	Standard	S. B. Gearing.	Kamloops, B.C.	British Columbia	W. H. Pegram.	"	N. Denver, BC	Montreal
Brockville	Montreal	Neil McLean.	Kaslo, B. C.	B. N. America	G. Bentley Gerrard.	"	"	W. J. Finucane.
"	Molsons	E. F. Kohl.	Keewatin, O.	Ottawa	H. Swan.	"	New Hamburg, Western	C. J. Fox.
"	Toronto	T. A. Bird.	Kemptville, O.	Ottawa	Jas. Martin.	"	N. Wmstr, B.C.	Bk. B. Columbia G. W. Booth.
Brussels	Standard	M. Brent.	Kentville, N.S.	Nova Scotia	L. D. V. Chipman.	"	"	Montreal
Buckingham, Ont.	Ontario	W. E. Middleton.	"	Union	A. D. McRae.	"	Newmarket, Ont.	Ontario
Calgary, Alb.	Imperial	M. Morris.	Killarney, M.	Union	J. M. Baldwin.	"	"	C. G. Ross.
"	Montreal		Kincardine	Merchants'	A. M. Smith.	"	Niagara Falls	Imperial
"	Molsons	W. C. Rhodes.	Kingston	Merchants'	G. E. Hague.	"	"	Hamilton
"	Union	T. N. Christie.	"	Standard	W. D. Hart.	"	Nicolet, Que.	Ville Marie
Campbellford	Standard	E. A. Bog.	"	B. N. America	G. A. Robinson.	"	"	Traders
Campbellton	Nova Scotia	D. R. Laird.	"	Montreal	J. H. Pipon.	"	North Bay	Traders
Cannington	Standard	John Houston.	"	Ontario	A. J. Macdonell.	"	N. Sydney, C.B.	Union of Halifax C. W. Frazier.
Canning, N.S.	Halifax Bk. Co.	J. R. Forbes, Acting.	Kingston, N.B.	Merchants, H.	R. V. Dimock.	"	"	Nova Scotia
Canso	People's, H.	E. G. Coombs.	L'Assomption, St.	Hyacinthe	Alfred Bedard.	"	Norwich	Molsons
Carberry, M.	Union	R. M. Harrison.	Lake Megantic	People's of H.	R. A. E. Aitkins.	"	Norwood	Union
Carleton Place	Ottawa	J. A. Bangs.	Lachine, Que.	Ville Marie	O. Constantineau.	"	Orangeville	Commerce
"	Union	Fred. W. Ashe.	Lachute, Que.	Ville Marie	J. D. Stewart.	"	"	Hamilton
Carman, M.	Hamilton	H. A. Aylwin.	Laprairie	Ville Marie	T. J. Bourdeau.	"	Orillia	Dominion
"	Union	Wm. Blanchard.	L'Epiphanie	Ville Marie	R. Gariepy.	"	"	Traders
Cayuga	Commerce	W. C. T. Morson.	Leamington	Traders	Jas. Watson.	"	Ormslow, Q.	Ville Marie
Chambly Basin	Ville Marie	H. D. Artois.	Lethbridge, Alb.	Union	Philip Vibert.	"	Oshawa	WESTERN
Charlottetown	MERCHANTS, PEI	J. M. Davison.	Levis	Montreal	R. F. Reeve.	"	"	Dominion
"	Merchants, H.	W. F. Mitchell.	Lindsay	Ontario	H. J. Lytle.	"	Ottawa	OTTAWA
"	Nova Scotia	H. A. Richardson.	"	Montreal	J. A. Paddon.	"	"	do Bank St.
Chatham, O.	Commerce	J. E. Thomas.	"	Dominion	Robt. Ross.	"	"	do Rideau St.
"	Merchants'	J. E. Durand.	Listowel, Ont.	Hamilton	J. H. Stuart.	"	"	B. N. America
"	Montreal	D. F. B. Glass.	Lt. Glace Bay	Union of Halifax	A. D. McRae.	"	"	Montreal
"	Standard	G. P. Scholfield.	Liverpool, N.S.	Nova Scotia	Wm. Haliburton.	"	"	Commerce
Chatham, N.B.	Montreal	F. E. Winslow.	"	Union of H.	E. R. Mulhall.	"	"	Ontario
"	Nova Scotia	R. H. Anderson.	Lockport, N.S.	Halifax Bk. Co.	E. A. Capstick.	"	"	Merchants'
Chesley, O.	Hamilton	A. G. Bastedo.	London	B. N. America	R. Inglis.	"	"	W. L. Marler.
Chicoutimi, Q.	La Banq. Nat.	J. A. Vezina.	"	Merchants	A. St. L. Mackintosh.	"	"	Quebec
Clinton	Molsons	H. C. Brewer.	"	Montreal	A. H. Beddome.	"	"	B. B. Stevenson, Asst.
Coaticook	E. Townships	R. Austin.	"	Commerce	D. B. Dewar.	"	"	La Banq. Nat.
Cobourg	Dominion	E. H. Osler.	"	Molsons	P. W. D. Brodrick.	"	"	Union
"	Toronto	J. S. Skeaff.	"	Commerce	P. W. D. Brodrick.	"	"	Molsons
Colborne	Standard	C. Larke.	"	Toronto	J. Pringle.	"	"	Jacq. Cartier
Collingwood	Commerce	James Brydon.	London'd'y N.S.	Merchants, H.	E. Walsh.	"	"	Merchants
"	Toronto	W. A. Copeland.	Longueuil	Ville Marie	L. J. Normand.	"	"	M. S. Hodder.
Cornwall	Montreal	R. Mackenzie.	Lucknow	Hamilton	J. D. Nichol.	"	"	Hamilton
"	Ontario	A. Denny.	Louisville, Q.	D'Hochelaga	F. X. Lacoursière.	"	"	Merchants
Cookshire	People's of H.	F. E. Halls, Acting.	Lunenburg, N.S.	Merchants', H.	R. S. Currie.	"	"	Standard
Cowansville	E. Townships	J. Mackinnon.	"	Halifax Bk. Co.	D. I. Forbes.	"	"	Commerce
Cranbrook, BC	Commerce	J. W. H. Smythe.	Magog, Q.	E. Townships	E. P. Olivier.	"	"	Standard
Crystal City, M.	Union		Macloed, NWT	Union	P. Vibert.	"	"	Halifax Bk. Co.
Dartmouth, NS	Union of Halifax	F. O. Robertson.	Maitland, N.S.	Merchants, H.	W. D. Bowers.	"	"	Merchants'
Dauphin, Man.	Ottawa	J. L. Irwin.	Manitou, Man.	Hamilton	R. Swinton.	"	"	Union
Dawson City	Commerce	H. T. Willis.	Marievile	Ville Marie	S. Cruthers.	"	"	Ville Marie
"	B. N. America	J. Cran.	Markham	Standard	J. D. Bergeron.	"	"	Standard
Delhi	Hamilton	A. B. Stennett.	Mattawa	Ottawa	F. A. Reesor.	"	"	Ottawa
Deloraine, M.	Union	R. S. Barron.	Meaford	Molsons	G. C. Wainwright.	"	"	Merchants
Deseronto, Ont.	Montreal	F. W. Taylor.	Medicine Hat	Merchants	D. A. Ferguson.	"	"	Merchants
Digby, N.S.	Nova Scotia	Herbert Green.	Melita, Man.	Union	E. J. Fewings.	"	"	Merchants
Dorchester, NB	Merchants, H.	R. P. Foster.	Merrickville	Union	A. T. Brodrick.	"	"	Merchants
Drayton	Traders	H. A. Mallory.	Middleton, N.S.	Com. B. of Wnd'rs	E. Marshall.	"	"	Merchants
Dresden	Commerce	R. T. Mu-sen.	Midland	Western	W. H. Chipman.	"	"	Merchants
Drum'nd'v'le	Q. Jacq. Cartier	J. E. Grouard.	Milton	Hamilton	H. J. Craig.	"	"	Merchants
Dundas	Commerce	F. W. Holmsted.	Minnedosa, M.	Union	J. F. Harper.	"	"	Merchants
Dunville	Commerce	R. G. W. Conolly.	Mitchell	Merchants'	F. O. Denison.	"	"	Merchants
Durham	Standard	J. Kelly.	Moncton	Montreal	R. Clark.	"	"	Merchants
Edmonton, Alb.	Imperial	G. R. F. Kirkpatrick.	"	Nova Scotia	Geo. W. Daniel.	"	"	Merchants
"	Jacq. Cartier	J. E. Laurencelle.	Montague, PE	Merchants', PEI	J. H. McQuaid.	"	"	Merchants
"	Merchants	J. S. Willmott.	Montreal	MONTEAL	E. S. Clouston, G. Man.	"	"	Merchants
Edmundston	People's, Halifax	T. J. Cochran.	"	do	A. Macnider, Ch. Insp.	"	"	Merchants
Elmira	Traders	N. T. Hillary.	"	do Branch	H. V. Meredith, L. Man.	"	"	Merchants
Essex	Imperial	R. Arkell.	"	do W. E. Br.	D. B. Macpherson, S. Ag.	"	"	Merchants
Exeter	Molsons	N. D. Hurdon.	"	do Seigneurs St.	A. S. Henshaw, S. Agt.	"	"	Merchants
Farnham	St. Hyacinthe	J. E. Campbell.	"	do	G. Hagne, Gen. Man.	"	"	Merchants
Fergus	Imperial	C. Forrest.	"	do	Thos. Fyche, J't G. Man.	"	"	Merchants
Ferris, B.C.	Commerce	T. R. Billett.	"	do	E. F. Hebben, Sup't Br	"	"	Merchants
Forest	Standard	W. C. Boddy.	"	do	S. H. Meredith.	"	"	Merchants
Fort William	Montreal	C. C. Abbott.	"	do	F. W. Thomas, G. Man.	"	"	Merchants
"	Ontario		"	do	J. Elliot.	"	"	Merchants
Fraserville, Q.	Jac. Cartier	J. O. Leblanc.	"	do	Ed. C. Pratt, Ast. Mgr.	"	"	Merchants
"	People's of H.	H. R. White, Acting.	"	do	F. W. G. Johnson.	"	"	Merchants
Fredericton	People's of N. B.	J. W. Spurden.	"	do	M. J. A. Prendergast.	"	"	Merchants
"	B. N. America	J. Taylor.	"	do	N. Dame St. W. L. E. Guimond.	"	"	Merchants
"	Nova Scotia	W. H. Burns.	"	do		"	"	Merchants
"	Merchants, H.	F. J. Sherman, Acting.	"	do		"	"	Merchants
Galt	Commerce	D. Hughes Charles.	"	do		"	"	Merchants
"	Imperial	Geo. C. Easton.	"	do		"	"	Merchants
"	Merchants'	F. S. Jarvis.	"	do		"	"	Merchants

