

DAILY  
JOURNAL  
1906

# DOMINION DIARY

# DAILY JOURNAL

... FOR ...

# 1906



PUBLISHED ANNUALLY BY  
**THE COPP, CLARK COMPANY, LIMITED**  
 64 & 66 FRONT STREET WEST, TORONTO

*Wambour?*

## CALENDAR FOR 1906.

1906.							1906.							1906.									
JANUARY.							MAY.							SEPTEMBER.									
Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.			
	1	2	3	4	5	6			1	2	3	4	5							1			
7	8	9	10	11	12	13	6	7	8	9	10	11	12	2	3	4	5	6	7	8			
14	15	16	17	18	19	20	13	14	15	16	17	18	19	9	10	11	12	13	14	15			
21	22	23	24	25	26	27	20	21	22	23	24	25	26	16	17	18	19	20	21	22			
28	29	30	31				27	28	29	30	31			23	24	25	26	27	28	29			
														30									
FEBRUARY.							JUNE.							OCTOBER.									
				1	2	3							1	2							1	2	3
4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13			
11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20			
18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27			
25	26	27	28				24	25	26	27	28	29	30	28	29	30	31						
MARCH.							JULY.							NOVEMBER.									
				1	2	3														1	2	3	
4	5	6	7	8	9	10	8	9	10	11	12	13	14	4	5	6	7	8	9	10			
11	12	13	14	15	16	17	15	16	17	18	19	20	21	11	12	13	14	15	16	17			
18	19	20	21	22	23	24	22	23	24	25	26	27	28	18	19	20	21	22	23	24			
25	26	27	28	29	30	31	29	30	31					25	26	27	28	29	30				
APRIL.							AUGUST.							DECEMBER.									
1	2	3	4	5	6	7				1	2	3	4	2	3	4	5	6	7	8			
8	9	10	11	12	13	14	5	6	7	8	9	10	11	9	10	11	12	13	14	15			
15	16	17	18	19	20	21	12	13	14	15	16	17	18	16	17	18	19	20	21	22			
22	23	24	25	26	27	28	19	20	21	22	23	24	25	23	24	25	26	27	28	29			
29	30						26	27	28	29	30	31	30	31									

## CALENDAR FOR 1907.

1907.							1907.							1907.									
JANUARY.							MARCH.							MAY.									
				1	2	3	4	5															
6	7	8	9	10	11	12	3	4	5	6	7	8	9	5	6	7	8	9	10	11			
13	14	15	16	17	18	19	10	11	12	13	14	15	16	12	13	14	15	16	17	18			
20	21	22	23	24	25	26	17	18	19	20	21	22	23	19	20	21	22	23	24	25			
27	28	29	30	31			24	25	26	27	28	29	30	26	27	28	29	30	31				
							31																
FEBRUARY.							APRIL.							JUNE.									
				1	2					1	2	3	4	5	6								
3	4	5	6	7	8	9	7	8	9	10	11	12	13	2	3	4	5	6	7	8			
10	11	12	13	14	15	16	14	15	16	17	18	19	20	9	10	11	12	13	14	15			
17	18	19	20	21	22	23	21	22	23	24	25	26	27	16	17	18	19	20	21	22			
24	25	26	27	28			28	29	30					23	24	25	26	27	28	29			
														30									

PROVINCIAL ARCHIVES  
 OF ALBERTA

ACC. 71220  
 43

71.220/3400

# STERLING EXCHANGE

For Customs House purposes Sterling Exchange is rendered into Canadian Money at 9½ per cent. Advance. This is called the Par of Exchange. The following Table will give the desired results:—

STERLING EXCHANGE, INTO		EXCHANGE 9½ % PREMIUM.				DOMINION MONEY.			
£	DOLLARS.	£	DOLLARS.	s. d.	DOLLARS.	s. d.	DOLLARS.	s. d.	DOLLARS.
1	4.86 66 7	51	248.20	00	0				
2	9.73 33 3	52	253.08	66	7	1	0.02.0	5.0	1.21.7
3	14.60 00 0	53	257.93	33	3	2	0.04.1	2	1.23.7
4	19.46 66 7	54	262.80	00	0	3	0.06.1	3	1.27.6
5	24.33 33 3	55	267.66	66	7	4	0.08.1	4	1.29.8
6	29.20 00 0	56	272.53	33	3	5	0.10.1	5	1.31.8
7	34.06 66 7	57	277.40	00	0	6	0.12.2	6	1.33.8
8	38.93 33 3	58	282.26	66	7	7	0.14.2	7	1.35.9
9	43.80 00 0	59	287.13	33	3	8	0.16.2	8	1.37.9
10	48.66 66 7	60	292.00	00	0	9	0.18.3	9	1.39.9
11	53.53 33 3	61	296.86	66	7	10	0.20.3	10	1.41.9
12	58.40 00 0	62	301.73	33	3	11	0.22.3	11	1.44.0
13	63.26 66 7	63	306.60	00	0				
14	68.13 33 3	64	311.46	66	7	1.0	0.24.3	6.0	1.46.0
15	73.00 00 0	65	316.33	33	3	1	0.26.4	1	1.48.0
16	77.86 66 7	66	321.20	00	0	2	0.28.4	2	1.50.1
17	82.73 33 3	67	326.06	66	7	3	0.30.4	3	1.52.1
18	87.60 00 0	68	330.93	33	3	4	0.32.4	4	1.54.1
19	92.46 66 7	69	335.80	00	0	5	0.34.5	5	1.56.1
20	97.33 33 3	70	340.66	66	7	6	0.36.5	6	1.58.2
21	102.20 00 0	71	345.53	33	3	7	0.38.5	7	1.60.2
22	107.06 66 7	72	350.40	00	0	8	0.40.6	8	1.62.2
23	111.93 33 3	73	355.26	66	7	9	0.42.6	9	1.64.3
24	116.80 00 0	74	360.13	33	3	10	0.44.6	10	1.66.3
25	121.66 66 7	75	365.00	00	0	11	0.46.6	11	1.68.3
26	126.53 33 3	76	369.86	66	7				
27	131.40 00 0	77	374.73	33	3	2.0	0.48.7	7.0	1.70.3
28	136.26 66 7	78	379.60	00	0	1	0.50.7	1	1.72.4
29	141.13 33 3	79	384.46	66	7	2	0.52.7	2	1.74.4
30	146.00 00 0	80	389.33	33	3	3	0.54.8	3	1.76.4
31	150.86 66 7	81	394.20	00	0	4	0.56.8	4	1.78.4
32	155.73 33 3	82	399.06	66	7	5	0.58.8	5	1.80.5
33	160.60 00 0	83	403.93	33	3	6	0.60.8	6	1.82.5
34	165.46 66 7	84	408.80	00	0	7	0.62.9	7	1.84.5
35	170.33 33 3	85	413.66	66	7	8	0.64.9	8	1.86.6
36	175.20 00 0	86	418.53	33	3	9	0.66.9	9	1.88.6
37	180.06 66 7	87	423.40	00	0	10	0.68.9	10	1.90.6
38	184.93 33 3	88	428.26	66	7	11	0.71.0	11	1.92.6
39	189.80 00 0	89	433.13	33	3				
40	194.66 66 7	90	438.00	00	0				
41	199.53 33 3	91	442.86	66	7				
42	204.40 00 0	92	447.73	33	3	3.0	0.73.0	8.0	1.94.7
43	209.26 66 7	93	452.60	00	0	1	0.75.0	1	1.96.7
44	214.13 33 3	94	457.46	66	7	2	0.77.1	2	1.98.7
45	219.00 00 0	95	462.33	33	3	3	0.79.1	3	2.00.8
46	223.86 66 7	96	467.20	00	0	4	0.81.1	4	2.02.8
47	228.73 33 3	97	472.06	66	7	5	0.83.1	5	2.04.8
48	233.60 00 0	98	476.93	33	3	6	0.85.2	6	2.06.8
49	238.46 66 7	99	481.80	00	0	7	0.87.2	7	2.08.9
50	243.33 33 3	100	486.66	66	7	8	0.89.2	8	2.10.9
						9	0.91.3	9	2.12.9
						10	0.93.3	10	2.14.9
						11	0.95.3	11	2.17.0
						4.0	0.97.3	9.0	2.19.0
						1	0.99.4	1	2.21.0
						2	1.01.4	2	2.23.1
						3	1.03.4	3	2.25.1
						4	1.05.4	4	2.27.1
						5	1.07.5	5	2.29.1
						6	1.09.5	6	2.31.2
						7	1.11.5	7	2.33.2
						8	1.13.6	8	2.35.2
						9	1.15.6	9	2.37.3
						10	1.17.6	10	2.39.3
						11	1.19.6	11	2.41.3

### LEGAL WEIGHTS AND MEASURES IN CANADA

The legal weights and measures of Canada are the Imperial yard, Imperial pound avoirdupois, Imperial gallon (of 277.27384 cubic inches), and the Imperial bushel. The Imperial gallon is equal to 4.546174 litres, while the wine gallon, used in the United States, is equal to 3.785 litres.

By Revised Statutes of Canada (1886), Chap. 104, it is provided: That in contracts for sale and delivery of any of the undermentioned articles, the bushel should be determined by weighing, unless a bushel measure be specially agreed upon, the weight equivalent to a bushel being as follows:—

Wheat, 60 lbs. Indian Corn, 56 lbs. Rye, 56 lbs. Pease, 60 lbs. Barley, 48 lbs. Malt, 36 lbs. Oats, 34 lbs.

Beans, 60 lbs. Flax seed, 56 lbs. Hemp, 44 lbs. Blue grass seed, 14 lbs. Linseed, 70 lbs. Castor beans, 40 lbs. Potatoes, 60 lbs. Turnips, 60 lbs. Carrots, 60 lbs. Parsnips, 60 lbs. Beets, 60 lbs. Onions, 50 lbs. Bituminous coal, 70 lbs. Clover seed, 60 lbs. Timothy, 48 lbs. Buckwheat, 48 lbs.

By the same Act the British hundredweight of 112 pounds and the ton of 2,240 pounds were abolished, and the ton 2,000 pounds avoirdupois, thus assimilating the weights of Canada and the United States.

\*Changed from 50 to 56 lbs. by Act of Parliament, 1888. †Changed from 60 to 50 lbs. by Act of Parliament, 1898. ‡Added by Act of 1898.

# CANADIAN TARIFF OF CUSTOMS.

REVISED AND CORRECTED TO LATEST DATE.

W. c. ad val.	W. c. ad val.	W. c. ad val.	W. c. ad val.
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100



Table with 2 columns: Description and Rate. Includes items like Molasses, Oil, Paper, and various agricultural products with their respective duties.

Table with 2 columns: Description and Rate. Includes items like Piano Stools, Printing Presses, and various types of paper and machinery.

Table with 2 columns: Description and Rate. Includes items like Soap, Seeds, and various types of machinery and tools.

Table listing various goods and their duties. Items include Terralines, Velocipedes, Wire nails, Animals, Yarns, and many others. Each entry lists the item name, a brief description, and a duty rate (e.g., 30, 25, 10, 5).

