

Technical and Bibliographic Notes / Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for filming. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming are checked below.

- Coloured covers /
Couverture de couleur
- Covers damaged /
Couverture endommagée
- Covers restored and/or laminated /
Couverture restaurée et/ou pelliculée
- Cover title missing / Le titre de couverture manque
- Coloured maps / Cartes géographiques en couleur
- Coloured ink (i.e. other than blue or black) /
Encre de couleur (i.e. autre que bleue ou noire)
- Coloured plates and/or illustrations /
Planches et/ou illustrations en couleur
- Bound with other material /
Relié avec d'autres documents
- Only edition available /
Seule édition disponible
- Tight binding may cause shadows or distortion along
interior margin / La reliure serrée peut causer de
l'ombre ou de la distorsion le long de la marge
intérieure.
- Blank leaves added during restorations may appear
within the text. Whenever possible, these have been
omitted from filming / Il se peut que certaines pages
blanches ajoutées lors d'une restauration
apparaissent dans le texte, mais, lorsque cela était
possible, ces pages n'ont pas été filmées.
- Additional comments /
Commentaires supplémentaires:

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de filmage sont indiqués ci-dessous.

- Coloured pages / Pages de couleur
- Pages damaged / Pages endommagées
- Pages restored and/or laminated /
Pages restaurées et/ou pelliculées
- Pages discoloured, stained or foxed /
Pages décolorées, tachetées ou piquées
- Pages detached / Pages détachées
- Showthrough / Transparence
- Quality of print varies /
Qualité inégale de l'impression
- Includes supplementary material /
Comprend du matériel supplémentaire
- Pages wholly or partially obscured by errata slips,
tissues, etc., have been refilmed to ensure the best
possible image / Les pages totalement ou
partiellement obscurcies par un feuillet d'errata, une
pelure, etc., ont été filmées à nouveau de façon à
obtenir la meilleure image possible.
- Opposing pages with varying colouration or
discolourations are filmed twice to ensure the best
possible image / Les pages s'opposant ayant des
colorations variables ou des décolorations sont
filmées deux fois afin d'obtenir la meilleure image
possible.

This item is filmed at the reduction ratio checked below /
Ce document est filmé au taux de réduction indiqué ci-dessous.

10x		14x		18x		22x		26x		30x
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
12x		16x		20x		24x		28x		32x

No. 180.

2nd Session, 6th Parliament, 22 Victoria, 1859.

B I L L .

An Act to amend the Act relating to
Customs Duties.

Received and Read, 1st time, Monday, 21st
March, 1859.

Second Reading, Tuesday, 22nd March, 1859.

Hon. Mr. GALT.

S. Derbshire & G. Desbarats, Queen's Printer.

An Act to amend the Act relating to Duties of Customs.

WHEREAS it is expedient to amend the Tariff of Customs Duties now in force, in the manner hereinafter mentioned: Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

Preamble.

1. The Schedule to the Act passed in the Twenty-second year of Her Majesty's Reign, Chapter Seventy-six, intituled, *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*, containing the Table of Duties of Customs inwards, the Table of Exemptions and the Table of Prohibitions, shall be repealed upon, from and after the day of the passing of this Act,—Except so much of the said Schedule as imposes or relates to the Duties on Sugar of any kind, or Molasses, which shall remain in force until the First day of June, One thousand eight hundred and fifty-nine, and shall be repealed on that day,—when the duties imposed on the said articles by the Schedule to this Act shall be levied ;—And except also, so much of the said Schedule as imposes or relates to the Duties on Green Coffee and Tea, which shall remain in force until the First day of January, One thousand eight hundred and sixty, and shall be repealed on that day, when the duties imposed on the said articles by this Act shall be levied.

Schedule of duties under 22 V. c. 76, repealed.

Except those on Sugar, until 1st June, 1859.

And those on Tea, until 1st January, 1860.

