

## Sub-Enclosure to Enclosure in No. 2.

## 8. Colonial Tax on Emigrants:—

Canada.—By a Colonial Law of 1849 the capitation tax of the previous year has been modified and reduced. It is now 7s. 6d. currency, payable by the master for every passenger of 15 or upwards, and 5s. currency for each person between 5 and 15; children under 5 are exempted. If embarked, however, without the sanction of Her Majesty's Government, ascertained by a certificate from an officer of customs at the port of embarkation, the tax is 10s. currency for every passenger.

By the Colonial Act 13 & 14 Vict. c. 4., to encourage emigrants from Europe to proceed to the United States *via* the St. Lawrence, one half the present tax, viz. 3s. 9d. each adult, is remitted on crossing the frontier.

*New Brunswick and Nova Scotia.*—The following is the emigrant tax in these colonies by the Act of 1850:

	New Brunswick.		Nova Scotia.	
	s.	d.	s.	d.
On emigrants arriving between 1st April and 1st September -	5	0	10	0
Ditto ditto between 1st September and 1st October -	7	6	15	0
Ditto ditto between 1st October and 1st April -	10	0	20	0
On emigrants arriving in vessels placed in quarantine, except for cleaning or observation, an additional sum of -	2	6	5	0
On emigrants in quarantine more than 10 days, further sum of -	2	6	5	0

PRINCE EDWARD  
ISLAND.