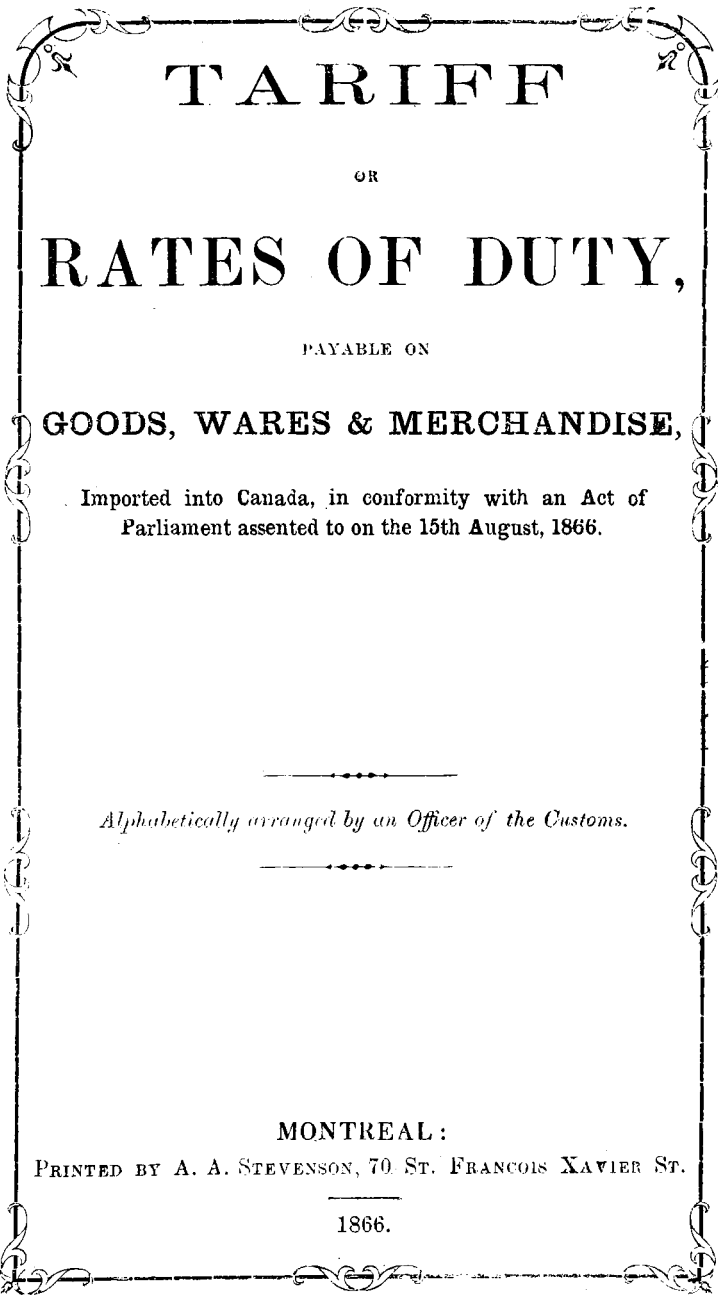




TARIFF

OR

RATES OF DUTY,

PAYABLE ON

GOODS, WARES & MERCHANDISE,

Imported into Canada, in conformity with an Act of
Parliament assented to on the 15th August, 1866.

Alphabetically arranged by an Officer of the Customs.

MONTREAL:

PRINTED BY A. A. STEVENSON, 70. ST. FRANCOIS XAVIER ST.

1866.

T A R I F F

OR

R A T E S O F D U T Y,

PAYABLE ON

GOODS, WARES & MERCHANDISE,

Imported into Canada, in conformity with an Act of
Parliament assented to on the 15th August, 1866.

Alphabetically arranged by an Officer of the Customs.

MONTREAL :

PRINTED BY A. A. STEVENSON, 70 ST. FRANCOIS XAVIER ST.

1866.

T A R I F F .

A.

Acetic Acid.....	5 cts. per gall.
Acids, of every description, except Acetic Acid and Vinegar	Free.
Advertising Pamphlets.....	15 per cent.
Alabaster Ornaments.....	15 “
Alcohol, (Strength of proof by Sykes' Hydrometer)	70 cts. per gall.
Ale, in casks.....	5 “ “
“ in bottles (4 quarts or 8 pints to a gall.).....	7 “ “
Alum.....	Free.
Anatomical Preparations.....	Free.
anchors	Free.
Antimony	Free.
Antiquities, collections of.....	Free.
Argol	Free.
Arms and Clothing for Indian Nation, and Army and Military Forces in the Province.....	Free.
Articles for the public uses of the Province.....	Free.
“ imported by and for the use of the Gover- nor General.....	Free.
“ for the use of foreign Consuls, when such Consuls are subjects or citizens of the country they represent, and not en- gaged in trade or commerce.....	Free.
“ the following, when imported by and for the use of Officers of Her Majesty's Forces serving in Canada: for Officers Mess—Cigars, Silver or Plated Ware, China Ware, Glass Ware, Table Linen, Spirits, Wines, Malt Liquor.....	Free.

