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THE  
CANADIAN TARIFF.

1855.

Arranged Alphabetically, and Printed under the Direction

OF

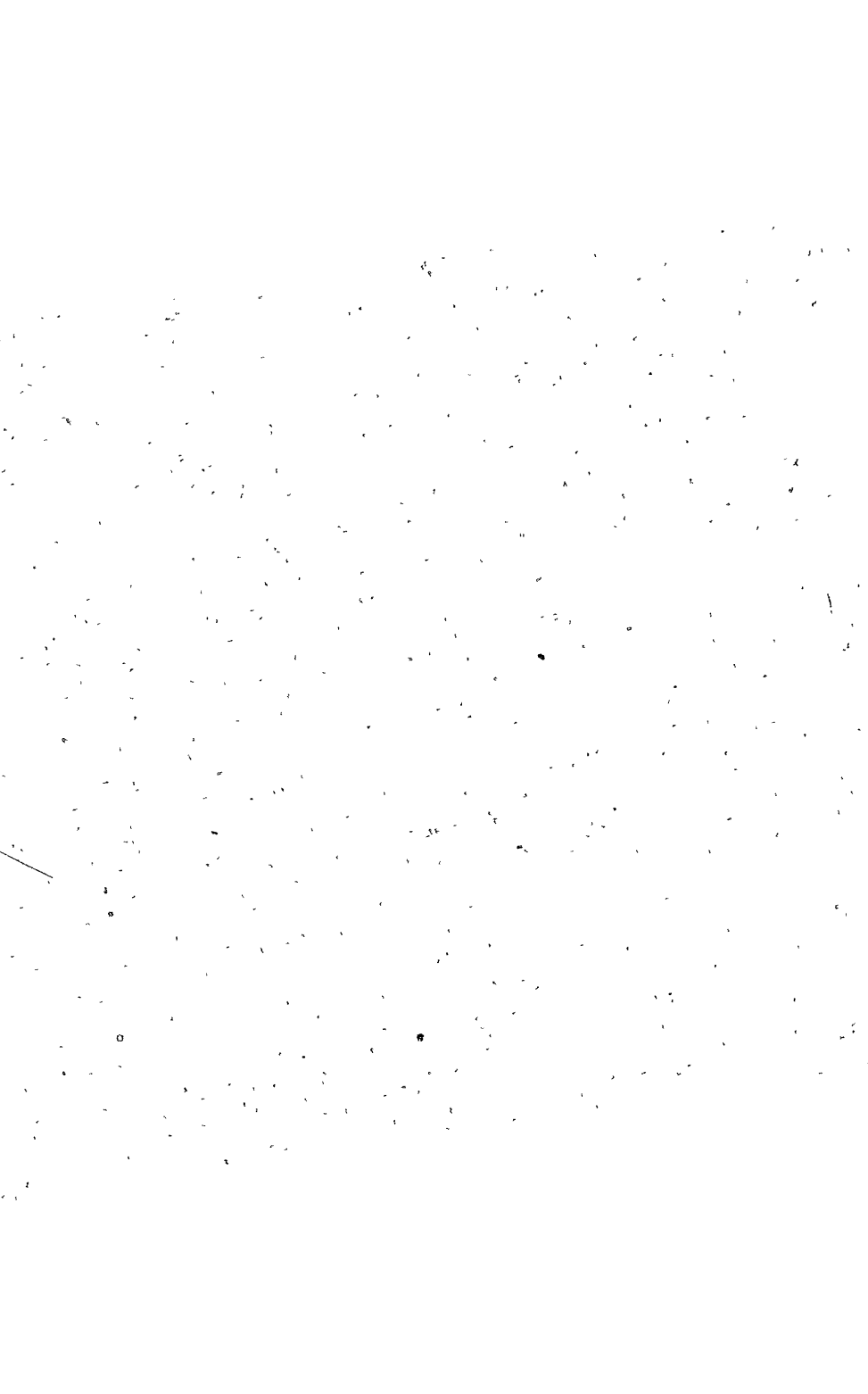
THE COMMISSIONER OF CUSTOMS.



Quebec:

PRINTED BY ROLLO CAMPBELL,  
No. 11, Garden Street.

1855.



