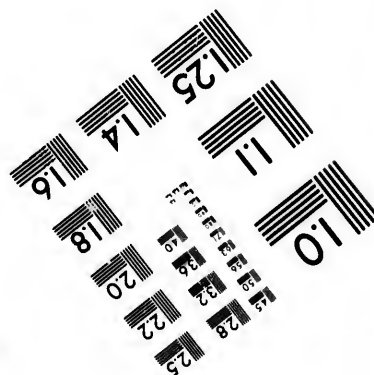
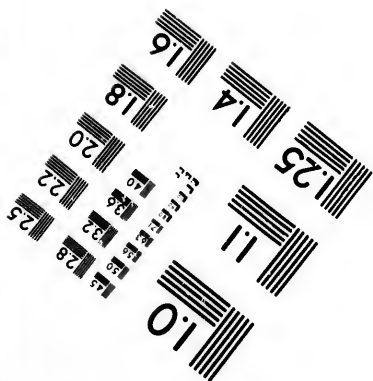
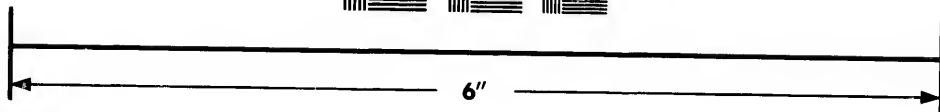
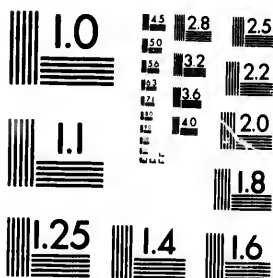


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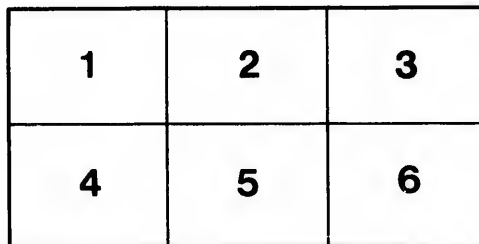
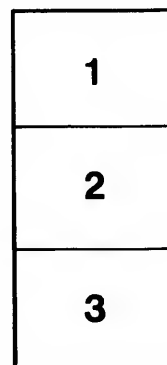
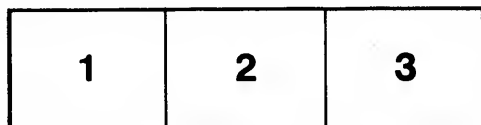
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C

PASSED BY

THE

THE  
CANADIAN TARIFF,

AS

PASSED BY THE PROVINCIAL LEGISLATURE IN THE SESSION OF 1856, AND BROUGHT  
INTO OPERATION ON THE 5<sup>TH</sup> JULY OF THE SAME YEAR:

—ALSO,—

THE AMERICAN TARIFF,

AS IMPOSED BY THE ACT OF CONGRESS, JULY 30, 1846.

---

ARRANGED BY

JOHN CAMERON, FIRST CLERK, CUSTOM HOUSE, TORONTO.

---

TORONTO:

JOHN BLACKBURN, PRINTER, CITY STEAM PRESS, 63 YONGE STREET.  
1856.

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Entered according to Act of Provincial Legislature, in the Year of Our Lord One Thousand Eight Hundred and Fifty-six,  
by JOHN CAMERON, in the Office of the Registrar of the Province of Canada.

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## P R E F A C E.

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IN consequence of the recent changes in the Customs Tariff, the mercantile community have been frequently at a loss to ascertain the exact rate of duties chargeable on the different kinds of goods imported into the Province.

The only correct copy of the Tariff available—with the exception of the one in pamphlet form, published under the authority of the Commissioner of Customs, for the use of the Department.—was that published in the Newspapers, at the time the changes were ratified by the Legislature; and those business men who had not taken the precaution to cut the details from the Newspapers of the day, and preserve them for future reference, have been considerably at a loss in regard to the rate of duties. Having for some years witnessed this difficulty,—a difficulty very much increased since the passing of the Reciprocity Treaty with the United States, and seeing no way by which it could be remedied efficiently, unless by the voluntary effort of some one conversant with the details of THE CUSTOM HOUSE, I determined, although at great inconvenience to myself, to supply the deficiency.

In order that the work might be as complete as possible, I have arranged it on the same principle as that on which the American Tariff has been arranged by Mr. OGDEN of New York, to whose admirable work I am deeply indebted in this compilation. The labor has been considerable, but the work is one which will be of the utmost service to the Commercial Community, and will save the time of the Officers of the Customs by obviating the necessity of their replying to numerous enquiries as to rates of duty. Since the passing of the Reciprocity Treaty, several who have not taken the trouble to ascertain its extent, have expressed astonishment and indignation on being charged duty on importations from the United States, they being under the impression that "Reciprocity" meant "free trade in every thing" between the United States and Canada. To obviate any further difficulty of this nature, I have given *in extenso*, under a separate head, all the articles affected by the Treaty, and have also marked in the American Tariff, the changes made by said Treaty.

Happily for the material welfare, as well as the social and domestic comfort of both Countries, the bonds of commercial intercourse are now so closely united, that it seemed



to me of peculiar importance that one page should exhibit their respective Tariffs. I have therefore collocated the American Tariff in parallel columns with the Canadian, and in the race for commercial supremacy, I think we have nothing to fear in the comparison, on the score of liberality.

The table showing the value of foreign money; the tables of foreign weights and measures, and the list of tares allowed by Law and Custom in the United States, will be found serviceable, while the list of Canadian Custom Houses, with the name of the Collector at each Port—kindly furnished by the Commissioner of Customs—will frequently be found useful. Various extracts and items of information condensed from Acts of Parliament, relating to the Customs have also been given, as reference to these documents requires occasionally to be made.

J. C.

TORONTO, September, 1856.

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CUSTOMS DEPARTMENT OF CANADA

The Honorable WILLIAM CAYLEY, M. P. P., Inspector General.
R. S. M. BOUCHETTE, Esquire, Commissioner of Customs.
THOMAS WORTHINGTON, Esquire, Inspector of Ports, Canada West.
MATTHEW RYAN, Esquire, Inspector of Ports, Canada East.

LIST OF PORTS AND NAMES OF COLLECTORS OF CUSTOMS.

(All marked "W. P." are Warehousing Ports.)

Table with 4 columns: PORTS, COLLECTORS, PORTS, COLLECTORS. Lists various Canadian ports and their respective customs collectors, including Amherst, Bath, Montreal, and London.



# THE CANADIAN TARIFF,

AS PASSED BY THE PROVINCIAL LEGISLATURE IN THE SESSION OF 1858, AND BROUGHT INTO OPERATION ON THE 6th JULY OF THE SAME YEAR

—ALSO—

# THE AMERICAN TARIFF,

AS IMPOSED BY THE ACT OF CONGRESS, JULY 30, 1846.

CANADIAN.		U. STATES.		CANADIAN.		U. STATES.	
Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
<b>A.</b>							
Absynth	15	100	Alba, Canela	15	20		
Absynth, Oil of	15	30	Aleomorce Bark	15	5		
Acacia, or Gum Arabic	15	10	Ale, in bottles and otherwise	15	30		
Accordions	15	20	Alkanet Root	free	20		
Acetate of Lead	15	20	Alkermes	15	20		
"    of Potasse	15	20	All goods not otherwise enu-				
Acetic Acid.....per gall. 3¼d.	20	20	rated	15			
Acetate of Quicksilver	15	20	Allspice	7 lb. 2d.	40		
Acid, Benzoic	15	20	"    Oil of	15	30		
"    Boracic	15	20	Almonds	7 lb. 1½d.	40		
"    Citric, White or Yellow	15	20	"    Oil of, (sweet)	15	30		
"    Muriatic	2½	20	"    Oil of, (bitter)	15	30		
"    Nitric, or Nitric fort	2½	20	"    Paste	15	30		
"    Oxalic	15	20	Aloes	15	20		
"    Pyroligneous	2½	20	Alum	2½	20		
"    Tartaric, in crystals or			Amber	15	20		
powder	15	20	"    Beads	15	30		
"    Sulphuric, or Oil of Vitriol	2½	10	"    Oil of	15	30		
Acids, all kinds, not otherwise			Ambergris	15	20		
provided for	15	20	Amethyst	15	10		
Acorns	free	20	Ammonia	15	10		
Adhesive Felt, (in sheets)	free	free	"    Sal.	15	10		
Adhesive Plaster, (salve)	15	30	"    Salts	15	10		
Adiantum	15	20	"    Carbonate	15	10		
Adzes	15	30	Ammoniac, Crude	15	10		
Agarie, (a fungus)	15	20	"    Refined	15	20		
Agates	15	10	"    Bole	15	20		
"    Bookbinders'	free	20	Ammunition, except from U. S.				
Agricultural Societies, all imple-			or B. A. P.	prohibited			
ments of husbandry imported			"    Cannister Shot	do	30		
by, for the encouragement of			"    Cannon Balls	do	30		
Agriculture	free		"    Chain Shot	do	30		
Alabata, in sheets or otherwise	15	30	"    Grape Shot	do	30		
Alabaster and Spar Ornaments	15	40	"    Gunpowder	do	20		
"    Busts of	free	30	"    Langrel Shot	do	30		
			"    Musket Balls	do	20		
			Anatomical preparations	free			

B

CANADIAN.		U. STATES.	CANADIAN.		U. STATES.
Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Anchors	free.	30	Arms and utensils of war, except from G. B. or B. A. P., prohib.		
" pieces or parts of	15	30	Arms, Side	15	
Anchovies, (in oil,)	15	40	" for Army and 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.	
" (in salt,)	15	20	Arrow Root	15	20
Angelica Root	15	20	Arsenic	15	15
Angora Goats' Wool or Hair	15	20	Articles embroidered with gold, silver, or metal	15	30
" Gloves and Mitts	15	30	Articles, the growth, produce, or manufacture of the United States or its territories, brought back in the same condition as when exported, and on which no drawback was allowed		free
Animals, imported for breed	free.	free.	Articles, composed wholly or chiefly in quantity of Gold, Silver, Pearl, and Precious Stones, not otherwise specified	15	30
" of all kinds	free.	free.	Articles, not free, and not subject to any other rate of duty	15	20
Animal Oil, not otherwise enumerated	15	20	Articles, manufactured either wholly or chiefly from copper	15	30
Animal Carbon	15	20	Artificial Feathers	15	30
Annatto	free.	10	" Flowers, or parts thereof	15	30
" extract	free.	20	" Slate and Metallic Paint the produce and manufacture of N. S., when imported direct from G. B. or B. N. A. Provinces		free.
Annealed Iron Wire	15	30	Ash, Soda	free.	10
Anise Seed	15	20	Ashes, Pot and Pearl	free.	20
" Oil of	15	30	Asphaltes	15	20
Anthos, Oil of	15	30	Assafetida	15	20
Antimony, (crude)	15	20	Asses' Skin, (or parchment)	15	30
Antique Oil	15	30	" imitation of, (or parchment)	15	30
Antiquities, Collections of	free.	free.	Ava Root	15	20
Anvils	15	30	Aubysson Carpetings	15	30
Any goods, wares, or merchandise of the growth, produce or manufacture of the U. States, or of its fisheries, upon which no drawback, bounty or allowance have been paid		free.	Augurs	15	30
Apothecaries' Glass Measures, with engraved lines	15	30	Auripigmentum, or Orpiment	15	10
Apothecaries' Vials and Bottles	15	30	Awls	15	30
Apparatus, Philosophical	15	30	Axes	15	30
" " specially imported for the use of Philosophical Societies, Seminaries of Learning, and Institutes	free.	free.	Axletrees, Iron	5	30
Apparel, Wearing, and other personal effects of travellers and intending settlers		free.	Ayr Stones	15	20
Apparel, Wearing, of British subjects dying abroad	free.				
Aprons, Silk	15	30			
Aqua Ammonia, or Hartshorn	15	30			
Aqua Fortis	2½	20			
" Mellis, or Honey Water	15	30			
Arabic Gum	15	10			
Arrack	per gall. 3s. 6d.	100			
Armenian, Bole	15	20			
" Stone	15	20			
Archelia, Archil, or Orchelia	15	20			
" if a Vegetable Dye	15	5			
Argent Vivum, or Quicksilver	15	20			
Argentine	15	30			
Argol	15	5			

B.

BACON	free.	20
Baggage, personal, in actual use	free.	free.

	CANADIAN. Per cent.	U. STATES Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
	15	20	Bdellium, if crude .....	15	20
	15	30	"    refined.....	15	20
	15	30	Beads of precious stones.....	15	30
	15	20	"    Gold and Silver.....	15	30
	15	30	"    all not otherwise enume-		
	15	25	rated.....	15	30
	15	20	Beans .....	free.	free.
	15	20	"    Tonquin.....	15	20
	15	30	"    Vanilla.....	15	20
	15	25	Beaver, Fur undressed on the		
	20	30	skins.....	free.	10
	15	25	Beam Knives.....	15	30
	15	30	Beams, Seales.....	15	30
	15	30	Bed Feathers.....	15	25
	prohib.	30	"    Ticking, (linen).....	15	20
	do.	20	"    "    (cotton).....	15	25
	15	30	"    Caps.....	15	30
	15	30	"    Screws.....	15	30
	15	30	"    Sides, as carpeting.....	15	30
	15	30	Beef .....	free.	20
	15	30	Beer, in bottles or otherwise ....	15	30
	15	30	Bees Wax.....	15	20
	15	10	Bellows Pipes.....	15	30
	15	25	Bell Cranks.....	15	30
	15	15	"    Levers.....	15	30
	15	15	"    Pulls.....	15	30
	free.	free.	Bellows.....	20	30
	free.	free.	Belts, Sword, (leather).....	20	30
	15	20	Benzoates.....	15	30
	15	29	Benzoic Acid, or Flor Benzoin..	15	29
	15	30	Benzoin, (a gum).....	15	30
	15	25	Bed Spreads, or Covers, made of		
	15	25	the scraps or waste ends of		
	15	25	printed calicoes sewed together	15	25
	15	20	Bell Metal, fit only to be remanu-		
	15	20	factured .....	2½	5
	5	30	Bell Metal, manufactured.....	15	30
	2½	30	Bells, Silver.....	15	30
	free.	5	"    Gold.....	15	30
	15	10	Bergamot, Essence of.....	15	30
	15	20	Berries, used solely for dyeing...free.		5
	15	20	"    not otherwise provided		
	15	30	for, (green fruit).....	free.	20
	15	30	Bezoar Stones.....	15	20
	15	30	Bichromate of Potash.....	15	20
	15	30	Bick Irons.....	15	30
	free.	25	Binding, Carpet, if worsted.....	15	25
	2½	30	"    Cotton.....	15	25
	15	25	"    Woollen.....	15	30
	15	30	"    Worsted.....	15	25
	15	25	"    Silk.....	15	25
	15	20	"    Leather.....	15	30
	30	30	"    Linen.....	15	20
	15	30	"    Quality.....	15	25
	15	20	Bagging, (called cotton bagging)		
	15	30	Bags, bead-made in part by hand		
	15	30	"    Grass .....		
	15	20	"    Gunny .....		
	15	30	"    Woollen .....		
	15	25	"    Worsted .....		
	15	20	"    Flax .....		
	15	20	"    Hemp.....		
	15	30	"    Carpet, (woollen).....		
	15	25	"    Silk.....		
	15	25	"    Carpet, (worsted).....		
	20	30	"    Leather .....		
	15	25	Baizes .....		
	15	30	Balls, Billiard.....		
	prohib.	30	"    Cannon .....		
	do.	20	"    Musket.....		
	15	30	"    Wash.....		
	15	30	Balm of Gilead .....		
	15	30	Balsam Copaiva.....		
	15	30	"    of Tolu.....		
	15	30	"    Medicinal.....		
	15	30	"    all kinds of Cosmetic.....		
	15	10	Bamboos, (unmanufactured)....		
	15	25	Bangups, a cotton stuff or cord,		
	15	15	Bark of Cork trees (unmanufac.)		
	15	15	"    Peruvian .....		
	free.	free.	"    used solely in dyeing.....		
	free.	free.	"    growth or produce of U.S.....		
	15	20	"    all not specially mentioned		
	15	25	Barrege, Cotton.....		
	15	30	"    Wool.....		
	15	25	"    Worsted, or Silk and		
	15	25	Worsted .....		
	free.	20	Barley .....		
	15	20	"    Pot and Pearl.....		
	15	20	Barytes, Sulphate of.....		
	5	30	Baud Iron, slit or rolled.....		
	2½	30	Bar Iron.....		
	free.	5	Bar Wood, (a dye wood).....		
	15	10	Barilla .....		
	15	20	Bass, (the inner bark of a tree).		
	15	20	Bassoons.....		
	15	30	Baskets, Wood or Osier .....		
	15	30	"    Palm Leaf.....		
	15	30	"    Straw.....		
	15	30	"    Grass or Whalebone....		
	free.	25	Bast Ropes.....		
	2½	30	Batteries, Telegraph.....		
	15	25	Batting, Cotton.....		
	15	30	Battledores.....		
	15	30	Bay Water, or Bay Rum.....		
	15	20	"    Wax, or myrtle wax.....		
	30	30	Bayonets, except from G. B. prohib.		
	15	30	"    from G. B. direct.....		



CANADIAN.		U. STATES.		CANADIAN		U. STATES.	
	Per cent.		Per cent.		Per cent.		Per cent.
Binnacle Lamps.....	2½	30	Bolts, Composition .....	15	30		
Birdseye Stuff, Linen.....	15	20	Bolt Rope. (tarred).....	free.	25		
“ Worsted Stuff.....	15	25	“ “ (untarred).....	free.	25		
Birds.....	free.	20	“ Iron, not manufactured ....	2½	30		
Bismuth .....	15	20	Bole Ammoniac. or Armenian				
“ Oxide of.....	15	20	Bole .....	15	20		
Bits, Carpenters'.....	15	30	Bone, Black.....	15	20		
Bitter Apple.....	free.	20	Bonnets, Leghorn.....	15	30		
Bitumen.....	15	20	“ Chip.....	15	30		
Black, Ivory.....	15	20	“ Grass.....	15	30		
“ Lamp .....	15	20	“ Fur Leather .....	20	30		
“ Lead, pots.....	15	30	“ Straw .....	15	30		
“ Glass, bottles.....	15	30	“ Muslin .....	15	30		
Blacking .....	15	20	“ Silk or Satin.....	15	30		
Bladders .....	15	20	Bonnets Wire, covered.....	15	25		
Blacksmiths' Hammers.....	15	30	Boncho Leaves.....	15	20		
“ Sledges.....	15	30	Bone Alphabets .....	15	30		
Black Lead Pencils.....	15	30	“ Chessmen .....	15	30		
“ Frankfort .....	15	20	“ Whale, Rosettes' .....	15	30		
Blankets.....	15	20	“ Tip and Bones .....	15	5		
Blankets of Mohair or Goats'			“ Whale, manufacturers of..	15	30		
Hair .....	15	20	“ Whale, not of the American				
Blasting Powder .....	15	20	Fisheries .....	15	20		
Bleaching Powders .....	2½	10	Bone, manufactures of .....	15	30		
Block Marble, unpolished .....	free.	20	Boots and Bootees.....	20	30		
Blocks, Ships'.....	2½		“ Fishermens'.....	2½			
Blue, Prussian .....	15	20	Bookbinders' Agates, Ferdules..	free.	20		
“ Ultra Marine and Paste... 2½	20		“ Tools, Presses, and				
“ Vitriol.....	2½	20	implements of all kinds.....	free.			
“ Guineas .....	15	20	Books, Printed, foreign re-prints				
“ Guinet .....	15	20	of British copy-right works... 15				
Boards, Planed .....	15	20	Books, Printed, not re-prints of				
“ Rough.....	free.	20	British copy-right works.....	free.			
Bobbinet Lace.....	15	25	Books, of immoral or indecent				
Bobbin .....	15	25	character .....	prohib.			
“ Wire, covered with cotton	15	30	Books, blank, when bound.....	15	20		
Bocking .....	15	25	“ “ when unbound... 15	20			
Bodkins, Ivory.....	15	30	“ periodicals and other works				
Bone .....	15	30	in the course of printing and				
“ Silver .....	15	30	re-publication in the U. S....	20			
“ Gold .....	15	30	Books, printed magazines, pam-				
“ Plated.....	15	30	phlets, periodicals, and illus-				
“ Gilt.....	15	30	trated newspapers, bound or				
“ Iron .....	15	30	unbound, not otherwise pro-				
“ Steel.....	15	30	vided for.....	free.	10		
“ Brass.....	15	30	Books, do. do. unbound.....	free.	10		
“ Copper.....	15	30	“ all, in foreign languages,				
Boiler Plates and Boiler Plates			bound and unbound.....	free.	10		
punched .....	2½	30	Books, all reports of Legislative				
Bologna Sausages.....	15	30	Committees, appointed under				
Bolting Cloths .....	15	25	foreign governments.....	free.	10		
Bolts, Irons for fastenings .....	15	30	Books of Engravings .....	free.	10		
“ Brass .....	15	30	“ and Instruments, profes-				
“ Copper.....	15	20	sional, of intending settlers...free.	free.			

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U. STATES.  
Per cent.

CANADIAN. U. STATES.  
Per cent. Per cent.

CANADIAN. U. STATES.  
Per cent. Per cent.

