

No. 218.,

5th Session, 8th Parliament, 29-30 Victoria, 1866.

BILL.

An Act to amend the Acts respecting Duties
of Customs and the Tariff of duties payable
under them.

Received and read, 1st time, Thursday, 19th
July, 1866.

Second reading, Friday, 20th July, 1866.

HON. MR. GALT.

Printed by G. E. Desbarats.

An Act to amend the Acts respecting Duties of Customs, and the Tariff of Duties payable under them.

WHEREAS it is expedient to revise and amend the Tariff of Duties of Customs now in force, and otherwise to amend the Act relating to the said Duties: Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows: Preamble.

1. So much of the Act chapter seventeen of the Consolidated Statutes of Canada, or of any other Act now in force, as imposes duties of customs on the goods enumerated in the Schedules A and B to this Act, or upon any goods not enumerated in any of the schedules to this Act, is repealed, and in lieu and instead of such duties there shall be raised, levied, collected and paid upon the said goods, when imported into this Province, or taken out of warehouse for consumption therein, the several duties of Customs respectively set forth and described in the said Schedules A and B: the provisions of this section shall be held to have come into force, upon the twenty-seventh day of June, in the present year, one thousand eight hundred and sixty-six, and the duties mentioned in the said Schedules shall be those payable on such goods when imported or taken out of warehouse for consumption as aforesaid, on or after the said day; the duty of fifteen *per centum ad valorem*, being payable upon all goods not charged with any other duty and not hereby declared free of duty. Former duties on goods in Schedules A and B repealed, and duties in the said Schedules substituted from 27th June, 1866.

2. There shall be raised, levied, collected and paid upon the goods enumerated in schedule C to this Act, imported into this province or taken out of warehouse for consumption therein after the passing of this Act, the several duties of Customs set forth and described in the said schedule C;—except only in the cases where any such goods may be exempted from duty under the provisions hereinafter made. Duties on goods in Schedule C.

3. Upon, from and after the first day of October in the present year, one thousand eight hundred and sixty-six, so much of the said chapter seventeen of the Consolidated Statutes of Canada, or of any other Act now in force, as imposes duties of Customs on the goods enumerated in the schedule D to this Act, shall be repealed, and in lieu and instead of such duties, there shall be raised, levied, collected and paid upon the said goods when imported into this province, or taken out of warehouse for consumption therein, on or after the day last Duties on goods in Schedule D, repealed and new duties substituted from 1st October, 1866.

mentioned, the several duties of Customs set forth and described in the said schedule D, the present duties on such goods remaining payable thereon until the said day.

Free goods from 27th June, 1866.

4. So much of the said chapter seventeen of the Consolidated Statutes of Canada, or of any other Act now in force, as imposes any duty of Customs or any of the goods enumerated in Schedule E. to this Act, is repealed and the said goods may be imported into this Province or taken out of warehouse for consumption therein, without payment of any duty of customs thereon; and the provisions of this section shall be held to have come into force upon the twenty-seventh day of June, in the present year one thousand eight hundred and sixty-six, and shall apply to all such goods imported or taken out of warehouse for consumption, on or after the said day. 5 10

Goods Free on certain conditions.

5. Upon, from and after the passing of this Act the goods enumerated in Schedule F. to this Act, may, subject to the conditions therein mentioned, be imported into this Province or taken out of warehouse for consumption therein, without the payment of any duty of customs thereon. 15

Goods that may be made Free by order in Council.

6. The goods mentioned in the Schedule G to this Act, may, subject to the conditions therein mentioned, be imported into this Province, or taken out of warehouse for consumption therein, without the payment of any duty of Customs thereon, whenever and so long as it shall be so directed in any such Order in Council or Proclamation of the Governor in Council, as in the said Schedule provided. 20 25

Prohibited goods.

7. The goods enumerated in Schedule H to this Act, shall not be imported into this Province, under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.

Export duty on Saw Logs.

