

COLLECTORS OF CUSTOMS AND OFFICERS IN CHARGE AT OUT PORTS,

WITH THE NAMES OF THE PORTS TO WHICH THEY ARE ATTACHED, DISTINGUISHING WAREHOUSING PORTS, OUT PORTS, AND RAILROAD PORTS.

Those marked thus, I. S. R. P., are Imperial Shipping Registry Ports, at which there are Comptrollers of Imperial Customs and Navigation Laws, for the registering of ships under the Merchant Shipping Act, 1854.

| Port or Out Port. | Officers in Charge. | Remarks. |
|---------------------|---------------------|---|
| Amherst | J. J. Fox | Warehousing Port and I. S. R. P. |
| Amherstburg | E. Anderson | Warehousing Port. |
| Aultsville | Henry McCulloch | Out Port attached to Dickinson's Landing. |
| Bath | W. J. Fairfield | Port of Entry. |
| Bayfield | W. Keith | " " |
| Baby Point | J. Menton | Out Port attached to Wallaceburg. |
| Beauce | T. J. Tachereau | Port of Entry. |
| Belleville | Samuel S. Finden | Warehousing Port and Railroad Port. |
| Brantford | D. Curtis | " " |
| Berlin | A. Smith | Out Port and Railroad Port attached to Guelph. |
| Brighton | D. Y. Leslie | Railroad Port. |
| Brockville | W. B. Simpson | Warehousing Port and Railroad Port. |
| Bruce Mines | J. Bowker | Port of Entry. |
| Bruce | C. Fraser | Out Port attached to Port Stanley. |
| Burwell | G. J. Reid | Port of Entry. |
| Bytown | D. Graham | Warehousing Port and Railroad Port. |
| Caledonia | T. H. Hammond | Out Port and Railroad Port attached to Brantford. |
| Carlton | E. Mann | Out Port attached to New Carlisle. |
| Chatham | W. Cosgrove | Warehousing Port and Railroad Port. |
| Chippawa | F. H. Haycock | " " " |
| Clarenceville | C. Stewart | Port of Entry. |
| Clifton | G. McMicken | Warehousing Port and Railroad Port. |
| Coaticook | J. Thompson | " " " |
| Cobourg | W. H. Kitson | " " " |
| Colborne | J. Parke | " " " |
| Collingwood | J. McWatt | " " " |
| Cornwall | | " " " |
| Coteau du Lac | P. E. Watier | Port of Entry. |
| Cramahe | J. M. Merriman | Warehousing Port and Railroad Port. |
| Credit | T. Cotton | Railroad Port. |
| Dalhousie | R. Caley | Warehousing Port and Railroad Port. |
| Darlington | D. Fisher | " " " |
| Dickinson's Landing | Robert K. Bullock | Warehousing Port. |
| Dover | E. Webster | " " " |
| Dundas | W. B. Gwyn | Warehousing Port and Railroad Port. |
| Dundee | J. Cameron | Port of Entry. |
| Dunnville | W. B. Sheehan | Warehousing Port and Railroad Port. |
| Elgin | A. McMillan | Port of Entry. |
| Fort Erie | R. Graham | Warehousing Port and Railroad Port. |
| Frelighsburg | A. Kemp | Port of Entry. |
| Gananoque | P. Bennett | Railroad Port. |
| Gaspé | J. C. Belleau | Warehousing Port and I. S. R. P. |
| Galt | H. Munro | Out Port and Railroad Port. |
| Georgeville | C. Bullock | Port of Entry. |
| Goderich | D. Lawson | Warehousing Port. |
| Grafton | S. S. Walsh | " " |
| Hamilton | J. Davidson | Warehousing Port and Railroad Port. |
| Hanover | A. R. McGregor | Out Port attached to Chatham. |
| Hemmingford | C. N. Johnson | Port of Entry. |
| Hope | M. F. Whitehead | Warehousing Port and Railroad Port. |
| Houghton Centre | C. Treble | Out Port attached to Burwell. |
| Huntingdon | J. Botham | Port of Entry. |
| Ingersoll | D. Doty | Out Port and Railroad Port attached to London. |
| Isle Verte | J. W. Heath | Port of Entry. |
| Kingston | J. Hopkirk | Warehousing Port and Railroad Port. |
| Kingsville | J. King | Port of Entry. |
| Lancaster | J. S. Bruce | Out Port attached to Cornwall. |
| Lacolle | T. Gordon | Port of Entry. |
| London | J. B. Strathey | Warehousing Port and Railroad Port. |
| Maitland | D. Jones | Warehousing Port. |
| Matilda | E. Browse | Out Port attached to Morrisburg. |
| Millford | F. W. Smith | Port of Entry. |
| Milleroches | T. Armstrong | Out Port attached to Dickinson's Landing. |

| Port or out Port. | Officers in charge. | Remarks. |
|-------------------------|---------------------------|--|
| Morpeth..... | G. Duck..... | Out Port attached to Chatham. |
| Montreal..... | Tancrède Bouthillier..... | Warehousing Port, Railroad Port, and I. S. R. P. |
| Morrisburg..... | A. McDonell..... | Port of Entry. |
| Napanee..... | E. Dunham..... | Railroad Port. |
| New Carlisle..... | J. Fraser..... | Warehousing Port and I. S. R. P. |
| Newcastle..... | F. Farncomb..... | Railroad Port. |
| Niagara..... | J. Simpson..... | Warehousing Port and Railroad Port. |
| Niagara Falls..... | J. McDonald..... | Out Port attached to Clifton. |
| Oakville..... | R. K. Chisholm..... | Warehousing Port and Railroad Port. |
| Oshawa..... | C. Walsh..... | " " " |
| Owen Sound..... | W. Stephens..... | Warehousing Port. |
| Paris..... | J. Murphy..... | Warehousing Port and Railroad Port. |
| Percé..... | G. LeBoutillier..... | Out Port attached to Gaspé. |
| Peterborough..... | F. Fortye..... | Out Port and Railroad Port attached to Cobourg. |
| Pentanguishene..... | W. Simpson..... | Port of Entry. |
| Phillipsburg..... | P. P. Russell..... | " " " |
| Picton..... | J. Roblin..... | Warehousing Port. |
| Potton..... | James H. McVey..... | Port of Entry. |
| Point Levi..... | J. T. Gauvin..... | Out Port and Railroad Port attached to Quebec. |
| Prescott..... | A. Jones..... | Warehousing Port and Railroad Port. |
| Preston..... | J. Wilson..... | Out Port and Railroad Port attached to Hamilton. |
| Quebec..... | J. W. Dunscomb..... | Warehousing Port, Railroad Port, and I. S. R. P. |
| Queenston..... | P. B. Clement..... | Warehousing Port. |
| Rimouski..... | P. Gauvreau..... | " " " |
| Robinson..... | A. Murray..... | Out Port attached to Dalhousie. |
| Rondeau..... | H. Calder..... | Port of Entry. |
| Rowan..... | H. Acton..... | " " " |
| Russelltown..... | R. Rogers..... | " " " |
| Sarnia..... | T. Forsyth..... | Warehousing Port. |
| Sandwich..... | P. H. Morin..... | Out Port attached to Windsor. |
| Saugeen..... | W. B. O'Connor..... | Port of Entry. |
| Sault Ste. Marie..... | J. Wilson..... | Warehousing Port. |
| Stanley..... | M. Child..... | Warehousing Port and Railroad Port. |
| Stanstead..... | S. H. Dickerson..... | Port of Entry. |
| St. Johns..... | W. McCrae..... | Warehousing Port and Railroad Port. |
| St. Regis..... | G. R. Audy..... | Port of Entry. |
| St. Anne des Monts..... | | Out Port attached to Gaspé. |
| St. Hyacinthe..... | J. Nelson..... | Out Port attached to Montreal. |
| St. Thomas..... | Murdock McKenzie..... | Out Port and Railroad Port attached to Port Stanley. |
| Stratford..... | J. Orr..... | Railroad Port. |
| Sutton..... | B. Seaton..... | Port of Entry. |
| Three Rivers..... | C. H. Godby..... | Warehousing Port. |
| Toronto..... | W. F. Meudell..... | Warehousing Port and Railroad Port. |
| Trenton..... | A. McCaulay..... | Warehousing Port. |
| Trout River..... | J. H. Smith..... | Port of Entry. |
| Wallaceburg..... | J. Bell..... | " " " |
| Wellington..... | S. R. Yeilding..... | " " " |
| Wellington Square..... | H. Lennon..... | Out Port and Railroad Port attached to Hamilton. |
| Whitby..... | W. Warren..... | Warehousing Port and Railroad Port. |
| Windsor..... | J. F. Elliot..... | " " " |
| Woodstock..... | J. Charles..... | " " " |

INSPECTORS OF STEAMBOATS.

Under 12 Vict., Cap. 126, and 20 Vict., Cap. 34.

| | | | |
|----------------------|-----------|-----------------------|------------|
| William Calvert..... | Montreal. | William McAuslan..... | Kingston. |
| J. G. Gagnon..... | Quebec. | Samuel Risley..... | Port Hope. |

INSPECTORS OF FISHERIES.

Under 20 Vict., Cap 21 (The Fishery Act).

| | | | |
|-----------------------|-------------------------|-----------------------|-------------------------|
| For Lower Canada..... | Richard Nettle, Quebec. | For Upper Canada..... | John McCuaig, Hamilton. |
|-----------------------|-------------------------|-----------------------|-------------------------|

INSPECTOR OF RAILWAYS.

Under 20 Vict., Cap. 12 (An Act for the better Prevention of Accidents on Railways).

Samuel Keefer..... Brockville.

TARIFFS OF CUSTOMS.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO CANADA.

Came into operation 5th July, 1856.

All goods, wares and merchandises not hereinafter enumerated are subject to a duty of 15 per cent.

Goods subject to Specific Duty. s. d.

| | | |
|--|--------------------|-------|
| Almonds, Currants, Figs, Nuts, Prunes, Raisins, and other Dried Fruits, per lb | 0 | 1 1/4 |
| Brooms, per dozen | 2 | 6 |
| Cigars per lb | 3 | 0 |
| Coffee, green, per lb | 0 | 0 1/2 |
| “ other “ | 0 | 2 |
| Coloring, per gallon | 0 | 2 1/2 |
| Ginger, Pepper, Pimento, and Starch, per lb ... | 0 | 2 |
| Maccaroni, “ | 0 | 1 1/4 |
| Mace and Nutmegs, “ | 0 | 9 |
| Molasses, per gallon | 0 | 2 1/2 |
| Mustard, Cloves, Cassia and Cinnamon, per lb.. | 0 | 3 |
| Snuff, per lb | 0 | 6 |
| Spices, unenumerated, per lb | 0 | 4 |
| 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 proportion for any greater strength than that of proof and for any greater or less quantity than a gallon, viz. :— | | |
| Brandy, per gallon | 4 | 0 |
| Cordials, “ | 5 | 0 |
| Gin and other Spirits and Strong Waters, not being Rum, Brandy or Whiskey, per gallon .. | 3 | 6 |
| Rum, per gallon | 2 | 3 |
| Whiskey, “ | 0 | 7 1/2 |
| Wine, in wood, not exceeding in value £10 per pipe, of 126 gallons, per gallon | 1 | 0 |
| Over £10, and not exceeding £15 in value per pipe, per gallon | 1 | 6 |
| Over £15 in value per pipe, per gallon ... | 2 | 0 |
| In quart bottles not exceeding 30s. in value per dozen, the dozen bottles | 7 | 6 |
| Over 20s., and not exceeding 40s. in value per dozen, the dozen | 10 | 0 |
| Over 40s. in value per dozen, the dozen ... | 12 | 6 |
| In pint bottles, in like proportion, the dozen bottles, | 3s. 9d., 5s. and 6 | 3 |
| Sugar, Refined, whether in loaves or lumps, candied, crushed, powdered, granulated, or in any other form, White Bastard Sugar, or other Sugar, equal to Refined Sugar, in quality, per cwt | 14 | 0 |
| Sugar, White Clayed and Brown Clayed, and Yellow Bastard, or Sugar of any kind, equal to any of the said kinds of Sugar, but not equal in quality to Refined Sugars, per cwt.. | 10 | 0 |
| Sugar, Raw, and all Sugar of any kind, not equal in quality to any before mentioned, per cwt.. | 7 | 6 |
| Tea, per lb | 0 | 2 1/2 |
| Tobacco, manufactured, per lb | 0 | 2 1/2 |
| “ unmanufactured “ | 0 | 2 |
| Vermicelli, “ | 0 | 1 1/4 |
| Vinegar, per gallon | 0 | 3 1/2 |

Goods subject to a duty of 20 per cent.

India Rubber manufactures—Leather.

Goods subject to a duty of 5 per cent.

Book printing paper—Canada plates—Chains, other than chain cables—Connection rods for locomotives—Frames and pedestals for locomotives only—Galvanized iron—Machinery used in the manufacture of doors, window sashes and blinds—Newspaper printing paper—Plough moulds—Straps for walking beams—Wheels and axles, and hoop and tyre for locomotives—Wrought iron cranks.

Goods subject to a duty of 2 1/2 per cent.

Acids, strong fluid, including muriatic, nitric, oxalic and sulphuric—Alum—Bar iron—Bar, railroad—Bleaching powder—Blue, ultra marine and paste—Boiler plates—Boiler plates, perforated—Borax—Brass, pig or sheet—Brass and copper tubes, when imported for locomotives only—Brick, fire—Brimstone or roll sulphur—Charcoal, made or refined—Cochineal—Coney wool—Copperas—Cotton warp—Cotton wick—Cotton yarn—Draining tyles—Felts—Fishermen's boots, fishing nets and seines, hooks, when specially imported for the fisheries—Gum copal—Iron bar, sheet, rod or hoop—Iron rolled plates, from 1/2 to 1 1/2 inch in thickness—Iron old and scraps—Iron round and square, from 4 inches and upwards, suitable for shafts and other parts of machinery—Machinery to be worked by steam, for the making of brick, by pressure, from dry clay—Nitric and saltpetre—Oil cakes—Ore dressing machines—Packages (see end of tariff)—Paint (see artificial slate)—Phosphorus—Prepared rigging—Prussiate of Potash—Rigging of ships, prepared—Sails—Sal ammoniac—Shellac—Ships blocks—Ships binnacle lamps, compasses, dead eyes, dead lights, deck plugs, jib hanks, sails, shackles, sheaves, signal lamps, travelling trunks—Slate (except from United States, which is free)—Spelter—Spike nails—Steel—Telegraph insulators, relay magnets, registers and batteries—Telegraph and bridge wire, when bona fide imported to be used as such in Canada—Tin—Vitriol—Wrought iron wheels and axles for railway purposes—Zinc.

Free Goods.

