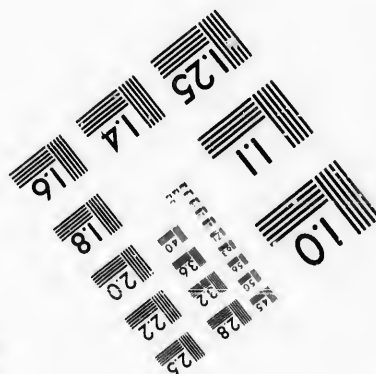
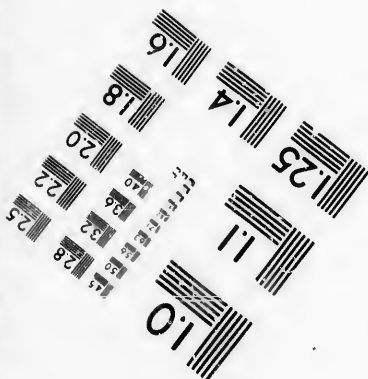
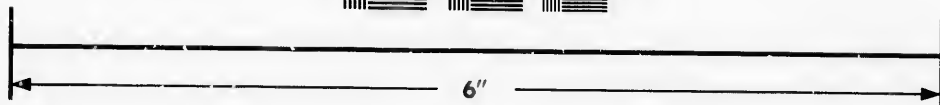
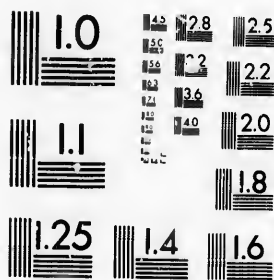
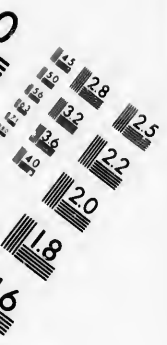


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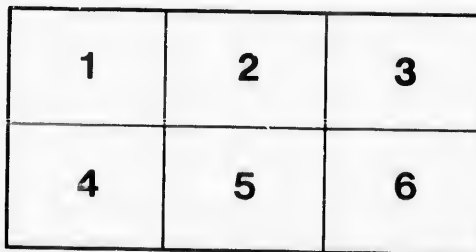
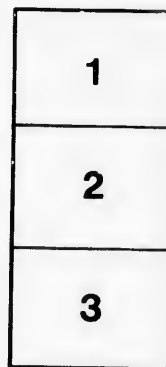
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J. Buchanan Esq.

TARIFF OF CUSTOMS

OF THE

PROVINCE OF CANADA,

AS AMENDED

BY THE

ACT 22 VICT., CAP. 76.



TORONTO :
JAMES BAIN, STATIONER, KING STREET EAST.

1858.

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ACT 22 VICT., CAP. 78.



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1858.

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AN ACT

To amend the Law relative to Duties of Customs and of Excise, and to impose new Duties; and a duty on Tavern Keepers.

[ASSENTED TO 28TH JULY, 1858.]

WHEREAS it is expedient to revise and consolidate the Customs Tariff of this Province, by repealing the present duties and imposing others instead thereof, and otherwise to amend the Laws relating to the Customs: therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:

I. The following Acts and parts of Acts are hereby repealed, that is to say: the second Section of the Act passed in the twelfth year of Her Majesty's Reign, chaptered one, and intituled, "An Act to amend the Law relating to the Duties of Customs," and the Schedule A to the said Act containing the Table of Duties of Customs inwards, the Table of Exemptions and the Table of Prohibitions,—the whole of the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, chaptered five, and intituled, "An Act to amend the Act imposing Duties of Customs,"—the first Section of the Act passed in the sixteenth year of Her Majesty's Reign, chaptered eighty-five, and intituled, "An Act further to amend the Laws relating to Duties of Customs,"—the whole of the Act passed in the eighteenth year of Her Majesty's Reign, chaptered five, and intituled, "An Act to amend the Acts imposing Duties of Customs," except the eighth Section thereof,—the whole of the Act passed in the Session held in the nineteenth and twentieth years of Her Majesty's Reign, chaptered ten, and intituled, "An Act to amend the Acts imposing duties of Customs,"—and so much of any other part of the said Acts or of any other Act or Law as is inconsistent with this Act.

II. In lieu and instead of the Duties of Customs imposed by the Acts above mentioned, and of all other Duties of Customs upon goods, wares and merchandise imported into this Province, there shall be raised, levied, collected and paid unto Her Majesty, Her

Heirs and Successors, upon goods, wares and merchandise imported into this Province, or taken out of warehouse for consumption therein, the several Duties of Customs respectively inserted, described and set forth in the Table in the Schedule to this Act annexed, intituled, "Table of Duties of Customs Inwards;" And the articles enumerated or mentioned in the Table in the said Schedule, intituled, "Table of Free Goods," may be imported or taken out of warehouse without payment of any Duty of Customs under this Act;—And the articles enumerated or mentioned in the Table in the said Schedule, intituled, "Table of Prohibitions," shall not be imported into this Province under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed :

Provided always, that nothing herein contained shall repeal or affect the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, and intituled, "An Act to impose a duty on Foreign Reprints of British Copyright Works," or any duty imposed or to be imposed under it.

