

*Laws of Her Majesty's Province of United Canada*, passed in the year 1854. Quebec: Stewart Derbyshire and George Desbarts, 1854.

18 Victoria – Chapter 5

**An Act to amend the Acts imposing Duties of Customs. Assented to 18th December, 1854.**

Whereas it is expedient to repeal the several duties of Customs hereinafter mentioned, and to impose others in their stead, and otherwise to amend the Acts relating to Duties of Customs: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with, the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, as follows:

I. All the duties of Customs, specific and ad valorem, imposed by the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to Duties of Customs*, and the Schedule A or Table of Duties of Customs inwards, annexed to the said Act, or by the Act passed in the sixteenth year of Her Majesty's Reign, and intituled, *An Act further to amend the Laws relating to Duties of Customs*, on the following articles, viz: Sugar of all kinds, — Molasses, — Tea, — Coffee, — Tobacco of all kinds manufactured or unmanufactured, including Cigars and Shall, — Wine of all kinds in wood or in bottle, — Whiskey, — Rum, — Geneva, — Brandy and other spirits or strong waters except Ruin and Whiskey — Spirits, Cordials and Liqueurs sweetened and mixed with any article so that the strength cannot be ascertained by Sykes' Hydrometer, shall be and are hereby repealed.

II. The duty of thirty per cent ad valorem, imposed by the said Act passed in the twelfth year of Her Majesty's Reign, on Spices and Fruits, — Huts, — Vinegar, — Macaroni and Vermicelli — Sweetmeats or Fruit preserved in Sugar, Candy or Molasses, shall be and is hereby repealed.

III. The duty of twenty per cent ad valorem, imposed by the Act last cited, on Animals of all kinds, — Meats of all kinds (except Mess Pork) — Butter, — Cheese, — Flour, — Barley, — Buckwheat, — Bear and Bigg, — Oats, — Rye, — Beans and Peas, — Meal of the above grain and wheat not bolted, — Bran in shorts, and Hops, — shall be and is hereby repealed, and the said articles shall be admitted free of duty, except, only in the case mentioned in the fifth Section of this Act.

IV. The duty of two and a half per cent ad valorem imposed by the said Act last cited, or by the said Act passed in the sixteenth year of Her Majesty's Reign, on the following articles, viz: Anchors, — Chain Cables, — Veneers, — Play, — Pig Iron, — Green Fruits, — Bark, Berries, Nuts, Vegetables, Woods and Drugs used solely in dyeing, and Indigo, — Bristles, — Burr-Stones unwrought, — Coal and Coke, — Grease and Scraps, — Hemp, Flax and Tow undressed, — Hides, — Junk and Oakum, — Lard, — Lead, Pig or Sheet, — Marble in blocks, unpolished, — Oil, Coconut, Pine and Palm only, — Ores of all kinds of metals, — Pipe Clay, — Resin and Rosin, —

Saw Logs, — Ships' Water Casks in use, — Teazles, — Broom Corn, — Wood used in making Carpenters' or Joiners' Tools, — Tallow, — Tar and Pitch, — Type Metal in blocks or pigs, — Wool, — Caoutchouc, — Cordage of all kinds, — Sail Cloth, — Copper in bars, rods or in sheets, — Yellow Metal in bars or in sheets, — Bright and Black Varnish, — Marine Cement, — Treenails, — Bunting, — Felt Sheeting, — Printing Presses, — Printing Types, — Printer's Ink, — Printing Implements of all kinds, Book-Binders' Tools and Presses and Implements of all kinds, — Old Nets and Ropes, — Cotton and Flax Waste, — Rags, — Fire Clay and Russia Hemp Yarn, shall be and are hereby repealed, and the said articles be admitted free of duty, except in the case mentioned in the next following Section.

V. If the Governor of this Province shall at any time, under the provisions of the Act passed during the present Session, intituled, *An Act for giving effect on the part of this Province, to a certain Treaty between Her Majesty and the United States of America*, declare the suspension of the Treaty between Her Majesty and the United States of America, signed on the fifth day of June, one thousand eight hundred and fifty-four, then while such suspension shall continue, the several articles mentioned in the Schedule to the Act last aforesaid, being the growth and produce of the said United States, shall be subject to the duties to which they are now subject, and no such article shall then be admitted free of duty unless it was so admitted immediately before the passing of the said Act.