Table listing various goods and their duties. Items include Wire phosphor, Wire picture, Wire, Platinum Sheets, Wire, Wool, Yarns, and many others. Each entry lists the item name, a brief description, and a duty rate.

Table listing Banks and their Agencies. Columns include PLACE, NAMES OF BANKS, MANAGER OR AGENT, and a list of agencies for each bank across various Canadian locations.

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BANKS IN CANADA WITH THEIR AGENCIES (Continued)

Postal Information.

Belgium—Messrs. J. Matthieu & Fils, Brussels; Banque d'Anvers, Anvers; Switzerland—La Banque Fédérale, Zurich; India, China, Japan and the Philippine Islands—Chartered Bank of India, Australia and China; Hong Kong and Shanghai Banking Corporation; South Africa—Standard Bank of South Africa (Ltd.); Bank of Africa (Ltd.); Australia and New Zealand Union Bank of Australia (Ltd.); Bank of Australasia; National Bank of Australasia (Ltd.); Hawaiian Islands—First Nat. Bank of Hawaii, Honolulu; Bishop & Co., Honolulu; South America—British Bank of South America (Ltd.); London and Brazilian Bank (Ltd.); Bank of Tarapaca and Argentina (Ltd.); Mexico—Banco de Londres y Mexico; West Indies—Bank of Nova Scotia, Kingston, Jamaica, Colonial Bank and Branches; National Bank of Cuba, Havana, Cuba and Branches; Bank of Bermuda, Hamilton, Bermuda.

MERCHANTS BANK OF CANADA—London, and other points in Great Britain, The Royal Bank of Scotland; New York, American Exchange National Bank, and Merchants Bank of Canada, 63-65 Wall Street, T. E. Merrett, Agent; Chicago, The Northern Trust Co.; St. Paul, Minn., First National Bank; Detroit, First National Bank; Buffalo, Bank of Buffalo; San Francisco, Canadian Bank of Commerce and Anglo-Californian Bank; Portland, Tacoma, Seattle, Washington Territory, Canadian Bank of Commerce; Newfoundland, Royal Bank of Canada; Nova Scotia, Royal Bank of Canada; New Brunswick, Bank of Nova Scotia and Royal Bank of Canada; British Columbia, Canadian Bank of Commerce and Royal Bank of Canada.

Bank of Chicago, Bank of Montreal; St. Paul, Merchants National Bank; London, Parr's Bank (Limited); France, Comptoir National D'Escompte de Paris; India, China and Japan, Chartered Bank of India, Australia and Japan. PEOPLE'S BANK OF HALIFAX—Dominion of Canada, Bank of Toronto, Ontario Bank, Bank of New Brunswick; New York, Bank of New York; Boston, New England National Bank; Minneapolis, First National Bank; London, England, Union Bank of London; Paris, France, Crédit Lyonnais.

ROYAL BANK OF CANADA—Ontario and Quebec, Merchants Bank of Canada; New York, L. H. Voorhes, Agent, Chase National Bank, First National Bank, Blair & Co.; Boston, National Shawmut Bank; Chicago, Illinois Trust and Savings Bank; Buffalo, Marine National Bank of Buffalo; San Francisco, First National Bank, Nevada National Bank; Washington, Oregon, First National Bank; Seattle, Washington National Bank; Spokane, Exchange National Bank, Spokane and Eastern Trust Co.; Great Britain, Bank of Scotland, London, England; France, Crédit Lyonnais; China and Japan, Hong Kong and Shanghai Banking Corporation; Belgium, Banque Centrale Anversoise; Australia, Bank of New South Wales; St. John's, Newfoundland, W. H. Crowdy, Manager Branch; Hamilton, Bermuda, The Bank of Bermuda; Havana, Cuba, F. J. Sherman, Agent; Santiago de Cuba, R. W. Forrester and E. Ros, Agents.

Letter Rates, &c.

Canada.—Letters posted in Canada addressed to any place within the Dominion, 2 cents per oz. If unpaidd, such letters cannot be forwarded, but will be sent to the Dead Letter Office. If partially prepaid, the letter will be forwarded to its destination and double the deficiency charged on delivery. Letters mailed at any office for delivery at or from the same office, provided that the office is not one at which free delivery by letter carriers is established, are charged 1 cent per oz., and must be at least partially prepaid; otherwise they are sent to the Dead Letter Office. Letters of this nature mailed at and for delivery from an office at which there is a free delivery by letter carriers, are liable to 2 cents per ounce. All postage must be prepaid by Postage Stamps.

Post Cards.—From any place in Canada to any other place in Canada, or to the United States, 1 cent each. British and Foreign, 2 cents each.

Private Post Cards.—The face of a Private Post Card may be used for advertisements, illustrations, etc., provided that a clear space of at least 1/4 inch is left along each of the four sides of the postage stamp, and a clear space 3/4 inches long and 1 1/4 inches wide reserved for the address at the lower right hand corner of the card. Private Post Cards must not exceed a size of 6 inches in length by 3 1/2 inches in width. Cards exceeding these limits are treated as insufficiently paid letters. The words "Private Post Card" must be written or printed on the face of private post cards addressed to places outside of Canada.

Pictorial Private Post Cards which have communications on address side.—Cards which have the back covered by a picture, and one-half of the front to the left of the address space reserved for written communications, are admitted as post cards when addressed to places in Canada, the United States, Great Britain, France, Switzerland, Italy and Tunis. The rate for Canada and the United States one-cent, and for the other countries two cents.

United Kingdom, and the following British Possessions and Protectorates: Aden, Ascension, Australia, Bahama Islands, Barbados, Bermuda, British Central Africa, British East Africa, British Guiana, British Honduras, British India, British North Borneo Company's Territory (including Labuan), Cape Colony, Cayman Islands, Ceylon, China (British Postal Agencies in), viz., Amoy, Canton, Chefoo, Foochow, Hankow, Hoihow, Kiu-Kung-Tau (Wai-Hai-Wei), Ningpo, Shanghai and Swatow; Cyprus, Fauring Island, Falkland Islands, Fiji, Gambia, Gibraltar, Gold Coast Colony, Hong Kong, Jamaica, Johore, Lagos, Leeward Islands, Malay States, Malta, Mauritius, Natal, Newfoundland, New Zealand, Nigeria (Northern), Nigeria (Southern), Orange River Colony, Sarawak, Seychelles, Sierra Leone, Somaliland Protectorate, Straits Settlements, St. Helena, Tobago, Tristan da Cunha, Trinidad, Turks Islands, Uganda, Windward Islands, Zanzibar.—Postage on Letters, 2 cents per half oz.

Foreign Countries, except United States.—Postage on Letters, 5 cents per half oz. If sent unpaidd, double postage will be charged.

United States.—The rate on Letters to the United States is the same as in Canada, and at least one rate must be prepaid.

It is very important to bear in mind that the postage upon letters for the United Kingdom and all Foreign Countries, except United States, is calculated by the half ounce, and double the deficient postage is charged on all unpaidd or short-paid letters.

Registration of Letters.

Persons posting letters containing value should be careful to require them to be Registered, and to obtain from the Postmaster a certificate of receipt for Registration.

The charge for Registration on all classes of matter, in addition to the postage, is five cents.

Both the Postage charge and Registration fee should, in all cases, be prepaid by stamp.

Registration is not an absolute guarantee against the miscarriage or loss of a letter: but a Registered Letter can be traced where an Unregistered Letter cannot, and the posting and delivery or non-delivery can be proven.

Insurance of Registered Letters.

Registered Letters posted at and addressed to any P.O. within the Dominion of Canada may be insured against loss for amounts not exceeding \$25. The insurance fee as well as the ordinary postage and the registration fee must be prepaid in postage stamps on all insured registered letters. The insurance fees and the corresponding limits of compensation are as follows:—

Table with 2 columns: Insurance Fee and Limit of Compensation. 3 cents - \$10; 4 - 15; 5 - 20; 6 - 25.

Book Post, &c.

A Book Packet may contain any number of separate books. Limit of weight for domestic post, 5 lbs. (unless consisting of a single book, in which case a weight of 10 lbs. is allowed); for foreign post, 4 lbs. Limit of size, two feet in length, or one foot in width or depth.

Book Packets must be open at both ends or both sides, and must not contain any letter or sealed enclosure.

Books for the use of the blind are free of Canada postage, and correspondence passing between blind persons in raised characters is chargeable at the rate of 1 cent per 2 ozs.

The rate on Book Packets for delivery in Canada, Great Britain, the United States and all Postal Union Countries, is 1 cent per 2 ozs.

Miscellaneous Matter.

Miscellaneous matter, described as under, may pass between places in the Dominion of Canada upon prepayment of the rates indicated below. The regulations of the British Post Office do not admit of the transmission by mail to the United Kingdom (or other countries beyond the sea) of miscellaneous matter as such; but a great part of the matter referred to under that head may be forwarded to the United Kingdom by Book Post.

No packet of miscellaneous matter can be transmitted by mail if it exceeds 30 inches in length or 12 inches in width or depth, or over 5 lbs. in weight.

Legal and commercial papers generally are liable to letter rate of postage when posted for delivery within the Dominion of Canada.

Printed or written requests for returns will now be recognized on 3rd and 4th class matter, addressed to places within the Dominion, and same will be returned direct to the sender, subject to the payment by the sender, on delivery to him through the Post Office, of the full amount of postage to which the article was in the first place liable, together with any charges rated thereon in connection with any deficiency in the original prepayment.

Transient Newspapers.

Transient newspapers and periodicals include all newspapers and periodicals posted in Canada, other than Canadian newspapers sent from the office of publication, and British and foreign newspapers posted by news agents for regular subscribers in Canada. When addressed to any place within the Dominion, the United Kingdom, Bahamas, Barbados, Bermuda, British Guiana, British Honduras, British North Borneo, Ceylon, Cyprus, Falkland Islands, Fiji, Gambia, Gibraltar, Hong Kong, Jamaica, Leeward Islands, Malta, Mauritius, New Zealand, Newfoundland, Northern Nigeria, Sarawak, Seychelles, Sierra Leone, Southern Nigeria, Transvaal, Trinidad, Tobago, Turk's Islands, Zanzibar, or the United States, they must be prepaid the following rates by Postage Stamp:—

If posted singly and weighing not more than 1 oz., half cent each. If weighing over 1 oz., one cent per four oz. or fraction of four oz.

Patterns and Samples within the Dominion.

Patterns and Samples of Merchandise and Goods for sale, not exceeding 3 lbs. in weight, except samples of tea, which must not exceed 8 oz. in weight, may be posted in Canada, to be forwarded to any place within the Dominion, on prepayment by Postage Stamp of a rate of 1 cent for each 2 oz., or fraction thereof, under the following regulations:—

If insufficiently prepaid the packet will be forwarded charged with double the deficient postage, provided at least 1 cent is prepaid.

Packages of Samples and Patterns, addressed to any place in Canada, may be registered by affixing thereto stamps to the value of 2 cents in addition to the postage rate, and provided such packet be handed into the Post Office for registration.