III. The importation of goods exempt from duty under this Act, and all matters relating there to, shall be subject to such regulations as the Governor in Council shall make for the purpose of preventing fraud or abuse under pretext of such exemption, nor shall such exemption prevent the forfeiture of such goods for any breach of the Customs Laws or of any regulations lawfully made under them.

IV. Nothing in this Act shall prevent the effect of the two Acts hereinafter cited, so as to charge any article with duty while it is exempt from duty under either of them;—but the fifth Section of the said Act, passed in the eighteenth year of Her Majesty's Reign, and intituled, "An Act to amend the Acts imposing Duties of Customs," is repealed as aforesaid, and if under the provisions of the Act passed in the eighteenth year of Her Majesty's Reign, and intituled, "An Act for giving effect on the part of this Province to a certain Treaty between Her Majesty and the United States of America," the Governor of this Province shall at any time declare the suspension of the Treaty in the said Act mentioned, then, while such suspension shall continue, the several articles mentioned in the Schedule to the said Act, being the growth and produce of the said United States, shall be respectively subject to the duties imposed on like articles by this Act or by any other Act then in force, but if no duty be so imposed, then they shall be admitted free: And if under the provisions of the Act passed the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, and intituled, "An Act to facilitate Reciprocal Free Trade between this Province and the other British North American Provinces," the Governor in Council shall at any time declare that any article whatever when of

the growth, produce or manufacture of the British North American Provinces or Possessions in the said Act mentioned, or of any one or more of them, is not, or is not under certain circumstances, admissible into this Province free of duty, then the duty on such article when it is not admissible free, shall be that imposed on the like article by this Act or by any other Act then in force, but if no duty be so imposed, then it shall be admitted free.

V. Whereas by the eighth, eleventh, twelfth and other sections of the said Act, passed in the twelfth year of Her Majesty's Reign, and intituled, "An Act to amend the Law relative to Duties of Customs," certain oaths or affirmations in the Schedule B to the said Act are in certain cases required to be taken, and two of the said oaths or affirmations (being the first and fourth in the said Schedule) may, under the terms thereof, be taken by an agent, not being the owner, importer or consignee of the goods to be entered, and a practice has arisen of employing as Agents, Clerks and other parties, to make entries and to take the said oaths or affirmations, who have not the personal knowledge requisite to enable them to take the same so as to meet the intent and purpose of the said Act, and the Revenue and the fair trader have been hereby injured: It is therefore enacted as follows:

1 Hereafter, no person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath or affirmation, unless there be attached to the Bill of Entry there in referred to, a declaration by the owner, consignee or importer of the said goods, (or his legal representative under section ten of the said Act,) to the same effect as the oath or affirmation, (adapting the form and words to the case,) distinctly referring to the Invoice presented with such Bill of Entry, and signed by such owner, importer or consignee, (or his legal representative,) either in presence of the agent making the entry, who shall attest the signature, or of some Justice of the Peace or Notary Public, who shall attest the same; and such declaration shall be kept by the Collector, who may detach the same from the Invoice, if the latter be annexed thereto and be not left with him; and for any wilfully false statement in such declaration, the person making the same shall incur the same penalty as if it were made in the oath or affirmation. Provided always, that such written declaration may be dispensed with under the order of the Governor in Council, where it may be deemed advisable in the interests of Commerce, to dispense therewith.

2. It shall be lawful for the Governor in Council by Regulation to authorize the alteration of any of the forms of oaths or affirmations in the said Schedule, by abbreviating the same or omitting any of the allegations therein contained which may appear unnecessary; and any amended form prescribed by any

such Regulation, shall be of the same effect as the form in the said Schedule for which it is substituted, and shall thereafter be held to be the form referred to in the said Act and in this Act, and any such Regulation may from time to time be repealed or amended as other Regulations in matters relating to the Customs

VI. In order to avoid injurious delay to steamers and other vessels under certain circumstances, it shall be lawful for the Governor in Council to make such regulations as may be considered advisable, for the appointment of Sufferance Wharves and Warehouses, at which goods arriving by steam or other vessels in transit to other ports or confined to certain days of departure, may be landed and afterwards stored before entry, such vessels being duly reported to the Custom House, and having obtained the Collector's Warrant for the purpose; provided such landing be effected between sunrise and sunset, on a day not being Sunday or a Statutory Holiday, and provided the goods on being so landed, are immediately stored in some approved Sufferance Warehouse; and such goods shall be thereafter dealt with by the Customs as prescribed by law; Provided that nothing in this Section shall affect any contract expressed or implied between the master or owner of any such vessel and the owner, shipper or consignee of any such goods as aforesaid, or the rights or liability of any party under such contract.