Agricultural utensils (see farming utensils)—Alabaster busts—Anatomical preparations—Anchors—Animals of all kinds—Antiquities, collections of—Apparel, wearing, in use of parties coming to settle in the Province—Apparel, wearing, of British subjects dying abroad—Arms, ammunition and clothing for army and navy—Artificial slate and metallic paint, the produce of N. S., and when imported direct from Great Britain and B. N. A. colonies only—Bark—Beans—Bear and Bigg—Berries used in dyeing—Biscuit and bread from Great Britain and British colonies only—Boat hawsers—Bookbinders' tools, presses and implements of all kinds—Books, printed (except copyright)—Bran and shorts—Breadstuffs of all kinds—Bristles—Broom corn—Bulbs and roots—Bullion and coins—Bunting—Burstone, wrought or unwrought—Busts and casts of alabaster, Plaster of Paris, bronze and marble—Butter—Cabinets of coins—Caoutchouc—Carriages of travellers—Cars (see locomotives)—Chain cables—Cheese—Chocolate and cocoa paste, the produce of and when imported directly from Great Britain and British North American colonies only—Clothing for Army, Navy and Indian—Coal and coke—Copper, in bar, rod or sheet—Copybooks—Cordage of all kinds—Corn for brooms—Cotton and flax waste—Cotton wool—Donations of clothing by charitable societies, for gratuitous distribution—Drawings and lithographs—Drugs and woods used solely in dyeing—Dye-stuffs of all kinds, produce of the United States only—Earth and ochres from, the produce of British North American colonies only—Eggs, the produce of and from the United States only—Engravings and etchings—Farming utensils and implements of husbandry, when imported by incorporated agricultural societies for encouragement of agriculture—Felt sheeting—Fire clay—Fire wood, from Great Britain, British colonies and United States only—Fish oil, fish fresh or salted, dried or pickled, the produce of and from Great Britain, British North American colonies and United States only—Fish and

fish oil, the produce of British North American colonies may be imported, free of duty, through the United States, from 1st November to 1st May in each year—Fish, products of, and of all other creatures living in the water, the produce of and from United States only. (For products of fish see head, &c.)—Flax, hemp and tow, undressed—Flour—Fruit, green—Fruit, others, the produce of and from United States and British North American colonies only—Furs or skins, the produce of fish and creatures living in the sea, dressed or undressed, the produce of and when imported direct from Great Britain and British colonies only—Furs, skins, pelts and tails, undressed, when imported direct, the produce of and from Great Britain, British North American colonies and United States only—Gems and medals—Grains of all kinds—Gravel and sand from United States only—Grease and scraps—Grindstones and stones of all kinds, the produce of and from United States and British colonies only—Gypsum, ground or unground, produce of and from Great Britain, British colonies and United States—Hat plush—Hay—Head, matter and blubber, the produce of creatures living in the sea, and from British North American colonies only—Hickory and other nuts, from United States and British North American Colonies only—Hides—Hops—Horns, the produce of and from Great Britain, British colonies and United States only—Household effects in use of British subjects dying abroad—Indigo—Instruments, musical, specially imported for the use of military bands—Iron, pig—Junk and oakum—Lard—Lead, pig or sheet—Lime, the produce of and from the British North American colonies only—Lime water—Lines, twines and cordage of all kinds—Locomotives, passenger, baggage and freight cars running upon any line of railroad crossing the lines—Manures, of all kinds—Maps and engravings—Marble, in blocks or slabs, unpolished—Marine cement—Meal, of all kinds—Meat, of all kinds—Models of machinery, and other inventions and improvements in the arts—Nuts, used in dyeing—Ochres, produce of and from British colonies only—Oil, cocoonut, palm and pine—Oil paintings—Old nets and ropes—Ores of all kinds of metals—Paintings—Pearl ashes—Peas—Philosophical instruments and apparatus—Pipe clay—Pitch—Plants—Plaster of Paris, for manure only—Pot ashes—Printing types—Printing ink—Printing presses, and printing implements of all kinds—Rags—Resin and rosin—

Rice—Ropes of all kinds—Russia hemp yarn—Soda ash—Sail cloth—Salt and rock salt—Saw logs—Seeds, of all kinds—Settlers' effects, in use—Ships' water casks, in use—Shrubs and trees—Skins, &c., (see furs)—Slate, the produce of and from United States only—Specimens of botany—Specimens of mineralogy—Specimens of natural history—Stone, in its crude or unwrought state, the produce of and from United States and British colonies only—Straw, from British colonies only—Tails, (see furs)—Tallow—Tar—Teazles—Timber and Lumber of all kinds, the produce of and from Great Britain, British colonies and United States—Tobacco, unmanufactured, produce of and from United States—Treenails—Turpentine, produce of and from United States only—Type metal, in blocks or pigs—Undressed skins, (see furs)—Varnish, black and bright only—Vegetables—Veneers—Wool—Wood for carpenters' and joiners' tools—Yellow metal, in bar or sheet.

Prohibited under a penalty of £50 :

Books, &c., of an immoral or indecent character—Coin, base or counterfeit—Gunpowder, except from Great Britain or British provinces.

Absolutely Prohibited :

Ammunition, arms and utensils of war, except from the United Kingdom and British colonies.

Packages :

15 per cent.—All packages containing soap, candles, pipes, nails, chains, paints, glass, tins, trunks, and jars containing merchandise, and all other packages in which the goods are usually exposed for sale, or which necessarily or generally accompany the goods when sold. Packages containing ale, beer, cider, ink, oil, or liquids of any kind. Packages of glass and earthenware, bottles and flasks. Packages of other materials containing specific goods. Packages containing goods subject to 2½ per cent. Packages containing free goods, if the same cost more than half the value of the contents.

2½ per cent.—Packages made of wood, containing goods subject to specific duty.

Free.—Packages containing reciprocity goods. Bales, trusses, cases, &c., covering casks of wines, brandy, dry goods, hardware, glass or earthenware, bottled wines or spirits, and all other packages in which the goods are not usually exposed for sale.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO THE PROVINCE OF NOVA SCOTIA.

Came into operation 1st April, 1857.

| | s. | d. |
|---|----|----|
| Apples, fresh or dried, per bbl..... | 4 | 0 |
| Anchors, grapnels, and anchor palms, 2½ per ct. ad val. | | |
| Bacon, per cwt..... | 9 | 0 |
| Beef, salted..... | 6 | 0 |
| Beef, fresh..... | 5 | 0 |
| Butter..... | 8 | 0 |
| Bread and fine biscuit including crackers, per cwt | 3 | 4 |
| Candles, tallow, per lb..... | 0 | 1 |
| All other candles, per lb..... | 0 | 3 |
| Cattle, viz : horses, mares, or geldings, each.. | 40 | 0 |
| Oxen, or other neat cattle, three years old or upwards, each..... | 30 | 0 |
| Cows and cattle under three years old, each.. | 10 | 0 |
| Sheep, each..... | 3 | 0 |
| Cattle, hogs, over 100 lbs. weight, each..... | 20 | 0 |
| Hogs, 100 lbs. weight and under, each..... | 2 | 0 |
| Cheese, per cwt..... | 5 | 0 |
| Chocolate or cocoa paste, per lb..... | 0 | 1 |
| Coffee, green, per lb..... | 0 | 1 |
| Roasted, burned or ground, per lb..... | 0 | 2 |
| Confectionery, syrups, and articles manufactured from sugar, 20 per cent, ad valorem. | | |
| Cigars and snuff, 10 per cent. ad valorem. | | |

| | | |
|--|---|----|
| Currants and figs, 10 per cent ad valorem. | | |
| Copper, viz : plates, sheets, bars, or bolts, for ship-building, wrought or cast for machinery, pure or without other metal. Copper castings of every description for machinery for mills or steamboats; copper and composition nails and spikes for ship-building, 2½ per cent, ad valorem. | | |
| Cotton yarn, 2½ per cent. | | |
| Flour, viz : wheat flour, per bbl..... | 1 | 0 |
| Hams, smoked or dried, per cwt..... | 0 | 9 |
| Lard, per cwt..... | 8 | 0 |
| Leather—sole leather, including hides and skins partially dressed, per lb..... | 0 | 1 |
| Upper leather of all sorts, including hides and skins partially dressed, 10 p. ct. ad vl. | | |
| Boots, shoes, and leather manufactures of all sorts, 10 per cent ad valorem..... | 0 | 2½ |
| Molasses, per gal..... | | |
| Meat, fresh, 10 per cent ad valorem..... | | |
| Machinery of all kinds of copper or iron for mills, steamboats and manufactories, and sheathing of Muntz metal, 2½ per cent ad valorem... | | |
| Onions, per cwt..... | 2 | 6 |

| | | |
|---|-------|-----|
| Peas, fresh or dried, per bbl | s. d. | 4 0 |
| Pork, salted, per bbl | 4 0 | |
| Fresh, per cwt. | 4 0 | |
| Raisins, in boxes, per lb. | 0 0½ | |
| In other packages, per lb. | 0 0¼ | |
| Sail cloth of all kinds, canvas included, 2½ per cent ad val. | | |
| Sugar—Refined, per cwt. | 10 0 | |
| Crushed and bastard facings, per cwt. | 10 0 | |
| Candied, Brown. | 10 0 | |
| Brown, or muscovado, not refined. | 7 0 | |
| Spirits, viz: brandy, gin, rum, or other spirituous liquors, which by any way or method whatsoever shall be manufactured, compounded or extracted, distilled or made within this province, not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, per gal. | 0 11 | |
| Spirits—Brandy, whiskey, gin, cordials and other spirit, (except rum,) not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, per gal. | 2 8 | |
| Spirits—Rum, not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, per gallon. | 1 6 | |
| Shrub, or santee. | 1 4 | |
| Teas, viz: Souchong, congo, pekoe, bohea, pouchong, and all other black teas, per lb. | 0 2 | |
| Teas—Gunpowder, hyson, young hyson, twankay, and other green teas, per lb. | 0 4 | |
| Tobacco, manufactured, (except snuff and cigars) per lb. | 0 1½ | |
| Tongues of rattle, dried or pickled, per cwt. | 9 0 | |
| Tar, 2½ per cent, ad valorem. | | |
| Wines, viz: Hock, Constantia, Malmsey, Tokay, Champagne, Burgundy, Hermitage, Claret called Lafite, Latour, Lafayette, Margot or Hautbrion, per gal. | 3 0 | |
| Wines—Madeira, port, and sherry, of which the first cost is £30 per pipe upwards, per gal. | 2 6 | |
| Wines—Other claret and wines, Barsac, Sauterne, Vin de Grave, Moselle, and other French wines, and Lisbon and German wines, per gal. | 1 3 | |
| Wines—All other Port, Madeira, Sherry, Tennesse, Marsella, Sicillian, Fayal, Malaga and all other wines, per gal. | 1 3 | |
| Zinc, viz: Zinc sheathing, of a size 48 by 11 inches, intended for and to be used as sheathing for vessels, and zinc sheathing nails, 2½ per cent. ad valorem. | | |
| All other goods, wares, and merchandise, not otherwise charged with duty, 10½ per cent, ad valorem. | | |

Free.

Ashes, pot and pearl—Baggage and apparel of passengers, not intended for sale—Barilla and soda ash—Beans—Bread, pilot—Books not prohibited to be imported into the kingdom *—Bullion, gold or silver—

* All printed books admitted duty free, except reprints of books the copyright whereof is protected by the Acts of the

Burr stones—Asses and mules *—Cocoa—Copper ore, or in pigs or brick, old or worn, or fit only to be remanufactured—Coal—Coins, of gold or silver, and British copper coins—Corkwood—Corn, viz: Wheat, rye, Indian corn, barley, oats, rice and buckwheat, unground; barley, meal, rye, meal, oatmeal, Indian meal, buckwheat meal, peas, beans, and calavanes—Engravings and paintings—Flour, Canadian, coming from the United States, in bond—Fish, viz: fresh, dried, salted, pickled—Fish oil, viz: Train, spermaceti, head matter and blubber, fins and skins, the produce of fish or creatures living in the sea—Fish hooks—Flax—Furniture that has actually been in use, working tools and implements, the property of emigrants or persons coming to reside in the Province, and not intended for sale—Hay and straw—Hemp and tow—Hides, or pieces of hides, raw, not tanned, curried or dressed—Horns—Horses and carriages of travellers, and horses, cattle, carriages and other vehicles, when employed in carrying merchandise, together with the necessary harness and tackle, so long as the same are actually in use for that purpose—Iron, viz: Unwrought or pig iron, ores of iron of all kinds, iron rails for railroads, boilers, plates and plough moulds, hoop iron—Manures of all kinds—Maps and charts—Materials of ships registered and owned in this province, and wrecked or stranded on the coasts of the adjacent colonies or elsewhere—Nets—Fishing nets and seines of all kinds—Ores, of all kinds—Oil, fish and palm—Paintings and engravings—Plants, shrubs and trees—Plate of gold and silver, old and fit only to be remanufactured—Potatoes—Printing presses and types—Printing paper, not less than demy size—Rags, viz: Old rags, old ropes, junk, and old fishing nets—Rosin—Sails, rigging, and ship materials saved from vessels wrecked on the coast of the province—Salt—Seeds of all kinds—Skins, furs, pelts, or tails, undressed—Stone, unmanufactured—Sugar, of the maple—Tobacco, unmanufactured—Tallow—Twines and lines, used in the fisheries—Tow and hemp—Turpentine—Whale fin, or bone—Wood, viz: Boards, planks, staves, square timber, shingles and firewood.

Imperial Parliament. On the importation of any reprints of books, bound or in covers, the copyright of which is protected by the Acts of the Imperial Parliament, there shall be paid an *ad valorem* duty of twenty per cent, but this duty shall not extend to newspapers, or other regular periodicals, containing extracts only from such books—such reprints not liable to duty unless the originals shall have been registered according to the provisions of the Imperial Act, passed in the 5th and 6th years of Her Majesty's reign, entitled "An Act to amend the Copyright."

* Animals certified by the president and secretary of any agricultural society to have been imported for the purpose of improving the breed, admitted duty free.

NOTE.—The following articles being the growth and produce of the United States of America, are admitted into this province *free of duty*, under the treaty between Her Majesty and the United States, signed on the 6th of June, 1854:—Grain, flour, and bread-stuffs of all kinds; animals of all kinds; fresh, smoked and salted meats; cotton, wool, seeds, and vegetables; dried and undried fruits; fish, of all kinds; products of fish and all other creatures living in the water; poultry and eggs; hides, furs, skins or tails undressed; stone or marble in its crude or unwrought state; slate; butter, cheese, tallow; lard, horns, manures; ores of metals, of all kinds; coal, pitch, tar, turpentine, ashes; timber and lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part; firewood; plants, shrubs and trees; pelts; wool; fish oil; rice, broom corn and bark; gypsum, ground or unground; hewn, wrought, or unwrought burr or grindstones; dye stuffs; flax, hemp, and tow; unmanufactured tobacco; rags.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO THE PROVINCE OF NEW BRUNSWICK.

Under Act of 10th March, 1855.

| Specific. | s. | d. | | s. | d. |
|---|----|----|--|----|----|
| Axes, of 3 lbs. weight and upwards, each. | 1 | 6 | Fruit, dried (except produce of United States), per lb. | 0 | 1 |
| Candles of all kinds (except sperm or wax), per lb. | 0 | 1 | Leather, sole, upper leather, harness, and belt leather, per lb. | 0 | 2 |
| Sperm and wax, per lb. | 0 | 4 | Sheep skins, tanned or dressed, per doz. | 3 | 0 |
| Cider, per gal | 0 | 3 | Calf skins, tanned, per doz. | 6 | 0 |
| Coffee, per lb. | 0 | 1½ | | | |

| | | |
|--|-------|----|
| Malt liquors, of every description (not being <i>aqua vite</i> , otherwise charged with duty), whether in bottles or otherwise, per gal. | s. d. | |
| Soap, per lb. | 0 | 0½ |
| Spirits and cordials, viz :— | | |
| Alcohol, per gal. | 1 | 6 |
| Brandy, " | 4 | 0 |
| Gin and whisky, per gal. | 2 | 6 |
| Lemon syrup, shrub, santa, and other cordials, per gal. | 1 | 0 |
| Rum, and all other spirits, not herein enumerated, per gal. | 1 | 6 |
| Sugar, refined, in loaves, per lb. | 0 | 1½ |
| All other kinds of refined or white bastard sugar, or sugar candy, per lb. | 0 | 1 |
| Brown, or Muscovado, or clayed, and any other kind of Sugar not refined, per cwt. | 6 | 0 |
| Tea, per lb. | 0 | 2 |
| Tobacco, manufactured (except snuff and cigars), per lb. | 0 | 2 |
| Wines, per gal. | 2 | 6 |
| And on every £100 of the true and real value thereof, in addition, 10 per cent. | | |

Advalorem.

On the following articles, for every £100 of the true and real value thereof, viz :

Anchors—Canvas—Cordage—Chain cables and other chains—Cotton warp—Copper and patent metal in sheets, bars, bolts, and scraps—Felt—Foreign hides, green, dried, or salted (except the produce of the United States)—Iron in bolts, bars, plates, sheets, and pig iron—Oakum—Sails and rigging, for new ships—Sheathing paper—Silk plush for hatters' purposes—

Block tin—Tin plate—Lead—Zinc—Bar and sheet steel—Brimstone, crude and roll—Sulphuric acid—Muriatic acid—Chloride of lime—Soda ash—Copperas—Alum—Prussiate of potash—Phosphorus—Carboys—Nitre and spelter, 1 per cent.

On the following articles, for every £100 of the true and real value thereof, viz :

Boots and shoes, of whatever material, and parts of the same—Leather manufactures—Chairs, and prepared parts of or for chairs—Clocks, wheels, machinery, and materials for clocks—Household furniture (except baggage, apparel, household effects, working tools, and implements, used and in use of persons or families arriving in this Province, if used abroad by them, and not intended for any other person or persons, or for sale)—Looking glasses—Oranges and lemons—Brushes—Hats and hat bodies—Piano fortes—Snuff and cigars—Carriages, waggons, sleighs, and other vehicles, and parts thereof—Veneer and other mouldings—Frames for pictures and looking glasses—Wooden wares of all kinds—Matches—Corn brooms—All agricultural implements, and parts thereof (except spades, shovels, scythes, and reaping hooks)—Trunks—Valises—Portmanteaus, 15 per cent.