Articles, as Coffee, Sugar and Tea, when imported directly by or taken out of Warehouse for Her Majesty's troops serving in Canada, under such restrictions and regulations as may be prescribed by the Minister of Finance.....	Free.
Ashes, Pot, Pearl and Soda	Free.
Atlases, not elsewhere mentioned.....	15 per cent.
Axes.....	" "
Axles, Crank, Locomotive.....	Free.
" Railway Car and Locomotive.....	Free.

B.

Bagatelle Boards.....	15 per cent.
Barilla or Kelp.....	Free.
Bark, Tanner's.....	Free.
" used chiefly in dyeing.....	Free.
" of the corkwood tree.....	Free.
Bars, Guide & Slide for Locomotive & Railway Cars	Free.
" Puddled Iron	Free.
Beer, in casks.....	5 cents per gall.
" in bottles, (4 quarts or 8 pints to a gall.) ..	7 " "
Benzole	15 " "
Berries, used chiefly in dyeing	Free.
Bichromate of Potash, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only.....	Free.
Billiard Tables	15 per cent.
" " and Bagatelle Boards, when imported directly by and for the use of regimental corps serving in Canada	Free.
Billheads, etc.,	15 per cent.
Bills, Printed, Lithographed or Copperplate.....	15 " "
Biscuit, from Great Britain and the British North American Provinces	Free.
Blacking	15 per cent.
Blocks, Stereotype, for Printing purposes.....	Free.

5

Blue-black, when imported solely by room paper Manufacturers, & Stainers, for Manufacturing purposes only.....	Free.
Bolting Cloths.....	Free.
Bonnets	15 per cent.
Books,—Printed Periodicals & Pamphlets, not being foreign reprints of British copyright works, nor Blank Account Books, Copy Books, nor books to be written or drawn upon, nor school or other books printed in this Province.....	Free.
Bookbinders' Tools and Implements.....	Free.
Boots	15 per cent.
Boot felt.....	Free.
Borax.....	Free.
Bracelets	15 per cent.
Brads.....	15 “
Braid, etc., made of hair.....	15 “
Brandy, (strength of proof by Sykes' Hydrometer)	70 cts. per gall
Brass, in Bars, Rods or Sheets.....	Free.
“ or Copper Wire.....	Free.
Bread from Great Britain and the British North American Provinces.....	Free.
Britannia Metal Ware.....	15 per cent.
Brimstone, in roll or flour.....	Free.
Bristles, of all kinds.....	Free.
Bronze Ornaments.....	15 per cent.
Broom Corn.....	Free.
Brooms and Brushes of all kinds.....	15 per cent.
Bulbs and Roots.....	Free.
Burrstones, wrought or unwrought	Free.
Busts.....	Free.
Butter.....	4 cts. per lb,

C.

Cabinet Ware or Furniture.....	15 per cent.
Cabinets of Coin	Free.
Cables, Iron Chain.....	Free.
“ Hemp and Grass	Free.

Calf and Chamois Skins, (<i>see Leather</i> ,).....	
Candles and Tapers of Tallow, Wax or any other material.....	15 per cent.
Cane Juice.....	\$1.37 p 100 lbs
Caoutchouc, unmanufactured	Free.
Caps.....	15 per cent.
Carpets	15 “
Carriages, not elsewhere specified.....	15 “
“ of Travellers and Carriages employed in carrying Merchandise, Hawkers' and Circus Troops excepted.....	Free.
Cast and Statues of Marble, Bronze and Alabaster.	Free.
Cement, Marine or Hydraulic, unground.....	Free.
“ Hydraulic, ground and calcined.....	15 per cent.
Chandeliers.....	15 “
Charts, property of settlers, &c., (<i>see Maps, &c.</i> ,).	
“ not elsewhere mentioned.....	15 per cent.
Cheese	3 cts. per lb.
Chicory, or other Root or Vegetable used as Coffee, raw or green.....	3 “ “
“ kiln-dried, roasted or ground.....	4 “ “
Chinese Blue, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only.....	Free.
China Ware.....	15 per cent.
Church Bells.	Free.
Cider.....	15 per cent.
Cigars, value not over \$10.00 per mille.....	\$3 per mille.
“ over \$10.00 and not over \$20.00...	\$4 “
“ “ \$20.00 “ “ \$40.00...	\$5 “
“ “ \$40.00.....	\$6 “
Cinnamon.....	25 per cent.
Clasps, Brass and Tin for Hooped Skirts.....	Free.
Clays	Free.
Clocks.....	15 per cent.
Cloth, Silver and Gold.....	15 “
Clothing or Wearing Apparel made by hand or sewing machine.....	15 “