Patterns or Samples must be sent in covers open at the ends, so as to be easy of examination. Samples, however, of seeds, drugs, etc., which cannot be sent in open covers, may be enclosed in bags of linen, or such like material, fastened in such a manner that they may be readily opened, so that the officers of the Post Office may be able to satisfy themselves as to the nature of the contents.

The packet may bear on the outside the address of the sender, in addition to the address of the person for whom it may be intended; and also a trade mark or number, and the price of the sample enclosed; inside, there must be no enclosure but the samples or patterns themselves.

The particulars, however, of the trade marks, numbers, and prices may be marked on the articles themselves instead of on the outside of the packet, at the option of the sender.

Goods sent for sale or in execution of an order, however small the quantity may be, or any article sent by one private individual to another, which are not actually trade patterns or samples, are not admissible.

Liquids, oils, etc., may be sent by mail in the Dominion if put up carefully in strict accordance with the directions given in the Postal Guide and ascertainable at any post office.

United Kingdom, United States and Foreign Countries.

Patterns and Samples of Merchandise, when addressed to places in the United Kingdom, must not exceed 5 lbs. in weight; to the United States and other foreign countries, 12 oz., and must be prepaid by postage stamp at the following rates:—1 cent per 2 oz. or fraction of 2 oz., with a minimum prepayment of 2 cents covering a weight of 4 oz.

Samples of liquids, oils, glass, etc., are admitted as samples provided they are put up in strict accordance with the directions given in the Postal Guide.

Parcel Post with the United Kingdom, Newfoundland, and other British Colonies and Foreign Countries.

Closed Parcels may be exchanged with the United Kingdom, Newfoundland and most foreign countries and British colonies, under the following regulations:—

1. The dimensions of a Parcel addressed to the United Kingdom must not exceed 30 inches in length or 1 foot in width or depth, nor must the combined length and girth of any Parcel exceed 6 feet. The dimensions of a Parcel addressed to any country other than the United Kingdom must not exceed 2 feet in length by 1 foot in width or depth.

2. A Parcel must not contain any explosive, combustible, or dangerous articles.

3. All Parcels must be securely and substantially packed and closed.

4. Oils, liquids, etc., can only be forwarded if put up with the same security required in connection with their transmission as samples in the ordinary mails. Fragile articles should be packed with special care.

5. Each Parcel must be plainly directed, and such directions must include the name and full address of the person for whom the Parcel is intended.

6. For each Parcel the sender must fill up a Customs Declaration. On this form the sender will supply an accurate statement of the contents and value of the Parcel, also the address thereof, with signature and place of abode of the sender. The Customs Declaration must be securely affixed by mullage or paste to the Parcel to which it relates.

Parcels from the United Kingdom or any other place beyond the Dominion will be liable to Canadian Customs duties, and under existing regulations must be examined for the purpose by an Officer of the Customs in the presence of the persons addressed.

Rates and limits of weight vary. See Postal Guide, or enquire at Post Office.

Prepayment by postage stamp is required in all cases. Parcels must be handed to the Postmaster; in no case should they be dropped into a letter box or other receptacle for mail matter.

Post Office Money Orders.

In sending money by mail it is always best to transmit by Money Order, if possible.

Commissions on Money Orders.

On Money Orders drawn by any Money Order Office in Canada on any other Money Order Office in the Dominion, the United States, British Guiana, Barbados, Grenada, St. Lucia, St. Vincent, the Leeward Islands, or Newfoundland, the Commission is as follows:—

Table with 2 columns: On Orders up to... and Commission. \$5.00 - 3 cents; Over \$5.00 and up to 10.00 - 6 cents; 10.00 - 10 cents; 20.00 - 15 cents; 50.00 - 25 cents; 75.00 - 30 cents.

No single Money Order can be issued for more than \$100; but as many of \$100 each may be given as the remitter requires.

Postal Notes.

Postal Notes have been placed in the hands of all Money Order and Postal Note Offices in Canada. They offer a convenient and safe means of transmitting small sums through the mails. Their use is confined to Canada.

There are seventeen denominations of Postal Notes; the different amounts and the commissions payable thereon are as follows:—

Table with 4 columns: Denom., Commis., Denom., Commis. 80 20 - 1 cent; 25 - 1 cent; 30 - 1 cent; 40 - 1 cent; 50 - 2 cents; 60 - 2 cents; 70 - 2 cents; 75 - 2 cents; 80 - 2 cents; 80 80 - 2 cents; 1 00 - 2 cents; 1 50 - 2 cents; 2 00 - 2 cents; 2 50 - 2 cents; 3 00 - 3 cents; 4 00 - 3 cents; 5 00 - 3 cents; 10 00 - 5 cents.

Odd cents may be made up by affixing Canadian postage stamps, not exceeding nine cents in value, to the face of a Postal Note. For instance, 65 cents may be remitted by means of a Note for 60 cents and 5 cents in stamps—65 cents will be paid on presentation of the Note.



# Mercantile Law.

## PROMISSORY NOTES AND BILLS OF EXCHANGE.

—Must be payable absolutely, and not depend upon a contingency. Three days' grace allowed except when payable upon demand. Can be written either in ink or lead pencil. Notice of dishonour must be sent to all endorers. Those not notified are released from all liability. Notice must be sent to the correct address of endorser; but if that is not known, notice sent to the place where note or bill purports to be made will be sufficient. Cheques are treated as bills of exchange, and must be presented on the day they are received or on the following day. Notes and bills endorsed in blank are transferable by delivery, the same as if payable to bearer. Notes bear interest during currency only if so stated. The loss of a bill or note does not prevent the collection of it, but if required the holder must give indemnity before the lost note is paid. Notes and bills are payable any time during the day they mature. If no time is mentioned for payment, notes and bills are payable on demand. Notes made on Sunday are void. Notes and bills falling due on Sunday are payable the next day provided it is not a holiday.

**LANDLORD AND TENANT.**—An agreement for a lease must be in writing; a lease, however, for less than three years can be made verbally. Rent must be due before it can be distrained for. If tenancy continues for a term of years, without any new bargain, it will be as a tenancy from year to year. No notice is required in case of the termination of a lease for a definite time. A full six months' notice, ending with the end of the year, is required to terminate a tenancy from year to year. A monthly tenancy requires a month's notice. A weekly tenancy requires a week's notice to end it. A covenant for renewal does not call for a renewal covenant in the new lease, unless expressly called for. Destruction by fire during the currency of a lease does not release the tenant from payment of rent unless expressly provided for. The landlord is required to look after the roof and outside walls, but the tenant cannot require any defect apparent at the time of the lease to be repaired. Defective drainage, causing injury to life or health, will justify a tenant in leaving.

**MASTER AND SERVANT.**—A servant is bound to obey all orders of the master in the scope of his employment; a disobedience of orders will justify an immediate dismissal. Both master and servant are entitled to reasonable notice before an engagement is terminated. A servant wrongfully dismissed is only entitled to the actual damage sustained; he must credit the master with any wages earned by him. The master is entitled to recover the damages sustained by reason of a servant deserting his employ. No wages due to an employee can be garnisheed (except in the case of a debt for board or lodging), or in the case of a debt contracted by an unmarried person having no family depending on him for support, in which cases the Judge has a discretion to allow the wages to be garnisheed, unless such wages exceed the sum of \$25, and then only to the extent of such excess. Whenever an assignment is made for the general benefit of creditors, the assignee shall pay, in priority to the claims of the general creditors, the wages of all persons in the employment of the insolvent, not exceeding three months' wages. All employees of a company being wound up under the Joint Stock Companies' Winding-up Act shall have the same priority. All employees of a person whose property has been seized and sold by the Sheriff under an execution shall have the same priority in proceeds of the sale.

**CONTRACTS.**—Contracts may be either parol or under seal. Parol contracts require a consideration to support them. Contracts for sale of goods over \$40 in value must be in writing or accompanied by part performance, or part payment. A contract may be made by letters and telegrams. Contracts made on Sunday (with a few exceptions) are illegal. Contracts contrary to public policy, or of an immoral character, are illegal. A contract for sale of land must be in writing. To make a good contract the names of the parties, the consideration, and the articles sold or matter agreed upon should clearly appear. Fraud vitiates all contracts.

**BILLS OF SALE AND CHATTEL MORTGAGES.**—All sales and mortgages of personal property not accompanied by an immediate delivery and an actual and continued change of possession must be in writing, with an affidavit of execution and affidavit of *bona fides* in the form required by the Act, and must be filed within five days (except in certain outlying districts of Ontario, where the time is extended by the Act) from date of execution in the office of the Clerk of the County Court of the county where the property so mortgaged or sold is at the time of the execution of the instrument, otherwise they are void as against creditors of vendor or mortgagor and subsequent purchasers or mortgagees in good faith for value. Mortgages for securing against the indorsement of any bills or promissory notes or other liability incurred for the mortgagor (which liability must not extend for a longer period than one year from the date of the mortgage), must set forth the terms of the agreement as to the indorsements and the amount of liability intended to be created. Mortgages for securing repayment of advances to be made in pursuance of an agreement in writing for the purpose of enabling the borrower to enter into and carry on business with such advances (the time for repayment not to be longer than one year from the making of the agreement), must set out the terms of the agreement. A contract to give a chattel mortgage is considered by the Act to be a chattel mortgage, and is subject to the above requirements. A contract to make a sale is considered a sale, and is also subject to the above requirements. A renewal of chattel mortgage must be filed within thirty days preceding the expiration of one year from date of previous filing, otherwise the mortgage becomes void as against the creditors of the mortgagor and subsequent purchasers and mortgagees in good faith for value.

**LIEN NOTES.**—Lien notes, hire receipts and receipt notes given by persons purchasing chattels, where the condition of the purchase is such that the possession of the chattel passes without any ownership therein being acquired by such purchaser until the payment of the purchase money, shall only be valid as against subsequent purchasers or mortgagees without notice in good faith for valuable consideration in the case of manufactured chattels, which, at the time possession is given to the purchaser, have the name and address of the manufacturer or vendor of the same painted, printed, stamped or engraved thereon or otherwise plainly attached thereto, and no such conditional sale shall be valid against such subsequent purchaser or mortgagee as aforesaid, unless it is evidenced in writing, signed by the purchaser or his agent. The foregoing shall not apply to household furniture, other than pianos, organs, or other musical instruments, nor shall it apply to any chattels mentioned in any such lien note, etc., where the manufacturer or vendor within ten days from the execution of the lien note, etc., shall file with the Clerk of the County Court of the county in which the purchaser resided at the time of the purchase, a copy of the said lien note, etc. A copy of the lien note, etc., must be left with the purchaser within twenty days.

**GUARANTEES.**—Must be in writing; will be construed strictly; should be distinctly worded, so that no question will arise whether limited or continuing.

**FRAUD.**—Sometimes criminal proceedings may be instituted for fraud. Fraud is always a ground of relief. It is a fraud to conceal a fraud.

