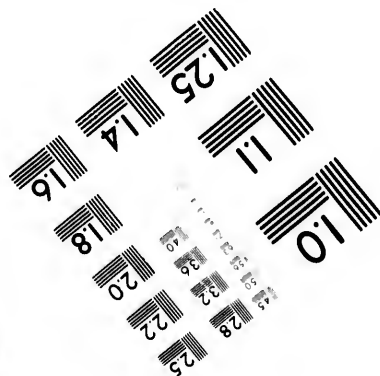
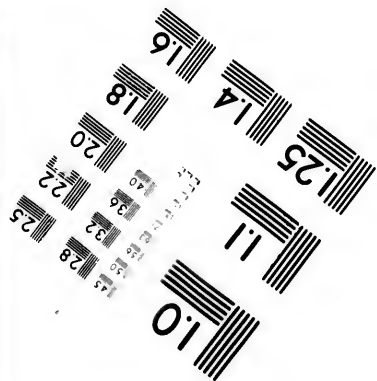
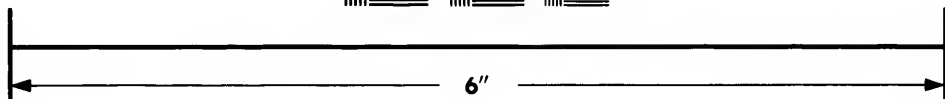
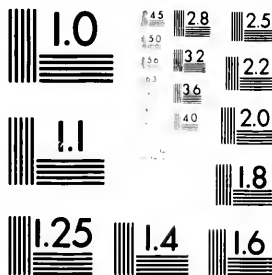


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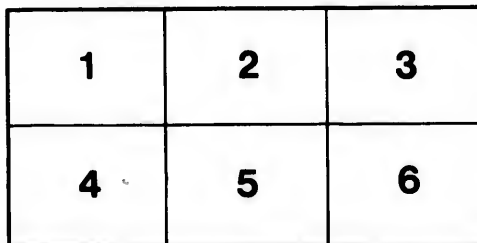
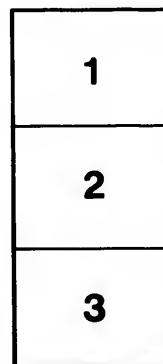
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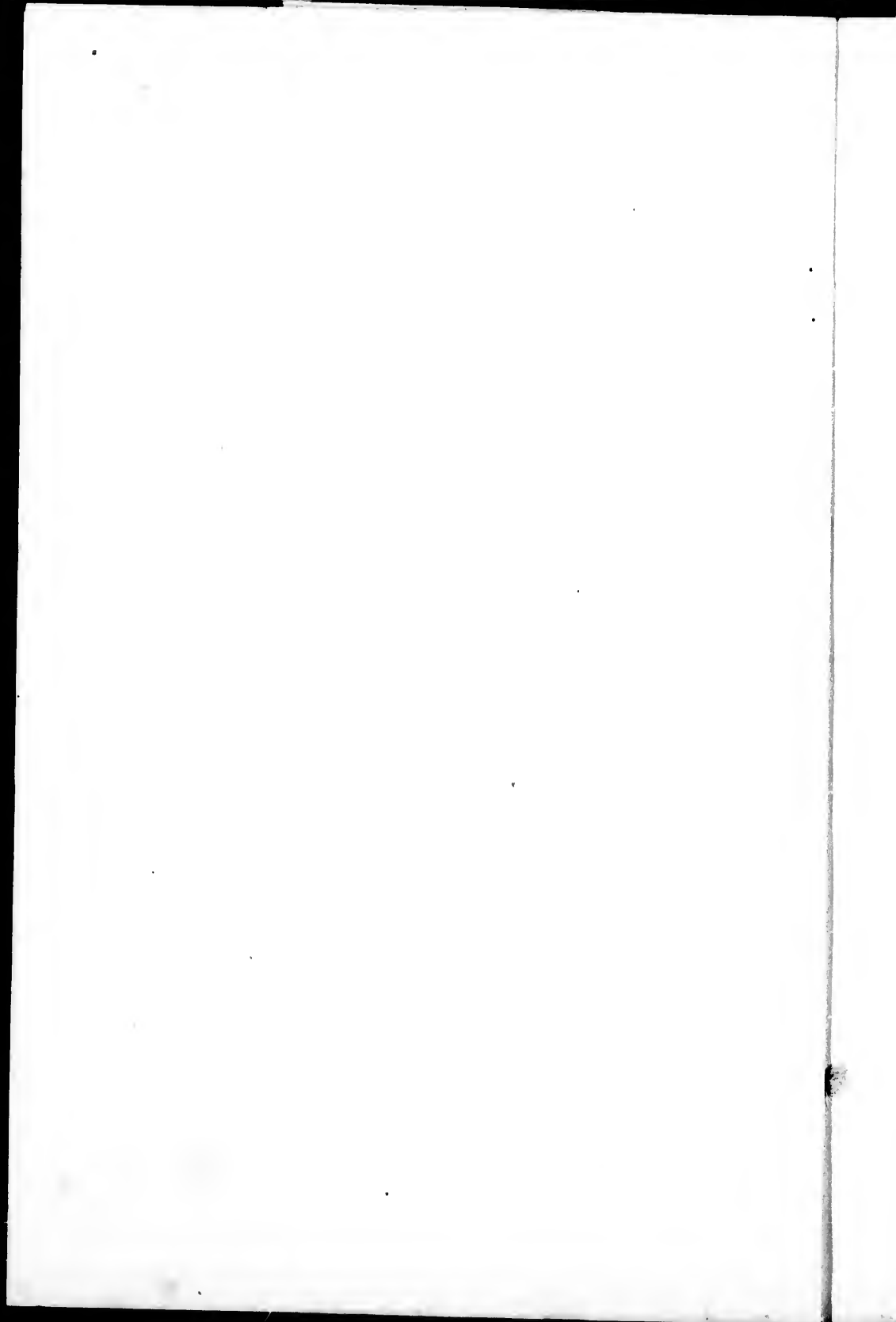
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DIGEST
OF
ORDERS IN COUNCIL,
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THE AUTHORITY OF LEGISLATIVE ACTS
RELATING TO
CUSTOMS, SHIPPING, COASTING,
AND OTHER MATTERS GOVERNING THE ADMINISTRATION
OF THE
CUSTOMS DEPARTMENT
OF THE
DOMINION OF CANADA.

PREPARED UNDER AN ORDER IN COUNCIL,

BY

R. S. M. BOUCHETTE,

Late Commissioner of Customs of Canada.

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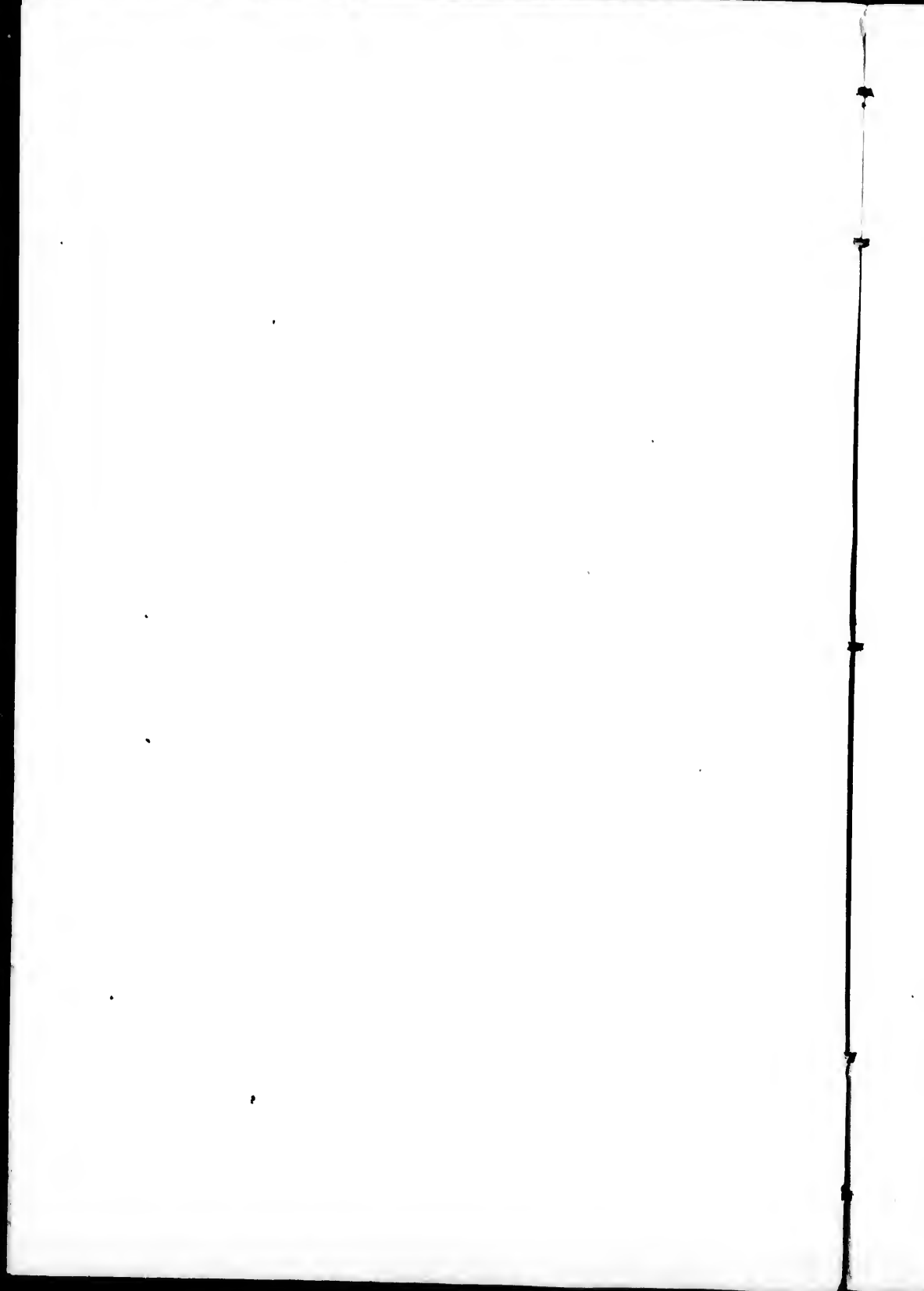
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DIGEST.



PREFATORY NOTICE.

The orders in Council, Proclamations, and certain other Official Acts of the Executive Government of the Dominion, to which the force of law attaches, were collected last year into one volume, in which the Orders in Council, &c., that have reference to one Department or branch of the Public Service, are very properly grouped together, distinguished from those which relate to or govern another.

These Documents are, in the Book referred to, inserted without any strict reference to Chronological order; and they are printed *in extenso* as passed in Council. In that shape they are very useful, as Official Records placed within the reach of everybody; but, as some of the Orders are of considerable length, rendering a topical reference somewhat tedious, and that even the shorter Orders consist usually of a long official preamble to introduce some laconic Order, Instruction, or Regulation, it was considered that an Alphabetical Digest, in the form now presented for the Department of Customs, would afford the means of a more ready consultation of the Orders in Council upon any special point in regard to which enquiry might be sought. At the same time

facilities are afforded to add explanatory notes, pointing out such Laws, Orders in Council, or Regulations under them, as have become effete or have been revoked or modified by subsequent Orders, or through Legislative Enactment.

When the Order in Council or Regulation is issued under the express sanction of law, the Act is quoted at the head of each Article, and at the foot is given the date of the Order in Council, and the page of the printed volume at which it is to be found. The page is in black letter, and in brackets, thus [p. 25.]

CUSTOMS.

A.

AMERICAN VESSELS.—TONNAGE DUES ON—AT CANADIAN
INLAND PORTS, HOW GOVERNED.

33 Vict., Cap. 9, Sec. 22.

The Minister of Customs is authorized in any or all cases in which it may be shown that British or Canadian Vessels navigating the Inland Waters of Canada, and frequenting American Ports, are charged with lower fees or tonnage duties than are charged on American Vessels frequenting Canadian Ports above Montreal, to reduce the said fees or tonnage dues so payable on the entry and clearance of all Vessels, whether British or American, at Canadian Ports in the Inland Waters aforesaid, to the standard of such fees or tonnage duties as are actually charged on Canadian Vessels on entering and clearing at American Ports.

O. C. 22nd June, 1870. [p. 176.]

AMHERST HARBOR.—MAGDALEN ISLANDS—TONNAGE DUTY
FOR IMPROVEMENT OF.

Proclamation 1st April, 1870. [p. 173.]

See "BATHURST AND RICHIBUCTO HARBOURS."

A.

ANIMALS.—IMPORTATION OF—FOR IMPROVEMENT OF STOCK.

The 33 Vict., Cap. 9, Sec. 4, by which a duty of ten per cent *ad valorem* is imposed upon the importation of Animals of all kinds, excepts from such duty all Animals imported for the improvement of Stock, under such Regulations as may be made by the Treasury Board, and approved by the Governor in Council.

The following Regulations governing the importation of Animals for the Improvement of Stock, were therefore submitted and approved by Order in Council, bearing date 26th Sept., 1870.

REGULATIONS.

1. In all cases a certificate of purity of blood given by the breeder of the animal, and accompanied by a certificate of identification, signed and sworn to by the importer, should be furnished to the Collector at the Port of entry.

2. In addition to the foregoing certificate, there shall be required in special cases, the further evidence hereinafter mentioned, viz :

BLOOD HORSES.

3. A proper pedigree referring to the English or American Stud Book, to be given by the breeder in his certificate.

HORSES OF OTHER BREEDS.