BANKS IN CANADA WITH THEIR AGENCIES (Continued).

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Quebec	do Upper Town	A. Van Felson.
"	do St. Roch	P. B. Dumoulin.
"	UNION	E. E. Webb, Gen. Man.
"	do	J. G. Billet, Local.
"	do St. Louis St.	Geo. Veasey, do
"	LA BANQ. NAT.	P. Lafrance.
"	do St. John St.	J. E. Côté.
"	do St. Joseph St.	N. Lavoie.
"	B. N. America.	D. Cumberland.
"	Montreal	J. Macara.
"	Merchants'	J. C. More.
"	Jacq. Cartier	F. G. Leduc.
"	do St. John St.	C. J. Laberge.
"	People's of H.	J. E. Gaudet.
"	D'Hochelega	
"	Molsons	C. M. McCuaig.
Rat Portage	Imperial	W. A. Weir.
"	Ottawa	F. R. Godwin.
Regina	Montreal	W. H. Hogg.
"	Union	R. S. Barron.
Renfrew, O.	Merchants'	F. A. W. Lister.
"	Ottawa	C. G. Pennock.
Revelstoke BC	Imperial	A. R. B. Hearn.
"	Molsons	J. D. Molson.
Richmond	E. Townships	W. L. Ball.
Ridgetown	Molsons	E. E. Ward.
"	Traders	John Pool.
Roberval	LA BANQ. NAT.	L. Couet.
Rossland, B.C.	Montreal	J. S. C. Fraser.
"	B. N. America.	W. T. Oliver.
"	Merchants	H. John M. Smith.
"	Toronto	A. B. Barker.
Sackville, N.B.	Merchants	H. F. McDougall.
"	Halifax Bk. Co.	W. H. Harrison.
Sandon, B.C.	Brit. Columbia	H. F. Mytton.
Sarnia	Commerce	A. D. McLean.
"	Traders	J. F. Winlow.
"	Montreal	G. H. Griffin.
Sault Ste Marie	Commerce	D. McGregor.
"	Imperial	R. A. Lyon.
Seaforth	Commerce	F. C. G. Minty.
"	Dominion	W. K. Pearce.
Shediac, N.B.	People's, Halifax	F. A. Borden.
Shelburne, Ont	Union	Arthur S. Jarvis.
Shelburne, NS	Halifax B. Co.	T. W. Magee.
Sherbrooke	E. Townships	Wm. Farwell, G. Man.
"	Merchants'	S. Edgell, Local.
"	La Banq. Nat.	J. M. Dufresne.
"	D'Hochelega	
Sherbrooke NS	Union of Halifax	F. R. Montgomery.
Shubenacadie	Merchants	H. D. Cameron.
Simcoe	Commerce	E. Cowdry.
"	Hamilton	J. Butterfield.
"	Molsons	H. H. Groff.
Slocan City, B.C.	B. N. America.	F. T. Short.
Smith's Falls	Molsons	F. A. Bethune.
"	Union	S. L. Forrest.
Sorel	Molsons	J. McMahon.
"	D'Hochelega	Arthur Bruneau.
Souris	Union	F. W. S. Crispo.
"	Merchants	H. M. P. Eckardt.
Souris, P. E. I.	Merchants P. E. I.	J. J. Hughes.
Southampton	Hamilton	A. H. Ridout.
Springhill	Halifax Bk. Co.	E. B. Fairbanks.
Stanstead	E. Townships	S. Stevens.
St. Andrew's N.B.	Nova Scotia	Sub. to St. Stephen.
St. Anne de	Jacq. Cartier	J. A. Rousseau.
St. Catharines	Imperial	C. M. Arnold.
"	Commerce	F. O. Cross.
"	Toronto	G. W. Hodgetts.
St. Césaire, Q.	St. Hyacinthe	M. N. Jarry.
St. Cuneonde	Jacq. Cartier	H. Bourbeau.
St. Francois B.	LA BANQ. NAT.	P. Aug. Labadie.
St. Henri, Q.	Jacq. Cartier	H. Dorion.
St. Hyacinthe	LA BANQUE DE	
"	St. Hyacinthe	E. R. Blanchard.
"	E. Townships	J. Laframboise.
"	LA BANQ. NAT.	A. Clément.
St. Jean Bapt'te	Jacq. Cartier	E. G. St. Jean.
St. John, N.B.	N. B. BRUNSWICK	G. A. Schofield.
"	Clawson, Cashier.	
"	B. N. America.	H. A. Harvey.
"	Montreal	E. C. Jones.
"	Nova Scotia	T. B. Blair.
"	Halifax Bk. Co.	Jas. G. Taylor.
St. John's, Q.	BK. DE ST. JEAN	J. N. Gauthier.
"	Merchants'	H. Wurtele.
"	LA BANQ. NAT.	G. P. Carreau.
St. Jerome	Merchants'	A. C. E. Delmege.
St. Laurent	Ville Marie	O. W. Legault.
St. Marie, Q.	LA BANQ. NAT.	L. Drouin.
St. Mary's	Montreal	J. Leslie.
"	Traders	C. S. Rumsey.
St. Rémi, Q.	Bk. de St. Jean	C. A. Bédard.
St. Sauveur	Jacq. Cartier	A. Dion.
St. Stephen N.B.	ST. STEPHEN'S	J. F. Grant.
"	Nova Scotia	J. Black.
St. Thomas	Merchants'	W. B. Waterbury.
"	Imperial	M. A. Gilbert.
"	Molsons	L. E. Tate.
St. Thérèse, Q.	Ville Marie	H. G. Rouleau.
Stellarton, N.S.	Nova Scotia	W. H. Davies.
Stouffville	Standard	R. J. Morden, Acting.
Stratford	Merchants'	W. Pringle.
"	Montreal	E. P. Winslow.
"	Commerce	Wm. Maynard, jun.
Strathroy	do	L. H. Dampier.
"	Traders	W. T. Smith.
Sudbury, O.	Ontario	G. M. Byers, Acting.
Sum'side, PEI	BK. SUM'ERIDE	R. McC. Stavert.
"	Nova Scotia	E. A. Williams, Acting.
"	Merchants	H. P. W. Morrison.
Sussex, N. B.	Nova Scotia	G. S. Moore.
Sydney, C.B.	Merchants	H. J. E. Burchell.
Thorold	Quebec	D. B. Crombie.
Three Rivers	Quebec	J. M. Johnson.
"	D'Hochelega	H. N. Boire.
Tilsonburg	Traders	E. C. Jackson.
"	Western	F. Biette.
Toronto	COMMERCE	B. E. Walker, G. Man.
"	do Branch	J. C. Kemp, Man.
"	do	John Aird, Asst.
"	do	E. Br... J. G. Boyce.
"	do	N. Br... R. J. Montgomery.
"	do	N. W. Br... W. Manson.
"	do	Q'n St. W. Br... E. M. Playter.
"	do	Yn. & Col. Br... T. S. Harrison.
"	do	Parl't St. Br... V. E. Hart.
"	do	Market Br... H. W. Fitton.
"	ONTARIO	Chas. McGill, Gen. Man.
"	do Branch	W. H. Smith.
"	do	Q'n St. W. Br. A. E. Hagerman.