**INTEREST.**—Where interest is payable and no rate has been agreed upon, the rate allowed is five per cent. Any rate can be contracted for. Interest is in the nature of damages, and it is not allowed upon open accounts, unless it is shown that there is either an express or implied contract to pay interest. Before a debtor can be charged with interest on accounts, a demand of payment should be made to him in writing informing him that interest will be claimed from the date of the demand. Interest is allowed on overdue bills and notes from the day they become due. Payments are applied first in payment of interest to date, then in reduction of principal. The practice of allowing interest on both sides of an account to day of settlement is not correct. Compound interest is not allowed, unless expressly agreed upon. A contract to reduce the rate of interest in case of punctual payment is good, while one to increase the rate in case of default is bad. Mortgages of real estate must shew on their face the rate at which interest is to be calculated.

**PRINCIPAL AND AGENT.**—Principals are responsible for the acts of their agents. Agency may be either general or limited. An agent must be a third person, not the other contracting party. A subsequent ratification of the acts of an agent will bind the principal. Agent's authority is not revoked till revocation is communicated to him. An agent signing in his own name is not allowed to offer parol evidence to prove that he did not intend to bind himself personally, but parol evidence is admissible to bind his principal. A broker is not entitled to receive payment for goods, while a factor is. A *del credere* agency is where the agent in consideration of larger commission guarantees the price of the goods sold.

**PARTNERSHIP.**—Each member of a partnership is responsible for the whole amount of the debts of the firm, except in case of special partnership. A special partner is only responsible to the amount of the capital contributed by him, but he cannot take any part in the management of the business. The act of one partner binds all. Partners are bound to keep good faith with each other. Partnership may be either for a term of years or at will. A partnership at will may be dissolved at any time. The death of one partner dissolves the partnership, unless provided for in the articles of co-partnership. The sale by a partner of his interest in the firm also dissolves the partnership. In the absence of express agreement partners share equally. If a partner retires from the firm, he should give public notice of the fact and notify all persons doing business with the firm. All persons associated in partnership for trading, manufacturing or mining purposes must register within six months after the formation of the partnership with the Registrar of the Registry Division in which they carry on business, a declaration in writing, signed by the members of the partnership, setting forth the names, occupations and residences of every partner, the name of the partnership, the time during which the partnership is to exist, and that the persons therein named are the only partners. A similar declaration must be registered in case of any change in the partnership. On the dissolution of a partnership a declaration certifying the dissolution should be registered. Every person carrying on a business for trading, manufacturing or mining purposes, and who uses as his business style some name other than his own name, or who in such style uses his own name with the addition of "and Company," or some other word or phrase indicating a plurality of members in the firm, shall register within six months a declaration containing his name, occupation and address, the style of his business, and that he alone carries on the business. Every person failing to register a declaration shall incur a penalty of \$100. Persons forming a limited partnership must register a certificate in the office of the Clerk of the County Court of the county in which the principal place of business of the partnership is situated.

**LIMITATIONS OF ACTIONS.**—On simple contracts, promissory notes, debts and money demands, six years. On actions for rent upon an indenture of lease and upon a bond, or other contract under seal (except upon the covenants contained in any indenture of mortgage made on or after the first day of July, 1894), twenty years. Actions for damages and penalties, two years. Actions upon any covenant contained in any indenture of mortgage made on or after the first day of July, 1894, ten years. Actions for the recovery of land, ten years. Actions against municipal corporations for damages caused by non-repair of roads, etc., three months, and damages caused to owners or occupiers of real property in the exercise of municipal corporations' powers, one year. Actions against employers for their workmen for recovery of damages for injury in the course of their employment, six months, or, in case of death, within twelve months from time of death. Actions against justices of the peace, sheriffs and bailiffs for acts done in the course of their duties, six months. The effect of the Statute of Limitations will be avoided by proof of a written acknowledgment of the debt, or by a payment on account of the debt, before the debt is barred, and the time will only run from the date of such acknowledgment or payment.

**EXEMPTIONS FROM SEIZURE UNDER EXECUTION IN ONTARIO.**—(1) Wearing apparel of debtor and family, bed and bedding in ordinary use by debtor and family, one cooking stove with pipes and furnishings, one other heating stove with pipes, one crane, one pair andirons, one set of cooking utensils, one pair tongs and shovel, one coal scuttle, one lamp, one table, six chairs, one washstand, with furnishings, six towels, one looking-glass, one hair brush, one comb, one bureau, one clothes press, one clock, one carpet, one cupboard, one broom, twelve knives, twelve forks, twelve plates, twelve teaspoons, twelve saucers, one sugar basin, one milk jug, one teapot, twelve spoons, two pails, one wash tub, one scrubbing brush, one blacking brush, one washboard, three smoothing irons, all spinning wheels and weaving looms in domestic use, one sewing machine and attachments in domestic use, thirty volumes of books, one axe, one saw, one gun, six traps, and such fishing nets and seines as are in common use, all these articles not to exceed in value \$150. (2) All necessary fuel and provisions for debtor and family for thirty days, and not to exceed \$40 in value. (3) One cow, six sheep, four hogs, and twelve hens, in all not exceeding the value of \$75, and food therefor for thirty days, and one dog. (4) Tools and implements ordinarily used in debtor's occupation, to the value of \$100. (5) Bees reared and kept in hives to extent of fifteen hives. (6) All materials furnished to mechanics and workmen for construction of building under contract. (No articles exempt from seizure for debt contracted for identical articles.) Landlord has preferential claim for four weeks, if let by the week; two terms, if let for periods less than a year, but in no case to exceed one year.

**ASSIGNMENT.**—There is no insolvency law. Assignments are made to trustee for creditors.

A clause in assignment giving the trustee the power to carry on trade to realize as a going concern will not vitiate assignment. Trustee is bound to use ordinary business prudence in dealing with estate. Trustee is responsible for fraud or gross misconduct. A trustee can be compelled in equity to give an account of his dealings with the estate.

**MARRIED WOMEN** can carry on business, sue and be sued in the same manner as if unmarried. Are entitled to hold property free from debts and control of husband, and can convey away real estate acquired since July, 1884, without husband's concurrence. Are entitled to dower in all real estate owned by husband during the marriage, and in such equitable real estate as the husband may die entitled to. The real and personal estate of every man dying, after the first day of July, 1895, intestate and leaving a widow but no issue, shall in all cases where the net value of such real and personal estate does not exceed \$1,000, belong to his widow absolutely and exclusively.

**ARREST.**—Arrest for debt has been abolished, but if a debtor is about to leave Ontario with intent to defraud or hinder one or all of his creditors in the recovery of their claims, he may be arrested under a writ of *capias*, and detained until he gives security for the claim. A writ of *ca. sa.* may be obtained after judgment. The writ is only issued upon order of a Judge, and the debt must exceed \$100. A judgment debtor being examined as such, and not making satisfactory answers, may be committed to jail by order of the Judge until he does make satisfactory answers. In the Division Court the Judge may order the debtor to make regular payments on the judgment, and

on default may commit him for not obeying the order.

**ATTACHMENT OF PROPERTY.**—If a person resident in Ontario indebted to any other person departs from Ontario with intent to defraud his creditors, and at the time of his so departing is possessed of any real or personal property not exempt by law from seizure, he shall be deemed an absconding debtor, and his property may be seized and taken for the satisfying of his debts by an order of attachment.

**REPLEVIN** is used to obtain possession of goods wrongfully detained. Plaintiff must give security to three times the value of the goods before he can obtain them, and must proceed promptly with his action to prove the ownership of the goods.

**WILLS.**—A will should express the intention of the testator in clear language. Every will shall be construed to speak and take effect as if it had been executed immediately before the death of the testator. It may be drawn by any person. A bequest to a witness is void. No will made by any person under the age of twenty-one years is valid. A will must be signed by the testator in the presence of two witnesses, who, at his request, in his presence, and in the presence of each other, should affix their names as witnesses. Charitable bequests in wills of testators dying before the 14th day of April, 1892, are only payable out of pure personal estate; but in wills of testators dying on or after that date, land may be devised to or for the benefit of any charitable use, but such land shall be sold by the devisee within two years from the death of the testator. Money charged or secured on land may be devised for a charitable use.

**GENERAL SESSIONS OF THE PEACE.**—Sits on the same days as the County Court jury sittings in each county.

**ADMIRALTY COURT.**—The principal seat of the Court is at Toronto, but there are five Admiralty Offices at the following places, viz.:—Kingston, Windsor, Sandwich, Owen Sound and Goderich, with Deputy Marshals in charge. There are no regular sittings of the Court. Sittings are held by the Judge of the Court at Toronto or elsewhere in the Province at such times as may be appointed by him.

**LONG VACATION,** the months of July and August. Christmas Vacation, 24th December to 2nd January following.

**LEGAL HOLIDAYS.**  
In all the Provinces of Canada, except the Province of Quebec, the following are legal holidays:—Sundays, New Year's Day, Good Friday, Easter Monday, Victoria Day (24th May), Dominion Day, Labor Day (1st Monday in September), King's Birthday (9th November), Christmas Day, any day appointed by Proclamation as a Public Holiday or for a General Fast or Thanksgiving, and the day next following New Year's Day, Victoria Day, Dominion Day, King's Birthday and Christmas Day, when those days respectively fall on Sunday.

In the Province of Quebec—the same days, and also Epiphany, Ascension, All Saints and Conception.

The Quebec legal holidays are observed in the Public Departments, Ottawa.

## MERCANTILE LAW—Continued.

transacted by a single Judge. The business of the weekly sittings is as follows:—Tuesday and Friday, Chambers; Monday, Wednesday and Thursday, Court.

**COUNTY COURTS.**—Except in the County of York, these Courts sit twice a year for the trial of causes at the same time as the Court of General Sessions, being on the second Tuesday in June and December. For the County of York there are four such sittings, commencing on the first Tuesdays in March and December and on second Tuesdays of May and September. For special hearing of causes without a jury, except in the County of York, the Courts sit on first Tuesday in April and October in each year. Besides these sittings the Judges may sit at such other times in their discretion for the trial of non-jury cases. **Term Sittings.**—In the County of York on the second Monday in January, June and October, and the first Monday in April in each year. In other counties on the second Monday in January and the first Monday in April, July and October, lasting one week each.

**DISTRICT COURTS AND GENERAL SESSIONS OF THE PEACE IN UNINCORPORATED DISTRICTS.**—Sittings are held each year as follows:—1. At Rat Portage, on first Tuesday of June and second Tuesday of October. 2. At Port Arthur, on third Tuesday of May and second Tuesday of November. 3. At Sault Ste. Marie, on second Tuesday of June and November. 4. At Gore Bay, on last Tuesday of May and third Tuesday of October. 5. At North Bay, on second Tuesday of June and November. 6. At Parry Sound, on first Tuesday of June and December. 7. At Bracebridge, on third Tuesday of June and November.

**SUBSTITUTE COURTS.**—There are four sittings in each year, which (except in the County of York) commence on the second Monday in January and the first Monday in April, July and October. In the County of York the sittings commence on the second Monday in January, June and October, and the first Monday in April.