VII. So much of the proviso of the twenty-fourth section of the Act passed in session held in the tenth and eleventh years of Her Majesty's Reign, chapter thirty-one, and intituled "An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned," as gives to the Collector or proper officer of Customs a discretionary power to extend the time for goods remaining in warehouse more than two years, is hereby repealed

VIII. Upon the exportation from this Province of any articles manufactured therein out of materials imported into it, and upon which any Duty of Customs has been paid,—or of any spirits, or of any beer or other malt liquor, distilled, made or brewed in this Province, and on which a Duty of Excise has been paid, it shall be lawful for the Collector of Customs at the Port whence the same are exported to pay out of any public moneys in his hands, to the person entering the same for exportation, such drawback thereon, not exceeding the amount of the Provincial Duty of Customs or of Excise which has been paid on the materials out of which such article has been manufactured, or on such spirits, beer or other malt liquor, as shall be directed by an Order in Council then in force, subject to the observance of such conditions, and the giving of such bond or other security by such

exporter, shall be prescribed by regulations to be made by the Governor in Council from time to time.

IX. The foregoing provisions of this Act shall be construed as forming one Law with the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, chaptered thirty-one, and intituled, "An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned," and with the Acts herein before cited, amending the same, in so far as they are in force and consistent with this Act; And all words and expressions used in the said provisions shall have the meaning assigned to them in the said Acts, and all the provisions of the said Acts with regard to the duties imposed by them, or the regulations to be made under them, shall apply to the duties imposed by this Act, and the regulations to be made under it, except in so far as may be inconsistent with this Act.

X. And whereas it is expedient to increase the Excise Duty on Spirits manufactured in this Province; Therefore, in addition to the duties imposed by the second Section of the Act passed in the twelfth year of Her Majesty's Reign, and intituled, "An Act to continue and amend the Act imposing Duties on Spirits distilled in this Province, and to provide for the warehousing of such Spirits," and the Act passed in the Session held in the nineteenth and twentieth year of Her Majesty's Reign, and intituled, "An Act to impose an additional Excise Duty on Spirits," on Spirits lawfully manufactured in this Province, there shall be payable on all such Spirits manufactured after this Act shall come into force, or which having been so manufactured before that time, and warehoused under the Act first cited, shall thereafter be taken out of Warehouse for consumption, such further duty as with the duty imposed by the said Acts, will be equal to six cents per gallon, Wine measure, of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, which shall be the total duty payable on such Spirits: and this Section shall be construed as if it formed part of the said Acts and of the Act passed in the ninth year of Her Majesty's Reign, and intituled, "An Act to repeal certain Acts therein mentioned, and to impose a Duty on Distillers and the Spirituous Liquors made by them, and to provide for the Collection of such Duties;" and all the provisions of the said Acts not inconsistent with this Act, shall apply to the duty hereby imposed, and all words and expressions used in this Section, shall have the same meaning as in the said Acts; and the word "manufactured," in this Section, shall be equivalent to the words "distilled, manufactured or made," in the said Acts.

XI. And for the avoidance of doubt, it is hereby declared and enacted, that any establishment or place used for the rectifying

of spirits or spirituous liquors by any process, is a distillery within the meaning of the Act last above cited, and must be licensed under the said Act,—under the penalties therein provided.

XII. Any oath directed by the Act last aforesaid to be taken before a Justice of the Peace, may hereafter be taken before a Revenue Inspector, with the same legal effect and under the same penalties for any wilfully false statement therein.

XIII. And whereas it is expedient to impose a duty on Brewers, and on beer and other malt liquors manufactured by them ; It is therefore enacted as follows :

1. No person, other than a person licensed as hereinafter mentioned, shall, after this Act comes into force, brew or make any beer, ale, porter, lager beer, or other malt liquor of any kind, or act as a brewer in this Province, under a penalty of Ten Pounds currency for each day on which such offence shall be committed, and on pain also of forfeiting every mash tub, fermenting vessel, machine or utensil of any kind used by him as a brewer or for making any such malt liquor as aforesaid, or adapted for making the same and being in his possession or on his premises ;

2. The Revenue Inspector for any Revenue Division shall issue a License to act as a Brewer in some certain premises in some certain place within such Division, to be described in the License, to any person or partnership of persons who, being a subject or subjects of Her Majesty, having his or their place of business in such Revenue Division, and having previously complied with the requirements of this section in that behalf, shall apply for such License by a written requisition to the Inspector signed by such person, or, in the case of a partnership, by one of the parties ; and such License shall remain in force until the fifth day of January inclusive next after the date thereof, and the party in whose favor it shall be granted shall pay to the Inspector issuing it, the sum of ten dollars, as a duty to Her Majesty on such License ;

3. There shall be paid to Her Majesty, Her Heirs and Successors, a duty of one cent for each gallon, Wine measure, of beer, ale, porter, lager beer, or other malt liquor, brewed or made in this Province after the passing of this Act, and such duty shall be payable by the brewer or maker thereof.

