

**SENATE, 62D CONGRESS
1ST SESSION; DOCUMENT
NO. 15; CANADIAN
CUSTOMS TARIFF, 1907**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649457304

Senate, 62D Congress 1st Session; Document No. 15; Canadian Customs Tariff, 1907 by Various

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VARIOUS

**SENATE, 62D CONGRESS
1ST SESSION; DOCUMENT
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Canada. Laws, statutes, etc.

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82D CONGRESS }
1st Session }

SENATE

{ DOCUMENT
No. 15

CANADIAN CUSTOMS TARIFF, 1907

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1911

REPRINT OF THE OFFICIAL CUSTOMS TARIFF,
1907, WITH AMENDMENTS TO DATE



PRESENTED BY MR. SMOOT

MAY 1, 1911.—Ordered to be printed

WASHINGTON
GOVERNMENT PRINTING OFFICE

1911

IN THE SENATE OF THE UNITED STATES,

May 1, 1911.

Ordered, That the Canadian customs tariff act of 1907 be printed as a Senate document.

Attest:

CHARLES G. BENNETT,

Secretary.

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1911

Reference Stacks
Lowdormick
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CANADIAN CUSTOMS TARIFF, 1907.

[Reprint of the Official Customs Tariff, 1907, with amendments to date.]

NOTE.—The first figures after each item represent the British preferential tariff, the second the intermediate tariff, and the third carried out the general tariff. See "Tariffs" under "Customs Law and Regulations." Where figures only are used, as in item 5, the words "per centum ad valorem" shall be implied.

MEANING OF TERMS USED.

1. That unless the context otherwise requires—

(a) The initials "M ft." represent and have the meaning of the words "one thousand feet board measure."

(b) The initials "n. o. p." represent and have the meaning of the words "not otherwise provided for."

(c) The expression "gallon" means an Imperial gallon.

(d) The expression "ton" means 2,000 pounds avoirdupois.

(e) The expression "proof," "proof spirit," or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of 62° Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature.

(f) The expression "gauge," when applied to metal sheets or plates, or to wire, means the thickness as determined by the Imperial Standard Gauge.

(g) The expression "in diameter," when applied to tubing, means the actual inside diameter.

(h) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

(i) The expression "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.

(j) The initials "p. c." in any one of the tariff columns in schedule A to these resolutions represent and have the meaning of the words "per centum ad valorem."

(k) The word "free" in any one of the tariff columns in said schedule A means that the goods opposite which the word appears, and to which the tariff in said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty.

(l) The expression "iron" includes "steel."

(m) The expression "rolled iron" or "rolled steel" means iron or steel hot-rolled only.

SCHEDULE A.

GROUP 1.

Animals, agricultural products, fish, and provisions.