PLACES.	NAMES OF BANKS.	MANAGER OR AGENT.
Toronto	STANDARD	Geo. P. Reid, Gen'l Mgr.
"	DOMINION	R. D. Gamble, G. Man.
"	do	T. G. Brough, Man.
"	do	Q'n St. E. R. M. Gray.
"	do	Q'n St. W. J. H. Horsey.
"	do	Mk't Br. W. W. Nation.
"	do	Dundas & Queen St. Br. A. A. Helliwell.
"	do	Spad. Av. & Col. St. Br. F. O. Cayley.
"	IMPERIAL	D. R. Wilkie, Gen. Mgr.
"	do	Brauch. B. Jennings, Manager
"	do	Cor. Yonge & Queen St. O. F. Rice.
"	do	N. Toronto. C. H. Stanley-Clarke.
"	TORONTO	Duncan Coulson, G. Man.
"	do	Branch. W. R. Wadsworth.
"	Toronto, King W. G. St.	C. Cutbertson.
"	TRADERS	H. S. Strathy, Gen. M.
"	Montreal	A. Kirkland.
"	do	Yonge St. Br. G. S. Crawford, sub Agt.
"	B. N. America.	E. Stanger.
"	Merchants'	D. Miller, Manager.
"	do	A. D. Pringle, Asst.
"	Quebec	W. P. Sloane.
"	Ottawa	R. B. Kessen.
"	Molsons	C. W. Clinch.
"	Union	J. O. Buchanan.
"	Hamilton	F. J. Gosling.
"	Nova Scotia	J. Pitblado.
Toronto Jun.	Commerce	R. C. Jennings.
"	Molsons	S. R. Graham.
Trail, B.C.	B. N. America.	H. R. Heffel, Sub. Agt.
Trenton, O.	Molsons	J. E. Fidler.
Truro, N.S.	Merchants	H. Martin Dickie.
"	Halifax Bk. Co.	J. Moorman.
"	Com. of Windsor	C. A. Armstrong.
Uxbridge	Dominion	W. E. Carswell.
Valleyfield, Q.	Jac. Cartier	A. Boyer.
"	D'Hochelega	S. Fortier.
Vancouver, B.C.	Bk. Columbia Wm. Murray.	
"	B. N. America.	W. Godfrey.
"	Montreal	C. Sweeney.
"	Imperial	A. Jukes.
"	Commerce	H. D. Morris.
"	Merchants	H. W. M. Botsford.
"	do	East End. J. W. Fulton.
"	Molsons	H. Lockwood.
Vank'l' Hill, O.	D'Hochelega	H. Beaumier.
Vernon, B.C.	Montreal	G. A. Henderson.
Victoria, B.C.	B. N. AMERICA	G. Gillespie, Man.
"	do	E. A. Wyld, Asst. Man.
"	B. N. America.	Gavin H. Burns.
"	Montreal	A. J. C. Galletly.
"	Merchants	H. George A. Taylor.
"	Molsons	H. B. Wilson.
Victoriaville, Q.	Jac. Cartier	A. Marchand.
Virden, Man.	Union	H. J. Pugh.
Walkerton	Merchants'	W. E. Butler.
Walkerton	Commerce	G. W. McKee.
Walkerville	do	J. L. Harcourt.
Wallaceburg	Montreal	A. Montizambert.
Waterloo, Q.	E. Townships	W. I. Briggs.
Waterloo, Ont.	Molsons	J. Hespeler.
"	Commerce	A. W. Roberts.
Wawanesa, M.	Union	A. S. Sutherland.
Welland	Imperial	G. C. Brown.
Westville	Nova Scotia	Sub Ag'y to Stellarton
Weymouth, NS	Merchants	D. Keup.
Whitby	Dominion	E. Thornton.
"	Western	E. D. Warren.
Warton, O.	Union	E. W. Bourinot.
Winchester	Union	Arthur G. Smith.
Windsor, O.	Merchants'	G. V. J. Greenhill.
"	Traders	Geo. Mair.
"	Commerce	J. L. Harcourt.
Windsor, N. S.	COMMERCE	Walter Lawson.
"	Halifax Bk. Co.	J. A. Russell.
"	People's, Halifax	E. C. Cochran.
"	Hamilton	W. Corbould.
Wingham	LA BANQ. NAT.	J. H. Baker, Pro. Man.
Winnipeg	Merchants'	A. Wickson.
"	Molsons	T. B. Pheop.
"	Montreal	A. F. D. Macgachan.
"	Imperial	C. S. Hoare.
"	D'Hochelega	W. H. Pambrun.
"	Dominion	F. L. Patton.
"	Ottawa	J. B. Monk.
"	Commerce	F. H. Mathewson.
"	Union	Thos. McCaffry, Manag'r
"	do	Geo. Bowles, Asst. Man.
"	B. N. America.	N. Bayly.
"	Hamilton	B. Willson.
Wolfville, N.S.	Union of Halifax	C. Harvey, Acting.
Woodstock Ont.	Commerce	G. de C. O'Grady.
"	Imperial	S. D. Raymond.
"	Molsons	E. W. Waud.
Woodstock N.B.	Nova Scotia	Geo. Sanderson.
"	People's, Halifax	G. A. White.
"	Merchants	H. A. S. Burchell.
Wolfville, N.S.	People's, Halifax	Geo. W. Munro.
Yarmouth, N.S.	YARMOUTH	T. W. Johns.
"	Nova Scotia	C. A. Kennedy.
Ymir, B. C.	Merchants	H. George Kydd.

FOREIGN AGENTS.

In following list, Banks are arranged alphabetically.

BRITISH COLUMBIA, BANK OF—London, Head Office; San Francisco, Portland (Oregon), Branches; Eastern Provinces of Canada, Mer. Bk. of Canada, Bk. of Commerce, Molsons Bk., Imperial Bk., Bk. of Nova Scotia; New York, Can. Bk. of Commerce; Chicago, Bk. of Nova Scotia; Mexico and South America; China, Hong Kong and Shanghai Bank's Corporation; Australia, Bank of Australasia; Honolulu, Bishop & Co.

BRITISH NORTH AMERICA, BANK OF—London, England, Head Office. New York, W. Lawson and J. S. Merchants C. Welsh, Agents; Boston, U. S. Merchants and National Bank; San Francisco, H. J. McMichael and National Bank; England, Union Bank of J. R. Ambrose, Agents; Ireland, National Bank and Commercial Bank; Ireland, National Bank and National Bank; Paris, Provincial Bank and National Bank; West Indies, Colonial Bank; Canada, Krauss & Co.; West Indies, Colonial Bank; Australia and New Zealand, Union Bk. of Australia.

CANADIAN BANK OF COMMERCE—London, Bank of Scotland, London and County Bank, German Bank of London; Ireland, Northern Banking Co.; Paris, London; Ireland, Northern Banking Co.; Paris, France, Credit Lyonnais, Lazard, Freres & Cie; Germany, Deutsche Bank; Brussels, Belgium, J.

Matthieu & Fils; India, China and Japan, The Chartered Bank of India, Australia and China; Australia and New Zealand, The Union Bank of Australia; South America, British Bank of South America, London and Brazilian Bank; Mexico, Banco de Londres y Mexico; New York, The Canadian Bank of Commerce, The American Exchange Nat. Bank; British Columbia and San Francisco, Cal., The Bank of British Columbia; Chicago, The American Exchange National Bank of Chicago, The Commercial National Bank; 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.

COMMERCIAL BANK OF WINDSOR—London, Union Bank of London; New York, Bank of New York; Halifax, Bank of Nova Scotia; St. John, N.B., Bank of New Brunswick; Montreal, Canadian Bank of Commerce.

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, National Bank of Scotland; Boston, National Exch. Bank; New York, National Park Bank.

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

HAMILTON, BANK OF—New York, Fourth Nat. Bk. and Hanover National Bank; Buffalo, Marine Bank of Buffalo; London, Nat. Prov. Bank of England, Ltd.; Chicago, Union Nat. Bank; Detroit, Detroit National Bank; Boston, International Trust Co.; Kansas City, The National Bank of Commerce; St. Louis, Nat. 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, Credit Lyonnais; United States—New York, Bank of Montreal, Bank of America; Buffalo, Bank of Buffalo; Boston, National Bank of the Commonwealth; Chicago, First National Bank, Union National Bk.; Detroit, Detroit National Bk.; Duluth, First National Bk.; American Exchange Bk.; Philadelphia, Farmers' and Mechanics' National Bk.; St. Paul, Second National Bank; Minneapolis, North-Western National Bk.; San Francisco, Wells, Fargo & Co.; China and Japan, Hong Kong and Shanghai Banking Corporation; Australia, New Zealand, Tasmania, Union Bk. of Australia (Ltd.); Sandwich Islands, Yokohama Specie Bank (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; Brussels, Crédit Lyonnais; Berlin, Deutsche Bank; Vienna, Banque Impériale-Royal Priv. des Pays-Autrichiens; New York, National Park Bank, The National City Bank of New York, M. M. Heidebach, Ickelheimer & Co., Importers & Traders National Bank, M. M. Ladenburg, Thalman & Co.; Boston, National Bank of Redemption, Third National Bank, International Trust Company; Chicago, Nat. Live Stock Bank, Illinois Trust and Savings Bank.

LA BANQUE DE ST. JEAN—Canada, Molsons Bank and Branches; New York, Agents Bank of Montreal; Boston, National Revere Bank; St. Albans, Vt., Welden National Bank.