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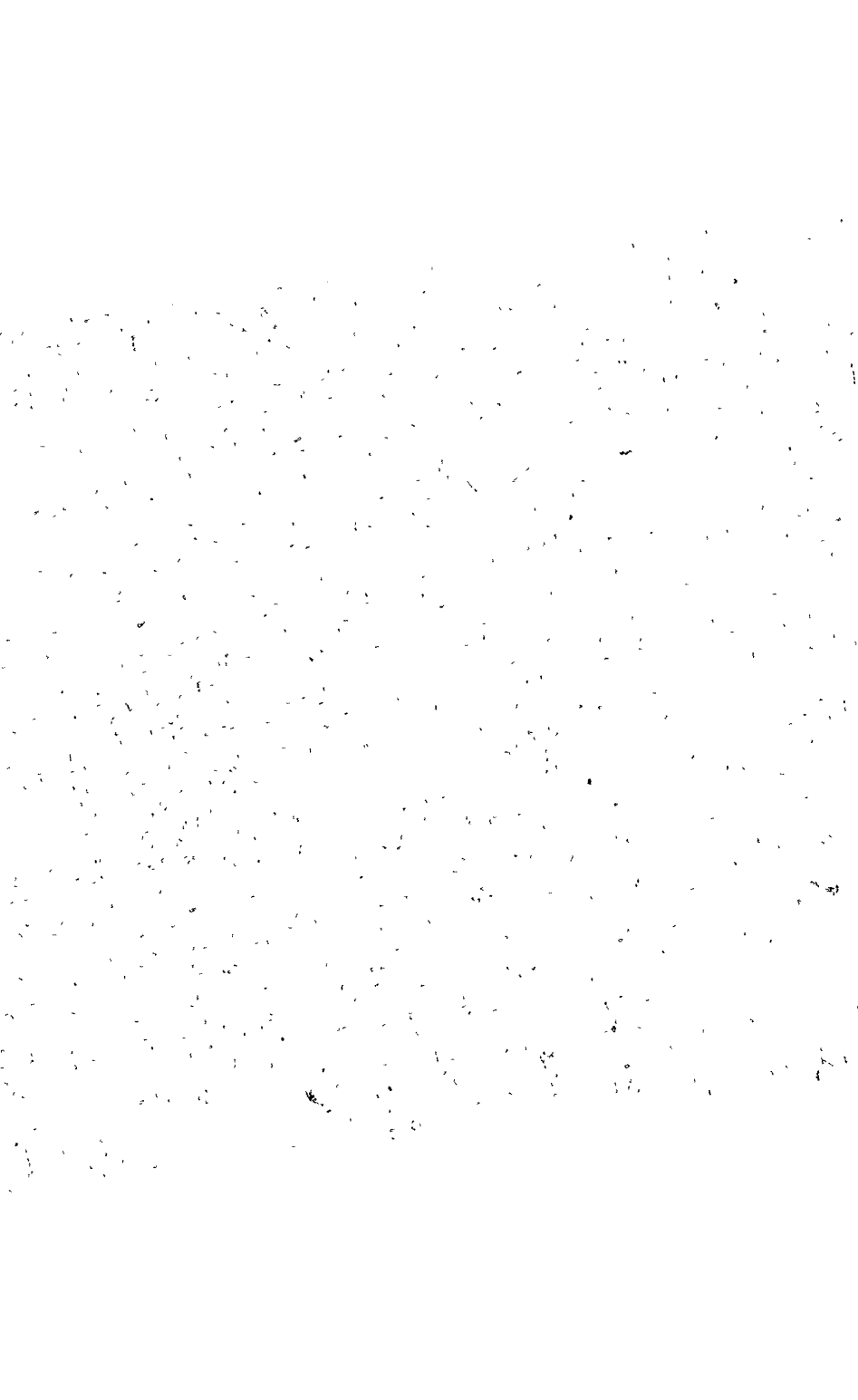


QUEBEC:

PRINTED BY ROLLO CAMPBELL,

NO. 11, GARDEN STREET.

1855.



# CANADIAN TARIFF.

	Specific.	<i>per centum ad valorem.</i>	Under Reciprocity Treaty with U. S.*
<b>A.</b>			
Acids, Strong fluid, including Muriatic, Nitric, Oxalic, Sulphuric.....		2½ per cent.	
Agricultural Societies, Seeds of all kinds, Farming utensils and Implements of Husbandry, when specially imported by, for the encouragement of Agriculture.....	Free.	Free.	
Alabaster busts.....	Free.	Free.	
Almonds.....	1d. per lb.		
All Goods, Wares and Merchandise, not otherwise charged with duty, and not declared to be exempt from Duty.....		12½ p. cent.	
Allspice.....	1d. per lb.		
Alum.....		2½ per cent.	
Ammunition, Arms, and Utensils of War, (except from G. B. or B. P.).....	Prohibited.	Prohibited.	
Anchors.....	Free.	Free.	
Anatomical Preparations.....	Free.	Free.	
Animals of all kinds.....	Free.	Free.	Free.
Antiquities, Collections of.....	Free.	Free.	
Apparatus, Philosophical.....	Free.	Free.	
Apparel, Wearing, and other Personal effects, and Implements of Husbandry, not merchandise, in actual use of persons coming to settle in the Province.....	Free.	Free.	
Wearing Apparel of British Subjects dying abroad..	Free.	Free.	
Arms for Army or Navy and Indian Nations, provided the Duty otherwise payable thereon, would be defrayed or borne by the Treasury of the United Kingdom, or of this Province..	Free.	Free.	
Artificial Slate and Metallic Paints, being the produce and manufacture of N. S. when imported direct from G. B. or B. N. A. Provinces..	Free.	Free.	
Ashes, Pot, Pearl and Soda.....	Free.	Free.	Free.
<b>B.</b>			
Bar, Iron.....		2½ per cent.	
Bark.....		12½ p. cent.	Free.
Bark, used solely in dyeing.....	Free.	Free.	Free.
Barley, except Pot and Pearl.....	Free.	Free.	Free.
Barley Meal.....	Free.	Free.	Free.
Barley, Pot and Pearl.....		12½ p. cent.	
Bars, Railroad.....		2½ per cent.	
Base or Counterfeit Coin.....	Prohibited.	Prohibited.	
Batting, Cotton Batts, and Wadding.....		12½ p. cent.	
Beans.....	Free.	Free.	Free.