4. The duties, penalties and forfeitures mentioned in or imposed by this Section shall be collected, recovered and applied in like manner as those mentioned in or imposed by the Act passed in the ninth year of Her Majesty, and intituled, " An Act to repeal certain Acts therein mentioned, and to impose a Duty on Distillers and on the Spirituous Liquors made by them, and to provide for the collection of such Duties," all the enactments, requirements and provisions whereof, in so far as they are not inconsistent with this Act, are hereby extended, and shall apply to

Brewers and persons acting as Brewers, and to the Beer, Ale, Porter, Lager Beer or other Malt Liquor made by them, and to the duty thereon, and to the premises, machinery and utensils used by them, in like manner as to Distillers and persons acting as Distillers and to the Spirits distilled or manufactured by them, and to the duty thereon, and to the premises, the utensils and machinery used by them; and the Revenue Inspectors shall respectively have the same powers and duties with regard to Brewers as they have with regard to Distillers under the said Act, which shall be construed and have effect as if the provisions of this Section formed part thereof, varying the words of the form of oath given in the tenth Section of the said Act, so as to agree with the case;

5. Beer, ale, porter, lager beer or other malt liquor subject to duty under this Section, may be warehoused under regulations to be made by the Governor in Council in that behalf, in like manner and under like conditions as spirits distilled in the Province may be warehoused under the Act passed in the twelfth year of Her Majesty's Reign, intituled, "An Act to continue and amend the Act imposing duties on Spirits distilled in this Province, and to provide for the warehousing of such spirits;

6. The officer referred to in the said Act passed in the ninth year of her Majesty's Reign as "District Inspector," shall hereafter be known and designated as the "Revenue Inspector" of the District, County or other place in which he shall be appointed or directed to act, but his powers and duties shall not be in any way affected by this provision, nor shall it affect any suit, proceeding, Document, or matter whatever in which he may have been designated as District Inspector; and every District, County or place for which a Revenue Inspector shall be appointed or directed to act shall be known as a Revenue Division.

XIV. And whereas it is expedient to impose a Provincial Duty on Tavern-keepers and others selling spirituous liquors by retail, it is therefore enacted as follows:

1. There shall be paid to Her Majesty, Her Heirs and Successors, on each License issued after the passing of this Act to sell spirituous liquors to be drunk upon the premises, in any hotel, tavern, house, vessel, or place, a duty of twelve dollars if such place be within the municipal limits of any city,—a duty of ten dollars, if the same be within the Municipal limits of any incorporated Town,—and a duty of five dollars if the same be not within the limits of any such City or Town, or the License be for a vessel; and such duty shall be paid to the Revenue Inspector or Municipal Officer issuing or delivering the License, before it shall be issued or delivered, and shall be over and above all other duties or sums payable thereon and no such License shall be of any effect unless such duty be paid, but the party holding it

shall be held to be unlicensed, and be liable to all the penalties imposed by any Act or by any By-law on persons selling spirituous liquors without License ;

2. the sums received for such duty by any Municipal Officer shall be by him accounted for and paid, over, on demand, to the Receiver General, deducting four per cent. for his trouble in collecting the same, and if not so paid over, shall be a debt due the Crown by such Municipal Officer, and may be recovered from him with costs, in any way in which debts due to the Crown may be recovered, and such Municipal Officer shall, as regards such duty, be held to be an Officer employed in the Collection of the Revenue and liable accordingly, and evidence of his having issued or delivered any such license shall be held to be evidence of his having received the duty hereby imposed thereon ;

3. The Chamberlain, Treasurer, Clerk or other Officer of any Municipality, having the requisite official documents or information in his custody, shall at all times, on demand, furnish to the Revenue Inspector for the District, County or Revenue Division in which such Municipality lies, lists of all such Licenses as aforesaid issued after the passing of this Act in or by authority of such Municipality, and of the persons to whom, and the houses, vessels or places for which they were respectively granted, under a penalty of Fifty Pounds for any refusing to furnish such lists ;

4. The sums received for duties under this section shall form part of the Consolidated Revenue Fund for this Province, and shall be duties within the meaning of the Act, passed in the eight year of Her Majesty's Reign, and intituled, " An Act to provide for the managemet of the Customs and of matters relative to the collection of the Provincial Revenue.

XV. This Act shall come into force immediately on its passing.

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TARIFF.

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TARIFF OF CUSTOMS.