VI. In lieu and instead of the duties of Customs hereby repealed, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, upon the Goods, Wares and Merchandize mentioned in the Schedule to this Act, when imported into this Province or taken out of Warehouse for consumption therein, the several duties of Customs respectively inscribed, inserted and set forth in the said Schedule to this Act.

VII. The foregoing enactments shall take effect upon, from and after the fifth day of April, one thousand eight hundred and fifty-five, and not before.

VIII. It shall be lawful for the importer or owner of any Sugar, Molasses or other material from which Refined Sugar can be produced, to refine the same in bond, provided such refining be done and conducted under such regulations and restrictions as the Governor in Council shall from time to time make and impose for that purpose, and the same regulations may extend to the substitution of Refined Sugar in quantities equivalent to the produce of the Sugar or other material so refined in bond.

IX. This Act shall be construed as one Act with the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, and intituled, *An Act for repealing and consolidating the present duties of Customs in this Province, and for other purposes therein mentioned*, and with the Acts herein before cited, and all words and expressions used in this Act shall have the meaning assigned to them in the said Acts, and all the provisions of the said Acts with regard to the duties imposed by them, or the regulations to be made under them, shall apply to the duties imposed by this Act and the regulations to be made under it, except in so far as may be inconsistent with this

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Act: and all provisions of the said Acts, or of any other Act or law, inconsistent with this Act, are hereby repealed.

## Schedule.

### Table of Duties of Customs Inwards.

#### *Articles.*

	Duty Currency.		
Sugar, Refined, in Loaves, Crushed or Candy, or other Sugars rendered equal thereto by any process, the Cwt. . . . .	0	12	0
White and Brown, Clayed or Yellow Bastard Sugars, or other Sugars rendered by any process equal in quality thereto . . . . .	0	8	6
Sugar, Raw, and other kinds not being equal to White and Brown, Clayed or Yellow Bastard Sugars, the Cwt. . . . .	0	6	6
Molasses, the Gallon . . . . .	0	0	2
Tea, the lb . . . . .	0	0	2
Green Coffee, the lb . . . . .	0	0	0½
Coffee, other than Green, the lb . . . . .	0	0	2
Tobacco, manufactured or unmanufactured, other than Cigars and Snuff, the lb . . . . .	0	0	2
Cigars, the lb . . . . .	0	2	0
Snuff, the lb . . . . .	0	0	4
Wine of all kinds in Wood or other vessels not being Bottles, not exceeding in value £15 the pipe of 126 gallons, per gallon . . . . . and if exceeding £15 the Pipe in value, per gallon . . . . .	0	1	0
Wine of all kinds in Bottles, per dozen Quarts . . . . .	0	7	6
do per dozen Pints . . . . .	0	3	9
Whiskey, the Gallon . . . . .	0	0	5
Rum, the Gallon . . . . .	0	1	8
Brandy, the Gallon . . . . .	0	3	0
Geneva or Gin and other Spirits or Strong Waters not being Whiskey, Rum, or Brandy, the Gallon . . . . .	0	2	6
Cordials, Liqueurs and Spirits sweetened or mixed with any other article, the Gallon . . . . .	0	4	0
Almonds, — Currants, — Figs, — Nuts, — Prunes, — Raisins, — and other dried Fruits, the lb . . . . .	0	0	1
Pimento, Alspice, and Pepper, the lb . . . . .	0	0	1

Cassia, Cinnamon, Cloves and Ginger, the lb . . .	0	0	3
Mace and Nutmegs, the lb . . . . .	0	0	7½
Macaroni and Vermicelli, the lb . . . . .	0	0	1
All unenumerated Spices, the lb . . . . .	0	0	3
Vinegar, the Gallon . . . . .	0	0	3
Sweet-Meats, or Fruit preserved in Sugar, Candy or Molasses, and other confectionery, for every £100 value . . . . .	12	10	0