## CAP. CV.

An Act to continue the Exemption of Inhabitants from Liability to be rated as such in respect of Stock in Trade or other Property to the Relief of the Poor. [20th *August* 1853.]

3 & 4 Vict. c. 89.

'WHEREAS an Act was passed in the Fourth Year of the Reign of Her present Majesty, intituled *An Act to exempt until the Thirty-first Day of* December *One thousand eight hundred and forty-one, Inhabitants of Parishes, Townships, and Villages from Liability to be rated as such in respect of Stock in Trade or other Property to the Relief of the Poor:* And whereas the said Act has been since continued by sundry Acts until the First Day of *October* in the Year One thousand eight hundred and fifty-three, and to the End of the then next Session of Parliament; and it is expedient that the said Act should be further continued:' Be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said Act shall continue in force until the First Day of *October* in the Year One thousand eight hundred and fifty-four, and to the End of the then next Session of Parliament.

Recited Act further continued.

## CAP. CVI.

An Act for consolidating Customs Duties Acts. [20th *August* 1853.]

BE it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Instead of all other Duties, &c. of Customs there shall be paid and allowed Duties, &c. in Tables annexed.

I. In lieu and instead of all other Duties and Drawbacks of Customs there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon Goods imported into or exported from any Part of the United Kingdom, the several Duties of Customs, and there shall be allowed the several Drawbacks, as the same are respectively inserted, described, and set forth in Table (A.) to this Act annexed.

Manufactures of Gibraltar, &c. from Foreign Materials deemed Foreign.

II. All Manufactures of *Gibraltar*, *Malta*, and *Heligoland* made of Materials of Foreign Produce liable to Duty upon Importation into the United Kingdom, upon which no such Duty has been paid, or upon which Drawback of such Duty has been allowed in the United Kingdom, shall, for the Purposes of Duty, be deemed and taken to be the Produce of and imported from a Foreign Country.

Commissioners of Customs to provide Samples of White-clayed and Brown-clayed Sugar.

III. For facilitating the due Assessment of Duties on White-clayed Sugar, or Sugar rendered by any Process equal to White-clayed, with reference to Colour, Grain, and Saccharine Matter, and on Brown-clayed Sugar, or Sugar rendered by any Process equal in Quality to Brown-clayed Sugar, the Commissioners of Customs shall provide and renew from Time to Time Samples of White-clayed and Brown-clayed Sugar respectively, which shall be deemed to be Standard Samples, for the Purpose of comparing therewith Sugars entered for Home Consumption; and no Sugar shall, as regards the Payment of Duty, be deemed to be White-clayed Sugar, or Sugar rendered by any Process equal to White-clayed Sugar, unless equal to the Standard Sample of White-clayed Sugar, or be deemed to be Brown-clayed Sugar, or Sugar rendered by any Process equal to Brown-clayed Sugar, unless equal to the Standard Sample of Brown-clayed Sugar.

Duties in Table to be levied on Goods imported into Isle of Man.

IV. In lieu of all Duties of Customs now payable by Law upon the Importation of Goods into the *Isle of Man*, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, the several Duties of Customs as the same are respectively set forth in Figures in Table (B.) to this Act annexed.

V. The

V. The Commissioners of the Treasury may from Time to Time, by any Order or Orders under their Hands, declare that all or any Articles legally importable into the *Isle of Man*, and not enumerated in the said Table, and upon which the said Duty of Fifteen Pounds for every Hundred Pounds Value is hereby imposed, shall and may, from and after any Day or Days named in such Order or Orders, be imported from the Places and in the Manner therein mentioned into the *Isle of Man* Duty-free during such Time or Times as shall be therein named, or until such Order or Orders respectively, or any of them, shall be rescinded, and such Articles shall be imported Duty-free accordingly so long as any such Order or Orders, or any of them, shall continue unrescinded; and the said Commissioners may at any Time, by any Order under their Hands, revoke the whole or any Part of any previous Order or Orders, or any of them, for such Time and in such Manner as they may see fit; and all Orders of the Commissioners of the Treasury made in pursuance of this Enactment shall be duly published in the *London* and *Dublin* Gazettes twice at least within Fourteen Days from the Date of such Orders respectively, and a Copy of every such Order shall be laid before both Houses of Parliament within Six Weeks after the Date of such Order if Parliament be then sitting, and if not, then within Six Weeks after the Commencement of the then next Session of Parliament.

Power to the Treasury to remit and re-impose the Duties levied on unenumerated Articles.

Orders to be published in the Gazette, and laid before Parliament.

VI. And all the Goods described as Free in the said Table (A.) shall be exempt from Duty on the Importation thereof into the United Kingdom, and those described as Free in the said Table (B.) shall be exempt from Duty on the Importation thereof into the *Isle of Man*.

Free Goods.

VII. The Metage Dues now payable upon Fruit imported into the Port of *London* shall not be increased in consequence of the Duties upon such Fruit being levied by the Bushel.

Metage Dues on Fruit.

VIII. This Act shall commence from the Time of the passing thereof; and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Customs Tariff Act, 1853."

Commencement of Act.

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## TABLE (A.)

### Duties applicable to the United Kingdom.

| | | £ | s. | d. |
|---|---|---|---|---|
| 1. | Agates or Cornelians, set - - - for every 100*l.* Value | 10 | 0 | 0 |
| | not set, cut, or manufactured - - - - - | Free. | | |
| | not cut or manufactured - - - - - | Free. | | |
| 2. | Albumen - - - - - - | Free. | | |
| 3. | Ale. See Beer. | | | |
| 4. | Alganobilla Seed - - - - - - | Free. | | |
| 5. | Alkali, not being Barilla - - - - - | Free. | | |
| 6. | Alkanet Root - - - - - - - | Free. | | |
| 7. | Almonds, not Jordan, nor Bitter - - - - the Cwt. | 0 | 10 | 0 |
| | Jordan - - - - - - the Cwt. | 0 | 10 | 0 |
| | Bitter - - - - - - - | Free. | | |
| | Paste of - - - - - the lb. | 0 | 0 | 2 |
| 8. | Aloes - - - - - - - | Free. | | |
| 9. | Alum, Roch - - - - - - - | Free. | | |
| | not Roch - - - - - - - | Free. | | |
| 10. | Amber, rough - - - - - - - | Free. | | |
| | Manufactures of, not enumerated (except Beads) - - | Free. | | |
| 11. | Ambergris - - - - - - - | Free. | | |
| 12. | Amboyna Wood - - - - - - | Free. | | |
| 13. | Anchovies. See Fish. | | | |
| 14. | Angelica - - - - - - - | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 15. | Animals (living), viz.:— | | | |
| | Asses | Free. | | |
| | Goats | Free. | | |
| | Kids | Free. | | |
| | Oxen and Bulls | Free. | | |
| | Cows | Free. | | |
| | Calves | Free. | | |
| | Horses, Mares, Geldings, Colts, Foals | Free. | | |
| | Mules | Free. | | |
| | Sheep | Free. | | |
| | Lambs | Free. | | |
| | Swine and Hogs | Free. | | |
| | Pigs (sucking) | Free. | | |
| 16. | Annatto Roll and Flag | Free. | | |
| 17. | Antimony, viz.:— | | | |
| | Ore of | Free. | | |
| | Crude | Free. | | |
| | Regulus | Free. | | |
| 18. | Apples, raw | the Bushel | 0 | 0 3 |
| | of and from British Possessions | the Bushel | 0 | 0 2 |
| | dried | the Bushel | 0 | 1 0 |
| 19. | Aquafortis | Free. | | |
| 20. | Argol | Free. | | |
| 21. | Aristolochia | Free. | | |
| 22. | Arrowroot | the Cwt. | 0 | 0 4½ |
| 23. | Arsenic | Free. | | |
| 24. | Ashes, viz.:— | | | |
| | Pearl and Pot | Free. | | |
| | Soap | Free. | | |
| | Weed | Free. | | |
| | Wood | Free. | | |
| | not enumerated | Free. | | |
| 25. | Asphaltum or Bitumen Judaicum | Free. | | |
| 26. | Bacon | Free. | | |
| 27. | Balsams, viz.:— | | | |
| | Canada | Free. | | |
| | Capivi | Free. | | |
| | Peru | Free. | | |
| | Riga | Free. | | |
| | Tolu | Free. | | |
| | Balm of Gilead, and unenumerated Balsam | Free. | | |
| 28. | Bandstring Twist | Free. | | |
| 29. | Barilla | Free. | | |
| 30. | Bark for Tanner's or Dyer's Use | Free. | | |
| | Cascarilla | Free. | | |
| | Peruvian | Free. | | |
| | of other Sorts | Free. | | |
| | Extract of. See Extract. | | | |
| 31. | Barley, pearled | the Cwt. | 0 | 0 4½ |
| 32. | Barwood | Free. | | |
| 33. | Barytes, Sulphate of, ground | Free. | | |
| 34. | Basket Rods, peeled | Free. | | |
| | unpeeled | Free. | | |
| 35. | Baskets corresponding with the Description commonly called Berlin, | the Cubic Foot | 0 | 0 7 |
| | All others | the Cubic Foot | 0 | 0 2 |
| 36. | Bast Ropes, Twines and Strands | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 37. Beads, viz.:— | | | | |
| Arango | the lb. | 0 | 0 | 2 |
| and Bugles of Glass | | Free. | | |
| Coral | the lb. | 0 | 1 | 6 |
| Crystal | the lb. | 0 | 0 | 2 |
| Jet | the lb. | 0 | 0 | 2 |
| not otherwise enumerated or described | the lb. | 0 | 0 | 2 |
| 38. Beans, Kidney and French. See Seeds. | | | | |
| 39. Beef, salted | | Free. | | |
| fresh, or slightly salted | | Free. | | |
| 40. Beef Wood | | Free. | | |
| 41. Beer or Ale | the Barrel | 1 | 0 | 0 |
| Mum | the Barrel | 1 | 0 | 0 |
| Spruce | the Barrel | 1 | 0 | 0 |
| of other Sorts | the Barrel | 1 | 0 | 0 |
| 42. Berries, viz.:— | | | | |
| Bay | | Free. | | |
| Juniper | | Free. | | |
| Yellow | | Free. | | |
| Myrobalane | | Free. | | |
| unenumerated, commonly made use of in Chemical Processes | | Free. | | |
| unenumerated, not commonly made use of in Chemical Processes | | Free. | | |
| 43. Birds, viz., Singing Birds | | Free. | | |
| 44. Biscuit and Bread | the Cwt. | 0 | 0 | 4½ |
| 45. Bitumen Judaicum. See Asphaltum. | | | | |
| 46. Blacking | | Free. | | |
| 47. Black Wood | | Free. | | |
| 48. Bladders | | Free. | | |
| 49. Bones (except Whale Fins), whether burnt or not, or as Animal Charcoal | | Free. | | |
| 50. Books, viz.:— | | | | |
| being of Editions printed prior to the Year 1801, bound or unbound | | Free. | | |
| being of Editions printed in or since the Year 1801, bound or unbound | the Cwt. | 1 | 10 | 0 |
| admitted under Treaties of International Copyright, or if of and from any British Possession | the Cwt. | 0 | 15 | 0 |
| 51. Boracic Acid | | Free. | | |
| 52. Borax, refined | | Free. | | |
| 53. Borax, or Tincal, unrefined | | Free. | | |
| 54. Bottles, of Earth and Stone | | Free. | | |
| 55. Boxes of all Sorts, excepting those made wholly or partly of Glass, on which the proper Glass Duty will be levied | for every 100*l.* Value | 10 | 0 | 0 |
| 56. Box Wood | | Free. | | |
| 57. Bran | | Free. | | |
| 58. Brass, Manufactures of, not otherwise enumerated | the Cwt. | 0 | 10 | 0 |
| Powder of | | Free. | | |
| Old, fit only to be re-manufactured | | Free. | | |
| Wire | | Free. | | |
| 59. Brazil Wood | | Free. | | |
| 60. Braziletto Wood | | Free. | | |
| 61. Bricks or Clinkers, Dutch | | Free. | | |
| other Sorts | | Free. | | |
| 62. Brimstone, unrefined | | Free. | | |
| refined, in Rolls | | Free. | | |
| in Flour | | Free. | | |
| 63. Bristles, rough and in the Tufts, and not in any way sorted | | Free. | | |
| in any way sorted or arranged in Colours, and not entirely rough and in the Tufts | | Free. | | |