LA BANQUE JACQUES CARTIER—London, Le Credit Lyonnais, Le Comptoir National d'Escomptes de Paris; Paris, Le Credit Lyonnais, Le Comptoir National d'Escomptes de Paris; New York, National Bank of the Republic, Bank of America, Hanover National Bank, National Park Bank, Chase National Bank, Western National Bank; Boston, The Merchants National Bank, The National Bank of the Republic; Chicago, Bank of Montreal. Correspondents in Canada—The Merchants' Bank of Canada, Bank of Brit. North America, The Molsons Bank.

LA BANQUE NATIONALE—London, National Bank of Scotland; Paris, Credit Lyonnais; New York, National Bk. of the Republic; Boston, National Revere Bank.

LA BANQUE VILLE-MARIE—London, Bank of Montreal; Paris, Le Credit Industriel; New York, The National Bank of the Republic, Ladenburg, Thalman & Co.; Chicago, Bank of Montreal.

MERCHANTS BANK OF CANADA—London, Glasgow, Edinburgh, and other points in Great Britain, The Clydesdale Bank (Limited); New York, American Exchange Nat. Bank and Merchants' Bank of Canada, 63-65 Wall Street, and T. E. Merrett, Agents; Chicago, American Exchange National Bank; St. Paul, Minn., First National Bank; Detroit, First National Bank; Buffalo, Bank of Buffalo; San Francisco, Bank of British Columbia and Anglo-Californian Bank; Portland, Tacoma, Seattle, Washington Territory, Bank of British Columbia; Newfoundland, Bank of Nova Scotia; Nova Scotia, Merchants' Bank of Halifax; New Brunswick, Bank of Nova Scotia and Merchants Bank of Halifax; British Columbia, Bank of British Columbia.

MERCHANTS' BANK OF HALIFAX—Ontario and Quebec, Merchants' Bank of Canada; St. John, N.B., Bank of New Brunswick; New York, Chase National Bank, N. Y.; Boston, National Hide and Leather Bank; Chicago, American National Bank; Buffalo, National City Bank; San Francisco, First National Bank; St. John's, Newfoundland, F. H. Arnaud, Man. Branch; London, Eng., Bank of Scotland, London; Hamilton, Bermuda, The Bk. of Bermuda.

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

MOLSONS BANK—London, Parr's Bank (Ltd.), Morton, Rose & Co.; Liverpool, Bank of Liverpool; Cork, Munster and Leinster Bank (Limited); Paris, France, Credit Lyonnais, Société Générale; Antwerp, Belgium, La Banque D'Anvers; Hamburg, Germany, Hesse Newman & Company, Berlin, Germany, Deutsche Bank; Portland, Casco National Bank; Butte, Montana, First National Bank; Great Falls, Montana, North-Western National Bank; New York, Mechanics' National Bank, W. Watson and R. Y. Hedden, Agents;

BANKS IN CANADA WITH THEIR AGENCIES (Continued).

