

and taken shall include the value of the packages containing the same and the shipping and other charges on such articles, including cooerage and lighterage, but no Commission paid for the purchase of any of such articles shall be taken into the account and computed as part of the value for duty.

And I am directed further to instruct you that the gauge and weight of Sugar Molasses and the other articles herein before mentioned, shall for the purposes of Entry and duty be governed by the gauge and weight of such articles as ascertained on arrival at the Port of consignment.

The Collector of Customs.

R. S. M. BOUCHETTE.

Circular No. 29.—CUSTOMS DEPARTMENT, OTTAWA, 25th June, 1863.—Sir: Having submitted to the Hon. the Minister of Justice, for his legal opinion, the question as to the admission under the Tariff of Bottles, Jars, Demi-johns, Casks, Barrels and other packages containing goods other than Spirituous Liquors, Wines and Malt Liquors, the Department is advised "that in Reference to the 8th section of the last Tariff Act, 31st Victoria, Cap. 44, and the last paragraph of Schedule B of the Act, that Bottles, Jars, Demi-johns, Brandy Casks, Barrels or other packages having actual contents other than Spirituous Liquors, Wines and Malt Liquors, and carboys having actual contents other than sulphuric acid, are free, if being packages in which such goods are usually imported, and are in such instance actually imported."

This exemption from duty does not, of course, extend to Bottles, Jars, &c., &c., which are imported empty.

You will, therefore, govern yourself accordingly.

I am, sir, your obedient servant,

The Collector of Customs.

R. S. M. BOUCHETTE.

Circular No. 30.—CUSTOMS DEPARTMENT, OTTAWA, 26th June, 1863.—Sir: I am desired by the Hon. the Minister of Customs to inform you that the following articles are to be admitted to entry as directed opposite each of them respectively, viz:—

Aniline Dyes.....	15 per cent.	Extract of Logwood.....	Free.
Castile Soap.....	15 per cent.	Copperas.....	Free.
Bichro mate of Potash..	Free when imported by room-paper makers and stainers, to be used in their trade only—other- wise 15 per cent.	Paper Shavings.....	Free as rags.
British Gum.....		Perfumed Spirits, imported in small bottles and not in bulk, to pay duty as perfumery and not at the rate of \$1.20 per gallon.	

I am, Sir, your obedient servant,

The Collector of Customs.

R. S. M. BOUCHETTE.

Circular No. 31.—[No. 1.]—CUSTOMS DEPARTMENT, OTTAWA, 7th July, 1863.—Sir: I have it in command to acquaint you that His Excellency The Governor General, by an Order in Council bearing date the 2nd instant, has been pleased to order and direct that the rate of duty to be paid yearly by the owner or Master of any Steam Vessel in the Dominion of Canada under the Act of the last Session of the Legislature, intitled: "An Act respecting the Inspection of Steamboats and for the greater safety of Passengers by them," be ten cents per ton for every ton which such vessel may measure, and that this rate be in addition to the inspection fees named in the said Act.

A copy of the Act is herewith transmitted for your information.

The Collector of Customs,

I am, sir, your obedient servant,

R. S. M. BOUCHETTE.

Circular No. 32.—[No. 2.]—CUSTOMS DEPARTMENT, OTTAWA, 13th July, 1863.—Sir: A decision of the Superior Court of the Province of Quebec having held that Copper, Brass, or Iron Tubes and Piping, drawn, which are Free under the Tariff, are not excluded from the exemption by the ends thereof of being screw-threaded with couplings attached, you are, henceforth, to admit Copper, Brass or Iron Tubes and Piping, drawn so screw-threaded or not, with couplings as above mentioned to free entry.

Should Tubes and Piping of the description hereinbefore stated have been entered and duly paid at your Port, upon the assumption that such Tubes and Piping were dutiable, you are authorized to refund such duty whenever applied for by the Importer in such cases, having previously satisfied yourself by a reference to the entry that such duty was paid.

The Collector of Customs,

I am, sir, your obedient servant,

R. S. M. BOUCHETTE.

Circular No. 33.—[No. 3.]—CUSTOMS DEPARTMENT, OTTAWA, 28th July, 1863.—Sir: This Department having approved of a "bar and shackle Lock" submitted by the Great Western Railway, in lieu of the lock now in use for the security of bonded and uncustomed goods carried over their lines of Railway, as authorized by Order in Council of 14th March, 1864, I beg to transmit to you, herewith, the Press and Die appropriated to your Port, as per margin, the receipt of which you will please to acknowledge in due course.

I have, at the same time, to enjoin upon you, on no account, to allow the Press and Die, now transmitted, to go out of your possession, except when entrusted to the Customs Officer in charge of the Railway Station, at which they are to be used.

The regulations accompanying my Circular 7th April, 1864, (No. 130) remain in force except in so far as regards the Locks therein mentioned, to which Locks the present Bar and Shackle Lock has been substituted.

The Collector of Customs.

I am, Sir, your obedient servant,

R. S. M. BOUCHETTE.

Circular No. 34.—[No. 4.]—Local to Nova Scotia. Certain returns to be sent to T. F. Knight, Esq., Acting Auditors, Halifax.

Circular No. 35.—[No. 5.]—CUSTOMS DEPARTMENT, OTTAWA, 12th August, 1863.—Sir: I am desired, by the Hon. the Minister of Customs, to inform you that, by an Order in Council, bearing date the 8th instant, authority has been given to him to refund the duties paid on articles imported by any General, Staff or Departmental Officer or Regimental Mess or Canteen, and that in order to enable him to transmit you the requisite amount, it will be necessary for you to forward to the Department, with the least possible delay, a statement of the duties respectively paid on articles entered between the 29th April and the 30th of June last inclusive.

As regards the articles entered since the 1st of July, as duties are to be refunded to the Canteens monthly, and the Office s, &c., quarterly, you are requested to send a statement of the duties paid by Canteens for the past month and continue to send such statements at the end of each month as regards Canteens, and at the end of each quarter as regards Officers.

The Collector of Customs.

I am, Sir, your obedient servant,
J. JOHNSON, Asst. Commissioner.

Circular No. 36.—[No. 6.]—CUSTOMS DEPARTMENT, OTTAWA, 17th August, 1863.—Sir:—A difference of opinion appearing to prevail at several ports in reference to the definition of the word "periodical" mentioned in the Tariff. I am desired to inform you that it comprises those publications which appear at regular intervals, such as Newspaper, Reviews, Magazines, Annual Registers, &c., devoted to religion, politics, the sciences, arts, amusements, &c., which publications are entitled to entry at 10 per cent. *ad valorem*.

I am further directed to inform you that the Department has decided that the interpretations of "Tariff 1867," transmitted with Circular of 4th January last, in regard to admission of machinery for