Tariff items.	Per cent ad valorem.
1. Horses, cattle, sheep, goats, asses, swine, and dogs, for the improvement of stock, under regulations prescribed by the governor in council.....	Free.
2. Domestic fowls, pure bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails.....	Free.
3. Bees.....	Free.
4. Horses over 1 year old, valued at \$50 or less per head, each.....	\$10; \$12.50; \$12.50
5. Animals, living, n. o. p.....	15; 22½; 25
6. Live hogs, per pound.....	1c.; 1½c.; 1½c.
7. Meats, fresh, n. o. p., per pound.....	2c.; 2½c.; 3c.
8*†. Canned meats, canned poultry, and game; extracts of meats and fluid beef not medicated, and soups of all kinds.....	17½; 25; 27½
9. Poultry and game, n. o. p.....	12½; 17½; 20
10. Meats, n. o. p., per pound.....	1½c.; 1½c.; 2c.
<i>Provided, That the weight of a barrel of pork for duty purposes shall not be less than 200 pounds.</i>	
11. Rennet, raw and prepared.....	Free.
12. Sausage skins or casings, not cleaned.....	Free.
13. Lard, lard compound, and similar substances; cottolene and animal stearine of all kinds, n. o. p., per pound.....	1½c.; 1½c.; 2c.
14. Tallow.....	15; 17½; 20
15. Beeswax.....	5; 7½; 10
16. Eggs, per dozen.....	2c.; 2½c.; 3c.
17*†. Cheese, per pound.....	2c.; 3c.; 3c.
18. Butter, per pound.....	3c.; 4c.; 4c.
19. Cocoa shells and nibs.....	7½; 10; 10
20. Cocoa paste or "liquor" and chocolate paste or "liquor," not sweetened, in blocks or cakes, and cocoa butter, per pound.....	2½c.; 3c.; 3c.
21. Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes not less than 2 pounds in weight, per pound.....	2½c.; 3½c.; 3½c.
22. Preparations of cocoa or chocolate, in powder form.....	15; 20; 20
23*†. Preparations of cocoa or chocolate, n. o. p.....	22½; 32½; 35
24. Chicory, raw or green, per pound.....	2c.; 2½c.; 3c.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.	Per cent ad valorem.
25. Chicory, kiln-dried, roasted or ground; extract of coffee, n. o. p., or substitutes therefor of all kinds, per pound.....	2c.; 2½c.; 3c.
26. Coffee, roasted or ground, and all imitations thereof, and substitutes therefor, including acorn nuts, n. o. p., per pound.....	1½c.; 1¾c.; 2c.
27. Coffee, roasted or ground, when not imported direct from the country of growth and production, per pound.....	1½c.; 1¾c.; 2c.
And.....	10; 10; 10
28. Tea and green coffee imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom.....	Free.
29. Tea and green coffee, n. o. p.....	10; 10; 10
30. Ginger and spices, unground, n. o. p.....	10; 12½; 12½
31. Ginger and spices, ground, n. o. p., per pound.....	3c.; 3c.; 3c.
And.....	7½; 10; 10
32. Nutmegs and mace, whole or unground.....	12½; 17½; 20
33. Nutmegs and mace, ground.....	20; 27½; 30
34. Mustard, ground.....	17½; 25; 27½
35. Hops, per pound.....	4c.; 6c.; 7c.
36. Compressed yeast, in bulk or mass of not less than 50 pounds, per pound.....	2c.; 2½c.; 3c.
37. Compressed yeast, in packages weighing less than 50 pounds, the weight of the package to be included in the weight for duty, per pound.....	4c.; 5c.; 6c.
38. Yeast cakes, the weight of the package to be included in the weight for duty, per pound.....	4c.; 5c.; 6c.
39. Starch, including cornstarch, potato starch, potato flour, and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty, per pound.....	1c.; 1½c.; 1½c.
39a. Rice flour, sago flour, and tapioca flour, per pound.....	¾c.; 1c.; 1c.
40. Salt, for the use of the sea or gulf fisheries.....	Free.
41. Salt, n. o. p., in bags, barrels, and other coverings, per 100 pounds.....	Free; 6½c.; 7½c.
Bags, barrels, and other usual coverings, used in the importation of the salt specified in this item.....	Free; 25; 25
42. Salt, in bulk, n. o. p., per 100 pounds.....	Free; 4c.; 5c.
43. Condensed milk, the weight of the package to be included in the weight for duty, per pound.....	2c.; 3c.; 3½c.
44. Condensed coffee with milk.....	20; 27½; 30
45. Milk foods, n. o. p., prepared cereal foods, in packages not exceeding 25 pounds weight each.....	17½; 22½; 25
46. Prepared cereal foods, n. o. p.....	15; 17½; 20
46a. Dutiable breadstuffs, grain, flour, and meal of all kinds, when damaged by water in transit or prior to importation into Canada.....	15; 22½; 25
47. Beans, n. o. p., per bushel.....	15c.; 22½c.; 25c.
48. Peas, n. o. p., per bushel.....	10c.; 12½c.; 15c.
49. Buckwheat, per bushel.....	10c.; 12½c.; 15c.
50. Buckwheat meal or flour, per 100 pounds.....	35c.; 45c.; 50c.