\* When such articles are of the growth or produce of the United States.

## T A R I F F.—(Continued.)

	Specific.	per centum <i>ad valorem.</i>	Under Reciprocity Treaty with U. S.
<b>B.</b>			
Bean Meal.....	Free.	Free.	Free.
Bear and Bigg.....	Free.	Free.	Free.
Bear and Bigg Meal.....	Free.	Free.	Free.
Berries, used solely in dyeing.....	Free.	Free.	Free.
Binnacle Lamps, (see Ships.)			
Blasting Powder.....		12½ p. cent.	
Bleaching Powder.....		2½ per cent.	
Block Marble, unpolished.....	Free.	Free.	Free.
Blocks, (see Ships.)			
Blue, Ultra Marine and Paste.....		2½ per cent.	
Boiler Plate.....		2½ per cent.	
Book-binder's Tools, Presses and Implements of all kinds.....	Free.	Free.	
Books, Printed, not foreign reprints of British Copy- right Works.....	Free.	Free.	
Books of immoral or indecent character.....	Prohibited.	Prohibited.	
Boots, Fishermen's.....		2½ per cent.	
Borax.....		2½ per cent.	
Botany, Specimens of.....	Free.	Free.	
Bottled Wine and Spirits, cases covering.....	Free.	Free.	
Bottles, (see Packages.)			
Brañ and Shorts.....	Free.	Free.	Free.
Brandy.....	3s. per gall.		
Brandy imported for any Officers' Mess.....	Free.	Free.	
Brandy in wood, cases covering.....	Free.	Free.	
Brass and Copper Tubes, when imported for the Manufacture of Locomotives.....		2½ per cent.	
Brick, Fire.....		2½ per cent.	
Brick, other than Fire Brick.....		12½ p. cent.	
Brimstone.....		2½ per cent.	
Bristles.....	Free.	Free.	
British North American Provinces, Reciprocal Free Trade with, (see end of Tariff.)			
Broom Corn.....	Free.	Free.	Free.
Buckwheat.....	Free.	Free.	Free.
Buckwheat Meal.....	Free.	Free.	Free.
Bulbs and Roots.....	Free.	Free.	Free.
Bullion.....	Free.	Free.	
Bunting.....	Free.	Free.	
Burning Fluid.....		12½ p. cent.	
Burr Stones, unwrought.....	Free.	Free.	Free.
Burr Stones, wrought.....		12½ p. cent.	Free.
Busts and Casts of Alabaster, Bronze, Marble, or Plaster of Paris.....	Free.	Free.	
Butter.....	Free.	Free.	Free.
<b>C.</b>			
Cabinets of Coins.....	Free.	Free.	
Canada Plates.....		2½ per cent.	

## T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>C.</b>			
Candy, Sugar, (see Sugar.)			
Caoutchouc.....	Free.	Free.	
Carriages of Travellers, and those employed in carrying Merchandise, (Hawkers or Circus Troupes excepted).....	Free.	Free.	
Casks, Ship's Water, in use.....	Free.	Free.	
Cassia.....	3d. per lb.		
Casts (see Busts.)			
Cases covering Casks of Wines or Brandy in wood, Dry Goods, Hardware, Cutlery, or Bottled Wine or Bottled Spirits.....	Free.	Free.	
Casks containing Dry Goods, Hardware or Cutlery, Glassware or Earthenware.....	Free.	Free.	
Cement, Marine.....	Free.	Free.	
Chains, Iron, of all sorts, except Chain Cables.....		2½ per cent.	
Chain Cables.....	Free.	Free.	
Charcoal, made or refined.....		2½ per cent.	
Charitable Societies, donations of clothing for gratuitous distribution by.....	Free.	Free.	
Cheese.....	Free.	Free.	Free.
Chocolate and Cocoa Paste, the produce or manufacture of G. B. or B. N. A. P.....	Free.	Free.	
Cigars.....	2s. per lb.		
Cinnamon.....	3d. per lb.		
Clay, Fire.....	Free.	Free.	
Clay, Pipe.....	Free.	Free.	
Cloves.....	3d. per lb.		
Clothing, for Army or Navy or Indian Nations, or for gratuitous distribution by any Charitable Society.....	Free.	Free.	
Coal.....	Free.	Free.	Free.
Cocoa Nuts.....		12½ p. cent.	
Cocoa Nut Oil.....	Free.	Free.	
Cochineal.....	Free.	Free.	Free.
Coffee, Green.....	½d. per lb.		
do other than Green.....	2d. per lb.		
Coins, base or counterfeit.....	Prohibited.	Prohibited.	
Coins, Cabinets of.....	Free.	Free.	
Coin or Bullion.....	Free.	Free.	
Coke.....	Free.	Free.	
Collections of Antiquities.....	Free.	Free.	
Commissariat Stores.....	Free.	Free.	
Compasses, (see "Ships")			
Connection Rods, (see Rods)			
Contractor's Stores for Army, Navy or Indians.....	Free.	Free.	
Copper, in Bars, Rods, or in Sheets.....	Free.	Free.	
Copper Tubes (see Brass)			
Copperas.....		2½ per cent.	
Copyright Works, Foreign reprints of British.....		12½ p. cent.	
Cordage of all kinds.....	Free.	Free.	