2. Subject to the exceptions in the next preceding section,—In lieu and instead of the Duties of Customs imposed by the Schedule and Act above mentioned, and of all other Duties of Customs upon goods, wares and merchandize imported into this Province, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, upon goods, wares and merchandize imported into this Province, or taken out of warehouse for consumption therein,—the several Duties of Customs respectively described inserted and set forth 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 :

Duties in the Schedule to this Act to be levied hereafter—except as aforesaid.

13, 14 V. c. 6, But this Act shall not affect the *Copyright Act*, thirteenth and
not to be af- fourteenth Victoria, Chapter six,---or any duty imposed under
fected. it.

Sect. 8 of 22 V. c. 76, amended **3.** And in amendment of the eighth section of the Act above
mentioned, it is enacted, That the articles upon which, and the 5
cases in which, any drawback shall be payable under the
said Section, shall be those only upon and in which the
Governor in Council shall, by the Regulations to be from time
to time made, declare such drawback to be payable.

Provisions of 10, 11 V. c. 31, and the Acts amend- ing it to apply. **4.** The foregoing provisions of this Act shall be construed as 10
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 pur-
poses therein mentioned, and the Acts amending the same, in so 15
far as they are in force and consistent with this Act; And all
words and expressions used in this Act 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 20
imposed by this Act and the regulations to be made under it,
except in so far as they may be inconsistent with this Act.

SCHEDULE.

TABLE OF DUTIES OF CUSTOMS INWARDS.

GOODS PAYING ONE HUNDRED PER CENT :	
Brandy ; Gin ; Cordials ; Rum ; Spirits and Strong Waters, including Spirits of Wine, and Alcohol, not being Whiskey.	}
	100 p. ct.
GOODS PAYING FORTY PER CENT FROM 1ST JUNE, 1859, TO 30TH JUNE, 1860, BOTH DAYS INCLUSIVE ;	
“	THIRTY-FIVE PER CENT FROM 1ST JULY, 1860, TO 30TH JUNE, 1861, BOTH DAYS INCLUSIVE ;
“	TWENTY-FIVE PER CENT FROM 1ST JULY, 1861, TO 30TH JUNE, 1862, BOTH DAYS INCLUSIVE ;
“	FIFTEEN PER CENT UPON, FROM AND AFTER THE 1ST JULY, 1862 :
Sugar, refined, whether in loaves or lumps, candied, crushed, or in any other form ; White Bastard Sugar or other Sugar equal to refined in quality.	}
	40 per ct.
	35 “
	25 “
	15 “
GOODS PAYING FORTY PER CENT :	
Cigars ;	}
	40 per c.
GOODS PAYING THIRTY PER CENT FROM 1ST JUNE, 1859, TO 30TH JUNE, 1860, BOTH DAYS INCLUSIVE ;	
“	TWENTY-FIVE PER CENT FROM 1ST JULY, 1860, TO 30TH JUNE, 1861, BOTH DAYS INCLUSIVE ;
“	FIFTEEN PER CENT FROM 1ST JULY, 1861, TO 30TH JUNE, 1862, BOTH DAYS INCLUSIVE ;

**GOODS PAYING TEN PER CENT UPON, FROM AND AFTER
THE 1ST JULY, 1862 :**

Present duties in force to end of May, 1859.	{	Sugar not refined, nor White Bastard	}	30 per ct.
		or other Sugar equal to refined in		25 "
		quality.		15 "
		Molasses.		10 "

**GOODS PAYING FIFTEEN PER CENT FROM 1ST JANUARY,
1860, TO 31ST DECEMBER, 1861, BOTH DAYS INCLUSIVE ;**

“ **TEN PER CENT FROM 1ST JANUARY,
1862, TO 31ST DECEMBER, 1862,
BOTH DAYS INCLUSIVE ;**

“ **FIVE PER CENT FROM AND AFTER THE
1ST JANUARY , 1863, BOTH DAYS IN-
CLUSIVE :**

Present duties in force to end of 1859.	{	Coffee, green ;	}	15 per ct.
		Tea.		10 "
				5 "

GOODS PAYING THIRTY PER CENT :

Almonds, Walnuts and Filberts ;	}	30 per ct.
Ginger, Pimento and Pepper, ground ;		
Mace, Nutmegs and Cinnamon ;		
Nuts of all kinds ;		
Patent Medicines and Medicinal Preparations, not elsewhere specified ;		
Spices, ground ;		
Snuff ;		
Wine of all kinds.		
Currants ;		
Dried Fruit ;		
Figs ;		
Coffee ground or roasted ;		
Blacking ;		
Tobacco, manufactured		
Soap ;		
Starch ;		
Ale, Beer and Porter.		

