9. SETTLERS' EFFECTS.—When entry of "Settlers' Effects" is not made by the importer in person' his declaration to the correctness of his statement of facts must be made before a Justice of the Peace. The exemption in favor of "Settlers" is not to apply to persons domiciled in Canada, or who have been absent from Canada for a shorter term than five years.

10. SOLE AND UPPER LEATHER.—Sole and Upper Leather does not include Leather dressed and prepared for purposes, other than the manufacture of boots and shoes, the value of which is higher than sole or upper Leather.

11. SUAR.—In testing the article of Sugar for duty by the Standards provided by the Department, it is of the highest importance, in the interest of the Revenue and of the fair trader, to establish an uniform system in the use of such standards. A rigid adherence to the following simple scale, is therefore enjoined in the valuation of sugar for duty throughout the Ports of the Dominion:

When equal to No. 1

When equal to No. 1

"" 3 but not equal to No. 1

"" 2.50

"" 2.25

"" 1.90

1,90

Circular No. 21.— \* \* \* "His Excellency The Governor General, by an Order in Council bearing date the 30th January last, has been pleased to order and direct that Corn Meal and Rye Flour, when imported into Nova Scotia for food for the use of Fishermen, be allowed to be entered in Bond, and that, on your report and recommendation to that effect in each special case, the duty be remitted."

Circular No. 26.—Customs Department, Ottawa, 15th June, 1868.—Sir: I beg to call your attention to the following sections of the 31st Victoria Cap. 41, initituled: "An Act for better securing the payment of the duty imposed on Tobacco Manufactured in Canada, and to direct that you will govern yourself, accordingly, viz.:

"I. Raw or Leaf Tobacco shall not be imported into Canada, except at the undermentianed Ports, namely: Haripax, St. John in New Brunswick, Miramich, Quebec, Montreal, St. John's in the District of Iberville, Perscort, Kinssron, Toronto, Hamilton, Cliffon, Sannia, Windsog and London, and at such other ports of entry as the Governor in Council may authorize.

"2. All Raw or Leaf Tobacco imported shall be bonded at one or other of the above named Ports of entry, in a Customs Warehouse which shall be subject to the approval of the Collector of Customs at the Port of Entry.

"4. All Raw or Leaf Tobacco, whether imported or grown in Canada, may be taken for consumption out of Bond, or from the farm or premises upon which it was grown, by a dealer in Tobacco duly licensed for that purpose, under regulations to be made by the Governor in Council, and upon payment of the same duty which would be payable thereon if it had been manufactured and taken out of bond for consumption in Canada.

"5. The bond taken for Tobacco warehoused as herein required shall be for a sum equal to fifteen cents per pound on the Tobacco to which it relates, and shall be conditioned for the delivery of the Raw or Leaf Tobacco to which it relates, to some one or more Tobacco Manufacturers duly licensed as such under any Act relating to the Inland Revenue, or for the delivery of such Tobacco to a dealer in Tobacco licensed under this Act, on a proper permit, and the payment of the duty thereon by such dealer, or for its exportation or destruction as herein required; and the evidence of its delivery to a licensed Tobacco Manufacturer shall be the Certificate of a Collector of Inland Revenue, that the Tobacco based enlivered into

"Shall be seized by any officer of Customs or Excise having a knowledge thereof, and shall be and remain forfeited to the Crown,—

Except only that any person may have in his possession, for his own use or consumption, not exceeding ten pounds of Raw or Leaf Tobacco, purchased from a licensed dealer, and on which the duty hereby imposed has been paid, the proof whereof shall lie on such person."

The Collector of Customs.

E. S. M. BOUCHETTE.

Circutar No. 21.—Customs Department, Ottawa, 15th June 1868.—Sir: Pending any further action that may be taken by the Treasury Board on the subject, I am desired by the Hon, the Minister of Finance to inform you that the exemption created by the Tariff, in favor of "Clothing" imported for the use of Army and Navy, is considered as covering plain as well as Military clothing of every description imported by Officers of Her Majesty's Army and Navy serving in Canada, such clothing to be of course, strictly personal to the Officers importing the same.

I am, Sir, your obedient servant, The Collector of Customs.

E. S. M. BOUCHETTE.

· Circular No. 28.—Customs Department, Ottawa, 18th June, 1868.—Sir: I am desired by the Minister of Cu-toms to state for your information and guidance in levying the ad valorem duty on Sugar Molasses, Melado. Syrup of Supar or Sugar Cane, Syrup of Molasses or of Sorghum, concentrated Melado concentrated Molasses and Sugar Candy, that the value on which such duty shall be calculated