8. Upon, from and after the passing of this Act, there shall be raised, levied, collected and paid, upon the goods enumerated in Schedule I to this Act, (except as therein excepted,) the export duties mentioned in the said Schedule, and such duty shall be paid to the proper Officer of Customs, at the intended port of exportation; the export of such goods without payment of the said duty shall be unlawful, and the Collector or any Officer of Customs shall prevent the exportation of such goods until such duties thereon are paid; and if any attempt be made to export such goods contrary to the provisions of this Act, they shall be liable to seizure and be forfeited, and shall be dealt with as other goods forfeited for breach of the customs laws. 30 35 40

Repeal of Free Ports Act, 23 V. c. 20, on and

9. Upon and after the fifteenth day of September, in the present year, one thousand eight hundred and sixty-six, the Act passed in the twenty-third year of Her Majesty's Reign, 45

chapter twenty, intituled : *An Act respecting Free Ports of Entry*, shall be repealed ; and it shall be lawful for the Governor in Council, at any time after the passing of this Act, by Proclamation, to declare that any Free Port established under the said Act shall cease to be a Free Port on and after the said day, and that any Proclamation establishing such Free Port shall then be revoked, but any regulation theretofore made by the Governor in Council for preventing frauds on the Revenue by reason of such Free Ports, shall remain in force ; and upon and after the said fifteenth day of September, one thousand eight hundred and sixty-six, the same duties shall be levied on goods imported into places theretofore within the limits of such Free Ports as on goods imported into other Ports of this Province ; and goods subject to duty shall, if brought either before or after the said day from a Free Port or from any place which is or has been within the limits of a Free Port, into any other Port in this Province, be subject to the like duty, and be dealt with in all respects in the like manner, and be subject to the like provisions, regulations, penalties and forfeiture, as if imported from a place beyond the limits of the Province, except that no duty shall be paid on such goods, if it be proved to the satisfaction of the collector, that they were not imported into such Free Port from any place out of this Province, or that they were not then subject to duty, or that the duty on them had been paid.

10. The provisions substituted by the first section of the Act passed in the twenty-fourth year of Her Majesty's reign, chapter two, for those of schedule A of the said chapter seventeen of the Consolidated Statutes of Canada, are repealed ; and packages containing Free goods and of the description in which such goods are usually imported shall be free, but all other packages shall, as herein provided, be subject to the duties mentioned in schedule B to this Act.

Duties on Packages.

11. The *fair market value* for duty, of goods imported into this Province, shall be, the fair market value of such goods in the usual and ordinary commercial acceptance of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is by universal usage considered and known to be a cash article, and so *bonâ fide* paid for in all transactions in relation to such article, and no discounts for cash shall in any case be allowed in deduction of the fair market value as hereinabove defined ; and all invoices representing cash values, except in the special cases hereinabove referred to, shall be subject to such additions as to the Collector or Appraiser of the Port at which they will be presented, may appear just and reasonable to bring up the amount to the true and fair market value as required by this section.

What shall be deemed the fair market value for duty *ad valorem*.

Packages
delivered before
examination.

12. All the packages mentioned in any one Entry although most of such packages may have been delivered to the importer, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the Examining Warehouse, shall have been duly examined and approved; and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the Examining Warehouse shall have been examined and passed as aforesaid, and the packages so delivered shall, if required by the Collector of Customs, be returned to the Custom House within such delay as may be mentioned in the bond under a forfeiture of the penalty of such bond. 5 10

Collectors to
file invoices.

13. It shall be the duty of the Collectors of Customs, at all the ports in this Province, to retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively, of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers, and such copies or extracts so duly certified by the Collector or other proper officer and bearing the Stamp of the Custom House at which they are filed, shall be considered and received as authentic; and the Collector shall be entitled to demand for each certificate a fee of *fifty cents*, before delivering the same. 20 25

Copies.

Duties fixed
by Collector
to be final
unless appealed
from within a
certain time,
&c.