		Books, specially imported for the use of schools	free.	free.	Brandy, for Officer's Mess	free.	
30		use of schools	free.	free.	"    in wood, cases covering	free.	
25		Boot Webb (linen)	15	20	Brass and Copper Tubes, for the manufacture of Locomotives	2½	30
25		Borax, or Tincal	24	25	Brass, manufactures of, not otherwise enumerated	15	30
30		Botany. Specimens of	free.	free.	"    in Plates or Sheets	free.	30
		Bottle Wines and Spirits, cases covering	free.		"    in Bars	free.	5
20		Bottles cont'ng Wine or Spirits	15	30	"    in Pigs	free.	5
20		"    Apothecaries'	15	30	"    Old, only fit to be re-manufactured	free.	5
30		"    Black Glass	15	30	Brass Wire	15	30
30		"    "    "    exceeding one quart	15	30	"    Rolled	free.	30
30		Bottles, Perfumery and Fancy	15	30	"    Battery	15	30
25		"    (containing wine only) if purchased separately from the wine	15	30	"    Studs	15	30
20		Bougies	15	30	"    Screws	15	30
30		Boxes, Gold or Silver	15	30	Brazier's Rods	15	30
30		"    Musical	15	30	Brazil Paste, or Pasta de Brazil	15	15
5		"    Japanned Dressing	15	30	"    Pebble	15	10
30		"    Cedar, Granadilla, Ebony, Rose, and Satin	15	40	"    Wood	15	5
20		Boxes, all other wood	15	30	"    Pebbles, prepared for Spectacles	15	30
30		"    Shell, not otherwise ornamented	15	30	Bread Baskets, Japanned	15	30
30		Boxes, if Paper only, not Japanned	15	30	"    Plated	15	30
20		Boxes, Snuff, Paper	15	30	"    Silver	15	30
		"    Fancy, not otherwise specified	15	30	Breccia	15	20
		Box Boards, Paper	15	30	Bricks	15	20
		Bracelets, Gold or Set	15	30	"    Fire	2½	20
		"    Gilt	15	30	Britannia Ware	15	30
		"    Hair	15	30	Bridle Bits	15	30
20		Braces, Carpenters', without Bits	15	30	Bridles	20	30
20		Braces and Bits, Carpenters'	15	30	Brimstone, Crude	24	15
		Brace Bits	15	30	"    Rolled	2½	20
20		Braces, or Suspenders, all leather	20	30	Bristol Boards	15	30
		"    India Rubber	20	30	"    perforated	15	30
		"    all other	15	30	Bristol Stones	15	20
		Brackets	15	30	Bristles	free.	5
		Brads	15	30	Brodequins, Woollen	15	30
10		Braids, Cotton	15	25	"    Leather	20	30
10		"    in ornaments for Head Dresses	15	30	Bronze Casts	free.	30
		Braids, Hair, not made up for Head Dresses	15	30	"    all manufactures of	15	30
		Braids, Hair, made up for Head Dresses	15	30	"    Metal (in leaf)	15	20
		Braids, Straw, for making Bonnets or Hats	15	30	"    Powder	15	20
		Bran and Shorts	free.	free.	"    pale, yellow, white & red	15	20
rec.		Brandy,.....per gall. 4s.	100	100	"    liquid, gold or bronze colour	15	20
					Brown Rolls (linen)	15	20
					"    Spanish (dry)	15	30
					"    "    (in oil)	15	30
					"    Smalts	15	20
					Brooms, all kinds... 7/ doz. 2s. 6d.	30	30
					Broom Corn	free.	
					Brucine	15	20
					Brushes of all kinds	15	30

CANADIAN.		U. STATES.		CANADIAN.		U. STATES.	
Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Buckles .....	15	30	Canary Seed.....	free.	free.	Carve	
Buckwheat, and Meal of.....	free.	free.	Canella Alba.....	15	20	Casca	
Buckram .....	15	20	Candlesticks, Alabaster and Spar	15	40	Cush	
Bugles, Musical Instruments ...	15	20	"    glass cut .....	15	40		
"    Glass (if cut).....	15	40	"    all other kinds.....	15	30		
"    "    (if not cut) .....	15	30	Candles, Tallow .....	15	20		
Building Stones (unwrought) ...	free.	10	"    Wax .....	15	20	me	
Bullets (from G. B.).....	15	20	"    Spermaceti .....	15	20		
Bulrushes.....	15	20	"    Stearine.....	15	20	Casen	
Bulbs, or Bulbous Roots .....	free.	free.	Candy, Sugar, ..... 7 $\frac{1}{2}$ cwt. 14s.		30	Cases,	
Bullion .....	free.	free.	Canes, Walking, finished or not..	15	30	Cases	
Bunting .....	free.	25	Cannetile, a Wire Ribbon.....	15	30	Br	
Burlaps.....	15	20	Cannon, (from G. B.).....	15	30	Ha	
Burning Fluid .....	15		Cantharides .....	15	20	Wi	
Burr Stones (wrought and un-			Canton Crapes .....	15	25	Cassin	
wrought).....	free.	10	Canvas, for Floor Cloths or Wear-			Casks	
Burgundy Pitch .....	15	25	ing Apparel, Linen .....	15	20	Ha	
Busts, Lead.....	15	30	Canvas, Sail Cloth.....	free.	20	war	
Buttons, all kinds of.....	15	25	Capers .....	15	30	Casks	
Button Moulds.....		25	Cap Wire, covered with Silk ...	15	25	"	
Butter (reciprocity).....	free.	free.	"    covered with Cotton			Cassa	
Butchers' Knives.....	15	30	Thread .....	15	30	Cassia	
Butt Hinges.....	15	30	Caps of Chip.....	15	30	"	
			"    Cotton Wove .....	15	20	"	
			"    of Cotton, if jointly made			Castar	
			by hand.....	15	30	Castin	
			"    of Leather.....	20	30	"	
			"    all other kinds.....	15	30	"	
<b>C.</b>			Cap Pieces for Stills.....	15	30	Castor	
CABINETS OF COINS.....	free.	free.	Capsules.....	15	30	"	
Cabinet Wares.....	15	30	Carbines or Carabines, (from			Castor	
Cables, Tarred.....	free.	25	G. B.).....	15	30	"	
"    Untarred .....	free.	25	Carbonate of Magnesia .....	15	30	Castor	
"    made of Grass .....	free.	25	"    sal, or brinal of Soda..	15	20	or e	
"    Iron or Chain, or parts			"    of Ammonia .....	15	10	Castor	
of .....	free.	30	"    of Iron.....	15	20	or e	
Caddie Balls .....	15	30	Carboys .....	15	30	Castori	
Cadmium .....	15	20	Carbuncles .....	15	10	Castori	
Cajeput, or Cajeputa, Oil of....	15	30	Cardamou Seed .....	free.	free.	Cast S	
Cakes, Linseed.....	2 $\frac{1}{2}$	20	Card Cases.....	15	30	Cast I	
Calamine.....	15	20	Cards of all kinds.....	15	30	Catehe	
Calx.....	15	20	Carmine .....	15	30	Catech	
Caliminaris lapis.....	15	20	Caroline Plaids, cotton and wool	15	30	Catgut	
Calcined Magnesia .....	15	30	"    "    stripes, cotton,			Catsup	
Calfskins raw.....	free.	5	as cottons.....	15	25	Caulkin	
"    tanned .....	15	20	Carpeting, Aubuysson.....	15	30	Caustic	
Calomel, and preparations of....	15	25	"    Matting.....	15	25	Caonte	
Camlets, of Mohair or Goats....	15	25	Carpet Binding .....	15	25	Cayenn	
Camcos, real.....	15	10	Carpets and Carpeting.....	15	30	Cedar	
"    imitation of .....	15	10	Carpet Bags.....	15	30	Celtz V	
"    real or imitation, set....	15	30	Carriages.....	15	30	Cement	
Camels' hair.....	15	10	"    of travellers .....	free.	30		
"    Pencils .....	15	30	Carriage Springs .....	15	30	Carise,	
Camphor, refined.....	15	40	Carni, or Caraway, Oil of.....	15	30		
"    erude .....	15	25					
Camwood.....	free.	5					
Canada Plates.....	5	30					

U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.
free.		15	30	Ceruse, dry or in oil..... 15 20
20		15	20	Chafing Dishes, Copper, Iron, or
10		15	30	Tin..... 15 30
10		15	25	Chain Cables.....free. 30
30		15	30	Chains, Iron, other than Cable.. 5 30
20			30	" other than Iron..... 15 30
20		15	30	Chairs, Sitting..... 15 30
20		15	20	Chalk, Red..... 15 20
20		15	30	" Red, Pencils..... 15 30
30		15	20	" French..... 15 20
30			5	" White..... 15 5
30			25	Chambray Gauze..... 15 25
30			30	" if Wool..... 15 30
20			25	" if Silk only..... 15 25
25			20	Chamouille Flowers..... 15 20
		15	30	Chandeliers..... 15 30
20			20	Carbon, Animal..... 15 20
20			free.	Charts.....free. 10
30			2½	Charcoal, made or refined..... 2½ 30
25			15	Checks, Cotton, (see Cottons)... 15 25
			15	" Princess, Wool..... 15 30
30			15	" Princess, Worsted..... 15 25
30			15	" Linen..... 15 20
20			free.	Cheese.....free. 30
			15	Chemicals, not otherwise enu-
30			20	merated..... 15 20
30			15	Chenille..... 15 30
30			40	Cheeroots, (India Cigars) ½ lb. 3s.
30			100	Cherry Rum, a cordial, ½ gal. 5s.
30			15	Chessmen..... 15 30
30			15	Chest Handles..... 15 30
30			free.	Chicory Root..... 15 free.
20			15	" ground..... 15 20
10			15	Chili Peppers..... 15 30
20			15	China Ware..... 15 30
30			15	" Root..... 15 20
10			10	Chinchilla Skins, undressed..... 10
30			20	" dressed..... 20
free.			15	Chip Hats or Bonnets..... 15 30
30			15	Chisels..... 15 30
30			2½	Chloride of Lime..... 2½ 10
30			15	Chlorometers, Glass..... 15 30
30			15	Chocolate..... 15 20
			free.	" produce or manufacture
25			20	of G. B. or B. N. A. Provinces..free. 20
30			15	Chowdagary..... 15 25
25			15	Chromate of Potash..... 15 20
25			15	" of Lead..... 15 20
30			15	Chronic, Yellow..... 15 30
30			15	" Acid..... 15 20
30			15	Chronometers, and parts..... 15 10
30			15	Chrysolites..... 15 20
30			15	Chrystals of Tin..... 15 20
30			free.	Ciar, or Coiar, Rope.....free. 25

	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Cicutar.....	15	20	Coffee, Green, the growth or pro-		
Cigars.....	7½ lb. 3s.	40	duction of the possessions of		
Cinchona.....	15	15	the Netherlands, imported		
Cinchonine.....	15	20	from the Netherlands, 7½ lb. ¾d.	free.	
Cinnabar.....	15	25	Coffee, Roasted.....	7½ lb. 2d.	20
Cinnamon.....	7½ lb. 3d.	30	Coffee Mills.....	15	30
“ Oil of.....	15	30	Coins.....	free.	free.
Circingle Webb (woollen).....	15	30	“ Cabinet of.....	free.	free.
Circassians, (worsted,).....	15	25	“ Counterfeit or base, prohib.		
Citrate of Lime.....	15	20	Coir.....	free.	25
Citric Acid.....	15	20	Coke.....	free.	30
Citron, in its natural state.....	free.	20	Colcother, Dry, (Oxide of Iron).....	15	20
“ Preserved.....	15	40	Cold Cream.....	15	30
“ Oil of.....	15	30	Colocynth.....	15	20
Civet, Oil of.....	15	30	Cologne Water.....	15	30
Clasps.....	15	30	Colombo Root.....	15	20
Clay, Ground or prepared.....	15	20	Coloquintida.....	15	100
“ Unwrought.....	15	5	Coloring for Brandy, if contain-		
“ Fire and Pipe.....	free	5	ing Spirits.....	7½ gal. 5s.	30
Clayed Sugar, White 7½ cwt. 10s.		30	Coloring for Brandy, Burnt Su-		
Cloaks.....	15	30	gar, and Starch.....	15	30
Cloak Pins.....	15	30	Colors, Water.....	15	30
Clocks.....	15	30	Colts' Foot.....	15	30
Cloth, India rubber.....	20	30	Cols, Sanglier, Cravat Stiffeners..	15	30
“ Woollen.....	15	30	Commissariat Stores.....	free.	
“ Bolting.....	15	25	Combs, Curry.....	15	30
“ Oil.....	15	30	“ Hair, India Rubber.....	20	30
“ Hemp.....	15	20	“ all other.....	15	30
Clothing, Ready-made.....	15	30	Commode Handles.....	15	30
“ for Army or Navy or			“ Knobs.....	15	30
Indian Nations, or for gratui-			Comforters, Woollen.....	15	30
tous distribution by charitable			Comfits, Preserved.....	15	40
Societies.....	free.		Compasses, Brass, Iron, or Steel	15	30
Cloves.....	7½ lb. 3d.	40	“ Mariner's.....	2½	30
“ Oil of.....	15	30	“ Wood.....	15	30
Coaches.....	15	30	Composition of Glass or Paste,		
Coach Trimmings.....	15	30	set.....	15	30
Coal.....	free.	30	Composition of Glass or Paste,		
Coal-hods.....	15	30	not set.....	15	10
Coatings, Mohair, or goats' hair	15	25	Concans, India.....	15	25
Cobalt.....	15	20	Coney Wool.....	free.	10
Cochineal.....	free.	10	Confectionary, all not otherwise		
Coculus Indicus.....	15	20	provided for.....	15	30
Cocks, Brass and other kinds...	15	30	Connexion Rods, (for Locomo-		
Cocoa.....	15	10	tives).....	5	
Cocoa Paste, from G. B. and B.			Contractors' Stores, for Army,		
N. A. Provinces.....	free.		Navy, or Indians.....	free.	
Cocoa, Shells.....	15	10	Contrayerva Root.....	15	20
Cocoa-nuts, West India.....	15	20	Copper, in plates or sheets.....	free.	20
Codilla, Tow of Hemp or Flax...free.	15	20	Copper bottoms.....	15	20
Codfish, Dry.....	free.	20	“ plates, Engraved.....	15	30
Coffee, Green, when imported in			“ Manufactures of, not oth-		
American vessels, from the			erwise specified.....	15	30
place of its growth... 7½ lb. ¾d.		free.	Copper Wire.....	15	30

STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.
		free.	Cotton, all other manufactures of, not otherwise enumerated.....	15 25
			Counters, Bone, Ivory, Pearl, or Rice .....	15 30
free.			Counters, Gold or Silver .....	15 30
20			Counting-house Boxes .....	15 30
30			Court Plaster .....	15 30
free.		free.	Cow Hides, Raw .....	15 30
free.		20	“ Tanned .....	15 30
		5	Cowage, or Cowitch .....	15 30
25		5	Cowries, (shells) .....	15 30
30		5	Crab Claws .....	15 30
20		5	Crabs Eye. (eranerorum oculi) .....	15 30
30		5	Crapes, Silk .....	15 30
20		free.	Crash .....	15 30
30		20	Cranks, Mill, of wrought iron... ..	15 30
30		30	Crates containing Glassware or Earthenware .....	15 30
100		20	Cravats .....	15 30
		15	Cravat Stiffeners .....	15 30
30		15	Crayons .....	15 30
		25	Crayon Pencils .....	15 30
30		100	Creas, Cotton .....	15 30
30		free.	“ Linen .....	15 30
30		30	Cream of Tartar .....	15 30
		15	Crocus Powder .....	15 30
30		15	Croekery .....	15 30
30		10	Crowns, Leghorn Hat .....	15 30
30		20	Crucibles, Black Lead .....	15 30
30		30	“ Sand .....	15 30
30		free.	Crushed Sugar ..... <sup>3</sup> / <sub>4</sub> cwt. 1-lb.	15 30
40		25	Crystals, Watch .....	15 30
30		30	“ Glass, for seals .....	15 30
30		30	Cubebis .....	15 30
30		20	Cudbear .....	15 30
30		25	Cummin Seed .....	15 30
30		free.	Cupboard Turns .....	15 30
10		30	Curls, Hair .....	15 30
25		30	Curriers' Knives .....	15 30
10		30	Currants ..... <sup>3</sup> / <sub>4</sub> lb. 1-lb.	15 30
30		25	Curtain Rings .....	15 30
		15	Custas, manufactures of Cotton .....	15 30
		20	Cutch .....	15 30
		20	Cut Iron Nails .....	15 30
		20	Cutting Knives .....	15 30
20		25	Cut-glass Ware, not otherwise specified .....	15 40
20		25	Cutlasses, (from G. B.) .....	15 30
30		25	Cutlery, all kinds .....	15 30
30		25	Cyanine of Iodine .....	15 30
30		25	“ Potassium .....	15 30
30		20	“ Zinc .....	15 30
30		20		

	CANADIAN.	U. STATES.		CANADIAN.	U. STATES.
	Per cent.	Per cent.		Per cent.	Per cent.
<b>D.</b>					
DAGGERS .....	15	30	Drawing Knives .....	15	30
Dates ..... $\text{£}$ lb. 1½d.		40	Drawers, Guernsey, Wool or Worsted, .....	15	30
Dead Lights .....	2½		Drawers, Cotton Wove .....	15	20
Decanters, Cut-glass .....	15	40	Dried Fruits ..... $\text{£}$ lb 1½d.		
“ Plain do. ....	15	30	Dried Pulp .....	15	20
Dead Eyes .....	2½		Drillings, linen .....	15	20
Deck Plugs .....	2½		“ if Cotton be a com- ponent material, subject to the regulation respecting Cotton Cloths .....	15	25
Delph .....	15	30	Drugs, Dyeing, not otherwise enumerated .....	free.	20
Delphine .....	15	20	Drugs, Medicinal, not otherwise enumerated .....	15	20
Demijohns .....	15	30	Duck Sail Cloth .....	free.	20
Denmark Satin, entirely stuff....	15	25	Dutch Metal, in leaf .....	15	20
Dentifrice .....	15	30	Durants, worsted stuff, .....	15	25
Devonshire Kerseys .....	15	30	Dust Pans .....	15	30
Diamonds .....	15	10	Dutch Pink .....	15	20
“ Set .....	15	80	Dyeing articles, used solely for..	free.	20
“ Glaziers' .....	15	15	Dye-woods .....	free.	5
Diaper Linen .....	15	20	<b>E.</b>		
Diapers, Cotton .....	15	25	EARTH, in Oil.....	15	30
Dice, Ivory or Bone .....	15	30	“ brown, red, blue, yellow, dry, as Ochre .....	15	30
Dimitics, Muslin, and Cambric...	15	25	Earth, the produce of B. N. A. Provinces .....	free.	
Directions for Patent Medicines	15	10	Earthenware, .....	15	30
Dirks .....	15	30	Ebony, unmanufactured .....	15	20
Dishes, Chafing .....	15	30	“ manufactures of .....	15	40
Distilled Vinegar, medicinal, ..... $\text{£}$ gal. 3½d.		30	Eggs, except from U. States ...	15	
Diuretic, Sal .....	15	20	“ from U. States .....	free.	
Dividers .....	15	30	Elastic Garters, made of elastic wire, covered with leather, with metal clasps .....	20	30
Divi Divi, (a vegetable substance in a crude state, used for dyeing and tanning .....	15	20	Elephants' Teeth .....	15	5
Dog Chains .....	15	30	Elecampane .....	15	20
Dolls, of every description .....	15	30	Embroideries, in gold, silver or other metals, .....	15	30
Domets, a flannel .....	15	25	Emeralds .....	15	10
Dominoes .....	15	30	Emery .....	15	20
Donations of Clothing for gra- tuitous distribution by chari- table Societies .....	free.		Emery Cloth, Cotton .....	15	25
Dowlas .....	15	20	Emetic, Tartar .....	15	20
Doyley's Cotton .....	15	25	Enameled white .....	15	30
“ Linen .....	15	20	Engravers' Copper, prepared or polished .....	15	30
“ Woollen .....	15	30	Engravers' scrapers .....	15	30
Down, all kinds .....	15	25	“ burnishers .....	15	30
Draining Tiles .....	2½	20	Engravings, books of .....	free.	10
Drawings .....	free.	10	Engravings, obscene, ....prohib.		
“ obscene.....prohibited.			Epaulets, all kinds, .....	15	80
Dragon's Blood .....	15	15			
Drawing Pencils, black lead....	15	30			
Drawing Pencils, not black lead	15	30			
Drawings .....	free.	20			
Drawer Knobs, entirely of cut glass .....	15	40			
Drawer Knobs, other kinds .....		80			

STATES.  
Per cent.

CANADIAN.  
Per cent. U. STATES.  
Per cent.

CANADIAN.  
Per cent. U. STATES.  
Per cent.

30	Epsom Salts .....	15	20
	Equalising Files .....	15	30
30	Ergot .....	15	20
20	Escutcheons, silver .....	15	30
	"    brass, iron, steel,		
	gilt, or plated .....	15	30
20	Escutcheon Pins .....	15	30
	Essences of all kinds .....	15	30
	Estopillas (linen).....	15	20
	Etchings, or Engravings.....	free.	10
25	Ether .....	15	20
	Etoile, or stars for ornaments ...	15	30
20	Ether, Sulphuric .....	15	20
	Extract of Belladonna.....	15	30
	"    Campeachy Wood ...	15	20
20	"    Citutœ .....	15	30
20	"    Colocynth .....	15	30
25	"    Elatarium .....	15	30
30	"    Gentian .....	15	30
20	"    Hyosciamus .....	15	30
20	"    Indigo.....	free.	20
5	"    Logwood.....	free.	20
	"    Annux Vomica .....	15	30
	"    Madder .....	free.	20
	"    Opium .....	15	30
30	"    Rhatania .....	15	30
	"    Rhubarb.....	15	30
30	"    Stramouium .....	15	30
	Extracts, and decoctions of dye-		
	woods, not otherwise provided		
	for.....	free.	30
30	Eyes and Rods for Stairs.....	15	30
20	"    Bulls' (a bean) .....	15	20
40	"    "    (glass).....	15	30
<b>F.</b>			
30	FALSE COLLARS .....	15	30
5	Fans .....	15	30
20	Fancy, or Perfumed Soaps .....	15	30
30	Fancy Vials and Bottles .....	15	30
10	Farming Utensils imported by		
	Agricultural Societies .....	free.	
20	Farming Utensils, unless import-		
	ed by Agricultural Societies..	15	30
25	Fastenings, Shutter or other....	15	30
20	Fear-not, (cloth) .....	15	30
30	Feathers, Ornamented.....	15	30
30	"    for beds .....	15	25
30	"    Vultures', for dusters.	15	30
10	Felt, Patent adhesive, for ships'		
	bottoms .....	free.	free.
30	Felt Hat Bodies, .....	2½	20

Feldspar .....	15	20
Felting, Hatters' .....	2½	30
Fennel, Essence of .....	15	30
Ferrets, Cotton .....	15	25
Ferri, Rubego .....	15	20
Fiddles .....	15	20
Fids .....	15	20
Fifes, Bone, Ivory or Wood.....	15	20
Figures, Alabaster .....	free.	40
"    Brass .....	15	30
"    Bronze .....	free.	30
"    of other materials .....	15	30
Figs.....	7 lb. 1¼d.	40
Fig Blue .....	15	20
Filberts.....	7 lb. 1¼d.	30
Files .....	15	30
File Cuts .....	15	30
Filtering Stones .....	15	30
"    "    unmanufactured.	15	20
Fire Arms, other than muskets		
and Rifles.....	15	80
Fire Brick .....	2½	20
"    Clay .....	free.	20
"    Crackers .....	15	30
"    Irons.....	15	30
"    Screens.....	15	30
"    Wood .....	free.	30
Fish, Pickled .....	free.	20
"    other than from G. B., B.		
"    N. A. Provinces, and U. S....	15	20
"    Salted .....	free.	20
"    other in Oil.....	15	40
"    Oil .....	free.	free.
"    Products of (Reciprocity) free.	free.	free.
"    Glue, called Isinglass.....	15	20
"    Hooks .....	2½	30
"    Sauce .....	15	30
"    Skins, raw, except from		
"    G. B., B. N. A. Provinces, and		
"    United States.....	15	20
"    Skin Cases.....	15	20
Fisheries of the U. S. and their		
territories, Products of .....	free.	free.
Fishermen's Boots .....	2½	30
Fishing Nets and Seines.....	2½	30
"    Lines (silk) .....	free.	25
Flags, Floor Matting, made of... 15	25	
Flageolets, Wood, Bone or Ivory 15	20	
Flannels, all kinds.....	15	25
Flap hinges .....	15	30
Flasks, or bottles that come in		
Gin cases .....	15	30
Flasks, powder, brass, copper, or		
japanned, .....	15	30