4. Such horses having no Stud Book, an authenticated certificate of purity of blood and identification will be sufficient.

SHORT HORN CATTLE.

5. The Breeder's certificate should embody a correct

A.

ANIMALS.—Continued.

pedigree, referring to the English or American Short Horn Book.

HEREFORD CATTLE.

6. The pedigree should refer to the English Hereford Herd Book.

DEVON CATTLE.

7. The pedigree should refer to the English or American Devon Herd Book.

AYRSHIRE CATTLE.

ANGUS CATTLE.

GALLOWAY CATTLE, or

ALDERNEY CATTLE.

A certificate of purity of blood and identification will be sufficient, as first herein above mentioned.

8. And any other breed or description of cattle which is not specially named in the foregoing, shall be held to be included in the general description embodied in the Regulation I.

SHEEP, PIGS AND POULTRY.

9. In these cases a similar certificate and identification will be required as in the next preceding case.

O. C. 26th Sept., 1870. [p. 25.]

B.

**BATHURST AND RICHIBUCTO, N.B.—TONNAGE DUTY
FOR IMPROVEMENT OF HARBOURS OF—COLLECTORS OF
CUSTOMS TO COLLECT.**

32 and 33 Vict., Cap. 40.

This Act, intituled "An Act to provide means for improving the Harbours and Channels at certain Ports in the Provinces of the Dominion" authorizes the imposition of a tonnage duty not exceeding ten cents per ton of the registered measurement of any Vessel entering such Ports, the names of which Ports are given in the preamble of the Act.

The second section of the said Act provides "That the duty so imposed as aforesaid, shall be collected by the Collector of Customs at the Port at which it is payable, at the time of the entry of the Vessel, which shall contain on the face of it the registered tonnage thereof; and that no Vessel shall be entered, or, if entered, shall be allowed to clear or to leave such Port, without payment of such duty, and may be detained by the Collector until it is paid; but that such duty shall only be payable once in each fiscal year (commencing on the first day of July in each calendar year) on any vessel not exceeding one hundred tons register, and not more than twice in each fiscal year, on any vessel exceeding one hundred tons register measurement; that is to say, on any vessel not exceeding one hundred tons register, the duty shall be payable on her first entry at such Port in any fiscal year, but not on any subsequent entry during the same; and on any vessel exceeding one hundred tons register, the duty shall be payable on her first, and on her second entry in any fiscal year, but not on any subsequent entry during the same."

B.

BATHURST AND RICHIBUCTO, N. B.—HARBOURS OF—
Continued.

Under the authority of the said Act, and in furtherance of an Order in Council, passed in accordance with it, a Royal Proclamation issued on the 9th July, 1869, imposing a tonnage of 10 cents per ton of the registered measurement of each Vessel entering either of the said Ports of Bathurst or Richibucto.

Procla. 9th July, 1869. [p. 170.]

BONDING WAREHOUSES—PRIVILEGE OF USING PRIVATE
STORES AS SUCH AT CERTAIN PORTS—CONDITIONS.

31 *Vic., Cap. 6, Sec. 55.*

Ordered that in each of the Ports of HAMILTON, LONDON, TORONTO, and KINGSTON, in the Province of Ontario, in MONTREAL and QUEBEC, in the Province of Quebec, in ST. JOHN, in the Province of New Brunswick, and in HALIFAX, in the Province of Nova Scotia, each person obtaining or having the right and privilege of using any store or building, or part of such store or building, as a Bonding Warehouse, shall, for such privilege, pay to the Collector of Customs, on the first day of September in each year, the sum of forty dollars, and if the same shall remain unpaid for the term of one month thereafter, then the privilege of using such store or building as a Bonding Warehouse shall be cancelled.

O. C. 25th June, 1869. [p. 38.]

B.

BOND GIVEN BY COASTERS—CONDITIONS MODIFIED.

It having been enacted by 33rd Victoria, Chap. 9, Sec. 22, that the Governor may grant yearly Coasting Licenses to British Vessels navigating the inland waters of Canada above Montreal, although such vessels may sometimes make voyages to Foreign Ports, it is hereby Ordered that the Bonds to be given by the Master or Owner of such vessel on taking out such License *shall not contain the condition provided for in Section 3 of said Regulations, "that such Vessels or Boats shall not be employed in the Foreign Trade,"* but that it shall be a condition of such Bond, that whenever any such Vessel or Boat is employed in a voyage to or from a Foreign Port, the master or other proper officer thereof, *shall report inwards and outwards*, in all respects as though he had not received such Coasting License.

O. C. May 31st, 1870. [p. 14.]

BRANDING AND MARKING.

Collectors of Customs shall in all cases where the same is practicable, cause goods upon which the duty has been paid to be marked or branded with the initial letters of the Port, the month, and the year when such goods were entered for duty.

Sec. 15, O. C. 30th March, 1850. [p. 5.]

C.

COASTING TRADE.

By an Act of the Imperial Parliament passed in the Session held in the 32nd year of Her Majesty's Reign, Cap. 11, entitled: "An Act for amending the Law relating to the Coasting Trade and Merchant Shipping in British Possessions [which Act may be cited as "The Merchant Shipping (Colonial) Act, 1869,"] it is enacted by Sections 4 and 5 as follows, viz:

COASTING TRADE.

4. "After the commencement of this Act the Legislature of a British Possession, by any Act or Ordinance, from time to time, may regulate the Coasting Trade of that British Possession, subject in every case to the following conditions:

- (1.) "The Act or Ordinance shall contain a suspending clause, providing that such Act or Ordinance shall not come into operation until Her Majesty's pleasure thereon has been publicly signified in the British Possession in which it has been passed.
- (2.) "The Act or Ordinance shall treat all British Ships (including the Ships of any British Possession) in exactly the same manner as ships of the British Possession in which it is made.
- (3.) "Where, by treaty made before the passing of this Act, Her Majesty has agreed to grant to any Ships of any foreign state any rights or privileges in respect of the Coasting Trade of any British Possession, such rights and privileges shall be enjoyed by such Ships for so long as Her Majesty has already agreed or may hereafter agree to grant the same, anything in the Act or Ordinance to the contrary notwithstanding.

 C.

COASTING TRADE—*Continued.*

5. "The following sections of the Customs Consolidation Act, 1853, are hereby repealed, namely :

"Section three hundred and twenty-eight as from the commencement of this Act ;

"Section one hundred and sixty-three as from the date in the case of each British Possession at which either an Act or Ordinance with respect to the Coasting Trade within two years after the commencement of this Act in such British Possession comes into operation, or if there is no such Act or Ordinance, at which the said two years expire.

Procla. 23rd Oct., 1869. [p. 11.]

"The Merchant Shipping (Colonial) Act, 1869," above mentioned, was proclaimed in CANADA on the 23rd Oct., 1869, and in the ensuing Session of the Parliament of the Dominion the following Act was passed ; an Act which, from its importance as inaugurating the control, by the Dominion, of the Coasting Trade of Canada, is inserted here at full length.

CAP. XIV.

An Act Respecting the Coasting Trade of Canada.

[Assented to 12th May, 1870.]

Whereas, by an Act of Parliament of the United Kingdom, passed in the thirty-second year of Her Majesty's Reign, and intituled "An Act for amending the Act relating to the "*Coasting Trade and Merchant Shipping in British Possessions,*" it is, among other things, in effect enacted, that after the commencement of the said Act, the Legislature of a British Possession, by any Act or Ordinance, from time to

C.

COASTING TRADE—Continued.

time, may regulate the Coasting Trade of that British Possession, subject, in every case, to certain conditions mentioned in the said Act, and embodied and enacted in this Act, and that Section one hundred and sixty three of the Act of the Parliament of the United Kingdom, known as "The Customs Consolidation Act, 1853," which is in the following words: "No goods or passengers shall be carried from one port of any British Possessions in Asia, Africa, or America, to another Port of the same Possession, except in British ships," shall be repealed as from the date in the case of each British Possession, at which either an Act or an Ordinance with respect to the Coasting Trade, made within two years after the commencement of the Act first above cited in such British Possession, comes into operation, or if there is no such Act or Ordinance, at which the said two years expire; and that the said first cited Act shall be proclaimed in every British Possession, by the Governor thereof, as soon as may be after he receives notice of the said Act, and shall come into operation in that British Possession on the day of such proclamation, which day is in the said Act referred to as the commencement thereof: And, whereas, the said Act was so proclaimed by the Governor of Canada, on the twenty-third day of October, now last past: And, whereas, it is expedient to exercise in the manner hereinafter provided, the power vested as aforesaid in the Parliament of Canada: Therefore, Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. No goods or passengers shall be carried by water, from one port of Canada to another, except in British ships; and if any goods or passengers are so carried, as aforesaid, contrary to this Act, the master of the ship or vessel so carrying the

C.

COASTING TRADE—Continued.

same, shall forfeit the sum of four hundred dollars, and any goods so carried shall be forfeited, as smuggled, and such ship or vessel may be detained by the collector of customs, at any port or place to which such goods or passengers are brought, until such penalty is paid, or security for the payment thereof given to his satisfaction, and until such goods (if any) are delivered up to him, to be dealt with as goods forfeited under the provisions of the Act passed in the thirty-first year of Her Majesty's reign, and intitled: "*An Act respecting the Customs*"; and the said penalty and forfeiture may also be recovered and enforced in the manner provided by the Act last mentioned, with respect to penalties and forfeitures incurred under it, and as if imposed by it; and this Act shall accordingly be construed with reference to the said Act, and as forming one Act with it, and all words and expressions in this Act, shall have the same meaning as the like words and expressions in the said Act.

2. The Governor in Council may, from time to time, declare that the foregoing provisions of this Act, shall not, while such Order in Council is in force, apply to the ships or vessels of any Foreign country in which British ships are admitted to the coasting trade of such country, and to carry goods and passengers from one port or place in such country to another, and may, from time to time, revoke or alter such Order in Council.

3. This Act shall not come into operation until the day to be appointed for that purpose, in the proclamation hereinbefore mentioned, signifying Her Majesty's pleasure that it shall come into operation in Canada.

In this Act, the term "British Ships," means and includes all ships belonging wholly to persons and bodies corporate, qualified or entitled to be owners of British Ships, under the provisions of "*The Merchant Shipping Act, 1854*," or other Act of the Parliament of the United Kingdom in that behalf, in force for the time being.

And where, by treaty made before the passing of the Act of Parliament of the United Kingdom, first cited in the

C.

COASTING TRADE—Continued.

preamble of this Act, Her Majesty has agreed to grant to any ships of any Foreign state, any rights or privileges in respect of the coasting trade of Her Majesty's possessions, such rights and privileges shall be enjoyed by such ships, for so long as Her Majesty has already agreed, or may hereafter agree, to grant the same; anything in this Act to the contrary notwithstanding.

 C.

COASTING REGULATIONS—ANTECEDENT TO 1868 REPEALED.

The Coasting Regulations of the late Province of Canada, dated the 12th April, 1861, and all regulations heretofore existing in the Province of New Brunswick or Nova Scotia in reference to coasting in any of the said Provinces, are hereby repealed.

O. C. July 28th, 1868, Sec 15. [p. 7.]

COASTING TRADE OF CANADA—OPEN TO ITALIAN SHIPS.

33 *Vict.*, *Cap.* 14, *Sec.* 2.

Whereas it has been ascertained that British Ships are allowed to participate in the Coasting Trade of Italy on the same footing as the Vessels of that Kingdom, it is ordered and declared, that the provisions of the above cited Act, Sec. 1, which enacts that no goods or passengers shall be carried by water from one Port of Canada to another except in British Ships, shall not apply to the Ships or Vessels of Italy, but that such Vessels shall be admitted to the Coasting Trade of the Dominion on the same terms and conditions as are applicable to Canadian Vessels.

O. C. 13th August, 1873. [p. 50.]

A subsequent O. C. of *9th October*, 1874, opened the Coasting Trade of Canada to Ships or Vessels of the NETHERLANDS.

Another O. C. of *5th November*, 1874, opened the Coasting Trade of Canada to the Ships or Vessels of SWEDEN and NORWAY.

The grounds in both these cases are the same as are assigned in the case of Italian Ships—*i.e.*, Reciprocity of Coasting privileges on equal terms.

C.

COASTING VESSELS—OFFICERS OF CUSTOMS MAY BOARD, &c.

Officers of Customs may board any Coasting Vessel or Boat in any Port or Place, and at any period of the voyage search her, and examine all goods on board, and demand all the documents which ought to be on board; and the Collector may require such documents to be brought to him for inspection.

O. C. 28th July, 1868, Sec. 11. [p. 7 & Seq.]

COASTWISE—NO GOODS TO BE UNSHIPED ON SUNDAYS OR HOLIDAYS.

10 If any goods are unshipped from any Vessel or Boat arriving coastwise, or unshipped or water borne to be shipped to be carried coastwise on Sundays or Holidays, or unless in the presence, or with the authority of the proper Officer of Customs, or unless at such times and places as shall be appointed and approved by him for that purpose, the same shall be forfeited and the Master of the Vessel or Boat shall forfeit the sum of \$100.

O. C. 28th July, 1868, Sec. 10. [p. 7.]

 C.

COASTING VESSELS—WHEN RELIEVED FROM ENTRY AND CLEARANCE.

