

441. Straw boards, in sheets or rolls, plain or tarred..... 40c. p. 100 lbs.

SUGARS, SYRUPS AND MOLASSES :—

442. Sugar, melado, concentrated melado, concentrated cane-juice, concentrated molasses, concentrated beet root juice and concrete, when imported direct from the country of growth and production, for refining purposes only, not over number fourteen Dutch standard in colour, and not testing over seventy degrees by the polariscopic test, and for every additional degree, shown by polariscopic test..... 70 deg. test & p. 100 3½c. p. 100 lbs. for each deg. above 70.
443. Sugar not for refining purposes, not over number fourteen Dutch Standard in colour, when imported direct from the country of growth and production free on board at the last port of shipment..... 1c. p. lb. and 30 p. ct.
444. All sugars above number fourteen Dutch Standard in color and refined sugar of all kinds, grades or standards, free on board at the last port of shipment..... 1½c. p. lb. and 35 p. ct.
445. On all sugars not imported direct without transshipment from the country of growth and production, there shall be levied and collected..... 7½ p. ct. of the duty payable, additional.
446. Provided that when any cargo of sugar imported for refining purposes is found to grade, in part, above number fourteen Dutch Standard in colour, such part to the extent of not exceeding fifteen per cent. of the whole of the cargo may be admitted to enter by polariscopic test.
447. Syrups, cane juice, refined syrup, sugar house syrup or sugar house molasses, syrup of sugar, syrup of molasses or sorghum, whether imported direct or not..... 1c. p. lb. and 30 p. ct.
448. Molasses, other, when imported direct without transshipment and from the country of growth and production 15 p. ct.
449. Molasses, when not so imported..... 30 p. ct.
450. The value upon which the *ad valorem* duty shall be levied and collected upon all the above-named syrups and molasses shall be the value thereof free on board at the last port of shipment.
451. Provided that molasses, when imported for or received into any refinery or sugar factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon, an additional duty of..... 5c. p. l. g.
452. Provided that the foregoing rates of duty on sugars, syrups and molasses shall apply only to importations arriving in Canada on and after the thirty-first day of March, one thousand eight hundred and eighty-six, and that, as to such articles warehoused prior to that date, the rates of duty in force immediately previous thereto shall apply.