

unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty, or forfeiture had been sued for and recovered; and if the condition be not performed, it may be enforced, or all proceedings may be had, as if there had been no remission : ”

“3. Noremision shall be made in any case unless such case has been considered, and the remission, whether total or partial conditional or unconditional, has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council : ”

Must be recommended by Treasury Board.

“4. A detailed statement of all remissions and refunds of any tolls or duties shall be annually submitted to the several branches of the Parliament of Canada, within the first fifteen days of the next ensuing Session thereof.”

Returns to Parliament.

## CAP. IX.

An Act to amend the Acts respecting Customs and Inland Revenue; and to make certain provisions respecting Vessels navigating the Inland Waters of Canada above Montreal.

[Assented to 12th May, 1870.]

**W**HEREAS it is expedient to amend the several Acts herein-  
after mentioned respecting Customs and Inland Revenue, and to make certain provisions respecting vessels navigating the inland waters of Canada above Montreal: Therefore Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Preamble.

1. So much of Schedule A, annexed to the Act passed in the thirty-first year of Her Majesty's Reign, and intituled, “An Act to amend the Act of the present Session, intituled: ‘*An Act Imposing Duties of Customs, with the Tariff of Duties payable under it*,’” as imposes any specific duty of Customs on Animals, viz.: Horses, Horned Cattle, Swine and Sheep, is hereby repealed, and such animals, when imported into Canada, shall, as hereinafter provided, be charged with a Customs duty of ten per centum *ad valorem*, subject to the exception hereinafter made.

Duty on animals altered. 31 V., c. 44.

2. So much of the said Schedule A, as imposes any specific duty of Customs on Cigars, or on Spirits and Strong Waters, is hereby repealed, and the specific duties imposed on the said articles by the next following section, shall be substituted for those imposed on them by the said Schedule A.

Duties on Cigars and Spirits altered.

3. There shall be raised, levied, collected and paid, on the following articles when imported into Canada, or taken out of warehouse

And on certain other articles.