3. Such Vessels and Boats may—without being subject to entry or clearance as required by law for Vessels trading between Ports in the Dominion of Canada, as well as with Foreign Ports—carry goods the produce of Canada, or goods duty free, or goods duty paid, or passengers from any Ports or places in the Provinces of Ontario and Quebec, to any other Ports or places in the said Provinces, or from any Ports or places in the Province of New Brunswick, to any other Ports or places in the said Province, or from any Ports or places in the Province of Nova Scotia, to any other Ports or places in the said Province, provided always that the owners or masters of such Vessels or Boats, shall take out a license for the season for that purpose from a Collector of Customs in Canada, and that the owners or masters in taking out the said License shall enter into Bonds of \$500, conditioned [*that such Vessels or Boats shall not be employed in the Foreign Trade, and*] **that whenever any such Vessel or Boat is employed in a voyage to or from a Foreign Port, the master or other officer thereof, shall report inwards and outwards, in all respects, as though he had not received such Coasting License,** and provided also that the master of every such Vessel or Boat shall keep or cause to be kept, a Cargo Book in the form prescribed by the Customs Department, to be registered by the Collector of Customs who granted the License, in which Book shall be entered at the Port of Lading, an account of all goods taken on board of such Vessel or Boat, stating the description of the packages, the quantities, the descriptions and values of the goods therein, as also of the goods stowed loose, and the names of the respective Shippers and Consignees, as far as any of such particulars shall be known to him; and at the Port of Discharge shall be entered in the said Cargo Book the respective days upon

Words in
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stituted by O.
C. 30th May,
1870.

C.

COASTING VESSELS—WHEN RELIEVED, &c.—Continued.

which any such goods shall be delivered out of such Vessel, and also the respective times of departure from the Port of lading and of arrival at the Port of unloading.

4. The master of any such vessel or boat shall produce his License and Cargo Book to any officer of Customs, whenever the same shall be demanded, and answer all questions put to him, and such officer of Customs shall be at liberty to note any remark on the Cargo Book which he may deem proper; and if the Cargo Book shall not be kept in the manner hereby required, and the particulars of all Cargo laden and unladen, duly noted therein, the goods and vessel shall be forfeited, and the master shall incur the penalty of \$100.

O. C. 28th July, 1868, Secs. 3, 4. [p. 7 & Seq.]

C.

CUSTOMS WAREHOUSE—EXCISE GOODS MAY BE BONDED THEREIN—HOW SUCH GOODS DEALT WITH.

6. Goods subject to duties of Excise may be warehoused in any Customs warehouse within the limits of the Inland Revenue Division in which they have been manufactured, or to which they may be removed in bond under these regulations; in every such case they must be received into warehouse by the Customs locker, on the warrant of the Collector of Inland Revenue, countersigned by the Collector of Customs for the port.

Reg. Inl. Rev.—O. C., 27th April, 1868. [p. 62.]

10. Collectors of Customs having charge of bonded excise goods will keep a debit and credit account of them; and the warrant of the Collector of Inland Revenue will be the only sufficient discharge for their delivery.

11. If any goods, after having been received into warehouse, and before their actual delivery ex-warehouse, be altered in quantity, quality or strength, except by leakage, unavoidable waste, or accident, they shall be forfeited, and may be seized by any officer of Excise or Customs having a knowledge thereof.

Ibidem. [p. 63.]

 D.

 DRAWBACK ON EXPORTS—TO NEWFOUNDLAND AND
 PRINCE EDWARD ISLAND.

31 *Vict.*, *Cap.* 7, *Sec.* 11.

The Exporter of any duty paid goods to either of the said Colonies of Newfoundland and Prince Edward Island, which Exporter must also be the original Importer, shall, if the value thereof amount to the sum of One Hundred Dollars, make and subscribe an Export Entry of the same before the Collector of Customs of the port from which the said goods are to be exported, in the usual form, stating the name, nationality and destination of the vessel, and the name and address of the consignee, with the designation, quantity and value of said goods, and the amount of duty originally paid thereon; and shall make and subscribe an affidavit, upon some convenient part of the said Entry, setting forth and affirming, that the goods as described in the said Entry are to be exported as stated in said Entry, and that the value assigned to the said goods is the same as the value upon which the said Exporter paid duty, when the same were imported by him, to the Customs of the Dominion of Canada, and no more, which Entry shall be made and subscribed in triplicate. One copy to be retained at the Custom House, one to be sent to the Department of Customs, Ottawa, and the remaining copy to be transmitted by the Exporter with the goods to the consignee, and on the return of the latter, with the certificate of the Collector of Customs, or otherwise duly authorized official, setting forth and testifying that the goods as described and valued in said Entry, have been duly received and entered at said port of destination, then it shall and may be lawful for the Collector of the port at which the said Export Entry had been made, to pay the amount of Drawback to the Exporter, taking his receipt therefor.

O. C. 18th May, 1870. [pp. 38-9.]

This Order in Council ceased, of course, to have any application to PRINCE EDWARD ISLAND since the admission of that Province into the Dominion. The Regulation, however, continues to apply to NEWFOUNDLAND.

D.

DRAWBACKS—WHEN AND HOW PAID ON CANADIAN MANUFACTURED GOODS EXPORTED.**REGULATIONS.**

Under the authority of 31st Vic., Cap. 44, Sec. 10.

10. The manufacturer of any article, wholly manufactured in this Dominion out of materials imported into it, and upon which any duty of Customs has been paid, shall, upon the exportation of the said manufactured article, be entitled to a drawback equal to the duties that shall have been paid upon such quantity of the raw or duty paid material as shall have entered into and been consumed in the production of the manufactured article to be exported.

20. To entitle himself to the drawback, the manufacturer shall comply with the following conditions :

1.—He shall make due entry of the manufactured article for exportation, and deliver to the Collector of the Port where such entry is made, a statement showing the marks and numbers of the packages, the designation of the contents of such packages,—the quantity of the manufactured article,—the place where manufactured,—the quantity of the raw and duty paid materials entering into the composition of the said manufactured articles,—the date or dates of the importation of such raw material,—the number of the entry or entries of such raw material,—the amount of duty paid on the same, and the Port at which entered and paid,—the Port or place in the Foreign Country to which such manufactured article is to be exported, and the name of the vessel or Line of Railroad by which the exportation is intended to be made.

2.—To the foregoing statement, which shall be made out in the form prescribed by the Customs Department, the following oath shall be attached and be taken by the manufacturer before the Collector, viz :

D.

DRAWBACKS—WHEN AND HOW PAID ON CANADIAN MANUFACTURED GOODS EXPORTED.—*Continued.*

I, _____ the manufacturer of the goods hereinbefore mentioned and entered for exportation, do solemnly swear that the foregoing statement is in every particular true.

(Signed), _____

Sworn before me, this _____ day of _____,

Collector.

30. The Collector, or some Chief Officer of the Port, by his direction, shall thereupon examine the packages so entered for exportation, and verify the correctness of the said statement, in so far as he may, and if satisfied therewith, he will require the manufacturer to execute the following Bond :

BOND.

Know all men by these presents that we, A. B. & C. of _____ are held and firmly bound to our Sovereign Lady the Queen in the sum of (a) _____ for the payment of which sum of money, we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents, sealed with our seals, and dated this _____ day of _____ in the year of Our Lord

Bond by
manufacturer
and 2 Sureties

(a) The full
value of the
goods export-
ed.

Whereas the above bounden A _____ has entered for exportation the following goods, viz: (here describe the number of packages, their marks and numbers, and weight and values of such goods): Now the condition of this obligation is such that if the said packages, with their contents, shall be actually landed at the Port of _____

 D.

 DRAWBACKS—WHEN AND HOW PAID ON CANADIAN MANUFACTURED GOODS.—*Continued.*

in _____ or at some other Port or place without the limits of Canada, and the certificates and other proofs of such landing and the delivery of the same at such place shall be produced at this office within _____ months from the date hereof, and shall not after being laden for exportation as aforesaid, be unladen or reloaded within the limits of this Province, (unavoidable accidents excepted,) then the above obligation to be void and of no effect, otherwise to remain in full force and virtue.

A. _____ (L.S.)

B. _____ (L.S.)

C. _____ (L.S.)

Signed, sealed and delivered in
the presence of

40. The Entry being so made and Bond executed, the goods to be exported shall be laden and manifested for exportation either by Ship or by Railroad, and the Collector shall thereupon grant to the Exporter a Certificate in the following form:—

No. _____ CERTIFICATE.

This certifies that _____ having on the day of _____ duly entered at this Port for exportation, the following goods, viz: (Marks and Nos., &c., as in the Entry.) and the same having been on the day of _____ 187 _____, shipped or laden (if by water, state the name of the Ship and Master, and where bound—if by Railroad, the name of the Line and the destination)—he, the said _____ or his Assignee, thirty days after the production at this

D.

DRAWBACKS—WHEN AND HOW PAID ON CANADIAN MANUFACTURED GOODS EXPORTED—Continued.

Office of a duly authenticated copy of the Entry inwards of the said goods, at the Port or place of destination aforesaid, or at some other Foreign Port or place and upon the said _____ or his Assignee, making oath on the face of such Foreign Entry, of the identity of the goods so entered at the Foreign Port or Place, with the goods so entered for exportation he shall be entitled to the sum of _____ dollars, being the amount of drawback allowed by law upon the exportation of the said goods.

Given at the Custom House, Port of
 this _____ day of _____,

Collector.

50. Such Certificates shall be numbered in a consecutive series, at the Ports where they are respectively issued, and before the delivery of the Certificate to the Exporter, its issuing shall be recorded in a book to be called the Drawback Certificate Book, which shall be kept at the Custom House, and the form of which shall be as hereunder:—

D.

DRAWBACKS—WHEN AND HOW PAID ON CANADIAN MANUFACTURED GOODS EXPORTED—Continued.

1. No of Certificate.
2. Date of Certificate.
3. Name of the party to whom issued.
4. Marks and No. of Packages.
5. Contents.
6. Date of Entry for exportation.
7. When Shipped.
8. Where to.
9. Name of the vessel or R. R.
10. Amount of Drawback in certificate
11. Date when paid.
12. Signature of Recipient.

60. No Drawback shall be allowed, unless the amount of such drawback shall exceed \$50.

O. C. 28th May, 1868, [p. 29 & seq.]

D.

DRAWBACK—WHEN ALLOWED ON EXPORTATION OF DUTY-PAID GOODS.**REGULATIONS.**

1. Goods having been entered for duty and having passed into the hands of the importer, in cases where said goods are found not to be the goods ordered, notice of such fact may be given to the Collector of Customs at the Port of Entry, within one month of the date of such entry, accompanied by a request for leave to return the said goods to the place and party where and from whom the same were purchased, and that the duties paid thereon be refunded; whereupon the Collector having verified the statement of the importer, and having ascertained that the package to be exported is a whole package, and that its contents are identically the same as originally entered for duty, shall report the same to the Department, and the Minister of Customs shall thereupon issue an order to the Collector to refund the duties upon due proof of exportation; Provided that if such goods are not actually exported within one month from the date of such order it shall be void and of no effect.

O. C. 23rd Oct., 1868. [p. 33.]

D.

DRAWBACK—SPECIAL CASES IN WHICH IT MAY BE ALLOWED.

2. Whereas cases frequently arise for which no general order or regulation is provided, in which goods upon which duty has been paid require to be exported, and injury or hardship may be endured by importers, to the disadvantage of the commercial interests of the Dominion, unless some means of redress be provided ; It is therefore ordered that in all such special cases, it shall be lawful for the Minister of Customs to consider the grounds and examine the merits of each application and make such order thereupon, subject to the approval of the Treasury Board, as may, in his judgment, be necessary for the relief of the parties, and consistent with the interest and security of the revenue.

O. C. 23rd Oct., 1868. [p. 33.]

E.

EXCISE GOODS—REIMPORTED—EXEMPT FROM CUSTOMS DUTY ON CERTAIN CONDITIONS.

33 Vict., Chap. 8.

Ordered that the privilege accorded by the Order in Council of the 19th March, 1863, to goods, wares and merchandize, the growth, produce or manufacture of Canada, which had been exported beyond the limits of Canada, of being reimported free of duty of Customs on certain conditions named in such order, be and the same is hereby extended and declared to apply to goods subject to duties of Excise, which goods may henceforth in like manner be reimported into Canada free of duty, subject to the said several conditions mentioned in the said order, and on the further condition that such goods on reimportation shall be warehoused subject to the Excise duties to which they would have been liable had they not been exported from Canada.

Reg. Inld. Rev.—O. C. 6th June, 1873. [p. 90.]

EXCISE GOODS—HOW REMOVED FROM A CUSTOMS WAREHOUSE.

25. When the goods entered for removal are bonded in a Customs warehouse, the Locker having charge of them will only deliver them for removal on receipt of a warrant signed by the Collector of Inland Revenue and *countersigned by the Collector of Customs*, which warrant must contain an exact transcript or abstract of the specification of the goods in the entry, and the Locker is required to identify every package and check it by the warrant.

Reg. Inld. Rev.—O. C. 17th May, 1865. [p. 56]

E.

EXCISE GOODS—HOW CLEARED FOR CONSUMPTION EX CUSTOMS WAREHOUSE.

37. On receipt of the duty accruing on the goods so entered, the Collector of Inland Revenue will make out a warrant for the delivery of the goods which, if the goods are in a Customs' warehouse, must be countersigned by the Collector of Customs, and must contain a transcript of the specification in the entry, and the locker in charge of the warehouse must identify every package with the description contained in the warrant before delivering it.

Reg. Inld. Rev.—O. C. 27th April, 1863. [p. 76.]

E.

EXPORT BOND OF EXCISE GOODS —HOW TO BE CANCELLED.

