

approval of eminent statisticians in Europe and elsewhere. The classification, so far, has only been applied to the imports, but can be extended to exports if considered expedient. Customs valuations upon goods imported subject to *ad valorem* duties are made at the fair market value thereof when sold for home consumption in the principal markets of the country whence they were exported. The values of goods subject to export duty are to be their actual cost, or the value which they truly bear at the port and time of exportation. Customs valuations.

240. The following table is a comparative statement of the value of each article imported and the duty paid thereon in the years 1885 and 1886, and is preceded by a summary of the headings used in the classification. A complete alphabetical index giving the order in which each article is placed, and the duty payable thereon, will be found at the end of this book, by which means the immediate discovery of the position of any article is made easy. This index will also serve as a guide to the tariff at present in force. Classification of imports.

CLASSIFICATION OF ARTICLES IMPORTED.

CLASS I.—ART AND MECHANIC PRODUCTIONS.

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| Order 1. Books. | Order 8. Arms, ammunition, &c. |
| “ 2. Musical instruments. | “ 9. Machines, tools and imple- |
| “ 3. Prints, pictures, &c. | “ ments. |
| “ 4. Carving, figures, &c. | “ 10. Carriages, harness, &c. |
| “ 5. Tackle for sports and games. | “ 11. Ships, boats, &c. |
| “ 6. Watches, philosophical in- | “ 12. Building materials. |
| struments, &c. | “ 13. Furniture. |
| “ 7. Surgical instruments. | “ 14. Chemicals. |

CLASS II.—TEXTILE FABRICS AND DRESS.

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| Order 15. Wool and worsted manufactures. | Order 18. Dress. |
| “ 16. Silk, manufactures of. | “ 19. Fibrous materials, manu- |
| “ 17. Cotton and flax “ | factures of. |