| | | | £ | s. | d. |
|---|---|---|---|---|---|
| 64. | Brocade, of Gold or Silver | the lb. | 0 | 5 | 0 |
| 65. | Bronze, all Works of Art | | | Free. | |
| | Manufactures of, or of Metal bronzed or lacquered | the Cwt. | 0 | 10 | 0 |
| | Powder | | | Free. | |
| 66. | Brushes, Paint | | | Free. | |
| 67. | Bullion and Foreign Coin, of Gold or Silver | | | Free. | |
| 68. | Bullrushes | | | Free. | |
| 69. | Butter | the Cwt. | 0 | 5 | 0 |
| | of and from a British Possession | the Cwt. | 0 | 2 | 6 |
| 70. | Buttons of Metal | | | Free. | |
| | other Sorts | | | Free. | |
| 71. | Cables (not being Iron Cables), tarred or untarred, old and new | | | Free. | |
| 72. | Cameos, not set | | | Free. | |
| 73. | Camomile Flowers | | | Free. | |
| 74. | Camphor, unrefined | | | Free. | |
| | refined | | | Free. | |
| 75. | Camwood | | | Free. | |
| 76. | Candles, viz., Spermaceti | the Cwt. | 0 | 2 | 4 |
| | Stearine, till the 5th April 1858, unless the Duty upon Tallow shall be repealed at an earlier Time, in which Case, or after the 5th April 1858, this Duty shall be reduced to the same Rate as Tallow Candles | the Cwt. | 0 | 3 | 6 |
| | Tallow | the Cwt. | 0 | 2 | 4 |
| | Wax | the Cwt. | 0 | 2 | 4 |
| 77. | Candlewick | | | Free. | |
| 78. | Canella Alba | | | Free. | |
| 79. | Canes, viz., Bamboo | | | Free. | |
| | Rattans, not ground | | | Free. | |
| 80. | Reed Canes | | | Free. | |
| | Walking Canes or Sticks, mounted, painted, or otherwise ornamented | the 100 | 0 | 6 | 0 |
| | Umbrella and Parasol Sticks | the 100 | 0 | 3 | 0 |
| | or Sticks unenumerated | | | Free. | |
| 81. | Cantharides | | | Free. | |
| 82. | Caoutchouc | | | Free. | |
| | Manufactures of | the lb. | 0 | 0 | 4 |
| 83. | Capers, including the Pickle | the lb. | 0 | 0 | 1½ |
| 84. | Cardamoms | | | Free. | |
| 85. | Cards, viz., Playing Cards | the Dozen Packs | 0 | 15 | 0 |
| 86. | Carmine | | | Free. | |
| 87. | Carriages of all Sorts | | | Free. | |
| 88. | Casks, empty | | | Free. | |
| 89. | Cassava Powder | the Cwt. | 0 | 0 | 4½ |
| 90. | Cassia, viz., Buds | | | Free. | |
| | Fistula | | | Free. | |
| | Lignea | the lb. | 0 | 0 | 1 |
| 91. | Castor | | | Free. | |
| 92. | Casts of Busts, Statues, or Figures | | | Free. | |
| 93. | Catlings | | | Free. | |
| 94. | Caviare | | | Free. | |
| 95. | Cedar Wood | | | Free. | |
| 96. | Chalk, viz., unmanufactured | | | Free. | |
| | prepared or manufactured, and not otherwise enumerated | | | Free. | |
| 97. | Cheese | the Cwt. | 0 | 2 | 6 |
| | of and from British Possessions | the Cwt. | 0 | 1 | 6 |

The Duty on Cheese to be charged on landing Weight.

| | | £ | s. | d. |
|---|---|---|---|---|
| 98. | Cherries, raw - - - - - the Bushel | 0 | 0 | 2 |
| | dried, until 5th July 1854 inclusive - - - the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 - - - - the lb. | 0 | 0 | 1½ |
| 99. | Cherry Wood - - - - - - - | Free. | | |
| 100. | Chicory, or any other Vegetable Matter applicable to the Uses of Chicory or Coffee, viz., | | | |
| | roasted or ground - - - - - the lb. | 0 | 0 | 4 |
| | raw or kiln-dried, until 10th October 1854 inclusive - the Cwt. | 0 | 4 | 0 |
| | from and after 10th October 1854 - - | Free. | | |
| 101. | China Root - - - - - - - | Free. | | |
| 102. | China or Porcelain Ware, plain, painted, gilt, and ornamented - the Cwt. | 0 | 10 | 0 |
| 103. | Chip or Willow for platting - - - - - - | Free. | | |
| 104. | Cider - - - - - - - | Free. | | |
| 105. | Cinnabaris nativa - - - - - - - | Free. | | |
| 106. | Cinnamon - - - - - - the lb. | 0 | 0 | 2 |
| 107. | Citrate of Lime - - - - - - - | Free. | | |
| 108. | Citric Acid - - - - - - - | Free. | | |
| 109. | Citron, preserved with Salt - - - - - - | Free. | | |
| 110. | Civet - - - - - - - | Free. | | |
| 111. | Clocks, viz., not exceeding the Value of 5*s.* each - - the Dozen | 0 | 4 | 0 |
| | exceeding the Value of 5*s.* and not exceeding the Value of 12*s.* 6*d.* each - - - - - the Dozen | 0 | 8 | 0 |
| | exceeding the Value of 12*s.* 6*d.* and not exceeding the Value of 3*l.* each - - - - - each | 0 | 2 | 0 |
| | exceeding the Value of 3*l.* and not exceeding the Value of 10*l.* each - - - - - each | 0 | 4 | 0 |
| | exceeding the Value of 10*l.* each - - - - each | 0 | 10 | 0 |
| 112. | Cloves - - - - - - - the lb. | 0 | 0 | 2 |
| 113. | Coals, Culm, or Cinders - - - - - - | Free. | | |
| 114. | Cobalt - - - - - - - | Free. | | |
| | Ore of - - - - - - - | Free. | | |
| | Oxide of - - - - - - - | Free. | | |
| 115. | Cochineal - - - - - - - | Free. | | |
| | Granilla - - - - - - - | Free. | | |
| | Dust - - - - - - - | Free. | | |
| 116. | Cochinella Wood - - - - - - - | Free. | | |
| 117. | Cocoa - - - - - - - the lb. | 0 | 0 | 1 |
| | Husks and Shells - - - - - - the lb. | 0 | 0 | 0½ |
| | Paste or Chocolate - - - - - - the lb. | 0 | 0 | 2 |
| 118. | Coculus Indicus - - - - - the Cwt. | 0 | 5 | 0 |
| 119. | Coffee - - - - - - - - the lb. | 0 | 0 | 3 |
| | kiln-dried, roasted, or ground - - - - the lb. | 0 | 0 | 4 |
| 120. | Coir Rope, Twine, and Strands - - - - | Free. | | |
| 121. | Colocynth - - - - - - - - | Free. | | |
| 122. | Columbo Root - - - - - - - - | Free. | | |
| 123. | Comfits, dry, until 5th July 1854 inclusive - - - the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 - - - - the lb. | 0 | 0 | 1½ |
| 124. | Confectionery, until 5th July 1854 inclusive - - the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 - - - - the lb. | 0 | 0 | 1½ |
| 125. | Copper, Ore of - - - - - - - | Free. | | |
| | Regulus of - - - - - - - | Free. | | |
| | old, fit only to be re-manufactured - - - - | Free. | | |
| | unwrought, viz., in Bricks or Pigs, Rose Copper, and all cast Copper - - - - - - - | Free. | | |
| | Part wrought, viz., Bars, Rods, or Ingots, hammered or raised - | Free. | | |
| | in Plates and Copper Coin - - - - | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 125. | Copper—*continued.* | | | |
| | Wire | Free. | | |
| | Manufactures of, not otherwise enumerated or described, and Copper Plates engraved — the Cwt. | 0 | 10 | 0 |
| 126. | Copperas, Blue | Free. | | |
| | Green | Free. | | |
| | White | Free. | | |
| 127. | Coral, viz., Beads. (See Beads.) | | | |
| | in Fragments | Free. | | |
| | whole, polished | Free. | | |
| | unpolished | Free. | | |
| | Negligees — the lb. | 0 | 1 | 0 |
| 128. | Cordage, tarred or untarred | Free. | | |
| 129. | Cork | Free. | | |
| 130. | Corks, ready made — the lb. | 0 | 0 | 6 |
| | squared for rounding — the Cwt. | 0 | 8 | 0 |
| | Fishermen's | Free. | | |
| 131. | Corn, Grain, Meal, and Flour, viz.:— | | | |
| | Wheat — the Quarter | 0 | 1 | 0 |
| | Barley — the Quarter | 0 | 1 | 0 |
| | Oats — the Quarter | 0 | 1 | 0 |
| | Rye — the Quarter | 0 | 1 | 0 |
| | Pease — the Quarter | 0 | 1 | 0 |
| | Beans — the Quarter | 0 | 1 | 0 |
| | Maize or Indian Corn — the Quarter | 0 | 1 | 0 |
| | Buck Wheat — the Quarter | 0 | 1 | 0 |
| | Bear or Bigg — the Quarter | 0 | 1 | 0 |
| | Wheat Meal and Flour — the Cwt. | 0 | 0 | 4½ |
| | Barley Meal — the Cwt. | 0 | 0 | 4½ |
| | Oat Meal and Groats — the Cwt. | 0 | 0 | 4½ |
| | Rye Meal and Flour — the Cwt. | 0 | 0 | 4½ |
| | Pea Meal — the Cwt. | 0 | 0 | 4½ |
| | Bean Meal — the Cwt. | 0 | 0 | 4½ |
| | Maize or Indian Corn Meal — the Cwt. | 0 | 0 | 4½ |
| | Buck Wheat Meal — the Cwt. | 0 | 0 | 4½ |
| 132. | Cowries | Free. | | |
| 133. | Cotton Manufactures, viz.:— | | | |
| | East India Piece Goods, viz.:— | | | |
| | Calicoes and Muslins, White | Free. | | |
| | dyed or coloured | Free. | | |
| | Nankeens, not dyed or coloured | Free. | | |
| | dyed or coloured | Free. | | |
| | Handkerchiefs, dyed or coloured | Free. | | |
| | Manufactures, not being Articles wholly or in part made up, not otherwise charged with Duty | Free. | | |
| | Wool. See Wool. | | | |
| | Yarn | Free. | | |
| | Fringe — the lb. | 0 | 0 | 2 |
| | Gloves, of Cotton or Thread — the Dozen Pairs | 0 | 0 | 3 |
| | Stockings, of Cotton or Thread — the Dozen Pairs | 0 | 0 | 6 |
| | Socks or Half Hose, of Cotton or Thread — the Dozen Pairs | 0 | 0 | 3 |
| | Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty — for every 100*l.* Value | 5 | 0 | 0 |
| 134. | Cranberries | Free. | | |
| 135. | Crayons | Free. | | |
| 136. | Cream of Tartar | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 137. | Crystal, viz.:— | | | |
| | rough | Free. | | |
| | cut or manufactured, except Beads | Free. | | |
| 138. | Cubebs | Free. | | |
| 139. | Cubic Nitre. See Nitre. | | | |
| 140. | Cucumbers, viz., preserved in Salt | Free. | | |
| 141. | Currants | the Cwt. | 0 | 15 0 |
| | | and 5 per Cent thereon. | | |
| 142. | Cutch | Free. | | |
| 143. | Daguerreotype Plates | the lb. | 0 | 0 3 |
| 144. | Dates | the Cwt. | 0 | 10 0 |
| 145. | Diamonds | Free. | | |
| 146. | Dice | the Pair | 1 | 1 0 |
| 147. | Divi Divi | Free. | | |
| 148. | Down | Free. | | |
| 149. | Drugs, not enumerated | Free. | | |
| 150. | Earthenware, not otherwise enumerated or described | the Cwt. | 0 | 10 0 |
| 151. | Ebony | Free. | | |
| 152. | Eggs | the 120 | 0 | 0 4 |
| | of and from British Possessions | the 120 | 0 | 0 2½ |
| 153. | Elder Flower Water | Free. | | |
| 154. | Embroidery and Needlework, viz.:— | | | |
| | Silk Net, figured with the Needle, being Imitation Lace, and Articles thereof | the lb. | 0 | 10 0 |
| | Cotton Net, figured with the Needle, being Imitation Lace, and Articles thereof | the lb. | 0 | 8 0 |
| | Curtains, commonly called Swiss, embroidered on Muslin or Net, | the lb. | 0 | 1 0 |
| | All other Embroidery not enumerated | for every 100*l.* Value | 10 | 0 0 |
| | of and from British Possessions | for every 100*l.* Value | 5 | 0 0 |
| 155. | Enamel | Free. | | |
| 156. | Essence of Spruce | for every 100*l.* Value | 10 | 0 0 |
| 157. | Extract of Cardamoms | for every 100*l.* Value | 20 | 0 0 |
| | Coculus Indicus | for every 100*l.* Value | 20 | 0 0 |
| | Guinea Grains of Paradise | for every 100*l.* Value | 20 | 0 0 |
| | Licorice | for every 100*l.* Value | 20 | 0 0 |
| | Nux Vomica | for every 100*l.* Value | 20 | 0 0 |
| | Opium | for every 100*l.* Value | 20 | 0 0 |
| | Guinea Pepper | for every 100*l.* Value | 20 | 0 0 |
| | Peruvian or Jesuit's Bark | for every 100*l.* Value | 20 | 0 0 |
| | Quassia | for every 100*l.* Value | 20 | 0 0 |
| | Radix Rhataniæ | for every 100*l.* Value | 20 | 0 0 |
| | Vitriol | for every 100*l.* Value | 20 | 0 0 |
| | Chesnut Bark or Wood | Free. | | |
| | Quercitron Bark | Free. | | |
| | Logwood | Free. | | |
| | Safflower | Free. | | |
| | Bark, or of other Vegetable Substances to be used for tanning or other manufacturing Purposes | Free. | | |
| 158. | Extract or Preparation of any Article, not particularly enumerated, nor otherwise charged with Duty | for every 100*l.* Value | 20 | 0 0 |
| | or, and in lieu of the above Duty, at the Option of the Importer, | the lb. | 0 | 5 0 |
| 159. | Feathers for Beds, in Beds or otherwise | Free. | | |
| | Ostrich, dressed | the lb. | 0 | 3 0 |
| | undressed | Free. | | |
| | Paddy Bird, dressed | the lb. | 0 | 3 0 |
| | undressed | Free. | | |