Clothing and Arms for Indian Nation, and Army and Military Forces in the Province.....	Free.
“ Plain and Military imported by Officers of the Army serving in Canada.....	Free.
“ Donations of, for gratuitous distributions by Charitable Societies.....	Free.
Coal and Coke.....	Free.
Cocoa Paste from Great Britain and the British North American Provinces.....	Free.
Coffee, Green.....	3 cts. per lb.
“ Roasted or Ground.....	4 “ “
Coin and Bullion	Free.
Colors, not elsewhere specified	15 per cent.
Commissariat and Ordinance Stores.....	Free.
Communion Plate.....	Free.
Composition Spikes & Nails for Ship-building purposes, and imported by ship builders.....	Free.
Confectionery	\$3 per 100 lb.
Connecting Rods, Locomotive and Railway Cars..	Free.
Copper, in bars, rods, bolts or sheets.....	Free.
“ wire	Free.
Cordage, for ship-building purposes, and imported by ship builders.....	Free.
Cordials, (other than Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and Currant Wines).....	\$1.20 per gall.
Corks	15 per cent.
Corn, Indian.....	10 cts. pr. bushl.
Cottons	15 per cent.
Cotton, Candle Wick.....	Free.
“ Warp, Cotton Twist, and Cotton Yarn...	15 per cent.
“ Waste.....	Free.
“ Weaving, or Tram, for making Elastic Webbing.....	Free.
“ Wool.....	Free.
Crank Axles, Locomotive	Free.
“ Pins “	Free.
Cranks, “	Free.

Cranks, Steamboat and Mill, forged in the rough, Free.	
Cream of Tartar in Crystals	Free.
Crinoline Thread, for covering Crinoline Wire ...	Free.
Crockery.....	15 per cent.
Cutlery, polished, of all sorts.....	15 " "

D.

Diamonds and Precious Stones, not set	Free.
Drain tiles, for Agricultural purposes	Free.
Drawings, as works of art.....	Free.
Drugs, not elsewhere specified	15 per cent.
Drugs, used chiefly in dyeing.....	Free.
Duck, Belting and Hose	Free.

E.

Earthenware	15 per cent.
Earths, Clays and Sand.....	Free.
Edgetools.....	15 per cent.
Eggs	Free.
Electrotype, for printing purposes.....	Free.
Embroideries, Silken, Woollen Worsted and Cotton	15 per cent.
Emery, Glass and Sand Paper.....	Free.
Engravings.....	15 per cent.
Essences, not elsewhere specified.....	25 " "
Essential Oils of all kinds.....	Free.

F.

Fancy Goods and Millinery.....	15 per cent.
" " " " viz: articles Embroidered	
with Gold, Silver, or	
other metals.....	15 per cent.
Fancy and Ornamental Cases and Boxes.....	15 " "
Fans.....	15 " "
Farming Utensils and Implements, when specially	
imported for the encouragement of Agriculture	Free.
Felt Hat-bodies and Hat Felts.....	Free.

Fibre, Fibrillia, Mexican or Tampico, white and black, and other vegetable fibres for manufactures	Free.
Fire Arms, of all kinds.....	15 per cent.
“ Brick and Clay.....	Free.
“ Engines, Steam, when imported by Municipal Corporations of Cities, Towns or Villages, for their use.....	Free.
“ Screens.....	15 per cent.
“ Wood	Free.
“ Works.....	15 per cent.
Fish, fresh for daily consumption.....	Free.
“ preserved	15 per cent.
“ salted and smoked.....	1 cent per lb.
Fishing Nets and Seines	Free.
“ Hooks, Lines and Twines.....	Free.
Flax, Hemp and Tow, undressed.....	Free.
“ Waste.....	Free.
Flour, of Wheat and Rye.....	50 cts. per brl.
“ and Meal of all other kinds.....	25 “ “ 100 lbs
Forks	15 per cent.
Fruits, dried.....	15 “
Furnishings, not elsewhere specified	15 “
Furniture or Cabinet Ware.....	15 “
Furs and Skins, Pelts or Tails, undressed.....	Free.

