

**IRWIN'S HAND-
BOOK TO THE
CANADA TARIFF**

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Irwin's Hand-Book to the Canada Tariff by C. W. Irwin

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C. W. IRWIN

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© IRWIN'S

HAND-BOOK

TO THE

CANADA TARIFF

(REVISED.)

EXCHANGE TABLES FOR FRANC, MARK,
FLORIN OF AUSTRIA, FLORIN OF THE
NETHERLANDS, AND TABLES FOR
METRES INTO YARDS, KILOS
INTO POUNDS AVOIR-
DUPOIS, Etc., Etc.

ALPHABETICALLY ARRANGED

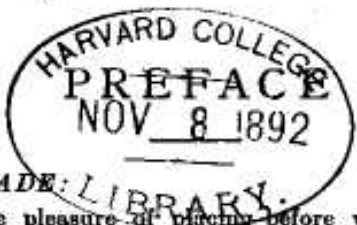
COMPILED AND PUBLISHED BY

C. W. IRWIN, CUSTOMS BROKER,
40 YONGE STREET.

TORONTO, 1892.

~~JH 7213~~

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Bought

TO THE TRADE: LIBRARY.

I have the pleasure of placing before you the TWELFTH Edition of "IRWIN'S HANDBOOK TO THE CANADIAN TARIFF." That I have met with such approval and support at your hands by the rapid and increasing sale of my previous editions, is due I believe I may say with pardonable pride, to the fact that I have kept my book up to the times. The price of success is eternal vigilance, and in no other business is this truer than in the Importing and Manufacturing Trades. I watch every move of the Customs Tariff, and my customers are thus kept aware of those things which it means money to them to know. A difference in rating means a difference in dollars, every time. In a new country such as ours, which is in course of development, and building and fostering her trade, as occupied territory increases and our energies expand, the Tariff Laws must of necessity meet with changes to suit the changed circumstances. All of the changes thus made are entered here as well as the latest rulings and interpretations of the Customs Department up to the date of publication. You will please remember that varying conditions lead to variations in the application of existing enactments, thus should any differences in ratings be found to exist, at a later date, you will not consider them to be omissions in the Handbook; but to changes subsequently made. The Exchange Tables added, will be found useful in computation of Foreign invoices and I shall have great pleasure in forwarding any information, and of completing with promptitude all customs business which the Trade may entrust to my attention. My large staff and the proximity of my office to the Custom House ensure the quickest despatch.

Respectfully your servant,

C. W. IRWIN,
 Customs Broker,
 40 YONGE ST., TORONTO.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

In this Act, or in any other Act relating to the Customs, unless the context otherwise requires,—

“(a) The initials ‘n.e.s.’ represent and have the meaning of the words ‘not elsewhere specified;’

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

“(c) The initials ‘f.o.b.’ represent and have the meaning of the words ‘free on board;’

“(d) The expression ‘gallon’ means an Imperial gallon;

“(e) The expression ‘ton’ means two thousand pounds avoirdupois;

“(f) The expression ‘proof’ or ‘proof spirits,’ when applied to wines or spirits of any kind, means spirits of the strength of proof as ascertained by Sykes’ Hydrometer;

“(g) The expression ‘gauge,’ when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs’ Standard Gauge;

“(h) The expression ‘in diameter,’ when applied to tubing, means the actual inside diameter measurement;

“(i) The expression ‘sheet’ when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;

“(j) The expression ‘plate’ when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.”

The importation of any goods enumerated in Schedule D is hereby prohibited, and any such goods if imported shall thereby become forfeited to the Crown, and shall be forthwith destroyed, —and any person importing any such goods shall in each case incur a penalty of two hundred dollars.

All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value, in the country whence imported, of the completed preparation, when put up and labelled under such proprietary or trade name, less the actual

cost of labor and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same.

Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they shall belong with reference to the duty chargeable thereon shall be made by the Minister of Customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Minister, changed, and the decision of the Commissioner with such approval shall be final.

Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada, provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs, and fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a draw-back of ninety per cent. of the duty paid.

Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanor and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

DOMINION OF CANADA
CUSTOMS TARIFF.

A

| | <i>Duty.</i> |
|--|------------------------------|
| Absinthe, see spirits, | |
| Absorbent Cotton, Medicated | 25 per cent. |
| Accordeons | 25 per cent. |
| Acid, Acetic and Pyroligneous, N.E.S. and Vinegar a specific duty of fifteen cents for each gallon of any strength, not exceeding a strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of one cent. The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council | 15c. per gal. |
| Acid, Acetic and Pyroligneous of any strength, when imported by dyers, calico printers or man- ufacturers of acetates or colours, for exclusive use in dyeing or printing, or for the manufac- ture of such acetates or colours in their own factories, under such regulations as may be established by the Governor in Council, a duty of twenty-five cents per gallon and twenty per cent. <i>ad valorem</i> | 25c. per gal. and 20 p c. |
| Acid, Boracic | Free. |
| Acid, Carbolic | 20 per cent. |
| Acid, Muriatic and Nitric | 20 " |
| Acid, Oxalic | Free. |
| Acid, Stearic | 3c. per lb. |
| Acid, Sulphuric | ½c. per lb. |
| Acid, Sulphuric and Nitric combined, and all mixed acids | 25 per cent. |

