

## 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 7*s.* 6*d.* currency, payable by the master for every passenger of 15 or upwards, and 5*s.* 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 10*s.* 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. 3*s.* 9*d.* 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.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
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.