<p>Bank of Montreal, Morton, Bliss & Co., National City Bank; <i>Boston</i>, State National Bank; <i>Cleveland</i>, Com. National Bank; <i>Milwaukee</i>, The Wisconsin National Bank of Milwaukee; <i>Chicago</i>, First National Bank; <i>Minneapolis</i>, First National Bank; <i>Detroit</i>, Commercial National Bank; <i>Toledo</i>, Second National Bank; <i>Buffalo</i>, City Bank; <i>Nova Scotia</i>, Halifax Banking Co., Bank of Yarmouth; <i>New Brunswick</i>, Bank of New Brunswick; <i>Newfoundland</i>, Bank of Nova Scotia, St. John's, Nfld.; <i>Prince Edward Island</i>, Merchants Bank of Prince Edward Island and Summerside Bank; <i>British Columbia and San Francisco</i>, Bank of British Columbia; <i>Quebec</i>, Eastern Townships Bank; <i>Ontario</i>, Dominion Bank, Imperial Bank of Canada and Canadian Bank of Commerce; <i>Manitoba</i>, Imperial Bank of Canada.</p>	<p><i>foundland, Calais, Maine</i>. Correspondents—<i>Canada</i>, Canadian Bank of Commerce and Branches; Bank of British Columbia; <i>Great Britain</i>; <i>London</i>, Royal Bank of Scotland; <i>Scotland</i>, Royal Bank of Scotland and Branches U.S.; <i>New York</i>, Bk. of New York, N. B. A., <i>Boston</i>, Merchants' National Bank, <i>San Francisco</i>, Bank of British Columbia; <i>St. Pierre, Miquelon</i>, Banque des Iles St. Pierre et Miquelon.</p>	<p>National Bank; <i>Montreal</i>, Can. Bank of Commerce; <i>London</i>, Eng., National Bank of Scotland (Limited). SUMMERSIDE BANK—<i>Montreal</i>, Molson's Bank; <i>Halifax</i>, Union Bank of Halifax; <i>St. John</i>, Bank of New Brunswick; <i>Boston</i>, Blackstone National Bank.</p>
<p>MONTREAL, BANK OF—<i>London</i>, Bk. of Montreal, A. Lang, Manager, H. Haylock, sub-manager; Bank of England, London and Westminster Bank, Union Bank of London, Nat. Prov. Bank of England; <i>Liverpool</i>, Bank of Liverpool; <i>Scotland</i>, British Linen Company; <i>New York</i>, R. Y. Hebden, J. M. Greata; <i>Boston</i>, Merchants National Bank; <i>Buffalo</i>, The Marine Bank; <i>Chicago</i>, Bank of Montreal, W. Munro, Mgr.; <i>Portland, Oregon</i>, Bank of British Columbia; <i>San Francisco</i>, Bank of British Columbia, Anglo-Californian Bank, First Nat. Bank; <i>St. John's, Newfoundland</i>, Bank of Montreal, F. J. Hunter, Manager.</p>	<p>ONTARIO BANK—<i>London</i>, Parr's Bank (Limited); <i>New York</i>, The Agents Bank of Montreal, The Fourth National Bank of the City of New York; <i>France and Europe</i>, Credit Lyonnais; <i>Boston</i>, Tremont National Bank; <i>Oswego</i>, First National Bank; <i>Chicago</i>, Bank of Montreal; <i>St. Paul</i>, Merchants' National Bank; <i>Nova Scotia</i>, People's Bank of Halifax; <i>New Brunswick</i>, Bank of Montreal, St. John, N.B.; <i>P. E. Island</i>, Merchants' Bank of Halifax at Charlottetown.</p>	<p>TORONTO, BANK OF—<i>Great Britain</i>, The London, City and Midland Bank (Limited) <i>London</i>; <i>New York</i>, Nat. Bk. Commerce; <i>Chicago</i>, First National Bank; <i>Buffalo</i>, Manufacturers and Traders Bank; <i>Detroit</i>, Detroit National Bank; <i>Ontario</i>, Bank of Hamilton and Branches; <i>Quebec</i>, La Banque Nationale; <i>Nova Scotia</i>, Union Bank of Halifax, People's Bank of Halifax; <i>Manitoba</i>, <i>British Columbia and New Brunswick</i>, Bank of British North America.</p>
<p>NEW BRUNSWICK, BANK OF—<i>London</i>, Williams, Deacon and Manchester and Salford Bank, Limited; <i>New York</i>, Mechanics' National Bank; <i>Boston</i>, Elliot National Bank; <i>Prince Edward Island, Charlottetown</i>, Merchants' Bank of Halifax; <i>Fredericton</i>, People's Bank; <i>Halifax, N.S.</i>, Merchants' Bank of Halifax; <i>Montreal</i>, Molsons Bank.</p>	<p>OTTAWA, BANK OF—<i>London, England</i>, Parr's Bank (Limited); <i>New York, Chicago and Canada</i>, Bank of Montreal; <i>Boston</i>, National Bk. of the Republic, Massachusetts Nat. Bk. and Manufacturers Nat. Bk.</p>	<p>TRADERS BANK OF CANADA—<i>London</i>, National Bank of Scotland; <i>New York</i>, American Exchange National Bk.; <i>Buffalo</i>, Union Bk.; <i>Chicago</i>, First Nat. Bk.; <i>Oswego</i>, Second National Bk.; <i>Quebec</i>, Quebec Bk.</p>
<p>NOVA SCOTIA, BANK OF—<i>Chicago</i>, Alex. Robertson, Mgr., J. A. McLeod, Asst. Mgr.; <i>Kingston, Jamaica</i>, W. I. W. P. Hunt, Mgr.; <i>St. John's, Newfoundland</i>, W. E. Stavert, Manager; <i>Harbor Grace, New-</i></p>	<p>PEOPLE'S BANK OF HALIFAX—<i>London</i>, Union Bank; <i>Boston</i>, New England National Bank; <i>New York</i>, Bank of New York, N. B. A.; <i>Montreal</i>, Bank of Toronto; <i>St. John</i>, Bank of New Brunswick.</p>	<p>UNION BANK OF CANADA—<i>London</i>, Parr's Bank (Ltd.); <i>Liverpool</i>, Parr's Bank (Ltd.); <i>New York</i>, National Park Bank, Hanover Nat.; <i>Boston</i>, National Bank of the Republic; <i>St. Paul</i>, St. Paul National Bank; <i>Buffalo</i>, Buffalo City Bank; <i>Chicago</i>, Commercial National; <i>Detroit</i>, First National Bank; <i>Great Falls, Mont.</i>, First Nat. Bank; <i>Minneapolis</i>, Nat. Bank of Commerce.</p>