| | | £ | s. | d. |
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| 159. | Feathers—*continued.* | | | |
| | not otherwise enumerated or described, viz.:— | | | |
| | dressed - - - - - the lb. | 0 | 3 | 0 |
| | undressed - - - - - - | | Free. | |
| 160. | Figs - - - - - - the Cwt. | 0 | 15 | 0 |
| | and 5 per Cent. thereon. | | | |
| 161. | Fig Cake - - - - the Cwt. | 0 | 15 | 0 |
| 162. | Fish, viz.:— | | | |
| | Anchovies - - - - | | Free. | |
| | Cod - - - - - - | | Free. | |
| | Caplin - - - - - | | Free. | |
| | Eels, Shiploads - - - - - | | Free. | |
| | in small Quantities - - - | | Free. | |
| | Herrings - - - - - - | | Free. | |
| | Lobsters - - - - - - | | Free. | |
| | Mackerel - - - - - | | Free. | |
| | Oysters - - - - - - | | Free. | |
| | Salmon - - - - - - | | Free. | |
| | Soles - - - - - - - | | Free. | |
| | Sounds and Tongues - - - - | | Free. | |
| | Turbots - - - - - | | Free. | |
| | Turtle - - - - - - | | Free. | |
| | fresh, not otherwise enumerated - - - | | Free. | |
| | cured, not otherwise enumerated - - | | Free. | |
| 163. | Flax, dressed - - - - - | | Free. | |
| | rough or undressed - - - - | | Free. | |
| | Tow and Codilla of - - - - | | Free. | |
| 164. | Flock for Paper Stainers - - - - | | Free. | |
| 165. | Flocks - - - - - - | | Free. | |
| 166. | Flower Roots - - - - - | | Free. | |
| 167. | Flowers, Artificial, whether of Silk or of other Materials, per Cubic Foot as packed; no Allowance for vacant Spaces - - the Cubic Foot | 0 | 12 | 0 |
| 168. | Frames for Pictures, Prints, Drawings, or Mirrors - - - | | Free. | |
| 169. | Fruit, viz.; raw, not otherwise enumerated - - the Bushel | 0 | 0 | 2 |
| 170. | Furniture Woods, not particularly enumerated, except Ash, Beech, Birch, Elm, Oak, Wainscot - - - - | | Free. | |
| 171. | Fustic - - - - - - | | Free. | |
| 172. | Gallic Powder - - - - - | | Free. | |
| 173. | Galls - - - - - - | | Free. | |
| 174. | Gamboge - - - - - - | | Free. | |
| 175. | Garancine - - - - - | | Free. | |
| 176. | Garnets, cut, not set - - - - - | | Free. | |
| | uncut - - - - - - | | Free. | |
| 177. | Gauze of Thread - - - - - | | Free. | |
| 178. | Gelatine - - - - - | | Free. | |
| 179. | Gentian - - - - - - | | Free. | |
| 180. | Ginger - - - - - - the Cwt. | 0 | 10 | 0 |
| | of and from British Possessions - - - the Cwt. | 0 | 5 | 0 |
| | preserved, until 5th July 1854 inclusive - - the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 - - the lb. | 0 | 0 | 1½ |
| 181. | Ginseng - - - - - - | | Free. | |
| 182. | Glass, viz.:— | | | |
| | Any Kind of Window Glass, White, or stained of One Colour only, (except Plate or rolled Glass,) and Shades and Cylinders, until the 5th April 1855 inclusive - - - - the Cwt. | 0 | 2 | 6 |
| | from and after 5th April 1855, until 5th April 1857 inclusive, the Cwt. | 0 | 1 | 6 |
| | from and after 5th April 1857 - - - - | | Free. | |

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| 182. | Glass—*continued.* | | | |
| | Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever Kind - - - - the Cwt. | 0 | 10 | 0 |
| | Plate Glass, cast or rolled, of whatever Thickness, whether silvered, polished, or rough - - - - - | Free. | | |
| | Painted - - - - - | Free. | | |
| | White Flint Glass Bottles, not cut, engraved, or otherwise ornamented - - - - - | Free. | | |
| | Beads and Bugles. See Beads. | | | |
| | Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented - - - | Free. | | |
| | Bottles of Glass covered with Wicker (not being Cut Glass) or of Green or Common Glass - - - - | Free. | | |
| | Articles of Green or Common Glass - - - | Free. | | |
| | Manufactures, not otherwise enumerated or described, and old broken Glass fit only to be re-manufactured - - | Free. | | |
| 183. | Glue - - - - - | Free. | | |
| | Clippings or Waste of any Kind, fit only for Glue - - | Free. | | |
| 184. | Gold, Leaves of - - - - - | Free. | | |
| | Ore of, and Ore of which the greater Part in Value is Gold - | Free. | | |
| 185. | Grains, Guinea, and of Paradise - - - the Cwt. | 0 | 15 | 0 |
| 186. | Grapes - - - - - the Bushel | 0 | 0 | 2 |
| 187. | Grease - - - - - - | Free. | | |
| 188. | Greaves, for Dogs - - - - - | Free. | | |
| | Tallow - - - - - - | Free. | | |
| 189. | Guano - - - - - - | Free. | | |
| 190. | Gum, viz.:— | | | |
| | Animi - - - - - | Free. | | |
| | Copal - - - - - | Free. | | |
| | Arabic - - - - - | Free. | | |
| | Senegal - - - - - | Free. | | |
| | Lac Dye - - - - - | Free. | | |
| | Seed Lac - - - - - | Free. | | |
| | Shellac - - - - - | Free. | | |
| | Sticklac - - - - - | Free. | | |
| | Ammoniacum - - - - - | Free. | | |
| | Asafœtida - - - - - | Free. | | |
| | Euphorbium - - - - - | Free. | | |
| | Guiacum - - - - - | Free. | | |
| | Kino - - - - - | Free. | | |
| | Mastic - - - - - | Free. | | |
| | Tragacanth - - - - - | Free. | | |
| | Unenumerated - - - - - | Free. | | |
| 191. | Gunpowder - - - - - | Free. | | |
| 192. | Gun Stocks in the rough, of Wood - - - | Free. | | |
| 193. | Gutta Percha - - - - - | Free. | | |
| | Manufactures of, not moulded, such as Bands, Sheets, Soles, Tubing, the Cwt. | 0 | 5 | 0 |
| | Articles moulded - - - - the lb. | 0 | 0 | 2 |
| 194. | Gypsum - - - - - | Free. | | |
| 195. | Hair, viz.:— | | | |
| | Camel's Hair or Wool - - - - | Free. | | |
| | Cow, Ox, Bull, or Elk Hair - - - - | Free. | | |
| | Goat's Hair or Wool. See Wool. | | | |
| | Horse Hair - - - - - | Free. | | |
| | Human - - - - - | Free. | | |
| | Unenumerated - - - - - | Free. | | |

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| 195. | Hair—*continued.* | | | |
| | Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, not particularly enumerated or otherwise charged with Duty | Free. | | |
| | Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, wholly or in part made up, not particularly enumerated or otherwise charged with Duty, for every 100*l.* Value | 5 | 0 | 0 |
| 196. | Hams, of all Kinds | Free. | | |
| 197. | Harp-strings, or Lute-strings silvered | Free. | | |
| 198. | Hats or Bonnets, viz.:— | | | |
| | Of Chip the lb. | 0 | 2 | 6 |
| | Of Bast, Cane, or Horsehair the lb. | 0 | 2 | 6 |
| | Of Straw the lb. | 0 | 2 | 6 |
| | Of Felt, Hair, Wool, or Beaver each | 0 | 1 | 0 |
| 199. | Hats of Silk or Silk Shag, laid upon Felt, Linen, or other Material each | 0 | 1 | 0 |
| 200. | Hay | Free. | | |
| 201. | Heath for Brushes | Free. | | |
| 202. | Hellebore | Free. | | |
| 203. | Hemp, viz.:— | | | |
| | dressed | Free. | | |
| | rough or undressed | Free. | | |
| | Tow and Codilla of Hemp | Free. | | |
| | Jute | Free. | | |
| | other Vegetable Substances of the Nature and Quality of undressed Hemp, and applicable to the same Purposes | Free. | | |
| 204. | Hides, not tanned, tawed, curried, or in any way dressed, | | | |
| | dry | Free. | | |
| | wet | Free. | | |
| | tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled | Free. | | |
| | if varnished, japanned, or enamelled | Free. | | |
| | Losh Hides | Free. | | |
| | Muscovy or Russia Hides, or Pieces thereof, tanned, coloured, shaved, or otherwise dressed | Free. | | |
| | Hides or Pieces thereof, raw or undressed, unenumerated | Free. | | |
| | in any way dressed, not otherwise enumerated | Free. | | |
| | Tails, Buffalo, Bull, Cow, or Ox | Free. | | |
| | tanned, not otherwise dressed | Free. | | |
| 205. | Hones | Free. | | |
| 206. | Honey | Free. | | |
| 207. | Hoofs of Cattle | Free. | | |
| 208. | Hoops of Wood. See Wood. | | | |
| 209. | Hops the Cwt. | 2 | 5 | 0 |
| 210. | Horns, Horn Tips, and Pieces of Horn | Free. | | |
| 211. | Ice | Free. | | |
| 212. | Indigo | Free. | | |
| 213. | Ink, for Printers | Free. | | |
| | Indian | Free. | | |
| 214. | Inkle, unwrought | Free. | | |
| | wrought | Free. | | |
| 215. | Iron, Ore of | Free. | | |
| | Pig | Free. | | |
| | Bars, unwrought | Free. | | |
| | Wire | Free. | | |
| | Rough Castings | Free. | | |
| | Bloom | Free. | | |

| | | £ | s. | d. |
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| 215. | Iron —*continued.* | | | |
| | Chromate of | Free. | | |
| | Slit or hammered into Rods | Free. | | |
| | Cast | Free. | | |
| | Hoops | Free. | | |
| | Old broken, and old Cast Iron | Free. | | |
| 216. | Iron and Steel, wrought or manufactured, viz.:— | | | |
| | Machinery, Wrought Castings, Tools, Cutlery, and other Manufactures of Iron or Steel, not enumerated — the Cwt. | 0 | 2 | 6 |
| | Fancy ornamental Articles of Iron or Steel — the Cwt. | 0 | 15 | 0 |
| 217. | Isinglass | Free. | | |
| 218. | Jalap | Free. | | |
| 219. | Japanned or Lacquered Ware — for every 100*l.* Value | 10 | 0 | 0 |
| 220. | Jet | Free. | | |
| 221. | Jewels, Emeralds, and all other precious Stones, set, for every 100*l.* Value | 10 | 0 | 0 |
| | unset | Free. | | |
| 222. | Juice of Lemons, Limes, or Oranges | Free. | | |
| 223. | Kernels. See Nuts. | | | |
| 224. | Kingwood | Free. | | |
| 225. | Lace, and Articles thereof, viz.:— | | | |
| | Mohair or Worsted — the lb. | 0 | 1 | 0 |
| | Thread or Cotton Pillow Lace (not being Brussels Point or Saxon Bone Lace), not exceeding One Inch in Width — the lb. | 1 | 0 | 0 |
| | exceeding One Inch in Width — the lb. | 2 | 0 | 0 |
| | Silk Pillow Lace (not being Saxon Wire Ground Lace) and Application — the lb. | 1 | 10 | 0 |
| | Silk Saxon Wire Ground Lace, and all Lace known as Maltese, the lb. | 0 | 8 | 0 |
| | Brussels Point and other Lace, made by the Hand, not otherwise charged with Duty — for every 100*l.* Value | 10 | 0 | 0 |
| 226. | Lacquered Ware. See Japanned Ware. | | | |
| 227. | Lamp Black | Free. | | |
| 228. | Lapis Calaminaris | Free. | | |
| 229. | Lard | Free. | | |
| 230. | Latten | Free. | | |
| | Shaven | Free. | | |
| | Wire | Free. | | |
| 231. | Lavender Flowers | Free. | | |
| 232. | Lead, Ore of | Free. | | |
| | Black | Free. | | |
| | Pig and Sheet | Free. | | |
| | Red | Free. | | |
| | White | Free. | | |
| | Chromate of | Free. | | |
| | Manufactures of, not otherwise enumerated — the Cwt. | 0 | 2 | 0 |
| 233. | Leather Manufactures, viz.:— | | | |
| | Boots, Shoes, and Calashes, viz. | | | |
| | Women's Boots and Calashes — the Dozen Pairs | 0 | 6 | 0 |
| | If lined or trimmed with Fur or other Trimmings, the Dozen Pairs | 0 | 7 | 6 |
| | Shoes with Cork or double Soles, quilted Shoes and Clogs, the Dozen Pairs | 0 | 5 | 0 |
| | If trimmed or lined with Fur or any other Trimming, the Dozen Pairs | 0 | 6 | 0 |
| | Women's Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather — the Dozen Pairs | 0 | 4 | 6 |
| | If trimmed or lined with Fur or any other Trimming, the Dozen Pairs | 0 | 5 | 0 |