Tariff items.	Per cent ad valorem.
51. Pot, pearl, rolled, roasted, or ground barley	20; 27½; 30
52. Barley, n. o. p., per bushel	10c.; 12½c.; 15c.
53. Cornmeal, per barrel	20c.; 22½c.; 25c.
54. Indian corn for purposes of distillation, subject to regulations to be approved by the governor in council, per bushel	7½c.; 7½c.; 7½c.
55. Indian corn, not for purposes of distillation, and under regulations prescribed by the minister of customs, per bushel	Free.
56. Oats, per bushel	7c.; 9c.; 10c.
57. Oatmeal and rolled oats, per 100 pounds	40c.; 50c.; 60c.
58. Rye, per bushel	7c.; 9c.; 10c.
59. Rye flour, per barrel	33c.; 45c.; 50c.
60. Wheat, per bushel	8c.; 10c.; 12c.
61. Wheat flour, per barrel	40c.; 50c.; 60c.
62. Rice, uncleaned, unhulled, or paddy	Free.
63. Rice, cleaned, per 100 pounds	50c.; 65c.; 75c.
64. Sago and tapioca	17½; 25; 27½
65. Biscuits, not sweetened	15; 22½; 25
66. Biscuits, sweetened	17½; 25; 27½
67*†‡. Macaroni and vermicelli, per 100 pounds	75c.; \$1; \$1.25
68. Linseed-oil cake and linseed-oil-cake meal, cottonseed cake and cottonseed-cake meal, and palm-nut cake and palm-nut-cake meal	Free.
69. Hay and straw, per ton	\$1.65; \$1.75; \$2
70. Flaxseed, per bushel	7½c.; 10c.; 10c.
71. Seed of timothy and clover	5; 10; 10
71a. Field and garden seeds not specified as free, valued at not less than \$5 per pound, in packages weighing not less than 1 ounce each	5; 10; 10
72*†. Garden, field, and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp, and millet seed, when in packages weighing over 1 pound each	5; 10; 10
73. Garden, field, and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp, and millet seed, when in packages weighing 1 pound each or less	15; 22½; 25
74. Seeds, viz, annatto, beet, carrot, turnip, mangold, mustard, sowing rapeseed and mushroom spawn	Free.
75. Aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz, anise, anise star, caraway, cardamom, coriander, cumin, fennel, and fenugreek	Free.
76. Seed peas and seed beans, from the United Kingdom	Free.
77. Beans, viz, tonquin and vanilla, crude only; locust beans; coco beans, not roasted, crushed, or ground; locust-bean meal	Free.
78*†. Florist stock, viz, palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and pæonias	15; 22½; 25

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem
79. Florist stock, viz, azaleas, rhododendrons, pot-grown lilacs, rose stock and other stock for grafting, seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes, and dormant roots, n. o. p.; seedling stock for grafting, viz, plum, pear, peach, and other fruit trees.	Free.
80. Trees, n. o. p., and teasels.	Free.
81*†. Trees, viz, apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June buds, each	2c.; 2½c.; 3c.
82*‡. Grape vines; gooseberry, raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p.	12½; 17½; 20
83. Potatoes, n. o. p., per bushel	12½c.; 17½c.; 20c.
84. Sweet potatoes and yams, per bushel	7c.; 9c.; 10c.
85. Tomatoes, fresh	20; 27½; 30
86*†‡. Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1c.; 1½c.; 1¾c.
87. Vegetables, n. o. p.	15; 27½; 30
88*†. Pickles, sauces, and catsups, including soy	25; 32½; 35
89. Olives in brine, not bottled	20; 27½; 30
90. Fruits, viz: Bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries, and wild raspberries	Free.
91. Citron, lemon, and orange rinds in brine	Free.
92. Apples, per barrel	25c.; 35c.; 40c.
93. Apples, dried, desiccated, or evaporated, and other dried, desiccated, or evaporated fruits, n. o. p.	17½; 22½; 25
94*†. Dates and figs, dried, per 100 pounds	40c.; 55c.; 55c.
95. Blackberries, gooseberries, raspberries, strawberries, cherries, and currants, n. o. p., the weight of the package to be included in the weight for duty, per pound	1½c.; 1¾c.; 2c.
96. Cranberries and fruits, n. o. p.	17½; 22½; 25
97. Pears, quinces, apricots, and nectarines, n. o. p., per 100 pounds	35c.; 45c.; 50c.
97a. Plums, per bushel	20c.; 20c.; 30c.
98. Melons, each	2c.; 2½c.; 3c.
99*†. Prunes and dried plums, unpitted; raisins and dried currants, per pound	½c.; ¾c.; ¾c.
100. Grapes, per pound	1½c.; 1¾c.; 2c.
101. Oranges, shaddocks, or grape fruit, lemons, and limes	Free.
102. Peaches, n. o. p., the weight of the package to be included in the weight for duty, per 100 pounds	67c.; 90c.; \$1
103. Fruits preserved in brandy, or preserved in other spirits, and containing not more than 40 per cent of proof spirit in the liquid contents thereof	50; 50; 50
104. Fruits preserved in brandy, or preserved in other spirits, and containing more than 40 per cent of proof spirit in the liquid contents thereof, per gallon, \$2.40; \$2.40; \$2.40; and	30; 30; 30

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.