

An A C T for raising a REVENUE.

[Passed May 1, 1851.]

WHEREAS it is deemed expedient further to continue and amend the hereinafter recited Act: Be it therefore enacted, by the Lieutenant Governor, Council, and Assembly, That an Act made and passed in the Twelfth year of the Reign of Her present Majesty Queen VICTORIA, intituled *An Act for raising a Revenue*, be, and the same is hereby continued, with certain Amendments hereinafter mentioned, for the space of One year from and after the First day of May, One thousand Eight hundred and Fifty-one, and until the Second day of May, which will be in the year of our Lord One thousand Eight hundred and Fifty-two.

II. And be it enacted, That from and after the commencement of this Act, and until the said Second day of May, One thousand Eight hundred and Fifty-two, there shall be raised, levied, and paid on the several Articles hereinafter mentioned, which shall be brought or imported into this Island from any place or Country whatsoever, the several Impost Duties, Rates, and Importations inserted, described, and set forth, in figures, in the Table of Duties hereinafter contained, denominated "Table of Impost Duties," opposite to and against the said respective Articles, as therein mentioned, described, and enumerated, and according to the Value, Number, and Quantity thereof, as therein specified; the First Column of Duties, in the said Table, denoting the *ad valorem* Duty, or amount payable on every One hundred Pounds' worth of the Articles imported, which shall be in like proportion for any less amount than One hundred Pounds' worth, and the Second Column denoting the specific Duty upon each Article, and the said Duties shall be calculated on the actual value or amount of the Invoice, when reduced into lawful current Money of this Island, which said several Duties, Rates, and Impositions shall be in lieu of all Duties, Rates, and Impositions imposed by the hereinbefore recited Act, or by an Act passed in the Thirteenth year of the Reign of Her present Majesty, intituled *An Act for raising a Revenue, and Appropriating part of the same.*

TABLE OF IMPOST DUTIES,

Referred to in the preceding clause of this Act:

| ARTICLES: | 1st Column. | | | 2d Column. | | |
|--|---|----|----|---------------|----|----|
| | Per centage ad valorem duty on every £100 currency value per Invoice. | | | Other Duties. | | |
| | £ | s. | d. | £ | s. | d. |
| Blocks and Deadeyes, | 5 | 0 | 0 | | | |
| Crackers, the cwt., | | | | 0 | 6 | 6 |
| Butter, the cwt., | | | | 0 | 9 | 0 |
| Boots and Shoes, | 10 | 0 | 0 | | | |
| Boards, per thousand feet, | | | | 0 | 2 | 6 |
| Buffalo Robes, | 10 | 0 | 0 | | | |
| Books, being the re-printing of British Authors, under the Imperial Act of 11 Vic., cap. 28, | 20 | 0 | 0 | | | |
| Canvass Sail Cloth, | 2 | 0 | 0 | | | |
| Cordage, | 2 | 0 | 0 | | | |
| Cheese, the cwt., | | | | 0 | 8 | 0 |
| Coffee, the lb., | | | | 0 | 0 | 1½ |
| Chocolate, or Cocoa Paste, | | | | 0 | 0 | 1 |
| Cigars, | 30 | 0 | 0 | | | |
| Cider, per gallon, | | | | 0 | 0 | 2 |
| Clocks,—on all Clocks, costing under Twenty Shillings each, | | | | 0 | 5 | 0 |
| — All other descriptions of Clocks, | | | | 0 | 10 | 0 |
| — All Wheel Machinery, and materials for manufacturing Clocks, | 25 | 0 | 0 | | | |
| Carriages, | 15 | 0 | 0 | | | |
| Cattle, (Neat,) except Cows and Calves, | | | | 1 | 0 | 0 |
| Dye Wood, and Dye Stuffs of all kinds, | 5 | 0 | 0 | | | |
| Flour, (Wheaten,) for every 196 lbs., | | | | 0 | 5 | 0 |
| Horses, Mares, and Geldings, each, | | | | 2 | 0 | 0 |
| Leather, (Sole,) per lb., | | | | 0 | 0 | 1 |
| — (Upper and Trimming,) per lb., | | | | 0 | 0 | 3 |
| — (Harness,) per lb., | | | | 0 | 0 | 1 |
| Lard, the cwt., | | | | 0 | 8 | 0 |
| Meat, (salted or cured,) the cwt., | | | | 0 | 6 | 0 |
| Molasses, per gallon, | | | | 0 | 0 | 1½ |
| Porter, (including the Duty imposed by Act 35 George 3, cap. 10,) per gallon, | | | | 0 | 0 | 3 |
| Pitch, | 2 | 0 | 0 | | | |
| Rigging, | 2 | 0 | 0 | | | |
| Rum, or other distilled Spirituous Liquors, imported into this Island, including the sum of Ten-pence per gallon, as imposed by Act of 25 Geo. 3, cap. 4, and by 35 Geo. 3, cap. 10, per gallon, | | | | 0 | 2 | 6 |