## Sittings of the Courts.

**SUPREME COURT OF CANADA** sits at Ottawa on third Tuesday in February, first Tuesday in May, first Tuesday in October.

**EXCHEQUER COURT.**—For the trial of causes the Court sits at such places and times as are appointed by the Judge of the Exchequer Court. For hearing demurrers, etc., the Court sits at Ottawa every Monday, at 11 a.m., except during vacation or during the absence of the Judge.

**COURT OF APPEAL** sits at Toronto at such times as are appointed by the Judges of the Court.

**DIVISIONAL COURTS OF THE HIGH COURT.**—Unless otherwise ordered, sittings of the Divisional Courts are held at Toronto, and commence on the first Monday of each month, except during the long vacation and Christmas vacation; and continue to sit for two weeks (except on Saturdays and public holidays, and on any days falling in any vacation).

**CIVIL AND CRIMINAL ASSIZES.**—Not less than two sittings of the Civil and Criminal Assizes are held at the County Town of every County and union of Counties in each year. In the County of York, at Toronto, not less than three of such sittings are held in each year, and also a fourth such sitting, if necessary. In the Counties of Carleton, Wentworth and Middlesex, at their respective county towns, not less than three of such sittings are held in each year. Sittings are held twice a year at Sault Ste. Marie, Port Arthur and Rat Portage, and once a year at Parry Sound, Bracebridge, Gore Bay and North Bay. The Judges of the High Court appoint the days upon which all such sittings of the Civil and Criminal Assizes are held.

**WEEKLY SITTINGS AT OSGOODE HALL, TORONTO.**—A Judge of the High Court sits at Osgoode Hall, at Toronto, every week, except during vacations, for the purpose of disposing of all business, except trials, which may be

transacted by a single Judge. The business of the weekly sittings is as follows:—Tuesday and Friday, Chambers; Monday, Wednesday and Thursday, Court.

**COUNTY COURTS.**—Except in the County of York, these Courts sit twice a year for the trial of causes at the same time as the Court of General Sessions, being on the second Tuesday in June and December. For the County of York there are four such sittings, commencing on the first Tuesdays in March and December and on second Tuesdays of May and September. For special hearing of causes without a jury, except in the County of York, the Courts sit on first Tuesday in April and October in each year. Besides these sittings the Judges may sit at such other times in their discretion for the trial of non-jury cases. **Term Sittings.**—In the County of York on the second Monday in January, June and October, and the first Monday in April in each year. In other counties on the second Monday in January and the first Monday in April, July and October, lasting one week each.

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**SUBSTITUTE COURTS.**—There are four sittings in each year, which (except in the County of York) commence on the second Monday in January and the first Monday in April, July and October. In the County of York the sittings commence on the second Monday in January, June and October, and the first Monday in April.

# Joint Stock Companies.

The following remarks, except as hereinafter mentioned, apply to joint stock companies, whether they are incorporated under the Dominion or Ontario Joint Stock Company Act.

A joint stock company is a partnership consisting of a large number of persons incorporated under some statute with the object of carrying on some specified purpose or business, and having a capital divided into equal shares which are transferable by the respective holders thereof without the consent of the other shareholders.

One or more shares are held by each shareholder, and in proportion to the shares held by him he is entitled to vote at meetings of the company, and to participate in the profits of the company.

There are two kinds of shares or stock, viz., common and preferred or preference.

By common shares or stock is meant stock which entitles the owner of it to a *pro rata* division of profits. By preferred or preference stock is meant stock which entitles its owner to dividends out of the net profits before or in preference to the holders of the common stock, and which may in addition entitle its owner, in the event of the winding up of the company, and if there is any capital to be returned to the shareholders, to have the amount paid in on his shares returned to him before the common stockholder receives the amount paid in by him.

Cumulative preference stock is preference stock which entitles the holder thereof to have any deficiency of dividends in any year made good to him out of the profits of subsequent years.

Non-cumulative preference stock does not give the holder thereof this right, so that the holder of such stock can only look to the year's profits for his dividend for that particular year.

Preferred stock redeemable by the company is preference stock issued by a company which has the right to buy back that stock at any stipulated time.

Shareholders of preference stock possess all the rights and are subject to all the liabilities of other shareholders; their only privilege is their preference over the other shareholders with respect to dividends and capital.

A joint stock company is known in law as a corporation aggregate. The members of the company and their successors form but one person in law, a person different from that of any of the members, though composed of them.

Each shareholder is responsible for the debts of the company to an amount equal to that not paid up on his shares; so that, in case of the insolvency of the company, he stands to lose the amount paid in by him, and in addition he may be called upon to pay the amount still unpaid on his shares.

Under the Ontario Joint Stock Company Act (which applies to companies incorporated under that act), no person holding stock in the company as an executor, administrator, tutor, curator, guardian or trustee for any person named in the books of the company as being so represented by him, shall be personally liable as a shareholder; but the estate and funds in his hands of the party represented by him shall be liable.

The Dominion Joint Stock Company Act (which applies to companies incorporated under that act), is somewhat similar, and provides that no person holding stock in the company as an executor, administrator, tutor, curator, guardian or trustee for any person named in the books of the company as being so represented by him, shall be personally liable as a shareholder; but the estate and funds in his hands of the party represented by him shall be liable.

It should be stated that under both acts a company is not bound to see to the performance by the trustee of any trust in respect of any shares; and the receipt of a shareholder, in whose name the same stands in the books of the company, is a valid discharge to the company for any dividend or money payable on the shares. No person holding stock as collateral security is personally subject to liability as a shareholder; but the person pledging such stock is considered as holding the same, and is liable as a shareholder.

Calls on shares must be promptly paid on the day appointed for payment, and a shareholder is liable for interest thereon at the legal rate after default in payment.

If the call is not paid at the appointed time the directors may, if they prefer, forfeit the shares, which will thereupon become the property of the company, and can be disposed of by the company. The Dominion Joint Stock Company Act provides that, notwithstanding the forfeiture, the holder of such shares which have been forfeited will continue liable to the then creditors of the company for the amount unpaid on such shares at the time of forfeiture, less any sums subsequently received thereon.

The shares of stock are transferable on the books of the company in the manner prescribed by the letters patent or the by-laws of the company. No transfer of shares by a shareholder is valid for any purpose, so far as the company or its creditors are concerned, until entry thereof is made in the transfer book; but, until such transfer is entered, both transferor and transferee are each liable on the shares to the company and its creditors. Such a transfer, however, though not so entered, is valid as between the transferor and transferee.

The Dominion Joint Stock Company Act, however, provides that the entry of the transfer is not necessary in the case of companies whose stock is listed and dealt with on any recognized stock exchange by means of scrip commonly in use, endorsed in blank, and transferable by delivery, which constitutes valid transfers; the scrip holder is not, however, entitled to vote upon shares until they are registered in his name in the books of the company.

No transfer of shares, whereof the full amount has not been paid in, can be made without the consent of the directors; and whenever any transfer of shares not fully paid in has been made with such consent to a person who is not apparently of sufficient means to fully pay up such shares, the directors are personally liable to creditors of the company to the same extent as the transferring shareholder, but for such transfer, would have been.

No share is transferable until all previous calls are fully paid: The Dominion Joint Stock Company Act further provides that the directors may decline to register any transfer of shares belonging to any shareholder who is indebted to the company.

## SHAREHOLDERS' VOTES AT GENERAL MEETINGS.

Every shareholder is entitled to as many votes as he holds shares, and he may vote either in person or by proxy, but if he is in arrears in respect of any call he cannot vote. No transferee of shares, if his transfer is not registered in the transfer book, can vote. Every

executor, etc., represents the stock held by him at all meetings, and can vote as a shareholder. Every person who has pledged his stock represents the same at all meetings, and can vote as a shareholder. All questions proposed at meetings of the shareholders are determined by the majority of votes, and the chairman presiding at such meetings has the casting vote in case of an equality of votes.

## INCORPORATION OF COMPANIES UNDER THE ONTARIO JOINT STOCK COMPANY ACT.

1. There must be at least five petitioners for the letters patent, and each petitioner must be of the age of twenty-one years. Each petitioner must be the *bona fide* holder in his own right of the shares for which he has subscribed.

2. There must be a formal petition, duly executed.

3. There must be a memorandum of agreement and stock book, duly executed, in duplicate.

4. Special conditions, if any, intended to have a bearing upon the stock of the company, or the manner in which it, or any portion of it, shall or may be subscribed for, must be inserted in the petition and in the memorandum of agreement and stock book as material parts thereof.

## THE PETITION.

The petition, which may be put in at any time without gazette notice, must state:—

(a) The name, residence and occupation of each petitioner in full.

(b) The proposed corporate name of the company.

(c) The object of the company briefly stated in general terms, as, for example: "To manufacture and sell glassware."

The objects of a mining company should be stated as follows:—

"Subject to the provisions of The Ontario Mining Companies Incorporation Act and with all the powers mentioned in Section 4 of the said act, to carry on, in all their branches, the operations of a mining, milling, reduction and development company."

If a mining company wishes to be a no-personal liability company, the petitioners must add the necessary words to that effect to the prayer of their petition.

(d) The place at, or from, which the undertaking of the company is to be carried on.

(e) The place in Ontario where the head office of the company is to be situated, and where its principal books of account and its corporation records are to be kept, and to which all communications and notices may be addressed.

(f) The capital of the company, and the number of shares, and the amount of each.

(g) The names of the provisional directors of the company, who must be, at least, three in number and who must be stockholders.

(h) The amount of stock for which each petitioner has subscribed in the memorandum of agreement and stock book.

(i) The petition must further state: That no public or private interest will be prejudicially affected by the grant of incorporation, and that at least ten per cent. of the nominal capital of the company has been subscribed.

(j) Signatures to the petition and memorandum of agreement and stock book must be witnessed and proved by the affidavit or statutory declaration of persons who are not petitioners, or directly interested in the formation of the company.

(k) Signatures by attorney must be made under a specific, not general, power of attorney, duly executed.

(l) At least two signatures must be written on the leaf, or page, which contains the prayer of the petition.

(m) The facts stated in the petition must be established by affidavit or statutory declaration.

## GOVERNMENT FEES FOR LETTERS PATENT UNDER ONTARIO ACT.

The petition will not be considered by the government until the fees are paid. The fees are payable to the Provincial Treasurer. The following is the tariff of fees:

### FOR LETTERS PATENT.

When capital stock is \$40,000 or less, \$100.

When capital stock is more than \$40,000, but does not exceed \$100,000, the fee is \$100, and \$1 for every \$1,000 or fractional part thereof in excess of \$40,000.

When capital stock is over \$100,000, but does not exceed \$1,000,000, the fee is \$100, and \$2.50 for every \$10,000 or fractional part thereof in excess of \$100,000.

When capital stock is \$1,000,000 or over, the fee is \$355, and \$2.50 for every \$10,000 or fractional part thereof in excess of \$1,000,000.

When the charter is for a cheese or butter company, \$10.

### FEES FOR SUPPLEMENTARY LETTERS PATENT.

When the capital of a company is increased, the fee is according to the above tariff, but on the increase only. In all other cases of supplementary letters patent the fee is \$100.

### FOR LICENSES.

For a license to an extra-provincial company to hold land or to sell mining stocks, etc., the fee is according to the above tariff, and is levied according to the nominal capital of the company.