14. On the entry of any goods, the decision of the Collector of customs at the port of entry, as to the rate and amount of duties to be paid on such goods, shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee or agent of the goods, do within ten days after the ascertainment and liquidation of the duties by the proper officers of customs, and whether the goods are entered in bond or for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein distinctly and specifically the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation appeal therefrom to the Minister of Finance whose decision on such appeal, or in his absence the decision of any other member of the Executive Council who may be appointed by the Governor in Council for that purpose, shall be final and conclusive, and such goods shall be liable to duty accordingly, unless suit be brought within sixty days after the decision on such appeal, for any duties which shall have been paid before the date of such decision, on such goods, or within sixty days after the payment of duties paid after such decision; And no suit shall be maintained in any Court for the recovery of any duties, alleged to have been erroneously or illegally exacted, until such decision as last mentioned shall have been first had on such appeal. 30 35 40 45

15. The Standards by which the colour and grades of sugars are to be regulated, and the class to which sugars shall be held to belong, with reference to duty chargeable thereon, shall be selected and furnished from time to time to the collectors of such Ports of entry as may be necessary, by the Minister of Finance, in such manner as he may deem expedient; and the decision of the appraiser, or of the Collector of a Port where there is no appraiser, as to the class to which any imported sugar belongs and the duties to which it is subject, shall be final and conclusive, and the duties shall be paid accordingly; and all cane juice, syrup of sugar or of sugar cane, melado, or concentrated melado or concentrated molasses, entered as molasses or under any other name than cane juice, syrup of sugar or of sugar cane, melado, concentrated melado, or concentrated molasses, shall be forfeited.

Standards for sugar.

Forfeiture for entering certain goods under wrong names.

16. If in any case in which the duty on any goods under this Act is less than the duty for which it is substituted, or in which goods that without this Act would have been subject to duty are hereby made free of duty, and as to which it is provided that such reduction or abolition of duty shall be held to have taken place on the twenty-seventh day of June, in the present year, one thousand eight hundred and sixty-six, any greater duty has been collected and paid on goods entered or taken out of warehouse for consumption on or after the said day, than would be payable under this Act, or any duty has been so paid on goods which are free under this Act,—the Minister of Finance may direct that the difference between the duty paid and that substituted for it by this Act, or the whole duty paid if no duty is substituted therefor by this Act, may be refunded to the party who has paid the same, under such regulations and on such conditions as the said Minister of Finance may direct; and any order made by the Minister of Finance, allowing goods on which increased duties are imposed by this Act, from the twenty-seventh day of June now last, and which were warehoused before that day, to be taken out of bond for consumption between that day and the seventh day of July following, both days inclusive, on payment of the former duties thereon, is approved and confirmed.

Refunding overplus of duties paid after 27th June.

Goods taken out of Warehouse between 27th June and 7th July.

17. The foregoing provisions of this Act shall be construed as one Act with the said chapter seventeen of the Consolidated Statutes of Canada, intitled: *An Act respecting Duties of Customs and the collection thereof*, and the Acts amending the same, in so far as they are in force and consistent with this Act: And all words and expressions used in this Act shall have the meaning assigned to them in the said Acts, and all the provisions of the said Acts with regard to the duties imposed by them or any of them, or the regulations made or to be made under them, shall apply to the duties imposed by this Act, except in so far only as they may be inconsistent with this Act.

Incorporation of this and former Acts.

Construction.

SCHEDULE A.

Specific duties payable on and after 27th June, 1866.

	Duties.
	\$ cts.
Spirits and strong waters, viz :	
Brandy, Gin, Rum, Whisky, Spirits of Wine and Alcohol not being Whisky, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, and for every less quantity than a gallon.....	0 70
Cordials, other than Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and Currant wines... Per gallon	1 20
Perfumed spirits to be used as perfumery only.....	" 1 20
Acetic Acid and Vinegar.....	" 0 05
Ale, Beer and Porter in casks.....	" 0 05
Do do do in bottles, 4 Quart or 5 Pint Bottles to the Gallon.....	" 0 07
On Crude Petroleum.....	" 0 06
Oils :—viz.	
Coal and Kerosene, distilled, purified and refined..... Per Gallon	0 10
Naptha.....	" 0 15
Benzole.....	" 0 15
Refined Petroleum.....	" 0 15
Sugar, viz :—	
Candy—brown or white, refined sugar or sugar rendered by any process equal in quality thereto and manufactures of refined sugar, including succades and confectionery,..... Per 100 lbs	3 00
White clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined or equal in quality to refined.....	" 2 60
Yellow Muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow muscovado or brown clayed, and not equal to white clayed.....	" 2 25
Brown Muscovado sugar, or sugar rendered by any process equal in quality to brown Muscovado and not equal to yellow muscovado or brown clayed.....	" 1 90
Any other sugar not equal in quality to brown Muscovado.....	" 1 60
Cane juice, Syrup of Sugar or of Sugar Cane, Melado, concentrated Melado or concentrated Molasses....	" 1 50
Molasses.....	" 1 00
<i>NOTE.—It is proposed to reduce the duties on these two Items in Committee, Cane juice to \$1.37, and Molasses to \$0.73.</i>	
Coffee, green.....	" 0 03
Do roasted or ground.....	" 0 04
Chicory or other root or vegetable used as Coffee, raw or green.....	" 0 03
Chicory, kiln-dried, roasted or ground.....	" 0 04
Common Soap..... Per 100 lbs.	1 00
Starch.....	" 2 50