## T A R I F F.—(Continued.)

	Specific.	per centum <i>ad valorem.</i>	Under Reciprocity Treaty with U. S.
<b>C.</b>			
Cordials, Liqueurs, and Spirits, sweetened or mixed with any other article.....	4s. per gall.		
Corn, Indian.....	Free.	Free.	Free.
Cotton and Flax Waste.....	Free.	Free.	
Cotton Batts, Batting, and Wadding.....		12½ p cent.	
Cotton Warp.....		2½ per cent.	
Cotton Wool.....	Free.	Free.	Free.
Cotton Wick.....		2½ per cent.	
Cotton Yarn.....		2½ per cent.	
Counterfeit or base Coin.....	Prohibited.	Prohibited.	
Cranks, wrought Iron, 6 cwt. and upwards.....		2½ per cent.	
Crates containing Glassware and Earthenware.....	Free.	Free.	
Crushed Sugar (see Sugar)			
Currants.....	1d. per lb.		
<b>D.</b>			
Dead Lights, (see "Ships")			
Dead Eyes, (see "Ships")			
Deck Plugs (see "Ships")			
Donations of Clothing for gratuitous distribution by Charitable Societies.....	Free.	Free.	
Draining Tiles.....		2½ per cent.	
Drawings.....	Free.	Free.	
Drawings of immoral or indecent character.....	Prohibited.	Prohibited.	
Dried fruits.....	1d. per lb.		Free.
Drugs used solely in Dyeing.....	Free.	Free.	Free.
Dye Stuff, viz Bark, Berries, Drugs, Nuts, Vegeta- bles and Woods.....	Free.	Free.	Free.
<b>E.</b>			
Earths, produce of B. N. A. Provinces.....	Free.	Free.	
Eggs.....		12½ p cent.	Free.
Engravings.....	Free.	Free.	
Etchings.....	Free.	Free.	
<b>F.</b>			
Farming Utensils, (see Agricultural Societies)			
Felts.....		2½ per cent.	
Felt Sheeting.....	Free.	Free.	
Figs.....	1d. per lb.		
Fire Brick.....		2½ per cent.	
Firewood from G. B. and B. N. A. Provinces.....	Free.	Free.	Free.
Fire Clay.....	Free.	Free.	
Fish—Fresh, from G. B. and B. N. A. Colonies.....	Free.	Free.	Free.
do Salt, from do do do do ..	Free.	Free.	Free.
do Oil, from do do do do ..	Free.	Free.	Free.
do Products of do do do do ..	Free.	Free.	Free.

## T A R I F F.—(Continued.)

	Specific.	per centum <i>ad valorem.</i>	Under Reciprocity Treaty with U. S.
<b>F.</b>			
Fishing Nets and Seines.....		2½ per cent.	
Fishing Hooks.....		2½ per cent.	
Fishermen's Boots.....		2½ per cent.	
Flax, Hemp, and Tow, undressed.....	Free.	Free.	Free.
Flour.....	Free.	Free.	Free.
Frames and Pedestals rough from the forge, when imported for the Manufacture of Locomotives.....		2½ per cent.	
Fruits, Dried.....	1d. per lb.		Free.
Fruits, Green.....	Free.	Free.	Free.
Fruits of all kinds from B. N. A. Provinces....	Free.	Free.	
Fruits preserved in Sugar, Candy, or Molasses and other Confectionery.....		12½ p. cent.	
Furs or Skins, the produce of Fish or creatures living in the sea, when imported directly from the United Kingdom or B. N. A. Provinces.....	Free.	Free.	Free.
Furs, Skins, or tails undressed do do.....	Free.	Free.	Free.
<b>G.</b>			
Gems.....	Free.	Free.	
Geneva, or Gin.....	2s. 6d. p. gall.		
Ginger.....	3d. per lb.		
Goods unenumerated.....		12½ p. cent.	
Grains—Barley and Rye.....	Free.	Free.	Free.
Beans and Peas.....	Free.	Free.	Free.
Bear and Bigg.....	Free.	Free.	Free.
Bran and Shorts.....	Free.	Free.	Free.
Buckwheat.....	Free.	Free.	Free.
Flour.....	Free.	Free.	Free.
Hops.....	Free.	Free.	Free.
Indian Corn.....	Free.	Free.	Free.
Oats.....	Free.	Free.	Free.
Wheat.....	Free.	Free.	Free.
Meal, of the above grains.....	Free.	Free.	Free.
Grease and Scraps.....	Free.	Free.	Free.
Green Coffee.....	1d. per lb.		
Grindstones, wrought or unwrought, the produce of B. N. A. Provinces.....	Free.	Free.	Free.
Gunpowder, except from G. B. or B. P.....	Prohibited.	Prohibited.	
Gypsum, ground or unground, the produce of G. B. and B. N. A. Provinces.....	Free.	Free.	Free.
do as Manure.....	Free.	Free.	Free.
<b>H.</b>			
Hams, (See Meats.).....			
Hay.....	Free.	Free.	Free.