CANADIAN.		U. STATES.		CANADIAN.		U. STATES.		
Per cent.		Per cent.		Per cent.		Per cent.		
Flasks, horn, entirely of .....	15	30	Frames, Silver Crucet .....	15	30			
Flat Irons .....	15	30	Frankfort Black .....	15	20			
Flats, for making Hats or Bonnets .....	15	30	Frankincense (a gum) .....	15	20			
Flax, unmanufactured .....	free.	15	French Green .....	15	20			
“ all manufactures of, or of which Flax is a component part, not otherwise specified .....	15	20	Fringes, Cotton .....	15	25			
Flax-seed .....	free.	10	Fringes, Wool .....	15	30			
Fleams .....	15	30	Fringes, Merino .....	15	25			
Fleshers (Knives) .....	15	30	Frieze (or Rattens) of Wool... ..	15	30			
Flies, Spanish, or Cantharides..	15	20	Frizettes, hair .....	15	30			
Flints .....	15	5	“ silk .....	15	30			
Flint Stone .....	15	5	Frocks, Guernsey .....	15	30			
Flints, ground .....	15	20	Frosts (glass) .....	15	20			
Float Files .....	15	30	Fruits, preserved in Brandy, Sugar, Candy, or Molasses ...	15	10			
Floor Cloth, all stamped, printed or painted .....	15	30	Fruits, preserved in their own juice .....	free.	20			
Floor Cloth, dish, or mats of ...	15	30	Fruits, pickled .....	15	30			
“ lined with woollen or wool .....	15	30	“ green or ripe .....	free.	20			
Floorecloth, Matting, all .....	15	25	“ of all kinds from the B. N. A. Provinces .....	free.				
Flor benzoin .....	15	30	Frying Pans .....	15	30			
Florentine Buttons .....	15	25	Fullers' boards .....	15	30			
Floss Silk, and other similar silks .....	15	25	Fullers' earth .....	15	10			
Floss Cotton .....	15	25	Fulminates, or Fulminating Powders .....	15	20			
Flour, of Wheat, (Reciprocity)..	free.	free.	Furniture, Coach and Harness, “ brass, copper, iron or steel, not Coach or Harness,	15	30			
“ of other grain “ .....	free.	free.	Furnitures, Calico or Chintz ...	15	25			
Flour, Sulphur .....	15	20	Furniture, household, not otherwise specified .....	15	30			
Flower water, orange .....	15	30	Furs, undressed, all kinds of, on the skin, from G. B., B. N. A. Provinces, and U. States.....	free.	10			
Flowers, Artificial .....	15	30	Furs, Skins or Tails, undressed.	free.	10			
Flowers, all not otherwise provided for .....	15	20	Fur, dressed, all on the skin....	15	20			
Flutes, of Wood, Ivory or Bone	15	20	“ Hats, or Caps of .....	15	30			
Flushings .....	15	30	“ Hat Bodies .....	15	30			
Foils, fencing .....	15	30	“ Hatters', dressed or undressed, not on the skin.....		10			
Foil, Copper .....	15	30	Fustic .....	free.	5			
“ Silver .....	15	20	Fur Muffs or Tippets, or other manufactures not specified....	15	30			
“ Tin .....	15	15						
Pol. digitalis .....	15	20						
Forks, all kinds of .....	15	30						
Forge Hammers .....	15	30						
Forbidden Fruit .....	free.	20						
Fossils .....	free.	free.						
Foxglove .....	15	20						
Frames, or sticks for Umbrellas or Parasols .....	15	30						
Frames and Pedestals (rough from the Forge, when imported for the manufacture of Locomotives, .....	5							
Frames, Plated Crucet .....	15	30						
Frames, Quadrant .....	15	30						
			G.					
			GALANGA, Galengal, or Galengal Root .....	15	20			
			Galloons, Gold or Silver, fine or half-fine .....	15	30			
			Galls, Nut .....	15	5			
			Gambia (Terra Japonica) .....	15	10			
			Gamboge, crude .....	15	20			

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	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Gamboge, refined.....	15	20	Ginghams, as Cottons .....	15	25
Game Bags, Leather .....	20	30	Ginseng.....	15	20
“ Twine .....	15	30	Girandoles.....	15	30
Garance, or Madder, manufac- tures of.....	free.	20	Glass, of Antimony .....	15	30
Garnets, Glass .....	15	30	“ Broken .....	15	20
“ a precious Stone .....	15	10	“ Cut, all manufactures of ..	15	40
“ imitation of, a composi- tion .....	15	10	“ all other manufactures not specially mentioned .....	15	30
“ Hardware .....	15	30	Glass, Apothecaries' vials and bottles .....	15	30
Garden Seeds, not otherwise spe- cified .....	free.	free.	Glass Bottles, black .....	15	30
Garters, Elastic, made of wire, 15	30	30	“ Broken .....	15	20
“ covered with leather, ... 15	30	30	“ Buttons, cut, entirely of ..	15	25
Garters, India rubber, with el'ps	20	30	“ Coloured .....	15	30
Gauze, Cotton .....	15	25	“ Green, pocket bottles ....	15	30
Gelatine .....	15	30	“ Looking, plates, silvered..	15	30
Gems.....	free.	10	Glasses, Hour .....	15	30
“ set .....	15	30	“ Looking, with frames... 15	30	30
Gentian, or Gentian Root.....	15	20	Glass, Paintings on .....	free.	30
German Silver, .....	15	30	“ Shades .....	15	30
Gig Hames .....	15	30	“ Cut, all wares of .....	15	40
“ Springs .....	15	30	“ all other articles not speci- fied .....	15	30
“ Handles .....	15	30	Glass, Watch, or watch crystals..	15	30
Gilt Bases.....	15	30	“ Window, broad or cylinder	15	20
“ Capitals.....	15	30	“ “ Crown.....	15	20
“ Chains .....	15	30	“ Polished Plate .....	15	30
“ “ if mock Jewelry ... 15	30	30	“ “ “ silvered ... 15	30	30
“ Ear-rings .....	15	30	“ all articles not specified, connected with other materials	15	30
“ Paper.....	15	30	Glauber Salts .....	15	20
“ Pins.....	15	30	Glaziers' Diamonds .....	15	15
“ “ if mock Jewelry .....	15	30	Globes .....	15	30
“ Rings.....	15	30	Gloves, Angora .....	20	30
“ “ if mock Jewelry .....	15	30	“ Worsted .....	15	30
“ Ware, silver .....	15	30	“ Cotton .....	15	20
“ “ of other metals .....	15	30	“ Linen .....	15	30
“ Wire .....	15	30	“ Silk, .....	15	30
“ Watch Chains.....	15	30	“ “ sewed ... ..	15	30
“ “ Seals.....	15	30	“ Woollen .....	15	30
“ “ Keys.....	15	30	“ “ lined and sewed	15	30
“ Wood.....	15	30	“ Men's Leather.....	20	30
“ Studs.....	15	30	“ Women's Leather Habit	20	30
Gimlets.....	15	30	“ Children's “ “ ...	20	30
Gimps, Cotton.....	15	30	“ Women's “ extra demi length .....	20	30
“ Silk .....	15	25	Gloves, Children's extra demi length.....	15	30
“ Thread, linen .....	15	20	Gloves, Hair .....	15	25
“ Wire being a component part, of chief value.....	15	30	Glue .....	15	20
Gin, proof or under $\frac{1}{2}$ gall. 3s. 6d.	100	100	“ a species for purifying li- quors.....	15	20
Ginger, Ground..... $\frac{1}{2}$ lb. 2d.	30	30	Goats' Hair, or Wool .....	15	20
“ Roots..... $\frac{1}{2}$ lb. 2d.	40	40	“ Skins, raw.....	free.	5
“ Essence of .....	15	30			
Gin, Cases containing bottled...free.	30	30			
“ Bottles containing.....	15	30			

	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Goats' Skins, tanned .....	15	20	Gunny Bags .....	15	20
Gold Epaulets .....	15	30	Gumma .....	free.	free.
“ all other articles .....	15	30	“ imitation of .....	15	20
Gold Beaters' Brim .....	15	20	Guinea Grains .....	15	20
“ “ Moulds .....	15	10	Guitars .....	15	20
“ “ Skins.....	15	10	Guitar Strings, gut .....	15	20
“ Coin or Bullion.....	free.	free.	Guimauve, or Chamomile .....	15	20
“ Dust .....	15	free.	Gum Benzoin, or Benjamin.....	15	30
“ Embroideries .....	15	30	Gum, Senegal, Arabic, Traga-		
“ or Silver Lace.....	15	30	canth, Barbary, East India,		
“ and Silver Leaf .....	15	15	and Jeda .....	15	10
“ Muriate of .....	15	30	Gum, Copal .....	2½	20
“ Ornaments, on paper.....	15	30	“ all other resinous sub-		
“ Oxide of .....	15	30	stances not specified.....	15	20
“ Paper .....	15	30	Gum, Purdu, as Opium .....	15	20
“ Size .....	15	20	“ Substitute, Burnt Flour,		
“ Shell, for painting .....	15	30	and Starch .....	15	10
“ Studs .....	15	30	Gum Elastic Bongies .....	15	30
“ Watches, and parts of.....	15	10	“ Catheters.....	15	30
Goloshes, or clogs, wood .....	15	30	“ Injection Bags.....	15	30
“ “ “ leather ...	20	30	“ Nipple Shields.....	15	30
Gauges .....	15	30	“ Pessaries .....	15	30
Gowns .....	15	30	“ Setons .....	15	30
Gown Patterns, wool or mixed... 15	30		“ Stomach Tubes.....	15	30
Grain, Flour, and Breadstuffs of			Guns, except Muskets and Rifles	15	30
all kinds (Reciprocity) .....	free.	free.	Gun Locks .....	15	30
Grains, tawed or tanned).....	15	20	Gunpowder, (from G. B. or		
Grains of Paradise .....	15	20	B. N. A.).....	15	20
Grain Tin .....	15	20	Gunpowder from Foreign Coun-		
Granella, or Graua, Cochineal... 15	10		tries.....	prohibited.	
Granulated Tin .....	15	20	Gun Wadding, of paper .....	15	30
Granza, or Madder .....	free.	5	Gunny Cloth .....	15	20
Grapes, not dried .....	free.	30	Gutta Percha, manufactured.... 15	20	
Grass Bags .....	15	30	Guts, Sheeps', salted .....	free.	20
“ Cables or Cordage .....	free.	25	Gypsum, or Plaster of Paris.....free.	free.	free.
“ Cloth .....	15	25			
“ and Cotton Cloth .....	15	25			
“ Flats, Braid, or Plaits .... 15	30				
“ Hats or Bonnets .....	15	30			
“ Henguin .....	25	25			
“ Sisal .....	25	25			
“ Mats, of flags .....	15	25			
“ Rope .....	free.	25			
Grasshopper Springs .....	15	30			
Grease and Scraps .....	free.	10			
Green Glass Pocket Bottles..... 15	30				
“ French, Mineral, and					
Olympian .....	15	20			
Green Turtle .....	20	20			
Gridirons .....	15	30			
Grindstones, wrought or un-					
wrought .....	free.	5			
Guava Jelly or Paste .....	15	30			
Guernsey Frocks .....	15	30			

H.

HACKLES, Flax .....	15	30
“ Hemp .....	15	30
“ Rope-makers' .....	15	30
Hair, Angola, Goats', Thibet or		
Mohair, unmanufactured.....	15	20
Hair, all other manufactures of		
Goats' or Mohair .....	15	25
Hair, made up for head dresses.. 15	30	
“ prepared for head dresses.. 15	30	
“ Nets .....	15	30
“ Cloth .....	15	25
“ Curled for beds .....	15	20
“ Braids, for the head .....	15	30
“ Belts .....	15	30
“ Brooms or Brushes .....	15	30

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U.S. STATES.  
Per cent.

CANADIAN. U. STATES.  
Per cent. Per cent.

CANADIAN. U. STATES.  
Per cent. Per cent.

20	Hair Bracelets, Chains, Ring-		
free.	lets and Curls .....	15	30
20	Hair Gloves .....	15	25
20	“ unmanufactured.....	15	10
20	“ prepared and cleaned for		
20	use.....	15	30
20	Hair Pins.....	15	30
30	“ Powder, perfumed, all oth-		
	ers not specified .....	15	30
10	Hair Powder, not perfumed .....	15	20
20	“ Seating .....	15	25
	“ Pencils .....	15	30
20	Halter Chains .....	5	30
20	Hames, Wood .....	15	30
	Hammers, Blacksmiths' .....	15	30
	“ all other .....	15	30
10	Hams, Bacon .....	free.	20
30	Hand Hammers .....	15	30
30	Handkerchiefs, Linen .....	15	20
30	“ Bandanna and Choppa .....	15	25
30	“ Silk .....	15	25
30	“ Cotton .....	15	25
30	“ Madras .....	15	25
30	Handles for Chests .....	15	30
30	Hangers .....	15	30
30	Hangings, Paper .....	15	20
	Hares' Hair, or Fur, raw.....	free.	10
20	“ Skins, undressed .....	free.	10
	“ dressed .....	15	20
	Harlaem Oil.....	15	30
30	Harness .....	20	30
20	“ Furniture .....	15	30
20	Harp Strings, gut .....	15	20
20	“ wire .....	15	30
free.	Harps and Harpiscords .....	15	20
	Hartshorn.....	15	30
	Hatchets .....	15	30
	Hat Felts or Bodies, of wool, not		
	put in form or trimmed .....	free.	20
30	Hat Bodies, Cotton .....	15	30
30	“ “ in whole or in part		
30	wool, and wool of chief value. .....	15	20
20	Hats, Leghorn .....	15	30
	Hat Plush .....	free.	20
	“ Linings, cotton.....	15	25
25	Hats, Chip, Straw or Grass.....	15	30
30	“ Cotton Cloth .....	15	30
30	“ Wool.....	15	20
30	“ Fur .....	15	30
25	“ Leather .....	20	30
20	“ Palm Leaf.....	15	30
30	“ Rattan .....	15	30
30	“ Japanned .....	15	30
30	“ Silk, Men's .....	15	30

Hats, Panama, Manilla, Leghorn,		
Naples, or elsewhere, com-		
posed of satin, straw, chip,		
grass, rattan, willow, or any		
vegetable substance, hair or		
whalebone, or any other ma-		
terial not specified .....	15	30
Hatters' Irons .....	15	30
Hautboys .....	15	20
Haversacks, of leather.....	20	30
Hay .....	free.	free.
Hay Knives .....	15	30
Head Dresses, Ornaments for ...	15	30
“ Matter, if fisheries of the		
United States .....	free.	free.
Head Pieces, for Stills.....	15	30
Hearth Rugs, all .....	15	30
Hellebore Root.....	15	20
Hemlock .....	15	5
Hemp Seed .....	free.	10
“ “ Oil.....	15	20
“ all manufactures of, not		
otherwise specified, or of which		
hemp is a component part ....	15	20
Hemp, unmanufactured .....	free.	30
“ Yarn, from Russia .....	free.	
“ Manilla .....	free.	25
“ Codilla, or tow of hemp.....	free.	15
Henbane .....	15	20
Herrings, Pickled, in barrels ...	free.	20
“ “ in kegs .....	free.	20
“ Smoked, or dry .....	free.	20
Hessians, German Flax .....	free.	20
“ Hemp .....	free.	20
Hides, Raw .....	free.	5
“ Salted Hides .....	free.	5
“ Tanned .....	15	20
Hinges, Brass, Iron, Copper, or		
Steel .....	15	30
Hinges, Silver or Gold.....	15	30
History, Natural, Specimens of...free.		
Hobby Horses, wood .....	15	30
“ paper .....	15	30
Hods, Coal, Iron .....	15	30
“ Copper .....	15	30
Hoes .....	15	30
Hoisting Chains .....	5	30
Holland's Brown .....	15	20
Hollowware, Tinned.....	15	30
Hones .....	15	20
Honey .....	15	30
Honey Water .....	15	30
Hooks, Fish .....	2½	30
Hooks and Eyes, Gold or Silver	15	30

	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Hooks and Eyes, other .....	15	30	India Rubber Oil Cloth, and		
Hooks, Reaping .....	15	30	Shoes, or other manufactured		
Hoop Iron .....	2½	30	articles, composed wholly or		
" or Tire, bent or welded for			in part of India Rubber ...	20	30
wheels of Locomotives.....	5	30	India Rubber Cloth, .....	20	30
Hoops, Iron, fit for use .....	15	30	India Rubber Suspenders, .....	20	30
Hops, (Reciprocity) .....	free.	free.	India Rubber Webbing .....	20	30
Horn Combs .....	15	30	Indian Corn and Meal (Reci-		
" Tips .....	free.	5	procity .....	free.	free.
" Plates, for Lanterns .....	15	5	Indigo .....	free.	10
Horns .....	free.	5	Indispensables, or Bags, leather.	20	30
Horse Hair .....	15	10	" " cotton..	15	25
Hose, Cotton .....	15	20	" " merino stuff	15	25
" Wool .....	15	30	" " silk ....	15	25
" Worsted .....	15	30	" " bead ...	15	30
" Silk Sewed .....	15	30	" " bead, with		
" Leather .....	20	30	clasps	15	30
" Linen Thread .....	15	30	" " silk, with		
Household Effects, Old, and in			clasps	15	30
use of intending settlers .....	free.	free.	Ink, Printers' .....	free.	30
Household Furniture .....	15	30	" Writing .....	15	30
Household Effects of British sub-			" Powder .....	15	30
jects dying abroad .....	free.		" Stands, Earthen .....	15	30
Household Furniture of Cedar,			" " Leather .....	20	30
Granadilla, Ebony, Mahogany,			" " Wedgewood .....	15	30
Rose and Satinwood .....	15	40	" " Paper, with glass...	15	30
Hungary Water, .....	15	30	" " Silver .....	15	30
Husbandry, Implements of, im-			" " Wood .....	15	30
ported by incorporated Agri-			" " Metal .....	15	30
cultural Societies .....	free.		" " Glass, plain .....	15	30
Hyacinth Roots, .....	free.	free.	" " " cut .....	15	40
Hydriodate of Potash .....	15	20	Instruments, Philosophical .....	15	30
Hydrometers, of glass and metal	15	30	" " when		
			specially imported for the use		
			of Societies, Public Schools,		
			and Institutes .....	free.	
			Instruments, Musical .....	15	20
			" " Brass.....	15	20
			" " for Mili-		
			tary Bands .....	free.	
			Inventions, Models of .....	free.	free.
			Iodine .....	15	20
			" Salts of .....	15	20
			Ipecac, or Ipecacuanha .....	15	20
			Iris Root .....	15	20
			Iron, Anchors .....	free.	30
			" " parts of .....	15	30
			" Anvils .....	15	30
			" articles not enumerated,		
			manufactured from iron, or of		
			which iron is a component		
			part .....	15	30
			Iron, in bars or bolts, made wholly		
			or in part by rolling.....	2½	30

I.

IMITATION of Precious Stones,		
other than glass .....	15	10
Imitation of Precious Stones,		
glass .....	15	10
Implements, Tools of Trade, not		
merchandise, of intending		
settlers .....	free.	free.
Implements of Husbandry, im-		
ported by incorporated Agri-		
cultural Societies .....	free.	
Implements of Husbandry, not-		
merchandise, in actual use of		
intending settlers .....	free.	free.
India Grass .....	15	25
India Rubber in bottles, or		
sheets, or otherwise unmanu-		
factured .....	15	10



	CANADIAN. Per cent.	U. STATES. Per cent.
Ivory Parallel Rules (not mounted)	15	30
Ivory Protractors	15	30
“ Scales	15	30
“ Sectors	15	30
“ Nuts	15	5
“ Vegetable, manufactures of	15	30

J.

JACKS, a part of piano fortes ...	15	20
“ Clothiers'	15	30
Jack Chains	5	30
“ Screws	15	30
Jalap.	15	20
Jallalpoore Mamoody, cotton goods	15	25
Japanned Wares of all kinds ...	15	30
Jars, Black Glass	15	30
Jessamine, or Jasmine, Oil of...	15	30
Jeanette, cottons	15	25
Jean, cottons	15	25
Jellics, and all other similar preparations	15	30
Jerk Beef	free.	20
Jet, Real	15	30
“ if composition	15	30
“ Stones	15	30
“ Beads	15	30
Jewelry	15	30
“ False, so called	15	30
Jib Hanks	2½	30
Joints, India	15	30
Joiners' Tools, Wood for	free.	
Jostic, or Joslight	15	20
Juglandium, Oil of	15	30
Juice of Limes	15	10
“ of Lemous	15	10
“ of Oranges	15	20
Juniper Berries	free.	20
“ Plants	free.	free.
Junk	free.	free.
Jute	15	25
“ Carpeting	15	30
“ Yarn	15	20

K.

KALEIDOSCOPIES	15	30
Kalydor	15	30
Kelp	15	10
Kentledge	2½	30
Kermes	free.	5
“ (mineral)	15	15
Kersey Ratteen (woollen cloth).	15	30

	CANADIAN. Per cent.	U. STATES. Per cent.
Kerseys	15	30
Kerseymere	15	30
Kerstes	15	20
Kettles, Brass, in nests	15	30
“ Cast Iron	15	30
“ Copper	15	30
Keys, Watch, of gold	15	30
“ “ of silver	15	30
“ all other, of iron, brass or copper	15	30
Keys, all other, of gold or silver	15	30
Kilmarnock Caps	15	30
Kings' Yellow	15	20
Kirschenwasser.....	7½ gall. 5s.	100
Knitting Needles	15	20
Knives, all kinds	15	30
Knobs, brass, gilt, plated, or washed, iron, steel, copper, or brass	15	30
Knobs, Cut Glass	15	40
“ Glass, not cut	15	30
“ “ with brass, iron, steel, or composition shanks	15	30
Knockers	15	30
Knobs and Stars, of gold and silver, fine or half fine	15	30
Krems White, or White Lead	15	20
Kreosote	15	30

L.