### FEES FOR ORDERS-IN-COUNCIL.

For an order-in-council changing the name of a company, \$25.

For an order-in-council approving of a by-law creating preference stock, \$50.

### FEES ON DEPOSITING WITH THE GOVERNMENT ANNUAL SUMMARY OF THE AFFAIRS OF THE COMPANY.

1. When the capital stock of the company is \$50,000 or less, \$2.

2. When the capital stock of the company exceeds \$50,000 but does not exceed \$100,000, \$5.

3. When the capital stock of the company exceeds \$100,000, \$5.

### ONTARIO ACT AS TO LICENSES TO EXTRA-PROVINCIAL CORPORATIONS.

Under the provisions of this act nearly every company (other than an insurance or a loan company) not incorporated under the authority of an act of the Legislature of Ontario, and having gain for one of its objects, must take out a license from the Government of the Province of Ontario to carry on business in the Province of Ontario.

The application must be by petition signed by the executive officers of the company, and passed under the company's seal.

The petition must state the material facts, such as (1) the name of the kingdom, dominion, state, province or other jurisdiction under the laws of which the petitioning company was incorporated and is working; (2) its corporate name; (3) the date and manner of its incorporation; (4) the place where its head office is situated; (5) whether its existence is limited by statute or otherwise; and, if so, the period of its existence yet to elapse, and whether its existence may be lawfully extended; (6) whether it is a valid and subsisting corporation; (7) whether it has power, either express or implied, to carry on its business in Ontario; (8) whether it has power to hold land in Ontario, and, if so, the conditions, if any, under which such land is to be held; (9) its authorized powers set out in full; (10) the powers which it desires to exercise in Ontario; (11) the amount of its authorized capital, and whether such capital is divided into shares, and, if so, how; (12) the amount of its subscribed capital; (13) the amount of its paid-up capital; (14) whether it was carrying on business in Ontario on 1st July, 1900, and, if so, in what manner, at what places and to what extent; (15) its head office, or other chief place of business in Ontario; (16) the name, description and place of residence of its chief agent or representative in Ontario; (17) that the company has authorized the making of the application, and has duly appointed an attorney; (18) the name, description and place of residence of such attorney, and (19) such further information as the Provincial Secretary may require.

The contents of the signatures to, and the impression of the seal upon the petition, must be verified by affidavit or statutory declaration.

If the application be on behalf of a company incorporated under the laws of the Dominion of Canada, a copy of its charter, or of the act incorporating it, certified by the Deputy Registrar-General, or by the Clerk of the Parliament, respectively, must be produced with the application. A similar observation will apply to a company incorporated under the laws of any of the Provinces of the Dominion of Canada, regard being had to the proper officers in that behalf for the purposes of certification.

If the application be on behalf of a company incorporated under the laws of Great Britain and Ireland, the copy of the memorandum and articles of association produced must be certified to be a true copy by the Registrar of Joint Stock Companies at London, Edinburgh or Dublin, as the case may be.

If the application be on behalf of a company incorporated under the laws of one of the United States of America, the evidence of incorporation must consist of a duly-certified copy of the papers originally, and, if any, subsequently, filed in the Department of the Secretary of State, or other proper officer having the custody of the papers, and duly verified by such officer.

A person, resident in Ontario, or company having its head office in Ontario, must be appointed by the petitioning company to be its attorney or representative in Ontario, and a power of attorney, duly executed, for the purpose, under the seal of the company, must be transmitted with the papers.

## FEES FOR LICENSES FOR EXTRA-PROVINCIAL CORPORATIONS.

Fees for licenses to corporations incorporated under an act of the Legislature of the late Province of Canada, or by Royal Charter of the Government of that Province (that is, incorporated before 1st July, 1867), authorized to carry on business in Upper Canada, but not carrying on business in Ontario at the date of the commencement of the "Act respecting the licensing of Extra-Provincial Companies" (that is, on the 30th April, 1900); and for corporations incorporated under an act of the Dominion of Canada (that is, since 1st July, 1867), and authorized to carry on business in Ontario.

If the capital stock of the company does not exceed \$100,000, the fee is \$25.

If the capital stock of the company exceeds the sum of \$100,000, the fee is \$50.

In respect of all other extra-provincial companies the license fees payable are the same as the fees payable under the incorporation of a company by letters patent under the Ontario Joint Stock Company Act.

In the case of certain extra-provincial companies the Lieutenant-Governor-in-Council may reduce the fee payable for the license. See Section 18 of the act.

## FEES ON ANNUAL RETURNS OF EXTRA-PROVINCIAL CORPORATIONS.

If the capital stock does not exceed \$100,000 the fee is \$5.

If the capital stock exceeds \$100,000 the fee is \$10.

## INCORPORATION OF COMPANIES UNDER THE ONTARIO JOINT STOCK COMPANY ACT.

Under this set letters patent granting incorporation will be granted to any number of persons, not less than five, who must be of the age of twenty-one years.

The petitioners must give at least one calendar month's previous notice in *The Canada Gazette* of their intention to apply for the letters patent. This notice must contain the following particulars: (1) The proposed corporate name of the company. (2) The business in Ontario for which the letters patent is sought, and the operations of the company are to be carried on throughout the Dominion. (3) The place within the Dominion which is to be its chief place of business. (4) The proposed amount of its capital stock. (5) The number of shares into which the capital is intended to be divided and the amount of each share. (6) The name in full and the address and occupation of each petitioner, with special mention of not less than three nor more than fifteen of their number who are to be the first or provisional directors of the company, and the majority of whom must reside in Canada, and each director must own stock absolutely for not less than one share. At any time not more than one month after the last publication of such notice in the *Gazette* the petitioners may petition for the issue of the letters patent, and the persons who petition must be the same persons whose names appear in the *Gazette*, and must be shareholders in the proposed company. One half of the proposed capital stock must be subscribed for and ten per cent. in cash paid in thereon by those whose names are set out in the *Gazette* notice, and in the petition, or by some of them. Stock subscribed for by persons who have not joined in the notice and petition will not be recognized.

The petition must correspond in every particular with the *Gazette* notice, and should contain the following additional information: The amount of stock taken by each of the petitioners; the amount paid in thereon by

each petitioner, and how it is held for the company, and whether it was paid in cash, by services, or by the purchase or transfer of real estate, or otherwise.

The ten per cent. paid in on the stock must be deposited to the credit of the Receiver-General of Canada, and must be standing at such credit in some chartered bank in Canada, and the petitioners must, with their petition, produce the deposit receipt for such amount so deposited. This receipt must be accompanied by a draft for the amount so deposited payable to the credit of the Receiver-General. When the letters patent have been granted or refused the Receiver-General will refund to the company the amount deposited.

In case the object of the company is one requiring that it should own real estate, any portion not exceeding one half of the ten per cent. to be paid in on the stock may be taken as paid in, if it is *bona fide* invested in real estate suitable to such object, and such real estate is, by a valid registered deed, duly held by two or more trustees for the company; and the petitioners must establish by affidavit or statutory declaration the facts that such real estate is of the required value over and above all encumbrances thereon.

DOMINION OF CANADA.—Sundays, New Year's Day, The Epiphany, Good Friday, The Ascension, All Saints' Day, Conception Day, Easter Monday, Ash Wednesday, Christmas Day, the birthday (or day fixed by proclamation for celebration of birthday) of reigning Sovereign, Victoria Day, Dominion Day, the first Monday of September, to be designated "Labour Day," and any day appointed by proclamation for a general fast or thanksgiving.

QUEBEC.—Sundays, New Year's Day, Epiphany, Ash Wednesday, Good Friday, Easter Monday, The Ascension, All Saints' Day, The Conception, Christmas Day, the anniversary of the birthday of the Sovereign (or day fixed by proclamation), 1st July (or 2nd July if 1st is a Sunday), any other day fixed by Royal proclamation or by proclamation of Governor-General as a day of general fast or thanksgiving, Labour Day.

NOVA SCOTIA.—Sundays, Good Friday, Dominion Day,

## JOINT STOCK COMPANIES—Continued.

The petition must be signed by each of the petitioners in person, and in the presence of a witness. If, however, this is impracticable in any case, the petitioner may sign by an attorney, but the original power of attorney, or a duly-authenticated or notarial copy thereof, must be produced. Each signature must be verified by affidavit or statutory declaration by the witness thereto.

The facts stated in the petition must be established by affidavit or statutory declaration.

The petition must be accompanied by a memorandum of agreement and stock book, duly executed, in duplicate, and the signatures to the same must be verified as in the case of the signatures to the petition.

The petition must also be accompanied by an affidavit or statutory declaration proving the publication in *The Canada Gazette* of the petitioner's notice of intention to apply for the letters patent.

No step will be taken towards the issue of the letters patent until the fees thereon shall have been paid.

The following is the tariff of fees payable upon applications for incorporation of companies under The Ontario Joint Stock Company Act:—

When capital stock is \$20,000 or less—\$50; when capital stock is more than \$20,000 and less than \$50,000—\$100; when capital stock is \$50,000 or upwards and less than \$100,000—\$200; when capital stock is \$100,000—\$250; when capital stock is \$150,000 or upwards and less than \$200,000—\$250; when capital stock is \$200,000 or upwards and less than \$300,000—\$300; when capital stock is \$300,000 or upwards and less than \$400,000—\$325; when capital stock is \$400,000 or upwards and less than \$500,000—\$350; when capital stock is \$500,000 or upwards and less than \$600,000—\$375; when capital stock is \$600,000 or upwards and less than \$700,000—\$400; when capital stock is \$700,000 or upwards and less than \$800,000—\$425; when capital stock is \$800,000 or upwards and less than \$900,000—\$450; when capital stock is \$900,000 or upwards and less than \$1,000,000—\$475; when capital stock is \$1,000,000—\$500. For every additional million dollars of capital stock or fractional part thereof—\$100.

For supplementary letters patent to increase the capital stock the fee is to be according to the above tariff, but on the increase only. For supplementary letters patent for any purpose other than an increase of capital a fee of \$100.

When capital stock is \$20,000 or less—\$50; when capital stock is more than \$20,000 and less than \$50,000—\$100; when capital stock is \$50,000 or upwards and less than \$100,000—\$200; when capital stock is \$100,000—\$250; when capital stock is \$150,000 or upwards and less than \$200,000—\$250; when capital stock is \$200,000 or upwards and less than \$300,000—\$300; when capital stock is \$300,000 or upwards and less than \$400,000—\$325; when capital stock is \$400,000 or upwards and less than \$500,000—\$350; when capital stock is \$500,000 or upwards and less than \$600,000—\$375; when capital stock is \$600,000 or upwards and less than \$700,000—\$400; when capital stock is \$700,000 or upwards and less than \$800,000—\$425; when capital stock is \$800,000 or upwards and less than \$900,000—\$450; when capital stock is \$900,000 or upwards and less than \$1,000,000—\$475; when capital stock is \$1,000,000—\$500. For every additional million dollars of capital stock or fractional part thereof—\$100.