insertions, writing desks, fancy and ornamental cases and boxes, and other fancy goods.

Foreign Newspapers, sent otherwise than through the Post Office,

Fire works,

Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and

Currant Wines,

Gunpowder,

Guns, rifles and fire arms of all kinds,

Glass and glass ware, plate, and silvered, stained, painted or colored,

Hats, caps, and bonnets,

Hat plush,

Hosiery,

Inks of all kinds, except printing inks,

Hardware, viz :—

Cutlery, polished, of all sorts,

Japanned, planished tin, Britannia Metal ware,

Spades, shovels, axes, hoes, rakes, forks and edgetools, scythes and snaths,

Spikes, nails, tacks, brads, and sprigs,

Stoves and all other iron castings,

Other Hardware,

Plank and sawed Lumber of all kinds, except walnut, mahogany, chestnut, rosewood and cherry,

Leather, viz :—

Sheep, calf, goat and chamois skins, dressed, varnished or enamelled,

Linen,

Locomotive Engines and Railroad Cars,

Maccaroni and Vermicelli,

Manufactures of marble or imitation of marble other than rough sawn slabs or blocks.

Manufactures of Caoutchouc, india rubber or gutta percha.

“ Fur or of which fur is the principal part.

“ Hair or mohair.

“ Papier Mâché.

“ Grass, osier, palm leaf, straw, whalebone or willow, except plait elsewhere mentioned.

“ Bone, shell, horn, pearl and ivory.

“ Gold, silver, electro-plate, argentine, albata, and german-silver and plated and gilded ware of all kinds.

“ Brass or copper.

“ leather or imitation of leather.

“ wood not elsewhere specified.

“ cashmere.

Musical instruments, including musical boxes and clocks.

Mustard.

Ochres when ground or calcined.

Oil cloths.

Oils, in any way rectified, pumped, racked, bleached or pressed, not elsewhere specified.

Opium.

Packages, containing goods paying specific duties only. If containing goods paying *ad valorem* duties, their value to be added to the value of the goods for duty.

Paints and colors not exempted from duty by Schedule E.

Paper.

Paper hangings.

Parasols and umbrellas.

Plaster of Paris and Hydraulic Cement, ground and calcined.

Playing cards.

Pickles and sauces

Preserved meats, poultry, fish and vegetables,

Printed, lithographed or copper plate bills, bill heads, &c., and advertising pamphlets,

Portable Printing Presses.

Shawls,

Silks, satins and velvets,

Silk, woollen, worsted and cotton embroideries, and tambour work,

Silk twist and silk and mohair twist, not elsewhere specified,

Spices, unground, including ginger, pimento and pepper,

Stationery,

Small wares,

Tobacco pipes,

Toys,

Varnish, other than bright or black,

Woollens,

Book, map and newsprinting paper,

Engravings and prints,

Flat wire for crinolines, covered.

Jewellery and watches,

Maps, charts and atlases, not elsewhere mentioned,

Ready made sails,

Spirits of turpentine.

And all goods not enumerated in any of the Schedules to this Act as charged with any other duty, nor declared exempt from duty.

GOODS PAYING TEN PER CENTUM AD VALOREM :—

Sole and Upper Leather.

Ad Valorem and Specific duties payable after 27th June, 1866.

Tea, fifteen per centum *ad valorem*, and a specific duty of seven cents per lb.

SCHEDULE C.

Specific Duties payable on and after the passing of this Act.