G.

Gasfittings.....	15 per cent.
Gems	Free.
Gin, (strength of proof by Sykes' Hydrometer)...	70 cts. per gall
Ginger, ground.....	25 per cent.
“ unground.....	15 “
Girandoles	15 “
Glass and Glass Ware, Plate, and Silvered, Stained, Painted or Colored.....	15 “
“ Paper	Free.
Goatskins, (<i>see Leather</i>).....	
Gold and Silver Leaf.....	Free.

10

Goldbeaters' Brim Moulds and Skins	Free.
Grain of all kinds, except Wheat.....	10 cts. per bus
Gravels	Free.
Grease and Scraps.....	Free.
Greens, Paris and permanent, when imported solely by Room Paper Manufacturers and Stainers for manufacturing purposes only.....	Free.
Grindstones, wrought and unwrought.....	Free.
Gum, British, when imported solely by Room Paper Manufacturers and Stainers for manufacturing purposes only.....	Free.
Gunpowder.....	15 per cent.
Guns.....	15 "
Gutta Percha, unmanufactured.....	Free.
Gypsum or Plaster of Paris, neither ground nor calcined.....	Free.

H.

Hair, Angola, Goat, Thibet, unmanufactured.....	Free.
" Horse, Hog or Mohair,	Free.
" Human.....	Free.
Hardware, not elsewhere specified.....	15 per cent.
Harness and Harness Furniture.....	15 per cent.
Hat Felts.....	Free.
" Plush.....	15 per cent.
Hats	15 "
Hay.....	Free.
Hemp, undressed.....	Free.
Hides, and horns.....	Free.
Hoes.....	15 per cent.
Hops.....	Free.
Hosiery.....	15 per cent.

I.

Imitation of Leather	15 per cent.
Implements of Husbandry (not merchandise) in actual use of persons coming to settle in the Province	Free.

11

India Rubber, unmanufactured.....	Free.
Indigo.....	Free.
Inks, of all kinds, except Printing Inks.....	15 per cent.
Iron Castings.....	15 " "

Iron of the descriptions following, viz:—

" Canada Plates and Tin Plates.....	} Free.
" Galvanized and Sheet,.....	
" Galvanized Spikes and Bolts	
" Wire, Nail and Spike Rod, round or flat..	
" Scrap Bar, Rod or Hoop.....	
" Hoop or Tire for locomotive wheels, bent and welded.....	
" Boiler Plate	
" Railroad Bars, wrought Iron Chains, and Fish Plates.....	
" Rolled Plate.....	
" Puddled Iron Bars	

J.

Jewelry.....	15 per cent.
Junk.....	Free.

K.

Knees and Riders, Iron, for ship-building purposes, and imported by ship builders	Free.
Knives, (see Cutlery)	
Kryolite.....	Free.

L.

Lakes in pulp, scarlet and maroon, when imported solely by Room-paper Manufactures & Stainers, for manufacturing purposes only.....	Free.
Lard	1 cent. per lb.
Latierre.....	Free.
Lead, in sheet.....	Free.
" red and white, dry	Free.
Leather, Sole and Upper Leather, not elsewhere specified.....	10 per cent.

Leather, viz: Sheep, Calf, Goat and Chamois Skins, dressed, varnished, or enamelled.....	15 per cent.
Linen.....	15 per cent.
“ Machine Thread, for boots and shoes.....	Free.
Linseed Cake.....	Free.
Litharge	Free.
Locomotive Engines.....	15 per cent.
“ and Engine frames.....	Free.
Locomotive and Passenger Baggage & Freight Cars running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free, under similar circum- stances, in the United States.....	Free.
Lumber, Plank and Sawed, of all kinds, except Walnut, Rosewood, Cherry and Chestnut. . .	15 per cent.

M.