All Goods not hereunder specified,—15 per cent. ad. val.

	Specific.	per cent. ad val.
Acids of every description.....		Free
Advertising Pamphlets, Show Bills, Cards, &c., per 100.....	\$1 00	
Albata, or German Silver, manufactures of.....		20
Ale, Beer, and Porter, in casks, per gal.....	8	
*“ “ “ in quart bottles, per doz.....	25	
*“ “ “ in pint bottles, “.....	12½	
Almonds, Walnuts, and Filberts, per lb.....	3	
Alum.....		Free
Anatomical Preparations.....		“
Anchors, over 6 cwt.....		“
Anchovies, Sardines, and all Fish preserved in Oil.....		20
Animals of all kinds.....		Free
Antiquities (collections of).....		“
Argentine, or German Silver manufactures.....		20
Argol.....		Free
Articles embroidered with gold, silver, or other metals.....		20
“ not enumerated.....		15
Axes.....		20
Ashes, Pot, Pearl, and Soda.....		Free
Bagatelle Boards and furnishings.....		20
Bark, Tanners’.....		Free
“ used in dyeing.....		“
Barley, except Pot and Pearl.....		“
“ Meal.....		“
Baskets, made of grass, osier, palm leaf, straw, whalebone, or willow.....		20
Beads of every description.....		20
Beans and Bean Meal.....		Free
Bear and Bigg, and meal of.....		“
Beer and Porter in Casks, per gal.....	8	
* “ in Quart Bottles, per doz.....	25	
* “ in Pint Bcttles, per doz.....	12½	

*15 per cent. ad val. charged on the bottles in addition.

	Specific.	per cent. ad. val.
Berries used in dyeing.....	Free.
Billiard Tables and Furnishings.....	20
Blacking.....	20
Bleaching Powder.....	Free
Books, printed, not copyright.....	"
Bolts and nuts.....	20
Bonnets.....	20
Bolting Cloths.....	5
Boots and Shoes.....	25
Bone, manufactures of.....	20
Borax.....	Free
Brandy, per gal.....	1 00	
Bran and Shorts.....	Free
Bracelets, Braid, Chains, Curls, Ringlets, or Head Dresses, of any kind, of which hair is a con- spicuous part.....	20
Brass, in bars, rods and sheets.....	5
" Wire and Wire Cloth.....	5
" manufactures of.....	20
Brimstone.....	Free
Bristles.....	"
Britannia Metal Ware of all kinds.....	20
Bronze Ornaments.....	20
Broom Corn.....	Free
" manufactured as Brooms, per doz.....	50	
" " Whisks, per doz.....	15	
Brooms and Brushes.....	20
Buckwheat, and meal of.....	Free
Bulbs and Roots.....	"
Bullion.....	"
Burr Stones, not made up into Mill Stones.....	"
Busts and Casts.....	Free
Butter.....	"
Cabinets of Coins.....	"
Cabinet Ware or Furniture.....	20
Cables, iron, chain, hemp, or grass.....	Free
Cameos and Mosaics, set in gold, &c.....	20
Candles and Tapers of wax, sperm, belmont, stearine, adamantine, and composition.....	20
Canada Plates, Tin Plates, Galvanized Iron, and Sheet Iron.....	5
Canvas, ships', imported by ship-builders', or sail makers'.....	Free
Caoutchouc, or India Rubber, unmanufactured...	"

	Specific.	per cent. ad. val.
Caoutchouc, Manufactured.....		20
Caps and Bonnets.....		20
Capers, Pickles, Olives, and Sauces, not otherwise specified.....		20
Carpets and Rugs, velvet, brussels, and other kinds.....		20
Carriages of Travellers.....		Free
" employed carrying merchandize.....		"
" or parts of.....		20
Cashmere, manufactures.....		20
Casks (ships' water) in use.....		Free
Cement, marine or hydraulic.....		"
Chandeliers, Girandoles, Gas Fittings.....		20
Chain Iron, other than cables, not being horse, dog, or jack chains, or other small chains not exceeding $\frac{3}{4}$ of an inch.....		5
Cheese.....		Free
Chicory, raw and kiln dried, per lb.....	1	
" roasted and ground " 	4	
China Ware of all kinds.....		20
Cigars, per lb.....	80	
Coach and Harness Furniture of all kinds.....		20
Coal.....		Free
Cocks, Taps, and Coupling Joints.....		20
Cochineal.....		Free
Coffee, green, per lb.....	1	
" roasted or ground, per lb.....	4	
Coke.....		Free
Coins.....		"
Commissariat Stores.....		"
Composition Tops, for tables or other articles of furniture.....		20
Confectionary, not elsewhere specified.....		20
Coppers.....		Free
Copper, in bars, rods, bolts, or sheets.....		5
" manufactures of.....		20
Copper Wire, and Wire Cloth.....		5
Copper Plate Bill Heads, Cheques, &c. per 100....	1 00	
Cordials, per gal.....	1 00	
Corkwood, in the bark.....		Free
Corn, Indian.....		"
Corn Brooms, per doz.....	50	
" Whisks, " 	15	
Cotton and Flax Waste.....		Free
" Wool.....		"