	<p>PEOPLE'S BANK OF N. B.—<i>London</i>, Union Bank; <i>New York</i>, Fourth National Bank; <i>Boston</i>, Eliot National Bank; <i>Montreal</i>, Union Bank of Can. and Branches.</p>	<p>UNION BANK OF HALIFAX—<i>London</i>, London and Westminster Bank, Ltd.; <i>Newfoundland</i>, Merchants Bank; <i>New York</i>, National Bank of Commerce; <i>Boston</i>, Merchants' Nat'l Bank; <i>Montreal</i>, Bank of Toronto; <i>Toronto</i>, Bk. of Toronto and Branches.</p>
	<p>QUEBEC BANK—<i>London</i>, Bank of Scotland; <i>New York</i>, Agents, Bank of British North America</p>	<p>WESTERN BANK—<i>New York</i>, Merchants' Bank of Canada; <i>London, England</i>, Royal Bank of Scotland.</p>
	<p>ST. HYACINTHE, BANQUE—<i>New York</i>, National Bank of the Republic, Importers and Traders, and Ladenburg, Thalmann & Co.; <i>Boston</i>, Merchants National Bank; <i>Canada</i>, Merchants Bank of Canada and Branches.</p>	<p>YARMOUTH, BANK OF, N. S.—<i>Halifax</i>, The Merchants' Bank of Halifax; <i>St. John</i>, The Bank of Montreal; <i>New York</i>, The National Citizens' Bank; <i>Boston</i>, The Elliot National Bank; <i>London, G.B.</i>, The Union Bank of London; <i>Montreal</i>, The Bank of Montreal and Molsons Bank; <i>Quebec</i>, Bank of Montreal.</p>
	<p>ST. STEPHEN'S BANK—<i>Boston</i>, Globe Nat. Bk.; <i>New York</i>, New York Bk. and Nat. B'king Association; <i>London</i>, Glyn, Mills, Currie & Co.; <i>Montreal</i>, Bk. of Montreal.</p>	
	<p>STANDARD BANK—<i>New York</i>, Importers and Traders</p>	

Postal Information.

Letter Rates, &c.

Canada.—Letters posted in Canada addressed to any place within the Dominion, 2 cents per oz. If unpaid, such letters cannot be forwarded, but will be sent to the Dead Letter Office. If partially prepaid, the letter will be forwarded to its destination and double the deficiency charged on delivery. Letters mailed at any office for delivery at or from the same office, provided that the office is not one at which free delivery by letter carriers is established, are charged 1 cent per oz., and must be at least partially prepaid; otherwise they are sent to the Dead Letter Office. Letters of this nature mailed 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, Newfoundland, British India, and the following African Protectorates: British East Africa, Uganda, Zanzibar, British Central Africa, the Niger Coast Protectorate and the Niger Company's Territory.—Postage on Letters, 2 cents per half oz.

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

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

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

Registration of Letters.

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

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

Both the Postage charge and Registration fee must, in all cases, be prepaid by stamp.

Registration Stamps cannot be used in payment of postage, nor can Postage Stamps be used in payment of Registration fees.

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

Book Post, &c.

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

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

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

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

Parcel Post.

The charges on Parcels by the Parcel Post to places within the Dominion, is 6 cents for every 4 oz. or fraction thereof (with 5 cents additional if Registered). No letter must be inclosed; if any discovered, the amount paid will be forfeited, and the Parcel charged at unpaid Letter rates. No Parcel must exceed 5 lbs. in weight, and must be prepaid by stamps.

Eye-glasses and spectacles may be sent by mail when properly put up and prepaid by Parcel Post, or as fifth class matter.

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

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

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

2. A parcel must not contain any explosive, combustible, or dangerous articles, nor any article of a perishable or fragile character, nor liquids or matters likely to injure other Parcels or mail transmissions.

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

4. 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.

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

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

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

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

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 weighing not more than 1 oz., half cent each.

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

On transient newspapers addressed to the United Kingdom, and all other Postal Union countries, the rate will be one cent per 2 oz.—to be prepaid by Postage Stamp. Canada newspapers posted from the office of publication to subscribers in the United Kingdom—sent in the Mails forwarded by Canadian Packet or via New York, must be prepaid by Postage Stamp at the transient paper rate of one cent per 2 oz. The English Post Office requires each newspaper or periodical to each address to be prepaid by postage stamp. If sent in packages the English Post Office declines to deliver them.