Iron castings, viz :—Cooking, close, box, and round stoves, and parts thereof, except square stoves, designated as Canada stoves—Apparatus for cooking stoves—Franklin stoves, register grates, fire-frames, and parts thereof—Kitchen ranges, boilers, cast iron furnaces, and parts thereof, 15 per cent.

And on all other goods, wares, and merchandize, not herein otherwise charged with duty, and not hereafter declared to be free from duty, for every £100 of the true and real value thereof, 10 per cent.

Table of Exemptions.

Apparel, baggage, household effects, working tools and implements, used and in use of families arriving in this Province, if used abroad by them, and not intended for any other person or persons, or for sale—Animals of all kinds—Ashes—Barilla—Bark—Bread stuffs of all kinds—Books, printed—Boot webbing—Bullion—Burr stones, hewn, wrought, or unwrought—Butter—Carriages of travellers, not intended for sale—Chalk—Cheese—Coal—Coins and bullion—Corn broom brush—Cotton batting—Cotton wool—Dye stuffs—Eggs—Flour, of all kinds—Fish, of all kinds—Products of fish and all other creatures living in the water—Firewood—Fruits, undried—Fruits, dried, the produce of the United States of America—Furs, undressed—Flax, unmanufactured—Grain, of all kinds—Grindstones, hewn, wrought, or unwrought—Gypsum, ground and unground—Hemp, unmanufactured—Horns—Hides, the produce of the United States of America—Junk, old—Lard—Lines and Twines—Lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part—Manilla, unmanufactured—Manures of all kinds—Marble in its crude or unwrought state—Meal of all kinds—Meats, fresh, smoked, salted, and cured—Molasses—Oil, palm—Ores of Metals of all kinds—Palm oil—Pelts—Pitch—Plants—Poultry—Printing paper—Printing presses—Printers' ink—Rags—Rice, ground and unground—Rigging and sails, saved from vessels wrecked—Rope, old—Rosin—Sails and rigging, saved from vessels wrecked—Salt of all kinds—Seeds—Shoe thread—Shrubs and trees—Skins, or tails, undressed—Slate—Soap grease—Stone in its crude or unwrought state—Tallow—Tar—Timber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part—Thread, shoe—Tobacco, unmanufactured—Tow, unmanufactured—Trees—Turpentine—Twines and Lines—Types—Vegetables—Wool.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO THE PROVINCE OF NEWFOUNDLAND.

Under Act passed 12th May, 1856.

| | | |
|---|-------|-------|
| <i>Duty in Sterling.</i> | | |
| Ale, porter, cider, and perry, viz., in bottles, the dozen, of 2 gallons. | s. d. | 0 1 |
| In casks, the gallon. | 0 | 3 |
| Animals, viz., horses, each. | 10 | 0 |
| Oxen and cows, each. | 5 | 0 |
| Sheep, swine, and calves, each. | 1 | 0 |
| Apples, the barrel. | 1 | 6 |
| Bacon, hams, tongues, smoked beef and sausages, the cwt. | 7 | 6 |
| Beef, salted and cured, the barrel of 200 lbs. | 2 | 0 |
| Biscuit, the cwt. | 0 | 3 |
| Butter, the cwt. | 3 | 0 |
| Cheese, the cwt. | 5 | 0 |
| Chocolate and cocoa, the lb. | 0 | 1 |
| Cigars, the M. | 10 | 0 |
| Coals, the ton. | 1 | 0 |
| Coffee, the lb. | | 0 1 |
| Feathers, the lb. | | 0 1 |
| Flour, the brl. | | 1 6 |
| Fruit dried, the lb. | | 0 1 |
| Fruit, other descriptions, the £100. | | 200 0 |
| Lumber, the M. | | 2 6 |
| Molasses, the gallon. | | 0 2½ |
| Oatmeal and Indian meal, the brl. | | 0 6 |
| Pork, the barrel of 200 lbs. | | 3 0 |
| Spirits, brandy, gin, whisky and cordials, or other spirits not herein defined or enumerated, and not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength and for any greater or less quantity than a gallon, the gallon. | | 4 0 |

| | |
|--|-------|
| Salt, the ton..... | s. d. |
| Shingles, the M..... | 6 0 |
| Rum ditto ditto, the gallon..... | 1 6 |
| Sugar, loaf and refined, the cwt..... | 12 0 |
| Unrefined..... | 7 6 |
| Bastard..... | 7 6 |
| Tea, the lb..... | 0 4 |
| Timber, including balk and scantling, the ton..... | 1 0 |
| Tobacco, manufactured and leaf, the lb..... | 0 3 |
| Tobacco stems, the cwt..... | 2 0 |
| Vinegar, the gallon..... | 0 3 |
| Wines, in bottles, the gallon..... | 5 0 |
| Wines in wood and other vessels, not being bottles, viz., port, madeira, hock, burgundy, claret, the gallon..... | 4 0 |
| Sherry, the gallon..... | 2 6 |
| (and 12½ per cent. ad valorem) | |
| All other wines, the gallon..... | 2 0 |
| Anchor, barley and oats, canvass, cordage and cables, copper and composition metal for ships, viz., sheathing, bar, bolt, and nails; corks and corkwood, fishing tackle, Indian corn; Iron, viz., bar, bolt, sheathing and sheet, wrought nails; medicines, oakum, peas, pitch, tar, turpentine and rosin, poultry and fresh meat, the £100..... | 100 0 |
| Goods, wares and merchandize not otherwise enumerated, described, or charged with duty in this act, and not otherwise exempt, the £100..... | 200 0 |

Local Distillation.

| | |
|---|-----|
| Rum, not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, the gallon..... | 0 8 |
| Brandy, gin, or other spirits not herein defined or enumerated, and not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less quantity than a gallon, the gallon..... | 1 0 |

Table of Exemptions.

Printed books—Pamphlets—Maps and charts—Coin and bullion—Hemp—Flax—Tow—Plants—Trees and shrubs—Specimens illustrative of natural history—Works of art, viz. engravings, paintings, statuary, and all articles imported for religious purposes, and not intended for sale—Manures of all kinds—Provisions for H. M. land and sea forces—Passengers' baggage—Household furniture, and working tools, and implements used and in the use of persons arriving in this island—Refuse of rice—Seeds for agricultural purposes—Vege-

tables of all sorts—Mules and asses—Animals certified by the president of the agricultural society to be imported for the improvement of stock—Printing paper, royal and demy, in use for newspapers—Cotton yarn—Pig iron—Coke.

The following articles, being the growth and produce of the United States of America, are admitted free of duty under the Reciprocity Act:—

Grain—Flour and bread stuffs of all kinds—Animals of all kinds—Fresh, smoked, and salted meats—Cotton wool, seeds and vegetables—Undried fruits—Dried fruits—Fish of all kinds—Products of fish and all other creatures living in the water—Poultry—Eggs—Hides—Furs—Skins or tails—Undressed stone or marble in its crude or unwrought state—Slate—Butter—Cheese—Tallow—Lard—Horns, manures, ores of metals of all kinds—Coal—Pitch—Tar—Turpentine—Ashes—Timber and lumber of all kinds, round, hewed and sawed, unmanufactured in whole or in part—Firewood—Plants—Shrubs and Trees—Pelts—Wool—Fish oil—Rice—Broom corn—Bark—Gypsum, ground or unground,—Hewn or wrought or unwrought burr or grindstones—Dye stuffs—Flax—Hemp and tow unmanufactured—Unmanufactured tobacco—Rags.

The following articles, being the growth, produce, or manufacture of the United Kingdom, the British North American Provinces, and Prince Edward Island, are admitted free of duty under the Reciprocity Act:—

Animals—Beef—Pork—Biscuit—Bread—Butter—Cocoa paste—Corn or grain of all kinds—Flour and bread stuffs—Fish, fresh or salt, dried or pickled—Fish oil—Furs or skins, the produce of fish or creatures living in the sea—Gypsum—Horns—Poultry—Plants—Shrubs and Trees—Potatoes and vegetables of all kinds—Seeds of all kinds—Apples—Pelts—Skins—Furs or tails, undressed wood, viz. boards, plank, staves, timber and firewood.

The following articles, being the growth, produce, or manufacture of Nova Scotia, New Brunswick, and Prince Edward Island, are admitted free of duty, under the Reciprocity Act:—

Grain and bread stuffs of all kinds—Vegetables—Fruits, Seeds—Hay and straw—Hops—Animals—Salted and fresh meats—Butter—Cheese—Chocolate and other preparations of cocoa—Lard—Tallow—Hides—Horns—Wool—Undressed skins and furs of all kinds—Ores of all kinds—Iron in pigs and blooms—Copper—Lead in pigs—Grindstones and stones of all kinds—Earth—Coals—Lime—Ochres—Gypsum ground or unground—Rock salt—Wood—Bark—Timber and lumber of all kinds—Firewood—Ashes—Fish—Fish oil, viz. train oil, spermaceti oil, head matter and blubber—Fins and skins the produce of fish or creatures living in the sea.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO THE PROVINCE OF PRINCE EDWARDS ISLAND.

Ad valorem Duties.

| | |
|--|-----------|
| Blocks and dendeys | 5 per ct. |
| Boots and shoes | 10 " |
| Buffalo robes | 10 " |
| Books, being the re-printing of British authors, under the Imperial Act of 11 Vic. cap. 28 | 20 " |
| Canvas sail cloth | 2 " |
| Clothes, ready made, viz: coats, vests, jackets and trowsers..... | 10 " |
| Cordage | 2 " |
| Cigars | 30 " |
| All wheel machinery and materials for manufacturing clocks and watches | 25 " |
| Carriages | 15 " |
| Dye wood and dye stuffs of all kinds | 5 " |
| Jewellery | 10 " |
| Pitch | 2 " |
| Rigging | 2 " |
| Sails | 2 " |

| | |
|---|----------|
| Tar | 2 per ct |
| Watches | 10 " |
| Sails, rigging and ship materials saved from vessels wrecked on the coasts of this island—duty payable on amount of sales not belonging to the island | 5 " |
| Where vessel is stranded and condemned, or sold whilst stranded, a duty shall be paid on the amount of sales of her hull, rigging and materials, whether she be again got up, or be there broken up ... | 5 " |
| Articles, manufactured of wood (except brushes, planes, figure-heads, and musical instruments), and such articles as wood forms the principal part of, not hereinbefore mentioned | 10 " |
| On all kinds of goods, wares, and merchandize whatsoever, not above enumerated, except as hereinafter mentioned | 5 " |

Specific Duties.

| | s. | d. |
|--|----|----|
| Crackers the cwt. | 6 | 6 |
| Butter the cwt. | 9 | 0 |
| Boards per thousand feet | 2 | 6 |
| Cheese, the cwt. | 8 | 0 |
| Coffee, the lb. | 0 | 1½ |
| Chocolate or cocoa paste | 0 | 1 |
| Cider, per gal. | 0 | 6 |
| Clocks—all costing under 20s., each | 0 | 6 |
| All other descriptions of clocks | 5 | 0 |
| All wheel machinery and materials | 10 | 0 |
| Cattle (neat), except cows and calves | 20 | 0 |
| Fish per bbl. | 2 | 0 |
| Fish, (dried) per quintal | 1 | 6 |
| Flour, (wheaten) for every 196 lbs. | 5 | 0 |
| Horses, mares and geldings, each | 40 | 0 |
| Leather (sole) per lb. | 0 | 1 |
| do. (upper and trimming) per lb. | 0 | 3 |
| do. (harness) per lb. | 0 | 1 |
| Lard, the cwt. | 8 | 0 |
| Meat, (salted or cured) the cwt. | 6 | 0 |
| Molasses, per gallon | 0 | 2 |
| Porter, ale and beer, (including the duty imposed by Act 35, Geo. 3, cap 10) per gallon | 0 | 3 |
| Rum or other distilled spirituous liquors imported into this island, (including the sum of ten pence per gallon as imposed by Act of 25th, Geo. 3, cap 4, and by 35th Geo. 3, cap 10), per gallon | 3 | 0 |
| Spirituous liquors on all manufactured or distilled in this island, per gallon | 0 | 6 |
| Sugar, (refined) per lb. | 0 | 2 |
| do. (brown or muscovado) per cwt. | 6 | 0 |
| Tea, per lb. | 0 | 4 |
| Tobacco, (manufactured) per lb. | 0 | 4 |
| do. (unmanufactured) per lb. | 0 | 2 |
| Wine imported into this island (including the sum of ten pence per gal. as imposed by the Act of 25, Geo. 3, cap 4, and the Act of 35, Geo. 3, cap 10), per gallon | 3 | 6 |
| On all Juniper knees exported after the first day of July last, each | 0 | 3 |

Spirits, viz: brandy, gin and cordials imported into this island (including the sum of ten pence per gallon, as imposed by Imperial acts,) per gallon 6 3

Table of Exemptions.

anchors—Baggage of emigrants—Barley—Books (printed) of all kinds, not prohibited to be imported into the United Kingdom—Blocks, riggings, and sails, which may have been used in taking any new vessel from this Island to a market for sale, if such blocks, rigging and sails shall be returned forthwith, after the sale of the vessel, direct to this Island, by the exporter thereof, and shall have previously paid or been charged with the duty imposed thereon by this or any former Act, on the first importation thereof into this Island—Chain cables—Copper rods, bolts and nails—Engine (fire)—Flax—Fish (the produce of the fisheries of this Island)—Gypsum—Hemp—Implements of husbandry imported by any Agricultural society, to be sold or used by such society—Iron (unwrought or pig iron)—Lime—Lumber (except boards)—Manures—Oats—Oakum—Oil (fish) except seal oil—Salt—Seeds of all kinds imported by any Agricultural Society, to be sold or used by such society—Articles imported by the Lieutenant Governor, for his own private use—Staves—Stone (lime)—stone for building—Stone (burr)—Tallow—Teasels—Trees (fruit), plants and shrubs.

Articles of Reciprocal Free Trade between this Island, Canada, Nova Scotia and New Brunswick.

Grain and bread stuffs of all kinds and descriptions—vegetables—fruits—seeds—hay and straw—animals—salted and fresh meats—butter—cheese—lard—tallow—hides—horns—wool—undressed skins and furs of all kinds—ores of all kinds—iron in pigs and blooms—copper—lead in pigs—grindstones and stones of all kinds—earth—coal—lime—ochres—gypsum (ground and unground)—rock salt—wood—timber and lumber of all kinds—firewood—ashes—fish—fish oil, viz:—Train oil—spermaceti oil—head matter and blubber—fins and skins, the produce of fish or creatures living in the sea.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO GREAT BRITAIN AND IRELAND.

| | Foreign. | British. |
|---|----------|----------|
| | s. d. | s. d. |
| Agates or cornelians, set, per £100 | 200 0 | : 200 0 |
| Ale and beer, per brl. | 20 0 | : 20 0 |
| Almonds, not Jordan nor bitter, per cwt. | 10 0 | : 10 0 |
| Jordan, per cwt. | 10 0 | : 10 0 |
| Paste of, per lb. | 0 2 | : 0 2 |
| Ammunition, viz:— | | |
| Shot, large and small, of lead, per cwt. | 2 0 | : 2 0 |
| Ditto iron, per cwt. | 2 6 | : 2 6 |
| Rockets, and other combustibles for purposes of war, and not otherwise enumerated or described, per £100 | 200 0 | : 200 0 |
| Anchovies.—See Fish. | | |
| Apples, raw, per bush. | 0 3 | : 0 2 |
| dried, “ | 1 0 | : 1 0 |
| Arms, viz:— | | |
| Swords, cutlasses, matchetts, bayonets, gun-barrels, gunlocks, cannon, or mortars of iron, not mounted, nor accompanied with carriages, per cwt. | 2 6 | : 2 6 |
| Cannons or mortars of brass, not mounted, nor accompanied with carriages, per cwt. | 10 0 | : 10 0 |

| | Foreign. | British. |
|--|----------|----------|
| | s. d. | s. d. |
| Arms (continued):— | | |
| Cannons or mortars mounted, or accompanied with carriages, and other fire-arms, viz. muskets, rifles, carbines, fowling-pieces, or guns of any other sorts not enumerated, and pistols, per £100, | 200 0 | : 200 0 |
| Arrowroot, per cwt. | 0 4½ | : 0 4½ |
| Barley, pearled, per cwt. | 0 4½ | : 0 4½ |
| Baskets, cub. ft. | 0 4 | : 0 4 |
| Beads, coral, per lb. | 1 6 | : 1 6 |
| Arango, crystal, jet, and other sorts not enumerated or described, per lb. | 0 2 | : 0 2 |
| Beans, kidney or French.—See Seeds. | | |
| Beer or mum, per brl. | 20 0 | : 20 0 |
| Spruce, per brl. | 20 6 | : 20 0 |
| Bichromate of potash.—See Potash. | | |
| Books, being of editions printed in or since 1801, bound or unbound, per cwt. | 30 0 | : 15 0 |
| Books admitted under treaties of International copyright, per cwt. | 15 0 | : 15 0 |

