

The Customs Circulars for 1872 related to:—

Customs Circular No. 93, January 31st, 1872.—Ordered that all invoices of Littlefield and Chamberlin's Wood Screws, dated since December 27th, 1871, filled with the old discount of sixty per cent. must have added to them a value for duty of twenty four per cent.

Customs Circular No. 94, 12th February, 1872, states that by the decision of the Treasury Board the article of "Shoddy" properly "Shoddy Wool," is liable to a duty of 15 per cent *ad val.*

Customs Circular No. 95.—In consequence of complaints from Clifton and other frontier ports, all Collectors were ordered to return all manifests by mail, immediately after the goods they represent have been secured by the Collectors; the Collectors affixing the official stamp as well as signature.

Circular No. 96, decides that "Bristol's Sarsaparilla," and all similar compounds containing spirits are subject to a duty under the present tariff at the rate of \$1.20 per gallon, with an *ad valorem* duty of 15 per cent. on bottles and packages; and the Department having ascertained that these articles have been entered at several ports as proprietary medicines at 25 per cent *ad val.*, the Minister of Customs instructs Collectors to allow whatever stock of the above may remain in bond, to be entered for duty at the said *ad val.* rate of 25 per cent., but that all future importations must pay the specific duty of \$1.20 per Gallon, and 15 per cent. on bottles, &c., or unless, an alteration is effected in the law.

Customs Circular No. 97, March 18th, 1872.—Recites, that there has been diversity of practice at different ports respecting the item of marble, as to admitting it free of duty. The circular goes on to recite, that there are two classes of marble mentioned in the act: the first being "blocks" which means all pieces capable of subdivision, by sawing, into two or more slabs of not less than two inches thick, and such slabs, to be entitled to free entry, must not have undergone any process of manufacture beyond the terms of the Tariff, viz: "Sawn on two sides only." All "blocks" specially shapen, such as round, octagon or tapering being subject to the *ad valorem* duty of 15 per cent. The second class is described as "slabs," and may be defined as oblong or square pieces not over inches thick, not specially shapen, which must have undergone no process other than sawing, and having at least two edges rough—the term "edges" applying either to the sides or ends; and it should be remembered, that any planing or other preparation for the manufacture of "Head Stones," "Mantle Pieces," &c., renders such "slabs" liable to *ad valorem* duty of 15 per cent. I am, Sir, your obedient servant, R. S. M. BOUCHETTE, Commissioner of Customs.

Customs Circular No. 98, March 27, 1872.—Provides for a system of glass seals, for the security of bonded and uncustomed goods, carried in the Cars of the Grand Trunk and Great Western Railway Companies.

Customs Circular No. 99, May 3rd, 1872.—Requests Returns of Steam Fire Engines imported

Customs Circular No. 100, May 5th, 1872.—Informs Collectors that "Foundry Facings" are alleged to have been admitted free of duty at many ports of the Dominion under the name of "Black Sand;" and state that "the Sand" mentioned in Schedule C, of the Tariff, is a natural product, while the "Foundry Facings" is manufactured from "Sea Coal," "Charcoal," "Plumbago," and other minerals, and is legally liable to duty at 15 per cent *ad valorem* as unenumerated.

Customs Circular No. 101, May 12th, 1872.—Informs Collectors that it is not considered necessary that they should be required to compile and forward annual import returns.

Customs Circular No. 102, May 27th, 1872.—Advises with directions the sending of Sealed Locks to be substituted for Bar and Shackle Locks for the Grand Trunk and Great Western Railways, with directions for use.

Customs Circular No. 103, June 8th, 1872.—Provides for the refund of Tea and Coffee Duties under the Act of last Session.

Customs Circular No. 104, June 13th, 1872.—Gives further detailed instructions as to the refund and re-entry of "Tea" and "Coffee" Duties.

Customs Circular No. 105, June 18th, 1872.—Gives further instructions on the same subject.

Special Customs Circular, June 21st, 1872.—Allows Post Masters to act in certain cases as Customs Officers for re-bonding and re-warehousing packages of "Tea and Coffee."

Customs Circular No. 106, June 21st, 1872.—States that by Order in Council on the exportation of "Needles" which have paid duty on importation to be used with "Sewing Machines" manufactured in the Dominion, the duties so paid on the Needles shall be refunded, when the Sewing Machines are exported from Canada, together with such imported Needles. I am, Sir, your obedient servant, R. S. BOUCHETTE, Commissioner of Customs.

Customs Circular No. 107, August 17th.—Referring to circular No. 93, on the subject of discount on Littlefield and Chamberlin's "Wood Screws" states that a further reduction from fifty to thirty per cent, has been allowed by that firm, and stating that this reduction is equivalent to an advance upon the net cost of the screws of forty per cent. The duty is to be collected accordingly.

Customs Circular No. 108, 6th November 1872.—Orders Collectors in consequence of the difference of opinion at several different port of entry respecting "Calf Skins," or "Kipp," to charge 15 per cent *ad valorem* on calf or kip, weighing less than 50 lbs. as being unenumerated, and 19 per cent. *ad valorem* on calf or kip, weighing 50 lbs or more per dozen, such skin being generally known in the trade as upper leather, and as such chargeable with the lower duty under the Tariff. I am, Sir, your obedient servant, R. S. M. BOUCHETTE.

Customs Circular No. 109, 2nd December, 1872.—Refers to the sending of returns to the Department.

Customs Circular No. 110, 7th December, 1872.—An order of the Governor General, in Council, dated 14th May last, having reference to the mode of establishing or computing