Patterns and Samples within the Dominion.

Patterns and Samples of Merchandise and Goods for sale, not exceeding 24 oz. in weight, except samples of tea, which must not exceed 8 oz. 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 1 cent per 4 oz., under the following regulations:

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

Packages of Samples and Patterns, addressed to any place in Canada, may be registered by affixing thereto a registration stamp of 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.

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 Austria-Hungary, Belgium, Egypt, France, Italy, Portugal, Roumania and Switzerland, 12 oz.; and to the United States and other foreign countries, 8 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.

Money Orders.

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

Commission on Money Orders.

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

Over \$	\$2.50 and under	3 cents.
2.50 and up to \$	5.00	4 "
"	10.00	6 "
"	20.00	10 "
"	30.00	12 "
"	40.00	15 "
"	50.00	20 "
"	60.00	24 "
"	70.00	28 "
"	80.00	32 "
"	90.00	36 "
"	100.00	40 "

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

Postal Notes.

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

There are sixteen denominations of Postal Notes; the different amounts and the commission 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 80	2 cents.	5 00	3 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, 75 cents may be remitted by means of a Note for 70 cents and 5 cents in stamps—75 cents will be paid on presentation of the Note.

Miscellaneous Matter.

Miscellaneous matter, described as under, may pass between places in the Dominion of Canada upon prepayment of a rate of 1 cent per 4 oz. The limit of weight is 5 lbs. 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.

On maps, prints, drawings, engravings, lithographs, photographs when not on glass or in cases containing glass, circulars produced by a multiplying process easy to recognize, botanical and entomological specimens when properly put up so as to prevent injury to the contents of the mails, sheet music whether printed or written, including music books whether stitched or bound, book or newspaper manuscript whether type-written or hand-written, printer's proof sheets whether corrected or not, such parts printed and partly written documents as deeds of land, mortgages made under seal (including chattel mortgages), insurance policies, renewal receipts when attached to the policies, insurance receipts sent in bulk from head offices to agents, militia and school returns, customs manifests, voters' lists when written or partly in writing, school or college examination papers, municipal assessment rolls, partly printed and partly written, Dominion and Provincial Government documents, statute labour returns, municipal returns in general, blank books, printed forms entirely blank, and printed stationery, the rate of postage is 1 cent for each 2 ounces or fraction of 2 ounces; and the postage rate must in every case be prepaid by postage stamps or stamped post bands or wrappers; provided that no letter or other communication intended to serve the purpose of a letter be sent or inclosed in any such package or thing mentioned, and that the same be sent in covers open at the ends or sides, or otherwise so put up as to admit of the contents being, if necessary, easily withdrawn for examination by the officers of the Post Office to ensure compliance with this provision; (if enclosed in sealed envelopes notched at the ends or sides, or with the corners cut off, letter rate of postage will be charged).

No packet of miscellaneous matter can be transmitted by mail if it exceed 24 inches in length or 12 inches in width or depth, or over 5 lbs. in weight.

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

Printed or written *requests for return* will now be recognized on 3rd, 4th and 5th class matter, addressed to places within the Dominion, as well as on letters, 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.

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 justify a tenant in leaving.

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

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

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

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 consideration 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 six 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 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 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 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 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,

MERCANTILE LAW—Continued.

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 sits at any time and place appointed by rule of Court.

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

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. *Sittings in Lieu of Terms.*—In the County of York on the second Monday in January, June and October, and the first Monday in April in each year. In other counties on the second Monday in January and the first Monday in April, July and October, lasting one week each.

SURROGATE COURTS.—Cases are set down for trial at the County Court sittings for the trial of actions as above. The Judge of the County Court is, *ex-officio*, Judge of the Surrogate Court.

THE HEIRS, DEVISEE AND ASSIGNEE COMMISSIONERS sit at Toronto, on the first Monday in January and the first Monday in July in each year, and on the thirteen days next following the said days respectively, Sundays and holidays excepted.

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

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

ASSIZES.—Twice in each year in every County or Union of Counties in Ontario, in the spring and fall. In the Counties of Wentworth, Middlesex and Carleton there is one additional sittings usually held in January, and in the County of York two additional sittings usually in January and June.

LAW TERMS.

HILARY, 1st Monday in February, to Saturday of ensuing week.

EASTER, 3rd Monday in May, to Saturday of 2nd week thereafter.

TRINITY, 2nd Monday in September to Saturday of week thereafter.

MICHAELMAS, 3rd Monday in November, to Saturday of 2nd week thereafter.

LONG VACATION, the months of July and August.

LEGAL HOLIDAYS.

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

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

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

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THE HISTORY OF THE UNITED STATES

Diary for 1900

NOTES FOR 1900.

New Year's Day Monday, January 1st.
 Ash Wednesday February 28th.
 St. David's Day Thursday, March 1st.
 Quadragesima, 1st Sunday in Lent.. March 4th.
 St. Patrick's Day..... Saturday, March 17th.
 Lady Day Sunday, March 25th.
 Palm Sunday April 8th.
 Good Friday April 13th.
 Easter Sunday..... April 15th.
 St. George's Day..... Monday, April 23rd.
 Holy Thursday May 24th.

Birth of Queen Victoria Thursday, May 24th.
 Pentecost. Whitsunday..... June 3rd.
 Corpus Christi..... Thursday, June 7th.
 Trinity Sunday..... June 10th.
 Midsummer Day..... Sunday, June 24th.
 Dominion Day Sunday, July 1st.
 Labour Day Monday, September 3rd.
 Michaelmas Day Saturday, September 29th.
 Birth of Prince of Wales (1841) Friday, November 9th.
 St. Andrew's Day..... Friday, November 30th.
 Christmas Day..... Tuesday, December 25th.

Township Elections

Reeve McDonald

Council Hamilton, Duncan, Davidson & McCombie
Drayton Rev. Dale,

Robt choring fore
over to 14th to vote. and down to vote at
Drayton. Took chop down

Then down at night with Burrows
Willie went back home at noon Train

TUESDAY, 2

(2-363)

very stormy cold day
Robt took children up to school & brought them
back as there was no school.

Robt choring and went out to Drayton
with load of dry wood to Walt Smith and
brought home the chop.