25. The cancellation of an export bond shall only be considered complete on the receipt of a duly authenticated certificate from the Collector of Customs or other government officer having similar authority at the port of entry to which the goods were bonded, certifying that the goods described in the export entry have been landed and duly entered for consumption or warehoused at the place specified in the entry.

26. The entry for exportation ex-warehouse shall in all cases be made in triplicate with the Collector of Inland Revenue, who shall also take the export bond.

27. Two copies of the entry shall be sent to the Collector of Customs at the port whence the goods are to leave the Dominion, who, on receipt thereof, shall grant a warrant for the lading of the goods described in the entry on the railway or vessel therein mentioned.

28. So soon as the goods have been duly laden, the Collector of Customs shall certify the fact on the entry papers, one copy whereof shall be fyled at the Custom House, and the other shall be returned to the Collector of Inland Revenue.

29. Whether goods are entered for export from a Customs warehouse, or from a warehouse used exclusively for Excise, *the collector of the port* will in each case be charged with the responsibility of seeing them placed on board the ship, car or other vehicle in which they are to be exported, and he must make such examination of the goods as may be necessary for determining whether they correspond with the description contained in the entry, and especially with reference to spirits, whether they are of the strength specified.

Reg. Inld. Rev.—O. C. 27th April, 1868. [pp. 65-66.]

E.

EXPORTED CANADIAN GOODS—ADMITTED FREE ON RE-IMPORTATION.

Any Goods, Wares, and Merchandise, the growth, produce or manufacture of Canada, exported to any Country beyond the limits of the Province and brought back into Canada in the same condition as when exported and in the original packages, and upon which no drawback or bounty has been allowed, may be so imported Free ; provided that the property in such goods continue in the same person or persons by whom they were exported, and that such re-importation takes place within three years of the date of the Exportation, and that the identity of the said goods be established to the satisfaction of the Customs authorities, and all other regulations complied with which may be prescribed in regard to such importations by the proper Department.

O. C. 19th March, 1863. [p. 21.]

F.

FELTED CLOTH—CHARGEABLE WITH DUTY.

His Excellency the Governor General, by an Order in Council bearing date 30th of May last, has been pleased to order and direct that, while Felt for the manufacture of Hats and Boots should be admitted free of duty under the Tariff, duty must be charged on all Felted cloth of every description.

O. C. 30th May, 1873. [p. 45.]

But see, *Ultra*, a subsequent order under the head of "PATENT FELT" which practically works a modification of the strict Rule above laid down.

FERRY BOATS—IF UNDER 15 TONS, NOT TO CARRY DUTIABLE GOODS FROM A FOREIGN COUNTRY, EXCEPT, &C.

See Article "FISHING BOATS."

FISH HOOKS, NETS AND SEINES, LINES AND TWINES—INTERPRETATION OF THE EXEMPTION.

31 *Vict.*, *Cap.* 6, *Sec.* 4.

"Fish hooks, nets and seines, lines and twines" shall from that date (a) be taken to mean fish hooks, *fishing* nets and seines, and *fishing* lines and twines and no other, and that it will be competent for the Collector at any Port of Entry at which such goods are imported to call upon the importer to make oath to the fact that such nets, seines, lines and twines are so imported for fishing purposes only before passing a free entry of such goods.

(a) Date of the Order in Council.

O. C. 2nd March, 1874 .

F.

FISHING BOATS—NOT TO CARRY DUTIABLE GOODS FROM FOREIGN COUNTRIES, &c., EXCEPT, &c.

No Fishing Boat or Boats used in Ferrying under 15 tons burthen, shall, except by Special license or permission, carry any goods from a Foreign Country which are liable to duty, under pain of seizure, unless the same (in the case of Ferry Boats) be for the sole use of some passenger then on board.

O. C. 28th July, 1868, Sec. 12. [p. 7. & Seq.]

FOREIGN REPRINTS—BRITISH COPYRIGHT WORKS.

31 *Vic.*, *Cap.* 56.

The duty collected in Canada on the importation of Foreign Reprints of Books first composed, written, printed or published in the United Kingdom and entitled to copyright therein, is so collected under the authority of an Act of the Canadian Parliament passed in the 31st year of Her Majesty's Reign, cap. 56, intituled: "An Act to impose a duty on Foreign Reprints of British Copyright Works," which Act came into operation on the 24th of Sept., 1868, the date of the Governor-General's Proclamation signifying Her Majesty's Royal approval of the Act."

Under the power vested in the Governor and Council, by the said Act, to impose a duty not exceeding 20 per cent. *ad valorem* upon Foreign Reprints of British copyright Works imported into Canada, an Order of Council was passed on the 28th Sept., 1868, by which it was ordered

F.

FOREIGN REPRINTS—OF BRITISH COPYRIGHT WORKS—
Continued.

“That on, from and after the first of October next, all
“Copyright Works being first composed or written and printed
“in the United Kingdom, and printed or reprinted in any
“other country, and with regard to which the notice to the
“Commissioners of Customs required by any Act of the
“Imperial Parliament in that behalf, shall have been given,
“and a list of which shall have been published by the proper
“authority in England, from time to time, and as the list in
“the form established by Law, shall have been furnished the
“Customs Department for that purpose, by the Imperial
“authorities, may be entered for duty on payment of twelve
“pounds ten shillings upon every one hundred pounds value
“thereof—and under and subject to the same regulations
“as dutiable goods are now, or may hereafter be, admitted to
“entry for payment of duty under the authority of any law of
“this Dominion relating to Customs, Trade or Navigation.

“That all sums collected as a duty on such Copyright
“Works shall (less the cost of advertising, postages and making
“up the accounts of the same,) at the end of every fiscal year,
“say 30th June, be remitted to Her Majesty’s Principal
“Secretary of State for the Colonies, or such other Officer or
“party as may be from time to time appointed by competent
“authority to receive the same, together with a statement
“shewing the amounts collected for each Copyright Work, in
“order that the proceeds of such duty may be paid over to or
“among the party or parties beneficially interested in the
“Copyright of the Works which may be imported under these
“Regulations.”

O. C. 28th Sept., 1868. [p. 34.]

 F.

FOREIGN SHIPS OR VESSELS—COASTING BY.

See "COASTING TRADE OF CANADA."

FOREIGN PORTS—VESSELS ON A COASTING VOYAGE NOT TO TOUCH AT.

31 *Vict.*, *Cap.* 6, *Sec.* 11.

9. No Coasting Vessel or Boat to touch at any Foreign Port unless forced by unavoidable circumstances, and the Master of any Coasting vessel or boat which has touched at any Foreign Port, shall declare the same in writing under his own hand, to the Collector or other proper Officer of Customs at the Port or Place in Canada where his Vessel or Boat afterwards first arrives, under a penalty of \$100.

O. C. 28th July, 1868, Art. 9. [p. 7. & Seq.]

This Regulation is not affected by the O. in C. of the 31st May, 1870. (See *verbo* Bond to be given by Coasters,) which applies to a licensed Coasting Vessel *employed in a voyage to or from a Foreign Port*, and provides for that case by requiring such Vessel to report and clear "as though she had not received such Coasting License."

G.

**GAUGE OR WEIGHT AS PER PRIME ENTRY—TO
GOVERN ENTRY.**

Duty shall be charged on all goods *ex-warehouse* on the gauge or weight, when taken out for home consumption, *per prime entry*, without any deduction or allowance whatever for loss which may have arisen from natural causes or otherwise.

Sec. 13. O. C. 30th March, 1850. [p. 5.]

GOODS IN BOND—HOW REMOVED BY COASTING VESSELS.

Goods under a removal Bond from one Canadian Port to another Canadian Port, may be carried in any British registered vessel or boat, trading Coastwise with a proper License and Cargo Book, upon such goods being properly entered in the Cargo Book and in the account or Transire, in duplicate, the Collector at the Port from which such goods are removed, being required to forward by Mail, to the Collector of the Port for which the goods are destined, all the particulars and description of the goods so forwarded; and the Packages shall be properly marked in Red as now provided, but no goods under Bond shall be carried in any Coasting Vessel or Boat until the Master has delivered an account in duplicate or transire to the Collector of Customs at the Port of lading.

O. C. 28th July, 1868, Art. 8. [p. 9.]

G.

**GOODS TO BE CARRIED COASTWISE—WHERE TO BE
LADEN, &c.**

No goods can be carried in any coasting Vessel or Boat, except such as are laden to be so carried at some port or place in Canada, and no goods shall be taken into or put out of any Coasting Vessel or Boat while on her voyage by River, Lake or Sea.

O. C. 28th July, 1868, Art. 13. [p. 10.]

H.

HOUSE HARBOUR, MAGDALEN ISLANDS.—TONNAGE
DUTY FOR IMPROVEMENT OF— TO BE COLLECTED BY COLLECTOR
OF CUSTOMS.

Proclamation of 1st April, 1870. [p. 171.]

See "BATHURST AND RICHIBUCTO HARBOURS."

The Act authorizing the levy of such tonnage duty and the proclamation imposing it are there fully quoted. The rate of the duty and the conditions are the same in all the cases under that Act.

I.

IMPORTATIONS BY RAILWAY—REGULATIONS.

All Railroad Companies having a line or lines of Railway crossing the Provincial Boundary, or which have a terminus at or near such boundary, or that have a terminus upon the border of any of the navigable waters of the Province, shall be allowed to transport goods along their respective lines without such goods being detained at frontier ports, for the purpose of being examined and entered at the Custom House, or without their being detained until frontier bonds are executed upon such Railroad Companies complying with and conforming to the Rules and Regulations following :

1. All such Railroad Companies shall provide proper wharves, secure and commodious warehouses, and other premises at every "Port of Entry," or "Way Port" in connection with such Railroads, for the landing, storing and forwarding of all foreign goods in transit, whether dutiable or free, with other suitable office accommodation for the Officers of Customs in charge. These wharves, warehouses and premises to be made secure to the satisfaction of the Customs Department, and in the manner set forth by Regulation No. 12 for Queen's warehouse 30th March, 1859, and until such wharves, warehouses and premises be provided for customs purposes, and shall be approved and accepted (of which due notice will be given by the Department), the goods intended to be forwarded to any such Ports shall be subject to be detained until all the formalities of law prescribed in relation to importations generally, shall have been fulfilled.

2. All goods arriving from the United States of America by water, for transit by Railroad through any part of Canada to a Canadian Port, thence to be transhipped to the

I.

IMPORTATIONS BY RAILWAY.—REGULATIONS.—Continued.

United States, shall be reported inwards on arrival by Triplicate* Report as per form of document marked *R. R. M. No. 1*, denominating "goods," the contents of which are not known, as Merchandise, in number of Packages or Hogsheads, *Casks, Barrels, Cases, Boxes, Bales, Trusses, &c., &c.*, but giving the denomination of goods when known as *Sugar, Tea, Tobacco, &c., &c.*, but the names of the consignees and the special marks and numbers may be dispensed with.

One of such Reports Inwards duly certified shall be placed under cover and forwarded along with the goods to the Officer of Customs in charge at the port of transshipment, who will see that all such goods are immediately put on board the vessel or vessels intended to convey them to a foreign port, or placed in the Queen's warehouse, as provided for in section 1 of these Regulations.

3. Such Railroad Companies shall provide and appropriate a certain number of Freight Cars, specially designated Through Cars, for goods in transit from one frontier Port to another, and the name of such Ports shall be legibly and conspicuously exhibited upon the said Freight Cars.

4. Such Freight Cars shall be provided with the means of securing all goods in transit by spring padlocks or other locks† of the best description, subject to the approval of the Department, and the keys of such locks shall be in the keeping of the different Customs Officers, and such cars must go through

*Dispensed with by O. C. 12th March, 1860.

† By Order in Council of 14th March, 1864, Seals are substituted for Locks.

I.

IMPORTATIONS BY RAILWAYS — REGULATIONS —
Continued.

from the port of arrival in Canada to the port of Exit designated by one continuous route ; and no transfer of goods shall be permitted at any intermediate port, except in case of any accident occurring in the course of transit that would render such transfer unavoidable.

5. All locks and fastenings required for such Freight Cars shall be provided by and at the expense of the different Railroad Companies under the approval of the Department.

6. Goods arriving at any Lake or River Port, in the manner and form hereinbefore mentioned, for transhipment to different Ports in the United States, shall be reported outwards in duplicate as per form of Document marked *R. R. M. No. 2*, separately describing the goods destined for each port ; one of which Reports Outwards shall be given to the master of the vessel when he takes his Clearance, for the purpose of obtaining the signature of the United States Customs Officer, certifying that such goods were landed in the United States, and such verified Report Outwards shall forthwith be returned to the Officer of Customs in charge of the port of transhipment in Canada, and there be placed on file.

7. All imports coming into the hands of Railroad Companies, giving Bonds and addressed to any Out-Port or Railroad Way-Port where a Customs Officer is appointed, may be forwarded through from the Port of arrival direct, in suitable Freight Cars, secured by lock and under a Way Manifest as per Form of Document marked *R. R. M. No. 3*, in duplicate, to the Port of Destination.

The Manifest of each "Way-Port" to be signed by the Collector, Surveyor or other proper officer appointed at the Port of arrival, and forwarded under cover, along with the goods, to each respective Way-Port Officer, whose duty it

I.

IMPORTATIONS BY RAILWAY.—REGULATIONS.—*Continued.*

shall be to receive such goods, and certify the correctness of their delivery by returning one of the duplicate manifests duly certified, and which Manifest shall be filed in the Custom House, at the Port of arrival, as a Voucher. It shall be the duty of the Railroad Companies to cause the immediate delivery of all such "Way Manifests" to the Officers of Customs on arrival.

