

SCHEDULE F.—EXPORT DUTIES

Shingle Bolts, per cord of 128 Cubic Feet. \$1 00	Spruce Logs, per M.....\$1 00
Stave Bolts " " " " .. 1 00	Pine Logs, per M..... 1 00
Oak Logs, per M..... 2 00	

MISCELLANEOUS PROVISIONS.

The following provisions are found in the Customs Act of 1860.

The duty of fifteen *per cent. ad valorem* is payable on all goods not charged with any other duty and not declared free of duty.

The value for duty on which the *ad valorem* duties imposed upon sugar, molasses, melado, syrup of sugar or sugar cane, syrup of molasses or of sorghum, concentrated melado or concentrated molasses, and sugar candy, shall be calculated and taken, shall include the value of the packages containing the same, and the shipping and other charges on such articles and the value for duty shall be the value of the goods "free on board" at the place or port whence last exported direct to Canada; and the Governor in Council shall have power to declare what charges shall be included in such value so defined; and the Governor General shall have power to interpret, limit or extend the meaning of the conditions upon which it is provided in Schedule C that any article may be imported free of duty for special purposes or for particular objects or interests; and to make regulations either for declaring or defining what cases shall come within the conditions of the said Schedule, and to what objects or interests of an analogous nature the same shall apply and extend, and to direct the payment or non-payment of duty in any such case, or the remission thereof by way of drawback if such duty has been paid.

Any other articles than those mentioned in Schedule D, being of the growth and produce of any of the British North American Provinces, may be specially exempted from Customs duty by order of the Governor in Council.

Any or all of the articles mentioned in Sche-

dule D, when the growth and produce of the United States of America, may be imported into Canada from the said United States free of duty, or at less rate of duty than is provided in the said Schedule, upon Proclamation of the Governor in Council, whenever the United States shall provide for the importation of similar articles from Canada of such articles into the United States.

The Governor in Council may, under Regulations to be made for that purpose, allow, on the exportation of goods which have been imported into Canada, and on which the duty or Customs has been paid, a drawback equal to the duty so paid; and in cases to be mentioned in such Regulations and subject to such provisions as may be therein made, such drawback may be allowed on duty paid 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. 69.)

By the Act 33 V., c. 9, 6 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.

United States Tariff.

We have not room in the *Year Book* for more than a few amended items from the Tariff of the United States, July 13, 1870. We may state generally that the amount of duties collected in the United States, from Customs, during the last fiscal year, amounted to \$194,538,374, upon a dutiable value of goods imported into that country of \$400,000,000; or over 42 per cent of the whole. In addition to this the Internal Revenue taxes amounted to \$185,128,589.74 for the same period.

Aniline dyes, 50 cts. per lb., and 35 p. c.

Animals, live, 20 p. c.

Buttons of silk 50 do.

Carboys, containing birds, 35 do.

Coffee, per lb., 3 cents.

Cotton Thread, not exceeding 40 cents per lb. 10 cents per lb., and 20 p. c.

Do. over 40 cents and under 60 cts., 20 cents per lbs., and 20 p. c.

Do. over 60 cents and under 80 cents, 30 cents per lb., and 26 p. c.

Do. over 80 cents and under 100 cents, 30 cents per lb., and 20 p. c.

Do. over 100 cents per lb., 30 cents per lb., and 20 p. c.

Fish oil per gallon, 20 p. c.

Flax seed per bushel, of 56 lbs., 20-cents.

Flax seed oil per gallon, 20 p. c.

Flax straw per ton, \$5.

Flax not hackled or dressed per ton, \$20.

Flax, hackled, known as dressed line, per ton \$40.

Flax tow per ton, \$10.

Grindstone, rough, per ton, \$1.50.

Do. finished, \$2.

Iron in pigs per ton, \$7.

Iron, cast, scrap, of every description per ton, \$6.

Iron, wrought, scrap iron, \$9.

Linseed per bushel, 56 lbs., 20c.

Liquors per proof gallon, \$2.

Logs, round timber, free.

Marble sawed, dressed, &c., 30 p. c., and 25 cents per superfine square foot, not exceeding two inches in thickness.

Do. of more than 2 in. in thickness, in addition to the above for each inch or fractional part thereof, in excess 10 cents.

Do. exceeding 6 inches in thickness, same as marble blocks, viz.: 50c. per cubic foot, and 20 p. e.

Neat's foot oil per gal., 20 p. c.

Seal oil per gal., 20 p. c.

Steel for corsets, &c., per lb., 9 cents, and 10 p. c.

Steel Railway bars per lb, 1½c.

Steel Railway bars made in part of steel, 1c. per lb.

Steel metal, converted by any process, to be classed as steel.