

ARTICLES.	Order.	Tariff.
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Washes, toilet (<i>see</i> perfumery).....	22	30 p. c.
“ “ (<i>see</i> spirits <i>e.</i>).....	22	“
Waste, for paper (<i>see</i> rags).....	31	Free.
Watch actions or movements.....	6	10 p. c.
“ cases.....	6	35 “
Watches and jewels, cases for.....	31	10c. each, a 3
“	6	p. c.
“	3	25 p. c.
Water colours, by Canadian artists (<i>see</i> paintings).....	3	Free.
“ other (<i>see</i> paintings).....	3	“
“ lime (<i>see</i> cement, hydraulic).....	12	40c p. brl.
“ limestone or cement stone.....	12	\$1 per ton.
Waters, strong, mixed (<i>see</i> spirits <i>d.</i>).....	22	\$2 per I. G., and
“		30 p. c.
“ Cologne and lavender (<i>see</i> spirits <i>e.</i>).....	22	“
Water hog, tanned (<i>see</i> glove leather).....	23	10 p. c.
Wax, paraffine.....	23	3c. p. lb.
“ candles, paraffine.....	23	5c. “
Webbing, elastic.....	31	25 p. c.
“ non-elastic.....	31	20 “
Wedges, iron or steel.....	9	1c. per lb., and
“		25 p. c.
Weighing beams of iron or steel.....	9	35 p. c.
Welding compound, cherry heat.....	14	Free.
Well-pumps, iron.....	28	35 p. c.
Whalebone, unmanufactured.....	23	Free.
Whale oil.....	25	20 p. c.
Wheat.....	21	15c. per bush
“ flour.....	21	75c. per brl.

When wheat or grain grown in Canada is taken to the United States to be ground and the produce thereof in flour and meal returned to Canada, such produce may be returned free of Customs duty, provided the owner thereof resides near the frontier and more than five miles from any Canadian grist mill at which such wheat or grain could be ground, and that he observes and complies with the following rules:—

- 1st. He shall report to the nearest Customs officer the exact quantity of wheat or grain which he is taking out, and such officer shall enter in a book to be kept for that purpose the name of the owner, the date of the transaction, the quantity in bushels and fractions of bushels so to be taken out, and the name and location of the mill and the proprietor thereof where the grinding is to be performed.
- 2nd. He shall report inwards in like manner the exact quantity of flour or meal and other product of said wheat or grain when he returns the same to Canada, and make a solemn declaration to the effect that such flour or meal and other product is the actual produce of the wheat or grain taken from Canada and no other.
- 3rd. The officer receiving such reports shall verify the truth thereof to the best of his ability and enter the particulars in the aforesaid book, and shall require the owner to append his signature to such entries in attestation of the correctness of the same.