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| 233. | Leather Manufactures—*continued.* | | | |
| | Boots, Shoes, and Calashes—*continued.* | | | |
| | Girls Boots, Shoes, and Calashes, not exceeding Seven Inches in Length, to be charged with Two Thirds of the above Duties. | | | |
| | Men's Boots and Shoes:— | | | |
| | If the Quarter do not exceed Two and Three Quarter Inches, or the Vamp Four Inches in Height from the Sole Inside, the Dozen Pairs | 0 | 7 | 0 |
| | If either the Quarter or Vamp exceed the above Dimensions, but do not exceed Six Inches in Height from the Sole Inside, the Dozen Pairs | 0 | 10 | 6 |
| | If either the Quarter or Vamp do exceed Six Inches in Height from the Sole Inside - - the Dozen Pairs | 0 | 14 | 0 |
| | Boys Boots, not exceeding Seven Inches in Length, the Dozen Pairs | 0 | 9 | 4 |
| | Shoes, not exceeding Seven Inches in Length, the Dozen Pairs | 0 | 4 | 8 |
| | Boot Fronts, not exceeding Nine Inches in Height, the Dozen Pairs | 0 | 1 | 9 |
| | exceeding Nine Inches in Height, the Dozen Pairs | 0 | 2 | 9 |
| | Boot Backs - - - - the Dozen Pairs | 0 | 1 | 6 |
| | Cut into Shapes - - - the Cwt. | 0 | 10 | 0 |
| | Gloves of Leather, the following Duties, with 5 per Cent. thereon, viz.:— | | | |
| | Habit Mitts - - - the Dozen Pairs | 0 | 2 | 4 |
| | Gloves - - - - the Dozen Pairs | 0 | 3 | 6 |
| | Men's Gloves - - - the Dozen Pairs | 0 | 3 | 6 |
| | Women's Gloves or Mitts - - the Dozen Pairs | 0 | 4 | 6 |
| | Any Articles made of Leather or any Manufacture whereof Leather is the most valuable Part, not otherwise enumerated or described - - - for every 100*l.* Value | 10 | 0 | 0 |
| 234. | Leaves of Gold. See Gold. | | | |
| 235. | Leaves of Roses - - - - - | Free. | | |
| 236. | Leeches - - - - - - - | Free. | | |
| 237. | Lentils. See Seeds. | | | |
| 238. | Lignum vitæ - - - - - - | Free. | | |
| 239. | Linen or Linen and Cotton Manufactures, viz.:— | | | |
| | Cambric Handkerchiefs, hemmed or hem-stitched, not trimmed, the Dozen | 0 | 2 | 6 |
| | Stays - - - - the Dozen Pairs | 0 | 4 | 0 |
| | Articles, Manufactures of Linen, or of Linen mixed with Cotton or Wool, wholly or in part made up, not particularly enumerated, or otherwise charged with Duty - - for every 100*l.* Value | 5 | 0 | 0 |
| | Cambrics and Lawns, commonly called French Lawns, plain - | Free. | | |
| | Bordered Handkerchiefs - - - - - | Free. | | |
| | Lawns of any Sort, not French - - - - | Free. | | |
| | Damasks - - - - - - | Free. | | |
| | Damask Diaper - - - - - | Free. | | |
| | Sails of all Sorts - - - - - | Free. | | |
| | Plain Linens and Diaper, whether chequered or striped with dyed Yarn or not - - - - - | Free. | | |
| | 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 - - | Free. | | |
| 240. | Liquorice Paste - - - - the Cwt. | 1 | 0 | 0 |
| | of and from British Possessions - - - the Cwt. | 0 | 10 | 0 |

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| 240. | Liquorice—*continued.* | | | |
| | Powder - - - - - the Cwt. | 1 | 0 | 0 |
| | of and from British Possessions - - - the Cwt. | 0 | 15 | 0 |
| | Root, until 5th April 1857 inclusive - - the Cwt. | 0 | 5 | 0 |
| | from and after 5th April 1857 - - - - | Free. | | |
| | Juice - - - - - the Cwt. | 1 | 0 | 0 |
| 241. | Litharge - - - - - - - | Free. | | |
| 242. | Live Creatures illustrative of Natural History - - - | Free. | | |
| 243. | Logwood - - - - - - - | Free. | | |
| 244. | Lucifers, of Wood, in Boxes containing not more than 100 Matches, the Gross of Boxes | 0 | 0 | 2 |
| | in Boxes containing more than 100 Matches, the Gross of Boxes | 0 | 0 | 3 |
| | Vesta, of Wax, in Boxes not exceeding 1,000 Matches, the Doz. Boxes | 0 | 0 | 6 |
| | in Boxes exceeding 1,000 Matches, the 1,000 Matches | 0 | 0 | 0½ |
| 245. | Maccaroni. See Vermicelli. | | | |
| 246. | Mace - - - - - the lb. | 0 | 1 | 0 |
| 247. | Madder - - - - - - - | Free. | | |
| | Root - - - - - - - | Free. | | |
| 248. | Magna Græcia Ware - - - - - - | Free. | | |
| 249. | Mahogany - - - - - - - | Free. | | |
| 250. | Mandioca Flour - - - - - the Cwt. | 0 | 0 | 4½ |
| 251. | Manganese, Ore of - - - - - | Free. | | |
| 252. | Manna - - - - - - - | Free. | | |
| 253. | Manna Croup - - - - - the Cwt. | 0 | 0 | 4½ |
| 254. | Manures not enumerated - - - - - | Free. | | |
| 255. | Manuscripts - - - - - - - | Free. | | |
| 256. | Maps or Charts, or Parts thereof, plain or coloured - - - | Free. | | |
| 257. | Maple Wood - - - - - - | Free. | | |
| 258. | Marmalade, until 5th July 1854 inclusive - - the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 - - - the lb. | 0 | 0 | 1½ |
| 259. | Mats and Matting - - - - - - - | Free. | | |
| 260. | Mattresses - - - - - - - | Free. | | |
| 261. | Mead or Metheglin - - - - - | Free. | | |
| 262. | Meat, salted or fresh, not otherwise described - - | Free. | | |
| | preserved in any other Way than salted - - - | Free. | | |
| 263. | Medals of Gold or Silver - - - - - | Free. | | |
| | of any other Sort - - - - - - | Free. | | |
| 264. | Medlars - - - - - the Bushel | 0 | 0 | 2 |
| 265. | Mercury, prepared - - - - - | Free. | | |
| 266. | Metal, Bell - - - - - - - | Free. | | |
| | Leaf, not Gold - - - - - - | Free. | | |
| 267. | Mill-boards - - - - - - the lb. | 0 | 0 | 2½ |
| 268. | Minerals and Fossils, unenumerated - - - - | Free. | | |
| 269. | Models of Cork or Wood - - - - | Free. | | |
| 270. | Morphia and its Salts - - - - the lb. | 0 | 5 | 0 |
| 271. | Moss, viz.:— | | | |
| | Lichen Islandicus - - - - - | Free. | | |
| | Rock, for Dyers Use - - - - - | Free. | | |
| | other than Rock or Iceland Moss - - - - | Free. | | |
| 272. | Mother-o'-Pearl Shells - - - - - | Free. | | |
| 273. | Musical Instruments, viz.:— | | | |
| | Musical Boxes, small, not exceeding Four Inches in Length, the Air | 0 | 0 | 3 |
| | large - - - - the Air | 0 | 0 | 8 |
| | Overtures, or extra Accompaniments, - the Air | 0 | 2 | 6 |

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| 273. | Musical Instruments—*continued.* | | | |
| | Pianofortes, horizontal grand - - - - each | 3 | 0 | 0 |
| | upright or square - - - each | 2 | 0 | 0 |
| | Harmoniums or Seraphines, not exceeding Three Stops - each | 0 | 12 | 0 |
| | Four Stops and not exceeding Seven Stops - - each | 1 | 4 | 0 |
| | Eight Stops and not exceeding Eleven Stops - each | 1 | 10 | 0 |
| | exceeding Eleven Stops - - - each | 2 | 0 | 0 |
| | Accordions, commonly called Chinese - - the 100 Notes | 0 | 1 | 0 |
| | other Sorts, including Flutinas, and common German Concertinas - - - - the 100 Notes | 0 | 5 | 0 |
| | Concertinas of octagon Form, not common German - - each | 0 | 4 | 0 |
| | Brass Instruments, all Sorts - - - - the lb. | 0 | 0 | 9 |
| | Musical Instruments, not otherwise enumerated or described, for every 100*l.* Value | 10 | 0 | 0 |
| 274. | Musk - - - - - - - | Free. | | |
| 275. | Mustard, Flour - - - - - - the Cwt. | 0 | 1 | 6 |
| | mixed or manufactured, except Flour - - the Cwt. | 0 | 5 | 0 |
| 276. | Myrobolanes. See Berries. | | | |
| 277. | Myrrh - - - - - - - | Free. | | |
| 278. | Naphtha - - - - - - - | Free. | | |
| 279. | New Zealand Wood - - - - - - - | Free. | | |
| 280. | Nicaragua Wood - - - - - - | Free. | | |
| 281. | Nickel, Ore of - - - - - - | Free. | | |
| | metallic, and Oxide of, refined - - - - | Free. | | |
| | Arseniate of, in Lumps or Powder, being in an unrefined State - | Free. | | |
| 282. | Nitre, viz., Cubic Nitre - - - - - | Free. | | |
| 283. | Nutmegs, except those commonly called Wild - - - the lb. | 0 | 1 | 0 |
| | Wild, in the Shell - - - - the lb. | 0 | 0 | 3 |
| | not in the Shell - - - - the lb. | 0 | 0 | 5 |
| 284. | Nuts, viz.:— | | | |
| | Chesnuts - - - - - - - | Free. | | |
| | Coco Nuts - - - - - - - | Free. | | |
| | Pistachio Nuts - - - - - - - | Free. | | |
| | Small Nuts - - - - - the Bushel | 0 | 1 | 0 |
| | Walnuts - - - - - the Bushel | 0 | 1 | 0 |
| | Nuts and Kernels of Walnuts, of Peach Stones, and all Nuts and Kernels unenumerated, commonly used for expressing Oil therefrom - - - - - - - | Free. | | |
| | Nuts and Kernels unenumerated - - - - | Free. | | |
| 285. | Nux Vomica - - - - - the Cwt. | 0 | 2 | 0 |
| 286. | Oakum - - - - - - - - | Free. | | |
| 287. | Ochre - - - - - - - - | Free. | | |
| 288. | Oil of Almonds - - - - - the lb. | 0 | 0 | 1 |
| | Animal - - - - - - | Free. | | |
| | Bays - - - - - the lb. | 0 | 0 | 1 |
| | Castor - - - - - - - - | Free. | | |
| | Chemical, Essential, or Perfumed, viz.:— | | | |
| | Bergamot - - - - - the lb. | 0 | 1 | 0 |
| | Carraway - - - - - the lb. | 0 | 1 | 0 |
| | Cassia - - - - - - the lb. | 0 | 1 | 0 |
| | Cloves - - - - - - the lb. | 0 | 1 | 0 |
| | Lavender - - - - - the lb. | 0 | 1 | 0 |
| | Lemon - - - - - - the lb. | 0 | 1 | 0 |
| | Mint and Spearmint - - - the lb. | 0 | 1 | 0 |
| | Oil or Otto of Roses - - - - the lb. | 0 | 1 | 0 |
| | Peppermint - - - - the lb. | 0 | 1 | 0 |
| | Spike - - - - - the lb. | 0 | 1 | 0 |