NOTE.—For the descriptions of books prohibited to be imported, see the act for the regulation of the customs and acts for securing copyrights.

| | Foreign. | | British. | | | Foreign. | | British. | |
|---|----------|----|----------|----|---|----------|---------|----------|----|
| | s. | d. | s. | d. | | s. | d. | s. | d. |
| Biscuit and bread, per cwt. | 0 | 4½ | 0 | 4½ | Cards, playing, per cwt. | 15 | 0 | 15 | 0 |
| Bitumen Judaicum.—See Asphaltum. | | | | | Cassava powder, per doz. pks. .. | 0 | 4½ | 0 | 4½ |
| Bonnets.—See Hats. | | | | | Cassia Lignea, per lb. | 0 | 1 | 0 | 1 |
| Boots, shoes and calashes, viz:— | | | | | Cheese to be charged on the land- ing weight, per cwt. | 2 | 6 | 1 | 6 |
| Women's boots and calashes, per doz. pair | 6 | 0 | 6 | 0 | Cherries, raw, per bush. | 0 | 2 | 0 | 2 |
| If lined or trimmed with fur or other trimming, per doz. pr. | 7 | 6 | 7 | 6 | dried, per lb. | 0 | 2½ | 0 | 2½ |
| Women's shoes, with cork or double soles, quilted shoes, and clogs, per doz. pair ... | 5 | 0 | 5 | 0 | Chicory, or any vegetable matter applicable to the uses of chicory or coffee:— | | | | |
| If lined or trimmed with fur or other trimming, per doz. pr. | 6 | 0 | 6 | 0 | Roasted or ground, per lb. ... | 0 | 5 | 0 | 5 |
| Women's shoes, of silk, satin, jean, or other stuffs, kid, morocco, or other leather, per doz. pair | 4 | 6 | 4 | 6 | China ware, or porcelain ware, painted or plain, gilt or orna- mented, per cwt. | 10 | 0 | 10 | 0 |
| If lined or trimmed with fur or other trimming, per doz. pr. | 5 | 0 | 5 | 0 | Chloroform | 3 | 0 | 3 | 0 |
| Girls' boots, shoes and calashes, not exceeding 7 inches in length, to be charged with two thirds of the above duties. | | | | | Cinnamon, per lb. | 0 | 2 | 0 | 2 |
| Boys' boots, not exceeding 7 inches in length, per. doz. pr. | 9 | 4 | 9 | 4 | Clinkers.—See Bricks. | | | | |
| Boys' shoes, not exceeding 7 inches in length, per doz. pr. | 4 | 8 | 4 | 8 | Clocks, viz:— | | | | |
| Men's boots and shoes. If the quarter do not exceed 2½ inches or the vamp 4 inches in height from the sole in- side, per doz. pair | 7 | 0 | 7 | 0 | not exceeding the value of 5s. each, per doz. | 4 | 0 | 4 | 0 |
| If either the quarter or vamp exceed the above dimensions, and do not exceed 6 inches in height from the sole in- side, per doz. pair | 10 | 6 | 10 | 6 | exceeding the value of 5s. and not exceeding the value of 12s. 6d. each, per doz. | 8 | 0 | 8 | 0 |
| If either the quarter or vamp exceed 6 inches in height from the sole inside, per doz. pair | 14 | 0 | 14 | 0 | exceeding the value of 12s. 6d. and not exceeding the value of £3, each | 2 | 0 | 2 | 0 |
| Boot fronts, not exceeding nine inches in height, per doz. pr. | 1 | 9 | 1 | 9 | exceeding the value of £3 and not exceeding the value of £10, each | 4 | 0 | 4 | 0 |
| Boot fronts exceeding nine inches in height, per doz. pair | 2 | 9 | 2 | 9 | exceeding the value of £10, each | 10 | 0 | 10 | 0 |
| Boot backs, per doz. pair | 1 | 6 | 1 | 6 | or watches of any metal, im- pressed with any mark or stamp, appearing to be or to represent any legal British assay mark or stamp, or pur- porting, by any mark or ap- pearance, to be the manu- facture of the United King- dom | Prohib. | Prohib. | | |
| Boxes, viz:— | | | | | Cloves, per lb. | 0 | 2 | 0 | 0 |
| Brass, per cwt. | 30 | 0 | 30 | 0 | Cocoa, " | 0 | 1 | 0 | 1 |
| not otherwise charged with duty, per £100 | 200 | 0 | 200 | 0 | Husks and shells, per cwt. .. | 2 | 0 | 2 | 0 |
| Brass, manufactures of, not other- wise enumerated, per cwt. | 10 | 0 | 10 | 0 | Paste and chocolate, per lb. ... | 0 | 2 | 0 | 2 |
| Brocade of gold or silver, per lb. . | 5 | 0 | 5 | 0 | Coculus indicus, per cwt. | 5 | 0 | 5 | 0 |
| Bronze, manufactures of, or of met- al bronzed or lacquered, per cwt. | 10 | 0 | 10 | 0 | Coffee, per lb. | 0 | 4 | 0 | 4 |
| Buckwheat, per qr. | 1 | 0 | 1 | 0 | kiln dried, roasted, or ground | 0 | 5 | 0 | 5 |
| Meal, per cwt. | 0 | 4½ | 0 | 4½ | Comfits, dry, per lb. | 0 | 2½ | 0 | 2½ |
| Butter, per cwt. | 5 | 0 | 2 | 6 | Confectionery, per lb. | 0 | 2½ | 0 | 2½ |
| Calashes.—See Boots. | | | | | Copper, manufactures of, not other- wise enumerated or described, and copper-plates engraved, per cwt. | 10 | 0 | 10 | 0 |
| Cambric.—See Linen. | | | | | Coral negligées, per lb. | 1 | 0 | 1 | 0 |
| Candles, viz:— | | | | | Beads.—See Beads. | | | | |
| spermaceti, per cwt. | 2 | 4 | 2 | 4 | Cordial waters.—See Spirits. | | | | |
| stearine, " | 3 | 6 | 3 | 6 | Corks, ready made, per lb. | 0 | 6 | 0 | 6 |
| tallow, " | 2 | 4 | 2 | 4 | squared for rounding, per cwt. | 8 | 0 | 8 | 0 |
| wax, " | 2 | 4 | 2 | 4 | Corn, viz:— | | | | |
| Canes, viz:— | | | | | Upon all wheat, barley, bear or bigg, oats, rye, peas and beans, maize or Indian corn and buckwheat, per qr. ... | 1 | 0 | 0 | 0 |
| Walking, or sticks mounted, painted, or otherwise orna- mented, per 100 | 6 | 0 | 6 | 0 | Upon all wheat meal, and flour, barley meal, oatmeal, groats, rye meal, and flour, pea meal, and bean meal, maize or In- dian corn meal and buck- wheat meal, per cwt. | 0 | 4½ | 0 | 0 |
| Umbrella or parasol sticks .. | 3 | 0 | 3 | 0 | Cotton manufactures, viz:— | | | | |
| Caoutchouc, or India rubber, manu- factures of, per lb. | 0 | 4 | 0 | 4 | Fringe, per lb. | 0 | 2 | 0 | 2 |
| Capers, including the pickle, per lb. | 0 | 1½ | 0 | 1½ | Gloves, of cotton or thread, per doz. pair | 0 | 3 | 0 | 3 |
| Capsicum.—See Pepper. | | | | | Stockings, of cotton or thread, per doz. pair | 0 | 6 | 0 | 6 |

| | Foreign. | | British. | | | Foreign. | | British. | |
|---|----------|----|----------|----|---|----------|----|----------|----|
| | s. | d. | s. | d. | | s. | d. | s. | d. |
| Lace (<i>continued</i>)— | | | | | Musical instruments (<i>continued</i>):— | | | | |
| Silk lace, pillow and application, not being Saxon wire-ground lace, per lb. | 30 | 0 | 30 | 0 | Harmoniums or seraphines, ea. | 12 | 0 | 12 | 0 |
| Silk Saxon wire ground lace and all lace known as Maltese, per lb. | 8 | 0 | 8 | 0 | Accordions, commonly called Chinese, per 100 notes | 1 | 0 | 1 | 0 |
| Brussels Point and other lace, made by the hand, not otherwise charged with duty, per £100 | 200 | 0 | 200 | 0 | Ditto other sorts, including flutinas, and concertinas, per 100 notes | 5 | 0 | 5 | 0 |
| Lacquered ware.—See Japanned ware. | | | | | Instruments of brass, copper, or of any other metal, and parts of such, per lb. | 0 | 9 | 0 | 9 |
| Lead, manufactures of, not otherwise enumerated, per cwt. | 2 | 0 | 2 | 0 | Musical instruments, not otherwise enumerated or described, per £100 | 200 | 0 | 200 | 0 |
| Leather.—See Boots and gloves. | | | | | Mustard, flour, per cwt. | 1 | 6 | 1 | 6 |
| cut into shapes, per cwt. | 10 | 0 | 10 | 0 | mixed or manufactured, except flour, per cwt. | 5 | 0 | 5 | 0 |
| Any article made of leather, or any manufacture whereof leather is the most valuable part, not otherwise enumerated or described, per £100 | 200 | 0 | 200 | 0 | Myrobalans.—See Berries. | | | | |
| Leaves of gold.—See Gold. | | | | | Nutmegs, viz:— | | | | |
| Lentils.—See Seeds. | | | | | all except those commonly called wild, per lb. | 1 | 0 | 1 | 0 |
| Lemons.—See Oranges. | | | | | wild in shell, per lb. | 0 | 3 | 0 | 3 |
| Limes are chargeable under the same denomination as oranges and lemons. | | | | | wild not in the shell, per lb. | 0 | 5 | 0 | 5 |
| Linen, or linen and cotton manufactures, viz:— | | | | | or other spices or admixtures thereof, ground, per lb. | 1 | 0 | 1 | 0 |
| Cambric handkerchiefs, hemmed or hemstitched, not trimmed, per doz. | 0 | 0 | 2 | 6 | NOTE.—Nutmegs are not to be delivered at the low rates of duty, except such as are bona fide wild nutmegs. Per T.O. | | | | |
| Stays, per doz. pair | 2 | 0 | 2 | 0 | Nuts, small and walnuts, per bush. | 1 | 0 | 1 | 0 |
| Articles, manufactured of linen, or linen mixed with cotton or wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty, per £100 | 100 | 0 | 100 | 0 | Nux vomica, per cwt. | 2 | 0 | 2 | 0 |
| Liqueurs.—See Spirits. | | | | | Oats and oatmeal.—See Corn. | | | | |
| Liquorice paste, per cwt. | 20 | 0 | 10 | 0 | Oil of almonds, per lb. | 0 | 1 | 0 | 1 |
| Juice, per cwt. | 20 | 0 | 20 | 0 | Bays, per lb. | 0 | 1 | 0 | 1 |
| Powder, per cwt. | 20 | 0 | 15 | 0 | Chemical, essential, or perfumed, viz.—bergamot, caraway, cassia, cloves, lavender, lemon, mint and spear-mint, oil or otto of roses, peppermint, spike, thyme, and unenumerated, per lb. | 1 | 0 | 1 | 0 |
| Lucifers, viz:— | | | | | Oilcloth, per sq. yd. | 0 | 1½ | 0 | 1½ |
| of wood, the cubic foot of the external package measured internally, per cub. ft. | 0 | 4 | 0 | 4 | Onions, per bush. | 0 | 1 | 0 | 1 |
| vesta of wax, in boxes not exceeding 1000 matches, per doz. boxes | 0 | 6 | 0 | 6 | Opera glasses, viz:— | | | | |
| in boxes exceeding 1000 matches, per 1000 matches | 0 | 0½ | 0 | 0½ | Single, each. | 1 | 0 | 1 | 0 |
| Macaroni, per cwt. | 1 | 0 | 1 | 0 | Double, and all marine and race glasses, not being telescopes, each | 2 | 6 | 2 | 6 |
| Mace, per lb. | 1 | 0 | 1 | 0 | Opium, per lb. | 1 | 0 | 1 | 0 |
| Maize, or Indian corn, per qr. | 1 | 0 | 1 | 0 | Oranges and lemons, per bush. | 0 | 8 | 0 | 8 |
| Meal, per cwt. | 0 | 4½ | 0 | 4½ | Otto of roses.—See Oils, essential, &c. | | | | |
| Mandioca flour, per cwt. | 0 | 4½ | 0 | 4½ | Oysters.—See Fish. | | | | |
| Manna, croup, per cwt. | 0 | 4½ | 0 | 4½ | Paper, viz:— | | | | |
| Marble.—See Stone. | | | | | Brown, made of old rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith, per lb. | 0 | 2½ | 0 | 2½ |
| Marmalade, per lb. | 0 | 2½ | 0 | 2½ | Printed, painted, or stained, hangings, or flock, per lb. | 0 | 3 | 0 | 3 |
| Medlars, per bush. | 0 | 2 | 0 | 2 | Waste paper, or paper of any other sort, not particularly enumerated or described, not otherwise charged with duty, per lb. | 0 | 2½ | 0 | 2½ |
| Mill boards, per lb. | 0 | 2½ | 0 | 2½ | Gilt, stained, colored, embossed, and all fancy kinds, not being paper hangings, per lb. | 0 | 2½ | 0 | 2½ |
| Molasses.—See Sugar. | | | | | Pasteboards, per lb. | 0 | 2½ | 0 | 2½ |
| Morphia and its salts, per lb. | 10 | 0 | 10 | 0 | Pears, raw, per bush. | 0 | 3 | 0 | 3 |
| Mum.—See Beer. | | | | | dried, per bush. | 1 | 0 | 1 | 0 |
| Musical instruments, viz:— | | | | | Peas.—See Corn. | | | | |
| Musical boxes, small, not exceeding 4 inches in length, the air | 0 | 3 | 0 | 3 | Pepper of all sorts (and 5 per cent. thereon), per lb. | 0 | 6 | 0 | 6 |
| Ditto large, the air | 0 | 8 | 0 | 8 | Percussion caps, per 1000 | 0 | 1 | 0 | 1 |
| Ditto overtures, or extra accompaniments, the air | 2 | 6 | 2 | 6 | Perfumery, not otherwise enumerated and scented or fancy soap, per lb. | 0 | 2 | 0 | 2 |
| Pianofortes, horizontal grand, each | 60 | 0 | 60 | 0 | | | | | |
| Ditto upright or square, each | 40 | 0 | 40 | 0 | | | | | |

| | Foreign. s. d. | British. s. d. |
|---|-------------------|-------------------|
| Pewter, manufactures of, not otherwise enumerated, per cwt. | 2 0 | 2 0 |
| Pickles, preserved in vinegar, per gal. | 0 1 | 0 1 |
| Pimento, per cwt. | 5 0 | 5 0 |
| Pipes of clay.—See Tobacco pipes. | | |
| Plate of gold (E) per oz. troy | 21 0 | 21 0 |
| of silver, gilt and ungit “ | 1 8 | 1 8 |
| Platting, viz:— | | |
| of chip, not being of greater value than 6d. per piece of 60 yards, per lb. | 0 6 | 0 6 |
| or other manufactures of straw, chip, or other materials to be used in or proper for making or ornamenting hats or bonnets, not otherwise enumerated or charged with duty, per lb. | 2 0 | 2 0 |
| Cordonet, single, and twist of straw or of other materials, per lb. | 0 6 | 0 6 |
| Willow squares, per cwt. | 10 0 | 10 0 |
| Plums (commonly called French plums) and prunellos, per cwt. . | 15 0 | 15 0 |
| dried or preserved, (except in sugar) not otherwise described, per cwt. | 15 0 | 15 0 |
| preserved in sugar, per lb. .. | 0 2½ | 0 2½ |
| NOTE—Peaches and apricots dried in the sun without sugar are admissible at the same rate of duty. | | |
| Pomatum, per lb. | 0 2 | 0 2 |
| Porcelain.—See China. | | |
| Potato flour, per cwt. | 0 4½ | 0 4½ |
| NOTE—Sweet farina of potatoes to pay as Muscovado sugar per B.O. | | |
| Powder, hair, per lb. | 0 2 | 0 2 |
| perfumed “ | 0 2 | 0 2 |
| not otherwise enumerated or described, that will serve the same purpose as starch, per cwt. | 0 4½ | 0 4½ |
| Prints and drawings, viz:— | | |
| Plain or colored, per lb. | 0 3 | 0 3 |
| Admitted under treaties of international copyright, per lb. or, and at the option of the importer, single, each | 0 0½ | 0 0½ |
| bound, per doz. | 0 1½ | 0 1½ |
| Prunes, per cwt. | 7 0 | 7 0 |
| Puddings.—See Sausages. | | |
| Quassia, per cwt. | 1 0 | 1 0 |
| Quinces, per bush. | 0 3 | 0 3 |
| Quinine, sulphate of, per oz. | 0 6 | 0 6 |
| Raisins, per cwt. | 10 0 | 10 0 |
| Rice, not rough or in the husk, per cwt. | 0 4½ | 0 4½ |
| rough, in husk, per qr. | 0 9 | 0 9 |
| Ribbons.—See Silk. | | |
| Ropes.—See Cordage. | | |
| Rosin, oil of.—See Oil. | | |
| Rubies.—See Jewels. | | |
| Rum.—See Spirits. | | |
| Rye.—See Corn. | | |
| Sago, per cwt. | 0 4½ | 0 4½ |
| Sails.—See Linen. | | |
| Salicine, per oz. | 0 3 | 0 3 |
| Sauces, not otherwise enumerated, per lb. | 0 1 | 0 1 |
| Scaleboards, per cwt. | 1 0 | 1 0 |
| Seeds, carraway, per cwt. | 5 0 | 2 6 |
| Segars.—See Tobacco. | | |
| Ships, foreign to be broken up with their tackle, apparel, and furniture, (except sails), per £100 .. | 100 0 | 100 0 |

