

Customs—Departmental Circulars.

The following circulars were issued during 1871 :

Circular No. 82 requests Collectors of Customs to make inquiries into and promptly report all manifestations of cattle disease.

Circular No. 83 relates to form of Cash Book and mode of making returns by Sub-Collectors.

Circular No. 84 refers to the Sick Mariners fund and Harbour Police dues, and states that *Circular* 57 was intended to exempt all vessels engaged in the Coasting Trade, whether between one Province of the Dominion and another, or between several ports in one Province, and to make the taxes in question applicable only to vessels arriving from any port or place, without the limits of the Dominion. Vessels having Coasting Licenses are not liable to the said charges.

Circular No. 85 transmits the Sick and Distressed Mariners' Act, and recalls *Circular* 84, which erroneously exempts Inter-Provincial Coasting vessels.

Circular 86 transmits forms of declaration and certificate for Importers of Machinery, entitled to exemption of duty, under the Act 34 Victoria, cap. 10. Said forms are as follow :—

IMPORTERS DECLARATION.

I..... the Importer of the Machinery following, viz:—

.....
do hereby declare, that to the best of my knowledge and belief, no machinery of the description hereinabove described is manufactured in Canada, and that the said machinery is imported to be used in the.....manufactory of which I am the proprietor (or one of the proprietors).

Sworn before me at..... }
this.....day of.....187..... }

MACHINISTS' OR MANUFACTURERS' CERTIFICATE.

WE, the undersigned.....and.....of.....do hereby certify that we have reason to believe, and do verily believe, that no machinery of the description imported by.....and above by him described, is manufactured in the Dominion of Canada.

Severally sworn before me, at..... }
this.....day of.....187..... }

Circular No. 87 applies to Province of Ontario only. It exempts vessels in Ontario from duty for the Sick and Distressed Mariner's Fund.

Circular No. 88 is as follows :—

CUSTOMS DEPARTMENT, Ottawa, 16th October, 1871.

SIR,—A different mode of weighing Cigars for duty appearing to exist at the several Ports of Entry in the Dominion, it has been considered advisable that, with a view to uniformity, the weights of Cigars should be ascertained by the selection of two lots of ten (10) boxes each, of every brand—a practice which is now followed at the Port of Montreal, and which is found to give satisfaction to importers. You will therefore conform to this Rule.

I am, Sir, your obedient servant, R. S. M. BOUCHETTE, Commissioner of Customs.

Circular No. 89 requests a return, shewing the rank, name of office, or other employé, CREED, NATIONALITY and salary of the several officers and other employés in the Customs to be laid before the House of Commons.

Circular No. 90.

CUSTOMS DEPARTMENT, Ottawa, 3rd November, 1871.

SIR,—I beg leave to call your attention to the 33rd Victoria, Cap. 9, Section 22, in regard to Fees to be collected for *Coasting Licenses, and reporting of Vessels Inwards and Outwards*; and as it appears that some Ports have not accounted for such collections, by designating in their accounts the amounts so collected under their respective heads, I have to request that you will be good enough to prepare a statement, shewing the number of Licenses issued, and number of Entrances and Clearances made at your Port, upon which the Fees were collected, the amount so collected, and in what manner it has been accounted for. You will transmit such Statement to this Office, with the least possible delay, for the year ending 30th June last. I am, Sir, your obedient servant, R. S. M. BOUCHETTE, Commissioner of Customs.

Circular No. 91.

CUSTOMS DEPARTMENT, Ottawa, 6th November, 1871.

SIR,—His Excellency the Governor General, in Council, having had under consideration certain communications regarding the admission of "Corn Flour," and other kinds of Starch imported into this Dominion, under disguised names to evade the Specific Duty, I have it in command to acquaint you that His Excellency has been pleased to order and direct that duty be levied on all such articles as on Starch, and you will, therefore, govern yourself accordingly, and collect the Specific Duty thereon. I am, Sir, your obedient servant, R. S. M. BOUCHETTE, Commissioner of Customs

Circular No. 92 transmits copy of a letter addressed to the Collector of Montreal, which is as follows :

CUSTOMS DEPARTMENT, Ottawa, 6th November, 1871,

SIR,—The Department having carefully examined the correspondence and papers regarding a cargo of "Sugar-House Molasses," imported by Messrs, Tiffin Brothers, does not hesitate coming to the conclusion that the article in question is legally subject to the duty of 25 per cent, ad valorem, and 3/4ths of a cent per lb. The Certificate of the President of the "Long Island Sugar Refinery" appears conclusive upon this point, since it establishes in express words that the article is made (or manufactured) from "Molasses. It matters not whether from "Raw Porto Rico," or "Raw Cuba Molasses.

The admission that it is wholly *made* "from Molasses," leads to the natural inference that the product is not simply "Molasses," which by the terms of the tariff would alone entitle the article to the lower duty. I am, Sir, your obedient servant, R. S. M. BOUCHETTE, Commissioner of Customs.