| | | £ | s. | d. |
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| 288. | Oil—*continued.* | | | |
| | Chemical, Essential, or Perfumed—*continued.* | | | |
| | Thyme - - - - - - the lb. | 0 | 1 | 0 |
| | unenumerated - - - - - - the lb. | 0 | 1 | 0 |
| | Cocoa Nut - - - - - - - Free. | | | |
| | Hempseed - - - - - - - Free. | | | |
| | Lard - - - - - - - - Free. | | | |
| | Linseed - - - - - - - Free. | | | |
| | Olive - - - - - - - - Free. | | | |
| | Palm - - - - - - - Free. | | | |
| | Paran - - - - - - - Free. | | | |
| | Rapeseed - - - - - - - Free. | | | |
| | Rock - - - - - - - Free. | | | |
| | Rosin - - - - - - - - Free. | | | |
| | Seed, unenumerated - - - - - - Free. | | | |
| | Train Oil or Blubber - - - - - - Free. | | | |
| | Spermaceti, or Head Matter - - - - Free. | | | |
| | Walnut - - - - - - Free. | | | |
| | Or Spirit of Turpentine - - - - - Free. | | | |
| | not particularly enumerated or described, nor otherwise charged with Duty - - - - - - Free. | | | |
| 289. | Oilseed Cake - - - - - - Free. | | | |
| 290. | Oilcloth, for Table Covers - - - - the Square Yard | 0 | 0 | 1 |
| 291. | Olibanum - - - - - - Free. | | | |
| 292. | Olives - - - - - - - Free. | | | |
| 293. | Olive Wood - - - - - - - Free. | | | |
| 294. | Onions - - - - - the Bushel | 0 | 0 | 1 |
| 295. | Opium - - - - - - the lb. | 0 | 1 | 0 |
| 296. | Orange Flower Water - - - - - Free. | | | |
| 297. | Oranges and Lemons - - - - the Bushel | 0 | 0 | 8 |
| | Peel of, viz.:— | | | |
| | Orange Peel - - - - Free. | | | |
| | Lemon Peel - - - - Free. | | | |
| 298. | Orchal - - - - - - - Free. | | | |
| 299. | Ore, unenumerated - - - - - - Free. | | | |
| 300. | Orpiment - - - - - - Free. | | | |
| 301. | Orris Root - - - - - - Free. | | | |
| 302. | Orsedew - - - - Free. | | | |
| 303. | Painter's Colours, unenumerated, viz.:— | | | |
| | unmanufactured - - - - - Free. | | | |
| | manufactured - - - - Free. | | | |
| 304. | Palmetto Thatch - - - - - - Free. | | | |
| | Manufactures of - - - - Free. | | | |
| 305. | Paper, viz.:— | | | |
| | Brown Paper, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith - - the lb. | 0 | 0 | 2½ |
| | printed, painted, or stained Paper Hangings, or Flock Paper, the Square Yard | 0 | 0 | 1 |
| | Waste Paper, or Paper of any other Sort, not particularly enumerated or described, not otherwise charged with Duty - - the lb. | 0 | 0 | 2½ |
| | gilt, stained, coloured, embossed, and all fancy Kinds, not being Paper Hangings - - - - - the lb. | 0 | 0 | 2½ |
| 306. | Parchment - - - - - - Free. | | | |
| 307. | Partridge Wood - - - - - - Free. | | | |
| 308. | Pasteboard - - - - - - the lb. | 0 | 0 | 2½ |
| 309. | Pearls - - - - - - - Free. | | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 310. | Pears, raw - - - - - - the Bushel | 0 | 0 | 3 |
| | dried - - - - - the Bushel | 0 | 1 | 0 |
| 311. | Pencils, of Slate - - - - - - | Free. | | |
| | not of Slate - - - - - - - | Free. | | |
| 312. | Pens - - - - - - - - | Free. | | |
| 313. | Pepper of all Sorts - - - - - the lb. | 0 | 0 | 6 |
| | And 5 per Cent. thereon. | | | |
| 314. | Percussion Caps - - - - the 1,000 | 0 | 0 | 1 |
| 315. | Perfumery, not otherwise enumerated - - - the lb. | 0 | 0 | 2 |
| 316. | Perry - - - - - - - | Free. | | |
| 317. | Pewter, Manufactures of, not otherwise enumerated - the Cwt. | 0 | 2 | 0 |
| 318. | Phosphorus - - - - - - | Free. | | |
| 319. | Pickles, preserved in Vinegar - - - the Gallon | 0 | 0 | 1 |
| | and Vegetables, preserved in Salt - - - | Free. | | |
| 320. | Pictures - - - - - - | Free. | | |
| 321. | Pimento - - - - - the Cwt. | 0 | 5 | 0 |
| 322. | Pink Root - - - - - - | Free. | | |
| 323. | Pipes of Clay. See Tobacco Pipes. | | | |
| 324. | Pitch - - - - - - - | Free. | | |
| | Burgundy - - - - - - | Free. | | |
| 325. | Plantains - - - - - - | Free. | | |
| 326. | Plants, Shrubs, and Trees, alive - - - - | Free. | | |
| 327. | Plaster of Paris - - - - - - | Free. | | |
| 328. | Plate, of Gold - - - - the oz. Troy | 1 | 1 | 0 |
| | of Silver, gilt or ungilt - - - the oz. Troy | 0 | 1 | 8 |
| | battered - - - - - - - | Free. | | |
| 329. | Platina, and Ore of - - - - - - | Free. | | |
| 330. | Platting, 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 - the lb. | 0 | 2 | 0 |
| | Cordonet, Single, and Twist of Straw, or of other Materials, the lb. | 0 | 0 | 6 |
| | Willow Squares - - - - the Dozen | 0 | 0 | 1 |
| 331. | Plums, commonly called French Plums, and Prunellos - the Cwt. | 0 | 15 | 0 |
| | dried or preserved (except in Sugar), not otherwise described, the Cwt. | 0 | 15 | 0 |
| | preserved in Sugar, until 5th July 1854 inclusive - the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 - - the lb. | 0 | 0 | 1½ |
| 332. | Pollard - - - - - - - | Free. | | |
| 333. | Pomatum - - - - - - the lb. | 0 | 0 | 2 |
| 334. | Pomegranates - - - - - - - | Free. | | |
| | Peel of - - - - - - - | Free. | | |
| 335. | Pork, salted (not Hams) - - - - - - | Free. | | |
| | fresh - - - - - - - | Free. | | |
| 336. | Potatoes - - - - - - - | Free. | | |
| 337. | Potato Flour - - - - - the Cwt. | 0 | 0 | 4½ |
| 338. | Pots, viz.:— | | | |
| | Melting Pots for Goldsmiths - - - - - | Free. | | |
| | of Stone - - - - - - - | Free. | | |
| 339. | Poultry and Game, alive or dead, including Rabbits - - - | Free. | | |
| 340. | Powder, viz.:— | | | |
| | Hair Powder - - - - - the lb. | 0 | 0 | 2 |
| | perfumed - - - - - the lb. | 0 | 0 | 2 |
| | not otherwise enumerated or described, that will serve the same Purpose as Starch - - - - the Cwt. | 0 | 0 | 4½ |
| 341. | Prints and Drawings, viz.:— | | | |
| | plain or coloured - - - - - the lb. | 0 | 0 | 3 |
| | admitted under Treaties of International Copyright, the lb. | 0 | 0 | 1½ |

| | | | £ | s. | d. |
|---|---|---|---|---|---|
| 342. | Prunes | the Cwt. | 0 | 7 | 0 |
| 343. | Prussiate of Potash | | Free. | | |
| 344. | Puddings. See Sausages. | | | | |
| 345. | Purple Wood | | Free. | | |
| 346. | Quassia | the Cwt. | 0 | 1 | 0 |
| 347. | Quicksilver | | Free. | | |
| 348. | Quills, viz., Goose | | Free. | | |
| | Swan | | Free. | | |
| 349. | Quinces | the Bushel | 0 | 0 | 3 |
| 350. | Quinine, Sulphate of | the oz. | 0 | 0 | 6 |
| 351. | Radix Contrayervæ | | Free. | | |
| | Enulæ Campanæ | | Free. | | |
| | Eringii | | Free. | | |
| | Ipecacuanhæ | | Free. | | |
| | Rhataniæ | | Free. | | |
| | Senekæ | | Free. | | |
| | Serpentariæ, or Snake Root | | Free. | | |
| 352. | Rags, viz.:— | | | | |
| | Rags, old Ropes, or Junk, old Fishing Nets, fit only for making Paper or Pasteboard | | Free. | | |
| | Woollen Rags | | Free. | | |
| | Pulp of Rags | | Free. | | |
| 353. | Raisins | the Cwt. | 0 | 10 | 0 |
| 354. | Rape of Grapes | | Free. | | |
| 355. | Red Wood or Guinea Wood | | Free. | | |
| 356. | Rhubarb | | Free. | | |
| 357. | Rice, viz.:— | | | | |
| | not rough or in the Husk | the Cwt. | 0 | 0 | 4½ |
| | rough and in the Husk | the Qr. | 0 | 0 | 9 |
| | Dust for feeding Cattle | | Free. | | |
| | Upon Exportation from the United Kingdom of any Foreign Rice or Paddy cleaned therein, which shall have paid the Duties payable on the Importation thereof, and having been deposited in some Bonded Warehouse within One Calendar Month from the Date of such Payment, shall have there remained secured until the Time of Exportation, the Exporter making Declaration that such Rice was cleaned from rough Rice or Paddy upon which the Duties had been paid, there shall be allowed and paid for every Hundredweight thereof a Drawback equal in Amount to the Duty paid on every Four Bushels of the rough Rice or Paddy from which the same shall have been cleaned. | | | | |
| 358. | Rose Water | | Free. | | |
| 359. | Rose Wood | | Free. | | |
| 360. | Rosin | | Free. | | |
| | Oil of. See Oil. | | | | |
| 361. | Saccharum Saturni | | Free. | | |
| 362. | Safflower | | Free. | | |
| 363. | Saffron | | Free. | | |
| 364. | Sago | the Cwt. | 0 | 0 | 4½ |
| 365. | Sal, viz.:— | | | | |
| | Ammoniac | | Free. | | |
| | Limonum | | Free. | | |
| | Prunellæ | | Free. | | |
| 366. | Salep, or Salop | | Free. | | |
| 367. | Salicine | the oz. | 0 | 0 | 3 |