Mace.....	25 per cent.
Maccaroni	15 “ “
Machines, Mowing, Threshing, and Reaping.....	15 “ “
Machine Silk, Twist.....	Free.
Machine Linen Thread.....	Free.
Machinery, Mill and Factory, of all kinds.....	Free.
Manilla Grass, for upholsterers' purposes	Free.
Manufactures of Bone, Shell, Horn, Pearl, and Ivory,	15 per cent.
“ “ Brass or Copper.....	15 “
“ “ Caoutchouc, India Rubber, or Guttapercha	15 “
“ “ Cashmere.....	15 “
“ “ Fur, or of which Fur is the prin- cipal part.....	15 “
“ “ Gold, Silver, Electro-plate, Argen- tine, Albata, German Silver, and Plated and Gilded Ware of all kinds.....	15 “
“ “ Grass, Osier, Palm-leaf and Straw,	15 “
“ “ Hair or Mohair.....	15 “
“ or Imitations of Marble, other than rough sawn Slabs or Blocks... 15 “	

Manufacture of Leather, including Boots and Shoes, Harness and Saddlery..	15	"
" " Papier Maché.....	15	"
" " Refined Sugar, including Succades and Confectionery.....	\$3 per 100 lb.	
" " Straw except Plaits.....	15 per cent.	
" " Whalebone	15	"
" " Willow.....	15	"
" " Wood, not elsewhere specified....	15	"
Manures.....	Free.	
Maps, not elsewhere mentioned.....	15 per cent.	
" and Charts imported not as merchandise but as the personal effects of persons arriving in Canada to become <i>bona fide</i> settlers in the Province.....	Free.	
Marbles, in Blocks or Slabs, unpolished and not specially shapen.....	Free.	
Meal, of all kinds, except of Wheat and Rye	25 cts. pr. 100 lb	
Meats, fresh, salted or smoked.....	1	" <i>16</i>
" preserved	15 per cent.	
Medals.....	Free.	
Medicines, Patent and Medicinal Preparations...	25 per cent.	
Medicine for hospitals.....	Free.	
Medicinal Roots.....	Free.	
Melado	\$1.37 pr. 100 lb.	
Menageries,—Horses, Cattle, Carriages and Harnesses of.....	Free.	
Metallic Oxides, ground or unground, and washed or unwashed, dry, not calcined.....	Free.	
Military and Naval stores.....	Free.	
Millinery, (<i>see Fancy Goods</i>).....		
Models.....	Free.	
Molasses	73 cts. pr 100 lb	
" Concentrated.....	\$1.37 pr 100 lb	
Mosses, for Upholsterer's purposes.....	Free.	
Musical Boxes.....	15 per cent	
" Instruments.....	15	"
" " for Military Bands.....	Free.	
Mustard.....	15 per cent.	

N.

Nails.....	15 per cent.
Naptha.....	15 cts. per gall.
Naval Stores.....	Free.
Netting, Cotton and Woolen for India Rubber Shoes	Free.
Newspapers, foreign, sent otherwise than through the Post Office.....	15 per cent.
Nitrate of Soda.....	Free.
Nitre or Saltpetre.....	Free.
Nuts, dried	15 per cent.
“ chiefly used in dyeing.....	Free.
Nutmegs	25 per cent.

O.

Oakum	Free.
Ochres, when ground or calcined.....	15 per cent.
“ ground or unground, washed or unwashed, dry, not calcined.....	Free.
Oil Cake.....	Free.
“ Cloths.....	15 per cent.
“ Essential, of all kinds	Free.
Oils, in any way rectified, pumped, racked, bleached or pressed, not elsewhere specified.....	15 per cent.
“ Coal and Kerosene, distilled, purified and refined	10 cts. per gall,
“ Cocoa, Nut, Pine and Palm in their crude, un- rectified or natural state.....	Free.
“ whale crude, (<i>see whale oils, etc.</i>)	
Opium	15 per cent.
Ores of all kinds of metals.....	Free.
Ornaments of Bronze, Alabaster, Terracotta, Com- position	15 per cent.
Osiers, and Willow, for Basketmakers' use.....	Free.

P.

Packages, containing Goods paying specific duties only	15 per cent.
---	--------------

Packages, if containing Goods paying ad valorem duties, their value to be added to the value of the goods for duty containing free Goods, when of the description in which such goods are usually imported.....	Free.
“ also bales, trusses, cases covering casks of wine or brandy in wood, cases and casks containing dry goods, hardware or cutlery, crates or casks containing glassware or earthenware, cases containing bottled wine or bottled spirits, and other packages of the descriptions in which goods of the kind contained in them are usually imported, and which do not necessarily or generally accompany such goods when sold in this Province	Free.
Paintings, as works of art.....	Free.
Paints.....	15 per cent.
Paper and Paper Hangings.....	15 “
“ Book, Map and News Printing.....	15 “
Parasols.....	15 “
Pearl Ashes.....	Free.
Pelts, undressed	Free.
Pepper, ground	25 per cent.
“ unground.....	15 “
Perfumery, not elsewhere specified.....	25 per cent.
Potroleum, crude.....	6 cents per gall.
“ refined	15 “ “
Philosophical Instruments and Apparatus, including Globes when specially imported for the use of colleges and scientific and literary societies....	Free.
Phosphorus.....	Free.
Pickles and Sauces.....	15 per cent.
Pig Iron, Lead and Copper.....	Free.
Pimento, ground.....	25 per cent.