LABELS, Printed	15	20
“ Decanter or other, gilt or plated	15	30
Do. do. gold or silver	15	30
Lac Dye	free.	5
“ Marine (artificial gum)	15	20
“ Spirits	15	20
“ Sulphur	15	20
Lace, all kinds, if made into wearing apparel	15	30
Lace, Bobbinet	15	25
“ Coach	15	25
“ Gold	15	30
“ Plated, or mi fin	15	30
“ Silver	15	30
“ Silk	15	25
“ “ not sewed, cotton	15	25
“ Shawls, if sewed	15	30
“ Edgings, Cotton	15	25
“ Insertings, Thread	15	20
“ “ Cotton	15	25
“ Gimp, Cotton	15	30
“ Quillings, Cotton	15	25

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U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.
30				Lace, Tatting, Cotton ..... 15 25
30				“ Purling, Cotton ..... 15 25
20				“ Bobbinet Veils, Cotton.... 15 30
30				“ Chemizettes, not trimmed. 15 30
30				“ Collars, not trimmed ..... 15 30
30				“ Pelerines, not trimmed.... 15 30
30				“ Collarettes, not trimmed.. 15 30
30				“ Canezous, not trimmed... 15 30
				“ Handkerchiefs ..... 15 25
30				“ Caps, not trimmed..... 15 30
30				“ “ made up and trimmed 15 30
30				“ Collars, trimmed..... 15 30
20				“ Collarettes, trimmed ..... 15 30
100				“ Pelerines, trimmed ..... 15 30
20				“ Chemizettes, trimmed.... 15 30
30				“ Canezous, trimmed ..... 15 30
				“ Handkerchiefs, trimmed.. 15 30
				“ Collars and Capes, ready to wear ..... 15 30
30				Lace Veils, cotton ..... 15 30
30				Laces, all thread ..... 15 20
				“ gold and silver ..... 15 30
30				Laced Boots or Bootees ..... 20 30
30				Lacets, or Lacings, silk..... 15 25
				“ “ cotton ..... 15 25
30				Lacquered Ware..... 15 30
20				Ladies' Worked Caps, trimmed. 15 30
30				Ladles, gilt on copper ..... 15 30
				“ gilt on silver ..... 15 30
				“ gold or silver ..... 15 30
				“ iron, tin, Britannia, brass or copper ..... 15 30
20				Ladle Heads ..... 15 30
30				Lake (water colours) ..... 15 30
30				“ Drop do. .... 15 30
5				“ Paints..... 15 30
20				Lamp Black ..... 15 20
20				“ Hooks..... 15 30
20				“ Pulleys, brass, copper or iron ..... 15 30
30				Lamp Pulleys, wood..... 15 30
25				Lamps, brass, copper or tin.... 15 30
25				“ entirely of plain glass.... 15 30
30				“ cut glass ..... 15 40
30				“ with brass pillars and glass chimneys, or domes ..... 15 30
25				Lamps, Binnacle ..... 2½ 30
25				Lancets ..... 15 30
30				Lancet Cases, Shagreen, paper.. 15 30
25				“ “ “ leather. 20 30
20				Lantern Leaves, or Horn Plates 15 5
25				Lanterns, japanned, tin, gilt, plated, brass, pewter, or cop- per ..... 15 30
				Lapis, Calaminaris..... 15 20
				“ Infernalis..... 15 20
				“ Tutia..... 15 20
				Lard (Reciprocity) ..... free. free.
				Larding Pins ..... 15 30
				Lasting, in strips or patterns of the size and shape for buttons, shoes, or bootees ..... 15 5
				Latches, iron, brass, steel, gilt, plated, washed, or copper..... 15 30
				Lath, sawed (Reciprocity) ..... free. free.
				Lattin, Brass..... 15 30
				Laudanum..... 15 30
				Laurel, Oil of ..... 15 30
				Lavender, Essence of ..... 15 30
				“ dry, Flower of ..... 15 20
				“ Flower..... 15 20
				“ Oil of ..... 15 30
				“ Water..... 15 30
				Lawn, Cotton..... 15 25
				“ Linen ..... 15 20
				“ or long Lawn, linen ..... 15 20
				Lead, all manufactures of, not otherwise specified ..... 15 30
				Lead Busts ..... 15 30
				“ in bars ..... free. 20
				“ Block ..... free. 20
				“ Powder of Black..... 15 20
				“ Pencils ..... 15 30
				“ Combs..... 15 30
				“ Old ..... free. 20
				“ in pigs..... free. 20
				“ Scrap ..... free. 20
				“ Sugar of ..... 15 20
				“ Pots, Black..... 15 30
				“ Red, dry or ground in oil. 15 20
				“ Nitrate of ..... 15 20
				“ in sheets..... free. 20
				“ Shot ..... 15 20
				“ Toys ..... 15 30
				“ Acetate, or Chromate of... 15 20
				“ White, dry or ground in oil 15 20
				“ Pipes ..... 15 20
				“ Ore ..... free. 20
				“ in any other form not spe- cified..... 15 30
				Leaders, Leather ..... 20 30
				“ Worsted ..... 15 25
				Leaf, Dutch Metal ..... 15 20
				“ Gold ..... 15 15
				Leaves, Medicinal, in a crude state..... 15 20
				Leaves, Silver..... 15 15
				Leather Bracelets, elastic..... 20 30



	CANADIAN.	U. STATES.		CANADIAN.	U. STATES.
	Per cent.	Per cent.		Per cent.	Per cent.
Leather Mitts .....	20	30	Linens, Unbleached .....	15	20
“ Garters, elastic .....	20	30	“ all Manufactures of, not		
“ all Manufactures there-			otherwise specified .....	15	20
of, not otherwise specified ...	20	30	Linen Bags .....	15	20
Leather, Caps of.....	20	30	Linen Canvas, black, in strips or		
“ Hats of.....	20	30	patterns, of the size, exclusive-		
“ Bottles .....	20	30	ly for buttons, shoes, or		
“ Braces or Suspenders	20	30	bootees.....	15	5
“ Sole.....	15	20	Linen Mitts .....	15	30
“ Upper, not otherwise			“ Tape .....	15	20
specified .....	15	20	Links, Coat .....	15	25
Leather, patent .....	15	20	Linseed.....	free.	10
Leaves for dyeing, in a crude			“ Cakes .....	2½	20
state .....	free.	20	“ Meal .....	15	20
Leaves, not used in dyeing, not			“ Oil .....	15	20
otherwise provided for.....	15	20	Linseywoolsey .....	15	30
Leaves, Bocoa .....	15	20	Lint .....	free.	20
“ Palm .....	15	10	Liquors or Cordials, and Spirits		
Leeches .....	free.	20	sweetened or mixed, $\frac{7}{8}$ gal. 5s.		100
Lees, Wine, liquid .....	15	20	Liquor, Iron .....	15	20
“ “ crystalized, or crude			Liquor, purple .....	15	20
Tartar .....	15	5	“ red .....	15	20
Leghorn Hats or Bonnets, and			“ tin.....	15	20
all Hats or Bonnets of straw,			“ cases .....	15	30
chip, or grass .....	15	30	“ Bottles, if cut .....	15	40
Leghorn Flats .....	15	30	“ “ if not cut.....	15	30
“ Braids .....	15	30	Liquorice Root.....	15	20
“ Crowns or Brims ....	15	30	“ Paste .....	15	20
“ Plaits.....	15	30	“ Juice .....	15	20
Lemons, in bulk .....	free.	20	Litharge.....	15	20
“ in Boxes, Barrels or			Lithographs.....	free.	
Casks .....	free.	20	Lithographic Stones.....	free.	20
Lemon Juice .....	15	10	Lithontriptons .....	15	30
Lemons, Oil of.....	15	30	Litmus .....	15	20
“ Peel .....	15	20	Loadstones .....	15	30
“ Essence of.....	15	30	Loaf Sugar.....	$\frac{3}{4}$ cwt. 14s.	30
Leno, Linen.....	15	20	“ “ pulverised $\frac{3}{4}$ cwt. 14s.		30
“ Muslin .....	15	25	Lotions, all Cosmetic .....	15	30
Leopard Skins, raw .....	15	5	Lozenges, all Medicinal .....	15	30
“ Skins, dressed .....	15	20	Locks, all kinds .....	15	30
“ Spot Cloth .....	15	30	Logwood .....	free.	5
Lime, Chloride of.....	free.	10	“ Extract of.....	free.	20
Limes .....	free.	20	Long Cloths, cotton.....	15	
Lime Juice .....	15	10	“ “ linen .....	15	20
Limets, Oil of.....	15	30	Looking Glasses, framed .....	15	30
Lime, Acetate of.....	15	20	“ “ with paper and		
Lime, the produce of B. N. A.			wood frames.....	15	30
Provinces only.....	free.	10	Looking Glass Plates, silvered... 15	30	
Lime, all other.....	15	10	“ “ not silvered 15	30	
“ Citrat, or Citrate of .....	15	20	“ “ Frames, if gilt on		
Lines, Fishing, a twine .....	free.	30	metal.....	15	30
“ “ complete .....	free.	30	Looking Glass Frames, if wood,		
“ Worsted.....	15	25	or gilt on wood.....	15	30
Linens, Bleached.....	15	20	Looking Glass Frames, if metal.. 15	30	



CANADIAN.		U. STATES.		CANADIAN.		U. STATES.	
Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Manufactures of Wool, embroidered or tamboured .....	15	30	Mats, if wool be a component part .....	15	30		
Manufactures of Wool, or of which Wool is a component part of chief value, not otherwise provided for .....	15	30	Matting, Cocoa nut .....	15	20		
Manufactures of Worsted, embroidered or tamboured.....	15	30	“ all floor, of flags, jute or grass .....	15	25		
Manufactures of Worsted, not otherwise provided for.....	15	25	Mattresses, Hair, linen tick.....	15	20		
Manures of all kinds .....	free.		“ Moss, linen tick.....	15	20		
Maps.....	free.	10	Meal, Cassada.....	15	20		
Marble Manufactures of.....	15	30	“ Linseed .....	15	20		
“ Busts .....	free.	30	“ Barley, Buckwheat, Bear or Bigg, Oats, Rye, Bran, and Wheat (Reciprocity) .....	free.	free.		
Marble, unmanufactured .....	free.	20	Measures, Glass, engraved.....	15	40		
Marbles, (for children's play) baked .....	15	30	Meats of all kinds (Reciprocity), free.	free.			
Marbles, stones.....	15	30	Meehlin Lace, linen .....	15	20		
Marble table tops.....	15	30	Medals or Gems, and other collections of antiquities.....	free.	free.		
“ in slab or block, rough ..	free.	20	Medicinal Preparations not otherwise specified .....	15	30		
Marine Coral .....	free.	20	Medicinal Drugs, Roots and Leaves, in a crude state, not otherwise specified .....	15	20		
“ Cement .....	free.		Melting Pots, if earthen.....	15	30		
Marmalade, a sweetmeat.....	15	40	“ or glue pots.....	15	30		
Marrow .....	free.	10	Menageries, Horses, Cattle, Carriages and Harness of.....	free.			
Mascade, Essence of .....	15	30	Metal, Plated .....	15	30		
Marsh Mallows.....	15	20	Metallic Slates, paper .....	15	25		
Mastic, crude .....	15	20	“ “ tin .....	15	25		
“ refined .....	15	20	Metallic Paints and Artificial Slate being the produce and manufacture of Nova Scotia, when imported direct from G. B. or B. N. A. Provinces.....	free.			
Matches, for pocket lights .....	15	30	Metallic Pens .....	15	30		
Mathematical Instruments, specially imported for any college, academy, school or seminary, free.	free.		Metals, unmanufactured, not otherwise provided for.....	15	30		
Mathematical Instruments, of brass .....	15	30	Mereury, or Quicksilver .....	15	20		
Mathematical Instruments, all of bone .....	15	30	“ all preparations of.....	15	25		
Mathematical Instruments, of gold .....	15	30	Merchandise un-enumerated ....	15			
Mathematical Instruments, gilt or plated .....	15	30	Merino Shawls, (so called) body worsted, or combed wool .....	15	30		
Mathematical Instruments, of iron .....	15	30	Merino Shawls, border woollen fringe sewed on.....	15	30		
Mathematical Instruments, all of ivory .....	15	30	Merino Cloth, entirely of combed wool, .....	15	25		
Mathematical Instruments, of silver .....	15	30	Merino Cloth, wool, not combed, being a component part.....	15	30		
Mathematical Instruments, of wood .....	15	30	Merino Stuff.....	15	25		
Mats, Cocoa nut .....	15	20	“ Fringe, worsted ....	15	25		
“ Table, straw, tow or flag ..	15	25	“ Trimmings, worsted.....	15	25		
“ “ wool .....	15	30	“ Shawls, made of wool ...	15	30		
“ Sheepskins .....	15	30	“ Cloth, worsted stuff.....	15	25		
“ Oil or floorecloth, desk or table .....	15	30	“ “ woollen .....	15	30		



		CANADIAN.	U. STATES.			CANADIAN.	U. STATES.	
		Per cent.	Per cent.			Per cent.	Per cent.	
<b>N.</b>								
NAILS, Brass .....	15	30	Norfolk Latches .....	15	30			
“ Copper .....	15	20	Noyeau.....	7 <sup>3</sup> / <sub>4</sub> gall. 5s.	100			
“ Composition or Zinc.....	15	30	Nutria Skins, if undressed, from					
“ Iron, cut .....	15	30	G. B. and B. N. A.....	free.	10			
“ “ wrought .....	15	30	Nutgalls .....	15	5			
“ Ornamental, with brass,			Nutmegs.....	7 <sup>3</sup> / <sub>4</sub> lb 9d.	40			
gilt or polished heads .....	15	30	Nuts used in Dyeing, specially,					
Nail Rods.....	2 <sup>1</sup> / <sub>2</sub>	30	in a crude state.....	free.	5			
“ Plates .....	2 <sup>1</sup> / <sub>2</sub>	30	Nuts, Cocoa .....	15	20			
Nankcens, imported directly from			Nuts, all not specially mentioned					
China (as cottons) .....	15	25	.....	7 <sup>3</sup> / <sub>4</sub> lb 1 <sup>1</sup> / <sub>2</sub> d.	30			
Nankcens, not imp'd direct from			Newspapers .....	free.	10			
China, subject to the regula-			Nux Vomica.....	15	10			
tions on manufactures of cotton	15	25	Nyansooks, (as cottons) .....	15	25			
Nankcen Shoes .....	15	30						
“ Slippers.....	15	30	<b>O.</b>					
Napkins, Cotton .....	15	25	OAKUM and Junk .....	free.	free.			
Napt, or Napped cotton, a manu-			Oats (Reciprocity) .....	free.	free.			
facture of wool.....	15	30	Oatmeal “ .....	free.	free.			
Naples Soap.....	15	30	Ochre, from B. N. A. Pro-					
Narcotine .....	15	20	vines only .....	free.	30			
Natron .....	15	10	Ochres, all other, or Ochry					
Natural History, Specimens of..	free.		Earths, used in painters' colors					
Naval Arms, clothing, cattle and			when dry .....	15	30			
stores of.....	free.		Ochres, all, or Ochry Earths, in					
Needles, all kinds.....	15	20	oil.....	15	30			
“ Crochet.....	15	30	Ochre, in oil .....	15	30			
Nests, Brass Kettles in.....	15	30	“ brown, blue, red and yel-					
“ Birds' .....	15	20	low earth, as Ochre.....	15	30			
Nets, Fishing .....	2 <sup>1</sup> / <sub>2</sub>	30	Odours or Perfumes.....	15	20			
Nickel .....	15	5	Oil Cake .....	2 <sup>1</sup> / <sub>2</sub>	20			
Nippers.....	15	30	“ Cloth, Table Mats .....	15	30			
Nitrate of Barytes .....	15	20	“ “ “ “ lined with					
“ Potash or Saltpetre, un-			woollen.....	15	30			
refined .....	2 <sup>1</sup> / <sub>2</sub>	5	Oil Cloth, Patent Floor .....	15	30			
Nitrate Potash or Saltpetre, re-			“ “ such as Hat Covers,					
fined .....	15	10	Overgarments, &c., are usually					
Nitrate Potash, partially refined	15	10	made of.....	15	30			
“ Iron .....	15	20	Oil Cloth, Furniture, of cotton or					
“ Silver, or Lunar Caustic	15	30	Canton flannel .....	15	30			
“ Strontian .....	15	20	Oil Cloth, Furniture, other.....	15	30			
“ Tin .....	15	20	“ “ Medicated .....	15	30			
“ Lead .....	15	20	“ “ Aprons .....	15	30			
Nitre, Mur, Tin .....	15	20	“ Absynth, or wormwood.....	15	30			
“ Refined .....	15	10	“ Animali.....	15	20			
“ Unrefined .....	2 <sup>1</sup> / <sub>2</sub>	5	“ Bears' .....	15	30			
Nitric Acid .....	2 <sup>1</sup> / <sub>2</sub>	20	“ Cajaput, or Cajaputa .....	15	30			
Nitrous Acid .....	2 <sup>1</sup> / <sub>2</sub>	20	“ Castor .....	15	20			
Nobs, or Knobs, glass, with			“ Chamomile.....	15	30			
shanks or rivets .....	15	30	“ Harlaem .....	15	30			
Nobs, or Knobs, iron, steel, brass			“ Hemp Seed .....	15	20			
or copper .....	15	30	“ Linseed .....	15	20			
			“ Olive, in casks .....	15	30			



	CANADIAN. Per cent.	U. STATES. Per cent.
Ornaments, not for Head-dresses, of metal.....	15	30
Ornamental Feathers .....	15	30
Orpiment .....	15	10
Orris Root, or Iris Root .....	15	20
Ostrich Plumes and Feathers, manufactured .....	15	30
Ostrich Plumes and Feathers, unmanufactured.....	15	30
Otto of Roses .....	15	30
Oxalic Acid .....	2½	20
Oxide of Bismuth .....	15	20
Oxymuriate of Lime .....	15	20
“ Potasse or Potash, or Chlorate of .....	15	20
Oysters.....	free.	20
Osnaburgs .....	15	20

**P.**

PACKAGES, Wooden, containing Goods paying specific duties... 2½		
Packages, viz.: Bales, Trusses, Cases covering Casks of Wine or Brandy, in Wood, Cases and Casks containing Dry Goods, Hardware, or Cutlery, Crates and Casks containing Glassware 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 necessa- rily or generally accompany the Goods when sold.....	free.	
Packages containing Goods pay- ing <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, containing free Goods.....	free.	
Pack Thread .....	15	30
Padding .....	15	30
Paddy.....	15	20
Pad Screws .....	15	30
Paint Brushes .....	15	30
Painted Floor Cloths, Oil.....	15	30
Painting Brushes.....	15	30
Paintings in Oil or Water Colours, being Works of Art.....	free.	
Paintings, provided the same be imported in good faith as		

	CANADIAN. Per cent.	U. STATES. Per cent.
objects of taste and not mer- chandise.....	free.	free.
Paintings on Glass .....	free.	30
“ on Porcelain.....	free.	20
“ on Canvas.....	free.	20
Paints, Carmine.....	15	30
Paints, dry or ground in Oil, not otherwise provided for.....	15	20
Paints, Water Colour .....	15	30
“ Spanish Brown, dry.....	15	30
“ “ in Oil... ..	15	30
“ Terra Umbra .....	15	30
“ White Lead.....	15	20
“ Chalk Paints .....	15	20
“ Dutch Pink .....	15	20
“ Desenna .....	15	20
“ Frankford Black....	15	20
“ French Green .....	15	20
“ Ivory Black.....	15	20
“ King's Yellow.....	15	20
“ Lake.....	15	20
“ Lamp Black.....	15	20
“ Mineral Green.....	15	20
“ Olympian Green ...	15	20
“ Patent Yellow .....	15	20
“ Red Lead.....	15	20
“ Rose Pink.....	15	20
Painters' Colours.....	15	20
Palm Leaves, unmanufactured... ..	15	10
Palm Leaf Hats .....	15	30
“ Leaf Baskets .....	15	30
“ Oil.....	free.	10
Pannel Saws.....	15	30
Pit Saws .....	15	30
Panilla.....	15	25
Paper, News and Book Printing ..	5	30
“ Writing, of all kinds.....	15	30
“ Tissue, and all other kinds of Fancy .....	15	30
Paper, Wrapping and Cartridge ..	15	30
“ Envelopes and Fancy Note .....	15	30
Paper, Music, with lines, in sheets .....	15	10
Paper, Music, with lines, bound ..	15	10
“ Gilt or Metal, not Gold or Silver .....	15	30
Paper, for Screens or Fireboards ..	15	20
“ all other not enumerated ..	15	30
“ Counting-house Boxes... ..	15	30
“ Counting-house Boxes, if mounted .....	15	30
Paper Boxes, fancy .....	15	30
“ Hangings.....	15	20

If not Water Colours.





CANADIAN.		U. STATES.	CANADIAN.		U. STATES.
Per cent.		Per cent.	Per cent.		Per cent.
Piano-fortes.....	15	20	Pins, Iron.....	15	30
Piano-forte Ferules .....	15	30	“ Silver .....	15	30
Pickled Fish, from G. B., B.N.A. Provinces, and U.S.....	free.	20	Pipe Clay.....	free.	
Pickled Herrings, from G. B., B.N.A. Provinces, and U.S.....	free.	20	Piperine (an extract).....	15	30
Pickled Herrings, in kegs, from G. B., B.N.A. Provinces, and U.S.....	free.	20	Pipes, Clay Smoking .....	15	30
Pickled Mackerel, from G. B., B.N.A. Provinces, and U.S.....	free.	20	“ Iron, not being castings	15	30
Pickled Salmon, from G. B., B.N.A. Provinces, and U.S.....	free.	20	“ Iron, castings .....	15	30
Pickles .....	15	30	“ Lead .....	15	20
Picrotoxine, an extract .....	15	30	“ Watch, earre, or cannon	15	30
Picture Glass .....	15	20	“ Wood .....	15	30
Pigs, Brass in .....	free.	5	Pistols .....	15	30
“ Copper in .....	free.	5	Pitch, Burgundy.....	15	25
“ Iron in .....	free.	30	Pitch, (Reciprocity) .....	free.	free.
“ Lead in .....	free.	20	Plaids, Cotton .....	15	25
“ Tin in .....	free.	5	Plains.....	15	30
Pimento.....	3 lb 2d.	40	Plantain, or Manilla Grass, or Manilla Hemp .....	free.	25
“ oil of .....	15	30	Plaits, for making hats or bonnets .....	15	30
Pin or Needle Cases, Bone ...	15	30	Plaitings of Straw, for hats or bonnets.....	15	30
“ “ Enamel.....	15	30	Plaster of Paris, unground .....	free.	free.
“ “ Gold....	15	30	“ “ ground .....	free.	20
“ “ Ivory....	15	30	Plaster, Court, on cambric .....	15	30
“ “ Leather.....	20	30	“ “ on silk.....	15	30
“ “ Metal....	15	30	“ Busts of .....	free.	30
“ “ Mother .....	15	30	“ Casts of .....	free.	30
of Pearl .....	15	30	“ Castings .....	free.	30
Pin or Needle Cases, Paper.....	15	30	“ Ornaments .....	free.	30
“ “ Paper (mounted) .....	15	30	“ Statues .....	free.	30
Pin or Needle Cases, set with pearl .....	15	30	Planks, rough (Reciprocity) .....	free.	free.
Pin or Needle Cases, set with precious stones.....	15	30	“ wrought .....	15	20
Pin or Needle Cases, Shell.....	15	30	Plants .....	free.	free.
“ “ Silver.....	15	30	Plantain Bark, (Manilla grass)...	free.	25
“ “ Wood.....	15	30	Planes .....	15	30
Pin Cushions, Cotton .....	15	25	Plane Irons .....	15	30
“ “ Silk .....	15	25	Plata Pina.....	free.	free.
“ “ Wool.....	15	30	Plates or Sheets, Iron, $\frac{3}{4}$ to $\frac{1}{2}$ in. thick.....	2 $\frac{1}{2}$	30
Pincers .....	15	30	Plate, Silver.....	15	30
Pine Apples.....	free.	20	Plates, Boiler.....	2 $\frac{1}{2}$	30
“ Oil .....	free.	20	“ Copper, suitable for sheathing ships, that is, 14 by 48 inches, and weighing from 14 to 34 ounces $\frac{3}{4}$ square foot...free.	free.	free.
Pink, Dutch.....	15	20	Plates, Copper, engraved.....	15	30
“ Rose .....	15	20	“ “ prepared for engravers .....	15	30
“ Root .....	15	20	Plates, Nail .....	2 $\frac{1}{2}$	30
“ Saucers .....	15	30	Plated Carriage and Harness Furniture .....	15	30
Pins .....	15	30	Plated Epanlets .....	15	30
“ Pound .....	15	30	“ Metal, of copper and silver .....	15	30
“ Rest, (iron, for inside of pianos) .....	15	30			