| | | | £ | s. | d. |
|---|---|---|---|---|---|
| 368. | Salt | | Free. | | |
| 369. | Saltpetre | | Free. | | |
| 370. | Sanguis Draconis | | Free. | | |
| 371. | Santa Maria Wood | | Free. | | |
| 372. | Sapan Wood | | Free. | | |
| 373. | Sarsaparilla | | Free. | | |
| 374. | Sassafras | | Free. | | |
| 375. | Satin Wood | | Free. | | |
| 376. | Sauces, not otherwise enumerated | the lb. | 0 | 0 | 1 |
| 377. | Saunders, viz.:— | | | | |
| | Red | | Free. | | |
| | White or Yellow | | Free. | | |
| 378. | Sausages or Puddings | | Free. | | |
| 379. | Scaleboards | the Cwt. | 0 | 1 | 0 |
| 380. | Scammony | | Free. | | |
| 381. | Seeds, viz.:— | | | | |
| | Acorns | | Free. | | |
| | Aniseed | | Free. | | |
| | Beans, Kidney or French | | Free. | | |
| | Burnet | | Free. | | |
| | Canary | | Free. | | |
| | Carraway | the Cwt. | 0 | 5 | 0 |
| | of and from British Possessions | the Cwt. | 0 | 2 | 6 |
| | Carrot | | Free. | | |
| | Clover | | Free. | | |
| | Colchicum | | Free. | | |
| | Cole | | Free. | | |
| | Coriander | | Free. | | |
| | Croton | | Free. | | |
| | Cummin | | Free. | | |
| | Dari | | Free. | | |
| | Fenugreek | | Free. | | |
| | Flax | | Free. | | |
| | Forest | | Free. | | |
| | Garden, unenumerated | | Free. | | |
| | Grass Seeds of all Sorts | | Free. | | |
| | Hemp | | Free. | | |
| | Leck | | Free. | | |
| | Lentils | | Free. | | |
| | Lettuce | | Free. | | |
| | Linseed | | Free. | | |
| | Lucerne | | Free. | | |
| | Lupine | | Free. | | |
| | Maw | | Free. | | |
| | Millet | | Free. | | |
| | Mustard | | Free. | | |
| | Onion | | Free. | | |
| | Parsley | | Free. | | |
| | Poppy | | Free. | | |
| | Quince | | Free. | | |
| | Rape | | Free. | | |
| | Sesamum | | Free. | | |
| | Shrub or Tree | | Free. | | |
| | Tares | | Free. | | |
| | Trefoil | | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 381. | Seeds—*continued.* | | | |
| | Worm | Free. | | |
| | All Seeds unenumerated, commonly used for expressing Oil therefrom | Free. | | |
| | All other Seeds not particularly enumerated or described, nor otherwise charged with Duty | Free. | | |
| 382. | Semolina the Cwt. | 0 | 0 | 4½ |
| 383. | Senna | Free. | | |
| 384. | Ships, with their Tackle, Apparel, and Furniture (except Sails), broken up or to be broken up:— | | | |
| | Foreign for every 100*l.* Value | 5 | 0 | 0 |
| | British Ships, or Vessels entitled to be registered as such, not having been built in the United Kingdom | Free. | | |
| 385. | Shumach | Free. | | |
| 386. | Silk, viz.:— | | | |
| | Knubs or Husks of Silk and Waste Silk | Free. | | |
| | Raw Silk | Free. | | |
| | Thrown Silk, not dyed, Singles | Free. | | |
| | Tram | Free. | | |
| | Organzine or Crape | Free. | | |
| | Dyed, Single, or Tram | Free. | | |
| | Organzine or Crape | Free. | | |
| | Millinery of Silk, or of which the greater Part of the Material is of Silk, viz.:— | | | |
| | Turbans or Caps each | 0 | 3 | 6 |
| | Hats or Bonnets each | 0 | 7 | 0 |
| | Dresses each | 1 | 10 | 0 |
| | Corahs, Choppas, Bandannas, and Tussore Clothes, viz.:— | | | |
| | in Pieces not exceeding 5¼ Yards in Length the Piece | 0 | 0 | 4 |
| | exceeding 5¼ and not exceeding 6¼ Yards the Piece | 0 | 0 | 6 |
| | exceeding 6¼ and not exceeding 7¼ Yards the Piece | 0 | 0 | 8 |
| | exceeding 7¼ and not exceeding 8¼ Yards the Piece | 0 | 0 | 9 |
| | exceeding 8¼ and not exceeding 9¼ Yards the Piece | 0 | 0 | 10 |
| | and for every additional Yard in Length the Yard | 0 | 0 | 1½ |
| | China Crape Shawls, Scarfs, and Handkerchiefs, viz.:— | | | |
| | plain and Damask the lb. | 0 | 3 | 0 |
| | embroidered the lb. | 0 | 5 | 0 |
| | Damask the running Yard | 0 | 0 | 8 |
| | Pongees, viz.:— | | | |
| | in Pieces not exceeding 15 Yards in Length the Piece | 0 | 2 | 0 |
| | exceeding 15 Yards and not exceeding 21 Yards in Length, the Piece | 0 | 3 | 0 |
| | exceeding 21 Yards and not exceeding 31 Yards in Length, the Piece | 0 | 5 | 0 |
| | Handkerchiefs, plain and figured, in Pieces not exceeding 9 Yards in Length the Piece | 0 | 1 | 6 |
| | exceeding 9 Yards and not exceeding 18 Yards in Length, the Piece | 0 | 3 | 0 |
| | Manufactures of Silk, or of Silk and any other Material, not being Articles wholly or in part made up, not particularly enumerated or otherwise charged with Duty for every 100*l.* Value | 15 | 0 | 0 |
| | of and from a British Possession for every 100*l.* Value | 5 | 0 | 0 |
| | Articles, Manufactures of Silk, or of Silk and any other Material, not particularly enumerated or otherwise charged with Duty, for every 100*l.* Value | 15 | 0 | 0 |
| | of and from a British Possession for every 100*l.* Value | 5 | 0 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| 386. | Silk—*continued.* | | | |
| | Manufactures of Silk, or of Silk mixed with Metal, or any other Material, the Produce of Europe, viz.:— | | | |
| | Silk or Satin, plain, striped, figured, or brocaded, viz.:— | | | |
| | Broad Stuffs - - - - the lb. | 0 | 5 | 0 |
| | Articles thereof, not otherwise enumerated - - the lb. | 0 | 6 | 0 |
| | or, and at the Option of the Officers of the Customs, for every 100*l.* Value | 15 | 0 | 0 |
| | Gauze, or Crape, plain, striped, figured, or brocaded, viz.:— | | | |
| | Broad Stuffs - - - - the lb. | 0 | 9 | 0 |
| | Articles thereof, not otherwise enumerated - - the lb. | 0 | 10 | 0 |
| | or, and at the Option of the Officers of the Customs, for every 100*l.* Value | 15 | 0 | 0 |
| | Gauze, mixed with Silk, Satin, or other Materials, the Gauze being in less Proportion than One Half Part of the Fabric, viz.:— | | | |
| | Broad Stuffs - - - - the lb. | 0 | 9 | 0 |
| | Articles thereof, not otherwise enumerated - - the lb. | 0 | 10 | 0 |
| | or, and at the Option of the Officers of the Customs, for every 100*l.* Value | 15 | 0 | 0 |
| | Velvet, plain, or figured, viz.:— | | | |
| | Broad Stuffs - - - - - the lb. | 0 | 9 | 0 |
| | Articles thereof, not otherwise enumerated - the lb. | 0 | 10 | 0 |
| | or, and at the Option of the Officers of the Customs, for every 100*l.* Value | 15 | 0 | 0 |
| | Broad Stuffs, the Foundation of which is wholly composed of Cotton, or other Materials than Silk - - the lb. | 0 | 3 | 0 |
| | Ribbons, plain Silk, of One Colour only - - the lb. | 0 | 6 | 0 |
| | Plain Satin, of One Colour only - - - the lb. | 0 | 8 | 0 |
| | Silk or Satin, striped, figured, or brocaded, or plain Ribbons of more than One Colour - - - - the lb. | 0 | 10 | 0 |
| | Gauze or Crape, plain, striped, figured, or brocaded - the lb. | 0 | 14 | 0 |
| | Gauze, mixed with Silk, Satin, or other Materials, the Gauze being in less Proportion than One Half Part of the Fabric, the lb. | 0 | 12 | 0 |
| | Velvet, or Silk embossed with Velvet - - the lb. | 0 | 10 | 0 |
| | the Foundation of which is wholly composed of Cotton or other Materials than Silk - - - the lb. | 0 | 3 | 6 |
| | Fancy Silk, Net, or Tricot - - - the lb. | 0 | 8 | 0 |
| | Plain Silk Lace or Net called Tulle - - - - the lb. | 0 | 8 | 0 |
| | Manufactures of Silk, or of Silk mixed with any other Materials, called Plush - - - - the lb. | 0 | 3 | 0 |
| | Black Plush, commonly used for making Hats - the lb. | 0 | 1 | 0 |
| | Parasols and Umbrellas - - - - each | 0 | 1 | 0 |
| | Damask of Silk and Wool, or of Silk and other Materials, for Furniture - - - - - the lb. | 0 | 0 | 10 |
| | Manufactures of Silk, or of Silk mixed with any other Materials, not particularly enumerated or charged with Duty, for every 100*l.* Value | 15 | 0 | 0 |
| 387. | Silkworm Gut - - - - - - | Free. | | |
| 388. | Silver Ore, or Ore of which the greater Part in Value is Silver - - | Free. | | |
| 389. | Skins, Furs, Pelts, and Tails, viz.:— | | | |
| | Badger, undressed - - - - | Free. | | |
| | Bear „ - - - - - | Free. | | |
| | Beaver „ - - - - - | Free. | | |
| | Cat „ - - - - - | Free. | | |

| 389. Skins—*continued.* | £ | s. | d. |
|---|---|---|---|
| Chinchilla, undressed | Free. | | |
| Coney „ | Free. | | |
| Deer „ | Free. | | |
| Indian, half dressed | Free. | | |
| Deer, Indian, tanned, tawed, or in any way dressed | Free. | | |
| Dog, in the Hair, not tanned, tawed, or in any way dressed | Free. | | |
| Dog Fish, undressed | Free. | | |
| Elk „ | Free. | | |
| Ermine „ | Free. | | |
| dressed | Free. | | |
| Fisher, undressed | Free. | | |
| Fitch „ | Free. | | |
| Fox „ | Free. | | |
| Tails „ | Free. | | |
| Goat, raw or undressed | Free. | | |
| tanned, tawed, or in any way dressed | Free. | | |
| Goose, undressed | Free. | | |
| Hare „ | Free. | | |
| Husse „ | Free. | | |
| Kangaroo „ | Free. | | |
| Kid, in the Hair, undressed | Free. | | |
| dressed | Free. | | |
| and dyed or coloured | Free. | | |
| Kolinski, undressed | Free. | | |
| Lamb, undressed in the Wool | Free. | | |
| tanned or tawed | Free. | | |
| and dyed or coloured | Free. | | |
| dressed in Oil | Free. | | |
| Leopard, undressed | Free. | | |
| Lion „ | Free. | | |
| Lynx „ | Free. | | |
| Marten „ | Free. | | |
| Marten Tails „ | Free. | | |
| Minx „ | Free. | | |
| dressed | Free. | | |
| Mole, undressed | Free. | | |
| Musquash „ | Free. | | |
| Nutria „ | Free. | | |
| Otter „ | Free. | | |
| Ounce „ | Free. | | |
| Panther „ | Free. | | |
| Pelts „ | Free. | | |
| tanned, tawed, or in any way dressed | Free. | | |
| Racoon, undressed | Free. | | |
| Sable „ | Free. | | |
| Tails or Tips, undressed | Free. | | |
| Seal, in the Hair, not tanned, tawed, or in any way dressed | Free. | | |
| Sheep, undressed in the Wool | Free. | | |
| tanned or tawed | Free. | | |
| dressed in Oil | Free. | | |
| Squirrel or Calabar, undressed | Free. | | |
| tawed | Free. | | |
| Tails, undressed | Free. | | |

| | | | £ | s. | d. |
|---|---|---|---|---|---|
| 389. | Skins—*continued.* | | | | |
| | Swan, undressed | | | Free. | |
| | Tiger | | | Free. | |
| | Weasel | | | Free. | |
| | Wolf | | | Free. | |
| | tawed | | | Free. | |
| | Wolverings, undressed | | | Free. | |
| | Skins and Furs, or Pieces of Skins and Furs unenumerated, viz. :— | | | | |
| | raw or undressed | | | Free. | |
| | tanned, tawed, curried, or in any way dressed | | | Free. | |
| | Articles manufactured of Skins and Furs | | | Free. | |
| 390. | Smalts | | | Free. | |
| 391. | Soap, viz. :— | | | | |
| | hard | the Cwt. | 0 | 0 | 8 |
| | soft | the Cwt. | 0 | 0 | 8 |
| | Naples | the Cwt. | 0 | 0 | 8 |
| | scented or fancy Soap | the lb. | 0 | 0 | 2 |
| 392. | Soy | the Gallon | 0 | 0 | 6 |
| 393. | Spa Ware | the Cubic Foot | 0 | 0 | 6 |
| 394. | Specimens of Minerals or Fossils | | | Free. | |
| | illustrative of Natural History | | | Free. | |
| 395. | Speckled Wood | | | Free. | |
| 396. | Spectacles | | | Free. | |
| 397. | Spelter or Zinc, crude in Cakes | | | Free. | |
| | rolled, but not otherwise manufactured | | | Free. | |
| | Oxide and White of | | | Free. | |
| | Rods for Bolts | | | Free. | |
| | Manufactures of, not otherwise enumerated | the Cwt. | 0 | 2 | 0 |
| 398. | Spermaceti | | | Free. | |
| 399. | Spirits or Strong Waters, of all Sorts, viz. :— | | | | |
| | For every Gallon of such Spirits or Strong Waters of any Strength, not exceeding the Strength of Proof by Sykes's 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, viz. :— | | | | |
| | Spirits, not being Spirits or Strong Waters, the Produce of any British Possessions in America, or the Island of Mauritius, or any British Possessions within the Limits of the East India Company's Charter, and not being sweetened Spirits, or Spirits mixed with any Articles, so that the Degree of Strength thereof cannot be exactly ascertained by such Hydrometer, viz. :— | | | | |
| | Brandy | the Gallon | 0 | 15 | 0 |
| | Geneva | the Gallon | 0 | 15 | 0 |
| | Other than Brandy or Geneva | the Gallon | 0 | 15 | 0 |
| | Spirits or Strong Waters, the Produce of any British Possession in America, or the Island of Mauritius, not being sweetened Spirits, or Spirits so mixed as aforesaid, viz. :— | | | | |
| | Rum— | | | | |
| | If imported into England | the Gallon | 0 | 8 | 2 |
| | If imported into Scotland | the Gallon | 0 | 5 | 0 |
| | If imported into Ireland | the Gallon | 0 | 3 | 8 |
| | Spirits, other than Rum— | | | | |
| | If imported into England | the Gallon | 0 | 8 | 2 |
| | If imported into Scotland | the Gallon | 0 | 5 | 0 |
| | If imported into Ireland | the Gallon | 0 | 3 | 8 |