	Duties.	
Butter.....	Per lb.	0 04
Cheese	"	0 03
Lard and Tallow.....	"	0 01
Fish, salted or smoked.....	"	0 01

	Duties.
Flour of Wheat and Rye.....	Per Brl. 0 50
Flour and Meal of all other kinds.....	" 100lbs. 25
Indian Corn and Grain of all kinds, except Wheat....	" Bush. 10
Meats, fresh, salted or smoked.....	" lb. 0 01

SCHEDULE D.

Specific Duties payable on and after 1st October, 1866.

Wines of all kinds, except sparkling wines, and Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and Currant Wines, containing not over 26 degrees of proof spirits by Sykes' Hydrometer, in wood.....	Per gallon 0 10
Do do (except as above) containing over 26 degrees and not more than 42 degrees of proof spirits by Sykes' Hydrometer, in wood.....	" 0 25
Do do (except as above) containing not more than 42 degrees of proof spirits by Sykes' Hydrometer, in bottles.....	} Per doz. quarts 1 50 pints, 0 75
And an additional duty of 3 cents per gallon for every degree of strength beyond 42 degrees, whether in wood or bottles; 4 quart or 8 pint bottles to the gallon.	
Wine—Sparkling, of all kinds in bottles, when accompanied by a certificate of growth, in quarts.....	Per doz. 3 00
Do do do in pints.....	" 1 50
And when not accompanied by a certificate of growth an additional duty of,	
" in quarts.....	" 1 00
" in pints.....	" 0 50

SCHEDULE E.

Free Goods, on and after 27th June, 1866.

Anchors,
 Brass in bars, rods or sheets,
 Brass or copper wire and wire cloth of brass or copper,
 Copper in bars, rods, bolts or sheets,
 Copper, brass or iron tubes and piping, when drawn,
 Iron :—
 Canada plates and tin plates,
 Galvanized and sheet,
 Galvanized spikes and bolts,
 Wire, nail and spike rod, round or flat.
 Scrap, bar, rod or hoop,
 Hoop or tire for locomotive wheels bent and welded,
 Boiler plate,

Railroad bars, wrought iron chains and spikes, and fish plates.
 Rolled plate,
 Lead in sheet,
 Litharge,
 Locomotive and engine frames, cranks, crank axles, Railway car and
 locomotive axles, piston rods, guide and slide bars, crank pins
 and connecting rods.
 Medicinal roots,
 Phosphorus,
 Silk twists, for hats, boots and shoes,
 Steamboat and mill shafts and cranks forged in the rough,
 Steam Fire Engines, when imported by the Municipal Corporations of
 Cities, Towns or Villages, for the use of such Municipalities.
 Steel, wrought or cast, in bars, rods or sheets circular or oblong.
 Straw, Tuscan and grass fancy plaits,
 Tin, granulated or bar,
 Zinc or spelter in sheet,
 Acids of every description, except acetic acid and vinegar,
 Alum,
 Anatomical preparations,
 Antimony,
 Antiquities, collections of,
 Apparel, wearing, of British subjects domiciled in Canada, dying abroad,
 Argol,
 Articles for the public uses of the Province,
 Articles imported by and for the use of the Governor General,
 Articles for the use of foreign consuls, when such consuls are subjects or
 citizens of the Country, they represent, and not engaged in trade
 and commerce.
 Ashes, pot, pearl and soda,
 Bark, berries, nuts, vegetables, woods and drugs, used chiefly in dyeing,
 Barilla or Kelp,
 Bark, tanners',
 Belting duck and hose duck,
 Bleaching powders,
 Bolting cloths,
 Borax,
 Book binders' tools and implements,
 Books—Printed, Periodicals and Pamphlets, not being foreign reprints
 of British copyright works, nor blank account books, nor copy
 books, nor books to be written or drawn upon, nor school or
 other books printed in this Province.
 Boot-felt.
 Bristles and hogs' hair of all kinds,
 Broom Corn,
 Busts, Casts and Statues of marble, bronze or alabaster, paintings and
 drawings, as works of art, specimens of sculpture, cabinets of coins,
 medals, gems, and all collections of antiquities,
 Burrstones and grindstones, wrought and unwrought,
 Biscuit and bread from Great Britain and the B. N. A. Provinces,
 Cocoa Paste, from do do do
 Cables, iron chain,