U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.
30		Plated Moulding .....	15	30
30		“ Saddlery .....	15	30
		“ Slides .....	15	30
30		“ Wire .....	15	30
30		“ Wares of all kinds, not otherwise specified.....	15	30
30		Platillas, Linen .....	15	20
20		Platina, Unmanufactured.....	free.	free.
30		“ Manufactures of.....	15	30
30		“ Crucibles.....	15	30
30		Playing Cards.....	15	30
25		Pliers.....	15	30
free.		Ploughs .....	15	30
25		Plough Moulds or Shares.....	5	30
30		Ploughs, (a Plane).....	15	30
		Plumbago .....	15	20
25		Plums.....	free.	30
		Plumes, Ornamental, whether manufactured or not.....	15	30
30		Plush or Shag, Cotton.....	15	25
30		“ Hair.....	15	25
free.		“ Mohair or Goats' Wool.....	15	30
20		“ Worsted .....	15	25
30		“ Wool .....	15	30
30		“ Hatters'.....	free.	20
30		Pocket Books, Leather, or if Leather is the article of chief value .....	20	30
30		Pocket Books, Paper.....	15	30
30		“ Bottles, green glass.....	15	30
free.		“ Lights, phosphorus .....	15	30
20		Poil de Chevre, wool and cotton .....	15	30
free.		Points, Merino.....	15	30
25		Pole Caps.....	15	30
30		“ Carriage Hooks .....	15	30
30		“ Ferules .....	15	30
free.		Polishing Stones .....	15	10
30		Polished or Scraped Brass .....	15	30
30		Polypodium .....	15	20
30		Pomatum .....	15	30
30		Pomegranates .....	free.	20
		Pomegranate Peel.....	15	20
		Pongees, White .....	15	25
		Poplins, Stuff .....	15	25
free.		Poppy Heads .....	15	20
30		“ Oil.....	15	30
		“ Seed .....	free.	free.
30		Porcelain.....	15	30
30		“ Glass .....	15	30
		“ Slates .....	15	25
30		Pork (Reciprocity).....	free.	free.
30		Porphyry.....	15	30
		Portable Desks.....	15	30
30		Porter, in bottles.....	15	30
		Porter, otherwise than in bottles .....	15	30
		Potasse, or Potash, Prussiate of .....	24	20
		Potassium.....	free.	20
		Potash, Acetate of.....	15	20
		“ Bichromate of .....	15	20
		“ Hydrodate of.....	15	20
		“ Iodate of.....	15	20
		“ Iodide of.....	15	20
		“ Oxymuriate, or (Chlo- rate of .....	15	20
		Potash, Pure (Reciprocity).....	free.	free.
		Potatoes (Reciprocity).....	free.	free.
		Pots, Black Lead.....	15	30
		“ Blue.....	15	30
		“ Cast Iron .....	15	30
		“ Melting, (earthen).....	15	30
		Poultry or Game, (Reciprocity).....	free.	free.
		Pounce .....	15	20
		Pound Ribbon.....	15	25
		Powder, Black Lead.....	15	20
		“ Blue .....	15	20
		“ Brass .....	15	20
		“ Bronze .....	15	20
		“ Gun, from G. B.....	15	20
		“ Hair, plain, or not per- fumed .....	15	20
		Powder, Hair, perfumed.....	15	30
		“ Ink.....	15	30
		“ Puffs .....	15	30
		“ Subtile, for the skin... ..	15	30
		“ Tooth .....	15	30
		Powders, Pastes, Balls, Balsams, Ointments, Oils, Waters, Washes, Tinctures, Essences, or other preparations or com- positions, commonly called sweet scents or odours, per- fumes or cosmetics, and all powders and preparations for the teeth or gums.....	15	30
		Powdered Sugar..... <sup>3</sup> / <sub>4</sub> cwt. 14s.	15	30
		Precious Stones, set .....	15	30
		“ “ of all kinds, not set .....	15	10
		Precious Stones, glass, imitation of, set .....	15	30
		Precious Stones, other imita- tions of .....	15	10
		Prepared Clay.....	15	20
		Pressing Boards .....	15	30
		Prepared Rigging .....	24	25
		“ Vegetables, Meats, Poul- try and Game.....	free.	40
		Preparations, Anatomical.....	free	

	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Preparations, Chemical, not otherwise enumerated .....	15	20	Quiltings, or Bed Quilts, cotton	15	25
Preserves, in molasses, and all others .....	15	40	Quinine .....	15	20
Princess Stuff, woollen .....	15	30	“ Sulphate of .....	15	20
Prints or Engravings .....	free.	10	<b>R.</b>		
Printed Books, (not foreign reprints of British copyright works) .....	free.		RADIX, or Angelica Root .....	15	20
Printers' Ink .....	free.	30	Rag Stones .....	15	20
Printing Implements of all kinds .....	free.	30	Rags, of any kind of cloth (Reciprocity) .....	free.	free.
Printing Presses .....	free.	30	Railroad Bars .....	2½	free.
Printing Type .....	free.	30	Raisins .....	Ⓕ lb. 1¼d.	40
Prisms, Cut Glass .....	15	40	Rakes, Iron .....	15	30
“ of cut glass and metal .....	15	30	“ Steel .....	15	30
Produce, growth, manufacture, or fisheries of the U. States and territories .....	free.	free.	“ Wood .....	15	30
Professional Books of settlers .....	free.	free.	Rape of Grapes .....	free.	20
Protractors, Ivory Mounted .....	15	30	“ Seed .....	free.	10
Provisions for Army or Navy or Indian Nations .....	free.		“ “ Oil .....	15	20
Prunella, and similar fabrics not specified, in strips or patterns of the size and shape suitable exclusively for shoes, bootees, and buttons .....	15	5	Rappers, Brass .....	15	30
Prunes .....	Ⓕ lb 1¼d.	40	“ Iron .....	15	30
Prussian Blue .....	15	20	Rass, cornu cervi .....	15	20
Prussiate of Potash, or Potasse .....	2½	20	Rasps .....	15	30
Pueheri .....	15	20	Ratafia (a liquor) .....	Ⓕ gall. 5s.	100
Pullies, Brass, Copper, or Iron .....	15	30	Ratans, Unmanufactured .....	15	10
“ Wood .....	15	30	“ Split .....	15	20
Pumice .....	15	10	Rattles, Wood .....	15	30
Pumpkins (Reciprocity) .....	free.	free.	“ Coral, with bells .....	15	30
Pumps, Stomach .....	15	30	“ Ivory, with bells .....	15	30
Punches, Shoe .....	15	30	“ with silver bells .....	15	30
Punjuns, Madras, cottons .....	15	25	Ravens Duck .....	free.	20
Purple Brown .....	15	20	Raw Coffee .....	Ⓕ lb. ¾d.	
“ Tin Liquor .....	15	20	“ Sugar .....	Ⓕ cwt. 7s. 6d.	30
Putty .....	15	20	“ Skins, that is undressed .....	free.	5
Pyroligneous Acid .....	2½	20	“ Silk, not more advanced in manufactures than singles, tram, thrown or organzine .....	15	15
<b>Q.</b>			Razors .....	15	30
QUADRANTS and Sextants .....	15	30	“ in boxes or cases .....	15	30
Quadrant Frames .....	15	30	Razor Cases, Leather .....	20	30
Quality Binding, worsted .....	15	25	“ “ Metal .....	15	30
Quassia Wood .....	15	20	“ “ Paper .....	15	30
Quicksilver .....	15	20	“ “ Wood .....	15	30
Quill Baskets .....	15	20	“ Strops, Leather .....	20	30
Quilla Bark .....	15	15	“ “ Wood .....	15	30
Quills, prepared or manufactured .....	15	20	Reaping Hooks, Iron .....	15	30
“ unprepared .....	15	20	“ “ Steel .....	15	30
			Ready-made Clothing .....	15	30
			Red Chalk Pencils .....	15	30
			“ Chromate of Potash .....	15	20
			“ Lead, dry .....	15	20
			“ “ ground in oil .....	15	20
			“ Liquor .....	15	20
			“ Precipitat .....	15	20
			“ Sanders .....	free.	5

U. STATES.  
Per cent.

CANADIAN.  
Per cent. U. STATES.  
Per cent.

25	Red, or Crude Tartar, or wine lees	15	5
20	" Venetian, dry	15	30
20	"    " ground in oil	15	30
	" Wood, and Red Sanders		
	Wood		free. 5
20	Red Wool, or fur for hatters		free. 10
20	Reeds, Unmanufactured	15	10
	" Manufactured	15	30
	" Weavers'	15	30
free.	Reeve's Colours	15	30
free.	Refined Sugar		30
40	Regulus of Antimony		15 20
30	Reindeer Skins, Dressed	15	20
30	"    " Undressed		free. 5
30	"    " Tanned	15	20
20	" Tongues		free. 20
10	Reps, Natural, silk and cotton	15	25
20	" Silk	15	25
30	Resin		free. 20
30	" of Jalap	15	20
20	" Nux Vomica	15	20
30	Rest Pins	15	30
100	Returned Cargo, of American		
10	growth or manufacture		free.
20	Returned Cargo, of foreign		
30	growth or manufacture, ac-		
30	cording to material of which		
30	composed, and liable to the		
30	same duty as on first impor-		
20	tation		
30	Rhodium	15	20
5	Rhubarb, as Medicine	15	20
	Ribbon Wire, or Canetille, if		
	covered with cotton thread	15	30
15	Ribbon Wire, covered with silk	15	30
30	Ribbons	15	25
30	" Bordelois, silk and cotton	15	25
30	Ribbons, Pound	15	25
30	Rice (Reciprocity)		free.
30	Rifles, (from G. B. and B. N. A.)	15	30
30	Rigotine, a kind of woollen cloth	15	30
30	Rings, Brass	15	30
30	" Gilt	15	30
30	" Gold, set or not set, as		
30	jewelry	15	30
30	Rings, Hair	15	30
30	" Iron	15	30
30	" Plated or Washed	15	30
20	" Pewter	15	30
20	" Silver, as jewelry	15	30
20	"    " Plated, for saddlery	15	30
20	" of Precious Stones	15	30
20	Rivets, Brass	15	30
5	" Iron	15	30

CANADIAN.  
Per cent. U. STATES.  
Per cent.

Rivets, Steel	15	30
Robes, Made up	15	30
Robe Patterns, according to the material of which composed		
Rochelle Salts	15	20
Rock Moss	15	20
Rocoa		free. 10
Rods, Braziers', of $\frac{1}{8}$ to $\frac{11}{16}$ of an inch diameter, inclusive	15	30
Rods and Eyes, of brass, for stairs		15 30
Rods and Eyes, all other, of metal for stairs		15 30
Rods, Casement, slit or rolled	15	30
" Composition	15	30
" Copper	15	20
" Steel	15	30
" Iron and Spike		2 30
" Wood	15	30
Roll Sulphur or Brimstone		2 20
Rolled Brass		free. 30
" Iron, in bars		2 30
"    " in bolts	15	30
"    " in sheets	2 30	30
"    " for band iron	2 30	30
"    " for casement rods	2 30	30
"    " for scroll iron	2 30	30
Rolls, Brown or White Linen	15	20
Roller Buckles, as Saddlery	15	30
Romals, cotton goods	15	25
Roman Cement		free. 20
" Vitriol	15	20
Rope, made of hides cut in strips		free. 20
Rope, made of grass or bark		free. 25
" or Cordage of cocoa nut hulls		free. 25
Rope, Ciarr or Coiar		free. 25
Roots, Arrow	15	20
" Ava and Madder		free. 5
" Medicinal, not specially mentioned, in a crude state and bulbs		15 20
Roots, all, not otherwise enumerated		free. free.
Rose Leaves	15	20
" Pink	15	20
" Water	15	30
" Wood	15	20
Rosin		free. 20
Rosolio, a cordial		3/4 gall. 5s. 100
Rotten Stone	15	10
Rouens, Linen	15	20
Rouge	15	30

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Rubigo Ferri .....	15	20	Sal Ammoniac.....	2½	10
Rubrum, Bark Acer .....	15	20	“ Diuretic.....	15	20
Rubies .....	15	10	“ Nitre, or Saltpetre, or Ni-		
“ Set .....	15	30	trate of Potash, crude .....	2½	5
Rue, Essence of .....	15	30	Sal Nitre, or Saltpetre, refined	2½	10
Rugs, for bed covering, cotton	15	25	“ “ partially refined .....	2½	10
“ “ “ woollen	15	30	“ Succini .....	15	20
“ Hearth, all.....	15	30	Salad Oil.....	15	30
“ for Horses .....	15	30	Salenpores, Cottons.....	15	25
Rules, Bone.....	15	30	Salap .....	15	20
“ Brass .....	15	30	Salmon, Preserved, from G. B.		
“ Iron .....	15	30	B.N.A. and U.S., (Recip.)....	free.	free.
“ Ivory .....	15	30	Salmon preserved in oil .....	15	40
“ Wood .....	15	30	“ Pickled, from G. B., B.		
“ Bone or Ivory, with brass			N. A. and U. S. (do.).....	free.	free.
joints and slides.....	15	30	Salmon, Dry or Smoked, from		
Rules, Wood, with brass.....	15	30	G.B., B.N.A. and U.S., (do.)....	free.	free.
Rum Proof.....	℥ gall. 2s.3d.	100	Salt .....	free.	20
“ Bay, or Bay Water .....	15	30	Salt, Crude Mineral.....	free.	20
“ Cherry .....	℥ gall. 5s.	100	“ Fossil, Mineral Salt.....	free.	20
Russia Crash, Hemp .....	15	20	Salts, Brown.....	15	20
“ Duck .....	free.	20	“ Epsom.....	15	20
“ Diaper .....	15	20	“ Glauber .....	15	20
“ Linon .....	15	20	“ Roehelle .....	15	20
“ Sheetings, and other of			“ all other Chemical Salts		
flax .....	15	20	not otherwise enumerated....	15	20
Rust of Iron... ..	15	20	Salted Skivers .....	free.	5
Rye (Reciprocity) .....	free.	free.	“ Roans .....	free.	5
“ Flour (Reciprocity) .....	free.	free.	“ Pelts.....	free.	5
<b>S.</b>			Saltpetre, or Sal Nitre, or Nitrate		
SABRES (from G. B.) .....	15	30	of Potash, crude .....	2½	5
Saccharum Saturni, S. of L.....	15	20	Saltpetre, Refined .....	2½	10
Sacking, Linen .....	15	20	“ Partially Refined.....	2½	10
Saddlery, all not otherwise			Sandarach, Refined .....	15	20
specified .....	15	30	Sanders, Wood.....	free.	5
Saddlery, Brass.....	15	30	“ Red .....	free.	5
“ Common .....	15	20	Sandal Wood .....	15	30
“ Japanned .....	15	20	Sand Stones, Wrought.....	15	20
“ Steel .....	15	30	Sanguis Dragonis, (dragon's		
“ Tinned .....	15	20	blood) .....	15	15
Silver Plated .....	15	30	Sannas, cottons.....	15	25
Saddle Hooks, Silver .....	15	30	Sarcocolla, crude .....	15	20
“ “ other .....	15	30	Sardines in barrels, (in salt) ...	15	20
Saddles.....	20	30	“ in kegs, (in salt).....	15	20
Saddle Trees .....	15	30	“ in oil .....	15	40
Sad Irons.....	15	30	Sarsaparilla .....	15	20
Safflower .....	15	5	Sarsuets, Silk .....	15	25
Saffron .....	15	20	“ Cotton .....	15	25
Saffron Cake.....	15	20	Sash Fasteners.....	15	30
Sago .....	15	20	Sashes, Silk .....	15	30
Salacine, a medicinal preparation	15	30	Sassafras .....	15	20
Sail Duck.....	free.	20	“ Oil of .....	15	30
			Satin, Deumark, worsted stuff... 15	25	
			“ “ if any cotton... 15	25	



	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Ship's Compasses.....	2½		Sickles, Steel.....	15	30
“ Dead Eyes.....	2½		Side Arms, from G. B.....	15	30
“ Lights.....	2½		Signal Lamps for Ships.....	2½	
“ Deck Plugs.....	2½		Sieves, Lawn.....	15	30
“ Jib Hanks.....	2½		“ Cypress.....	15	30
“ Sails.....	2½		“ Wire.....	15	30
“ Shackles.....	2½		“ Hair.....	15	30
“ Sheaves.....	2½		Silk, Raw, not more advanced in manufacture than singles, tram, thrown, or organzine ...	15	15
“ Signal Lamps.....	2½		Silk, Sewing, all.....	15	30
“ Travelling Trucks.....	2½		“ “ in the gum.....	15	30
“ Water Casks, in use. ....	free.		Silk, Aprons, Chemizettes, Col- lars, Cuffs, Turbans, Mantil- las and Pelerines.....	15	30
Shirtings, Cotton.....	15	25	Silk and Cotton Vesting.....	15	25
“ Linen.....	15	20	“ Bolting Cloths.....	15	25
Shirts.....	15	30	“ Bobbin.....	15	25
“ Woollen or Worsted, and all other sinilar manufactures made on frame.....	15	30	“ Braids.....	15	25
Shirts, Silk.....	15	30	“ Caps, if entirely of silk....	15	30
Shoe Binding, Cotton.....	15	25	“ Cords.....	15	25
“ “ Silk.....	15	25	“ Curls.....	15	30
“ “ Woollen.....	15	30	“ Floss and other similar, pur- ified from the gum.....	15	25
“ Bills, Cast.....	15	30	Silk and Worsted Valenciases....	15	25
“ “ Cut.....	15	30	“ “ Toilenets.....	15	25
“ Floats.....	15	30	“ “ Crape de Lyons.....	15	25
“ Horns.....	15	30	“ “ Shawls.....	15	30
“ Knives.....	15	30	“ “ Shawls, hemmed.....	15	30
“ Rasps.....	15	30	“ “ Manufactures of.....	15	30
“ Thread.....	15	20	Silk Frizettes.....	15	30
“ Tacks.....	15	30	“ Garters, with wire and clasps	15	30
Shoes, Horse.....	15	30	“ Gloves.....	15	30
Shoes or Slippers, Leather, for children.....	20	30	“ Handkerchiefs, not sewed..	15	25
Shoes or Slippers, for grown per- sons, of silk.....	15	30	“ Hats or Bonnets for women	15	30
Shoes or Slippers, Leather, for men.....	20	30	“ Hat Bands.....	15	25
Shoes or Slippers, of prunella, stuff, or other material, except leather, for women.....	15	30	“ Hose.....	15	30
Shoes, i.e. double soled pumps and welts, womens', leather...	20	30	“ “ sewed.....	15	30
Shorts and Bran (Reciprocity)...	free.	free.	“ Lace.....	15	25
Shot Bags, Leather, mounted...	20	30	“ Mits.....	15	30
“ Belts, mounted.....	20	30	“ “ sewed.....	15	30
“ Cast Iron, from G. B.....	15	30	“ Manufactures, with gold or silver, or other metal.....	15	30
“ Lead, from G. B.....	15	20	Silk Oil Cloth.....	15	30
Shovels, Iron, Steel or Brass....	15	30	“ Ornaments for head dresses	15	30
“ Wood.....	15	30	“ Pongees, White.....	15	25
“ and Tongs, or Fire Irons	15	30	“ Stocks.....	15	30
Shrubs (Reciprocity).....	free.	free.	“ Stockings.....	15	30
Shumac, or Sumach.....	free.	free.	“ “ sewed.....	15	30
Shute (Imperial) so called.....	15	20	“ Suspenders.....	15	30
Shuttle-cocks and Battledores...	15	30	“ Twist.....	15	30
Sickles, Iron.....	15	30	“ Watch chains or ribbons....	15	25
			“ Webbing.....	15	25
			“ All other articles not other-		





	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Specimens of Sculpture, not for Sale.....	free.	free.	terial than Grain, 1st Proof...		100
Spectacle Cases, Gold.....	15	30	All above.....		100
“ “ Iron.....	15	30	Spoke shaves.....	15	30
“ “ Leather.....	20	30	Spokes.....	15	30
“ “ Paper.....	15	30	Sponges.....	15	20
“ “ Silver.....	15	30	Spoons, Gold and Silver.....	15	30
“ “ Steel.....	15	30	“ all other.....	15	30
Spectacle Glasses, not set.....	15	30	Spunk.....	15	20
“ “ Pebble, not set.....	15	30	Spurs, Gold and Silver.....	15	30
Spectacles, Brass mounted.....	15	30	“ all other.....	15	30
“ Gold mounted.....	15	30	Sprigs.....	15	30
“ Iron mounted.....	15	30	Springs for Wigs.....	15	30
“ Plated.....	15	30	Spy Glasses.....	15	30
“ Steel.....	15	30	Squares, Brass.....	15	30
“ Silver mounted.....	15	30	“ Iron.....	15	30
“ Tortoise shell mounted.....	15	30	“ Steel.....	15	30
“ Tortoise shell & Silver.....	15	30	“ Wood.....	15	30
Spelter, Manufactures of.....	15	30	Square Wire, used for the manu- facture of stretchers for um- brellas, and cut in pieces not exceeding the length used therefor.....	15	30
“ in pigs, bars or plates....	free.	5	Squills or Scilla.....	15	20
“ in sheets.....	free.	15	Stamped Floor-Cloths, oil.....	15	30
Spermaceti Oil, of foreign fisheries.....	15	20	Starch,.....	2d. 7/8 lb.	20
Spices, un-enumerated, 4d 7/8 lb.		30	Stars of Gold, fine and half fine.....	15	30
Spider Net, considered as cotton cloth.....	15	25	St. Ignatius beans, or feve St. Ignace.....	15	20
Spikes, Copper.....	15	20	Statuary, all productions of na- tive Artists residing abroad....	free.	free
“ Composition.....	15	30	Statues and specimens of Statu- ary, of Alabaster, Bronze, Mar- ble, or Plaster of Paris, spe- cially imported in good faith as objects of taste, and not merchandize.....	free.	free.
“ Iron.....	2 1/2	30	Statues and specimens of Statu- ary, not specially imported, viz. :.....		
Spike Rods.....	2 1/2	30	Statues of Alabaster.....	free.	40
Spirits, Lac.....	15	20	“ Bronze.....	free.	30
“ Yellow.....	15	20	“ Marble.....	free.	30
Spirits and strong waters of all sorts, for every Gallon of any strength not exceeding the strength of Proof by Sykes’ Hydrometer, and so in propor- tion for any greater strength than the strength of Proof, and for any greater or less quantity than a Gallon, viz.:			“ Metal.....	15	30
Brandy.....	7/8 gall. 4s.	100	“ Plaster, cast.....	free.	30
Cordials and Liqueurs, sweeten- ed or mixed with any other article.....	7/8 gall. 5s.	100	“ Wood.....	15	30
Geneva or Gin, and other spirits or strong waters, not being Whisky, Rum or Bran- dy.....	7/8 gall. 3s. 6d.	100	Staves, rough.....	free.	20
Rum.....	7/8 gall. 2s. 3d.	100	Stavesacre.....	15	20
Whiskey.....	7/8 gall. 7 1/2d	100	Steel, cast, shear, and German in bars.....	2 1/2	15
Spirits distilled from Grain, 1st Proof.....		100	Steel, Wire.....	15	30
All above.....		100	“ in bars, all others.....	2 1/2	20
Spirits distilled from other ma-			“ Chains.....	15	30
			“ Pens.....	15	30
			“ Cutting Knives, Scythes,		

U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.
100				Sickles, Reaping Hooks,
100	15	30		Spades and Shovels.....
30				Steel, all articles not enumerated,
30				manufactured from Steel, or of
20				which Steel is a component
30	15	30		part .....
30	2½	20		Steel, not otherwise provided for
20	15	30		Steelyards.....
30		20		Stereotype Plates.....free.
30	15	30		Sticks, Walking, finished or not
30				“ or frames for Umbrellas or
30	15	30		Parasols.....
30	15	30		Stiffeners for Cravats .....
30	15	30		Stilettoes, Daggers .....
30	15	30		“ Ivory.....
30	15	20		Still Bottoms, made of Copper...
30	15	30		Stirrup Irons .....
	15	30		Stockinets .....
	15	30		Stock Locks.....
				Stockings and Half Stockings of
30	15	30		Wool or Worsted.....
20	15	30		Stockings, Silk.....
30	15	30		Stomach Pumps .....
20				Stoneware, and all other ware
30				composed of earth or mineral
	15	30		substances, whether gilt, painted,
20	15	30		ed, printed or glazed.....
free	15	20		Stone, Armenian.....
	15	20		Stones, Bristol.....
	15	10		“ Polishing.....
		free.	free.	“ Burr, unwrought.....
		free.	free.	“ Burr, wrought.....
		free.	free.	“ Building, unwrought.....
	15	20		“ Caustic.....
free.	15	10		“ Cornelian .....
		free.	free.	“ Grind .....
	15	30		“ Load.....
	15	30		“ Marbles.....
40	15	10		“ Mill, other than Burr....
30	15	20		“ Mill, fit for immediate use
30				“ Not Merchantable, for
30		free.	20	ballast.....
30	15	20		Stones, Oil.....
30		free.	20	“ Paving, rough .....
20	15	10		“ Pumice.....
20	15	10		“ Precious .....
	15	10		“ Rotten.....
15		free.	20	“ Rag and Sand, rough....
30	15	20		“ Touch .....
20	15	20		“ Whet .....
30	15	30		Storax, or Styrax, a balsam.....
30				Stores of Army, Navy, and In-
				dian Nations.....free.
				Straining Webb, Linen.....
			2½	Straps for Walking Beams.....
			15	Straw Baskets.....
			15	“ Carpets and Carpeting....
			15	“ Matting and Muts.....
			free.	“ for Hats, in natural state..
			15	“ Knives, Iron, for cutting
			15	Straw .....
				Straw Knives, Steel, for cutting
			15	Straw .....
			15	Stretchers for Umbrellas and
			15	Parasols.....
			15	Strings for musical Instruments,
			15	of Gut.....
			15	Strings, Bow, of Gut.....
			15	“ Hatters', “ .....
			15	Strontian .....
			15	“ Muriate of.....
			15	“ Nitrate of.....
			15	Strychnine, Medicinal.....
			15	Studs, Gold.....
			15	“ Silver. ....
			15	“ Gilt .....
			15	Studs, Ivory.....
			15	“ Mother of Pearl.....
			15	“ Plated .....
			15	“ Brass .....
			15	“ Copper .....
			15	Stuff, Princettas .....
			15	“ Shoes .....
			15	“ Goods, all kinds of Worsted
			15	Stirrup Joints, iron .....
			15	“ “ steel .....
			15	Sublimate, Corrosive (mercurial)
			15	Succini, oil of (drug).....
			15	Succory, Ground.....
			30	Sugar, Brown, raw, 7½ cwt. 7s 6d
			30	“ Candy, “ 14s 0d
			30	“ Loaf and Lump “ 14s 0d
			30	“ White, clayed “ 10s 0d
			15	“ of Lead.....
			30	“ Syrup of ..... 3 gall. 2½d
			30	“ Brown clayed, 10 cwt 10s 0d
			30	“ all others not refined 7s 6d
			30	“ Refined.....
			15	“ Moulds, hooped or not...
			15	“ Tongs, gold and silver....
			15	“ “ Plated, Washed.....
			2½	Sulphate of Copper, or Blue, or
			20	Roman vitriol .....
			15	Sulphate of Quinine.....
			15	“ of Rhubarb.....
			15	“ of Zinc.....
			15	“ of Magnesia.....