## T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>H.</b>			
Hemp, undressed.....	Free.	Free.	Free.
Hemp Yarn, Russia.....	Free.	Free.	
Hides.....	Free.	Free.	Free.
History, Natural, Specimens of.....	Free.	Free.	
Hoop Iron.....		2½ per cent.	
Hoop or Tire for driving wheels, bent or welded, when imported for the manufacture of Loco- motive Engines.....		2½ per cent.	
Hops.....	Free.	Free.	Free.
Horns, the Produce of G. B., and B. N. A. P.....	Free.	Free.	Free.
Household effects, personal not Merchandise, of In- habitants of this Province, being subjects of Her Majesty, and dying abroad.....	Free.	Free.	
Husbandry, Implements of, when imported by incor- porated Agricultural Societies.....	Free.	Free.	
<b>I.</b>			
Immoral or indecent Books or Drawings.....	Prohibited.	Prohibited.	
Implements, Tools of Trade of Handicraftsmen.....	Free.	Free.	
Implements of Husbandry, imported by incorporat- ed Agricultural Societies.....	Free.	Free.	
Implements of Husbandry, not being merchandise, but in actual use, and belonging to persons about to settle in the Province.....	Free.	Free.	
Indigo.....	Free.	Free.	Free.
Indian Corn.....	Free.	Free.	Free.
Ink, Printer's.....	Free.	Free.	
Inventions and Improvements in the arts, models of.....	Free.	Free.	
Iron, Bar, Rod, and Hoop.....		2½ per cent.	
do Hoop or Tire for driving wheels of Locomotives, bent and welded.....		2½ per cent.	
do Wrought, Wheels and Axles, for Railroad purposes.....		2½ per cent.	
do Boiler Plate.....		2½ per cent.	
do Chains of all sorts, other than Chain Cables.....		2½ per cent.	
do Chain Cables.....	Free.	Free.	
do Connection Rods in pieces, when imported for the manufacture of Locomotives.....		2½ per cent.	
do Frames & Pedestals rough from the forge, for do		2½ per cent.	
do Scraps, bars, or sheets, and not otherwise Manu- factured.....		2½ per cent.	
do Galvanized.....		2½ per cent.	
do Plough Moulds or Shares.....		2½ per cent.	
do Railroad Bars.....		2½ per cent.	
do Rolled Plate, from ¼ inch to 1½ inches in thick- ness.....		2½ per cent.	
do Round and Square, from 4 inches and upwards suitable for Shafts and other parts of Ma- chinery.....		2½ per cent.	

T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>I.</b>			
do Straps for Walking Beams .....		2½ per cent.	
do Wrought Cranks, 6 cwt. and upwards .....		2½ per cent.	
do Canada Plates .....		2½ per cent.	
do Spike Rods .....		2½ per cent.	
do Pig .....	Free.	Free.	
<b>J.</b>			
Jib Hanks, (see "Ships") .....			
Joiner's Tools, wood for .....	Free.	Free.	
Junk, and Oakum .....	Free.	Free.	
<b>L.</b>			
Lard .....	Free.	Free.	Free.
Lead, Pig and Sheet .....	Free.	Free.	
Lime, the produce of B. N. A. Provinces only .....	Free.	Free.	
Lines, fishing .....	Free.	Free.	
Liqueurs, (see "Cordials") .....			
Lithographs .....	Free.	Free.	
<b>M.</b>			
Macaroni .....	1d. per lb.		
Mace and Nutmegs .....	7½d. per lb.		
Machinery, models of .....	Free.	Free.	
Machinery for the manufacture of Doors, Window-sashes and Blinds .....		2½ per cent.	
Manufactured Tobacco, (other than Cigars and Snuff) .....	2d. per lb.		
Manures of all kinds .....	Free.	Free.	Free.
Maps .....	Free.	Free.	
Marble in blocks, unpolished .....	Free.	Free.	Free.
Marble Busts .....	Free.	Free.	
Marine Cement .....	Free.	Free.	
Meal of Barley, Buckwheat, Bear or Bigg, Oats, Rye, Beans, Peas, and Wheat .....	Free.	Free.	Free.
Meats of all kinds .....	Free.	Free.	Free.
Medals or Gems .....	Free.	Free.	
Menageries, Horses, Cattle, Carriages and Harness of Merchandise, unenumerated .....	Free.	Free.	
Mess Pork .....		12½ p. cent.	
Metal, Ores of all kinds of .....	Free.	Free.	Free.
do Yellow, in bars or sheets .....	Free.	Free.	
do Type, in blocks or pigs .....	Free.	Free.	
Metallic Paints and Artificial Slate, being the produce and manufacture of Nova Scotia, when imported direct from G. B. or the B. N. A. Provinces .....	Free.	Free.	