| | Foreign. s. d. | British. s. d. |
|---|-------------------|-------------------|
| Semolina, per cwt. | 0 4½ | 0 4½ |
| Shoes.—See Boots. | | |
| Shrub.—See Spirits. | | |
| Silk, viz:— | | |
| Manufactures of, or of silk mixed with metal, or any other material, the produce of Europe, (E) viz:— | | |
| Silk or satin, plain, striped, figured, or brocaded, viz:— | | |
| Broad stuffs, per lb. | 5 0 | 0 0 |
| Articles thereof, not otherwise enumerated, per lb. | 6 0 | 0 0 |
| Or, and at the option of the officers of the customs, per £100 | 300 0 | 0 0 |
| Gauze or crape, plain, striped, figured, or brocaded, viz:— | | |
| Broad stuffs, per lb. | 9 0 | 0 0 |
| Articles thereof, not otherwise enumerated, per lb. | 10 0 | 0 0 |
| Or, and at the option of the officers of the customs, per £100 | 300 0 | 0 0 |
| Gauze, mixed with silk, satin, or any other material the gauze being in less proportion than one-half part of the fabric, viz:— | | |
| Broad stuffs, per lb. | 9 0 | 0 0 |
| Articles thereof, not otherwise enumerated, per lb. | 10 0 | 0 0 |
| Or, and at the option of the officers of the customs, per £100 | 300 0 | 0 0 |
| Velvet, plain or figured, viz:— | | |
| Broad stuffs, per lb. | 9 0 | 0 0 |
| Articles thereof, not otherwise enumerated, per lb. | 10 0 | 0 0 |
| Or, and at the option of the officers of the customs, per £100 | 300 0 | 0 0 |
| Broad stuffs, the foundation of which is wholly composed of cotton or other materials than silk, per lb. | 3 0 | 0 0 |
| Ribbons, plain silk, of one color only, per lb. | 6 0 | 0 0 |
| Ribbons, plain satin, of one color only | 8 0 | 0 0 |
| Silk or satin, striped, figured, or brocaded, or plain ribbons of more than one color, per lb. | 10 0 | 0 0 |
| Ribbons, gauze or crape, plain, figured, striped, or brocaded, per lb. | 14 0 | 0 0 |
| Gauze mixed with silk, satin, or other materials, the gauze being of less proportion than one-half part of the fabric, per lb. | 12 0 | 0 0 |
| Ribbons, velvet, or plush, wholly of silk, or of silk mixed with cotton, not exceeding 9 inches in width, viz. plain or embossed by depression, without satin or fancy edge, per lb. | 5 0 | 0 0 |
| Figured, brocaded, striped, or spotted, or with fancy or satin edge, and silk ribbons in any way mixed or ornamented with velvet or plush, per lb. | 10 0 | 0 0 |

| | Foreign. | | British. | |
|--|----------|----|----------|----|
| | s. | d. | s. | d. |
| <i>Silk (continued):—</i> | | | | |
| Manufactures of silk, or of silk mixed with any other material, called plush, not being ribbons, per lb. | 3 | 0 | 0 | 0 |
| Articles thereof, not otherwise enumerated, per lb. | 3 | 6 | 0 | 0 |
| Black plush, commonly used for making hats, per lb. | 1 | 0 | 0 | 0 |
| Parasols and umbrellas, each | 1 | 0 | 0 | 0 |
| Damask of silk and wool, or other materials for furniture, per lb. | 0 | 10 | 0 | 0 |
| Corahs, choppahs, bandannas, and tussore cloths, romals and taffaties in pieces not exceeding 6½ yards in length, per the piece | 0 | 6 | 0 | 0 |
| 6½ and not exceeding 7½ per the piece | 0 | 8 | 0 | 0 |
| 7½ and not exceeding 12, per the piece | 0 | 10 | 0 | 0 |
| China crape shawls, scarfs, handkerchiefs, and pieces, viz. plain and damask, per lb. | 3 | 0 | 0 | 0 |
| Ditto embroidered, per lb. | 5 | 0 | 0 | 0 |
| Damask, per running yard ... | 0 | 8 | 0 | 0 |
| Pongees, in pieces not exceeding 15 yards in length, per piece | 2 | 0 | 0 | 0 |
| exceeding 15 and not exceeding 21 yards, per piece | 3 | 0 | 0 | 0 |
| exceeding 21 and not exceeding 31 yards, per piece | 5 | 0 | 0 | 0 |
| Handkerchiefs, plain and figured, in pieces not exceeding 9 yards in length, per piece exceeding 9 yards and not exceeding 18 inches in length, per piece | 1 | 6 | 0 | 0 |
| Fancy silk, net, or tricot, per lb. | 8 | 0 | 0 | 0 |
| Plain silk lace or net, called tulle, per lb. | 8 | 0 | 0 | 0 |
| Ribbons of and from a British possession, per £100 | 0 | 0 | 100 | 0 |
| Millinery of silk, or of which the greater part of the material is silk, viz:— | | | | |
| Turbans or caps, each ... | 3 | 6 | 0 | 0 |
| Hats or bonnets, " ... | 7 | 0 | 0 | 0 |
| Dresses, " ... | 30 | 0 | 0 | 0 |
| Manufactures of silk, or of silk and any other material, and any articles of the same, wholly or partially made up, not particularly enumerated or otherwise charged with duty, per £100 | 300 | 0 | 100 | 0 |
| Slate.—See Stone. | | | | |
| Snuff.—See Tobacco. | | | | |
| <i>Soap, viz:—</i> | | | | |
| Hard, per cwt. | 0 | 8 | 0 | 8 |
| Soft, " | 0 | 8 | 0 | 8 |
| Naples, " | 0 | 8 | 0 | 8 |
| scented or fancy, per lb. ... | 0 | 2 | 0 | 2 |
| Soy, per gal. | 0 | 6 | 0 | 6 |
| Spa ware, per cub. ft. | 0 | 6 | 0 | 6 |
| Spelter, manufactures of, not otherwise enumerated, per cwt. ... | 2 | 0 | 2 | 0 |
| <i>Spirits, or strong waters, viz:—</i> | | | | |
| not being sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by | | | | |

| | Foreign. | | British. | |
|---|----------|----|----------|----|
| | s. | d. | s. | d. |
| <i>Spirits (continued):—</i> | | | | |
| Sykes' Hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, per gal. | 15 | 0 | 0 | 0 |
| of and from a British possession in America or the island of Mauritius, and rum of and from any British possession within the limits of the East India Company's charter, in regard to which the conditions of the act 4 Vict. c. 8, have or shall have been fulfilled. | | | | |
| If imported into England, gal. | 0 | 0 | 8 | 2 |
| " Scotland " | 0 | 0 | 8 | 2 |
| " Ireland " | 0 | 0 | 6 | 4 |
| Rum, shrub, liqueurs and cordials, of and from a British possession in America, or the island of Mauritius, or a British possession within the limits of the East India Company's charter, qualified as aforesaid. | | | | |
| If imported into England, gal. | 0 | 0 | 8 | 2 |
| " Scotland " | 0 | 0 | 8 | 2 |
| " Ireland " | 0 | 0 | 6 | 4 |
| other spirits being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, and perfumed spirits, to be used as perfumery only, per gal. ... | 20 | 0 | 0 | 0 |
| <i>Spirits or strong waters imported into the United Kingdom mixed with any ingredient, and although thereby coming under some other denomination, except varnish, shall, nevertheless, be deemed to be spirits or strong waters, and be subject to duty as such.</i> | | | | |
| <i>Spruce.—See Beer.</i> | | | | |
| Essence of spruce, per £100.. | 200 | 0 | 200 | 0 |
| Starch, per cwt. | 0 | 4½ | 0 | 4½ |
| Gum of, torrified or calcined, per cwt. | 0 | 4½ | 0 | 4½ |
| Stearine, per cwt. | 3 | 6 | 3 | 6 |
| <i>Steel.—See Iron.</i> | | | | |
| manufactured or wrought.—See Iron. | | | | |
| <i>Sticks.—See Canes.</i> | | | | |
| <i>Succades, including all fruits and vegetables preserved in sugar, not otherwise enumerated, per lb. ...</i> | | | | |
| | 0 | 2½ | 0 | 2½ |
| <i>Sugar or molasses, viz:—</i> | | | | |
| Candy, brown, or white, refined sugar, or sugar rendered by any process equal in quality thereto, per cwt. | 20 | 0 | 0 | 0 |
| White clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined or equal in quality to refined, per cwt. | 17 | 6 | 0 | 0 |
| Yellow Muscovado and brown clayed sugar, or sugar rendered by any process equal | | | | |

| | Foreign. s. d. | British. s. d. |
|---|-------------------|-------------------|
| Sugar, &c. (continued):— | | |
| in quality to yellow Muscavado or brown clayed, and not equal to white clayed, per cwt. | 15 0 | 0 0 |
| Brown Muscovado, or any other sugar, not being equal in quality to yellow Muscovado or brown clayed sugar, per cwt. | 13 9 | 0 0 |
| Molasses, per cwt. | 5 4 | 0 0 |
| The following drawbacks shall be allowed on the exportation to foreign parts, or on removal to the Isle of Man for consumption there, of the several descriptions of refined sugar hereinafter mentioned; (that is to say) | | |
| Upon refined sugar in loaf, complete or whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of an uniform whiteness throughout, or sugar candy, or sugar refined by the centrifugal machine, not in any way inferior to the Export Standard, No. 3, approved of by the Lords of the Treasury, per cwt. | 18 9 | 0 0 |
| Upon such refined sugar already described, if pounded, crushed or broken, in a warehouse approved by the commissioners of customs, such sugar having been there first inspected by the officers of customs in lumps or loaves, as if for immediate shipment, and then packed for exportation in the presence of such officers, and at the expense of the exporters, per cwt. | 18 9 | 0 0 |
| Upon refined sugar unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard, sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than five per centum moisture over and above what the same would contain if thoroughly dried in the stove, per cwt. | 17 10 | 0 0 |
| Upon bastard or refined sugar unstoved, broken in pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard, sample No. 2, approved by the Lords of the Treasury, per cwt. | 16 6 | 0 0 |
| Upon bastard or refined sugar, being inferior in quality to the said Export Standard sample No. 2, per cwt. | 13 9 | 0 0 |
| Tallow, per cwt. | 1 6 | 0 1 |
| Tapioca, per cwt. | 0 4½ | 0 4½ |
| Tea, per lb. | 1 9 | 1 9 |
| Tinical, unrefined.—See Borax. | | |
| Tin foil, per cwt. | 10 0 | 10 0 |
| Manufactures of, not otherwise enumerated, per cwt. | 10 0 | 10 0 |

Timber or wood,—

| | Foreign. s. d. | British. s. d. |
|--|-------------------|-------------------|
| The following duties, with 5 per cent. thereon on all wood the produce of British possessions, viz.: not being deals battens, boards, staves, handspikes, oars, lathwood, nor other timber or wood, sawn, split, or otherwise dressed, (except hewn), and not being timber or wood otherwise charged with duty, per load of 50 cub. ft. | 7 6 | 1 0 |
| Deals, battens, boards, or other timber or wood sawn or split, and not otherwise charged with duty, per ld. of 50 cub.ft. | 10 0 | 2 0 |
| Staves, if exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness, per ld. of 50 cub. ft. | 9 0 | 2 0 |
| Handspikes, not exceeding 7 feet in length, per 120 | 6 0 | 0 6 |
| Handspikes, exceeding 7 feet in length, per 120 | 12 0 | 1 0 |
| Knees, under 5 in. sq. per 120 | 3 0 | 0 3 |
| Knees, 5 in. and under 8 in. sq. per 120 | 12 0 | 1 0 |
| Lathwood, fath. of 216 cub. ft. | 12 0 | 1 0 |
| Oars, per 120 | 45 0 | 3 9 |
| Spars or poles under 22 ft. in length, and under 4 in. in diameter, per 120 | 6 0 | 0 6 |
| Spars or poles 22 ft. in length and upwards, and under 4 in. in diameter, per 120 | 12 0 | 1 0 |
| Spars or poles of all lengths, 4 in. and under 6 in. in diameter, per 120 | 24 0 | 2 0 |
| Spokes for wheels, not exceeding 2 feet in length, per 1000 | 24 0 | 2 0 |
| Spokes for wheels exceeding 2 feet in length, per 1000 | 48 0 | 2 0 |
| Wood planed, or otherwise dressed or prepared for use, and not particularly enumerated, nor otherwise charged with duty, viz:— | | |
| 2d. per foot of cubic contents, and further per £100 | 200 0 | 100 0 |

| | Planks | | Deals. | | Battens. | | |
|----------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|--------------------------------------|------------------------------------|
| | 3 x 11 inch & not above 3½ x 11½ inch | 3 x 9 inch & not above 3½ x 9½ inch | 3 x 7 inch & not above 3½ x 7½ inch | 3 x 5 inch & not above 3½ x 5½ inch | 2½ x 7 inch & not above 3 x 7 inch | 2½ x 6½ inch & not above 3 x 6½ inch | 2½ x 6 inch & not above 3 x 6 inch |
| Not above 4 ft. long | 120 | 115 | 95 | 73 | 61 | 57 | |
| Above 4 & not above 5 ft. long " | 144 | 118 | 91 | 77 | 71 | 86 | |
| " 5 " " " " " | 173 | 142 | 110 | 92 | 107 | 100 | |
| " 6 " " " " " | 202 | 165 | 128 | 107 | 123 | 114 | |
| " 7 " " " " " | 231 | 189 | 146 | 123 | 138 | 128 | |
| " 8 " " " " " | 260 | 213 | 165 | 138 | 143 | 143 | |
| " 9 " " " " " | 288 | 236 | 183 | 153 | 157 | 157 | |
| " 10 " " " " " | 317 | 260 | 201 | 169 | 171 | 171 | |
| " 11 " " " " " | 346 | 284 | 220 | 184 | 171 | 185 | |
| " 12 " " " " " | 375 | 307 | 238 | 200 | 185 | 200 | |
| " 13 " " " " " | 404 | 331 | 256 | 215 | 200 | 214 | |
| " 14 " " " " " | 433 | 354 | 274 | 230 | 214 | 228 | |
| " 15 " " " " " | 462 | 378 | 293 | 246 | 228 | 242 | |
| " 16 " " " " " | 490 | 402 | 311 | 261 | 242 | 257 | |
| " 17 " " " " " | 519 | 425 | 329 | 276 | 257 | 271 | |
| " 18 " " " " " | 548 | 449 | 348 | 292 | 271 | 285 | |
| " 19 " " " " " | 577 | 473 | 366 | 307 | 285 | 299 | |
| " 20 " " " " " | 606 | 496 | 384 | 322 | 299 | 313 | |

Or, in lieu of ascertaining the cubical contents in pile the importer may have the option, at the time of passing the first entry, in respect of planks,