| | <i>Duty.</i> |
|--|--------------------------------|
| Acid, Tannic, when imported by manufacturers for use in their factories only | Free. |
| Acid, Tartaric and Citric | 20 per cent. |
| But Carboys and Demijons, containing Acids, Vinegar, or other liquids, shall be subject to the same duty as if empty, viz..... | 30 per cent. |
| Acid, Phosphate..... | 3c. per lb. |
| Aconite Root..... | Free |
| Acorns, as nuts..... | 3c. per lb |
| Admiralty Charts..... | Free |
| Advertising pamphlets, pictures and pictorial show cards, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and mantle-makers' fashion plates, and all chromos, chromotypes, oleographs, photographs and other cards, pictures or artistic work of similar kinds, produced by any process other than hand painting or drawing, whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other material, N. E. S., six cents per pound and twenty per cent. ad valorem..... | 6c. per lb. and 20 p.c |
| Advertising matter, labels for Fruit, Vegetables, Meat, Fish, Confectionery and other goods, also Tickets, Posters, Advertising Bills, Stickers and Folders | 15c per pound and 25 per cent. |
| Alzua. See Axes. | |
| Agaric—"Dye Stuff" | Free. |
| Agricultural Implements, viz.: Mowing Machines, Self Binding Harvesters, Harvesters without Binders, Binding Attachments, Reapers, Sulky and Walking Ploughs, and all other Agricultural Machines and Implements not otherwise provided for..... | 35 per cent. |
| Agricultural Implements, viz.: Garden Rakes, Two and Three Pronged Forks of all kinds, and Hoes..... | 5 cents each and 25 per cent. |
| Agricultural Implements, viz. Hay Knives, and Four, Five and Six-pronged Forks of all kinds, \$2 per doz and | 20 per cent. |
| Agricultural Implements, viz.: Shovels and Spades, and Shovel and Spade Blanks, and Iron or Steel cut to shape for same, \$1.00 per doz., and | 25 per cent. |
| Agricultural Implements: Scythes,..... | \$2.40 p. doz |

| | <i>Duty.</i> |
|--|----------------|
| Air Brakes..... | 30 per cent. |
| Alabaster Ornaments..... | 35 " |
| Alarm Money Drawers as office furniture..... | 35 " |
| Albany Compound, Grease..... | 25 " |
| Albumen, Blood, when imported by manufacturers for use in their factories only..... | Free. |
| Albumen, Egg..... | 20 per cent. |
| Albumenized Paper, chemically prepared for photo- graphers' use..... | 25 " |
| Albums, Autograph and Photograph..... | 35 " |
| Ale, Beer and Porter, in bottles (6 quarts and 12 pints to 1 G)..... | 24c. pr 1 G |
| Ale, Beer, Porter, in casks or otherwise than in bottles | 16c per 1 G |
| Ale Beer and Porter, barrels containing bottled ale and porter are considered packages for exporta- tion only, and therefore free of duty. | |
| Alhambra Cotton quilts, woven white..... | 20 per cent. |
| Alhambra, Colored Cotton quilts, colors woven.... | 25 " |
| Alizarine and Artificial Alizarine..... | Free. |
| Alkanet Root, crude crushed or ground..... | " |
| Almanacs, advertising..... 6 cents per lb. and | 20 per cent. |
| Almonds, shelled..... | 5c. per lb. |
| Almonds, not shelled..... | 3c. " |
| Almond Paste..... 1½ cts. per lb. and | 35 per cent. |
| Aloes, ground or unground..... | Free. |
| Alum, in bulk only, ground or unground..... | Free. |
| Alum, powdered, in small packages..... | 20 per cent. |
| Aluminum or Aluminium, and Alumina and Chloride of Aluminium, or Chloralum, Sulphate of Alum- ina and Alum Cake..... | Free |
| Aluminium Bronze..... | 30 per cent. |
| Amber, Gum..... | Free. |
| Amber ornaments..... | 35 per cent. |
| Ambergris..... | Free. |
| Ammonia, Aromatic Spirits of .. 2.12½ per gal. and | 30 per cent. |
| Ammonia, Nitrate..... | 20 " |
| Ammonia, Sulphate of..... | Free |
| Anchors..... | " |
| Anatomical preparations, and skeletons or parts thereof..... | Fr. e. |
| Angostura Bitters. See Spirits. | |
| Animals living, viz. Cattle and Sheep..... | 30 per cent. |
| Animals living, viz. Hogs..... | 2 cts. per lb. |
| Animals, living of all kinds, N. E. S..... | 20 per cent. |