Cables, hemp and grass,
 Caouchouc or India Rubber and Gutta Percha, unmanufactured,
 Carriages of travellers and carriages employed in carrying merchandise,
 hawkers and circus troops excepted,
 Cement, marine or hydraulic, unground,
 The following articles, when imported by and for the use of officers of
 Her Majesty's Forces serving in Canada, viz :—
 Cigars for officers' mess,
 Silver or plated ware for do
 China ware do
 Glass ware do
 Table Linen, do
 Spirits, do
 Wines, do
 Malt Liquor do
 Billiard Tables and Bagatelle Boards, when imported directly by and
 for the use of Regimental Corps serving in Canada,
 Clothing—plain and military imported by Officers of the Army serving
 in Canada,
 Coffee, Sugar, and Tea, when imported directly by or taken out of
 warehouse for H. M. Troops serving in Canada, under such res-
 trictions and regulations as may be prescribed by the Minister of
 Finance,
 Church Bells,
 Communion Plate,
 Coal and coke,
 Clothing and arms for Indian Nations,
 do do the Army and Military forces in the Province,
 Commissariat and Ordnance Stores,
 Cork wood or bark of the cork wood tree,
 Cotton and flax waste,
 Cotton wool,
 Cotton candle wick,
 Cotton netting and woolen netting for India Rubber Shoes,
 Cream of tartar in crystals,
 Diamonds and precious stones not set,
 Donations of clothing, for gratuitous distribution by Charitable Societies,
 Drain tiles for agricultural purposes,
 Drawings, as works of art,
 Earths, clays and sand,
 Eggs,
 Emery, glass and sand paper,
 Essential oils of all kinds.
 Farming utensils and implements, when specially imported for the encou-
 ragement of agriculture,
 Felt hat bodies and hat felts,
 Fibrilla Mexican fibre or Tampico white and black and other vegetable
 fibres for manufactures,
 Firewood,
 Fire brick and clay,
 Fish, fresh,
 Fishing nets and seines, hooks, lines and twines,

Flax, hemp and tow, undressed,
 Furs and skins, pelts or tails, undressed,
 Gems and medals,
 Gold beaters' brim moulds and skins,
 Gold and silver leaf, and for platers' use,
 Grease and scraps,
 Gravels,
 Gypsum or Plaster of Paris, neither ground nor calcined,
 Human hair—angola, goat, Thibét, horse, hog and mohair; unmanufactured,
 Hay,
 Hides, horns and pelts,
 Hops,
 Indigo,
 Junk and oakum,
 Kryolite,
 Linen machine thread for Boots and Shoes.
 Locomotives, and passenger, baggage and freight cars, running upon any
 line of road crossing the frontier, so long as Canadian locomotives and
 cars are admitted free, under similar circumstances, in the United
 States,
 Manilla grass, sea grass and mosses for upholsterers' purposes,
 Manures,
 Maps and charts, imported not as merchandise but as the personal effects
 of persons arriving in Canada to become *bonâ fide* settlers in the
 Province,
 Marbles in blocks or slabs unpolished, and not specially shapen,
 Medicines for Hospitals,
 Menageries—horses, cattle, carriages and harnesses of;
 Military and nâval stores,
 Models,
 Musical instruments for Military Bands,
 Nitre or saltpetre,
 Ochres, and metallic oxides, ground or unground, and washed or
 unwashed—dry, not calcined,
 Oil cake or linseed cake,
 Oils, cocoa nut, pine and palm in their crude, unrectified or natural state,
 Ores of all kinds of metals,
 Osiers and willow for basket makers' use,
 Packages containing free goods when of the description in which such
 goods are usually imported,
 Philosophical instruments and apparatus; including globes, when specially
 imported for the use of Colleges and Scientific and Literary Societies,
 Pipe clay,
 Pig iron, pig lead and pig copper,
 Pitch and Tar,
 Printing ink and printing presses, except portable hand printing presses,
 Prunella,
 Rags,
 Red lead and white lead—dry,
 Resin and Rosin,
 Rice,
 Sal ammoniac, sal soda, soda ash, caustic soda and silicate of soda.