8. Goods forwarded under Bond as provided by 10 and 11 Viet., Cap. 31, Sec. 24, shall moreover be manifested as above, and shall be legibly marked at the Port of arrival with red coloring matter, as provided in Section 7 of *Regulations for the Inland Navigation*.

Goods entered for duty at the port of arrival, and forthwith forwarded to any port of the destination by Railroad, shall be marked agreeably with the instructions given to such Ports, to prevent detention on the way.

The landing of goods after the regular Customs hours can only be permitted upon application being made to the Collector or other proper Officer for the purpose, whose duty it shall be to make such arrangements as will meet the emergency; and the Railroad officials will be required promptly to discharge all goods under lock in preference to the other goods, and to the satisfaction of the officer in charge.

9. In order to avoid detention at Frontier Ports from which goods conveyed by Railroad are directly exported to the United States, as also to afford correct Returns of Exports at such Frontier Ports respectively, Station Masters or Freight Agents at Way Stations, or others at which goods may be laden for Exportation by Railroads, shall be instructed to for-

 I.

 IMPORTATIONS OF RAILWAY.—REGULATIONS.—*Continued.*

ward to the Chief Freight Agent at each Frontier Station or Terminus from whence the exportation is to be directly made, a Manifest outwards in the Form marked *R. R. M. No. 4*; and the Chief Freight Agent at such Frontier Railroad Terminus shall certify or declare to the correctness of the different Way Reports or Manifests Outwards, before the Collector or other proper officer as by law required for the entry of goods outwards. Such Way Reports to apply to Canadian Exports only, and not to goods merely passing through Canada in transit.

10. The liability of each of the Railroad Companies shall be secured by a Bond in the nature of a General Frontier Bond, to be duly executed for the amount of twenty thousand pounds, for the due and faithful production, at the respective ports of destination in Canada, of all packages passing over such roads in transit and under Manifest, and for the general performance and compliance with the foregoing Regulations.

O. C. 4th Dec., 1856. [p. 17.]

N. B.—The forms hereinbefore referred to will be found in the possession of the Collector of Customs. *Departmental Order No. 7.*

ITALY.—ITALIAN VESSELS ADMITTED TO COASTING TRADE IN CANADA.

Vide "COASTING TRADE OF CANADA."

 M.

MACHINERY.—DUTY TEN PER CENT, IF NONE SUCH
MANUFACTURED IN CANADA.

37 *Vict., Cap. 6, Sec. 5.*

The 4th Sec. of 34 *Vict.*, Cap. 10, exempting altogether from duty MACHINERY of which the like is not manufactured in Canada, is repealed by the Act first cited, and the Order in Council of 7th June, 1871, (a) is revoked by the Order of the 18th December last (1874).

By this last Order which now governs the importation of the machinery in question, it is "Ordered that from and after "first day of January (then) next the said Order in Council " (of 1871) be rescinded and the same is hereby rescinded, and " that Collectors of Customs be and they are hereby authorized " and instructed to accept entry of such machinery on and " after that date at ten per cent. duty *ad valorem*, requiring " the following affidavit to be filed in each case, and a copy " thereof to be attached to the Entry," viz:—

Form of Affidavit :

I, A. B., the importer of the following described machinery, viz.:—(here a full description of each machine, giving name of maker and use to which it is to be applied, shall be inserted) do solemnly swear, that to the best of my knowledge and belief, no machine such as that above described, is manufactured in Canada, and that the same is imported for use in the manufactory of which I am the (*proprietor or one of the proprietors, or legally authorized agent,*) and that the same is not to be offered for sale.

Sworn to before me at on the day of
187 .

Vide Can. Gaz. Jan. 2, 1875. [p. 760.]

(a) See collections of "Orders in Council, Proclamations, &c." [p. 41.]

M.

MANITOBA—WHAT PROVISIONS OF THE CUSTOMS LAWS TO APPLY TO.

33 Vict., Cap. 3, Sec. 28.

Ordered, that the following provisions of the Customs Laws of Canada, being the Acts or parts of Acts of the Parliament of Canada hereinafter mentioned be, and the same are hereby declared to apply to the said Province of Manitoba, that is to say :

Sections 1 to 14 inclusive, and also Sections 37 to 50 inclusive, of the Act 31 Victoria, Chapter 5, intituled: "An Act respecting the Collection and Management of the Revenue, the Auditing of Public Accounts, and the liability of Public Accountants."

The whole of the Act 31 Victoria, Chapter 6, intituled: "An Act respecting the Customs," excepting thereout, Sections 2, 3, 4, 5, 19, 20, 101, 138, 139 and 140.

Sections 8, 10, 11, 13, 17 and 18 of the Act 31 Victoria, Chapter 7, intituled: "An Act respecting Duties of Customs with the Tariff of duties payable under it."

Sections 10 and 13 of the Act 31 Victoria, Chapter 44, intituled: "An Act to amend the Act of the present Session, intituled: "An Act imposing Duties of Customs, with the Tariff of Duties payable under it." And

The whole of the Act 33 Victoria, Chapter 8, intituled: "An Act to explain and amend the Act respecting the Collecting and Management of the Revenue, the Auditing of Public Accounts, and the liability of Public Accountants."

O. C. 18th Nov., 1870. [p. 40.]

M.

MANITOBA.—WHAT PROVISIONS OF THE CUSTOMS LAWS TO APPLY TO.—*Continued.*

By the 27th Sec. of the 33 Vict., Cap. 3, assented to on the 12th May, 1870, and first above cited, the Customs duties then and by law chargeable in Ruperts Land were continued without increase *for the period of three years* from and after the passing of that Act, which period expired on the 12th of May, 1873. By a subsequent Act, however, 36 Vict., Cap. 39, this term was extended for another year, and the Customs duties by law in force in Ruperts Land were continued without increase in the Province of Manitoba and the N.W. Territories until the 12th day of May, 1874, subject to certain exceptions or provisions mentioned in sub-sections 1 and 2, which are as follows:—

1. Upon, from and after the 12th day of May, 1873, the same Duties of Customs shall be chargeable on all spirits and strong waters, ale, beer, porter and all various spirituous and fermented liquors imported into the Province of Manitoba or taken out of Bond for consumption as are chargeable on the like articles imported into any other Province of Canada.

2. Spirits or strong waters or spirituous liquors of any kind are hereby prohibited to be imported in any port of the N.W. Territories under the like penalty and forfeiture as are provided by the Customs laws of Canada with respect to articles the importation whereof is prohibited;—&c.

It may now be considered that the PROVINCE OF MANITOBA and the N.W. Territories have, since the 12th May last, (1874), come under the general operation of the Customs laws of the Dominion.

M.

MATERIALS—DIVERS, USED IN CANADIAN MANUFACTURES,
PLACED IN THE FREE LIST.

34 *Vict., Cap. 10, Sec. 3.*

NAME OF ARTICLES.	DATE OF ORDER IN COUNCIL
Curled Hair.....	5th May, 1871
Oranges, Citrons and Lemons, when imported in brine for the purpose of being candied; and also the rinds of these fruits when imported in brine for the same purpose.....	do 1871
Ivory Nuts.....	do 1871
(a) Cotton Warp, not coarser than No. 40.	do 1871
Annatto and Rennet.....	do 1871
Sandarac, Mastic, Shellac, Dammar—Guns.....	do 1871
Union Collar Cloth-paper, for the Manufacture of collars, cuffs, fronts, and similar goods.....	28th June, 1871
Heavy Oil, or Carbohc Oil,—a product of coal tar, used in the manufacture of wood block pavements, wood for building, railroad ties, &c.....	3rd Aug., 1871
Canvas, for the manufacture of floor oil cloth; not less than 18 feet wide, and not pressed or calendered.....	do 1871
Unmanufactured Ivory.....	6th Nov., 1871

M.

MATERIALS—DIVERS, USED IN CANADIAN MANUFACTURES,
PLACED IN THE FREE LIST.—*Continued.*

NAME OF ARTICLES.	DATE OF ORDER IN COUNCIL.
(a) Machinery or mills for the purpose of crushing, preparing, and working out ores of gold and silver, taken from mines in Canada, when the like machinery or mills are not made in Canada.....	19th March, 1872
(a) 3, 4, & 6 ply white and colored unfinished cotton thread, in hanks not under twenty yarn.....	10th April, 1872
Precipitate of Copper.....	9th June, 1872
Aniline Salts, used for dyeing purposes..	do 1872
(a) Felt, Cotton, and Woolen Netting, Plush and Silk Twist used in the manufacture of gloves and mitts.....	27th Dec., 1872

(a) These exemptions were since repealed by 37 Viet. Cap. 6, and the articles named charged with a duty of 10 per cent *ad valorem*, except the "6 ply white and coloured unfinished cotton thread, in hanks not under 20 yarn," which remains free.

M.

MEDICINES—PROPRIETARY—WITH WHAT DUTY CHARGEABLE.

31 Vict., and 37 Vict., Cap. 6, Sec. 4.

The following articles when imported into Canada, or taken out of Warehouse for consumption therein—that is to say: Spirits and Strong Waters mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines, Tinctures, Essences, Extracts or any other denomination, shall be, and they are hereby declared to be chargeable with the duty imposed by the 3rd Section of the Act 33 Vict., Cap. 9, and with no other Customs duty.

O. C. 6th Nov., 1871. [p. 43.]

N.

NAMES OF PORTS—CHANGED BY ORDERS IN COUNCIL.

		Date of O. C.
AMHERST Que., changed to	MAGDALEN ISLANDS	23 Jan., 1870.
BYTOWN, Ont., " "	" OTTAWA	" "
DALHOUSIE, " "	" ST. CATHERINES	" "
RAGGED ISLAND N.S., " "	" LOCKEPORT	21 June, "

[p. 46.]

NETHERLANDS—SHIPS OF, MAY COAST IN CANADA.

See "COASTING TRADE OF CANADA."

O.

OLD TOM GIN—DUTY THEREON PAID ON AN AVERAGED STRENGTH.

31 *Vict., Cap. 6, Sec. 4.*

Ordered, that in collecting Customs Duty on the importation of *Old Tom Gin*, the same be dealt with and treated as a Spirit *twenty* per cent under proof, or containing *eighty* per cent of proof spirits.

O. C. 25th Jan., 1873. [p. 45.]

OUT PORTS—PROVINCE OF NEW BRUNSWICK.

31 *Vict., Cap. 6, Sec. 8.*

By an order of the Governor in Council, passed on the 30th June, 1869, the following Ports in the Province of New Brunswick were declared to be Out-Ports and placed under the survey of the respective Ports hereinafter mentioned, the names of which Ports are alphabetically arranged in the first column hereunder, viz:—

NAMES OF PORTS.
NAMES OF OUT-PORTS.

Bathurst.....	New Bandon.
Carleton.....	{ Grand Falls.
	{ Tobique.
Dalhousie.....	Campbelltown.
Dorchester.....	Rockland.
Hillsborough.....	Harvey.
Richibucto.....	{ Buetouche.
	{ Cocagne.

O. C. 6th Feb., 1873.

O.

OUT PORTS.—PROVINCE OF NOVA SCOTIA.

31 *Vict.*, *Cap.* 6, *Sec.* 8.

By an order of the GOVERNOR IN COUNCIL passed on the 30th June, 1869, the following Ports in the Province of Nova Scotia were declared to be Out-Ports and placed under the survey of the respective Ports hereinafter mentioned, the names of which are alphabetically given in the first column.

NAMES OF PORTS.	NAMES OF OUT-PORTS.
Amherst.....	{ Pugwash Wallace. Joggins. Tigmish, 7th June, 1871.
Annapolis.....	{ Clement's Court. Thorne's Cove.
Antigonish.....	{ Harbour au Bouche. Little River.
Arichat.....	{ St. Peters. Port Richmond. L'Ardoise, River Bourgeoise, O. C. 7th Oct., 1872. O. C. 14th April, 1872.
Baddeck.....	{ Great Bras d'Or. St. Ann's. Aspey Bay, O. C. 7th June, 1871.
Barrington.....	La Tour.
Bridgetown.....	Port William.
Cornwallis.....	{ Canada Creek. French Cross. Harbourville. Horton.

O.

OUT-PORTS.—N. S.—Continued.

NAMES OF PORTS.	NAMES OF OUT-PORTS.
Digby.....	{ Bear River. Sandy Cove. Westport. Freeport.
Halifax.....	{ Sheet Harbour. Ship Harbour,
	O. C. Feb. 6th, 1871.
Londonderry.....	{ Five Islands. Truro.
Lunenburg.....	{ La Have. Mahone Bay. Chester. Getson Cove,
	O. C. 21st June, 1872.
Margaretsville.....	Wilmot.
Mulgrave. (a).....	{ Cape Canso. Guysborough. (a) Isaac Harbour. St. Mary's River.
Parsboro.....	{ Advocate Harbour. Ratchford's River. Apple River,
	O. C. 20th June, 1872.
Pictou.....	{ Tatamagouche. Merrigonish. New Glasgow,
	O. C. 2nd April, 1873.

(a) By an O. C. 3rd May, 1873, GUYSBORO was made a Port of Entry and Warehousing Port, and MULGRAVE was reduced to an Out-Port.

 O.