| | | £ | s. | d. |
|---|---|---|---|---|
| 399. Spirits—*continued.* | | | | |
| Rum, the Produce of any British Possessions within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vict. Cap. 8. have or shall have been fulfilled, not being sweetened Spirits, or Spirits so mixed as aforesaid:— | | | | |
| If imported into England | the Gallon | 0 | 8 | 2 |
| If imported into Scotland | the Gallon | 0 | 5 | 0 |
| If imported into Ireland | the Gallon | 0 | 3 | 8 |
| Rum Shrub, however sweetened, the Produce of and imported from such Possessions, qualified as aforesaid, or of and from any British Possession in America, or the Island of Mauritius:— | | | | |
| If imported into England | the Gallon | 0 | 8 | 2 |
| If imported into Scotland | the Gallon | 0 | 5 | 0 |
| If imported into Ireland | the Gallon | 0 | 3 | 8 |
| Spirits or Strong Waters (except Rum), the Produce of any British Possession within the Limits of the East India Company's Charter, qualified as aforesaid, not being sweetened Spirits, or Spirits so mixed as aforesaid | the Gallon | 0 | 15 | 0 |
| Spirits, Cordials, or Strong Waters, not being the Produce of any British Possession in America, or the Island of Mauritius, nor of any British Possession within the Limits of the East India Company's Charter, qualified as aforesaid, being sweetened or mixed as aforesaid; and perfumed Spirits, to be used as Perfumery only, | the Gallon | 1 | 0 | 0 |
| Strong Waters, except Rum Shrub, being the Produce of any British Possessions in America, or the Island of Mauritius, or of any British Possessions, qualified as aforesaid, sweetened or mixed with any Article as aforesaid | the Gallon | 1 | 0 | 0 |
| Cordials and Liqueurs, except Rum Shrub, being the Produce of any British Possession in America, or the Island of Mauritius, or of any British Possession within the Limits of the East India Company's Charter, qualified as aforesaid, being sweetened or mixed as aforesaid | the Gallon | 0 | 9 | 0 |
| 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. | | | | |
| 400. Sponge | | Free. | | |
| 401. Squills, dried | | Free. | | |
| not dried | | Free. | | |
| 402. Starch | the Cwt. | 0 | 0 | 4½ |
| Gum of, torrified or calcined | the Cwt. | 0 | 0 | 4½ |
| 403. Stavesacre | | Free. | | |
| 404. Stearine, till the 5th April 1858, unless the Duty upon Tallow shall be sooner repealed, in which Case the Duty shall cease | the Cwt. | 0 | 3 | 6 |
| after the 5th April 1858 | | Free. | | |
| 405. Steel, unwrought | | Free. | | |
| manufactured or wrought. (See Iron.) | | | | |
| Scrap | | Free. | | |
| 406. Stones, viz.:— | | | | |
| Stone, in Lumps, not in any Manner hewn | | Free. | | |
| Slate, in rough Blocks or Slabs | | Free. | | |
| hewn | | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 406. | Stones—*continued.* | | | |
| | Marble, in rough Blocks or Slabs | Free. | | |
| | sawn into Slabs or otherwise manufactured | Free. | | |
| | Limestone | Free. | | |
| | Asphalt Rock | Free. | | |
| | Flint | Free. | | |
| | Felspar and Stones, for Potters Use | Free. | | |
| | Pebble | Free. | | |
| | For Lithography | Free. | | |
| | In Blocks, shaped or rough scalped | Free. | | |
| | Mill Stones, rough | Free. | | |
| | shaped or hewn | Free. | | |
| | Burr Stones, rough | Free. | | |
| | shaped or hewn | Free. | | |
| | Quern Stones, rough | Free. | | |
| | shaped or hewn | Free. | | |
| | Dog Stones, rough | Free. | | |
| | shaped or hewn | Free. | | |
| 407. | Straw or Grass for plaiting | Free. | | |
| 408. | Succades, including all Fruits and Vegetables, preserved in Sugar, not otherwise charged with Duty, until the 5th July 1854 inclusive the lb. | 0 | 0 | 2 |
| | from and after 5th July 1854 the lb. | 0 | 0 | 1½ |
| 409. | Sugar, viz.:— | | | |
| | Sugar or Molasses the Growth and Produce of any British Possession into which the Importation of Foreign Sugar is prohibited, being imported from such British Possession, viz.:— | | | |
| | Candy, Brown or White, refined Sugar, or Sugar rendered by any Process equal in Quality thereto the Cwt. | 0 | 13 | 4 |
| | White Clayed Sugar, or Sugar rendered by any Process equal in Quality thereto, not being refined or equal to refined, the Cwt. | 0 | 11 | 8 |
| | Muscovado, or any other Sugar not being equal in Quality to White Clayed the Cwt. | 0 | 10 | 0 |
| | Molasses the Cwt. | 0 | 3 | 9 |
| | Sugar or Molasses the Growth and Produce of any other British Possession, being imported from such British Possession, viz.:— | | | |
| | Candy, Brown or White, refined Sugar, or Sugar rendered by any Process equal in Quality thereto, until the 5th July 1854 inclusive the Cwt. | 0 | 15 | 4 |
| | from and after the 5th July 1854 the Cwt. | 0 | 13 | 4 |
| | White Clayed Sugar, or Sugar rendered by any Process equal in Quality thereto, not being refined or equal to refined, until the 5th July 1854 inclusive the Cwt. | 0 | 12 | 10 |
| | from and after the 5th July 1854 the Cwt. | 0 | 11 | 8 |
| | Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality thereto, and not equal to White Clayed, until the 5th July 1854 inclusive the Cwt. | 0 | 11 | 10 |
| | from and after the 5th July 1854 the Cwt. | 0 | 10 | 0 |
| | Muscovado, or any other Sugar not being equal in Quality to Brown Clayed Sugar, until the 5th July 1854 inclusive, the Cwt. | 0 | 11 | 0 |
| | from and after the 5th July 1854 the Cwt. | 0 | 10 | 0 |
| | Molasses, until the 5th July 1854 inclusive the Cwt. | 0 | 4 | 2 |
| | from and after the 5th July 1854 the Cwt. | 0 | 3 | 9 |

| | | £ | s. | d. |
|---|---|---|---|---|
| 409. | Sugar—*continued.* | | | |
| | Sugar or Molasses the Growth and Produce of any Foreign Country, and all Sugar or Molasses not otherwise charged with Duty, viz.:— | | | |
| | Candy, Brown or White, refined Sugar, or Sugar rendered by any Process equal in Quality thereto, until the 5th July 1854 inclusive - - - - the Cwt. | 0 | 17 | 4 |
| | from and after the 5th July 1854 - - the Cwt. | 0 | 13 | 4 |
| | White Clayed Sugar, or Sugar rendered by any Process equal in Quality thereto, not being refined or equal to refined, until the 5th July 1854 inclusive - - the Cwt. | 0 | 14 | 0 |
| | from and after the 5th July 1854 - - the Cwt. | 0 | 11 | 8 |
| | Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality thereto, and not equal to White Clayed, until the 5th July 1854 inclusive - - - the Cwt. | 0 | 13 | 0 |
| | from and after the 5th July 1854 - - the Cwt. | 0 | 10 | 0 |
| | Muscovado, or any other Sugar, not being equal in Quality to Brown Clayed Sugar, until the 5th July 1854 inclusive, the Cwt. | 0 | 12 | 0 |
| | from and after the 5th July 1854 - - the Cwt. | 0 | 10 | 0 |
| | Molasses, until the 5th July 1854 inclusive - the Cwt. | 0 | 4 | 6 |
| | from and after the 5th July 1854 - - the Cwt. | 0 | 3 | 9 |
| | The following Duties shall be drawn back upon Removal to the Isle of Man on such Conditions as the Commissioners of Her Majesty's Treasury may direct, or upon Exportation to Foreign Parts, of the several Descriptions of refined Sugar herein-after mentioned, made in the United Kingdom from Sugar on which the Duties of Importation shall have been paid:— | | | |
| | Upon refined Sugar, in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or such Sugar pounded, crushed, or broken, or Sugar Candy - - - for every Cwt. | 0 | 12 | 6 |
| | Upon Bastard or refined Sugar broken in Pieces, or being ground or powdered Sugar, or such Sugar pounded, crushed, or broken - - - for every Cwt. | 0 | 10 | 0 |
| 410. | Sulphur Impressions - - - - - | Free. | | |
| 411. | Sweet Wood - - - - - - | Free. | | |
| 412. | Talc - - - - - - - | Free. | | |
| 413. | Tallow - - - - - - - the Cwt. | 0 | 1 | 6 |
| | of and from British Possessions - - - the Cwt. | 0 | 0 | 1 |
| | Vegetable - - - - - - | Free. | | |
| 414. | Tamarinds - - - - - - | Free. | | |
| 415. | Tapioca - - - - - the Cwt. | 0 | 0 | 4½ |
| 416. | Tar - - - - - - - | Free. | | |
| | Barbadoes - - - - - - | Free. | | |
| 417. | Tares. See Seeds. | | | |
| 418. | Tarras - - - - - - - - | Free. | | |
| 419. | Tartaric Acid - - - - - - | Free. | | |
| 420. | Tea,—until 5th April 1854 inclusive - - - - the lb. | 0 | 1 | 10 |
| | from and after 5th April 1854 until 5th April 1855 inclusive, the lb. | 0 | 1 | 6 |
| | from and after 5th April 1855 until 5th April 1856 inclusive, the lb. | 0 | 1 | 3 |
| | from and after 5th April 1856 - - - - the lb. | 0 | 1 | 0 |

Without any Allowance for Draft.

| | | | £ | s. | d. |
|---|---|---|---|---|---|
| 421. | Teasles | | Free. | | |
| 422. | Teeth, viz., Elephants | | Free. | | |
| | Sea Cow, Sea Horse, or Sea Morse | | Free. | | |
| 423. | Telescopes | | Free. | | |
| 424. | Terra, viz., Japonica | | Free. | | |
| | Sienna | | Free. | | |
| | Verde | | Free. | | |
| | Umbra | | Free. | | |
| 425. | Thread, not otherwise enumerated or described | | Free. | | |
| 426. | Tiles | | Free. | | |
| 427. | Tin, Ore and Regulus of | | Free. | | |
| | in Blocks, Ingots, Bars, or Slabs | | Free. | | |
| | Foil | the Cwt. | 0 | 10 | 0 |
| | Manufactures of, not otherwise enumerated | the Cwt. | 0 | 10 | 0 |
| 428. | Tincal, unrefined. See Borax. | | | | |
| 429. | Tobacco, the following Duties, with 5 per Cent. thereon, viz.:— | | | | |
| | unmanufactured, stemmed or stripped | the lb. | 0 | 3 | 0 |
| | unstemmed | the lb. | 0 | 3 | 0 |
| | manufactured, or Segars | the lb. | 0 | 9 | 0 |
| | Snuff | the lb. | 0 | 6 | 0 |
| | Stalks, and Flour of | prohibited. | | | |
| | manufactured in the United Kingdom, made into Cut, Shag, Roll, or Carrot Tobacco, or Cigars, such Cigars, when exported as Merchandise, being packed in Cases containing not less than One hundred Pounds net Weight, a Drawback shall be allowed on Exportation or Shipment as Stores | the lb. | 0 | 2 | 7½ |
| 430. | Tobacco Pipes of Clay | | Free. | | |
| 431. | Tongues | | Free. | | |
| 432. | Tornsal | | Free. | | |
| 433. | Tortoise or Turtle Shell, unmanufactured | | Free. | | |
| 434. | Toys, viz.:— | | | | |
| | Marbles | the Cwt. | 0 | 1 | 0 |
| | All other Toys | the Cubic Foot | 0 | 0 | 4 |
| 435. | Truffles | | Free. | | |
| 436. | Tulip Wood | | Free. | | |
| 437. | Turmeric | | Free. | | |
| 438. | Turnery, not otherwise described | the Cubic Foot | 0 | 0 | 4 |
| 439. | Turpentine | | Free. | | |
| | Of Venice, Scio, or Cyprus | | Free. | | |
| | Oil, or Spirit of. See Oil. | | | | |
| 440. | Twine | | Free. | | |
| 441. | Ultra Marine | | Free. | | |
| 442. | Valonia | | Free. | | |
| 443. | Vanelloes | | Free. | | |
| 444. | Varnish, containing any Quantity of Alcohol or Spirit | the Gallon | 0 | 12 | 0 |
| | not otherwise described | | Free. | | |
| 445. | Vases, viz., ancient, not of Stone or Marble | | Free. | | |
| 446. | Vegetables, all, not otherwise enumerated or described | | Free. | | |
| | preserved in Salt | | Free. | | |
| 447. | Vellum | | Free. | | |
| 448. | Veneers | the Cwt. | 0 | 1 | 0 |
| 449. | Verdigris | | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 450. | Verjuice | Free. | | |
| 451. | Vermicelli and Maccaroni - the Cwt. | 0 | 1 | 0 |
| 452. | Vermilion | Free. | | |
| 453. | Vinegar - the Gallon | 0 | 0 | 3 |
| 454. | Wafers | Free. | | |
| 455. | Walnut Wood | Free. | | |
| 456. | Washing Balls - the lb. | 0 | 0 | 2 |
| 457. | Watches, of Gold, Silver, or any other Metal, exceeding the Value of 10*l.* each - each | 1 | 0 | 0 |
| | Other Watches, viz.:— | | | |
| | Gold, open Faces - each | 0 | 5 | 0 |
| | Hunters - each | 0 | 7 | 6 |
| | Repeaters - each | 0 | 15 | 0 |
| | Silver, or any other Metal not Gold:— | | | |
| | Open Faces - each | 0 | 2 | 6 |
| | Hunters - each | 0 | 3 | 6 |
| | Repeaters - each | 0 | 8 | 0 |
| 458. | Water, Cologne, the Flask (Thirty of such Flasks containing not more than One Gallon) - each | 0 | 0 | 8 |
| | When not in Flasks (as perfumed Spirit) - the Gallon | 1 | 0 | 0 |
| | Mineral | Free. | | |
| 459. | Wax, viz.:—Bleached | Free. | | |
| | Unbleached | Free. | | |
| | Myrtle | Free. | | |
| | Sealing | Free. | | |
| | Vegetable | Free. | | |
| 460. | Weld | Free. | | |
| 461. | Whale Fins | Fr. | | |
| 462. | Whipcord | Free. | | |
| 463. | Wine, of and from Foreign Countries, and 5 per Cent. thereon, viz.:— | | | |
| | Red - the Gallon | 0 | 5 | 6 |
| | White - the Gallon | 0 | 5 | 6 |
| | Lees of such Wine - the Gallon | 0 | 5 | 6 |
| | The Growth and Produce of any British Possession, and imported direct from thence, and 5 per Cent. thereon:— | | | |
| | Red - the Gallon | 0 | 2 | 9 |
| | White - the Gallon | 0 | 2 | 9 |
| | Lees of such Wine - the Gallon | 0 | 2 | 9 |
| | The full Duties on Wine may be drawn back upon Re-exportation or Shipment as Stores, but no Drawback allowed on Lees of Wine. | | | |
| 464. | Wire, viz.:—Gilt or plated | Free. | | |
| | Silver | Free. | | |
| | Copper or Brass. See Copper and Brass respectively. | | | |
| 465. | Woad | Free. | | |
| 466. | Wood and Timber, the following Duties, with 5 per Cent. thereon, on all Wood and Timber the Produce of British Possessions, viz.:— | | | |
| | Timber or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with Duty - the Load of 50 Cubic Feet | 0 | 7 | 6 |
| | Of and from British Possessions - the Load of 50 Cubic Feet | 0 | 1 | 0 |