Salt,
 Scrap Brass,
 Seeds for agricultural, horticultural or manufacturing purposes only,
 Settlers' wearing apparel, and other personal effects, implements of husbandry (not merchandize) in actual use of persons coming to settle in the Province,

The following articles when imported by ship-builders for ship-building purposes, viz:

Ships Blocks and patent bushes for blocks,
 " Binnacle Lamps,
 " Bunting,
 " Sail cloth or Canvass from No. 1 to No. 6,
 " Compasses,
 " Dead Eyes,
 " Dead Lights,
 " Deck Plugs,
 " Pumps and pump-gear,
 " Shackles,
 " Sheaves,
 " Signal Lamps,
 " Travelling Trucks

Yellow metal in bars or bolts and yellow metal sheathing.

Steering apparatus,

Composition spikes and nails,

Sheathing copper and nails,

Iron knees and riders, cordage,

Wire-rigging,

Treenails and wedges,

Specimens of Natural History, Mineralogy or Botany,

Slate,

Stone unwrought, and Lithographic Stone,

Stereotype Blocks for printing purposes,

Electrotype, do for do

Sulphur or brimstone in roll or flour,

Teasels.

Tin and zinc or spelter, in blocks or pigs,

Trees, plants and shrubs, bulbs and roots,

Tobacco unmanufactured,

Turpentine, other than spirits of turpentine,

Type metal in blocks or pigs,

Varnish, bright and black for ship builders,

Vegetables,

Veneering of wood or ivory,

Weaving or tram silk and weaving or tram cotton for making elastic webbing, and crinoline thread for covering crinoline wire.

Wheat.

Whiting or whitening.

Wood of all kinds, wholly unmanufactured,

Wool,

Zinc-white.

Coin and bullion.

Mill and factory machinery of all kinds.

The colors and articles following, when imported solely by Room Paper manufacturers and stainers for manufacturing purposes only, that is to say :

Lakes in pulp, scalet and morone.

Ultra Marine and Chinese blue.

English Umber, raw.

Blue Black.

Paris and permanent Greens.

Satin and fine washed White.

Bichromate of Potash.

Sugar of Lead.

British gum.

Slotted Tapes, for the manufacture of Hoop Skirts,

Brass and tin clasps, slides, and spangles, for do.

Ratan for caning chairs,

Machine silk twist, and machine linen thread,

Nitrate of Soda,

Whale Oils, in their crude and natural state, not in any way rectified, racked, pumped, bleached, or prepared,

Plank and Sawed Lumber of Mahogany, Rosewood, Walnut, Chesnut, any Cherry,

SCHEDULE F.

Goods, free of Duty, from and after the passing of this Act.

The following goods when of the growth, and produce of any of the British North American Provinces, viz :

Grain, Flour and Breadstuffs of all kinds,

Animals of all kinds,

Fresh, smoked and salted meats,

Seeds and vegetables,

Green and dried fruits,

Fish of all kinds,

Products of Fish and of all other creatures living in the water,

Poultry,

Butter, cheese,

Lard, Tallow,

Timber and Lumber of all kinds, round, hewed, sawed, but not otherwise manufactured in whole or in part.

Fish oil,

Gypsum, ground or unground,

SCHEDULE G.

Goods which may be made free of duty by proclamation or by order in Council.

Any other articles than those mentioned in Schedule F, being of the growth and produce of the said British North American Provinces, that

may be specially exempted from customs duty by order of the Governor in Council.

Any or all of the articles mentioned in Schedule F, when the growth and produce of the United States of America, may be admitted into this Province Free of Duty, upon proclamation by the Governor in Council, whenever satisfactory arrangements shall be entered into with the United States for the importation of similar articles from Canada into that country.

SCHEDULE H.

Table of Prohibitions.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars together with the forfeiture of the parcel or package of goods in which the same may be found, viz :

Books, Drawings, Paintings and Prints, of an immoral or indecent character ;

Coin, base or counterfeit.

SCHEDULE I.

Export Duty.

Saw-Logs and Shingle bolts of pine or spruce exported out of Canada, except the same be exported directly to any of the British North American Provinces :

On every one thousand feet, board measure,	Pine.....	\$1 00
Do do do	Spruce.....	0 50