## T A R I F F.—(Continued.)

	Specific.	per centum <i>ad valorem</i> .	Under Reciprocity Treaty with U. S.
<b>M.</b>			
Military Clothing.....	Free.	Free.	
Military Stores.....	Free.	Free.	
Mineralogy, Specimens of.....	Free.	Free.	
Models of Machinery and other Inventions and Im- provements in the Arts.....	Free.	Free.	
Molasses.....	2d. per gall.		
Muriatic Acid.....		2½ per cent.	
Musical Instruments for Military Bands.....	Free.	Free.	
<b>N.</b>			
Natural History, Specimens of.....	Free.	Free.	
Navy Arms, Clothing, Cattle, Provisions and Stores of Nitro.....	Free.	Free.	
Nitric Acid.....		2½ per cent.	
North American, British Provinces, [see end of Tariff.] Nuts, [Fruit].....	1d. per lb.		Free.
Nuts, Cocoa.....		12½ p. cent.	
Nuts, used solely for dyeing.....	Free.	Free.	Free.
Nutmegs.....	7½d. per lb.		
<b>O.</b>			
Oakum.....	Free.	Free.	
Oats.....	Free.	Free.	Free.
Oatmeal.....	Free.	Free.	Free.
Ochres, the produce of B. N. A. Provinces only.....	Free.	Free.	
Oil, Coconut.....	Free.	Free.	
do Palm.....	Free.	Free.	
do Pine.....	Free.	Free.	
do Cake.....		2½ per cent.	
Old Iron.....		2½ per cent.	
do Nets.....	Free.	Free.	
Ordnance Stores.....	Free.	Free.	
Ores of all kinds of Metals.....	Free.	Free.	Free.
Oxalic Acid.....		2½ per cent.	
<b>P.</b>			
Packages containing goods paying <i>ad valorem</i> duties to pay the same <i>ad valorem</i> duty as the goods contained in them.....			
Packages, when of the ordinary description, contain- ing free goods under the Reciprocity Treaty with U.S.....			Free.
Packages containing Goods paying Specific duties.....		2½ per cent.	
Packages, viz: Bales, Trusses, Cases covering Casks of Wines or Brandy in Wood, Cases and Casks containing Dry Goods, Hardware or Cutlery, Crates and Casks containing Glas-ware or Earthenware, cases containing bottled Wine or bottled Spirits, and all other packages in which the goods are not usually exposed for sale, or which do not necessarily or generally accompany the goods when sold.....	Free.	Free.	
Paintings.....	Free.	Free.	

## T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>P.</b>			
Palm Oil.....	Free.	Free.	
Paste Blue.....		2½ per cent.	
Pearl Ashes.....	Free.	Free.	Free.
Peas.....	Free.	Free.	Free.
do Meal.....	Free.	Free.	Free.
Pelts, the produce of G. B., and B. N. A. P.....	Free.	Free.	Free.
Pepper.....	1d. per lb.		
Personal effects of British Subjects dying abroad.....	Free.	Free.	
Philosophical Instruments and apparatus.....	Free.	Free.	
Phosphorus.....		2½ per cent.	
Pig Iron.....	Free.	Free.	
Pig Lead.....	Free.	Free.	
Pimento.....	1d. per lb.		
Pine Oil.....	Free.	Free.	
Pipe Clay.....	Free.	Free.	
Pitch and Tar.....	Free.	Free.	Free.
Plants, Shrubs, and Trees.....	Free.	Free.	Free.
Plaster of Paris, Busts and Casts of.....	Free.	Free.	
do do, for manure.....	Free.	Free.	Free.
Plate, Boiler.....		2½ per cent.	
Pork (see Meats)			
Pork, Mess.....	Free.	Free.	Free.
Potash.....	Free.	Free.	Free.
Prepared Rigging.....		2½ per cent.	
Preparations, Anatomical.....	Free.	Free.	
Printed Books, (not foreign reprints of British Copy-right Works).....	Free.	Free.	
Printer's Ink.....	Free.	Free.	
Printing Implements of all kinds.....	Free.	Free.	
Printing Paper.....		2½ per cent.	
Printing Presses.....	Free.	Free.	
Printing Types.....	Free.	Free.	
Provinces, British North American, (see end of Tariff)			
Provisions for Army or Navy or Indian Nations.....	Free.	Free.	
Prunes.....	1d. per lb.		
Prussiate of Potash.....		2½ per cent.	
<b>R.</b>			
Rags.....	Free.	Free.	Free.
Railroad Bars.....		2½ per cent.	
Raisins.....	1d. per lb.		
Raw Coffee.....	¾d. per lb.		
Raw Sugar (see Sugar)			
Refined Sugar (see Sugar)			
Resin and Rosin.....	Free.	Free.	
Rice.....		12½ p. cent.	Free.

## T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>R.</b>			
Rod Iron.....		2½ per cent.	
Rods, Spike.....		2½ per cent.	
Roll Sulphur or Brimstone.....		2½ per cent.	
Roots and bulbs.....	Free.	Free.	Free.
Rope.....	Free.	Free.	
Rum.....	1s. 8d. p. gall.		
Russia Hemp Yarn.....	Free.	Free.	
Rye.....	Free.	Free.	Free.
Rye Meal.....	Free.	Free.	Free.
<b>S.</b>			
Sail Cloth.....	Free.	Free.	
Sal-Ammoniac.....		2½ per cent.	
Salt.....	Free.	Free.	
Scrap Iron.....		2½ per cent.	
Scraps and Grease.....	Free.	Free.	Free.
Seeds of all kinds.....	Free.	Free.	Free.
Settler's Wearing Apparel and other personal effects, Implements of Husbandry, not merchandise, in actual use of persons coming to settle in the Province.....	Free.	Free.	
Shackles, (see "Ships")			
Sheaves, (see "Ships")			
Sheet Iron.....		2½ per cent.	
Sheet Lead.....	Free.	Free.	
Shellac.....		2½ per cent.	
Ship's Blocks		2½ per cent.	
do Binnacle Lamps.....		2½ per cent.	
do Compasses.....		2½ per cent.	
do Dead Eyes.....		2½ per cent.	
do Dead Lights.....		2½ per cent.	
do Deck Plugs.....		2½ per cent.	
do Jib Hanks.....		2½ per cent.	
do Sails.....		2½ per cent.	
do Shackles.....		2½ per cent.	
do Sheaves.....		2½ per cent.	
do Signal Lamps.....		2½ per cent.	
do Travelling Trucks.....		2½ per cent.	
do Water Casks, in use.....	Free.	Free.	
Shorts or Bran.....	Free.	Free.	Free.
Shrubs and Trees.....	Free.	Free.	Free.
Signal Lamps, (see "Ships")			
Slate.....		2½ per cent.	Free.
Snuff.....	4d. per lb.		
Societies, Charitable, donations of Clothing to.....	Free.	Free.	
Soda Ash.....	Free.	Free.	Free.
Specimens of Natural History, Mineralogy or Botany.....	Free.	Free.	
Spices, unenumerated.....	3d. per lb.		
Spike Rods.....		2½ per cent.	