## PUBLIC STATUTORY HOLIDAYS.

Christmas Day, day appointed for celebration of the birthday of her late Majesty or any of the Royal successors, Labour Day, and any day appointed by proclamation of Governor-General or Lieutenant-Governor as a general holiday or for general fast or thanksgiving.

MANITOBA.—Sundays, New Year's Day, Good Friday, Christmas Day, Dominion Day, Labour Day, the day appointed for celebration of the birthday of her late Majesty and her Royal successors and any day appointed by proclamation for a general fast or thanksgiving or general holiday, or as Arbour Day.

BRITISH COLUMBIA.—Sundays, New Year's Day, Good Friday, Easter Monday, Dominion Day, Christmas Day, the day appointed for the celebration of the birthday of her late Majesty and of her Royal successors, and any day appointed by proclamation for a general fast or thanksgiving, and any day

appointed by proclamation or order of the Lieutenant-Governor-in-Council as a holiday.

ONTARIO.—Sundays, New Year's Day, Good Friday, Easter Monday, Christmas Day, Dominion Day, birthday of her late Majesty and her Royal successors, Labour Day, and any day appointed by proclamation of Governor-General or Lieutenant-Governor as a public holiday or for a general fast or thanksgiving.

NORTH-WEST TERRITORIES.—Sundays, New Year's Day, Ash Wednesday, Good Friday, Easter Monday, 1st or 2nd Friday in May (known as Arbour Day), Christmas Day, birthday of reigning Sovereign, Dominion Day, Labour Day, and such day as may in each year be proclaimed a public holiday for the planting of forest and other trees, and any other day appointed by proclamation for a general fast or thanksgiving.

any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased save as hereinbefore provided for, same shall be subject to a duty of \$10 for every \$100 of the value.

Provided that where the whole value of any said property does not exceed \$200 the same shall be exempt from duty.

Any property brought into Ontario for administration or distribution shall be liable to the duty.

Executors or administrators are directed to make and file with the Surrogate Registrar a statement under oath showing (a) itemized inventory of all the property of the deceased and the market value thereof, and (b) the several persons to whom the same will pass under the Will or intestacy and their degree of relationship (if any); and the executor shall before the issue of Letters Probate or of Administration deliver to the Surrogate Registrar a bond with two sureties in a penal sum equal to ten per cent. of the sworn value of the property of the deceased liable to succession duty.

Should the Treasurer of the Province be not satisfied with the value so sworn to or with the correctness of the inventory, provision is made for a valuation and appraisal of the said property by the Sheriff of the County in which same is situate, with the right of appeal by either party from such appraisal to the Surrogate Judge of the County.

## THE ONTARIO SUCCESSION DUTY ACT.

son in any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased save as hereinbefore provided for, same shall be subject to a duty of \$10 for every \$100 of the value.

Provided that where the whole value of any said property does not exceed \$200 the same shall be exempt from duty.

Any property brought into Ontario for administration or distribution shall be liable to the duty.

Executors or administrators are directed to make and file with the Surrogate Registrar a statement under oath showing (a) itemized inventory of all the property of the deceased and the market value thereof, and (b) the several persons to whom the same will pass under the Will or intestacy and their degree of relationship (if any); and the executor shall before the issue of Letters Probate or of Administration deliver to the Surrogate Registrar a bond with two sureties in a penal sum equal to ten per cent. of the sworn value of the property of the deceased liable to succession duty.

Should the Treasurer of the Province be not satisfied with the value so sworn to or with the correctness of the inventory, provision is made for a valuation and appraisal of the said property by the Sheriff of the County in which same is situate, with the right of appeal by either party from such appraisal to the Surrogate Judge of the County.

## CANADIAN COMMERCIAL AGENCIES.

G. Eustace Burke, Kingston, Jamaica, agent for Jamaica.

Robert Bryson, St. John, Antigua, agent for Antigua, Montserrat and Dominica.

S. L. Horsford, St. Kitts, agent for St. Kitts, Nevis and Virgin Islands.

Edgar Tripp, Port of Spain, Trinidad, agent for Trinidad and Tobago.

C. E. Sontum, Christiania, Norway, agent for Norway, Sweden and Denmark.

Alex. MacLean, Yokohama, Japan.

In addition to their other duties, the following Canadian agents will also answer inquiries relative to trade matters, and their services are available in furthering the interests of Canadian traders:—

W. L. Griffith, 11 Victoria St., London, S.W., England.

Harrison Watson, Curator for Canadian Section, Imperial Institute, London, England.

W. T. R. Preston, 11-12 Charing Cross, London, Eng.

G. H. Mitchell, 43 Cannon St., Birmingham, England.

H. M. Murray, Cardiff, Wales.

Alfred Jury, Old Castle Buildings, Liverpool, England.

Bruce Walker, 52 St. Enoch Square, Glasgow, Scotland.

John Webster, 14 Westmoreland St., Dublin, Ireland.

Edward O'Kelly, 13 Queen's Sq., Belfast, Ireland.

D. Tread De Crel, 75 Marché St. Jacques, Antwerp, Belgium.

Net fishing of any kind is prohibited in public waters, except under Leases or Licenses. The size of nets is regulated so as to prevent the killing of young fish. Nets cannot be set or seines used so as to bar channels or bays. A general weekly close-time is provided in

No person not a resident and domiciled in Ontario, may hunt or kill any game animal or bird in Ontario without having procured a non-resident license.

Deer.—Open season November 1st to November 15th, both days inclusive.

Only two Deer may be taken in one season by one person.

Moose, Reindeer or Caribou.—No moose, reindeer or caribou shall be hunted, taken or killed in that part of Ontario lying to the south of the main line of the Canadian Pacific Railway from the town of Mattawa to the Manitoba boundary except from the 1st day of November to the 15th day of November, both days inclusive, in each year. Throughout all that part of the Province of Ontario lying north and west of the main line of the Canadian Pacific Railway from Mattawa to the Manitoba boundary the open season for moose and reindeer or caribou shall be from October 16th to November 15th, both days inclusive. In one season only one Moose, Reindeer or Caribou may be taken in one season by one person.

No cow Moose, or young Moose, Reindeer or Caribou under the age of one year can be killed.

No Elk or Wapiti shall be hunted, taken or killed at any time in Ontario.

No hounds or dogs accustomed to pursue Deer are allowed at large where Deer are found, during the close season for Deer.

Hounds or dogs running Deer during the close season may be killed on sight by any person, who shall not be liable to damage for so doing.

Quail.—Open season 1st November to 30th November, both days inclusive. May not be bought or sold before the 1st day of November, 1905.

Rail.—Open season September 15th to December 15th, both days inclusive.

Turkeys, Wild.—Open season October 15th to December 15th, both days inclusive. May not be killed before the 15th day of October, 1905.

Snipe.—Open season September 15th to December 15th, both days inclusive. May not be bought or sold before the 15th day of September, 1905.

# CANADIAN TARIFF OF CUSTOMS

## MEANING OF TERMS USED.

In this Act, and in any other Act relating to customs, unless the context otherwise requires,—

The initials "n. e. a." represent and have the meaning of the words "not elsewhere specified";

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

The expression "gallon" means an imperial gallon;

The expression "ton" means two thousand pounds avoirdupois;

The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature;

The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs's standard gauge;

The expression "in diameter," when applied to tubing, means the actual inside diameter;

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

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

## FISH FROM UNITED STATES AND NEWFOUNDLAND.

The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be reduced, as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

## EXPORT OF GAME PROHIBITED.

The export of wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the customs, and, if such intention is proved, shall be dealt with as for breaches of the customs laws: Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

Deer when shot for sport, under license, may be exported under regulations of the Customs Department.

## DUTIES ON MOLASSES AND SYRUPS.

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

## DUTIES ON WINES AND SPIRITS.

In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes's hydrometer or of the specific gravity bottle, as the Minister of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

## MEDICINAL AND TOILET PREPARATIONS.

All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or special name or trade-mark, shall be valued for duty under the provision of subsection two of section sixty-five of *The Customs Act*, as amended by section fifteen of chapter fourteen of the statutes of 1888.

## MEDICINAL PREPARATIONS TO BE LABELLED.

All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, and the word "alcoholic" or "non-alcoholic," permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

## DUTY ON PACKAGES.

Packages shall be subject to the following provisions: All bottles, flasks, jam, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases, not otherwise provided for, in which bottles, spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for the purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain, and the value of the packages may be included in the value of such goods;

All such packages as aforesaid containing goods subject to a specific duty only, and not otherwise provided for, shall be charged with a duty of twenty per cent. *ad valorem*;

Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty.

All such special packages or coverings as are of any use, or apparently designed for use other than the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents;

Packages (inside or outside) containing free goods shall be exempt from duty when the packages are of such a nature that their destruction is necessary in order to release the goods.

## PENALTY FOR HAVING BLANK INVOICE WITH CERTIFICATE OF CORRECTNESS.

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

in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

## AFFIDAVIT OF IMPORTER CLAIMING LOWER RATE OF DUTY ON CERTAIN GOODS.

With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry, or before a notary public or a commissioner for taking affidavits: "I, (name of importer) the undersigned, importer of the (names of the goods or articles) mentioned in this entry, do solemnly (swear or affirm) that such (names of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situated at (name of the place, county and province), and that no portion of the same will be used for any other purpose or disposed of until so manufactured.

## BRITISH PREFERENTIAL TARIFF.

On and after the 1st day of August, 1898, section 17 of the said Act shall be repealed, and the following shall be substituted therefor:—

"Articles which are the growth, produce or manufacture of any of the following countries may, when imported direct into Canada from any of such countries, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff set forth in Schedule D to this Act:—(a) The United Kingdom; (b) The British colony of Bermuda; (c) The British colonies, commonly called the British West Indies, including the following: the Bahamas, Jamaica, Turks and Caicos Islands, the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands, the Windward Islands (Grenada, St. Vincent and St. Lucia), Barbados, Trinidad and Tobago; (d) British Guiana; (e) Any other British colony or possession the customs tariff of which is, on the whole, as favourable to Canada as the British preferential tariff herein referred to is to such colony or possession.

Provided, however, that manufactured articles to be admitted under such preferential tariff shall be bona fide manufactures of a country or countries entitled to the benefits of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labour of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final.

"Raw sugar, including all sugar described in item 436 of Schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff.

"The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under clause (d) of subsection 1 of this section.

"The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section."

## SURTAX ON GERMAN GOODS.

Articles of German origin or production are made subject to a surtax when imported into Canada, such surtax in every case to be one-third of the duty as fixed by Schedule A.

"Such surtax shall also apply to any article the chief value of which was produced in such foreign country, although it may have been improved, or advanced in value, by the labour of another country, notwithstanding the provisions of the British Preferential Tariff and Regulations thereunder."

## THE FRENCH TREATY

(Circular from the Customs Department, dated 14th October, 1895.)

I beg to send herewith, for your information and guidance, text of a proclamation by the Governor in Council, dated the 10th day of October, 1895, declaring the provisions of the French Treaty Act in force on, from and after the 14th October, 1895.