16

Pimento, unground.....	15 per cent.
Pipe Clay	Free.
Pipes, Tobacco	15 per cent.
Piping, (<i>see tubes</i>)	
Piston Rods for Locomotive and Railway Cars...	Free.
Pitch	Free.
Plaits, Straw, Tuscan or Grass Fancy.....	Free.
Plants	Free.
Plaster of Paris, neither ground nor calcined....	Free.
“ “ ground and calcined	15 per cent.
Plate, (<i>see Glass and Glassware</i>)	
“ rolled	Free.
Plates, Boiler	Free.
“ Canada, and Tin	Free.
Playing Cards.....	15 per cent.
Porter, in Casks.....	5 cts. per gall.
“ “ Bottles, (4 quarts or 8 pints to a gall). 7 “ “	
Portable Printing Presses.....	15 per cent.
Pot Ashes.....	Free.
Poultry, preserved	15 per cent.
Powders, bleaching.....	Free.
Precious Stones, not set.....	Free.
Prints and Engravings.....	15 per cent.
Printing Ink.....	Free.
“ Presses, except portable hand printing presses.....	Free.
Prunella	Free.

R.

Rags	Free.
Railroad Bars.....	Free.
Railroad Cars.....	15 per cent.
“ running, &c., (<i>see locomotives &c.</i>)	“
Rakes	15 per cent.
Rattans, for covering chairs.....	Free.
Resin and Rosin	Free.
Rice.....	Free.
Rifles	15 per cent.

Rod, Nail and Spike, round or flat.....	Free.
Roots	Free.
Rosewood	Free.
Rugs, Hearth	15 per cent.
Rum, (strength of proof by Syke's Hydrometer)..	70 cts. per gall.

S.

Saddlery.....	15 per cent.
Sail Cloth or Canvass, from No. 1 to No. 6, when imported by ship builders for ship building purposes.....	Free.
Sails, ready made.....	15 per cent.
Sal Ammoniac.....	Free.
“ Soda.....	Free.
Salt	Free.
Saltpetre	Free.
Sand	Free.
“ Paper	Free.
Satins	15 per cent.
Scrap Brass.....	Free.
Sea Grass, for Upholsterers' purposes	Free.
Seeds, for Agricultural, Horticultural, and Manu- facturing purposes only.....	Free.
Sewing Silk.....	15 per cent.
Shafts, Steamboat and Mill, forged in the rough..	Free.
Shawls.....	15 per cent.
Ship's Binnacle Lamps.....	} When imported by ship build- ers and for ship building pur- poses Free.
“ Blocks and Patent Bushes for Blocks ..	
“ Bunting.....	
“ Compasses.....	
“ Composition Spikes and Nails.....	
“ Cordage.....	
“ Dead Eyes and Dead Lights.....	
“ Deck Plugs.....	
“ Iron Knees and Riders.....	
“ Iron Masts or parts of Iron Masts.....	
“ Pumps and Pump-Gear.	
“ Sail Cloth or Canvass, from Nos. 1 to 6.	

Ship's Shackles and Sheaves.....		
“ Sheathing Copper and Nails.....		
“ Signal Lamps		
“ Steering Apparatus.....		
“ Travelling Trucks		
“ Tree Nails and Wedges.....		
“ Wire Rigging.....		
“ Yellow Metal in Bar or Bolts.....		
“ “ “ Sheathing		
Shoes	15 per cent.	
Shovels	15	“
Shrubs	Free.	
Silicate of Soda.....	Free.	
Silk, Tram or Weaving, for making Elastic Web- bing.....	Free.	
Silks.....	15 per cent.	
Silk Twist, and Silk and Mohair Twist.....	15	“
“ “ for Hats, Boots and Shoes	Free.	
Silver Leaf.....	Free.	
Skins, undressed.....	Free.	
Slate.....	Free.	
Slides and Spangles, for hoop skirts	Free.	
Small Wares	15 per cent.	
Snaiths and Scythes	15	“
Soap, common.....	\$1.00 pr. 100 lb	
Soda Ashes.....	Free.	
“ Caustic.....	Free.	
Spades	15 per cent.	
Specimens of Natural History, Mineralogy or Bo- tany.....	Free.	
Specimens of Sculpture.....	Free.	
Spices, including Ginger, Pepper, Pimento, ungrnd	15 per cent.	
“ “ “ “ “ ground,	25	“
Spikes, not elsewhere enumerated	15	“
Spirits, perfumed, (to be used as perfumery only)	\$1.20 per gall.	
“ of Turpentine.....	15 per cent.	
“ “ Wine, (Strength of proof by Syke's Hydrometer).....	70 cts. per gall.	
Sprigs.....	15 per cent.	