Timber, &c. (continued):— deals, deal ends, battens, and batten ends, not the produce of the British possessions of entering the same by tale upon a computation of their cubic contents calculated according to the preceding scale, specifying in such entry the number and dimensions of the several pieces included therein; and the duties imposed thereon by the act shall be ascertained and charged accordingly.

| | Foreign. s. d. | British. s. d. |
|---|-------------------|-------------------|
| Tobacco, the following duties, and 5 per cent. thereon, viz:— | | |
| Unmanufactured, stemmed or stripped, per lb. | 3 0 | 3 0 |
| Unstemmed, per lb. | 3 0 | 3 0 |
| Snuff, per lb. | 6 0 | 6 0 |
| Manufactured, or segars, per lb. | 9 0 | 9 0 |
| Stalks and flour of, prohibited | | |
| Manufactured in Great Britain or Ireland, made into cut, shag, roll, or carrot tobacco, or cigars, drawback upon exportation, or shipment as stores, per lb. | 0 0 | 2 7½ |
| Toys, marbles, per cwt. | 1 0 | 1 0 |
| All other toys, per cub. ft. ... | 0 4 | 0 4 |
| Turnery, not otherwise described, per cb. ft. | 0 4 | 0 4 |
| Turpentine, oil or spirit of.—See Oil. | | |
| Turtle.—See Fish. | | |
| Varnish, containing any quantity of alcohol or spirit, per gal. ... | 12 0 | 12 0 |
| Velvet.—See Silk. | | |
| Veneers, | 1 0 | 1 0 |
| Vermicelli and macaroni, per cwt. | 1 0 | 1 0 |
| Vinegar, per gal. | 0 3 | 0 3 |
| Washing balls, per lb. | 0 2 | 0 2 |
| Watches of gold, silver, or any other metal, exceeding the value of £10 each, each | 20 0 | 20 0 |
| And other watches, viz:— | | |
| Gold, open faces, each | 5 0 | 5 0 |
| “ hunters, “ | 7 6 | 7 6 |
| “ repeaters, “ | 15 0 | 15 0 |
| Silver, or any other metal not gold. | | |
| “ open faces, each | 2 6 | 2 6 |
| “ hunters, “ | 3 6 | 3 6 |
| “ repeaters “ | 8 0 | 8 0 |
| Water, viz:— | | |
| Cologne water, the flask, (30 of such flasks containing not more than 1 gallon,) each.. | 0 8 | 0 8 |
| when not in flasks (as perfumed spirits), per gal. | 20 0 | 20 0 |
| Wine of and from foreign countries, and 5 per cent thereon, per gal. | 5 6 | 0 0 |
| the growth and produce of any British possession, and imported direct thence, and 5 per cent. thereon, per gall. . | 0 0 | 2 9 |

NOTE.—The full duties on wine are drawn back upon re-exportation or shipment as stores.

Wine lees, the same duty as wine, but no drawback is allowed on the lees of wine exported.

Wire, copper or brass.—See Copper and brass respectively.

Woollens, viz:—

Articles, or manufactures of wool, not being goat's wool, or of wool mixed with cotton, viz:—

Carpets and rugs, per sq. yd. 0 6 : 0 6

Woollens (continued):—

| | Foreign. s. d. | British. s. d. |
|--|-------------------|-------------------|
| Shawls, scarfs, and handkerchiefs, plain and not printed, per lb. | 0 4 | 0 4 |
| Ditto printed, per lb. | 0 8 | 0 8 |
| Gloves, per doz. pr. | 0 3 | 0 3 |
| Articles or manufactures of wool, not being goat's wool, or of wool mixed with cotton, wholly or in part made up, not otherwise charged with duty, per £100 | 100 0 | 100 0 |
| Yarns, woollen or worsted, viz:— | | |
| Commonly called Berlin wool or zephyr yarn and woollen and worsted yarn of two or more threads, scoured, bleached or colored, per lb. | 0 6 | 0 6 |
| not scoured, bleached or colored, per lb. | 0 3 | 0 3 |
| Goods, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland, per £100 | 200 0 | 200 0 |

Orphan Dues.

Payable upon Wines imported into the Port of London.

| | s. d. |
|-------------------------------------|-------|
| Lisbon, the pipe | 2 3½ |
| Portugal, “ | 2 3 |
| Cape and Madeira, the pipe | 1 10 |
| All other sorts, the pipe | 2 2 |
| French, the hhd. | 1 0 |
| All wines in cases, each case | 0 3 |
| All wines in bottles, per doz. | 0 0½ |

Duty Free.

Agates or cornelians, not set, cut, or manufactured; not cut—Albumen—Alganobilla seed—Alkali, not being barilla—Alkanet root—Almonds, bitter—Aloes—Alum, rock and not rock—Amber, rough; manufactures of, not enumerated (except beads)—Ambergris—Amboyna wood—Ammonia, liquid and sulphate of—Angelica—Animals, (living) asses, goats, kids, oxen and bulls, cows, calves, horses, mares, geldings, colts, foals, mules, sheep, lambs, swine and hogs, pigs (sucking)—Annatto, roll and flag—Antimony, ore of, crude and regulus—Aqua fortis—Argol—Aristolochia—Arsenic—Art, works of, of whatever metal—Ashes, pearl and pot; soap, weed, wood; not enumerated—Asphaltum, or bitumen judaicum—Bacon—Balsam, Canada, capivi, Peru, Riga, Tolu, balm of Gilead and unenumerated—Bandstring twist—Barilla—Bark, for tanners' and dyers' use; Cascarilla, Peruvian, and other sorts—Barwood—Barytes, sulphate of, ground—Basket rods, peeled and unpeeled, bundles not exceeding three feet in circumference at the band—Bast ropes, twines and strands—Beads and bugles of glass—Beef, salted; fresh and slightly salted—Beef wood—Berries, bay, juniper, yellow, myrobalan; unenumerated, commonly and not commonly made use of in chemical processes—Birds, singing—Blacking—Blackwood—Bladders—Bones, (except whale fins,) whether burnt or not, or as animal charcoal—Books, being of editions printed prior to the year 1801, bound or unbound—Boric acid—Borax, refined; Tincal, unrefined—Bottles, of earth and stone—Boxwood—Bran—Brass, powder of; old, fit only to be re-manufactured; wire—Brazil wood—Braziletto wood—Bricks or clinkers, Dutch; other sorts—Brimstone, unrefined; refined in rolls; in flour—Bristles, rough and in the tufts, and not in any way sorted; in any way sorted or arranged in colors and not entirely rough and in the tufts—Bronze, all works of art; powder—Brushes, paint—Bullion

and foreign coin, of gold or silver—Bulrushes—Buttons and studs of metal; other sorts—Cables, (not being iron cables), tarred or untarred, old and new—Cameos, not set—Camomile flowers—Camphor, refined and unrefined—Camwood—Candlewick—Canella alba—Canes, bamboo; rattans, not ground; reed; or sticks unenumerated—Cantharides—Caoutchouc—Cardamoms—Carmine—Carriages, of all sorts—Casks, empty—Cassia, buds; fistula—Castor—Casts of busts, statues, or figures—Catlings—Caviare—Cedar wood—Chalk, unmanufactured; prepared or manufactured and not otherwise enumerated—Cherry wood—Chicory, or any vegetable matter applicable to the uses of chicory or coffee; raw or kiln-dried—China root—Chip, or willow, for plating—Cider—Cinnabaris nativa—Citrate of lime—Citric acid—Citron, preserved with salt—Civet—Coals, culm, or cinders—Cobalt, ore and oxide of—Cochineal, granilla and dust—Cochinella wood—*Coir rope, twine and strands—Colocynth—Columbo root—Copper, ore of; regulus of; old, fit only to be remanufactured; unwrought, viz.: in bricks or pigs, rose copper, and all cast copper; part wrought, viz.: bars, rods, or ingots, hammered or raised; in plates and copper coin; wire—Copperas, blue, green and white—Coral, in fragments; whole, polished; unpolished—Cordage—Cork—Corks, fishermen's—Cotton, calicoes and muslins, white, dyed or colored; nankeens, not dyed or colored, dyed or colored; handkerchiefs, dyed or colored; manufactures, not being articles wholly or in part made up, not otherwise charged with duty; yarn—Cowries—Cranberries—Crayons—Cream of tartar—Crystal, rough; cut or manufactured, except beads—Cubebes—Cucumber preserved in salt—Cutch—Diamonds—Divi divi—Down—Drugs, not enumerated—Ebony—Elder flower water—Enamel—Extract of chesnut bark or wood, quercitron bark, logwood, safflower, bark, or of other vegetable substances, to be used for tanning or other purposes—Feathers, for beds, in beds, or otherwise; ostrich, undressed; Paddy bird, undressed; not otherwise enumerated or described, undressed—Fish, anchovies, cod, caplin, eels, herrings, lobsters, mackerel, oysters, salmon, soles, sounds and tongues, turbot, turtle, fresh, not otherwise enumerated, cured—Flax, dressed or undressed; tow and codilla of—Flock, for paper stainers—Flocks—Flower roots—Frames, for pictures, prints, drawings, or mirrors—Furniture woods, not particularly enumerated, except ash, beech, birch, elm, oak and wainscot—Fustic—Gallic powder—Galls—Gamboge—Garancine—Garnets, cut, not set, or uncut—Gauze, of thread—Gelatine—Gentian—Ginseng—Glass, any kind of window glass, white, or stained of one color only, (except plate or rolled glass) and shades and cylinders; plate glass, cast or rolled, of whatever thickness, whether silvered, polished, or rough, and silvered glass, not otherwise enumerated; painted; white-flint glass bottles, not cut, engraved, or otherwise ornamented; wine-glasses, tumblers, and all other white flint-glass goods, not cut, engraved, or otherwise ornamented; bottles of glass covered with wicker (not being cut-glass), or of green or common glass; articles of green or common glass; manufactures not otherwise enumerated or described, and old broken glass, fit only to be remanufactured—Glue; clippings or waste of any kind, fit only for making glue—Gold, leaves of; ore of, and ore of which the greater part in value is gold—Grease—Greaves, for dogs; tallow—Guano—Gum, animi, copal, Arabic, senegal, lac dye, seed lac, shellac, sticklac, ammoniacum, assafetida, euphorbium, guaiacum, kino, mastic, tragacanth, unenumerated—Gun stocks, in the rough, of wood—Gunpowder—Gutta percha—Gypsum—Hair, camel's hair or wool, cow, ox, bull, elk, horse, human; unenumerated; manufacturers of hair, or goats' wool, or of hair or goats' wool and any other material not particularly

* NOTE.—Coir fibre is admitted free, as a vegetable substance of the nature of undressed hemp.

enumerated or otherwise charged with duty—Hams, of all kinds—Harp-strings or lute-strings, silvered—Hay, loads and trusses of 56 lbs. each—Heath, for brushes—Hellebore—Hemp, dressed; rough or undressed; tow and codilla of hemp; jute; other vegetable substances of the nature and quality of undressed hemp, and applicable to the same purposes—Hides, not tanned, tawed, curried, or in any way dressed, dry; wet; tawed, curried, or in any way dressed, not being varnished, japanned or enamelled; loth hides; Muscovy or Russia hides, or pieces thereof, tanned, colored, shaved, or otherwise dressed; or pieces thereof raw or undressed, unenumerated; or pieces in any way dressed, not otherwise enumerated; tails, buffalo, bull, cow, or ox; tanned, not otherwise dressed—Hones—Honey—Hoofs of cattle—Horns, horn tips and pieces of horn—Ice—Indigo—Ink, for printers; Indian—Inkle, unwrought; wrought—Iron, ore of; pig; bars, unwrought; wire; rough castings; bloom; chromate of; slit or hammered into rods; cast; hoops; old broken and old cast iron—Isinglass—Jalap—Jet—Jewels, and all other precious stones, unset—Juice of lemons, limes, or oranges—Kingwood—Lampblack—Lapis calimianis—Lard—Latten, shaven; wire—Lavender flowers—Lead, ore of, black, pig and sheet, red, white, chromate of—Leaves of roses—Leeches—Lignum vite—Linen, cambrics and lawns, commonly called French lawns; bordered handkerchiefs; lawns of any sorts, not French; damask; damask diaper; sails of all sorts; plain linens and diaper, whether chequered or striped, with dyed yarn or not; manufactures of linen, or of linen mixed with cotton or with wool, not particularly enumerated, or otherwise charged with duty, not being articles wholly or in part made up—Liquorice, root—Litharge—Live creatures illustrative of natural history—Logwood—Madder; oot—Magna Græcia ware—Mahogany—Manganese, ore of—Manna—Manures, not enumerated—Manuscripts—Maps or charts, or parts thereof, plain or colored—Maple wood—Mats and matting—Mattresses—Mead, or metheglin—Meat, salted or fresh, not otherwise described; preserved in any other way than salted—Medals, of gold or silver; any other sort—Mercury, prepared—Metal, bell; leaf, not gold, the packets containing 250 leaves; of any sort, and fit only to be remanufactured—Minerals and fossils, unenumerated—Models, of cork or wood—Moss, lichen islandicus; rock, for dyers' use; other than rock or Iceland moss—Mother o' pearl shells—Musk—Myrrh—Naphtha—New Zealand wood—Nicaragua wood—Nickel, ore of; metallic and oxide of, refined; arseniate of, in lumps or powder, being in an unrefined state—Nitre, cubic—Nuts, small and walnuts, chesnuts, cocoa nuts, pistachio nuts, and kernels of walnuts, of peach stones, and all nuts and kernels unenumerated, commonly used for expre ing oil therefrom—Oakum—Ochre—Oil, animal, castor, cocoanut, hempseed, lard, linseed, olive, palm, paran, rapeseed, rock, rosin; seed, unenumerated; train oil or blubber; spermaceti and head matter; walnut; or spirit of turpentine; not particularly enumerated or described, nor otherwise charged with duty—Oilseed cake—Olibanum—Olives—Olive wood—Orange flower water—Orange peel; lemon peel—Orchal—Ore, unenumerated—Orpiment—Orris root—Orsedew—Painters' colors, unenumerated, manufactured and unmanufactured—Palmetto (that); manufactures of—Parchment—Partridge wood—Pearls—Pencils, of slate; not of slate—Pens—Perry—Phosphorus—Pickles and vegetables preserved in salt—Pictures—Pink root—Pitch; Burgundy—Plantains—Plants, shrubs and trees alive—Plaster of Paris—Plate, battered—Platina; ore of—Pollard—Pomegranates; peel of—Pork, salted (not hams); fresh—Potash, prussiate of; sulphate of; bichromate of—Potatoes—Pots, viz.: melting pots for goldsmiths; of stone—Poultry and game, alive or dead, including rabbits—Purple woc—Quicksilver—Quills, goose; swan—