GOODS PAYING TWENTY-FIVE PER CENT :

Manufactures of Leather, viz :

“ Boots and Shoes ;

“ Harness and Saddlery ;

Clothing or wearing apparel made by hand or sewing machine ;

} 25 per ct.

GOODS PAYING FIFTEEN PER CENT :

Book, Map and News-printing Paper ;

GOODS PAYING TEN PER CENT :

Anchors 6 cwt. and under ;

Books, printed ; periodicals and pamphlets not being reprints of British Copyrights, nor Blank Account, or Copy Books, or Books to be written or drawn upon ;

Brass in bars, rods and sheets ;

Brass or Copper Wire and Wire Cloth ;

Cameos and Mosaics, real or imitation, when set in gold, silver and other metal ;

Canada Plates, Tinned Plates, Galvanized Iron and Sheet Iron ;

Copper, in bars, rods, bolts or sheets ;

Silk Twist for hats, boots and shoes ;

Iron, Bar, Rod or Hoop ;

“ Nail and Spike Rod ;

“ Hoop or Tire for driving wheels of locomotives, bent or welded ;

“ Boiler Plate ;

“ Railroad Bars, Wrought Iron Chairs and Spikes ;

“ Rolled Plate ;

“ Wire ;

} 10 per ct.

Jewellery and Watches ;

Lead in sheet ;

Maps, Charts and Atlases ;

Sails, ready made ;

Spirits of Turpentine ;

Steel, wrought or cast ;

Cotton Candle Wick, Cotton Yarn and Cotton Warp ;

White Lead, dry ;

Plaster of Paris ground and calcined ;

Hydraulic Cement ground and calcined ;

Red Lead ;

Litharge ;

Phosphorus ;

Medicinal Roots ;

Drain Tiles for agricultural purposes ;

Engravings and Prints ;

Straw, Tuscan and Grass fancy Plaits ; Tin, granulated or bar ; Tubes and Piping, of copper, brass or iron, when drawn : Zink or Spelter, in sheet ; 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 ;	} 10 per ct.
---	--------------

GOODS PAYING SPECIFIC DUTIES.

Whiskey of any strength not exceeding the strength of proof by Syke's hydrometer and so in proportion for any greater strength or less quantity than a gallon for every gallon.	} \$0.18 cts.
--	---------------

GOODS PAYING TWENTY PER CENT.

All articles not hereinbefore enumerated as charged with a specific or ad valorem duty, shall be chargeable with a duty of twenty per cent, on the value thereof ;	} 20 per ct.
---	--------------

TABLE OF FREE GOODS.

Acids, of every description, except Vinegar ; Agricultural societies, seeds of all kinds, farming utensils and implements of husbandry, when specially imported by, for the encouragement of agriculture ; Alum ; Anatomical preparations ; Anchors, over 6 cwt, Animals of all kinds ; Antimony ; Antiquities, collections of ; Apparel, wearing, and other personal effects, and implements of husbandry, (not merchandise) in actual use of persons coming to settle in the province and accompanying the owner ; Apparel, wearing, of British subjects dying abroad ; Argol ; Arms for army or navy and indian nations, provided the duty otherwise payable thereon would be paid or borne by the Treasury of the United Kingdom, or of the province ; Ash, Pot, Pearl and Soda ; Bark, Tanners' ; Bark, used solely in dyeing ; Barley, except Pot and Pearl ; Barley Meal ; Beans ; Bean Meal ; Bear and Bigg ; Bear and Bigg Meal ; Berries, used solely in dyeing ;	} Free.
--	---------