	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Sulphate of Iron.....	15	20	Tacks, brads or sprigs.....	15	30
Sulph. Mur. Tin.....	15	20	“ Steel, or tinned.....	15	30
Sulphur, flor. flour, flower of sul- phur.....	2½	20	Tailors' Chalk.....	15	20
Sulphuric Acid, or oil of vitriol.	2½	10	“ Irons.....	15	30
Sulphuric Ether.....	2½	20	Talc, a fossil.....	free.	20
Sumac, (Reciprocity).....	free.	free.	Tallow (Reciprocity).....	free.	free.
Super Acetate of Lead, or Sugar of Lead.....	15	20	“ Caudles.....	15	20
Surgeons' Instruments, Ivory, Silver, Steel.....	15	30	Tamarinds preserved in sugar, &c.	15	40
Surplice Pins.....	15	30	Tamarinds, dried.....	3 lb. 1½d.	20
Suspenders, or Braces, cotton...	15	30	Tambourens.....	15	20
“ Linen.....	15	30	Tannin (Medicinal).....	15	30
“ Leather.....	20	30	Tapers, Paper, with cotton wick.	15	30
“ Silk.....	15	30	“ Spermaceti.....	15	20
“ ends only of Leather	15	30	“ Stearine.....	15	20
“ Woollen.....	15	30	“ Wax.....	15	20
“ Worsted.....	15	30	Tapes, Cotton.....	15	25
“ India Rubber.....	20	30	“ Harlaem.....	15	25
Suspender Webbing, I. Rubber	20	30	“ Leather.....	20	30
“ “ Silk.....	15	25	“ Linen.....	15	20
“ Ends, Leather.....	20	30	“ Silk.....	15	25
Swans, Down of.....	15	25	“ Measuring, Linen.....	15	20
Swans' down, Woollen.....	15	30	“ Measuring, Leather.....	20	30
“ “ Cloth.....	15	30	“ Tailors'.....	15	20
“ “ Skins, undressed.....	free.	10	“ Tailors', in silver cases...	15	30
“ “ dressed.....	15	20	Tapioca.....	15	20
Sweetmeats or Comfits, all.....	15	40	Tares.....	free.	20
Sword Blades.....	15	30	Tar, Barbadoes, crude.....	free.	20
“ “ for Canes.....	15	30	“ Coal.....	free.	20
“ “ Knots, Lace.....	15	30	Tarpauling.....	15	20
“ “ Gold and Silver, fine and half fine.....	15	30	Tarred Cordage.....	free.	25
Sword Knots, Silk.....	15	25	Tartaric Acid.....	15	20
“ “ Worsted.....	15	25	Tartareous Acid.....	15	20
Swords.....	15	30	Tartar, Cream of.....	15	20
Syrup of Sugar.....	3 lb. 2½d	30	“ Crude.....	15	5
			“ Emetic.....	15	20
			“ Red Crude.....	15	5
			Tartrite of Antimony, or Tart- emetic.....	15	20
			Tasters, Cheese.....	15	30
			Tassels, cords and trimmings, commonly used by upholster- ers, coachmakers and saddlers, if entirely Silk.....	15	25
			Tassels, if Cotton and Silk.....	15	25
			“ Wool.....	15	30
			“ Gold or Silver, fine or half fine.....	15	30
			Teas, of all kinds, imported di- rect from China, or from other places of their growth, 3 lb 2½d		free.
			Teas, other, 3 lb 2½d		20
			Tea-pots, Britannia.....	15	30
			“ China.....	15	30
			“ Earthen.....	15	30

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TABLE CLOTHS, Cotton.....	15	25
“ “ Linen.....	15	20
“ Covers, Woollen.....	15	30
“ “ Oil Cloths.....	15	30
“ Fasteners.....	15	30
“ Knives and Forks.....	15	30
“ Mats, Oil or Floor cloth...	15	30
“ “ if Wool be a compo- nent part.....	15	30
Tables, with marble tops, slabs, or ornaments.....	15	30
Table tops, Scagliola.....	15	40
Tables, Wood.....	15	30

U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.	CANADIAN. Per cent.	U. STATES. Per cent.
30	15	30	15	Tieckenbergs .....
30	15	30	15	Tiffanies .....
20	15	30	2½	Tiles, Draining.....
30	15	30	15	“ Paving and Roofing.....
20	15	30		Timber, hewed or sawed (Rec.)...free.
free.	free.	20	free.	“ for Wharfs, rough “ ...free.
40	15	5	15	Time Pieces.....
20	15	5	2½	Tin, in Bars.....
20			2½	“ Banca.....
20			2½	“ Block .....
30	2½		15	“ Boxes.....
20	2½		15	“ Crystals of.....
20	15	30	15	“ Foil .....
20	15	20	15	“ Granulated.....
25	15	20	15	“ Grain .....
25	15	15	15	“ Liqueur.....
30	15	30	15	“ Muriate of.....
20	15	30	15	“ Oxide of.....
25	15	30	2½	“ in Pigs.....
20	15	30	2½	“ in Plates.....
20	15	30	15	“ “ galvanized.....
20	15	15	2½	“ in Sheets.....
20	15	15	15	“ Tagger.....
20	15	30	15	“ All manufactures of, not
20	15	20	15	enumerated, or of which Tin is
20	15	20	15	a component part.....
20	15	25	2½	Tineal, or Borax.....
20	15	30	15	Tinctures, Odoriferous.....
20	15	30	15	“ Bark, and other me-
25	15	30	15	dicinal .....
20	15	25	free.	Tips of Horns.....
20	15	30	15	“ Bone.....
20	15	30	15	Tips and Runners for Parasols
5	15	30	15	and Umbrellas, metal.....
20	15	30	15	Tippets, if so made as to be class-
5	15	30	15	ed as millinery .....
20	15	30	15	Tippets, Fur.....
30	15	30	15	“ Silk.....
30	15	25	15	“ Wool.....
25	15	30	15	Toasters, Cheese.....
25	15	20	30	Tobacco, manufactured, ¾ lb 2½d
30	15	20	40	“ Leaves, or unmanufac-
30	15	20	30	tured, ¾ lb 2d .....
free.	15	30	free.	Tobacco, unmanufactured (Rec.)...free.
20	15	30	15	Toilet Glasses.....
30	15	30	15	“ Vials, or bottles.....
30	15	30	15	Toiletets .....
30	15	30	15	Tolu, Balsam of.....
free.	15	20	free.	Tongues, Reindeer.....
20	15	20	20	“ Neats', smoked.....
30	15	20	15	“ Sounds, (Fish).....
30	15	30	15	Tongs, (Shovels and Trugs)....
30	15	20	15	Tonea, tonga, tongua, or tonqua,
			20	beans.....

	CANADIAN. Per cent.	U. STATES. Per cent.		CANADIAN. Per cent.	U. STATES. Per cent.
Tools and implements of trade of intending Settlers.....	free.	free.	Turpentine, Spirits of.....	15	20
Tooth Brushes.....	15	30	“ other than Spts.of (R'y)free.	free.	free.
“ Powder.....	15	30	Turtles.....	free.	20
“ Picks, Bone.....	15	30	Turtle Shell.....	free.	5
“ “ Ivory.....	15	30	Tweezers, Metal.....	15	30
“ “ Metal or Wood....	15	30	“ Gold and Silver.....	15	30
“ “ Quills.....	15	20	Twine.....	free.	30
“ “ Shell.....	15	30	“ Coloured, for Quills.....	free.	30
“ “ Silver.....	15	30	Twist, Cotton.....	15	25
Topaz, real.....	15	10	“ Mohair.....	15	25
“ imitation, other than glass	15	10	“ Silk.....	15	30
Tortoise Shell, unmanufactured	free.	5	“ Worsted, lines.....	15	25
Touch Stones.....	15	20	Types, New or Old.....	free.	20
Tow.....	free.	15	“ Metal.....	free.	20
“ Sacking, Flax.....	free.	20			
Toys, of every description.....	15	30	<b>U.</b>		
Trace chains, Iron, or parts thereof.....	5	30	ULTRA MARINE and Paste Blue	2½	20
Traces, Leather.....	20	30	Umbrellas.....	15	30
Tragacanth, Gum.....	15	10	“ Silk.....	15	30
Traps, Iron.....	15	30	“ Sticks or Frames, for	15	30
“ Steel.....	15	30	“ Brass Tips, Runners,		
“ Wire.....	15	30	&c., for.....	15	30
“ Wood.....	15	30	Umbrella, Square Wire, used in the manufacture of Stretchers, if cut in the usual lengths, for	15	30
Travellers, Horses and Carriages	free.		Umbrella Furniture, Silver for..	15	30
Travelling Trucks, Ships.....	2½		“ “ Bone or Ivory	15	30
Trays & Waiters, Gold or Silver.	15	30	Unpolished Marble in Blocks or Slabs.....	free.	free.
“ “ Gilt.....	15	30	Unwrought Burr Stones.....	free.	free.
“ “ Japanned.....	15	30	Utensils, Farming, when import- ed by Agricultural Societies..	free.	free.
“ “ Plated.....	15	30			
“ “ Wood.....	15	30	<b>V.</b>		
Treacle, Molasses, 3 Gall. 2½d.		30	VALENCIAS, Wool.....	15	30
Treenails.....	free.		“ “ Worsted.....	15	25
Tresses, Lace, even if mi fin....	15	50	Valenciennes, (thread lace).....	15	20
Trees, (Reciprocity).....	free.	free.	Valicene.....	15	30
Trowels.....	15	30	Valonia, or Valeni, a Nut, for Dyeing.....	free.	5
Truffles, (Vegetable).....	free.	20	Vanilla, Plants of.....	free.	free.
“ Earthen.....	15	30	“ Beans.....	free.	20
Trunk Handles.....	15	30	Varnish, Bright and Black.....	2½	20
Trusses, with Iron or Steel Springs of more value than the Leather.....	15	30	“ all other kind of.....	15	20
Trusses, if Leather be the ma- terial of chief value.....	20	30	Vases, Porcelain, with stands and shades..	15	30
Tubes, Bone.....	15	30	Vegetables, unprepared.....	free.	free.
“ Ivory.....	15	30	“ prepared.....	15	40
“ Metal.....	15	30	“ used in dyeing, or in composing dyes in a crude state.	free.	5
“ Silver.....	15	30	Vegetables, not otherwise pro- vided for.....	free.	20
Tug Buckles, as Saddlery.....	15	30			
Tumblers, if cut Glass.....	15	40			
“ if plain Glass.....	15	30			
Turmeric.....	free.	5			
Turquoise.....	15	10			

U. STATES.		CANADIAN.		U. STATES.		CANADIAN.		
Per cent.		Per cent.		Per cent.		Per cent.		
	20			<b>W.</b>				
	free.	Vehicles of Travellers, except						
	20		Hawkers and Peddlers.....free.		WADDING, Paper.....	15	30	
	5		Veils, Lace, Cotton.....	15	30	Wafers.....	15	30
	30		“ Silk.....	15	30	Waggon Boxes.....	15	30
	30		Vellum.....	15	30	Walters, Gold or Silver.....	15	30
	30		Velvet, Cotton or Silk and Cot- ton, cotton chief value.....	15	20	“ Gilt.....	15	30
	30		Velvet, Silk.....	15	25	“ Japanned.....	15	30
	25		“ Binding, Cotton.....	15	20	“ Leather.....	20	30
	25		“ Terry or Figured, in strips or patterns of the size exclusively for buttons.....	15	5	“ Japanned Paper.....	15	30
	30		Velvet Binding, Silk.....	15	25	“ Plated.....	15	30
	20		Velveteens, Cotton.....	15	25	“ Wood.....	15	30
	20		Veneering Rods.....	15	30	Walking Sticks, or Canes, mounted.....	15	30
			Veneers.....	free.		Walking Sticks, or Canes, unmounted.....	15	30
1	20		Venetian Red, dry.....	15	30	Wares, unenumerated.....	15	
	30		“ “ in Oil.....	15	30	Warming Pans, Brass.....	15	30
	30		Venison, Hams.....	free.	20	“ “ Copper.....	15	30
	30		Veratrine.....	15	20	Warp, Cotton.....	2½	25
	30		Verdigris.....	15	20	Washes, Cosmetic or Dentifrice.....	15	30
			Verditure.....	15	20	Wash Balls.....	15	30
	30		Vermicelli..... ½ lb. 1½d.	30	30	Waste or Shoddy.....	15	5
			Vermillion.....	15	20	Watches, and parts thereof.....	15	10
			Vessels, Cast Iron, not otherwise specified.....	15	30	Watch Crystals, when not set... “ Pipe Keys, (earre or can- non).....	15	30
	30		Vessels, Copper.....	15	30	Water Wheels of Iron.....	15	30
	30		Vestings, Cotton.....	15	25	“ Aqua Mellis, or Honey... “ Bay, commonly called, Bay Rum.....	15	30
	free.		Vestings, Silk and Cotton.....	15	25	“ Lavender.....	15	30
	free.		“ Silk.....	15	25	“ Orange Flower.....	15	30
			“ Silk and Wool.....	15	30	“ Rose.....	15	30
			“ Stuff.....	15	25	“ Colours.....	15	30
			“ Woollen.....	15	30	“ Lime.....	free.	20
			Vests.....	15	30	Wax Beads.....	15	30
	30		Vials, all Perfumery and Fancy, not cut, not exceeding the ca- pacity of 16 oz. each.....	15	30	Wax, Bees', bleached or un- bleached.....	15	20
	25		Vials, all Perfumery and Fancy, cut.....	15	40	Wax, Sealing.....	15	30
	20		Vials, Apothecaries, above 6 oz. and not exceeding 16 oz.....	15	30	“ Shoemakers.....	15	20
	30		Vices.....	15	30	Wearing Apparel, in actual use and personal effects, not mer- chandise.....	free.	free.
	5		Vinegar,..... ½ gal. 3½d.	30	30	Wearing Apparel, new.....	15	30
free.	20		Violins.....	15	20	Web, or Webbing, Boot.....	15	20
	20		Violin Strings, Gut.....	15	20	“ “ of Flax.....	15	20
	20		“ “ Wire.....	15	30	“ “ of Silk.....	15	25
			Vitriol, Oil of, Sulphuric Acid..	2½	10	“ “ of Worsted..	15	25
	30		“ Blue or Roman, or Sul- phate of Copper.....	2½	20	“ “ of Wool.....	15	30
free.	40		Vitriol, Green.....	2½	20	Webbing, India Rubber.....	20	30
			“ White, or Sulphate of Zinc.....	2½	20	Wedgwood Ware.....	15	30
e.	5					Weights, Brass.....	15	30
	20							

CANADIAN.		U. STATES.		CANADIAN.		U. STATES.	
Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Weights, Cast Iron, with or without Rings of Wrought Iron affixed to them.....	15	30	Wine in quart bottles, not exceeding 20s. in value per doz. the doz. bottles 7s. 6d.....	40			
Weights, Copper.....	15	30	Wine in pint bottles, in proportion do., 3s. 9d.....	40			
"    Lead.....	15	30	Wine in quart bottles, not exceeding 40s. in value per doz. 10s.....	40			
Weld.....	free.	5	Wine in pints, do. do., in proportion do., 5s.....	40			
Wet Blue.....	15	20	Wine in quart bottles, exceeding 40s. in value per doz., 12s. 6d.....	40			
Whalebone, produce of Foreign Fishing.....	15	20	Wine in pints, do. do., in proportion do., 6s. 3d.....	40			
Whalebone, of American Fishing.....	free.	free.	Wine of all kinds imported for any officer's mess.....	free.	40		
Whale Oil, of Foreign Fishing..	15	20	Wine Bottles, of all descriptions	15	30		
"    "    of American Fishing, and all other articles the produce of said Fisheries.....	free.	free.	Wine Lees, Liquid.....	15	20		
Wheat, (Reciprocity).....	free.	free.	Wine Bottles, containing Wine, if purchased separately from the Wine.....	15	30		
"    Flour, (Reciprocity).....	free.	free.	Wine Lees, Crystallized, or Crude Tartar.....	15	5		
Wheels and Axles for Locomotives.....	5	30	Wings and Epanlets, Gold, Silver, or Plated.....	15	30		
Whetstones.....	15	20	Winter Bark, or Canela Alba...free.	20			
Whips, Leather.....	20	30	Wire, Bonnet or Cap, covered with Silk.....	15	25		
"    all other kinds.....	15	30	Wire, Telegraph and Bridge....	2½	30		
Whisky.....	7½ Gal. 7½d.	100	"    Brass.....	15	30		
Whiting.....	15	20	"    Copper.....	15	30		
Whiting ground in Oil.....	15	20	"    Gilt.....	15	30		
Wick, Cottons or Wick Yarns, as Cotton Yarn.....	2½	25	"    Gold or Silver.....	15	30		
Wigs.....	15	30	"    Hat, covered, if cotton... 15	30			
Willow Sheets, for Hats.....	15	30	"    Iron.....	15	30		
Willow, for making Baskets, or covering Demijohns.....	15	20	"    Plated.....	15	30		
Willows, Coopers', split.....	15	20	"    Ribbon.....	15	30		
Window Glass.....	15	20	"    Silvered.....	15	30		
Wine of all kinds, in wood or other vessels not being bottles, not exceeding in value £10. per Pipe of 126 gallons.....	7½ Gal. 1s.	40	"    Steel.....	15	30		
Wine do. do. not exceeding in value £15. per Pipe of 126 gallons.....	7½ Gal. 1s. 6d.	40	"    Wove.....	15	30		
Wine do. do. exceeding in value £15. per Pipe of 126 gallons.....	7½ Gal. 2s.	40	"    Square, used for the manufacture of Stretchers for Umbrellas.....	15	30		

U. STATES.  
Per cent.

CANADIAN. U. STATES.  
Per cent. Per cent.

CANADIAN U. STATES.  
Per cent. Per cent.

40	Wire, Binding, for Saddlery, (iron rolled and flattened) and others not specified.....	15	30	Wood, Santa Martha and other Dye-woods .....	free.	5
40	Wire, tinned.....	15	30	Wood, Sandal, in sticks, dust or powder.....	free.	5
	Wood, or Pastel.....	free.	30	Wood, Rose, Satin, Cedar and Mahogany.....	15	20
40	Women's Bonnets, or Hats, of Silk.....	15	30	Wood, Quassia, crude (drug) ...	15	20
40	Women's do. do. of Straw, Chip, or Grass.....	15	30	" Unmanufactured, of any kind not enumerated.....	15	30
40	Women's Caps.....	15	30	Wood, Manufactures of, not otherwise specified .....	15	30
40	" Caps, of Silk.....	15	30	Wood Screws, so called.....	15	30
40	" Gowns and Dresses.....	15	30	Wood, Angora Goats or Camels' Hair.....	15	20
40	Wood Awl Hafts.....	15	30	Wood, Carded, considered as un- manufactured .....	free.	30
30	" Balls, Gilt or not.....	15	30	Wood, Cotton (Reciprocity).....	free.	free
20	" Backgammon men.....	15	20	Wood, Red, natural .....	free.	30
	" Bar.....	free.	5	" Hats.....	15	20
	" Brazil.....	free.	5	Woollen Bags.....	15	30
	" Braziletto.....	free.	5	" Cloth.....	15	30
30	" used in making Carpen- tor's and Joiner's Tools.....	free.		" Cassimere .....	15	30
5	Wood, Chessmen.....	15	30	" Rugs .....	15	30
	Wood, Canwood .....	free.	5	" Stockings .....	15	30
30	" Carnaguey.....	free.	5	" Bindings, Gloves, Mitts .....	15	30
20	" Castors, with rivets.....	15	30	" Floor Crumb Cloth.....	15	30
	" Castors, if otherwise.....	15	30	" Hosiery, all other .....	15	30
25	" Dye, Recip.....	free.	free.	" Flocks.....	free.	5
30	" Ebony.....	15	20	" Listings .....	15	20
30	" Fire.....	free.	30	Wool, all other, unmanufactured .....	15	30
30	" Fustic.....	free.	5	" on the Skin.....	free.	20
30	" Goncallo, Aloys.....	15	30	" all manufactures of, or of which wool is a component part, not otherwise specified...	15	30
30	" Granadilla.....	15	20	Woollen Tippets, wove .....	15	30
30	" Jacks.....	15	30	Woollen Yarn.....	15	25
30	" Jacaranda, or Rose.....	15	20	Worms, for Stills .....	15	30
30	" Lignum vitae.....	15	30	Wormwood, Oil of.....	15	30
30	" Log.....	free.	5	Worsted Stuff, all piece goods... ..	15	25
30	" Ornaments, Gilt.....	15	30	" and Silk Shawls.....	15	30
30	" Nicaragua.....	free.	5	" " hemmed .....	15	30
30	" Pernumbuco.....	free.	5	" " Manufactures of .....	15	25
30	" Queen's.....	free.	5	" Bags .....	15	25
30	" Red Sanders .....	free.	5			
	" Red.....	free.	5			
	" Rio de la Hache.....	free.	5			
30	" Rules.....	15	30			



	CANADIAN. Per cent.	U. STATES. Per cent.
Worsted Bindings.....	15	25
“ Braces.....	15	30
“ Caps.....	15	30
“ Drawers.....	15	30
“ Gloves.....	15	30
“ Hose.....	15	30
“ Mitts.....	15	30
“ Plains.....	15	25
“ Shag or Plush, cut or not	15	25
“ Shirts.....	15	30
“ Table Covers.....	15	25
“ Toilinetts.....	15	25
“ Twist.....	15	25
“ Valencias.....	15	25
“ Wove Pantaloonss.....	15	30
“ Yarn.....	15	25

**Y.**

YAMS.....	free.	20
Yarn, Cotton.....	2½	25
“ Flax.....	free.	20

	CANADIAN. Per cent.	U. STATES. Per cent.
Yarn, Woollen.....	15	25
“ Worsted.....	15	25
“ Russia Hemp.....	free.	
Yellow, King's Patent.....	15	20
“ Chromate of Potash.....	15	20
“ Citric Acid.....	15	20
“ Metal, in bars or sheets..	free.	
“ Ochre, dry.....	15	30
“ “ in oil.....	15	30
“ Salt of Chrome.....	15	20
“ Spirits.....	15	20

**Z.**

Zinc, Nails.....	15	30
“ in pigs, or otherwise un-		
wrought.....	2½	5
Zinc, in sheets.....	2½	15
“ Manufactures of.....	15	30
“ Oxide of.....	15	20
“ Sulphate of.....	2½	20
“ Valerianate of (medicinal)	15	30

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LIST OF THE COLLECTION DISTRICTS OF THE CUSTOMS  
OF THE  
UNITED STATES.