| ARTICLES : | 1st Column. | 2d Column. |
|--|---|---------------|
| | Per centage ad valorem duty on every £100 currency value per Invoice. | Other Duties. |
| | £ s. d. | £ s. d. |
| Sails, | 2 0 0 | |
| Spiruous Liquors, on all manufactured or distilled in this Island, per gallon, | | 0 0 8 |
| Sugar, (refined,) per lb., | | 0 0 2 |
| — (Brown or Muscovado,) per cwt., | | 0 6 0 |
| Tar, | 2 0 0 | |
| Tea, per lb., | | 0 0 4 |
| Tobacco, (manufactured,) per lb., | | 0 0 3 |
| — (unmanufactured,) per lb., | | 0 0 1½ |
| Wrecked Ship Stores, and Materials, Duty payable on account of Sales, | 5 0 0 | |
| Wine, imported into this Island, (including the sum of Ten-pence per gallon, as imposed by the Act of 25 George 3, cap. 4, and the Act of 35 George 3, cap. 10,) per gallon, | | 0 3 3 |
| Beer, (strong,) as imposed by the Act 35 Geo. 3, cap. 10, per gallon, | | 0 0 2 |
| Spirits, viz.: Brandy, Gin, and Cordials, imported into this Island, (including the sum of Ten-pence per gallon, as imposed by the Act 25 Geo. 3, cap. 4, and also by Act 35 Geo. 3, cap. 10,) per gallon, | | 0 3 6 |
| Articles manufactured of Wood, (except Brushes, Planes, and Musical Instruments,) and such Articles as Wood forms the principal part of, not hereinbefore mentioned, | 10 0 0 | |
| On all kinds of Goods, Wares, and Merchandize whatsoever, not above enumerated, except as hereinafter excepted, | 5 0 0 | |

III. And be it enacted, That all Articles in the following Table shall be exempted from any Duty.

TABLE OF EXCEPTIONS:

- anchors,
- Baggage of Emigrants,
- Barley,
- Books, (printed,) of all kinds, not prohibited to be imported into the United Kingdom,
- Chain Cables,
- Copper,
- Engine, (Fire,)
- Flax,
- Fish,
- 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,
- Staves,
- Stone, (Lime,)
- Stone, for Building,
- Stone, Burr,
- Tallow,

Teasels,
Trees, (Fruit,) Plants, and Shrubs,
Blocks, Rigging 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.

