

person shall be appointed to expend any of the aforesaid moneys who shall be a defaulter, or who shall not have fully accounted for the expenditure of any money previously intrusted to him, until he shall have satisfactorily accounted therefor, and in case of the election of any such person, the Governor in Council shall appoint said Commissioners in the same manner as if no election had taken place.

10. That in case of a vacancy by death of any Commissioner elected to expend money on the Bye Roads, the Governor in Council shall appoint the Commissioner.

### CAP. XIX.

An Act in addition to and in amendment of an Act passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled *An Act imposing Duties for raising a Revenue.*

Section.

1. Duties imposed by Act 22 V. c. 1, how to be collected and paid after first November next.
2. Table of Exemptions in 22 Vic. c. 1, limited.

Section.

3. Sec. 7 of 22 V. c. 1, repealed as to British West Indies and the United States.
4. Subject to this Act, Act 22 V. c. 1, to be in force.
5. Limitation.

*Passed 9th April 1860.*

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows :—

1. From and after the first day of November next the Duties imposed in the Table of Duties in the Act passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled *An Act imposing Duties for raising a Revenue*, shall be collected and paid in dollars and cents in lieu of the mode provided by that Act, and in the manner and according to the following Table, viz :—

#### TABLE OF DUTIES.

<i>Specific.</i>	§ cts.
Axes, each, 3 lbs. weight and upwards, - - -	0 30
Candles of all kinds (except Sperm and Wax) per lb.	0 02
Sperm and Wax, per pound, - - -	0 06
Cider, per gallon, - - - - -	0 05
Coffee, per pound, - - - - -	0 02½
Fruit, dried, (except produce of the United States of America,) per pound, - - - - -	0 02

	\$	cts.
Leather—Sole, Upper Leather, Harness, and Belt		
Leather, per pound, - - -	0	04
Sheep Skins, tanned or dressed, per dozen,	0	60
Calf Skins, tanned, per dozen, - - -	1	20
Malt Liquors of every description, (not being <i>aqua vite</i> , otherwise charged with duty) whether in bottles or otherwise, per gallon, - - -	0	10
Soap, costing less than 10 cents per lb. per pound,	0	01
Spirits and Cordials, viz:—		
Alcohol, per gallon, - - - - -	0	30
Brandy, per gallon, - - - - -	0	80
Gin and Whiskey, per gallon, - - - - -	0	50
Lemon Syrup, Shrub, and Santa, per gallon, -	0	20
All other Cordials, per gallon, - - - - -	0	50
Tinctures, per gallon, - - - - -	0	30
Rum, and all other Spirits not herein enumerated, per gallon, - - - - -	0	30
Sugar, Refined, in loaves, per pound, - - - - -	0	02½
All other kinds of Refined, or white Bastard Sugar, or Sugar Candy, per pound, -	0	02
Brown, or Muscovado, or Clayed, and any other kind of Sugar not Refined, per cwt.	1	20
Tea, per pound, - - - - -	0	04
Tobacco, manufactured, (except Snuff and Cigars,) per pound, - - - - -	0	04
Wines, per gallon, - - - - -	0	50
And on every hundred dollars of the true and real value thereof, in addition, - - - - -	12	50

*Ad-Valorem.*

On the following articles, for every hundred dollars of the true and real value thereof, viz:—

Anchors; Canvas; Cordage; Chain Cables, and other Chains; Cotton Warp; Copper, and Patent Metals in sheets, bars, bolts, and scraps; Felt, in rolls or sheets; Foreign Hides, green, dried, or salted, (except the produce of the United States of America); Iron in bolts, bars, plates, sheets; Pig Iron; and Railway Rails and Chairs; Oakum; Sails and Rigging for new Ships; Sheathing Paper; Silk Plush for Hatters' purposes; Block Tin; Tin Plates; Lead, in pig or sheets; Zinc, in pig or sheets; Bar and Sheet Steel; Brimstone, crude and roll; Sulphuric Acid; Muriatic Acid; Chloride of Lime; Soda Ash; Copperas; Alum; Phosphorus; Prussiate of Potash; Carboys; Nitre and Saltpetre,	}	\$1 00
---	---	--------

On the following articles, for every hundred dollars of the true and real value thereof, viz :—

<p>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, Wagons, 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; and all Agricultural Implements, and parts thereof, (except Spades, Shovels, Scythes, and Reaping Hooks); Trunks; Valises; Portmanteaus;</p> <p>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;</p>	}	\$15 00
<p>And on all other Goods, Wares, and Merchandise, not herein otherwise charged with Duty, and not hereinafter declared to be free from Duty, for every one hundred dollars of the true and real value thereof,</p>	}	\$12 50

2. The Table of Exemptions mentioned in the fifth Section of the said recited 'Act imposing Duties for raising a Revenue.' shall only be construed to apply to the Duties imposed by the said recited Act, and this Act.

3. So much of the seventh Section of the said recited 'Act imposing Duties for raising a Revenue,' as authorizes the Governor in Council by Proclamation to admit articles, the growth, production or manufacture of the West Indian Possessions or of the United States of America, into this Province free of Duty, is hereby repealed.

4. Subject to the provisions of this Act, the said recited 'Act imposing Duties for raising a Revenue,' shall remain in

full force and effect in all respects, and the Duties therein specified, computed and determined as is in this Act prescribed, shall be collected, received and paid in all other respects, in the manner prescribed in the said recited Act, and subject to all the provisions and penalties contained in the said recited Act.

5. This Act shall be in force as long as the Act to which it is an amendment.

## CAP. XX.

### An Act relating to Distilleries.

Section.

1. Penalty for using an unlicensed Distillery: Price and Contents of Licence.
2. Duty on Spirituous Liquors distilled in the Province.
3. Quantity distilled, how ascertained.
4. At inspection, whole quantity to be ex-

Section.

- hibited on oath: Payment of Duty or Warehousing optional.
5. Penalty for improper removal.
6. Proceedings in case of forfeiture or penalty.
7. Chapter 18 Rev. Stat. repealed.

*Passed 9th April 1860.*

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. No Distillery for the manufacture of spirituous Liquors shall be used in this Province, unless an annual Licence be obtained therefor from the Provincial Treasurer, under the penalty of one hundred pounds for every time the same shall be so used without Licence, and the forfeiture of the still, stock, material and things used therein and therefor: No such Licence shall be granted but on the payment of the sum of ten pounds, nor to any other person than the owner of the Distillery, nor until oath be made before the Treasurer of such ownership: The Licence shall contain the name of the Licensee, the Parish and County where his House and Distillery are situate, the sum paid for the Licence, the time of its commencement, and of its termination, which last shall always be on the thirty first day of December in each year.

2. For every gallon of spirituous Liquors other than Gin or Whiskey distilled in the Province, by Licence, the following Duties shall be paid to the Queen for the use of the Province,— Ten pence per gallon of the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength; and for every gallon of Gin or Whiskey so distilled, two shillings and six pence per gallon: On and after the first