When imported
by Ship-build-
ers and for ship
building pur-
poses, Free.

Starch.....	\$2.50 pr. 100 lb
Stationery.....	15 per cent.
Statues, (<i>see casts.</i>)	
Steel, wrought or cast, in bars, rods, or sheet, circular or oblong.....	Free.
Steering Apparatus for ship-building purposes, and imported by ship builders.....	Free.
Stone, Lithographic.....	Free.
“ Unwrought.....	Free.
Stoves.....	15 per cent.
Straw, Tuscan and Grass Fancy Plaits.....	Free.
Succades.....	\$3.00 pr. 100 lb
Sugar Candy,—brown or white; refined or rendered by any process equal thereto.....	\$3.00 pr. 100 lb
“ white clayed, or equal thereto (not refined)	\$2.69 “
“ brown clayed, or equal thereto, (not white clayed).....	\$2.25 “
“ yellow, Muscovado, or equal thereto.....	\$2.25 “
“ brown, “ “ “.....	\$1.90 “
“ and other kinds, inferior to brown Muscovado	\$1.68 “
Sugar of Lead, when imported solely by Room Paper Manufacturers and Stainers, for manufacturing purposes only.....	Free.
Sulphur or Brimstone, in roll or flour.....	Free.
Syrup of Sugar or of Sugar Cane.....	\$1.37 pr. 100 lb

T.

Tacks.....	15 per cent.
Tails, undressed.....	Free.
Tallow.....	1 cent. per lb.
Tambour work.....	15 per cent.
Tapers of Tallow, &c., (<i>see candles</i>)	
Tapes, slotted for the manufacture of hoop skirts.	Free.
Tar.....	Free.
Tea.....	15 per cent. and 7 cents per lb.
Teazels.....	Free.
Terra Cotta Ornaments.....	15 per cent.
Thread, and other articles embroidered with gold, or for embroidery.....	15 per cent.

Thread, Lace and Insertions.....	15 per cent.
Tin, granulated or bar.....	Free.
“ in blocks or pigs.....	Free.
“ japanned, planished	15 per cent.
Tire or Hoop for locomotive wheels bent and weld- ed.....	Free.
Tobacco, manufactured—Cavendish.....	15 cents per lb.
“ “ Common Cut.....	7½ “ “
“ “ Fine Cut	20 “ “
“ “ Canadian Twist.....	4 “ “
“ “ Snuff and Snuff flour, dry	15 “ “
“ “ “ “ damp moist, or pickled.....	10 “ “
“ unmanufactured.....	Free.
“ Pipes.....	15 per cent.
Toys.....	15 “
Tow, undressed.....	Free.
Tree Nails, for ship-building purposes, & imported by ship builders.....	Free.
Trees, Plants and Shrubs.....	Free.
Tubes, Copper, Brass, or Iron, and piping when drawn.....	Free.
Turpentine, other than spirits of turpentine.....	Free.
Type, metal in blocks or pigs.....	Free.

U.

Ultramarine, when imported solely by Room Paper Manufacturers and Stainers, for manufactur- ing purposes only.....	Free.
Umber, English, raw, on same conditions.....	Free.
Umbrellas	15 per cent.

V.

Varnish, bright and black, for ship builders	Free.
“ other than bright or black.....	15 per cent.
Vegetables	Free.
“ preserved.....	15 per cent.
“ used chiefly in dyeing.....	Free.
Velvets	15 per cent.

Veneering of Wood or Ivory.....	Free.
Vermicelli	15 per cent.
Vinegar.....	5 cents. per gall.

W.