WEDNESDAY, 3

(3-362)

Robt choring and took load of
wood to J. Dostling

very fine day

School commenced
Miss Magee from Arthur is
Teacher for this year

Robt choring forenoon
over at Burrows helping butcher Jzig
I down to Drayton afternoon

Weather inclined to be soft

Children and I down home for tea

Mrs Pollock + Jim Anderson there

FRIDAY, 5

(5-360)

Robt choring forenoon
very mild day
drawing out manure afternoon

snow has every appearance of going

SATURDAY, 6

(6-359)

Robt choring forenoon
drawing out manure afternoon
very mild and still thawing
Robt down to Drayton at night

All at home all day
except children & I down house for a while

Mizzling and foggy all day.

got cooler toward night and froze some

MONDAY, 8

(8-357)

Robt choring forenoon
beautiful bright morning

drawing out manure
all afternoon

Robt down for the paper
with the buggy

TUESDAY, 9

(9-356)

Robt choring forenoon

Drawing out manure afternoon

down for the paper with
the buggy. Wat went along
started to ~~start~~ rain
freezing on as it falls

Robt choring forenoon
down to Drayton on the Page Estate Business
very fine day

THURSDAY, 11

(11-354)

Robt choring forenoon
Kinnocks from Toronto here selling Spectacles
Robt gone to help McEwing
butcher pigs
Robt down to Drayton
for paper
raw cold wind

FRIDAY, 12

(12-353)

Robt choring forenoon
finished drawing out
the manure & drawing
up straw for Horses.
Both down to Drayton at night
beautiful day and night

Robt choring forenoon
filling up chop and took
it to Drayton.

very fine day.

SUNDAY, 14

(14-351)

Children and I up to
church

very soft snow falling

Children and I down home
for a while

very mild.

MONDAY, 15

(15-350)

Robt choring forenoon
started to move fence
afternoon

I melting snow

snowing fast

Robt choring forenoon

Pickle here and dehorned the gearlings

Moving fence afternoon

Very fine day

WEDNESDAY, 17

(17-348)

Robt choring forenoon

Moving fence afternoon

Very stormy

Cosford. the Map Man staid all night

THURSDAY, 18

(18-347)

Robt choring forenoon

gone up to Davidson
with the bander

Very mizzly and foggy.

down to Drayton at night.

Robt choring forenoon
 very misty & sloppy
 down to Goldstone with the
 buggy to be painted over.
 dirty weather

SATURDAY, 20

(20-345)

Robt choring forenoon
 down to Craig's bags in the bush
 finished cutting woods.

drawing out manure afternoon
 and burning seeds

Mabel & Maud Walker here
 afternoon
 foggy fore, much colder toward night
 down to Draydon at night

SUNDAY, 21

(21-344)

Beautiful bright day
 Children and I up to Rothsay
 sleighing very good by the gravel
 colder and freezing

Robt choring forenoon

drawing up stone on the slugh

very fine day

Down to Drayton at night for paper

TUESDAY, 23

(23-342)

Robt choring forenoon

drawing stone on the slugh

very fine day

Down to Drayton for the paper at night

roads very slipy

WEDNESDAY, 24

(24-341)

Robt choring forenoon

drawing up stone on the stone-boat

rather winday but fine

down to Drayton for the paper

Robt choring forenoon

gone with McEwing up to
Ackerman afternoon
In to see Bob Gass's stock.
Emma and Mrs John Walker
here afternoon

turned very stormy
and cold

FRIDAY, 26

(26-339)

Robt choring forenoon

Down to Guckers afternoon with
McEwing bought a Bull and a pig
rounds by Drayton for
the paper
very cold and stormy

SATURDAY, 27

(27-338)

Robt choring forenoon

filling up chop and took it to Drayton
afternoon

Down at night for the paper
cold & stormy

All at home all day
Children down home
for the afternoon

Turned out very stormy

MONDAY, 29

(29-336)

Cold and stormy

Robt choring forenoon

went to Drayton afternoon

for chop and took out some more
with him

TUESDAY, 30

(30-335)

Robt choring forenoon

Mr North came along at noon
then both went down to the

Annual Meeting of the Insurance Company
rather stormy.

Robt choring forenoon
fanning up load of grain
afternoon
very cold but rather fine

Robt choring forenoon
Jim Spowessore afternoon
Robt took load of grain
to Drayton. Jim Spowessore went along
Robt + Jim up to Rothsay at night

Robt choring forenoon
fanning up a load of grain
afternoon.
Cold and stormy all day
Jim Spowessore went away forenoon

Robt choring forenoon

Choring and took load of oats
to Drayton afternoon

Children and I down to Drayton aft.
Cold and little stormy.

SUNDAY, 4

(35-330)

At home all day

Children and I down at home
very snowy and blustry

heavy fall of snow last night

MONDAY, 5

(36-329)

Robt choring forenoon

fanning up oats afternoon
and took them to Drayton

Very fine day

Robt choring forenoon

beautiful day

Uncle Benson & Sam Dalgell
came here

Dalgell staid over night

Robt & him went to Drayton at night

WEDNESDAY, 7

(38-327)

Robt choring forenoon

very mild

Started to make outside box for
milk tank

Dick Lewis and Ann came about
four o'clock

Started to rain
dull weather
Oliver ten years old.

THURSDAY, 8

(39-326)

Robt choring forenoon

Making outside box for Milk Tank
afternoon

Frank Page brought our mail

raining forenoon

Robt choring forenoon
 walked out to Drayton afternoon
 came home with Newstead
 turning colder

SATURDAY, 10

(41-324)

Robt choring round till
 four o'clock then took
 a load of straw down to Father's
 went to Drayton at night
 with Wat Burrows
 fine day

SUNDAY, 11

(42-323)

2

All at home
 children & I down home
 afternoon
 very fine day
 Nixon Walker died

Robt choring forenoon
 Weather enclined to be soft
 At Barrows butchering beef.
 raining toward night

TUESDAY, 13

(44-321)

Robt choring round
 all day
 raining morning
 toward noon started to snow + freeze
 afternoon terrible strong wind.
 Mother over at Sant

Robt 44 years + Jim 27 years old.

WEDNESDAY, 14

(45-320)

Robt choring forenoon
 Both up to Joe McDonald House Warming
 in the aft. then home and done chores
 went back to the Dance at night.
 the affair was simply the best—
 the girls + Brock staid down home
 beautiful day + night

Robt ~~of~~ choring forenoon
 Went to Palmerston afternoon
 brought home six hundred of flour
 gone a little over six hrs
 Turned out a fine afternoon
 gone out to Drayton
 with a load of oats
 very stormy and cold

FRIDAY, 16

(47-318)

Robt choring forenoon
 Gone to Palmerston afternoon
 brought home six hundred of flour
 was away a little over six hrs
 turned out a very fine aft

SATURDAY, 17

(48-317)

Robt choring Jim Spores & Young Spasby
 here for a hour or two

Hay press run home afternoon
 pressed to night.

Miss Duncan came over at night
 Robt went to Drayton for paper.

All at home

Miss Duncan and I sup to church

very fine day

Then all down to Mother's

Robt took Miss Duncan home

MONDAY, 19

(50-315)

Robt choring forenoon

Hay Press Men here

Robt drawing out hay to Drayton

very fine weather

TUESDAY, 20

(51-314)

Hay Press Men here all day finished
John Craig here forenoon choring
Robt drawing hay all day.

very fine weather

Looking like a change