Bleaching Powder ;
 Bolting Cloths ;
 Borax ;
 Bookbinders' Tools and implements ;
 Books, Maps and Charts, imported not as Merchandise but as
 the personal Effects of persons arriving in Canada to be-
 come *bonâ fide* residents of the Province ;
 Bottles containing Wine, spirituous or fermented Liquors of
 Officers' Mess ;
 Brandy imported for do
 Bran and Shorts ;
 Brimstone ;
 Bristles ;
 Broom Corn ;
 Buckwheat ;
 Buckwheat Meal ;
 Bulbs and Roots other than Medicinal ;
 Bullion ;
 Burrstones, wrought or unwrought, but not bound up into
 Mill-stones ;
 Butter ;
 Coin and Bullion ;
 Cabinets of Coins ;
 Cables, Iron chain over $\frac{3}{4}$ of an inch diameter ;
 " Hemp ;
 " Grass ;
 Carriages of Travellers, and carriages employed in carrying
 Merchandise (Hawkers and Circus Troupes excepted) ;
 Casks, Ships' water, in use ;
 Caoutchouc or Indian Rubber, and Gutta Percha, unmanu-
 factured ;
 Cement, Marine or hydraulic, unground ;
 Charitable Societies—donations of clothing for gratuitous dis-
 tribution by ;
 Cheese ;
 Clothing for Army or Navy or Indian Nations or for gratuitous
 distribution by any charitable Society ;
 Coal ;
 Cochineal ;
 Coke ;
 Commissariat Stores ;
 Copperas ;
 Corkwood or the bark of the Corkwood tree ;
 Corn, Indian ;
 Cotton and Flax waste ;
 Cotton Wool ;
 Cream of Tartar in crystals ;
 Diamonds and Precious Stones ;
 Drugs used solely in dyeing ;
 Dye stuffs, viz : Bark, Berries, Drugs, Nuts, Vegetables, Woods
 and extract of Logwood ;

Free.

Earths, Clays and Ochres, dry ;
 Eggs ;
 Emery ;
 Emery, Glass, and Sand Paper ;
 Felt hat bodies and Hat Felt ;
 Fire brick ;
 Firewood ;
 Fish ;
 Do Oil, in its crude or natural state ;
 Do products of unmanufactured ;
 Fishing Nets and Seines ;
 Fish Hooks, Lines and Fish Twines ;
 Flax Hemp and Tow, undressed ;
 Flour ;
 Fruits, Green ;
 Fruits, dried, the growth of the United States only, while the
 Reciprocity Treaty is in force ;
 Furs, Skins, Pelts or Tails undressed, when imported directly
 from the United Kingdom or British North American Provin-
 ces or from the United States, while the Reciprocity Treaty
 is in force ;
 Gems and Medals ;
 Gold Beaters' Brim Moulds and Skins ;
 Gravels ;
 Grains—Barley and Rye ;
 Beans and Peas ;
 Bear and Bigg ;
 Bran and Shorts ;
 Buckwheat ;
 Indian Corn ;
 Oats ;
 Wheat ;
 Meal of above Grains ;
 Grindstones, wrought or unwrought ;
 Gums and Rosins, in a crude state ;
 Gypsum or Plaster of Paris, ground or unground, but not calcined ;
 Grease and Scraps ;
 Hams ;
 Hair, Angola, Goat, Thibet, Horse or Mohair, unmanufactured ;
 Hemp ;
 Hides ;
 Horns ;
 Household Furniture and Effects that have been in actual use
 for one month or more, of persons coming to settle in this
 Province, and in charge of the owner ;
 Household Effects, personal, not merchandise, of subjects of
 Her Majesty domiciled in Canada but dying abroad ;
 Indigo ;
 Inventions and Improvements in the Arts, Models or patterns of
 —provided that no article shall be deemed a model which
 can be fitted up for use ;

Free.