## T A R I F F.—(Continued.)

	Specific.	per centum <i>ad valorem.</i>	Under Reciprocity Treaty with U. S.
<b>S.</b>			
Spirits and Strong Waters of all sorts, for every gallon of any strength not exceeding the strength of proof by Syke's Hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, viz:—			
Brandy .....	3s. per gall.		
Geneva or Gin, and other spirits or strong waters not being Whisky, Rum, or Brandy .....	2s. 6d. p. gall.		
Rum .....	1s. 8d. p. gall.		
Whisky .....	5d. per gall.		
Spirits, Cordials, and Liqueurs, sweetened or mixed with any other article .....	4s. per gall.		
Steel .....		2½ per cent.	
Stone, unwrought, from B. N. A. Provinces .....	Free.	Free.	Free.
Stores for Army, Navy and Indian Nations .....	Free.	Free.	
Straps for Walking Beams .....		2½ per cent.	
Sugar, Refined, whether in loaves or lumps, candied, crushed, powdered or granulated, or in any other form, or other sugar equal to Refined Sugar in quality .....	12s. per cwt.		
Sugar, White and Brown Clayed, and Yellow Bastard Sugars, or sugar of any kind equal in quality to any of the said kinds of sugar, but not equal in quality to refined sugar .....	8s. 6d. p. cwt.		
Sugars, Raw and other kinds not equal in quality to any of those above-mentioned .....	6s. 6d. p. cwt.		
Sulphuric Acid .....		2½ per cent.	
Sweetmeats, or Fruits preserved in Sugar, Candy or Molasses and other Confectionery .....		12½ p. cent.	
<b>T.</b>			
Tallow .....	Free.	Free.	Free.
Tar .....	Free.	Free.	Free.
Tea .....	2d. per lb.		
Teasels .....	Free.	Free.	
Telegraph and Bridge Wire, when <i>bona fide</i> imported to be used as such in Canada .....		2½ per cent.	
Telegraph insulators, Relay Magnets, Registers and Batteries .....		2½ per cent.	
Tiles, Draining .....		2½ per cent.	
Timber, viz:—Boards, Planks, Staves and Firewood, the produce of G. B., and B. N. A. Provinces, when imported directly therefrom .....	Free	Free.	
Timber and Lumber of all kinds, Round, Hewed, Sawn, unmanufactured, in whole or in part .....	Free.	Free.	Free.
Tin and Zinc .....		2½ per cent.	



## T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>T.</b>			
Tobacco, Manufactured, other than Cigars and Snuff	2d. per lb.		
do Unmanufactured.....	2d. per lb.		Free.
do Cigars.....	2s. per lb.		
do Snuff.....	4d. per lb.		
Tools and Implements of Trade of Handicraftsmen	Free.	Free.	
Tow, undressed.....	Free.	Free.	Free.
Traveller's Horses and Carriages.....	Free.	Free.	
Travelling Trucks, (see "Ships")			
Trees and Shrubs.....	Free.	Free.	Free.
Treenails.....	Free.	Free.	
Turpentine, other than Spirits of Turpentine.....		12½ p. cent.	Free.
Turpentine, Spirits of.....		12½ p. cent.	
Twines and lines.....	Free.	Free.	
Type Metal, in blocks or pigs.....	Free.	Free.	
Types, Printing.....	Free.	Free.	
<b>U.</b>			
Ultra Marine and Paste Blue.....		2½ per cent.	
Unmanufactured Tobacco.....	2d. per lb.		Free.
Unpolished Marble, in blocks or slabs.....	Free.	Free.	Free.
Unwrought Burr Stones.....	Free.	Free.	Free.
Utensils, Farming, when imported by Agricultural Societies.....	Free.	Free.	
<b>V.</b>			
Varnish, bright and black.....	Free.	Free.	
Varnish, Copal, Mastic and other kinds except Bright and Black.....		12½ p. cent.	
Vegetables from G. B., and B. N. A. Provinces.....	Free.	Free.	Free.
Vegetables, used solely in dyeing.....	Free.	Free.	Free.
Vehicles of Travellers, except Hawkers and Pedlers.....	Free.	Free.	
Veners.....	Free.	Free.	
Vermicelli.....	1d. per lb.		
Vinegar.....	3d. per gall.		
Vitriol.....		2½ per cent.	
<b>W.</b>			
Wares, unenumerated.....		12½ p. cent.	
Warp, Cotton.....		2½ per cent.	
Water Lime.....	Free.	Free.	
Wearing Apparel and other personal effects, in actual use, not merchandise, of persons coming to settle in the Province.....	Free.	Free.	
Wheat.....	Free.	Free.	Free.
Wheat Meal.....	Free.	Free.	Free.
Whisky.....	5d. per gall.		