	Specific.	per cent. ad. val.
Cotton, Candle wick, Yarn and Warp,.....		5
Cream of Tartar, in crystals.....		Free
Currants, per lb.....	3	
Cutlery, polished of all sorts.....		20
Desks, Writing.....		20
Drawings.....		Free
Diamonds and Precious Stones.....		Free
Dried Fruits, per lb.....	3	
Drugs used solely in dying.....		"
Dye Stuffs, viz., bark, berries, &c.....		"
Earths, clay and ochres, dry.....		"
Eggs.....		"
Electro Plate manufacture.s.....		20
Emery and Emery Paper.....		5
Essences and Perfumery.....		20
Embroidery and Tambour work.....		20
Fans.....		20
Feathers, Artificial, or parts thereof.....		20
Felt Hat Bodies, and Hat Felts.....		Free
Figs, per lb.....	3	
Fire Screens.....		20
Fire Arms.....		20
Fire Works.....		20
Fire Bricks.....		Free
Firewood.....		"
Fish.....		"
" Oil.....		"
" products of, unmanufactured..		"
" preserved in Oil.....		20
Fishing Nets and Seines.....		5
" Hooks, Lines, and Twines.....		5
Flax, Hemp, and Tow, undressed.....		Free
Flour.....		"
Flowers, Artificial.....		20
Frames, Gilt.....		20
Furniture.....		20
Fruits, dried, per lb.....	3	
" " from the U. S.....		Free
" green.....		"
Furs, manufactures of.....		20
" Skins, Pelts, or Tails.....		Free
Gems and Medals.....		"
Gas Fittings.....		20
German Silver Manufactures.....		20

	Specific.	per cent. ad. val.
Indian Rubber goods.....		20
" in its crude state.....		Free
Indian Corn.....		Free
Indigo.....		"
Inks, all kinds except Printing Ink.....		20
Iron, Bar, Rod, or Hoop.....		5
" Galvanized.....		5
" Nail, and Spike Rod.....		5
" Hoop or Tire.....		5
" Boiler Plate.....		5
" Railroad Bars.....		5
" Rolled Plates.....		5
" Plate and Angle, or other Iron when forming part of an Iron Ship imported in pieces.....		5
" Rivets for do.....		5
" Wire.....		5
" Pig.....		Free
" Sheet.....		5
Ivory, Manufactures of.....		20
Japanned Ware of all kinds.....		20
Jewellery real or imitation.....		20
Junk and Oakum.....		Free
Lace, Thread and Insertion.....		20
Lead in Sheet.....		5
Lard.....		Free
" Pig.....		Free
Leather, Sole, Harness, Dressed, Kip, Calf and Upper Leather, or imitation.....		20
" Manufactures of, not otherwise specified.....		20
Lime, produce of B. N. A. Provinces only.....		Free
Lithographed Bills, Bill Heads, Cheques, per 100	1 00	
Locomotive and Engine Frames, Cranks, Crank Axles, Railway-car and Locomotive Axles, Piston Rods, Guide and Slide Bars, Crank Pins, Connecting Rods, Steamboat and Mill Shafts and Cranks forged in the rough.....		5
Maccaroni and Vermicelli, per lb.....	3	
Mace, per lb.....	25	
Machines for Mowing, Reaping and Thrashing....		20
Manilla Grass.....		Free
Marble, Manufactures of, or parts thereof.....		20
" In blocks or slabs unpolished.....		Free
Manures.....		"
Maps and Charts in sheets.....		"

	Specific.	per cent. ad. val.
Mattresses of Hair, Moss, &c.....		20
Meats, preserved.....		20
Meats, Fresh Smoked or Salted.....		Free.
Medicine, Patent, not otherwise specified.....		20
Menageries subject to regulation of Governor in Council.....		Free
Millinery of all kinds.....		20
Molasses, per gal.....	4	
Mosaics, set in metals.....		20
Mosses and Sea Grass for Upholstery purposes....		Free
Mowing, Reaping and Thrashing Machines.....		20
Musical Instruments and Boxes.....		20
" Clocks.....		20
Nails, &c.....		20
" Instruments for Military Bands.....		Free
Mustard, per lb.....	5	
Nitre, or Saltpetre.....		"
Nutmegs, per lb.....	25	
Nuts, not specially named, except Cocoa Nuts per lb.....	1	
Oakum.....		"
Oil, Cake, or Linseed Cake.....		"
" Cocoa Nut, Pine and Palm in their natural state.....		"
" Fish in its natural state.....		"
" Salad, Table and Linseed.....		20
" Cloths.....		20
Old Nets.....		Free
Olives and Sauces.....		20
Opium.....		20
Ordnance Store.....		Free
Ores of all kinds.....		"
Ornaments of Bronze, Alabaster, &c.....		20
Osier or Willow for Basket Makers use.....		Free
" manufactures of.....		20
Paintings and Drawings.....		Free
Palm Leaf, manufactures of.....		20
Papier Mache, manufactures of.....		20
Patent Medecines, not specified.....		20
Pearl, manufactures of.....		20
Pepper, unground, per lb.....	4	
" ground.....	6	
Perfumery of all kinds.....		20
Pickles, not specified.....		20