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t. Per cent.

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	ALABAMA.	MARYLAND.	NORTH CAROLINA.
	Mobile.	Annapolis.	Beaufort.
	CALIFORNIA.	Baltimore.	Camden.
	San Francisco.	Oxford.	Edentown.
	PORTS OF DELIVERY.	Town Creek.	Newburn.
	San Diego, Monterey and junction	Vienna.	Ocracoke.
	of the Gila and Colorado, at the	MASSACHUSETTS.	Plymouth.
	head of the Gulf of California.	Barnstable.	Washington.
	CONNECTICUT.	Boston and Charlestown.	Wilmington.
	Fairfield.	Edgartown.	OHIO.
	Middleton.	Fall River.	Cuyahoga.
	New London.	Gloucester.	Cincinnati.
	New Haven.	Marblehead.	Miami.
	Stonington.	Newburyport.	Sandusky.
	DELAWARE.	New Bedford.	OREGON.
	Wilmington.	Nantucket.	Astoria.
	DIST. OF COLUMBIA.	Plymouth.	PENNSYLVANIA.
	Alexandria.	Salem and Beverly.	Philadelphia.
	Georgetown.	MICHIGAN.	Presque Isle.
	FLORIDA.	Detroit.	Pittsburgh.
	Apalachicola.	Michilimackinac.	RHODE ISLAND.
	Key West.	MISSISSIPPI.	Bristol and Warren.
	Pensacola.	Natchez.	Newport.
	St. Augustine.	Pearl River.	Providence.
	St. Marks.	Ship Island.	SOUTH CAROLINA.
	St. Johns.	Vicksburg.	Beaufort.
	GEORGIA.	MISSOURI.	Charleston.
	Brunswick.	St. Louis.	Georgetown.
	Hardwick.	NEW JERSEY.	TENNESSEE.
	Savannah.	Bridgetown.	Nashville.
	Sunbury.	Burlington.	TEXAS.
	St. Marys.	Camden.	Galveston, to which is annexed
	ILLINOIS.	Great Egg Harbour.	Sabine, Velasco, Matagorda,
	Chicago.	Little Egg Harbour.	Cavalle, La Vaca and Corpus
	KENTUCKY.	Newark.	Christi, as PORTS OF DELIVERY
	Louisville.	Perth Amboy.	only.—Act of January 12, 1846.
	LOUISIANA.	NEW YORK.	For that part of the State south-
	New Orleans.	Albany.	west of the counties of Matagor-
	Teche.	Buffalo Creek.	da and Warters, and including
	MAINE.	Cold Spring.	said counties—Saluvia shall be
	Bangor.	Champlain.	the Collecting District, and Ma-
	Belfast.	Cape Vincent.	tagorda, Aransas, Copano and
	Bath.	Genesee.	Corpus Christi are PORTS OF
	Frenchman's Bay.	Greenport.	DELIVERY ONLY.
	Kennebunk.	New York City.	VIRGINIA.
	Machias.	Niagara.	Cherry Stone.
	Passamaquoddy.	Oswegatchee.	East River.
	Penobscot.	Oswego.	Norfolk and Portsmouth.
	Portland.	Sackett's Harbour.	Petersburgh.
	Saco.	Sag Harbour.	Richmond.
	Waldsborough.	Troy.	Tappahannock.
	Wiscasset.	NEW HAMPSHIRE.	Wheeling.
	York.	Portsmouth.	Yorktown.
			Yeocomico.
			VERMONT.
			Burlington

### RIGHT OF PROPERTY IN BRITISH VESSELS.

All persons claiming property in any Ship or Vessel, over fifteen tons burthen, shall cause his or their Ownership in the same to be Registered by the Collector of Her Majesty's Customs, at the Port to which such Vessel belongs, who is authorised to grant a Certificate of such Registry.

On Master being changed, his name to be endorsed on Certificate of Ownership, by the Customs' Officer, duly authorised, at the Port where such change takes place.

Name of Vessel for which Certificate of Ownership has been granted, to be painted on the stern, and not afterwards changed, under a penalty of Twenty Pounds, Currency.

When any Vessel is altered so as not to correspond with particulars in Certificate of Ownership, said Certificate to be returned and a new one obtained, under a penalty of Twenty Pounds, Currency.

Property in Vessels transferable by Bill of Sale and Registry thereof.

Not more than thirty-two persons can be Owners of any Ship or Vessel at one time.

Trustees of any Joint Stock Company may, in name of the Company apply for, and with the permission of the Governor in Council, obtain Registry and Certificate thereof of any Ship or Vessel belonging to said Company.

No Bill of Sale to be effectual until produced to the Collector and entered in the Book of Registry.

### RECIPROCAL FREE TRADE WITH THE BRITISH NORTH AMERICAN PROVINCES.

By Proclamation dated 15th August, 1850, under the 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, when imported directly from any of the said Provinces, are exempt from duty, viz.:

Animals, of all kinds.	Grain, of all kinds.	Ores, of all kinds.
Bark.	Grindstones.	Pigs, Iron in
Blubber, or fat of Whales and other large sea animals.	Gypsum, ground or unground.	“ Lead in
Breadstuffs, of all kinds.	Hay.	Rock Salt.
Butter.	Head, and matter of creatures living in the sea.	Seeds.
Cheese.	Hides.	Skins and Furs, of all kinds, undressed.
Chocolate, and other preparations of Cocoa.	Hops.	Spermaceti Oil.
Copper.	Horns.	Stones, of all kinds.
Earths.	Iron, in blooms.	Straw and Hay.
Firewood.	“ in pigs.	Tallow.
Fish.	Lard.	Timber, of all kinds.
Fish Oil.	Lead, in pigs.	Train Oil.
Fruits.	Lime.	Undressed Skins and Furs, of all kinds.
Furs and Skins, the produce of Fish or creatures living in the sea.	Lumber, of all kinds.	Vegetables.
	Ochres.	Wood.
	Oil, Spermaceti.	Wool.
	“ Train.	

RECIPROCITY WITH THE UNITED STATES.

ACCORDING to an Act of the Provincial Legislature, for giving effect on the part of this Province to a certain Treaty, between Her Majesty and the United States of America, assented to by the Governor General on the 23rd September, 1854, proclaimed by the President of the United States on the 16th day of March, 1855, and ratified by an Act of the Provincial Legislature on the 19th day of May, 1855, the following articles of the growth or production of the United States of America, are admitted into Canada free of Duty:—

Animals, of all kinds.	Grindstones, wrought or unwrought.	Rice.
Ashes, Pearl, Pot and Soda.	Gypsum, ground or unground.	Salted Meats.
Bark.	Hemp, unmanufactured.	Seeds, of all kinds.
Breadstuffs, of all kinds.	Hides, undressed.	Shrubs.
Broomcorn.	Horns.	Skins, undressed.
Burr-Stones, wrought or unwrought.	Lard.	Slate.
Butter.	Lumber, of all kinds, unmanufactured in whole or in part.	Smoked Meat.
Cheese.	Mamures.	Stone, unwrought.
Coal.	Marble, unmanufactured.	Tails or Skins, undressed.
Cotton Wool.	Meats, Fresh.	Tallow.
Dye Stuffs.	“ Salted.	Tar.
Eggs.	“ Smoked.	Timber, of all kinds, round, hewed, sawed, unmanufactured, in whole or in part.
Fish, of all kinds.	Metals, Ores of.	Tobacco, unmanufactured.
Fish Oil.	Ores of Metals, of all kinds.	Tow, unmanufactured.
Fish, products of, and of all other creatures living in the water.	Pelts.	Trees, of all kinds.
Firewood.	Pitch.	Turpentine.
Flax, unmanufactured.	Plants.	Undressed Hides, Furs, Skins or Tails.
Flour, of all kinds.	Poultry.	Unmanufactured Flax, Hemp and Tow.
Fruits, dried.	Products of Fish, and of all other creatures living in the water.	Unmanufactured Tobacco.
“ undried.	Rags.	Vegetables.
Furs, undressed.		Wool.
Grain, of all kinds.		

RELATING TO IMPORTATION OF GOODS.

Act 10 and 11, Vic., cap. 31.

No goods shall be unladen from any vessel from any foreign port until duly reported and warrant granted for the unloading of the same, (unless for the purpose of lightening any ship or vessel in crossing any shoal, or bar, or sand-bank), except where an Officer of the Customs is appointed to attend the unloading. All goods falsely reported, not reported, or unladen contrary to the established regulations shall be forfeited.

Every importer of goods by sea, shall, within five days after the arrival of the importing vessel, make due entry of the same. Every importer of goods by inland navigation, in a decked vessel of one hundred tons burthen or more, shall, within two days, make entry of the same: And every importer of goods by inland navigation, in any undecked or other vessel of less than one hundred tons burthen, shall, within twenty-four hours, make due entry of the same, otherwise the goods shall be taken in charge by the Customs Authorities.

and if not duly entered within three months, shall be sold by auction to pay Charges and Duties.

In all cases, the acts of an agent duly authorised, shall bind the principal.

A Collector, should he require it, may demand proof to his satisfaction, that goods are properly entered.

Goods not corresponding with the entry, to be forfeited. Goods taken out of bond for exportation, and relanded, to be forfeited. Goods offered for sale on the pretence of their being smuggled, shall be forfeited. All charges and expenses of unshipping and landing of goods and carrying the same to the examining warehouse, opening, unpacking, and repacking of the same, &c., &c., to be borne by the importer.

All vessels, carriages, &c., used in conveying forfeited goods, shall be forfeited, and all persons engaged in carrying away goods that have been either seized or detained on suspicion, whether with or without force and violence, shall be guilty of felony, and liable to punishment accordingly.

In all cases of seizures of goods, or any other cause of forfeiture, when it is averred that the goods seized were duly entered and the duties thereon paid according to law, the burden of proof thereof shall lie on the owner or claimant of such goods.

Goods seized, shall be sold at the expiration of one month from the date of seizure, if not claimed within that time. Cattle and all perishable articles seized, may, if not redeemed, be sold without delay.

*Act 12 Vic., cap. 1.*

Articles composed of two or more materials, paying different rates of duty, shall be charged with the highest rate. Except only, in cases provided for by regulation of the Governor in Council, no entry shall be deemed perfect without the foundation of an invoice.

Collectors may take duties in kind, he may also take goods on paying the value assigned in the bill of entry, with ten per cent thereon, and the fair freight and charges to the port of entry.

Collector shall cause one package in every invoice, and one in every ten, if there be more than ten in any invoice, and as many more as he may deem expedient for the protection of the Revenue, to be sent to the examining warehouse to be opened, examined, and appraised. All goods not corresponding with the invoice to be forfeited.

When goods are bonded, no portion thereof shall be taken out of warehouse, unless the duties thereon amount to five pounds or upwards.

*Act 16 Vic., cap. 85.*

All goods shall be entered at the fair market value thereof, in the principal markets of the Country whence the same were exported to this Province.

#### RELATING TO THE COASTING TRADE.

Vessels or boats built and owned in this Province, and employed in the transport of goods or passengers in this Province, shall be considered as employed in the coasting trade; such vessels may carry goods, the produce of this Province, excepting spirits or distilled waters, from and to any part thereof, without entry or clearance: *Provided*, the owners of such vessels obtain a license for the season for that purpose, from the Collector at the nearest port of entry at which they reside—conditioned that such vessels shall not be employed in the foreign trade or in the transport of other than the above described goods. Such vessels or boats may carry all other goods, the duty on which has been paid, without entry or clearance, provided the master shall keep a cargo-book—to be registered with the Collector of Customs at the port to which the vessel may belong—in which shall be entered an account of all goods taken on board his vessel, noting the shippers and consignees, the marks and numbers of the goods, and the time and place of each separate transaction in regard to lading and delivery; said cargo-book to be produced to any Officer of Customs, when demanded, for inspection.

## REGULATIONS FOR ENTRIES.

In filling up Entries, it is required that the Date, Name of Vessel, and the Port from whence arrived, be stated at the head of the Entry.

The country of which the goods are the produce or manufacture, should be noted on each Entry.

All goods entered at the Custom House shall be classed according to the material of which they are composed, such as Cottons, Woollens, Hardware, &c. &c., respectively;—in all cases having the value and duty of each entered separately.

In all cases where the weight of goods is given in the Invoice, the same should be given in the entry.

## ALLOWANCE FOR TARE.

Allowance for tare shall be according to that exhibited on the original invoice, and in the absence of such invoice, or the omission of tare in the invoice, the medium rate shall be ascertained by weighing a few packages of the importation, and adopting the result as the standard for the whole.

## DISCOUNTS FOR CASH.

By circular of 29th April, 1853, importers of goods in every case are allowed to deduct the discount actually allowed for cash, or that which according to the custom of the trade is allowed for cash.

## REGULATIONS FOR REFINING SUGAR IN BOND.

By an Act passed in the Eighteenth Year of Her Majesty's reign to amend the Acts imposing Duties of Customs, it is amongst other things enacted that it shall be lawful for the Proprietor or Proprietors of any Sugar Refinery in the Province, being the Importer or Owner of any Sugar, Molasses, or other material from which Refined Sugar can be produced, to refine the same in Bond, under the following regulations, and such other regulations as the Governor General in Council shall from time to time impose for that purpose:

I. That the Collector or other proper Officer of Customs, at any Warehousing Port in this Province, may deliver, without payment of Duty to the Proprietor of any such Sugar Refinery, being also the Importer or Owner of any Warehoused Sugar, Molasses or other material from which refined Sugar can be produced, on proper entry being made of the same, any quantity of such Sugar, Molasses or other material, for the purpose of being refined in this Province, in such place and on such premises as shall be particularly described by such Proprietor so being the Importer and Owner.

II. That such Sugar Refinery shall, for the purpose of refining Sugar, under this Act be deemed and considered a Government Bonded Warehouse, and none of the Sugar, Molasses, or other material, so brought into the said Refinery, shall be removed therefrom without a proper Ex-Warehouse entry, and due payment of all Duties on the same if entered for home consumption, or upon due entry thereof for Exportation under the usual Bonds.

III. But before the Importer, or Owner of any Sugar, Molasses or other material shall for the purpose of refining the same be entitled to obtain the delivery thereof, either Ex-Ship or out of any of the Queen's Warehouses, he shall give Bond with two sufficient Sureties, to the satisfaction of the Collector of Customs of such Port, in a penalty of double the amount of Duties payable on the same, with the condition that the whole amount of Duties so payable shall, within Six Months from the date of the Bond, be paid to the Collector of Customs for the use of Her Majesty in this Province: And the said Importer or Owner shall, before he can obtain said delivery, further enter into and execute to the Collector a personal Bond of £2,000 currency, with two approved Sureties in the sum of £1,000 each, conditioned that at no period shall the quantity of Sugar, raw or refined, in the said Refinery,

be less than the quantity on which the Bond for Duties, hereinbefore mentioned, shall be outstanding and unpaid.

IV. And for the purpose of securing the due observance of the foregoing Regulations, the Collector or other approved Officer of Customs, at said Port, shall at all proper times of the day have free access to and upon the said Refinery, for the purpose of rectifying the quantity of Sugar or other material aforesaid therein, and any reasonable expenses of such inspection shall be borne by the Importer or Owner of said Sugar or other material so undergoing refinement in Bond.

### ORDINARY STANDARD IMPORT PACKAGES OF WINES,

*With the capacity in Imperial and Old Wine Gallons.*

DESCRIPTION.	PIPES.		BUTTS.		HOUSHOPS.		LUMES.		QR. CASKS.		OCTAVES.	
	Gallons.		Gallons.		Gallons.		Gallons.		Gallons.		Gallons.	
	Imp'l.	Old.	Imp'l.	Old.	Imp'l.	Old.	Imp'l.	Old.	Imp'l.	Old.	Imp'l.	Old.
Port .....	115	138	...	...	57	60	...	...	28	34	14	17
Sherry .....	...	...	108	130	54	65	...	...	27	33	13	16
Lisbon .....	116	149	...	...	58	70	...	...	29	35	...	...
Madeira .....	92	110	...	...	46	55	...	...	...	...	...	...
Charet .....	...	...	...	...	48	58	...	...	...	...	...	...
Hock .....	...	...	...	...	...	...	30	36	...	...	...	...
Cape .....	81	101	...	...	42	51	...	...	...	...	...	...
Marsala .....	93	112	...	...	46	50	...	...	...	...	...	...

### BY AN ACT OF THE UNITED STATES CONGRESS.

*Approved 3rd March, 1851.*

All Goods, Wares, or Merchandise, entered for Duty at any Port in the United States of America, are required to be entered at the *actual Market Value or Wholesale Price* in the principal Markets of the Country from which the same shall have been Imported, at the period of *Exportation to the United States*.

When Goods *have not* been actually purchased, the Invoice must exhibit the actual Market Value or Wholesale Price at the period of Exportation, *with all charges included*. When Goods *have* been actually purchased, the Invoice must exhibit the *true cost* of the Goods; and the Owner, Consignee, or Agent will have the privilege of adding to the entry the value given in the Invoice to the true Market Value or Wholesale Price of the Goods at the period of Exportation.

The actual Market Value or Wholesale Price at the period of Exportation to the U. S. having been ascertained, the Duties are to be Assessed on said value. The Law further enjoins that there shall be added thereto "all Costs and Charges, except Insurance, and including in every case, a charge for Commissions at the usual rates." These charges are as follows, viz. :—

*First*, They must include "purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing," together with the value of the sack, package, box,

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crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

*Second*, Commission at the usual rate, but in no case less than 2½ per cent.; and brokerage, where there is a distinct brokerage, or where brokerage is a usual charge at the place of shipment or purchase.

*Third*, Export duties, cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, towage dues, shipping charges, dock or wharf dues, and all charges to place the article on ship board, and fire insurance, if effected for a period prior to the shipment of the goods to the United States.

Discounts are never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount known to the appraiser; but in no case to be allowed unless it is exhibited on the face of the invoice.

Drawback on Refined Sugars exported from the United States—1½ cts. per lb.—*Circular*, September 29, 1848.

To be entitled to drawback, the duties on the importation of the goods exported must have been at least \$50 by one vessel at the same time and by the same person, and the merchandise be of the time of exportation in the same package and same condition, including wrapper and original mark and number as when imported.—*Act of 22nd May, 1824*

CURRENCIES BY USAGE IN THE UNITED STATES.

When a Consular Certificate of the real value of Exchange is not attached to the Invoice.

	§ cts.	Fractional parts of the C <sup>y</sup> .
Banco Rix Dollar of Denmark .....	53	
Banco Rix Dollar of Norway .....	39 <sup>3</sup> / <sub>4</sub>	
Banco Rix Dollar of Sweden .....	39 <sup>1</sup> / <sub>4</sub>	
Crown of Tuscany .....		
Curacoa Guilder .....	1.05	20 soldi ..... 12 denari.
Leghorn Dollar or Pezzo .....	40	20 stivers ..... 12 pfennings.
Livre of Catalonia .....	90 <sup>7.6</sup> / <sub>100</sub>	20 soldi ..... 12 denari.
Livre of Neufchatel .....	53 <sup>1</sup> / <sub>2</sub>	20 sueldos ..... 12 dineros.
Livre of Switzerland .....	29 <sup>1</sup> / <sub>2</sub>	20 sols ..... 12 deniers.
Scudi of Malta .....	27	100 centimes...
Scudi, Roman .....	40	12 fair ..... 20 grani.
St. Gall Guilder .....	99 @ 99 <sup>1</sup> / <sub>2</sub>	
Rix Dollar of Batavia .....	40 <sup>3</sup> / <sub>100</sub>	60 kreutzers.. 4 pfennings.
Roman Dollar .....	75	48 stivers .....
	1.05	
Rouble, Paper, of Russia .....		100 kopecks ... Varies from 4 roubles 65 kopecks, to 4 roubles 84 kopecks to the dollar.
Turkish Piastre .....	65	100 aspers.....
Current Mark .....	28	
Florin of Basle .....	41	
Florin of Prussia .....	22 <sup>1</sup> / <sub>4</sub>	
Genoa Livre .....	21	
Livre Tournois of France .....	18 <sup>1</sup> / <sub>2</sub>	

In all cases where the Consul's Certificate is not attached to the Invoice, a bond for the production of one will be required.

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## RATES OF FOREIGN MONEY OR CURRENCY.

*Fixed by Law in the United States.*

	\$ cts.	Fractional parts of the C'y.	Act Passed.
Ducat of Naples .....	80	100 grani .....	May 22, 1846.
Florin of Austria .....	48 $\frac{1}{2}$	60 Kreuzers... 4 pfennings...	" "
Florin of Bohemia .....	48 $\frac{1}{2}$	60 do. ... 4 do. ...	" "
Florin of Frankfort .....	40	60 do. ... 4 do. ...	" "
Florin of the Southern States of Germany ...	40	60 do. ... 4 do. ...	" "
Florin of Nuremberg .....	40	60 do. ... 4 do. ...	" "
Florin of Trieste .....	48 $\frac{1}{2}$	60 do. ... 4 do. ...	" "
Florin of the Netherlands .....	40	100 centimes .....	" "
Franc of France and Belgium .....	18 $\frac{7}{10}$	100 do. ....	" "
Guilder of the Netherlands and other places,	same as	Florins.	
Lira of the Lombardo and Venetian Kingdom	16	100 centesimi ... 100 millesimi...	" "
Lira of Sardulia .....	18 $\frac{1}{10}$	1 reali .....	20 soldi .....
Lira of Tuscany .....	16	20 soldi .....	12 denari .....
Livre of Genoa .....	18 $\frac{7}{10}$	20 do. ....	12 do. ....
Livre of Leghorn .....	16	20 do. ....	12 do. ....
Marc Banco of Hamburg .....	35	16 shillings ... 12 pfennings...	March 3, 1843.
Milrea of Azores .....	82 $\frac{1}{2}$	1,000 reas .....	" "
Milrea of Madeira .....	1.00	1,000 do. ....	" "
Milrea of Portugal .....	1.12	1,000 do. ....	" "
Once of Sicily .....	2.40	30 tari .....	20 grani .....
Pound Sterling of Great Britain .....	4.84	20 shillings ... 12 pence .....	May 22, 1846.
Pound Sterling of Jamaica .....	4.84		July 27, 1842.
Pound Currency of British Provinces of Nova Scotia, New Brunswick, Newfoundland and Canada .....	4.00	20 shillings ... 12 pence .....	May 22, 1846.
Pagoda of India .....	1.84	36 fanams ... 48 vittas .....	March 3, 1801.
Real Plate of Spain .....	10	34 maravedis .....	March 2, 1799.
Real Vellon of Spain .....	5	34 do. ....	" "
Rupee, British India .....	44 $\frac{1}{2}$	16 annas ... 12 pice .....	March 3, 1843.
Rupee, Company .....	44 $\frac{1}{2}$	16 do. ....	12 do. ....
Rix Dollar (or Thaler) of Berlin .....	69	30 groschen ... 12 pfennings...	May 22, 1846.
Rix Dollar (or Thaler) of Bremen .....	78 $\frac{3}{4}$	72 grotes ... 5 swares .....	March 3, 1843.
Rix Dollar (or Thaler) of Leipsic .....	69	30 groschen ... 12 pfennings...	May 22, 1846.
Rix Dollar (or Thaler) of Saxony .....	69	30 do. ... 12 do. ...	" "
Rix Dollar (or Thaler) of Prussia and the Northern States of Germany .....	69	30 do. ... 12 do. ...	" "
Rouble, Silver, of Russia .....	75	100 kopecks .....	March 3, 1843.
Specie Dollar of Denmark .....	1.05	6 marks ... 16 skillings ...	May 22, 1846.
Specie Dollar of Norway .....	1.06	6 do. ....	16 do. ....
Specie Dollar of Sweden .....	1.06	48 skillings ... 12 ore .....	" "
Tale of China .....	1.38	10 mace .....	100 candarems..