Radic contrayervæ, enulæ campanæ, eringii, ipecacuanhæ, rhatanis, dadix, senekæ, serpentariæ or snake root—Rags, viz.: rags, old ropes or juuk, old fishing nets, fit only for making paper or pasteboard; woollen rags; pulp of—Rape of grapes—Red wood or guinea wood—Rhubarb—Rice dust for feeding cattle—Rose water—Rosewood—Rosin—Saccharum saturni—Safflower—Saffron—Sal ammoniac, limonium, prunella—Salep, or salop—Salt—Saltpetre—Sanguis draconis—Santa Maria wood—Sapan wood—Sarsaparilla—Sassafras—Satin wood—Saunders, red; white or yellow—Sausages or puddings—Scammony—Seeds, acorns, anniseed, beans, kidney or French, burnet, canary, carrot, clover, colchicum, cole, coriander, croton, cummin, dari, fenugreek, flax, forest, garden, unenumerated, grass seeds of all sorts, hemp, leek, lentils, lettuce, linseed, lucerne, lupine, maw, millet, mustard, onion, parsley, poppy, quince, rape, sesamum, shrub or tree, tares, trefoil, worm; unenumerated, commonly used for expressing oil therefrom; other, not particularly enumerated or described, not otherwise charged with duty—Senna—Ships, British ships or vessels entitled to be registered as such and not having been built in the U. K.—Shumach—Silk, viz.: knubs or husks of silk and waste silk; raw; thrown, not dyed, single, orgzine, or crape, tram; dyed, single, or tram, orgzine, or crape—Silkworm gut—Silver ore, or ore of which the greater part in value is silver—Skins, furs, pelts, and tails, viz.: badger, undressed; bear, beaver cat, chinchilla, coney, deer; deer, India, half dressed; deer, India, tanned, tawed, or in any way dressed; dog, in the hair, not tanned, tawed or in any way dressed; dog fish, undressed; elk, ermine; ermine dressed; fisher, undressed; fitch, fox, fox tails; goat, raw or undressed, tanned, tawed or in any way dressed; goose, undressed; hare, husse, kankaroo, undressed; kid, in the hair, undressed, dressed and dyed or colored; kolinsk, undressed; lamb, undressed, in the wool, tanned or tawed and dyed or colored, dressed in oil; leopard, lion, lynx, marten, marten tails, undressed; minx, dressed and undressed; mole, musquash, nutria, otter, ounce, panther; pelts, undressed, tanned, tawed or in any way dressed; racoon, sable, sable tails or tips, undressed; seal, in the hair, not tanned, tawed or in any way dressed; sheep, undressed in the wool, tanned or tawed, dressed in oil; squirrel or calabar undressed, tawed, tails undressed; swan, undressed; tiger, weasel, wolf; wolf tawed; wolverings, undressed; and furs and pieces thereof unenumerated, raw or undressed, tanned, tawed, curried, or in any way dressed, and articles manufactured of skins and furs—Smalts—Soda, sulphate of—Specimens of minerals or fossils; illustrative of natural history—Speckled wood—Spectacles—Spelter or zinc crude, in cakes; rolled, but not otherwise manufactured; oxide and white of; rods for bolts—Spermaceti—Sponge—Squills, dried and not dried—Steel, unwrought; scrap—Stones, viz.: stone in lumps, not in any manner hewn; slate, in rough blocks or slabs; hewn; marble, in rough blocks or slabs; sawn into slabs, or otherwise manufactured; limestone; asphalt rock; flint; felspar and stones for potters' use; pebble; for lithography; in blocks, shaped or rough scalped; mill, burr, quern and dog stones, rough, shaped or hewn—Straw or grass for plaiting—Sulphur impressions—Sweet wood—Talc—Tallow, vegetable—Tamarinds—Tar; Barbadoes—Tarras—Tartaric acid—Teasles—Teeth, elephants, sea-cow, sea-horse, or sea-morse—Telescopes—Terra japonica, sienna, verde, umbra—Thread, not otherwise enumerated or described—Tiles—Tin, ore and regulus of; in blocks ingots, bar or slabs—Timber or wood, viz.: staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ inches in thickness; birch and fir, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries; firewood, (British); hoops; waste wood, viz.: billet wood or brushwood

used for the purpose of stowage; for shipbuilding, viz.: stringy bark, red and blue gum, green hart, mora and locust woods, formerly admitted at the same duty as teak; treenails of stringy bark, red and blue gum, and locust woods, and all treenails of and from British possessions; shovel hilts—Tobacco pipes of clay—Tongues—Tornal—Tortoise or Turtle shell, unmanufactured—Truffles—Tulip wood—Turmeric—Turpentine; of Venice, Scio, or Cyprus—Twine—Ultra marine—Valonia—Vanelloes—Varnish, not otherwise described—Vases, ancient, not of stone or marble—Vegetables, all, not otherwise enumerated or described; preserved in salt—Vellum—Verdigris—Verjuice—Vermillion—Wafers—Walnut wood—Water, mineral—Wax, bleached, unbleached, myrtle, sealing, vegetable—Weld—Whales' fins—Whipcord—Wire, gilt or plated, silver—Wood—Wool, alpaca and the llama tribe, beaver, cut and combed, coney wool, cotton wool and waste of cotton wool, goats wool or hair, hares wool, sheep or lamb's wool—Woolens, manufactures of wool, (not being goats wool) or of wool mixed with cotton, not particularly enumerated and not otherwise charged with duty—Yarn, cable yarn, camel or mohair, raw linen, of silk and worsted spun together and not dyed, raw, for weaving, not dyed, or only partially dyed—Yeast, dried—Zaffre—Zebra wood.

Goods, not being either in part or wholly manufactured, not enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland.

Act 16 & 17 Vic. cap. 107.—Sec. 25. Over payments of duty made in error may be returned, claimed within six years after date.

29 & 30. In cases of dispute as to the proper rate of duty, the importer to deposit the amount of duty demanded, and such deposit shall be deemed the proper duty payable, unless an action be brought or commenced within three months: In the event of such action being determined against the revenue, full indemnity to be made to the importer.

31 & 32. The Board of Customs may remit or mitigate penalties incurred through inadvertence, or non-compliance with existing regulations.

33 & 34. In such case, where, within the Port of London, the merchant shall feel himself aggrieved by the determination of the Commissioners, he shall address an application to the Board, stating his reasons of dissatisfaction, and thereon be entitled to have the facts and circumstances enquired into in open court, under the direction of one of the said Commissioners deputed for that purpose.

41. The duties on the following goods must be paid on the first importation, and such goods shall not be warehoused for home consumption or exportation, viz.:—corn, grain, meal and flour, and wood goods from British possessions.

44. Goods imported in opposition to existing prohibitions or restrictions to be forfeited.

46. Printed lists of all books which shall have been notified as copyright, to be publicly exposed at the several ports.

49. Diamonds, bullion, lobsters, and fresh fish of British taking may be landed without report or entry: no other goods can be unshipped or landed except with the authority of an officer of the customs.

57. Where ad-valorem goods shall have been detained as undervalued, the officers shall give a written notice of such detention to the person entering same, and the value thereof as estimated by them. If such goods be retained for the use of the crown, the value entered with an addition of 5 per cent and the duties already paid on such entry, to be paid to the owner.

74. Goods not entered, or landed within fourteen days after the arrival of the ship, may be conveyed to the Queen's warehouse; and if the duties and charges due upon such goods be not paid within three months, they may be sold, and the overplus, if any, paid to the proprietor.

79 & 80. A certificate of produce required for sugar and spirits from British possessions in America and the island of Mauritius, also for sugar imported from British possessions in the East Indies.

84. The same required for wine, produce of British settlements.

85. Timber or wood to be charged with duty by measurement, to be piled at the expense of the importer. Deals and battens exceeding 21 feet in length, may be measured by the piece, and the account taken separately.

103. Bonded goods to be cleared within five years, unless the proprietor desire to re-warehouse them, in which case they shall be examined, and the duties upon any deficiency paid.

104. If such goods be not cleared or re-warehoused within the said period, they shall be sold to defray duties and charges.

105. Wine or spirits may be bottled for exportation only. Brandy may be blended with wine in the proportion of ten gallons of brandy to one hundred gallons of wine.

110. The following when cleared for home use, shall be charged with duty according to the actual quantity at the time of delivery, viz.: tobacco, wines, spirits, figs, currants, raisins and sugar.

112. Deficiencies on goods cleared for exportation not to be charged with duty, unless they originate in fraud.

113. No entry for home consumption shall be received in respect of wood goods for any less quantity than five loads; unless such goods be delivered by tale, in which case the entry may be made for any quantity not less than 240 pieces; and no less quantity of such goods shall be delivered in virtue of such entry at any one time, than one load of timber, or ninety pieces of wood goods by tale.

117. No person shall export bonded goods in any ship of less burden than fifty tons; except to the islands of Guernsey and Jersey, by regular traders not being of less than 40 tons burden.

123. No drawback shall be allowed on goods of less value than the drawback claimed; and all such goods so entered shall be forfeited, and the person who caused them to be entered shall forfeit the sum of £200.

124. No drawback shall be allowed on any tobacco not wholly manufactured from tobacco on which the import duty has been paid; or mixed with any foreign substance. Any person claiming the drawback on such goods liable to a penalty of £200.

133. If any goods which have been cleared to be exported for drawback shall not be duly exported, or shall be re-landed in the United Kingdom, or carried to any of the Channel Islands, (not having been entered for such islands,) the same shall be forfeited, together with any ship or craft which may have been used in so unshipping them.

159. Gunpowder, ammunition, arms, or utensils of war, except from the United Kingdom or any British possession, and base or counterfeit coin, are prohibited to be imported into the British possessions in America and the Mauritius.

160. Any books wherein the copyright shall be subsisting, first printed in the United Kingdom and reprinted in any other country, are prohibited to be imported into the British possessions; provided the proprietor of such copyright shall have given due notice to the Customs.

168. All goods not expressly stated in the ship's certificate of clearance to be the produce of a British possession, shall be deemed of foreign production at the place of importation.

170 & 171. Before any clearing officer permits any ship laden with timber to clear out from any British port in North America or Honduras for the United Kingdom, he shall ascertain that the whole of the cargo is below deck, and give the master a certificate to that effect. No master of any ship in respect of which such certificate has been obtained, shall permit any part of the cargo to be placed above deck until the arrival of the ship at the port of destination.

176. Before any spirits or sugar shall be shipped for exportation in any British possession in America, or in the Island of Mauritius, as being the produce of such possessions, the proprietor of the estate on which such goods were produced shall make an official declaration that they are the produce of such estate.

180. In case where it is required to export from the Channel Islands to the United Kingdom, or to any of the British possessions in America, or the Mauritius, any goods the growth or produce of those islands, or manufactured from such materials, it will be necessary to obtain a certificate of production.

182. All vessels or goods which shall have been seized as forfeited in or near any of the British possessions abroad, shall be condemned, unless the owner give notice of his claim in writing, within one month from such seizure.

190. All laws or customs in force or practice in any of the British possessions in America which shall be repugnant to this act, shall be null and void.

192. No spirits (except Colonial rum) shall be imported into, or exported from the Channel Islands, or be removed from one to the other of the said Islands, in any hip of less burden than fifty tons, nor in any cask of less content than twenty gallons. All spirits removed contrary to these provisions to be forfeited, together with the ship so carrying them.

193. No tobacco, cigars, or snuff shall be imported into the Channel Islands in ships of less than 120 tons burden, nor unless in hogheads or chests, each containing not less than two hundred pounds weight of such tobacco or snuff, nor unless in packages each containing not less than one hundred pounds weight of such cigars, tobacco or snuff, not being in any manner separated or divided within such package.

194. The Island of Malta and its dependencies shall be deemed to be in Europe.

198. Any person making a false declaration in any document relating to the Customs, or answering untruly questions put to him by the officers of customs, liable to a penalty of £100.

210. All spirits or tobacco which shall be found removing without a permit for the same, shall be deemed liable to and unshipped without payment of duty.

213. If any ship or boat shall be found within any port, river, or harbour of the United Kingdom or the Channel Islands, having on board spirits or tobacco in packages of a less capacity than the law requires, or any tobacco stalks, tobacco stalk flour, or snuff-work; such ship or boat shall be forfeited, together with the said goods.

216. Every British vessel found within a stated distance from the coast of the United Kingdom, from which any part of the lading of such ship shall have been thrown overboard, or on board which any of the goods shall be staved or destroyed, to prevent seizure, shall be forfeited.

223. Any officer of the Customs may search any person landing from a vessel newly arrived, if he have reason to suppose that uncustomed goods have been secreted. If any passenger shall, upon being questioned whether he has foreign goods in his possession, deny the same, and such goods shall be afterwards discovered, the said goods shall be forfeited and a penalty incurred equal in amount to treble the value of the same.

241. If any person shall offer for sale any goods under pretence that they have been run on shore without payment of duties, all such goods (although not liable to any duty) shall be forfeited, and the person so offering them shall forfeit treble their value.

242. No subject of Her Majesty, other than officers of the navy, customs or excise, shall take up any spirits in casks of less content than twenty gallons, which may be found floating in the sea within one hundred leagues of the United Kingdom.

324. In case it shall appear that British vessels are subject in any foreign country to restrictions as to the voyages in which they may be engaged or the articles imported or exported, it shall be lawful for Her Majesty to impose similar restrictions upon the ships of such foreign country.

347. No foreign goods upon which a higher duty is payable on their importation into Great Britain, than on their importation into the Isle of Man, shall, after they have been delivered out of charge of the Customs in the said Isle, be shipped into G. B.

Act 17 and 18 Vic. cap. 29.—6. Repeals sections 107 and 108 of the Customs Consolidation Act, in so far as they relate to the delivery of sugar out of bond for refining purposes.

7. All outstanding bonds so entered into, to remain in force until the conditions are complied with.

Regulations as to Passengers' Baggage.—As soon as all the baggage shall have been landed, those passengers having single packages will be entitled to have them first examined; after which the remaining passengers will be called in according to the list forwarded by the captain.

To ensure regularity, passengers are requested to see that their names are properly inserted in the list, and are particularly requested to notice that all merchandise brought with their baggage is liable to seizure unless duly reported as such by the master of the vessel.

Minute Commis. of Customs, 11 May 1844. Permits cambric, leather gloves, silk and tobacco, found in passengers' baggage, to be admitted to entry, although not entered on the report.

Caution.—If any passenger or person on board any vessel or boat shall, upon being questioned by any officer or officers of Her Majesty's customs whether he or she has any foreign goods upon his or her person or in his or her possession, deny the same, and any such goods, after such denial, be discovered upon his or her person or in his or her possession, such goods to be forfeited, and such person to pay treble the value of such goods.

British carriages, British plate, and foreign books, maps or musical instruments, reimported into Great Britain, allowed to pass free on declaration. A fine of £100 for false declaration.

Notes of Recent Regulations of Customs.—Deposits are not in future required on bills of sight passed in London.

Officers are empowered to allow amendment of entries on goods detained for undervalue, when the difference of duty does not exceed 10s.; when it does exceed 10s. and not 20s., if the undervalue be not greater than 50 per cent.; and when the amount of duty does not exceed 10s., in cases of goods entered under a wrong denomination, or omitted to be specified in the entry. Also to receive declarations and to permit the delivery duty free, of British returned goods for which a bill of store cannot be taken out, provided the value does not exceed £50.

Transshipment.—All goods in transit to be in the position of goods entered for exportation only. The constructive warehousing entry is no longer required; but all such goods must be specified in the ships' report, and declared to be "in transit."

Corn may be transhipped under the above regulations, provided the operation commence before the ship has discharged any portion of her cargo—notwithstanding, s. 34, 12 & 13 V. c. 90.

That the allowance of 1lb for draft on each chest of tea exceeding 23lbs in weight, shall cease and determine upon all tea which shall arrive and be reported at the Custom house of any port in the United Kingdom, on and after 5th July, 1853.

TARIFF OF DUTIES PAYABLE ON IMPORTS INTO THE UNITED STATES.

Came into force 1st July, 1857.

SCHEDULE A.—Duty 100 per cent. ad valorem on

Brandy and other spirits distilled from grain, or other materials; cordials absynthe, arrack, curacao, kirschenwasser, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—Duty 40 per cent. ad valorem on

Alabaster and spar ornaments; almonds; anchovies, sardines, and all other fish preserved in oil; camphor, refined; cassia; cloves; composition tops for tables or

other articles of furniture; comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses; currants; dates; figs; ginger root, dried or green; glass, cut; mace; manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; nutmegs, pimento; prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise; prunes; raisins; scagliola tops for tables or other articles of furniture; segars, snuff, paper-segars, and all other manufactures of tobacco; wines—burgundy, champagne, claret, ma-

deira, port, sherry, and all other wines and imitations of wines.