Junk and Oakum ;
 Lard ;
 Lime, the produce of British North American Provinces only ;
 Machinery, models and patterns of—provided the same be not
 put to actual use ;
 Manilla grass ;
 Manures of all kind ;
 Marble in blocks or slabs, unpolished ;
 Meats, fresh, smoked and salt ;
 Menageries—horses, cattle, carriages and harnesses of—subject
 to Regulations by the Governor in Council ;
 Military Clothing for Her Majesty's Troops or Militia ;
 Military Stores and Materials for Military Clothing imported
 for the use of the Provincial Militia, under such restrictions
 as may be passed by Governor in Council ;
 Mosses and Sea Grass, for Upholstery purposes ;
 Musical Instruments for Military Bands ;
 Nitre or Saltpetre ;
 Oakum ;
 Oils—Cocoa Nut, Pine and Palm, in their crude unrectified or
 natural state ;
 Oil Cake or Linseed Cake ;
 Ordnance Stores ;
 Ores, of all kinds of Metals ;
 Osier or Willow, for Basket makers' use ;
 Packages of all kinds in which goods are usually imported,
 except the following, viz. : Spirit, Wine, Oil, Beer, Cider,
 and other casks for the containing of liquid, Baskets of every
 description, Trunks, Snuff Jars, Earthenware Jars, Glass
 Jars, Bottles,—and Barrels containing grain, Seeds and Peas ;
 Pig Iron, Pig Lead and Pig Copper ;
 Pitch and Tar ;
 Philosophical Instruments and Apparatus, Globes ;
 Plants, shrubs and Trees ;
 Printing Ink and Printing Presses ;
 Provisions for Army or Navy or Indian Nations ;
 Rags ;
 Resin and Rosin ;
 Rice ;
 Sail Cloth ;
 Sal Soda ;
 Sal Ammoniac ;
 Salt ;
 Seeds, for Agricultural, Horticultural, or Manufacturing pur-
 poses, only ;
 Ships' Blocks ;
 Binnacle Lamps ;
 Bunting ;
 Canvas, Sail, Nos. 1 to 6.
 Compasses ;
 Dead Eyes ;

Free

Dead lights ;
 Deck Plugs ;
 Shackles ;
 Sheaves ;
 Signal lamps ;
 Travelling trucks ;
 Cordage which upon importation shall have paid the duty of
 customs, shall be entitled to draw-back under the 8th Sec, 22
 Vict. ch. 76, when applied to ship building purposes, and
 under such Regulations as the Governor in Council may make.
 Ships' water casks in use ;
 Silk Hat Felts ;
 Soda Ash ;
 Sago Flour ;
 Specimens of Natural History, Mineralogy or Botany ;
 Stone, unwrought ;
 Slate ;
 Stereotype Blocks, for Printing purposes ;
 Statues, busts and casts, of marble, bronze, alabaster or plaster
 of Paris, paintings and drawings as works of art, specimens
 of sculpture, cabinets of coins, medals, gems, and all col-
 lections of antiquities ;
 Sulphur or Brimstone ;

 Tin and Zinc or spelter in block or pig ;
 Tallow ;
 Teasels ;
 Timber and lumber of all kinds, round, hewed, sawed, unna-
 manufactured in whole or in part ;
 Tobacco, unmanufactured ;
 Tools and Implements of Trade of Handicraftsmen arriving in
 Canada, when accompanied into the Province by the ac-
 tual settler, and brought in by such settler for his own use,
 and not for sale ;
 Treenails ;
 Turpentine other than spirits of Turpentine ;
 Type Metal, in blocks or pigs ;

 Varnish, bright and black, for ship builders, other than Copal,
 Carriage, Shellac, Mastic or Japan ;
 Vegetables, not elsewhere specified ;
 Vehicles of Travellers, except those of Hawkers and Pedlars ;

 Water Lime, unground ;
 Wine, spirits and fermented Liquors of all kinds, imported for
 Officers' Mess, and the packages containing the same ;
 Wood for hoops when not notched ;
 Woods of all kinds ;
 Wool ;

 All importations for the use of Her Majesty's Army and Navy
 serving in Canada ; or for the public uses of the Province ;

Free

TABLE OF PROHIBITIONS.

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

} Prohibited.