## A TABLE OF FOREIGN WEIGHTS AND MEASURES.

*Reduced to the Standard of the United States.*

ALEXANDRIA (EGYPT.)		AMSTERDAM.	
Cantaro of 160 rottoli farfaro of 15 oz. (avoirdupois) .....	33 $\frac{1}{2}$ lbs.	100 lbs. 1 centner .....	168.93 lbs.
100 rottoli zaydino of 21 $\frac{1}{2}$ oz. ....	133 $\frac{1}{2}$ "	Last of grain .....	85.25 bush.
100 rottoli zaura of 33 oz. ....	207 "	Aume of wine .....	41.00 gall.
100 rottoli mina 26 $\frac{3}{4}$ oz. ....	167 "	Amsterdam foot .....	0.93 foot.
1 oke 400 drams of 16 carats each...	42 $\frac{3}{4}$ oz.	Antwerp foot .....	0.94 "
		Rhineland foot .....	1.03 "
		Amsterdam ell .....	2.26 "
		Ell of the Hague .....	2.28 "
Arroba .....	27 lbs. 6 oz.	Ell of the Brabant .....	2.30 "
Quintal .....	109 $\frac{1}{2}$ "	Medden or measure of coal .....	2 $\frac{3}{4}$ bush.

## TABLE of Foreign Weights and Measures—Continued.

ANCONA (ITALY.)		CALCUTTA.	
100 lbs. Roman equal	102.75 Ancona	Mauud equal to	40 seers.
100 lbs. Ancona	73.75 lbs.	Seer	16 chatnucks
ARRAGON (SPAIN.)		English factory mauud	71 lbs. 10 oz.
Libras of 100 lbs.	77.01 lbs.	Seer	1 lb. 13 oz.
Quintal, 4 arrobas of 36 lbs.	112.00 "	Chattack	1 oz.
BASSORA (PERSIAN GULF.)		Bengal bezar mauud is 10 $\frac{7}{8}$ cent.	heavier than the factory mauud.
Mauud attary, 25 vakhias tary	28.05 lbs.	Bezar mauud equal to	82 lbs. 2 oz. 2. 1-13 drams.
One vakia	19 oz.	Seer equal to	2 lbs. 13.2-3 drams
BATAVIA (E. INDIES.)		Chattack	2 oz. 5-6 drams.
Large bahar	4 $\frac{1}{2}$ peculs.	DENMARK.	
Small bahar	3 "	100 lbs. 1 centner	110.28 lbs.
1 pecul	100 catties.	Barrel or toende of corn	3.95 bush.
1 catty	16 tales.	Viertel of wine	2.04 galls.
1 pecul	135 lbs. 10 oz.	Copenhagen, or Rhineland foot	1.03 foot.
BERGEN (NORWAY.)		Centner or 100 lbs. Denmark equal to	110.28 lbs.
Shippud, 20 lisponds	320 lbs.	Shippud, 20 lisponds, or	320 "
Centner, 6 $\frac{1}{2}$ lisponds	100 "	One lispond	16 "
Lispond	16 "	One bismerpund	12 "
Waug, 3 bismar pounds	26 "	One waug, 3 bismerpunds, or	36 "
1 lb. 2 mares, 16 oz. 32 loths, 100		ENGLAND.	
Norway pounds	110.23 lbs.	Old ale gallon	1.22 galls
CHRISTIANA (NORWAY.)		Imperial gallon	1.20 "
Shippud	352 lbs.	Old wine do.	1.00 "
LAURWIG (NORWAY.)		Quarter of grain, or 8 imp. bushels	8.25 bush.
Shippud	352 lbs.	Imperial corn bushel, or 8 imperial	
BOMBAY.		gallons	1.03 "
Candy equal to	560 lbs.	Old Winchester do.	1.00 "
Mauud	28 "	Imperial yard	36.0 inches.
Seer	11.1-5 oz.	Troy Pound	44 $\frac{1}{4}$ lbs of a lb
Candy	20 mauuds.	New Castle chaldron	53 cwt
Mauud	40 seers.	Stone	16 lbs.
Seer	30 pice.	Tun of wine	256 imp. galls.
BREMEN.		FRANCE.	
Shippud	2 $\frac{1}{2}$ centners.	Metre	3.28 feet.
Centner	116 lbs.	Decimetre (1-10th metre)	3.94 galls.
Waug of iron	120 "	Velt	2.90 galls.
Stone of flax	20 "	Hectolitre	26.42 "
Stone of wool	10 "	Decalitre	2.64 "
Lispond	14 "	Litre	2.11 pints.
100 lbs.	169.8 "	Kilolitre	35.32 feet.
CADIZ (SPAIN.)		Hectolitre	2.84 bush.
Quintal of 4 arrobas	100 lbs.	Decalitre	9.08 quarts.
1 lb. 2 mares 16 oz., or	256 adarms.	Millier	2.265 lbs.
100 lbs. equal to	101.43 lbs.	Quintal	220.54 "
CAIRO (EGYPT.)		Killogramme	2.21 "
Cantaro, 100 rottoli	95 lbs.	100 pounds	107.93 "
One rottoli is	144 drams.	100 feet	106.60 feet.
Oeca equal to 400 drams, or	26.39 lbs.	Tun (of wine)	240 galls.
36 oecas equal to	1 cantaro.	FLORENCE AND LEGHORN.	
CHINA.		100 lbs. or 1 cantaro	74.86 lbs.
Tale	1 $\frac{1}{4}$ oz.	Moggio of grain	16.59 bush.
16 tales 1 catty	1 $\frac{1}{4}$ lb.	Barile of wine	12.04 galls.
100 catties 1 picul	133 $\frac{1}{2}$ "	GENOA.	
CONSTANTINOPLE.		100 lbs. peso grosso	76.87 lbs.
Quintal equal to	100 rottolis.	150 lbs. or peso sottile	68.89 "
Quintal	45 okes.	Mina of grain	3.43 bush.
Quintal	176 cheques.	Mezzarola of wine	39.22 galls.
Quintal	127 lbs.		
One oke	2 lbs. 2 oz. 4 drams.		

TABLE of Foreign Weights and Measures—Continued

<b>HAMBURG.</b>		<b>PRUSSIA—Continued.</b>	
Last of grain.....	89.64 bush.	Ell of cloth.....	2.19 feet
Alm of wine.....	38.25 galls.	Foot.....	1.03 "
Hamburg foot.....	0.96 feet.	<b>ROME.</b>	
Ell.....	1.22 "	Rubbio of grain.....	8.36 bush.
Shipfund, equal to 2½ centners, or 289 lbs. Hamburg, equal to.....	239 lb.	Baril of wine.....	15.31 galls.
1 centner equal to 8 lisponds, or 112 lbs. Hamburg.		100 Roman lbs. equal to.....	74.77 lbs.
1 lispond equal to.....	14 lbs. "	<b>RUSSIA.</b>	
1 stone of flax equal to.....	20 " "	100 lbs. of 32 loths each.....	90.26 lbs.
1 stone of wool equal to.....	10 " "	Chertwert of grain.....	5.95 bush.
1 stone of feathers equal to.....	10 " "	Vedro of wine.....	3.25 galls.
100 lbs. Hamburg equal to.....	106.8 "	Petersburg foot.....	1.18 foot.
<b>ITALY.</b>		Moscow foot.....	1.10 "
100 rottoli of 31½ oz. each, equal to.....	196½ lbs.	Food.....	36 lb.
1 cantaro grosso, equal to.....	196½ "	<b>SICILY.</b>	
<b>MADRAS.</b>		Cantaro grosso.....	192.50 lbs.
Candy, equal to.....	500 lbs.	Cantaro sottile.....	175.60 "
Candy, equal to.....	20 maunds.	100 lbs.....	70.00 "
Mamul, equal to.....	3 lbs.	Salma grosso of grain.....	9.77 bush.
Bis, equal to.....	8 seers.	Salma generale.....	7.85 "
<b>MALACCA.</b>		Salma of wine.....	23.06 galls.
Pecul, equal to.....	135 lbs.	<b>SPAIN.</b>	
A pecul, equal to 100 catties, or 160 tules.		Quintal, or 4 arrobas.....	161.44 lbs.
<b>MALTA.</b>		Arroba.....	25.36 "
100 lbs. 1 cantaro.....	174.50 lbs.	Arroba of wine.....	4.43 galls.
Salma of grain.....	8.22 bush.	Fanega of grain.....	1.60 bush.
Cantaro, equal to.....	160 rottoli.	<b>ST. GALL.</b>	
Rottoli, equal to.....	30 oz.	100 heavy pounds equal to.....	128 lbs.
One cantaro, equal to (mercantile usage).....	175 lbs.	100 light pounds equal to.....	102 "
<b>NAPLES.</b>		<b>SURAT.</b>	
Cantaro grosso.....	196.50 lbs.	20 Surat maunds or 10 Bengal factory maunds.....	1 candy.
Cantaro piccolo.....	166.00 "	One candy.....	746 lbs. 10 oz.
Carro of grain.....	52.24 bush.	<b>SWEDEN.</b>	
Carro of wine.....	264.00 galls.	100 lbs. or 5 lisponds.....	73.76 lbs.
<b>NETHERLANDS.</b>		Kan of corn.....	7.42 bush.
Ell.....	3.28 feet.	Last.....	75.00 "
Mudde of Zak.....	2.84 bush.	Cann of wine.....	69.09 galls.
Vat hectolitre.....	26.42 galls.	Ell of cloth.....	1.95 feet.
Kan litre.....	2.14 pints.	20 commercial lbs. equal to.....	1 lispond.
Pond killogramme.....	2.21 lbs.	20 lisponds equal to.....	1 skeppund
100 pounds.....	108.93 "	<b>SMYRNA.</b>	
<b>PORTUGAL.</b>		100 lbs. (1 quintal).....	129.48 lbs.
100 lbs.....	101.19 lbs.	Oke.....	2.83 "
22 lbs. (1 arroba).....	32.00 "	Quillot of grain.....	1.16 bush.
4 arrobas of 32 lbs. (1 quintal).....	128.00 "	Quillot of wine.....	13.50 galls.
Alquiere.....	4.75 bush.	<b>TRIESTE.</b>	
Mojo of grain.....	23.93 "	100 lbs.....	123.60 lbs.
Last of salt.....	70.00 "	Stajo of grain.....	2.34 bush.
Almudo of wine.....	4.37 galls.	Orna or eimer of wine.....	14.94 galls.
<b>PRUSSIA.</b>		Ell for woollens.....	2.22 feet.
100 lbs. of 2 Cologne Marks, each... 103.11 lbs.		Ell for silk.....	2.10 "
Quintal, 110 lbs.....	113.42 "	<b>VENICE.</b>	
Sheffel of grain.....	1.56 bush.	100 lbs. peso grosso.....	105.18 lbs.
Eimer of wine.....	18.14 galls.	100 lbs. peso sottile.....	66.04 "
		Moggio of grain.....	9.98 bush.
		Linifora of wine.....	137.00 galls.

## LIST OF TARES ALLOWED BY LAW AND CUSTOM.

	<i>By Law.</i>	<i>By Custom.</i>
ALMONDS .....	in cases .....	8 per cent.
do. ....	in casks .....	15 do.
do. ....	in double bales .....	8 lb. each.
do. ....	in bales .....	4 do.
do. ....	in frails .....	10 per cent.
do. ....	in ceroons .....	10 do.
do. ....	in bags .....	4 do.
Alum .....	do. ....	5 lb each.
do. ....	in casks .....	10 per cent.
Anvils .....	do. ....	90 lb each.
Bristles .....	do. ....	10 per cent.
Black Plate .....	in boxes .....	8 lb each.
Butter, weighing from 80 to 100 lbs.,	in kegs .....	18 do.
Candles .....	in boxes .....	8 per cent.
Candy, Sugar .....	do. ....	10 do.
Cassia .....	do. ....	actual.
do. ....	in mats .....	9 per cent. or 1½
Cheese .....	in hampers .....	10 per cent.
do. ....	in baskets .....	10 do.
do. ....	in boxes .....	20 do.
do. ....	in casks or tubes .....	15 per cent.
Chocolate .....	in boxes .....	10 per cent.
Cinnamon .....	do. ....	actual.
do. ....	in bales .....	6 per cent.
Cloves .....	in casks .....	12 lbs each.
do. ....	in bags .....	4 lbs each.
Cocoa .....	do. ....	1 per cent.
do. ....	in casks .....	10 do.
do. ....	in ceroons .....	8 per cent.
do. ....	in baskets .....	2 lbs each.
Coffee .....	in bags .....	2 per cent.
do. ....	in bales .....	3 do.
do. ....	in casks .....	12 do.
do. ....	in ceroons .....	6 per cent.
do. ....	in boxes .....	15 do.
Composition, Spikes, or Nails .....	in casks .....	8 per cent.
Copper .....	do. ....	8 do.
Copperas .....	do. ....	10 per cent.
Corks .....	in small bales .....	5 lbs each.
do. ....	in large bales .....	8 do.
do. ....	in double bales .....	12 do.
Cordage Twine .....	in boxes .....	15 per cent.
do. ....	in casks .....	12 per cent.
do. ....	in bales .....	3 do.
Cotton .....	do. ....	2 do.
do. ....	in ceroons .....	6 do.
Currants .....	in casks .....	12 per cent.
do. ....	in boxes .....	10 do.
Figs .....	do. ....	10 do.

## LIST OF TARES allowed by Law and Custom—Continued.

	<i>By Law.</i>	<i>By Custom.</i>
Figs ..... in casks .....		12 do.
do. .... in drums .....		8 do.
do. .... in frails .....		4 do.
do. .... in mats .....		4 do.
Fish, Dry ..... in boxes .....		12 do.
do. .... in casks .....		12 do.
Flax ..... in bobbins .....		3 to 1½ lbs each.
Glue ..... in boxes .....		15 per cent.
do., from Canton ..... do .....		11 do.
do. .... in casks .....		20 do.
Gunpowder ..... in casks .....		23 lbs. each.
do. .... in half casks .....		9 do.
do. .... in quarter casks .....		5 do.
Hemp, Manilla ..... in bales .....		6 do.
do. Hamburg, Leghorn, Trieste, ... do .....		no allowance.
Indigo ..... in bags .....	3 per cent.	
do. .... in barrels .....	12 do.	
do. .... in other casks .....	15 do.	
do. .... in cases .....		15 per cent.
do. .... in cerroons .....	10 per cent.	
do. .... in mats .....	3 do.	
Iron Hoop ..... in boxes .....		8 per cent.
do. Sheet ..... do .....		8 do.
do. Russia Sheet ..... in packs .....		11 to 28 lbs each.
Jalap ..... in yellow mats .....		12 lbs each.
Lead, pigs, bars, sheets ..... in cask .....		3 per cent.
do. Red, dry, ..... do .....		5 do.
do. do. in oil ..... do .....		10 do.
do. White, in oil ..... in kegs .....		8 do.
do. do. do. .... in hlds. ....		100 lbs each.*
do. do. dry ..... in casks .....		6 per cent.
do. Shot ..... do .....		3 do.
Nails ..... do ..... 8 per cent.		
do. .... in bags .....		3 per cent.
Ochre, dry ..... in casks .....		10 do.
do. in oil ..... do .....		12 do [each.
Paper ..... in bales .....		5, 6, 7, & 8 lbs.
Paris White ..... in casks .....		10 per cent.
Pepper ..... do ..... 12 per cent.		
do. .... in bales .....	5 do.	
do. .... in bags .....	5 do.	
do. .... in double bags .....		4 lbs each.
Pimento ..... in casks .....	16 per cent.	
do. .... in bags .....	3 do.	
Plums ..... in boxes .....		8 per cent.
do. .... in casks .....		12 do.
Prunes ..... in boxes .....		8 do.
Raisins ..... do .....		15 do.
do. .... in casks .....		12 do.
do. .... in drums .....		10 do.

\* Extra allowance for hogshead.

LIST OF TARIFFS allowed by Law and Custom—*Continued.*

		<i>Ry Law.</i>	<i>Ry Custom.</i>
Raisins	in fraills		1 do
do.	in jars		18 lbs each.
Rice	in casks		10 per cent.
Salts, Epsom	do		11 do
do. Glauber	do	8 per cent.	
Segars	in boxes	18 do.	
do.	in casks	15 do.	
Shot	do	3 do.	
Sheet Iron	do		15 per cent.
Snuff	do		12 do
do.	in boxes		15 do
Soap	do	10 per cent.	actual tare.
Spanish Brown, dry	in casks		12 per cent.
do. do. in oil	do		12 do
Spikes	do		8 do
do.	in bags		3 do
Steel	in casks		8 do
do.	in cases		8 do
do.	in bundles		3 do
Steel, from Trieste, in large size	in boxes		11 lbs each.
do. do. in second size	do		10 1/2 do
Sugar	in bags	per cent.	
do.	in boxes	15 do.	
do.	in barrels		10 per cent.
do.	in casks	12 per cent.	
do.	in canisters		40 lbs each
do.	in ceroons		8 do
do.	in mats	5 per cent.	
Sugar Candy	in boxes	10 do.	
do.	in tubs		15 per cent.
Starch, from Bremen, weighing 62 lbs each	in boxes		13 lbs each.
Tallow	in bales		8 per cent.
do.	in casks		12 do
do.	in ceroons		8 do
do.	in tubs		15 do
Tea, Bohea	in chests*		22 lbs each.
do. Green, (70 lbs and over)	in boxes	20 lbs each.	
do. other, (between 50 and 70 lbs)	do	18 do	
do. do. (of 80 lbs)	do	20 do	
do. do. (over 80 lbs)	do	22 do	
Tobacco, Leaf	in bales		8 lbs each.
do. do. with extra cover	do		10 do.
do. do.	in boxes		15 per cent.
Twine	in casks	12 per cent.	
do.	in boxes		15 per cent.
do.	in bales	3 per cent.	
Whitney	in casks		10 per cent.
Wire	do		8 do
Wool	in bales		3 do.

\* Chest, so called, is now imported, but in reality quarter chest.

# ADVERTISEMENTS.

THE FOLLOWING IS A LIST OF

*Forwarders, Wharfingers, Warehousekeepers and Forwarding Agents,*

AT THE

**PORT OF TORONTO, AND OTHER PLACES,**

To whose care Goods may, with the utmost confidence, be entrusted for transmission to their respective places of destination, with safety and promptitude:—

**MESSRS. HOOKER, PRIDHAM & Co., FORWARDERS,**  
*Through Line Steamers, from Montreal to Toronto and Hamilton,*  
OFFICE—22 Front Street.

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*Through Line Steamers, from Montreal to Toronto and Hamilton,*  
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**MESSRS. H. JONES & COMPANY, FORWARDERS,**  
*Through Line Steamers, from Montreal to Toronto and Hamilton,*  
OFFICE—Front Street.

**BRITISH & AMERICAN EXPRESS COMPANY,**  
**THE AMERICAN EXPRESS COMPANY, and**  
**VICKERS' NORTHERN EXPRESS, FORWARDERS,**  
D. DEFORREST, *Agent.* OFFICE—Toronto Street.

**GRAND TRUNK AND GREAT WESTERN RAILWAY,**  
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*Wharfingers, Warehousekeepers, and Forwarding Agents,*  
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*Wharfingers, Warehousekeepers, and Forwarding Agents,*  
BROWNE'S WHARF.

**ROBERT MAITLAND,**  
*Wharfinger, Warehousekeeper, and Forwarding Agent,*  
MAITLAND'S WHARF.

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 LIST OF FORWARDERS, &c.—*Continued.*


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 SUSPENSION BRIDGE.

AMERICAN EXPRESS COMPANY, Forwarders—JOHN BRIZSEE, *Agent.*

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E. BROWNE, FORWARDER AND WHARFINGER,

*City Wharf.*

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AMERICAN, AND BRITISH & AMERICAN EXPRESS CO'S., Forwarders,

H. LANGDON, *Agent.*

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## PORT OF OAKVILLE.

ROBERT K. CHISHOLM, FORWARDER AND WHARFINGER.

BRITISH AND AMERICAN EXPRESS COMPANY, Forwarders,

THOMAS ATKINSON, *Agent.*

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## PORT OF COBOURG.

JAMES LAMBERT, FORWARDER AND WHARFINGER.

BRITISH AND AMERICAN EXPRESS COMPANY. Forwarders,

J. LAMBERT, *Agent.*

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## FORT OF KINGSTON.

HOOKE, PRIDHAM & Co., FORWARDERS, *Through Line of Steamers.*

BRITISH AND AMERICAN EXPRESS COMPANY, Forwarders,

W. A. CLARKE, *Agent*

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## PORT OF BROCKVILLE.

H. & S. JONES & Co., FORWARDERS AND WHARFINGERS.

BRITISH AND AMERICAN EXPRESS COMPANY, Forwarders,

A. STEVENS, *Agent.*

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## PORT OF PRESCOTT.

ALFRED HOOKE & Co., FORWARDERS AND COMMISSION MERCHANTS.

BRITISH AND AMERICAN EXPRESS COMPANY, Forwarders,

J. W. HOWES, *Superintendent.*



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LIST OF FORWARDERS, &c.—*Continued.*

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PORT OF MONTREAL.

- HOOKER, JACQUES & Co., FORWARDERS AND COMMISSION MERCHANTS,  
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- H. JONES & Co., FORWARDERS AND COMMISSION MERCHANTS,  
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D. T. IRISH, *Agent*; OFFICE, 3 *Place d'Armes.*

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QUEBEC.

- BRITISH AND AMERICAN EXPRESS COMPANY. JNO. MCGEE, *Agent.*

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• COLLINGWOOD.

- VICKERS' NORTHERN EXPRESS. G. W. ARMSTRONG, *Agent.*

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OWEN SOUND.

- VICKERS' NORTHERN EXPRESS. W. C. BOYD, *Agent.*
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The following is a list of places, West of Hamilton, where Custom Houses are established, and at which the American Express Company have appointed Agencies, for the transport of Goods and Packages of every description, entrusted to their care, viz:—

PARIS,		INGERSOLL,
BRANTFORD,		LONDON,
WOODSTOCK,		CHATHAM.
WINDSOR.		

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*Wharf.*

*Place d'Armes.*

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