You are hereby advised that the said Act provides as follows:—

"Wines, sparkling and non-sparkling, common soaps, savons de Marseille (Castile soaps) and nuts, almonds, prunes and plums of French origin entering Canada shall enjoy the following advantages:

1. Non-sparkling wines gauging 15 degrees by the centesimal alcoholometer or less, or according to the Canadian system of testing, containing 26 per cent. or less of alcohol, and all sparkling wines shall be exempt from the surtax or *ad valorem* duty of 30 per cent.

2. The present duty charged on common soaps, savons de Marseille (Castile soaps) shall be reduced by one-half.

3. The present duty charged on nuts, almonds, prunes and plums shall be reduced by one-third.

The following articles of Canadian origin imported direct from that country accompanied by certificates of origin shall receive the advantage of the minimum tariff on entering France, Algeria or the French colonies:—Canned meats.

Condensed milk, pure.  
Fresh water fish, salt.  
Fish preserved in their natural form.  
Lobsters and crayfish preserved in their natural form.  
Apples and pears, fresh, dried or pressed.  
Fruits preserved, others.

Building timber in rough or sawn.  
Wood pavement.  
Staves.  
Wood pulp (cellulose).  
Extract of chestnut and other tanning extracts.  
Common paper, machine-made.  
Prepared skins, others, whole.  
Boots and shoes.  
Furniture of common wood.  
Furniture other than chairs, of solid wood, common.  
Flooring in pine or soft wood.  
Wooden sea-going ships.

It is understood that the advantage of any reduction of duty granted to any other power on any of the articles enumerated above shall be extended fully to Canada."

Your attention is also directed to the following provisions of "An Act respecting Commercial Treaties affecting Canada," Chap. 3, 58-59 Vict., viz:—

"1. So soon as *The French Treaty Act*, 1894, chapter two of the Statutes of 1894, is brought into force by proclamation of the Governor General, the advantages granted to France by the treaty with that power mentioned in the said Act, with respect to its commerce with Canada, shall extend to any and every other foreign power which by reason of the operation of such treaty is, under the provisions of a treaty with Great Britain, entitled, in whole or in part, to the same or to

the like advantages with respect to its commerce with Canada, to the extent to which in manner aforesaid such other foreign power is entitled thereto; and such advantages shall continue to so extend to such other foreign power so long as the said Act remains in force, or until the right of such other foreign power to such advantages under its treaty with Great Britain is sooner determined.

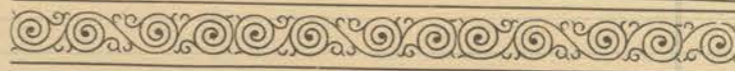
3. The advantages so granted to France by the said treaty shall extend also to Great Britain and to the several British colonies and possessions with respect to their commerce with Canada, so long as France continues to be entitled to such advantages; and during the period for which France is so entitled to such advantages, all laws inconsistent with the enjoyment thereof by Great Britain and such British colonies and possessions shall be suspended to the extent to which they are so inconsistent."

The Foreign Powers entitled to the same advantages under the provisions of the said Act, as are granted to France by the Treaty in question, with respect to its commerce with Canada, are:—Argentine Republic, Germany (Zollverein), Austria Hungary, Muscat, Belgium, Russia, Bolivia, Salvador, Chili, Sweden, Norway, Columbia, Spain, Costa Rica.

Satisfactory proof of the origin of the goods in question shall be furnished to the collector at the time of entry.



## ..Diary for 1906..



## ..Notes for 1906..

New Year's Day.....	Monday, January 1st.	Holy Thursday.....	May 24th.
Ash Wednesday.....	February 28th.	Pentecost, Whitsunday.....	June 3rd.
St. David's Day.....	Thursday, March 1st.	Trinity Sunday.....	June 10th.
Quadragesima, 1st Sunday in Lent.....	March 4th.	Corpus Christi.....	Thursday, June 14th.
St. Patrick's Day.....	Saturday, March 17th.	Midsummer Day.....	Sunday, June 24th.
Lady Day.....	Sunday, March 25th.	Dominion Day.....	Sunday, July 1st.
Palm Sunday.....	April 8th.	Labor Day.....	Monday, September 3rd.
Good Friday.....	April 13th.	Michaelmas Day.....	Saturday, Sept. 29th.
Easter Sunday.....	April 15th.	Birth of King Edward VII (1841).....	November 9th.
St. George's Day.....	Monday, April 23rd.	St. Andrew's Day.....	Friday, November 30th.
Victoria Day.....	Thursday, May 24th.	Christmas Day.....	Tuesday, December 25th.

MEMORANDUM FROM 1905.

MEMORANDUM FROM 1905.

TUESDAY, 2

(2-363)

John Mc Kinna arrives here to temporarily  
 replace Mr Fles Duncanson, teacher for the  
 Junior boys, who has gone to Calgary  
 to attend the Normal School

WEDNESDAY, 3

(3-362)

FRIDAY, 5

(5-360)

This morning at 2.45 the alarm was given of the  
 Bakery being on fire. The whole building was destroyed  
 including the flour store, containing about 350 sacks of flour.  
 The most probable origin of the fire was caused by the  
 stove in which fire was kept for the night, to warm  
 the baking loom for the day.

Fortunately there being no wind, the fire did not spread  
 to any other buildings.

1a

EPIPHANY (Quebec)

SATURDAY, 6

(6-359)

Church Holiday

Rev. Principal went to Calgary, and returned in the evening with two carpenters, Jas. Mc Caffey, and Jos. Hickey.

Mr. Quinlan arrived here to teach for the Senior boys.

Carpenters started to take down the Ice-house, - the lumber to be used for building the Bakery.

The Senior Hockey team drove to Okotoks. The game played at night resulted in 1 to 5 in favor of Duntow.

A team went to Okotoks for lumber.

Carpenters have started the framing of the New Bakery; part of the walls are up.

The Okotoks Hockey Team came down to play a return match here; they had only six men, and one of our boys played with them, turning out to be the best man of their team. The result was 4 to 7, in favor of Dumbow.

TUESDAY, 16

(16-349)

WEDNESDAY, 17

(17-348)

The Dumbow Senior Hockey team drove to High River, where they played in the evening 4 to 7, in favor of Dumbow.

FRIDAY, 19

(19-346)

The Hockey boys remained over at High River for another match, which was another victory for Dumbow, being 6 to 0.

SATURDAY, 20

(20-345)

Return from High River.  
Very cold weather, wind blowing from the North, - a little snow.  
38° Below zero in the night.

Very cold, though the wind is blowing  
from the South.  
A team went to town, Calgary, for  
lumber, nails, carbide, etc

TUESDAY, 23

(23-342)

28: Below zero this morning.

WEDNESDAY, 24

(24-341)

Quite a change in the weather this morning.  
Regular Etanook.

FRIDAY, 26

(26-339)

SATURDAY, 27

(27-338)



Rev. Principal went to Calgary taking the train at Dewinton.

TUESDAY, 30

(30-335)

WEDNESDAY, 31

(31-334)

Rev. Principal returned from Calgary with Mr. Thos. MacCaffey, and another Carpenter Mr. J. Harrison.

Two teams went to BR. stops for lumber.

FRIDAY, 2

(33-332)

SATURDAY, 3

(34-331)

February

MONDAY, 5

(36—329) 1906

TUESDAY, 6

(37—328)

WEDNESDAY, 7

(38—327)

February

THURSDAY, 8

(39—326) 1906

FRIDAY, 9

(40—325)

SATURDAY, 10

(41—324)

February

MONDAY, 12

(43—322) 1906

TUESDAY, 13

(44—321)

WEDNESDAY, 14

(45—320)

February

THURSDAY, 15

(46—319) 1906

FRIDAY, 16

(47—318)

2

SATURDAY, 17

(48—317)

TUESDAY, 20

(51—314)

WEDNESDAY, 21

(52—313)

The Lemis Hockey boys drove to Calgary  
In the evening a match was played with  
the Calgary Intermediates. Bad ice, bad lights.  
Resulted in a tie, though the game should have  
been for Duntow.

FRIDAY, 23

(54—311)

SATURDAY, 24

(55—310)

Carpenter for Hickey and Jim M. Coffey  
returns to Calgary

The New Bakery has been completed, and bread is baked now in the new oven.

A team went to OROSK for 10 bags of flour, etc etc

Weather very soft & warm. - All the snow has disappeared.

Assistant Principal returned from Calgary, bringing Mr Muller, who is to take charge of the small boys for some weeks.

TUESDAY, 6

(65-300)

Assistant Principal drove Mr J McRimmon to Calgary, who has been offered a permanent position in town.

The cold weather continues.

FRIDAY, 9

(68-297)

WEDNESDAY, 7

(66-299)

All the ice has now been put up.  
A prairie fire was started across High River in Mr Pegg's pasture. - A fierce wind storm blowing.  
A number of boys went to help to put out the fire.

SATURDAY, 10

(69-296)

Snowing, windy, a regular blizzard. Very cold. Chas. Provost a Baptist Minister having been found intoxicated a week ago yesterday, was arrested to-day by the Police, and sentenced by the Magistrate at Okotoks, the former to two months, and the latter to one month in prison.

Weather continues cold & stormy.  
 Farmer are hauling hay with 3 teams.

TUESDAY, 13

(72-293)

Cold & snowing a little.  
 Two teams started to unload a car  
 of flour at DeWinton Station.  
 Carpenters are doing some inside repairs.

WEDNESDAY, 14

(73-292)

FRIDAY, 16

(75-290)

SATURDAY, 17

(76-289)

St. Joseph's -

General Holiday.

A team went to Calgary for provisions.

TUESDAY, 20

(79-286)

Rev. Principal went South.

WEDNESDAY, 21

(80-285)

FRIDAY, 23

(82-283)

SATURDAY, 24

(83-282)



Carpenter replaced the ceiling of the Laundry in the Girls' Dormitory with metallic plates.

Yesterday was a very windy and stormy day  
 - Two teams went to Calgary for lumber  
 and provisions.

TUESDAY, 3

(93-272)

Rev. Principal returned from the South  
 to-day, with one recruit, a girl.

WEDNESDAY, 4

(94-271)

Carpenter started to take down the plaster  
 of ceiling in the boys' play-room.

Farmers have started the spring work in the  
 fields, discing, plowing; some seventeen acres  
 are being sown with wheat.

FRIDAY, 6

(96-269)

The chimney on the kitchen is being rebuilt in  
 bricks and made higher.

SATURDAY, 7

(97-268)

April

MONDAY, 9

(99-266) 1906

April

THURSDAY, 12

(102-263) 1906

TUESDAY, 10

(100-265)

GOOD FRIDAY (Dominion)

FRIDAY, 13

(103-262)

WEDNESDAY, 11

(101-264)

3

SATURDAY, 14

(104-261)

April

EASTER MONDAY (Dominion)

MONDAY, 16

(106—259)

1906

April

THURSDAY, 19

(109—256)

1906

TUESDAY, 17

(107—258)

FRIDAY, 20

(110—255)

Remainder of  
this book is  
blank.

WEDNESDAY, 18

(108—257)

SATURDAY, 21

(111—254)