OUT-PORTS—N. S.—*Continued.*

NAMES OF PORTS.	NAMES OF OUT-PORTS.
Port Hood.....	Port Mulgrave.
Sidney.....	{ Lingan. Louisburg. Main à Dieu. Glaco Bay. Cow Bay. Caledonia.
Shelburne.....	{ South Bar, Jordan Bay,
	O. C. 7th Oct., 1872.
	O. C. 2nd Oct., 1873.
Sidney (North).....	Little Bras d'or.
Weymouth.....	{ Acadia. Bellivean Cove. Gilbert's Cove.
Windsor.....	{ Cheverie. Hantsport. Walton. Maitland.
Yarmonth.....	{ Beaver River. Pubico Tusket.

O. C. 30th June, 1869. [p. 48.]

P

PACKAGES—MEANING OF THE WORD UNDER CUSTOMS LAWS.

37 Vict., Cap. 6, Sec. 4.

The following Departmental Circular No. 146-2, dated *1st February, 1875*, contains full explanations and instructions for the guidance of Collectors of Customs and of Importers on the subject of **PACKAGES**.

“Referring to Circular No. 132-11, of 28th July last, on the subject of Packages, I am now instructed by the Honorable the Minister of Customs to repeat, for your guidance, the principal Sections of said Circular, with other explanations and additions, and to request you in your future transactions and additions, and to request you in your future transactions to govern yourself by this Circular in place of the former.

“Referring to the latter clause of Section 4 of the Tariff Act of the last Session of Parliament, in which it is provided that certain packages, ‘being the ordinary or usual packages in which goods are packed for exportation, according to the general custom and usage of trade, shall be free of duty,’ and as there appears to be various and erroneous opinions entertained by Importers as to the true intent and meaning of the word ‘Packages’ in said section, I am to inform you that the Minister of Customs is advised that it applies exclusively to the outside cases, boxes, barrels, or other coverings in which goods are packed for exportation, and not to smaller coverings in which goods are commonly placed for preservation or sale, and in or with which they are most frequently sold.

“In addition to the above explanation of the word ‘Packages’ you are to take special note of the fact that the law only allows such coverings as are exclusively essential to the EXPORTATION of goods, to be free of duty; and no covering, whether barrel, box, can, jar, or other receptacle in which goods are usually placed for purposes of ordinary sale, in their respective home markets, are to be regarded as packages for exportation.

P.

PACKAGES—MEANING OF THE WORD UNDER CUSTOMS LAWS—
Continued.

“Thus, for example, small boxes, or other coverings, of whatever material, in which Perfumery in dozens or half-dozens, Fancy Soaps, Pressed or Dried Fruits, Plain and Fancy Biscuits or Cakes, Confectionery, Spices and Medicines, various kinds of Fancy Goods, Tin Cases, Stone or Earthenware Jars, &c., containing Preserved Meats, Jellies, &c., and all similar vessels and coverings, whatever their contents, are not to be taken or understood as ‘Packages’ in the sense of the Section in question; on the contrary, they form part of the goods to be offered for sale, and any entry, therefore, must contain the value of such cases or receptacles as part of the goods contained in them, and duty be paid thereon accordingly.

“In further extension of this catalogue, I am to instance,—Tin Cases, whatever their contents; Paint Kegs, Barrels or other vessels containing dutiable Oils of any kind; Barrels or other vessels containing Cider or other liquids paying *ad valorem* duties; Barrels containing Ground Cement, Plaister, Green or Dried Fruits; Kegs, Cans or other vessels containing Gun or Blasting Powder, or any form of Glycerine or other combustible; Nail Kegs; Boxes containing Window Glass Tinned Plates or Canada Plates, and any package which it has not been the usual custom or usage of trade to charge separately in the invoices. This point should be kept distinctly in view, because so many importers now resort to the practice of separating packages in their invoices, contrary to former custom, with the purpose of thereby reducing the value of their goods for duty.

“The Minister of Customs is further advised, that barrels or casks in which bottled Malt Liquors are packed, are packages in which the bottles are packed for exportation, according to the usual custom of trade, and are therefore free of duty.”

P.

PACKAGES—MEANING OF THE WORD UNDER CUSTOMS LAWS—
Continued.

To this I am to add, that the cases in which bottled Wines or Spirits are packed, are not exclusively used for the purpose of exportation, and are therefore liable to duty.

Packages containing goods subject to specific duty only, are not considered dutiable, except such as are enumerated in Section 4 of the present Tariff Act.

To prevent misapprehension, I am to remind you that Section 4, Cap. 44, 33 Vict., regulating the value of sugar, molasses, &c., has not been repealed but is still in force, and its provisions are to be strictly observed in taking entries for these goods.

With reference to Crates, containing Crockery, stone or glassware, they are considered to be packages for exportation and consequently free of duty; but the value to be allowed should not include any charge for labour or other incidental expense, and should not exceed from nine to twelve shillings sterling each, or the equivalent of these sums currency.

Packages containing free goods, being the usual packages in use for such purposes, and not greater in value than the goods they contain, are free of duty.

PACKAGES CONTAINING FREE GOODS—ADMITTED
FREE.

31 Vict., Cap. 6, Sec. 4.

Ordered and declared, that all Packages containing "Free Goods," when such Packages are of the description in which such goods are usually imported, and are not more valuable than the goods they contain, shall be entered free of duty.

O. C. 2nd June, 1870. [p. 39.]

P.

PENALTIES AND FINES—APPROPRIATION OF.

All penalties and fines, after deducting the expenses of prosecution, shall belong to Her Majesty, for the public uses of the Province, and be paid into the credit of the Receiver-General.

Sec. 11, O. C. 30th March, 1850. [p. 4.]

The above Section of the Old O. in C. cited, is substantially in the terms of the first part of Sec. 113 of the Customs Act: But *Sub-Sec. 2*, of this same Sec. 113, modifies its provisions and enacts as follows:

2. But the net proceeds of such penalty or forfeiture, or any portion thereof, may be divided between and paid to the Collector or chief officer of the Customs at the port or place where the seizure was made or the information given on which the prosecution was founded, and any person having given information or otherwise aiding in effecting the condemnation of the goods, vessel or thing seized, or the recovery of the penalty, in such proportions as the Governor in Council may in any case or class of cases direct and appoint; But nothing herein contained shall be construed to limit or affect any power vested in the Governor in Council with regard to the remission of penalties or forfeitures by this Act or any other law.—31 *Vict., Cap. 6, Sec. 113.*

P.

PIANO-FORTES—VALUE FOR DUTY—HOW COMPUTED.*37 Viet., Cap. 6, Sec. 9.*

The value for duty of Pianos imported into the Dominion, is governed by the Rules laid down in following minute of the Treasury Board dated 9th June, 1874, approved by an Order of the Governor in Council on the 20th of the same month.

The schedules referred to were transmitted to the several Collectors of Customs with the following Departmental Circular, dated June 11th, 1874 (No. 128.)

"I am instructed by the Honorable the Minister of Customs, to call your attention to the annexed Schedule of values for duty of the Pianos manufactured by Chickering & Sons, Boston; Steinway & Sons, Haines Brothers, and Dunham & Sons, New York; and to inform you that, by Order in Council, the values in gold attached to each instrument, as described, are determined by a defined rate of discount on the current retail prices as published by the Manufacturers, under authority of the Act of last Session of Parliament, 37 Viet., Cap. 6, Sec. 9; and you are in future to require that all such Pianos imported, shall be entered for duty at not less than the value stated in said Schedule.

"In receiving entries of the Pianos of other Manufacturers, you will be careful to ascertain by comparison with those named, that they are proportionately rated.

"The Board recommend under the 9th Section of the Act 37 Viet., Cap. 6, that the value for duty of Pianos for the several makers named in the Schedule submitted by the Minister of Customs, shall be discounted from the present published retail prices to the values in gold attached to each respectively, in said schedule, and that the value for duty of all other 'Pianos' shall be ascertained and charged in proportion to the quality of each as compared with those specified in the said schedule."

Appd. by O. C. 20th June, 1874.

Schedules referred to are in the possession of all Collectors of Customs in the Dominion.

P.

PORTS OF REGISTRATION— *Vide* "REGISTRATION OF SHIPS"**PORT OF ST. JOHN, N. B.—VESSELS ARRIVING BOUND UP
THE RIVER ST. JOHN WITH CARGO.**

31 Vict., Cap. 6, Sub-Sec 5, Sec. 13.

REGULATIONS.

The Master of any vessel arriving with cargo at the Port of St. John, in the Province of New Brunswick, bound for Fredericton, or any other Port on the Saint John River, shall report at the office of Collector of Customs before proceeding up the River, and shall take on board an authorized Officer to remain until such vessel shall have been entered at Fredericton or some other Port, provided that the said Master shall be only required to report to said Collector at Saint John, the fact of the arrival of such vessel with a cargo, without producing any manifest, statement or other specification thereof, and for any failure to so report, or for refusing to take on board such officer, the said Master shall be subject to a penalty of *four hundred dollars*, and if such Master shall not provide room under deck in the fore-castle or steerage for the Officer's bed, with good and sufficient food, he shall be liable to a penalty of *fifty dollars* for each offence.

O. C. 23rd Oct, 1868. [p. 36]

P.

PROCEEDS OF SEIZURES—HOW DISTRIBUTED.

ORDERED that the net proceeds of all seizures and forfeitures be divided as follows: one-third to be paid to the credit of the Receiver General; one third to the seizing officer or officers; and one third to the informer or informers; in the event of the seizure having been made without information, two-thirds of the proceeds shall be paid to the seizing officer or officers. The Collector of Customs or officer in charge of Ports to be allowed five *per centum* on the gross proceeds of seizures and forfeitures, for making sales, and for receiving, distributing, and rendering accounts of the same. The Collector of Customs to distribute proceeds of seizures on receiving an order and pay the several officers the proportions they may be entitled to, annexing the officer's receipts to the account thereof on a distribution sheet to be furnished them for that purpose. The proceeds of sales of seizures are not to be distributed without a special order to that effect.

Sec. 10 O. C. 30th March, 1850. [p. 3.]

PROPRIETARY MEDICINES—See "MEDICINES."

P.

**PURSER OF COASTING STEAMERS—MAY SIGN TRANSIRE
REQUIRED BY REGULATIONS.**

The *Transire* Coastwise required by these Regulations, may in the case of any Steam Vessel carrying a Purser, be signed by such Purser with the like effect in all respects, and subject to the like penalty on the Purser, and the like forfeiture of the goods, in case of any untrue statement in the *Transire*, as if the *Transire* was signed by the Master; and the word *Master* for the purposes of these Regulations shall be construed as including the Purser of any Steam Vessel; but nothing herein contained shall preclude the Collector or proper Officer of Customs from calling upon the Master of any Steam Vessel to answer all such questions concerning the vessel, passengers, cargo, and crew, as might be lawfully demanded of him if the report had been made by him, or to exempt the Master from the penalties imposed by these regulations for the failure to answer any such question, or for answering untruly, or to prevent the Master from making such report, if he shall see fit so to do.

O. C 28th July, 1868, Sec. 14. [p. 10.]

R.

RAILROAD REGULATIONS—FREE GOODS AND OTHERS.

1. Free Goods and others in transit through the Province of Canada by any continuous Railroad, shall be dealt with as heretofore in accordance with the Section No. 2 of the Customs Regulations for Railroads, of December, 1856, excepting the Triplicate Report, now dispensed with.

2. Free Goods and others imported into the Province of Canada for consumption, shall be reported inwards in duplicate by the Conductor or other person in charge of the Railroad Carriages bringing in the same, at the Custom House of such Port or place of Entry, where he first arrives, stating on such Report Inwards all the particulars, as heretofore provided by 10 and 11 Vict., Chap. 31, Section 9, and such Report inwards shall hereafter be known as the General Report Inwards.

3. Reports Inwards in duplicate for Free and other Goods destined for different Ports of Entry, or Way Ports on the line of Railroad, shall be presented at the first Port of arrival with the "General Report Inwards," for examination by the Collector or other proper Officer of Customs, who shall verify the same, and transmit them under seal by the same Conductor or person in charge of the Railroad Carriages containing the Goods to which the Report Inwards has reference, to the Ports interested in the Goods therein reported.

4. One copy of the "General Report Inwards" shall accompany the Goods therein reported for the purpose of acquittal by the different Customs Officers receiving Goods contained therein—and such General Report Inwards, when acquitted by the Collector or other proper officer of Customs at the last Port interested in the contents thereof, shall be transmitted by him with all convenient despatch, with one copy of the Way Report Inwards attested, to the Collector of

 R.

 RAILROAD REGULATIONS.—FREE GOODS AND OTHERS.—
Continued.

the Port taking and verifying the same, on the arrival of the Goods in Canada.

5. One copy of the Way Report Inwards shall be transmitted by the Collector of Customs receiving the same, in the manner and under the circumstances set forth for the transmission of the General Report Inwards.

O. C. 12th March, 1860. [p. 20.]

REFINING SUGAR IN BOND.—REGULATIONS.

13 *Vict.*, *Cap.* 5, *confirmed by* 31 *Vict.* *Cap.* 6, *Sec.* 59.

1. The Collector or other proper Officer of Customs at any Warehousing Port in this Province, may deliver, without payment of Duty, to the proprietor of any such Sugar Refinery being also the importer or owner of any warehoused sugar, molasses or other material from which Refined Sugar can be produced, on proper entry being made of the same, any quantity of such sugar, molasses or other material, for the purpose of being refined in this Province, in such place and on such premises as shall be particularly described by such proprietor so being the importer or owner.

2. Such Sugar Refinery and the premises thereunto belonging, in accordance with the description to be given thereof as aforesaid, shall, for the purposes of refining sugar under the above mentioned Act, be deemed and considered as a Government Bonded Warehouse, and none of the sugar, molasses or other material, so brought into the said Refinery or upon the said premises, shall be removed therefrom without a proper Ex-Warehouse Entry and due payment of all Duties on the same, if entered for home consumption, or upon

R.