	Specific.	per cent. ad. val.
Picture (gilt) Frames		20
Pimento, unground, per lb.....	4	
“ ground “	6	
Pitch and Tar.....		Free
Plants, Shrubs, and Trees.....		“
Plated and Gilded Ware of all kinds.....		20
Playing Cards.....		20
Porter, in casks, per gal	8	
* “ in quart bottles	25	
* “ in pint “	12½	
Preserved Vegetables, Meats, Poultry, Fish, and Game.....		20
Printed Bills, Bill Heads, Cheques, &c., per 100... 1 00		
Rags.....		Free
Rakes		20
Reaping Machines.....		20
Resin and Rosin.....		“
Railing and Fencing of Iron.....		20
Rice.....		Free
Rifles, Guns, &c.....		20
Riddles and Sieves		20
Rugs and Carpets		20
Rum, per gal.....	50	
Saddlery.....		25
Sail cloth.....		Free
Sails, ready made.....		5
Sal Ammonia.....		Free
“ Soda.....		“
Salt.....		“
Sand Paper		5
Sardines		20
Sauces, not specified.....		20
Scales and Weights.....		20
Sculpture, specimens of		Free
Scythes		20
Seeds of all kinds.....		Free
Shawls, Satin, Velvet, and all fabrics of which Silk forms a principal part.....		20
Shawls (Thibet wool)		20
Shell, manufactures of.....		20
Shoes		25
Silk, Manufactures, and all other fabrics of which it forms a principal part.....		20
Silk Embroideries and tambour work.....		20

* 15 per cent. ad val. charged on the bottles in addition.

	Specific.	per cent. ad. val.
Silk Twist, and Twist of Silk and Mohair.....		20
Silk Twist for Hats, Boots and Shoes		5
Silver, manufactures of		20
Silver or Gold Cloth, Thread, &c.....		20
Silk Hat Felts.....		Free
Skins, Sheep, Calf, Goat, and Chamois dressed....		20
Slate,		Free
Soap, Perfumed or Fancy.....		20
" Not otherwise specified, per 100 lb.....	1 25	
Soda Ashes.....		Free
Snaiths and Scythes		20
Snuff, per lb.....	10	
Spades, Shovels, &c.....		20
Specimens of Natural History, Botany or Mine- ralogy.....		Free
Spices unground, not otherwise specified, per lb..	7	
" ground.....	10	
Spikes, Nails, Tacks, Brads and Sprigs.....		20
Spirits and Strong Waters, including Spirits of Wine and Alcohol, and not being Brandy, Gin or Whiskey, per gal.....	70	
Starch, and all preparations of, per lb.....	5	
Statues, Busts, &c.....		Free
Steel, Wrought or Cast.....		5
Stone, unwrought.....		Free
" manufactures of		20
Stoves, and all other Iron Castings.....		20
Sugar, Refined, whether in Loaves or Lumps, Candied, Crushed, Powdered or Granulated, or in any other form, per 100 lbs.....	2 50	
" White Bastard, or other Sugar equal to Refined, in quantity per 100 lbs.....	2 50	
Sugar, White, Clayed. or Yellow Bastard Sugar, or any Sugar of similar quality, per 100 lbs.....	1 75	
" Brown Clayed Muscovado, or raw Sugar of similar quantity, per 100 lbs.....	1 30	
" Raw, for Refining only, and not within 25 per cent. of the value of Brown Clayed, &c., per 100 lbs.....	90	
Sulphur or Brimstone.....		Free
Tallow.....		"
Tanners' Bark		Free
Tar		"
Tapers of Wax, Sperm, &c.....		20