IV. And be it enacted, That the said recited Act, and all and every other Act and Acts of the General Assembly of this Island now in force in relation to the securing, levying, collecting and recovering the Duties granted by the said recited Acts, shall severally be and remain in full force and effect, for the purpose of securing, levying, collecting, and recovering the Duties hereby granted and imposed, and all and every the Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters, and Things contained in the said Acts, or any of them and in force as aforesaid, shall severally and respectively be duly observed, practised, applied and put in execution, in relation to the said Duties thereby and hereby granted and imposed, as well during the Term hereby limited, as after the expiration thereof, for securing, levying, collecting and recovering the said Duties, and all arrears thereof, and all Penalties and Forfeitures that may have heretofore been incurred, under and by virtue of any of the hereinbefore recited Acts, and for suing for, and recovering all such Penalties, which shall have been, or may be incurred, in relation to the said Duties, as fully and effectually to all intents and purposes, as if the same Powers, Authorities, Rules, Regulations, Directions, Penalties, Forfeitures, Clauses, Matters and Things, were particularly repeated and re-enacted, in the Body of this Act, with reference to the said Duties hereby or thereby granted and imposed.

V. And be it enacted, That the Third, Thirty-fifth and Fiftieth Sections of the above recited Act intituled *An Act for raising a Revenue* passed in the Twelfth year of the Reign of Her present Majesty, and also the Sixth and Seventh Sections of the above recited Act, intituled *An Act for raising a Revenue, and appropriating part of the same*, passed in the Thirteenth year of the Reign of Her present Majesty, be, and the same are hereby respectively repealed.

VI. And be it enacted, That when and so soon as the Lieutenant Governor or other Administrator of the Government, for the time being, shall issue his Proclamation, declaring that the Articles hereinafter enumerated, being the growth or production of this Island, are admitted into the British North American Provinces of Canada, Nova Scotia, New Brunswick and Newfoundland, or either of them, free of Duty,

that on and after the day when such Proclamation shall be published, and during the continuance of this Act, the like Articles, being the growth or production of Canada, Nova Scotia, New Brunswick, or Newfoundland, or of either of them, shall be exempted from the Duties hereby imposed upon them, and shall be admitted into this Island free of Duty, (any thing in this Act contained to the contrary notwithstanding) when imported direct from the said Provinces or either of them, so long as the said Articles are admitted into Canada, Nova Scotia, New Brunswick, and Newfoundland, or either of them, free of Duty, *videlicet* :—Grain and Breadstuffs of all kinds and description, 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, *videlicet*, Train Oil, Spermaceti Oil, Head Matter and Blubber, Fins and Skins, the produce of Fish or Creatures living in the Sea.

VII. And be it enacted, That when any Goods or Articles shall be imported into the Port of Charlottetown, in this Island, the Person or Persons importing the same shall make an Entry thereof, in Duplicate, and after a Permit to land the same shall have been made out, and granted to him or them, by the Collector of Impost for the Port of Charlottetown, in the manner and subject to the restrictions and regulations contained in

any of the Acts of the Legislature of this Island, now or hereafter to be in force, relating thereto, the Person or Persons making the Entry, shall take the Duplicate Copy thereof, certified by the said Collector, together with the Permit, to the Office of the Treasurer of this Island, and there file the said Duplicate Copy, and the Treasurer shall thereupon sign his Name on the Back of the Permit, and it shall not be lawful for any Person or Persons to land any Goods or Articles in the Port of Charlottetown, until the said Permit thereof shall first have been countersigned by the Treasurer as aforesaid. And the Returns and Accounts of Spirits distilled, extracted and manufactured in this Island, or any other Dutiable Article, and of the Duties to be paid thereon, shall also be made with the said Collector of Impost, (where by Law they are required to be made with him), in Duplicate, and the Duplicate Copy of such Returns and Accounts signed by the said Collector, shall immediately after the same has been made, be filed with the Treasurer, by the Person or Persons making or returning the same.

VIII. And be it enacted, That the Treasurer shall after each Duplicate, Entry, Return or Account, shall have been filed with him as aforesaid enter a particular minute thereof in a Book, to be by him kept for that purpose, and shall on every occasion, when the said Collector of Impost for Charlottetown, accounts with him as by Law directed, produce the said Book and Duplicate, Entries, Returns and Accounts, and check, and compare the same with the Account rendered by the said Collector, and the Moneys and Securities paid over by him.