REFINING SUGAR IN BOND—REGULATIONS—Continued.

due entry thereof for exportation under the usual Bonds ; nor shall any of the Refined Sugar or other extract produced from the sugar, molasses or other material aforesaid, be removed from the said Refinery and premises without due entry as aforesaid, either for consumption, for removal or exportation, and payment of all Customs Duties legally due on the sugar, molasses or other material from which the said Refined Sugar shall have been manufactured, as the case may be.

3. Before the importer or owner of any sugar, molasses or other material aforesaid shall, for the purpose of refining the same as aforesaid, be entitled to obtain the delivery thereof, either ex-ship, upon their importation into this Province, to be carried immediately to the Sugar Refinery and premises aforesaid, or out of any of the Queen's Warehouses in which the same may be warehoused, he shall give bond with two sufficient sureties, to the satisfaction of the Collector of Customs, at the Port where such sugar, molasses or other material are imported or warehoused, in a penalty of double the amount of the Duties payable on the same, with the condition that the whole amount of the Duties so payable upon the quantities of sugar, molasses or other material so delivered upon arrival or out of warehouse as aforesaid, for the purpose of being so refined in Bond, shall, within six months from the date of the Bond to be so entered into, be well and truly paid to the Collector of Customs aforesaid for the use of Her Majesty in this Province. And the said importer or owner shall, before he can obtain the delivery aforesaid, further enter into and execute to the Collector, for the uses of Her Majesty, as aforesaid, a general Bond, the said importer or owner, in the penal sum of £2,000 cy., and two approved sureties in the sum of £1,000 each, conditioned, that at no period shall the

R

REFINING SUGAR IN BOND—REGULATIONS—Continued.

quantity of sugar, raw or refined, in the said Refinery or Warehouse, be less than the quantity on which the Bond or Bonds for Duties hereinbefore mentioned shall be outstanding and unpaid.

4. And for the purpose of further securing the due observance of the foregoing Regulations, the Collectors of Customs, the Surveyor or Warehouse Keeper or other approved officer of Customs, at the Port where the goods shall be so bonded, or at the Port nearest the said Sugar Refinery, shall at all proper times of the day, have free access to and upon the said Refinery and premises for the purpose of verifying the quantity of sugar, molasses or material aforesaid therein, and any reasonable expenses attending such Inspection shall be borne and defrayed by the importer or owner of the sugar, molasses or other material so undergoing refinement in bond.

O. C. 31st Jan., 1855. [p. 15.]

REGISTRARS OF SHIPPING—APPOINTMENT OF.

The Collectors of Customs at the several "Ports mentioned under the Head of "Registration of Ships" (which see) shall be and are appointed REGISTRARS OF SHIPPING under the Acts there mentioned, *except* at the PORT OF HALIFAX, Nova Scotia, where the (then) *present* Registrar of Shipping is continued as such Registrar.

O. C. 26 March, 1874.

R

REGISTRATION OF SHIPS—PORTS APPOINTED FOR THE

Under Imperial Merchant Shipping Act, 1854, and under Dominion Act 36 Vict., Cap. 128.

List by Provinces of the Ports constituted and appointed in the Dominion of Canada for the Registration of Shipping—that is to say :

O. C. 26th March, 1874.

IN THE PROVINCE OF ONTARIO.

Amherstburg,
Brookville,
Belleville,
Chatham,
Collingwood,
Cornwall,
Dover,
Goderich,
Hamilton,
Hope,
Kingston,
Owen's Sound,
Ottawa,
Picton,
Sarnia,
Sault St. Marie,
Stanley,
Toronto,
Windsor.

PROVINCE OF QUEBEC.

Gaspé,
Montreal,
Magdalen Islands,
New Carlisle,
Quebec,
St. John's.

PROVINCE OF NOVA SCOTIA.

Amhorst,
Annapolis,
Arichat,
Barrington,
Digby,
Guysborough,
Halifax,
Liverpool,
Londonderry,
Lunenburg,
Parrsborough,
Port Medway.
Pictou,
Port Hawkesbury,
Shelbourne,
Sydney,
Weymouth,
Windsor,
Yarmouth

PROVINCE OF BRITISH COLUMBIA:

Victoria.

 R.

 REGISTRATION OF SHIPS—PORTS APPOINTED FOR THE—
Continued

PROVINCE OF NEW BRUNSWICK.	PROVINCE OF PRINCE EDWARD ISLAND.
Chatham, Dorchester, Richibucto, Sackville, St. Andrews, St. John.	Charlottetown.

ADDITIONAL.

Ontario—Burwell.....	O. C.	29th April,	1874.	
“ Darlington..	}	“ “	21st May,	“
“ Whitby....				
“ St. Catherines.	“ “	3rd June,	“	
“ Port Rowan..	“ “	22nd Sept.,	“	
N. S.—Port Maitland...	“ “	23rd July,	“	

R.

REPORT AND TRANSIRE—WHEN REQUIRED BY COASTING VESSELS.

Before any coasting vessel or boat shall depart from any Port of lading in any one of the Provinces of the Dominion of Canada for any other Port in the said Dominion, not in the said Province of departure, an account or Report with a duplicate thereof, in the form or to the effect following, and signed by the Master, shall be delivered to the Collector, who shall retain the duplicate and return the original account or report dated and signed by him : and such account or Report shall be the clearance of the Vessel or Boat for the voyage and the transire or pass for the goods expressed therein, except for goods under Bond or goods liable to Excise or Internal Revenue duty, which shall require the entries and warrants for landing to be signed by the proper Officers as required by Law, and if any such account or Report be false, the Master who signed it shall forfeit the sum of \$100.

REPORT and Transire Coastwise for a Registered Vessel or Boat proceeding from one Province to another in the Dominion of Canada.

Port of Name of Vessel. Master's Name. Port of Registry.	Register Tons. Whither bound.
Foreign Goods.	
Warehoused Goods removed under Bond.	
Goods liable to duty of Excise.	
Do. removed under Bond.	

 R.

 REPORT AND TRANSIRE—WHEN REQUIRED BY COASTING
 VESSELS.—*Continued.*

 Sundry other goods, Produce |
 of Canada, &c. |

(Signed)

Master.

Cleared the day of 186 .

(Signed)

Collector of Customs for the Port of

6. Within twenty-four hours after the arrival of any coasting vessel or boat at the Port of discharge, which requires a *transire* as above described, and before any goods shall be unladen, the transire with the name of the place or wharf where the lading is to be discharged, noted thereon, shall be delivered to the collector, who shall note thereon the date of the delivery: and if any of the goods on board such coasting vessel or boat shall be subject to any customs duty, the same shall not be unladen until due entry has been made at the Custom House and a warrant granted for the landing thereof; and if any of the goods on board such vessel or boat be subject to any duty of excise or Internal Revenue the same shall not be unladen, without the authority or permission of the proper officer of Excise; but no entry shall be required at the Custom House for any goods brought coastwise the produce of Canada, or goods on which the duties, whether of Customs or Excise, have already been paid, or which are duty free.

O. C. 28th July, 1868—Secs. 5 and 6. [pp. 8, 9.]

S.

SEIZURES—PROCEEDS OF.

Vide verbo "PROCEEDS."

SEWING MACHINES—VALUE FOR DUTY HOW ASCERTAINED.

37 Vict., Cap. 6, Sec. 9.

The Treasury Board recommend that the value for duty of "Sewing Machines" shall be ascertained from the respective Manufacturer's published retail price lists extant at this date, (June 9th, 1874) from which shall be deducted a discount of 50 per cent, and also 6 per cent of the said 50 per cent, and that the balance on remainder shall be taken as the true and fair marked value (in gold) of said Sewing Machines as per Schedule submitted by the Minister of Customs.

Appd. by O. C. 20th June, 1874.

S.

SPIRITS—IMPORTATION OF—DIRECT FROM EUROPE.*Regulations.*

“All importations of spirits made direct to Canada from European Ports, shall be and they are hereby excepted from the operation of the 31st section of the Act 31 Vict., Cap. 6, intituled: “An Act respecting the Customs.”

O. C. 6th April, 1868. [p. 26-7.]

The 31st Sec. of the Customs Act above cited, enacts that —“Except in cases which by any regulation to be made by the Governor in Council, may be excepted from the operation of this section, all spirits (unless in bottle and imported from the United Kingdom, or in bond from a Bonded Warehouse in some British Possession) brought into Canada, in casks and packages of less size than to contain one hundred gallons, * * * * shall be forfeited.”

And whereas Brandies and other Spirits are usually exported from Europe in Casks or other packages, *containing less than one hundred gallons*, whereby such goods, when imported into Canada, would become liable to forfeiture, unless excepted from the operation of the 31st section of the Act referred to, the foregoing “Regulation” was approved by Order in Council to meet the case of importations of such articles from European Ports.

S.

STEAM PACKET—BETWEEN ST. JOHN, N. B., AND DIGBY, N. S.

SPECIAL REGULATIONS.

Representations having been made of serious inconvenience to the Master and Owners of Steam Vessels employed as regular passenger and freight packets, between the port of St. John, in the Province of New Brunswick, and the ports of Digby, Annapolis and Windsor, in the Province of Nova Scotia, and also to the Mercantile Community of the said ports, in consequence of such Steam Vessels being obliged to report their cargoes each trip in detail, it is hereby further Ordered, that the Collector of Customs at the Port of St. John, may grant any such Steam Vessel a yearly coasting license, subject to the same conditions as provided in the case of Vessels trading between ports in the same Province, and the additional condition that the Master or other proper Officer of such Steam Vessel, shall be furnished with two cargo books to be used during alternate months, and that at the end of each month he shall surrender the book used during that month to the Collector of the Port of St. John, and the said Collector shall return to him the other book with which he had been furnished, so that the record of the trade of each month shall be in the Custom House, to be used for statistical purposes during the whole of the succeeding month.

O. C. 31st May, 1870. [P. 14.]

S.

SUFFERANCE WHARVES AND WAREHOUSES.

31 Vict., Cap. 6, Sec. 10, Sub-sec. 5.

On application to the Minister of Customs by the owner or master of any Packet Steamer, or other vessel, being a regular trader, specifying the name and tonnage of the said steamer or other vessel, the general time of her arrival and departure, and the ports between which she is accustomed to sail, also designating the wharf at which she is accustomed to land, and the building in which it is proposed to store her cargo, it shall be lawful for the said Minister of Customs to declare the said wharf and building to be a Sufferance Wharf and Warehouse for the purposes of the Act, and to authorize the Collector of the port to grant a warrant or license, for a specified time, to the Master of such steamer or other vessel to land his cargo and store the same at the wharf and in the building so declared to be a Sufferance Wharf and Warehouse, without previous entry, the said Master having previously executed a bond to the Crown in such penal sum as the said Minister of Customs may consider equitable, but not less than one thousand dollars, providing that the said master will not fail to leave in the hands of the Landing Writter or other Officer of Customs appointed for the purpose, a report of the contents of his vessel for each voyage, and that he will in all other respects conform to the requirements of the law in such case, and will use his utmost diligence to prevent any infraction thereof by any person or persons arriving at such port in his vessel.

O. C. 23rd Oct., 1868. [pp. 35-6.]

S

**SURVEY AND ADMEASUREMENT OF SHIPS—BY
WHOM SUPERINTENDED.**

The several persons appointed under the provisions of the "Merchant Shipping Act, 1854," or the 41st Chapter of the Consolidated Statutes of Canada, shall continue and are respectively appointed to superintend the Survey and Admeasurement of Ships under the provisions of the Act 36 Vict., Cap. 128.

O. C. 23th March, 1874.

**SWEDEN AND NORWAY—SHIPS OF BOTH COUNTRIES MAY
COAST IN CANADA.**

See "COASTING TRADE OF CANADA."

SWINE—SLAUGHTERING, &c., IN BOND.

31 Vict., Cap. 6, Sec. 58.

Under the authority of the Act cited, the following Regulations and Restrictions governing the Slaughtering, Curing and Packing of Swine in Bond were adopted and approved by Order in Council on 22nd May, 1868, viz:

1. The Importer of live hogs or swine intending to avail himself of the privilege conferred by the said section 58 of the Act hereinbefore mentioned, shall apply to the Collector of Customs at or nearest the place at which he intends importing or entering such swine, and shall furnish such Collector with a brief description in writing of the premises intended to be used as a killing pen, and curing and packing house for the purposes aforesaid; and should the Collector approve of such premises, he will constitute the same constructively

S.

SWINE—SLAUGHTERING, &C., IN BOND—Continued.

into a Warehouse for the special object, and the said premises shall to all legal intents and purposes be and be dealt with as one of the Queen's warehouses; and the Importer shall enter into and execute the usual bond given by the owners of warehouses placed under the Crown's lock.

2. Upon every importation of swine, the Importer shall enter the same in the usual way to be warehoused, and shall have the said swine taken to the premises hereinbefore referred to and approved as a Customs Warehouse, where the same shall be counted on arrival, and the Importer shall give bond on each such importation in double the amount of the duties payable under the Tariff on such importation, the condition of which bond shall be that upon the due exportation within one year of the products of the said swine converted into Pork, Bacon, Hams or Lard, the said bond shall be and become null and void, otherwise shall be and remain in full force and virtue.

