

goods manufactured or wrought in Canada, into goods exported therefrom as aforesaid, and the period within which such drawback may be allowed after the time when the duty was paid shall be limited in such Regulations. (For the duties on packages, see the Act for 1870, p. 63.)

By the Act 33 V., c. 9, s. 5 p. c. is added to all duties by that or any previous Act. All duties above are therefore liable to this addition.

A drawback is granted of duties paid on iron &c., employed in the manufacture of composite ships in Canada, and on tin and zinc sheets and for packages of goods exported under orders in Council.

For provisions respecting the admission of certain natural products, from the United States and British Provinces, see legislation of Canada c. 9, p. 65.

## CUSTOMS—DEPARTMENTAL CIRCULARS.

The Circulars issued during the past year are as follows:—

*Circular Nos. 59, 60, 61, 62, 64, 65, 67, 68, 69, 70, 73, 74, 75, 76, 79 and 80*—all refer to the internal administration of the Department.

*Circular No. 63* directs that American silver be received at the Custom Houses in payment of duties at 5 per cent. discount.

*Circular No. 66* encloses copies of the revised form of Certificate of Registry, in accordance with "The Merchant Shipping Act, 1867."

*Circular No. 71.*—CUSTOMS DEPARTMENT, OTTAWA, 25th May, 1870.—SIR: Referring to sec. 10 of the Act passed at the late session of Parliament, in amendment of the Tariff of Customs Duties, I have to advise you that the words, "all cos's and charges incurred prior to their purchase," which refer to the value of goods for duty, have been interpreted by the Law Officers of the Crown, to whom the question was referred, as not including "commission," inasmuch as the right on the part of an Agent to commission is considered as accruing contemporaneously with and as a part of the purchase, and cannot, therefore, be included as charges incurred prior to purchase.

You are not, therefore, to charge any duty or the commissions paid to Agents for their services in the purchase of goods imported into Canada from the last place of purchase.

I am, Sir, your obedient servant,

R. S. M. BOUCHETTE,  
Commissioner of Customs.

The Collector of Customs.

*Circular No. 72* gives the Departmental interpretation of Act of last Session in reference to Coasting Licence for steamers or sailing vessels.

*Circular No. 77.*—CUSTOMS DEPARTMENT, OTTAWA, 31st August, 1870.—SIR: By an order in Council passed at Windsor on the 23rd of June last, Her Majesty having ordered and declared that from and after the 15th of July, 1870, Rupert's Land and the North-West Territory should be admitted into and become part of the Dominion of Canada, and, in conformity with the said order, Rupert's Land aforesaid, and the said North West Territory, having become and now forming part of the Dominion of Canada, all goods, wares and merchandise being the growth, produce or manufacture of the said land or territory, are no longer to be dealt with as foreign importations when brought into any of the Provinces constituting the said Dominion of Canada; but such goods, on due proof of their being of the *bona fide* growth, produce or manufacture of Rupert's Land or the North West Territory aforesaid, shall be henceforth, and have been since the said 15th day of July last, entitled to pass wholly free from all Customs' duties from the said land and territory into other parts of the said Dominion of Canada. Should, however, the said goods pass in transit through the United States of America, or through any other foreign country, the said goods, &c., shall be subject to such regulations as now exist, or may hereafter be made for the admission of goods passing *via* a foreign country, from one part of the Dominion to another, such regulations having for their object to establish the origin and character of such goods as being of Canadian growth, produce or manufacture.

I am, Sir, your obedient servant,

R. S. M. BOUCHETTE,  
Commissioner of Customs.

The Collector of Customs.

*Circular No. 78.*—CUSTOMS DEPARTMENT, OTTAWA, 2nd September, 1870.—SIR: I have it in command to acquaint you that His Excellency, the Governor General, by an Order in Council, bearing date the 30th ultimo, has been pleased to order and direct that the copper coins of the Bank of Montreal, Bank of Upper Canada, Quebec Bank and Banque du Peuple, which are now current at the rates of a halfpenny and a penny old currency, be received at one and two cents respectively by the several Departments of the Government.

You will, therefore, govern yourself accordingly.

I am, Sir, your obedient servant,

R. S. M. BOUCHETTE.