Walnut, black.....	Free.
Watches.....	15 per cent.
Wearing Apparel made by hand or sewing machine,	15 “
“ of British Subjects domiciled in	
Canada, dying abroad.....	Free.
“ Settlers' and other personal effects	
of persons coming to settle	
in the Province.....	Free.
Whale Oils in their crude and natural state, not in	
any way Rectified, Rocked, Pumped, Bleached	
or Prepared.....	Free.
Wheat	Free.
Whiskey, (strength of proof by Syke's Hydrometer)	70 cts. per gall.
White, fine washed and satin, when imported solely	
by Room Paper Manufacturers and Stainers,	
for manufacturing purposes only.....	Free.
Whiting or Whitening.....	Free.
Wedges for ship building purposes, and imported	
by ship builders.....	Free.
Willow for basket makers' use.....	Free.
Wines of all kinds (except Sparkling Wines, Ginger,	
Orange, Lemon, Gooseb'ry, Straw-	
berry, Raspb'ry, Elder & Currant	
Wines,) containing not over 26	
deg. of proof spirits by Syke's	
Hydrometer, from and after 1st	
October, 1866, in wood.....	10 cts. per gall.
“ “ (except as above) containing over	
26 deg. and not more than	
42 deg. from and after 1st	
October, 1866, in wood....	25 “ “
“ “ “ “ in bottles...	1.50 pr. doz. qts
“ “ “ “ in pints...	75 cts. “ pts
“ “ “ “ and an ad-	
ditional duty of 3 cts. per	
gallon for every degree of	
strength beyond 42 degrees;	
whether in wood or bottles.	

Wines, Sparkling, of all kinds in bottles when accompanied by a certificate of growth from and after 1st Oct, 1866, \$3 per doz. qts.	\$1.50 do. pts.
And when without a certificate of growth, an additional duty of \$1.00 in quarts and 50 cts. in pints.....	
“ “ Ginger, Gooseberry, Elder, Lemon, Currant, Orange, Raspberry, Strawberry.....	15 per cent.
Wire, of Brass, Copper, or Iron.....	Free.
“ Cloth, of Brass or Copper.....	Free.
“ flat, for crinoline covered.....	15 per cent.
“ Rigging, for ship building purposes, and imported by ship builders.....	Free.
Wood, Cherry.....	Free.
“ Chestnut.....	Free.
“ Cork.....	Free.
“ Mahogany.....	Free.
Woods of all kinds, wholly unmanufactured.....	Free.
“ used chiefly in dyeing.....	Free.
Wool.....	Free.
Woollens.....	15 per cent.
Writing Desks.....	15 “
Wrought Iron Chains.....	Free.

Y.

Yellow Metal in Bars or Bolts, for ship building purposes, and imported by ship builders.....	Free.
Yellow Metal sheathing “ “ “	Free.

Z.

Zink, or Spelter in sheet	Free.
“ “ “ “ blocks or pigs.....	Free.
“ white	Free.

All other Goods not enumerated in the foregoing List..... 15 per cent.

The Fair Market Value for Duty of Goods

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

Packages delivered before Examination.

All the packages mentioned in any one Entry, although most of such packages may have been delivered to the importer, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the Examining Warehouse, shall have been duly examined and approved, provided such examination take place within three days after the delivery of the package or packages into the Examining Warehouse, and after twenty-four hours notice by the importer to the collector; and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the Examining Warehouse, shall have been examined and passed as aforesaid, provided they are examined within the delay aforesaid; and the packages so delivered, or the goods if lawfully unpacked, shall, if required by the Collector of Customs, be returned to the Custom House within such delay as may be mentioned in the bond under a forfeiture of the penalty of such bond.

Collectors to File Invoices.

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

Table of Prohibitions.

The following articles be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz :— Books, Drawings, Paintings and Prints, of an immoral or indecent character; Coin base or counterfeit.

Trade with the British North American Provinces.

The articles hereunder mentioned, when of the growth and produce of any of the British North American Provinces, be admitted into this Province, *free of duty* from and after the passing of the Act, that is to say:—Grain, Flour and Breadstuffs of all kinds; Animals of all kinds; Fresh Smoked and Salted Meats; Seeds and Vegetables; Green and dried Fruits; Fish of all kinds, Products of Fish and of all creatures living in the water, Poultry, Butter, Cheese, Lard, Tallow; Timber and Lumber of all kinds round, hewed, sawed, but not otherwise manufactured in whole or in part; Fish Oil; Gypsum, ground or unground.

Trade with the United States of America.

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

Export Duty

upon saw logs and shingle bolts exported out of Canada, except the same be exported directly to any of the British North American Provinces.

On every one thousand feet, board measure—

Pine.....	\$1.00	Spruce.....	50c.
-----------	--------	-------------	------

Free Ports.

Upon and after the 15th of September, 1866, the Act 23 Victoria, chapter 20, intituled “An Act respecting Free Ports of Entry,” shall be repealed, and provided that the same duties shall be levied in the places now included in such Free Ports as in other parts of this Province, and that goods which have been imported into such Free Ports before the repeal of the said Act, shall, if brought therefrom to any other part of this Province, be dealt with as if imported from a place beyond the limits of the Province.