3. And whereas, the duty imposed upon swine is a specific duty on each animal at so much per head, without reference to weight or size, and that it is necessary in order to facilitate the balancing of the accounts of what goes into the warehouse, and what comes out in another form for exportation, that a ratio should be established between the weight of the live animal warehoused and the equivalent weight of the merchantable products of such animal after he has been slaughtered,—it is considered that the average weight of a live hog may be taken at 200 lbs., and that the equivalent of such live hog in Pork, Bacon, Hams, and Lard is 113 lbs., that every 113 lbs. weight of Pork, Bacon, Hams or Lard taken out of the warehouse shall be deemed to represent one live hog put into the warehouse, and the exportation of that quantity of Pork, Bacon, Hams or Lard will be equivalent to the exportation of one of the live hogs bonded, and if the same, instead of being

S.

SWINE—SLAUGHTERING, &C., IN BOND.

exported, should go into consumption in this Dominion, it shall be charged with a duty of \$2 as being the merchantable manufactured equivalent of the live animal chargeable with that duty on importation.

4. The feet, bones and trimmings, if not exported, shall be subject to duty on leaving the warehouse for consumption in Canada, and every 200 lbs. weight of such feet, bones and trimmings shall be considered as equivalent to the importation of one live hog, and be as such charged with a duty of \$2 on being so entered for consumption in Canada.

5. With regard to the importation of swine in the carcase to be cured and packed in bond for exportation, the same shall be entered in the usual way for the warehouse, and be placed in the curing or packing house so as aforesaid constituted into a warehouse, for the special purposes of curing and packing pork under the said Act, the weight of such carcasses to be duly ascertained by the proper Officer of Customs, on the same being placed into the Warehouse, and bonds shall be given in double the amount of the duties accruing on the said pork conditioned for the due exportation of the same within 2 years.

6. The killing pen, curing and packing houses and all cellars and stores included in the premises hereinabove mentioned, shall be accessible at all times whilst work shall be going on there, or at other times between sunrise and sunset, to the inspection and survey of the Collector of Customs or of any other Officer of the Port at which the same may be situated.

O. C. 22nd May, 1868 [p. p. 27-8.]

NOTE.—Article 3 of the above Regulations was framed to meet the then existing Tariff which imposed a specific duty of \$2 each on live Hogs imported, without reference to weight (31 Vict., Cap. 44.) The repeal of the specific duty on Animals, by the 33 Vict., Cap. 9, and the substitution of an *ad valorem* duty of 10 per cent rendered it unnecessary to resort to averages to establish the duty which is now simply computed upon the actual value of the Hogs as shown by the invoice at the time of importation.

T.

TARE.—HOW ALLOWED.

31 *Vict., Cap. 6, Sec. 27.*

There shall be deducted from the gross weight of goods the tare according to the original invoice, the correctness of the invoice to be declared before the Collector, and in the absence of such invoice, or the omission of tare in the invoice, the medium tare shall be ascertained by weighing a few packages of the importation, and adopting the result as the standard for the whole.

Sec. 14, O. C. 30th March, 1850. [p. 5.]

TARE ON SUGAR.—ALLOWANCE FOR.

From and after this date (25th March, 1869, the date of the order) there shall be allowed for tare on sugar imported in bogsheads, twelve per centum, and in tierces, fourteen per centum of the gross weight of each, and on barrels, an allowance of twenty-six pounds each. On bags in which sugar is imported, an average tare shall be allowed, to be ascertained by weighing one bag out of every ten.

If in any case, objection is taken to the above scale of allowances for tare, then the actual tare according to the original invoice may be allowed, subject however to such examination, either by actual weighing or appraisement, as may be thought necessary by the Collector of the Port, to prove that the actual weight of packages is not less than that stated in such invoice.

O. C. 25th March, 1869. [p. 37.]

T.

**TEA AND COFFEE—10 PER CENT THEREON IF IMPORTED
FROM U. S.**

35 Vict., Cap. 12.

Under the authority of the above cited act it is ordered,
“that a duty of ten per cent be imposed, from and after the
“first day of January next (1873) and the same is hereby
“authorized to be levied and collected on Tea and Coffee
“imported into Canada from the United States of America,
“from and after that date.

O. C. 24th Dec., 1872. [p. 44.]

NOTE.—This Act and the Order in Council passed under its authority are repealed by Sec. 14 of 37 Vict., Cap. 6.

V.

VESSELS—WHAT DEEMED COASTING—AND WHAT VESSELS MAY COAST.

Vessels and Boats employed solely in the transport of Goods or Passengers from one Port or place to another Port or place within the limits of the Dominion of Canada, shall be deemed to be engaged in the Coasting Trade, and shall be subject to the Regulations governing the same.

None but British registered Vessels and Boats, wholly owned by British subjects, can lawfully be engaged in the Coasting Trade of the Dominion of Canada, and the names of such Vessels or Boats and the names of their Ports of Registry, shall be distinctly painted on the Stern of the said Vessels or Boats.

O. C. 28th July, 1868, Secs. 1, 2. [p. 7.]

VESSELS COASTING—TO REPORT AND CLEAR—UNLESS LICENSED WITH CARGO BOOK.

Vessels and boats employed in the Coasting Trade and that shall not have taken out a License for carrying goods, and obtained a Cargo Book as above provided, shall report inwards and outwards at the nearest port to their place of arrival or destination, and require clearances whenever they depart from any port or place within the Dominion of Canada, and in default of their so reporting the Vessel or Cargo, the **Master** shall in such cases be subject to the penalty of \$100 for departing and arriving without due entry inwards or outwards as the case may be: Provided that when a vessel shall sail from any place where there is no Custom House, or officer of Customs, it shall be sufficient for the carrying out of this regulation that the owner or **Master** of such vessel do, as soon afterwards as possible, forward to the nearest Custom House a similar report in duplicate, or lodge the same at the first Port at which he shall touch where there is a Custom House Officer.

O. C. 28th July, 1868, Sec. 7. [p. 9.]

W.

WAREHOUSE—FOR SPECIAL PURPOSE.

See "REFINING SUGAR IN BOND."

WAREHOUSES—HOW TO BE APPROVED AND APPOINTED.

Whenever a place or warehouse is offered to the Collector of Customs at any Port, for approval as a Customs Warehouse, the Landing Surveyor (or principal officer of the Waterside Department) and Warehouse Keeper (or person performing that duty) at such Port, shall carefully inspect the same, and ascertain that such place or warehouse is sufficiently secure and otherwise fit for the purpose intended. The Collector of Customs will cause the proprietor or occupant to place over the gate or door leading into, or on some conspicuous place on every Customs Warehouse so appointed, a board or sign, with the following painted thereon :

" V. R.

No.—

Customs Warehouse ;"

and to furnish the Collector with a key thereof, having a label attached thereto with the same letters distinctly painted thereon. That the Collector will communicate in writing notice of the appointment of "Customs Warehouse," to the party offering the warehouse for that purpose, giving the number by which such "Customs Warehouse" is to be designated, and require the applicant or person who may have offered a warehouse, to become a party to, and sign a full and detailed description of, the warehouse, comprising situation, boundary, of what material built, proprietor or

W.

WAREHOUSES—HOW TO BE APPROVED AND APPOINTED.

occupant, &c., to be entered on a page to be set apart for that purpose in the Warehouse Book; and the Collector will also note date of appointment, cancellation or any alteration which may be made at any time with regard to any "Customs Warehouse." The Collector shall cause a list of all "Customs Warehouses," containing the name and situation to be prepared and hung up in the Long Room or some other public part of the Custom House.

Sec. 12 O. C. 30th, March 1850. [p. 4.]

W.

WAREHOUSING PORTS.

31 Vict., Cap. 6, Sec. 54.

The Ports of Entry at which goods imported into Canada may be warehoused under the Customs Laws and the Orders of Council passed under the authority of those laws are the following:—

The Customs Act (31 Vict., Cap. 6, Sec. 54) confirms *nominatim* as Warehousing Ports, the Ports of Entry, first hereunder mentioned, viz:—

Belleville, (O.)	Halifax, (N. S.)	Niagara, (O.)
Brockville, (O.)	Hamilton, (O.)	Prescott, (O.)
Cobourg, (O.)	Hope, (O.)	Quebec, (Q.)
Colborne, (O.)	Kingston, (O.)	Stanley, (O.)
Dalhousie, (O.)	London, (O.)	St. John, (N. B.)
Frederickton, (N.B.)	Maitland, (O.)	St. John's (Q.)
Goderich, (O.)	Montreal, (Q.)	Toronto, (O.)

The following Ports, in the several Provinces as respectively indicated, were confirmed and continued as Warehousing Ports by Order in Council, dated 24th Dec., 1867:—

ONTARIO.

QUEBEC.

Amherstburg.	Oakville.	Amherst, Magdalen Islands.
Bytown.	Oshawa.	Coaticook.
Brantford.	Paris.	Gaspé.
Chatham.	Picton.	New Carlisle.
Chippawa.	Queenston.	
Cornwall.	Sarnia.	
Cramahe.	Sault Ste. Marie.	
Clifton.	Stratford.	
Darlington.	Trenton.	
Dover.	Whitby.	
Dunnville.	Windsor.	
Dundas.	Woodstock.	
Guelph.		

W.

WAREHOUSING PORTS.—Continued.

NOVA SCOTIA.

Halifax
 Amherst
 Annapolis
 Antigonish
 Arichat
 Baddeck
 Barrington Passage
 Bear River
 Bridgetown
 Canning (in Cornwallis)
 Digby
 Kelley Cove (Great Bras d'Or)
 Guysboro Harbour
 Bridgewater in La Haie
 Liverpool
 Lunenburg
 Mahone Bay
 Margaretsville
 North Sydney
 Pictou
 Port Gilbert
 " Hawkesbury
 " Hood
 " Medway
 Pugwash
 Ragged Islands
 Saint Anne's
 Saint Peter's
 Sidney
 Tatamagonehe
 Wallace
 Weymouth
 Windsor
 armouth

NEW BRUNSWICK.

Bathurst
 Buctouche
 Campbellton
 Welchpool
 Caraquette
 Chatham
 Dalhousie
 Edmundston
 Frederickton
 Grand Falls
 Moncton
 Newcastle
 Richibucto
 Sackville
 Shediac
 St. Andrews
 St. George
 St. John
 St. Stephens
 Andover
 West Isles
 Woodstock

W.

Ports of Entry made WAREHOUSING PORTS
subsequently to the Order in Council of 24th December, 1867.

DATES OF ORDERS IN COUNCIL.		NAMES OF WAREHOUSING PORTS.
5th March,	1868	Gananoque, Ontario.
"	"	Newcastle, Ontario.
"	"	Horton, Nova Scotia.
5th April,	"	Mulgrave, Nova Scotia.
27th April,	"	Elgin, Ontario.
"	"	Napanee, Ontario.
12th May,	"	Shelburne, Nova Scotia.
20th June,	"	Maitland, Nova Scotia.
"	"	Richmond, New-Brunswick.
26th June,	"	Londonderry, Nova Scotia.
9th December,	"	Parrsboro, Nova Scotia.
18th January,	1869	Dorchester, New-Brunswick.
25th June,	"	Three Rivers, Quebec.
8th March,	1870	Hillsborough, New Brunswick.
22nd September,	"	Ryerse, Ontario.
16th October,	"	Owen Sound, Ontario.
18th November,	"	Winnipeg, Manitoba.
19th April,	1871	Morrisburgh, Ontario.
12th October,	"	McAdams Junction, N.B.
6th May,	1872	Percé, Quebec.
10th September,	"	Peterboro, Ontario.
25th November,	"	Wallaceburg, Ontario.
2nd April,	1873	Town of Lindsay, Ontario.
"	"	New Glasgow, Nova Scotia.
3rd May,	"	Guysborough, Nova Scotia.
		[P. 24.]
6th July,	"	Port Williams, Nova Scotia.
29th October,	1873	Collingwood, Ontario.
31st October,	"	Stanstead, Quebec.
3rd November,	"	Sorel, "

 W.

Ports of Entry made WAREHOUSING PORTS, &c.—
Continued.

DATES OF ORDERS IN COUNCIL NAMES OF WAREHOUSING PORTS.

6th June,	1874	Prince Arthur's Landing, Ont.
12th December,	"	Sherbrooke, Quebec.

To this List must be added,—

Victoria,—British Columbia—a Wharehousing Port of Imperial creation and continued as such since the annexation of that Province.

Charlottetown	} Prince Edward Island.
Summerside	
Georgetown	

W.

WINNIPEG—PORT OF—TO COMPRISE PART OF RED RIVER.

The Red River, in the Province of Manitoba, from the point of its intersection with the Boundary Line between the United States and the said Province of Manitoba (Canada) to its junction with Lake Winnipeg, shall be and the same is hereby declared to be comprised within the limits of the Port of Winnipeg under the following conditions and restrictions, that is to say :—

All Steamers, Vessels and Boats of any kind, on entering the said Province of Manitoba, on the Red River, shall be, and the same are hereby required to report at the Out-Port of North Pembina and to comply with all existing requirements of the law, but, on payment of duty at that Out-Port on goods destined for any place between that Out-Port and the Port of Winnipeg, they be permitted, on the warrant of the Sub-Collector, to land and discharge such goods, or the luggage of such passengers as may desire to disembark, before reaching the said Port of Winnipeg.

That in like manner, after payment of duties at the Port of Winnipeg, the same privilege be granted them as at the said Out-Port—to land and discharge goods under the restrictions aforesaid at any place on the Red River above or below Winnipeg—and all steamers plying within the limits, and observing the conditions aforesaid shall be considered and treated as trading within the limits of the said Port of Winnipeg.

O. C. 13th June, 1871. [p. 42.]