SCHEDULE C.—Duty 30 per cent. ad valorem on

Ale, beer, and porter, in casks or bottles; Argentine, Alabatta, or German silver, manufactured or unmanufactured, articles embroidered with gold, silver, or other metal; articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand; asses skins; balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes, baskets, and all other articles composed of grass, osier, palm-leaf, straw, whalebone or willow, not otherwise provided for; bay rum; beads of amber, composition, or wax, and all other beads; benzoates; bologna sausages; bracelets, braids, chains, curls or ringlets, composed of hair, or of which hair is a component part; braces, suspenders, webbing or other fabrics composed wholly or in part of India rubber, not otherwise provided for; brooms and brushes of all kinds; cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal; canes and sticks for walking, finished or unfinished; capers, pickles, and sauces of all kinds, not otherwise provided for; caps, hats, muffs and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women or children, and not otherwise provided for; card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed; carpets, carpeting, hearth rugs, bedsidcs, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venitian, Wilton, or any other similar fabric; carriages and parts of carriages; Cayenne pepper; cheese; cinnamon; clocks and parts of clocks; clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer; coach and harness furniture of all kinds; coal; coke and culm of coal; combs of all kinds; compositions of glass or paste, when set; confectionary of all kinds not otherwise provided for; coral, cut or manufactured; corks; cotton cords, gimps and galleons; court plaster; crayons of all kinds; cutlery of all kinds; diamonds, gems, pearls, rubies and other precious stones and imitations of precious stones, when set in gold, silver, or other metal; dolls, and toys of all kinds; earthen, china, and stone ware, and all other wares, composed of earthy or mineral substances, not otherwise provided for; epaulets, galleons, laces, knots, stars, tassels, tresses and wings of gold, silver or other metal; fans and fire screens of every description, of whatever material composed; feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed, fire crackers, flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets; frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished; furniture, cabinet and household; ginger, ground; glass, colored, stained, or painted; glass crystals for watches; glasses or pebbles for spectacles; glass tumblers, plain, moulded, or pressed, not cut or printed; paintings on glass; porcelain glass; grapes, gum benzoin or Benjamin; hair pencils; hat bodies of cotton; hats and bonnets, for men, women and children, composed of straw, satin straw, chip grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for; hemp unmanufactured; honey; human hair, cleaned or prepared for use; ink and ink powder; iron in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for; castings of iron; old or scrap iron; vessels of cast iron; japanned ware of all kinds, not otherwise provided for; jewelry real or imitation; jet and manufactures of jet, and imitations thereof; lead pencils; macaroni, vermicelli, gelatine, jellies, and all similar preparations; manufactures of the bark of the

cork tree, except corks; manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory; manufactures, articles, and wares not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process; manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough; manufactures of paper or of which paper is a component material not otherwise provided for; manufactures, articles, and wares of papier mache; manufactures of wood, or of which wood is a component part, not otherwise provided for, manufactures of wool, or of which wool shall be a component material of chief value, not otherwise provided for; medicinal preparations not otherwise provided for; metallic pens; mineral waters; molasses; muskets, rifles, and other firearms; nuts, not otherwise provided for; ochres and ochrey earths used in the composition of painters' colors, whether dry or ground in oil; oil-cloth of every description, of whatever material composed; oils, volatile, essential, or expressed, and not otherwise provided for; olive oil in casks, other than salad oil; olive salad oil, and all other olive oil, not otherwise provided for; olives; paper—antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for; paper boxes and all other fancy boxes; paper envelopes; parasols and sunshades, parchment, pepper; plated and gilt ware of all kinds; playing cards; plums; potatoes; red chalk pencils; saddlery of all kinds, not otherwise provided for; salmon, preserved; sealing-wax; sewing-silks, in the gum or purified, shoes composed wholly of India rubber; side-arms of every description; silk twist, and twist composed of silk and mohair; silver-plated metal, in sheets or other form; soap—Castile, perfumed, Windsor, and all other kinds; sugar of all kinds; syrup of sugar; tobacco, unmanufactured, twines and pack-thread, of whatever material composed; umbrellas, vellum; vinegar; wafers; water colors; wood unmanufactured, not otherwise provided for; and firewood; wool, unmanufactured.

SCHEDULE D.—Duty 25 per cent. ad valorem on

Borax of tinctal; Burgundy pitch, buttons and button moulds of all kinds; baizes, bockings, flannels, and floor cloths, of whatever material composed, not otherwise provided for; cable and cordage, tarred or untarred; calomel, and all other mercurial preparations; camphor, crude; cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids; floss silks, feather beds, feathers for beds, and downs of all kinds; grass cloth, hair cloth, hair seating, and all other manufactures of hair not otherwise provided for; jute, Sisal grass, coir, and other vegetable substances unmanufactured, not otherwise provided for; manufactures composed wholly of cotton, not otherwise provided for; manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for; manufactures of silk, or of which silk be a component material, not otherwise provided for; manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for; matting, China and other floor matting, and mats made of flags, jute, or grass; roofing slates, and slates other than roofing slates, woollen and worsted yarn.

SCHEDULE E.—Duty 20 per cent. ad valorem on

Acids; acetic, acetous, bezoic, boracic, chromic, citric, muriatic, white and yellow, nitric pyrologineous and tartaric, and all other acids of every description used for chemi-

cal or medical purposes, or manufacturing, or in the fine arts, not otherwise provided for; aloes; alum; amber; ambergris; angora, Thibet, and other goats' hair or mohair, unmanufactured; aniseed; animal carbon; antimony, crude and regulus of; arrow-root; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; assafoetida; bacon; bananas; barley; beef; beeswax; berries, vegetables, flowers and barks, not otherwise provided for; bismuth; bitter apples; blankets of all kinds; blank books, bound or unbound; blue, or Roman vitriol or sulphate of copper; boards, planks, staves, lath, scantling, spars, hewn and sawed timber, and timber to be used in building wharves; boucho leaves; breccia; bronze liquor; bronze powder; butter; cadmium; cadamine; cantharides; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women and children; cassia buds; castor oil; castorum; cedar wood, ebony, granadilla, mahogany, rosewood and satin wood, unmanufactured; chocolate; chromate of lead; chromate, bichromate, hydriodate, and prussiate of potash; cobalt; cocoanut; cocolus indicus; copperas or green vitriol, or sulphate of iron; copper rods, bolts, nails, and spikes; copper bottoms; copper in sheets or plates, called brazier's copper, and other sheets of copper not otherwise provided for; cream of tartar; cubebs; dried pulp; emery; ether; extracts of indigo; extracts and decoctions of logwood and other dyewoods, not otherwise provided for; extract of madder; felspar; fig blue; fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for; fish glue or isinglass; fish skins; flaxseed; flour of sulphur; Frankfort black; French chalk; fruit, green or ripe, not otherwise provided for; fulminates, or fulminating powders; furs dressed on the skin; gamboge; glue; green turtle; gunny cloth; gunpowder, hair, curled, moss, sea-weed, and all other vegetable substances used for beds or mattresses; hams; hats of wool; hat bodies, made of wool, or of which wool shall be a component material of chief value; hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value; hemp seed or linseed, and rape seed oil, and all other oils used in painting; Indian corn and corn meal; ipecacuanha; iridium; iris or orris root; iron liquor; ivory or bone black; jalap; juniper berries; lac spirits, lac sulphur; lampblack; lard; leather, tanned, bend or sole; leather, upper of all kinds; lead, in pigs, bars, or sheets; leaden pipes; leaden shot; leeches; linsens of all kinds; liquorice paste, juice, or root; litharge; malt; manganese; manna; manufactures of flax, not otherwise provided for; manufactures of hemp, not otherwise provided for; marble, in the rough, slab, or block, unmanufactured; marine coral, unmanufactured; medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for; metals, Dutch and bronze in leaf; metals, unmanufactured, not otherwise provided for; mineral and bituminous substances in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments of whip gut, or cat gut, and all other strings of the same material; needles, of all kinds, for sewing, darning, or knitting; nitrate of lead; oats and oatmeal; oils—neatsfoot and other animal oil, spermaceti, whale and other fish oil, the produce of foreign fisheries; opium; oranges, lemons and limes; orange and lemon peel; osier or willow, prepared for basket makers' use; patent mordant; paints, dry or ground in oil, not otherwise provided for; paper hangings and paper for screens or fireboards; paving stones, paving and roofing tiles and bricks; pearl or hulled barley; periodicals and other works in the course of printing and publication in the United States; pineapples; pitch; plantains; plaster of Paris, when ground; plumbago; pork; potassium; Prussian blue; pumpkins; putty; quicksilver; quills; red chalk; rhubarb; rice, or paddy; roll-brimstone; Roman cement; rye and rye flour; saddlery, common,

tinned, or japanned; saffron and saffron cake; sago; sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for; salts—Epsom, Glauber, Rochelle, and all other salts and preparations of salts not otherwise provided for; sarsaparilla; seppia; shaddocks; sheathing paper; skins, tanned, and dressed, of all kinds, skins of all kinds, not otherwise provided for; slate pencils; smalts, spermaceti candles and tapers; spirits of turpentine; sponges; spunk; squills; starch; stearine candles and tapers; steel not otherwise provided for; stereotype plates; still bottoms; sulphate of barytes, crude or refined; sulphate of quinine; tallow candles; tapioca; tar; thread laces and insertings; type metal; types, new or old, vanilla beans; verdigris; velvet, in the piece, composed wholly of cotton; velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value; vermilion; wax candles and tapers; whalebone the produce of foreign fisheries; wheat and wheat flour; white and red lead; whitening or Paris white; white vitriol, or sulphate of zinc; window glass, broad, crown, or cylinder; woollen listings; yams.

SCHEDULE F.—*Duty 15 per cent. ad valorem on*

Arsenic; bark, Peruvian; bark, Quilla; Brazil paste; brimstone, crude, in bulk; codilla, or tow of hemp or flax; cork tree bark, unmanufactured; diamonds, glaziers, set or not set; dragon's blood; flax unmanufactured; gold and silver leaf; mineral kermes; silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine; steel in bars, cast, shear, or German; te ne tin plates; tin foil, tin in plates or sheets; tin plates galvanized not otherwise provided for; zinc, spelter, tentenague in sheets.

SCHEDULE G.—*Duty 10 per cent. ad valorem on*

Ammonia; annatto, Rancon or Orleans; barilla; bleaching powders, or chloride of lime; books, printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for; building stones; burr stones, wrought or unwrought; cameos and mosaics, and imitations thereof, not set; chronometers, box or ships', and parts thereof; cochineal; cocoa; cocoa shells; compositions of glass or paste, not set; cubicard, diamonds, gems, pearls, rubies, and other precious stones and imitations thereof, when not set; engravings or plates, bound or unbound; hempsed, linseed, and rapeseed; Fuller's earth; furs, hatters', dressed or undressed, not on the skin; furs, undressed, when on the skin; goldbeaters' skins; gum Arabic and gum Senegal; gum tragacanth; gum Barbary; gum East India; gum Jemma; gum substitute, or burnt starch; hair of all kinds, uncleaned and unmanufactured; India rubber, in bottles, slabs or sheets, unmanufactured; indigo; kelp; lemon and lime juice; lime; maps and charts; music and music paper with lines, bound or unbound; natron; nux vomica; oils, palm and cocoanut; orpiment; palm leaf unmanufactured; polishing stones; pumice and pumice stones; rattans and reeds, unmanufactured; rotten stone; sal ammonia; saltpetre, (or nitrate of soda, or potash) refined or partially refined; soda ash; sulphuric acid, or oil of vitriol; tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for; terre japonica, catechu; watches, and parts of watches; watch materials of all kinds, not otherwise provided for; woad or pastel.

SCHEDULE H.—*Duty 5 per cent. ad valorem on*

Alcoornoque; argol, or crude tartar; bells, when old, or bell metal, fit only to be remanufactured; berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes—but no article shall be classed as such that has undergone any manufacture; brass in pigs or bars; brass when old, and fit only to be remanufactured; Brazil wood, and all other dye wood, in sticks; bristles; chalk, not otherwise provided for; clay unwrought; copper, in pigs or bars; copper when old, and fit only to be remanufactured; flints; grindstones, wrought or unwrought; horns, horn-tips, bones, bone-tips, and teeth,

unmanufactured; ivory unmanufactured; ivory nuts, or vegetable ivory; kermes; lac dye; lastings suitable for shoes, boots; bootees, or buttons exclusively; madder, ground; madder root; manufactures of mohair cloth, silk twist, or other manufacture of cloth, suitable for the manufacture of shoes, boots, bootees, or buttons exclusively; nickle; nut galls; pearl, mother of; pewter, when old, and fit only to be remanufactured; rags, of whatever material; raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for; safflower; saltetre, or nitrate of soda, or potash, when crude seedlac, shellac; sumac; tin in pigs, bars or blocks; tortoise and other shells unmanufactured; turmeric; waste, or shoddy; weld; zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

SCHEDULE I.—*Exempt from Duty.*

Animals imported for breed; bullion, gold and silver; cabinets of coins, medals, and other collections of antiquities; coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges; coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins, gold, silver, and copper; copper ore; copper, when imported for the United States mint; cotton; felt, adhesive, for sheathing vessels; garden seed, and all other seeds, not otherwise provided for; goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed; *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with; guano; household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale; junk, old; models of inventions and other improvements in the arts; *Provided*, That no article or articles shall be deemed a model or impro-

vement which can be fitted for use; oakum; oil, spermaceti, whale, and other fish of American fisheries, and all other articles the produce of such fisheries; paintings, and statuary, the production of American artists residing abroad, and all other paintings and statuary; *Provided*, The same be imported in good faith as objects of taste, and not of merchandise; personal and household effects (not merchandise) of citizens of the United States dying abroad; plaster of Paris, unground platina, unmanufactured sheathing copper—but no copper to be considered such, and admitted free, except in sheets forty eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal; specimens of natural history, mineralogy, or botany trees, shrubs, bulbs, plants, and roots not otherwise provided for; wearing apparel in actual use and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

N. B. RECENT DECISIONS OF SECRETARY OF TREASURY.

- On questions of interpretation with reference to the following items, viz:
- Cotton laces, cotton insertings, cotton trimming laces, cotton braid 19 pr. ct.
 - hosiery, all made on frames 15 “
 - and silk hatters' plush, cotton chief value 15 “
 - velvet 15 “
 - and silk velvet, cotton chief value 15 “
 - Skins, tanned and dressed, or upper leather of all kinds, (except Japanned) 15 “
 - Acids, acetous, chromic and nitric 15 “
 - Olives 24 “
 - Tumeric 4 “
 - Sumac 4 “
 - De laines 24 “

JUDICIARY.

LAW COURTS OF LOWER CANADA.

QUEEN'S BENCH.

JUDGES RESIDING AT QUEBEC, { Hon. J. F. J. Duval, Hon. R. E. Caron. } Hon. Sir L. H. Lafontaine, baronet, } JUDGES RESIDING AT MONTREAL. Hon. Thomas C. Aylwin, }

(APPEAL SIDE.)

| DISTRICT. | WHERE HELD. | WHEN HELD. | BY WHAT AUTHORITY HELD. | OFFICERS OF COURT. |
|-----------|-------------|---------------------------------|---------------------------------|---|
| Quebec | | Jan. 7 to 18, and July 1 to 12 | { 12 Vic. cap. 37, sec. 9. | { Clerk, J. U. Beaudry, Montreal. Dep. clerk, Chas. Drolet, Quebec. |
| Montreal | | March 1 to 12, and Oct. 1 to 12 | | |

(CROWN SIDE.)

| | | | | |
|--------------|-------|------------------------------|--|---|
| Quebec | ..... | January 20, and July 14 | { 12 Vic. cap. 37, sec. 34. | { Clerk of Crown, Green & Doucet- Alex. M. Delisle. Edw. Barnard. Short & Morris. |
| Montreal | ..... | March 14, and October 14 | | |
| Three Rivers | ..... | February 2, and September 11 | { 12 Y. c. 37 s. 34, and 18 V. c. 166, s. 1. 12 V. c. 38, s. 10, & proclamation of September, 3, 1851. May 28, 1852. | { “ Chalou & Dery. Aimé Lafontaine |
| St. Francis | ..... | Sherbrooke | | |
| Kamouraska | ..... | Kamouraska | ..... | ..... |
| Ottawa | ..... | Aylmer | ..... | ..... |
| | | June 10, and December 10 | | |

SUPERIOR COURT.

JUDGES:—At Quebec, Hon. Edward Bowen, W. C. Meredith, A. N. Morin, and Wm. Badgley; at Montreal, Hon. C. D. Day, James Smith, Chas. Mondelet, and Jean Chabot; at Three Rivers, Hon. Dom. Mondelet; at Sherbrooke, Hon. Edw. Short. (10.)

| | | | | | | |
|--------------|-------|--------------|-------|--|--|---|
| Quebec | ..... | Quebec | ..... | 1 to 5 of Feb., March, April, May, Sep., Oct., and Dec., and 20 to 25 of June and November | { 16 Vic. cap. 194, sec. 2. | { Prothonotary, Edw. Burroughs' and L. Fiset. “ Monk, Coffin, and Papineau. |
| Montreal | ..... | Montreal | ..... | 17 to 27 of every month, except Jan., July, and August | | |
| Three Rivers | ..... | Three Rivers | ..... | Feb. 12 to 25, and 1 to 14 of June, and November | { 12 Vic. cap. 38, sec. 16. | { “ Edw. Barnard. |
| St. Francis | ..... | Sherbrooke | ..... | 20 to 27 of Jan., March, and Oct., and 8 to 15 of June | | |
| Kamouraska | ..... | Kamouraska | ..... | March 26, to April 4, and Oct. 26 to November 4 | { 18 Vic. cap. 166, sec. 2. 12 Vic. cap. 38, sec. 10, and proclamation of Sept. 3, 1851. May 28, 1852. | { “ Short & Morris. “ Chalou & Dery. Aimé Lafontaine. |
| Ottawa | ..... | Aylmer | ..... | First ten jur. days of Feb. & July | | |
| Gaspé | ..... | Perceé | ..... | August 21 to 30 | { 12 Vic. cap. 38, sec. 16. | { “ Wilkie & Winter. |
| | | New Carlisle | ..... | September 4 to 13 | | |