T A R I F F.—(Continued.)

	Specific.	per centum ad valorem.	Under Reciprocity Treaty with U. S.
<b>W.</b>			
Wine of all kinds, in wood or other vessels not being bottles, not exceeding in value £15 the pipe of 126 gallons.....	1s. per gall.		
do do, exceeding £15 the pipe of 126 gallons.....	1s. 6d. p. gall.		
Wine of all kinds, in bottles per dozen quarts.....	7s. 6d.		
Wine of all kinds, in bottles, per dozen pints.....	8s. 9d.		
Wine of all kinds imported for any Officers' Mess....	Free.	Free.	
Wire, Telegraph and Bridge.....		2½ per cent.	
Wood used in making Carpenter's and Joiner's Tools	Free.	Free.	
Wood used solely for dyeing.....	Free.	Free.	Free.
Wool.....	Free.	Free.	Free.
Wool, Cotton.....	Free.	Free.	Free.
Wrought Iron Wheels and Axles for Railroad purposes.....		2½ per cent.	
<b>Y.</b>			
Yarn, Cotton.....		2½ per cent.	
Yarn, Russia Hemp.....	Free.	Free.	
Yellow metal, in bars or sheets.....	Free.	Free.	
<b>Z.</b>			
Zinc.....		2½ per cent.	

RECIPROCAL FREE TRADE WITH THE BRITISH N. A. PROVINCES.

By Proclamation, dated 15th August, 1850, under the Act 13 and 14 Vic. cap. 3, the following articles of the growth, produce or manufacture of New Brunswick, Nova Scotia, or Prince Edward's Island, and when imported \* directly from any of the said Provinces, are exempt from duty, that is to say:—

- |   |   |
|---|---|
| Animals, salted and fresh Meats,                                    | Horns,  |
| Bark,   | Head, Matter and Blubber, of creatures living in the sea, |
| Butter,   | Iron in pigs and blooms,                                  |
| Cheese,   | Lard,   |
| Chocolate and other preparations of Cocoa,                          | Lead in pigs,   |
| Copper,   | Lime,   |
| Earths,   | Ores of all kinds,  |
| Fruits,   | Ochres,   |
| Firewood,   | Rock-Salt,  |
| Fish,   | Seeds,  |
| Fish Oil,   | Spermaceti Oil,   |
| Furs and Skins, the produce of Fish or creatures living in the sea, | Tallow,   |
| Grain and Breadstuffs of all kinds,                                 | Timber and Lumber of all kinds,                           |
| Grindstones and stones of all kinds,                                | Train Oil,  |
| Gypsum, ground or unground,   | Undressed Skins and Furs of all kinds,                    |
| Hay and Straw,  | Vegetables,   |
| Hops,   | Wool,   |
| Hides,  | Wood,   |

\* As to the importation of Fish and Oil *via* the United States,—See p. 16.

T A R I F F.—*Continued.*

[16th Vic. cap. 85, Departmental Order, No. 1.]

I. G. O.—CUSTOMS DEPARTMENT,

QUEBEC, 28th April, 1853.

Goods in  
transit  
through  
another  
Country.

In virtue of the authority of the third Section of an Act of the Provincial Parliament, passed in the sixteenth year of Her Majesty's Reign, and chaptered eighty-five, it is ordered that goods, *bond fide* exported to this Province from any country, but passing *in transitu* through another country and under Bonds, shall be, until it shall be otherwise ordered, valued for duty, as if such goods were imported directly from such first mentioned country into this Province.

By Command.

R. S. M. BOUCHETTE, C.C.

## DISCOUNTS FOR CASH IN INVOICES.

By Circular of 29th of April, 1853, Importers of Goods in every case are allowed to deduct the discount actually allowed for cash, or that according to the custom of Trade which is allowed for cash.

## ◦ FOREIGN EXPORT DUTY.

By Circular of 20th May, 1853, it is directed that in all cases in which an Export duty is charged on the face of the Invoice, the same shall be deducted from the amount upon which the duty is to be levied.

[19th Section, 8 Victoria, chapter 4.]

I. G. O.—CUSTOMS DEPARTMENT,

QUEBEC, 9th December, 1853.

Importation of  
Fish and Oil  
via United  
States.

In virtue of the authority of the Nineteenth Section of an Act of the Provincial Parliament passed in the eighth year of Her Majesty's Reign, and chaptered four, His Excellency the Administrator of the Government in Council, has been pleased to order that Fish and Oil being *bond fide* the growth, produce or manufacture of any of the British North American Provinces, may be imported into this Province *via* the United States, between the FIRST day of NOVEMBER and the FIRST day of MAY in each year, and be exempt from the payment of Duties of Customs, upon being accompanied by proper Certificates of growth, produce or manufacture, as required by law to entitle them to the exemption.

By Command.

R. S. M. BOUCHETTE,  
*Commissioner of Customs.*