	Specific.	per cent. ad. val.
Tea not exceeding 18 cents per lb., per lb.....	3	
“ exceeding 18 cents “ “ per lb.....	4	
Teasels.....		Free
Thrashing Machines.....		20
Thread, Lace and Insertion.....		20
Timber and Lumber of all kinds.....		Free
Tin Granulated or Bar		5
Tinware, all kinds.....		20
Tobacco, manufactured, not exceeding in value 20 cents per lb., per lb.....	5	
“ do. not exceeding 40 cents, per lb.	7½	
“ do. over 40 cents per lb.....	10	
“ Unmanufactured.....		Free
Tools (Edge)		20
Toys.....		20
Trenails.....		Free
“ Pipes and Piping, of copper, brass, or iron, when drawn.....		5
Turpentine, other than the spirits of.....		Free
Type Metal.....		“
Varnish, bright and black, for shipbuilders, other than Copal, Carriage, Shellac, Mastic, or Japan		5
Vegetables, not elsewhere specified.....		Free
Vehicles of Travellers, except hawkers and Pedlers		“
Vegetables, preserved		20
Velvets, silk		20
Vermicelli, per lb	3	
Vinegar, per gal.....	6	
Water Lime.....		“
Watch Glasses		20
Wax Candles and Tapers, and all imitations of ...		20
Whalebone, manufactures of		20
Wearing Apparel, made up.....		25
Whiskey, per gal.....	18	
Wine, in wood, under \$40 per pipe, per gal.....	20	
“ “ over \$40 and under \$60, per gal...	30	
“ “ over \$60 and under \$100, “ ...	40	
“ “ over \$100 per pipe, “ ...	50	
* “ in quart bottles, under \$4 per dozen, per doz.	1 50	
* “ “ under \$8 “ “	2 00	
* “ “ under \$12 “ “	2 50	
* “ “ over \$12 “ “	3 00	
* “ in pint bottles, in same proportion, “		

*15 per cent. is leviable on the bottles, in addition, ad val.

	Specific	per cent. ad. val.
Wire-cloth of Copper or Brass	5
Woods of all kinds.....	Free
Wool.....	"
Woollen goods.....	20
Writing Desks, Fancy and Ornamental Cases and Boxes, of whatsoever material.....	20
Zinc, or Spelter, in block or pig.....	Free
" " in sheet.....	5

The following Articles are also permitted to be entered FREE, in certain circumstances or conditions, viz :

Agricultural Implements, Farming Utensils, and Seeds of all kinds,—when specially imported by Agricultural Societies for the encouragement of Agriculture.

Apparel (Wearing), and other personal effects, and implements of husbandry (not merchandize) in actual use of persons coming to settle in the Province, accompanying the owner.

Apparel (Wearing), and household effects of British subjects dying abroad.

Arms, for Army or Navy, and Indian Nations,—provided the duty otherwise payable be defrayed by the Treasury of the United Kingdom or of this Province.

Clothing,—when donations for gratuitous distribution by charitable societies, or for the Army, Navy, or Indian Nations.

Models of all kinds of Inventions, Machinery, or Improvements in the Arts,—provided the same cannot be put to actual use.

Military Clothing for H. M. Troops or Militia.

Military Stores &c., for Provincial Militia, under such restrictions and regulations as may be passed by the Governor in Council.

Packages in which goods are imported, except the following :—Spirits, Wine, Oil, Beer, and Cider and other *Casks* for containing Liquids. *Baskets* of every descriptions. *Trunks*. *Snuff Jars*. Earthenware and Glass *Jars*. *Bags* and *Barrels* containing grain, seeds, and peas.

Philosophical Instruments and Apparatus, Books, Globes, Maps, and Charts—provided the same be specially imported by and for the use of Philosophical Societies, Universities, Colleges, Public Schools, and Institutes.

Ships' Blocks, Binnacle Lamps, Bunting, Canvass, Duck, Compasses, Cordage, Dead Eyes, Dead Lights, Deck Plugs, Shackles, Sheaves, Signal Lamps, Travelling Trucks, when expressly im-

ported for ship building purposes, and by shipbuilders or sail-makers.

Tools (The) and Implements of Trade of persons arriving in Canada, when accompanied into the Province by the actual settler and for his own use, not for sale.

All importations for the use of H. M. Army and Navy, serving in Canada.

The following Articles are prohibited to be imported, under a penalty of Fifty Pounds, together with the forfeiture of the parcel or Package of Goods in which the same may be found :

Books and Drawings of an immoral or indecent character ;
Coin, base or counterfeit.

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JAMES BAIN,
BOOKSELLER & STATIONER,

37 KING STREET EAST,

TORONTO.

BLANK BOOKS,

Of all kinds, viz :—LEDGERS, JOURNALS, DAY BOOKS,
&c., manufactured in a superior manner ;

ENVELOPES,

Commercial and others ;

Legal and Commercial Blank Forms,

VIZ :

Chattel Mortgages, Assignments, Promissory
Notes, Receipts, Deeds, &c. ;

SLATES, INKSTANDS, LETTER CLIPS,

LEAD PENCILS, INDIA RUBBER,

Steel Pens, Ink, Wafers,

BILL FILES,

PAPER WEIGHTS, POST OFFICE BOXES, CALENDARS,

&c., &c., &c.