466. Wood and Timber—*continued.*

| | | £ | s. | d. |
|---|---|---|---|---|
| Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with Duty | the Load of 50 Cubic Feet | 0 | 10 | 0 |
| Of and from British Possessions | the Load of 50 Cubic Feet | 0 | 2 | 0 |

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, 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 Content, calculated according to the under-mentioned Scale, specifying in such Entry the Number and Dimensions of the several Pieces included therein; and the Duties imposed thereon by this Act shall be ascertained, computed, and charged upon the Planks, Deals, Deal Ends, Battens, and Batten Ends, included in such Entry on the cubical Contents thereof, computed in conformity with the said Scale.

| | Planks. | Deals. | Battens. | | |
|---|---|---|---|---|---|
| | 3 × 11 Inch and not above 3¼ × 11½ Inch. | 3 × 9 Inch and not above 3¼ × 9½ Inch. | 3 × 7 Inch and not above 3¼ × 7¼ Inch. | 2½ × 7 Inch and not above 2⅝ × 7¼ Inch. | 2½ × 6½ Inch and not above 2⅝ × 6⅝ Inch. |
| | Cubic Feet. | Cubic Feet. | Cubic Feet. | Cubic Feet. | Cubic Feet. |
| Not above 4 Feet in Length, the 120 | 115 | 95 | 73 | 61 | 57 |
| Above 4 Feet and not above 5 Feet in Length, the 120 | 144 | 118 | 91 | 77 | 71 |
| Above 5 Feet and not above 6 Feet in Length, the 120 | 173 | 142 | 110 | 92 | 86 |
| Above 6 Feet and not above 7 Feet in Length, the 120 | 202 | 165 | 128 | 107 | 100 |
| Above 7 Feet and not above 8 Feet in Length, the 120 | 231 | 189 | 146 | 123 | 114 |
| Above 8 Feet and not above 9 Feet in Length, the 120 | 260 | 213 | 165 | 138 | 128 |
| Above 9 Feet and not above 10 Feet in Length, the 120 | 288 | 236 | 183 | 153 | 143 |
| Above 10 Feet and not above 11 Feet in Length, the 120 | 317 | 260 | 201 | 169 | 157 |
| Above 11 Feet and not above 12 Feet in Length, the 120 | 346 | 284 | 220 | 184 | 171 |
| Above 12 Feet and not above 13 Feet in Length, the 120 | 375 | 307 | 238 | 200 | 185 |
| Above 13 Feet and not above 14 Feet in Length, the 120 | 404 | 331 | 256 | 215 | 200 |
| Above 14 Feet and not above 15 Feet in Length, the 120 | 433 | 354 | 274 | 230 | 214 |
| Above 15 Feet and not above 16 Feet in Length, the 120 | 462 | 378 | 293 | 246 | 228 |
| Above 16 Feet and not above 17 Feet in Length, the 120 | 490 | 402 | 311 | 261 | 242 |
| Above 17 Feet and not above 18 Feet in Length, the 120 | 519 | 425 | 329 | 276 | 257 |
| Above 18 Feet and not above 19 Feet in Length, the 120 | 548 | 449 | 348 | 292 | 271 |
| Above 19 Feet and not above 20 Feet in Length, the 120 | 577 | 473 | 366 | 307 | 285 |
| Above 20 Feet and not above 21 Feet in Length, the 120 | 606 | 496 | 384 | 322 | 300 |

| | | £ | s. | d. |
|---|---|---|---|---|
| 466. Wood and Timber—*continued.* | | | | |
| Staves, exceeding 72 Inches in Length, 7 Inches in Breadth, or 3¼ Inches in Thickness | the Load of 50 Cubic Feet | 0 | 9 | 0 |
| Of and from British Possessions | the Load of 50 Cubic Feet | 0 | 2 | 0 |
| Staves, not exceeding 72 Inches in Length, nor 7 Inches in Breadth, nor 3¼ in Thickness | | Free. | | |
| 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 | | Free. | | |
| Firewood | the Fathom of 216 Cubic Feet | 0 | 6 | 0 |
| Of and from British Possessions | the Fathom of 216 Cubic Feet | Free. | | |
| Handspikes, not exceeding 7 Feet in Length | the 120 | 0 | 6 | 0 |
| Of and from British Possessions | the 120 | 0 | 0 | 6 |
| Exceeding 7 Feet in Length | the 120 | 0 | 12 | 0 |
| Of and from British Possessions | the 120 | 0 | 1 | 0 |
| Hoops | | Free. | | |
| Knees, under 5 Inches Square | the 120 | 0 | 3 | 0 |
| Of and from British Possessions | the 120 | 0 | 0 | 3 |
| 5 and under 8 Inches Square | the 120 | 0 | 12 | 0 |
| Of and from British Possessions | the 120 | 0 | 1 | 0 |
| Lathwood | the Fathom of 216 Cubic Feet | 0 | 12 | 0 |
| Of and from British Possessions | the Fathom of 216 Cubic Feet | 0 | 1 | 0 |
| Oars | the 120 | 2 | 5 | 0 |
| Of and from British Possessions | the 120 | 0 | 3 | 9 |
| Spars or Poles, under 22 Feet in Length and under 4 Inches in Diameter | the 120 | 0 | 6 | 0 |
| Of and from British Possessions | the 120 | 0 | 0 | 6 |
| 22 Feet in Length and upwards, and under 4 Inches in Diameter, | the 120 | 0 | 12 | 0 |
| Of and from British Possessions | the 120 | 0 | 1 | 0 |
| Of all Lengths, 4 and under 6 Inches in Diameter | the 120 | 1 | 4 | 0 |
| Of and from British Possessions | the 120 | 0 | 2 | 0 |
| Spokes for Wheels, not exceeding 2 Feet in Length | the 1,000 | 1 | 4 | 0 |
| Of and from British Possessions | the 1,000 | 0 | 1 | 0 |
| Exceeding 2 Feet in Length | the 1,000 | 2 | 8 | 0 |
| Of and from British Possessions | the 1,000 | 0 | 2 | 0 |
| Teak | | Free. | | |
| Waste Wood, viz., Billet Wood, or Brush Wood used for the Purpose of Stowage | | Free. | | |
| For Shipbuilding, viz.:— | | | | |
| Stringy Bark, Red and Blue Gum, Green Hart, Mora and Locust Woods, and Woods formerly admitted at the same Duty as Teak | | Free. | | |
| Treenails of Stringy Bark, Red and Blue Gum, and Locust Woods, and all Treenails of and from British Possessions | | Free. | | |
| Shovel Hilts | | Free. | | |
| Planed or otherwise dressed or prepared for Use, and not particularly enumerated or otherwise charged with Duty, | per Cubic Foot | 0 | 0 | 2 |
| And further | for every 100*l.* Value | 10 | 0 | 0 |
| Of and from British Possessions | for every 100*l.* Value | 5 | 0 | 0 |
| 467. Wool, viz., Alpaca and the Llama Tribe | | Free. | | |
| Beaver | | Free. | | |
| Cut and combed | | Free. | | |
| Coney Wool | | Free. | | |
| Cotton Wool and Waste of Cotton Wool | | Free. | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| 467. Wool—*continued.* | | | | |
| | Goats Wool or Hair | | Free. | |
| | Hares Wool | | Free. | |
| | Sheep or Lambs Wool | | Free. | |
| 468. Woollens, viz.:—Manufactures of Wool (not being Goats Wool), or of Wool mixed with Cotton, not particularly enumerated, and not otherwise charged with Duty | | | Free. | |
| | Articles or Manufactures of Wool (not being Goats Wool), or of Wool mixed with Cotton, viz.:— | | | |
| | Carpets and Rugs the Square Yard | 0 | 0 | 6 |
| | Shawls, Scarfs, and Handkerchiefs, plain the lb. | 0 | 0 | 4 |
| | printed the lb. | 0 | 0 | 8 |
| | Gloves the Dozen Pairs | 0 | 0 | 3 |
| | Wholly or in part made up, not otherwise charged with Duty, for every 100*l.* Value | 5 | 0 | 0 |
| 469. Yarn, Cable Yarn | | | Free. | |
| | Camel or Mohair | | Free. | |
| | Raw Linen | | Free. | |
| | of Silk and Worsted, spun together and not dyed | | Free. | |
| | Worsted Yarn, fit and proper for Embroidery the lb. | 0 | 0 | 6 |
| | Raw, not dyed, or only partially dyed, and not being fit or proper for embroidering or other fancy Purposes | | Free. | |
| 470. Yeast, dried | | | Free. | |
| 471. Zaffre | | | Free. | |
| 472. Zebra Wood | | | Free. | |
| 473. 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, for every 100*l.* Value | | 10 | 0 | 0 |
| 474. 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 | | | Free. | |

## TABLE (B.)

### Duties applicable to the Isle of Man.

| | | | | |
|---|---|---|---|---|
| 1. Coffee, the Import Duties in Great Britain or Ireland not having been there paid thereon the lb. | | 0 | 0 | 2 |
| 2. Corn, viz., Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, Beans, Buckwheat, Maize, or Indian Corn the Quarter | | 0 | 1 | 0 |
| Wheat Meal and Flour, Barley Meal, Oat Meal, Rye Meal, and Flour Pea Meal, Bean Meal, Buckwheat Meal, and Maize or Indian Corn Meal the Cwt. | | 0 | 0 | 4½ |
| 3. Hemp | | | Free. | |
| 4. Hops, from Great Britain or Ireland | | | Free. | |
| 5. Iron | | | Free. | |
| 6. Spirits, viz.:— | | | | |
| Brandy, Geneva, and all Foreign Spirits, not being Liqueurs, Cordials, or perfumed Spirits the Gallon | | 0 | 6 | 0 |
| Rum and Rum Shrub, of the British Possessions the Gallon | | 0 | 3 | 8 |

| | | £ | s. | d. |
|---|---|---|---|---|
| 6. Spirits—*continued.* | | | | |
| British or Irish Spirits exported from a Duty-free Warehouse under Bond in the United Kingdom - - - | the Gallon | 0 | 3 | 0 |
| Such Spirits not exceeding the Strength of Proof by Sykes's 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. | | | | |
| 7. Eau de Cologne - | per Flask, (30 not containing more than 1 Gallon) | 0 | 0 | 4 |
| | or the Gallon | 0 | 10 | 0 |
| 8. Liqueurs, Cordials, and perfumed Spirits - - - | the Gallon | 0 | 10 | 0 |
| 9. Sugar, viz.:— | | | | |
| Muscovado - - - - | the Cwt. | 0 | 1 | 0 |
| Sugar Candy, White or Brown, refined Sugar, or Sugar rendered by any Process equal to refined, Foreign or British - | the Cwt. | 0 | 8 | 0 |
| From and after the 5th of July 1854 - - | the Cwt. | 0 | 3 | 0 |
| 10. Tea - - - - - - - - | the lb. | 0 | 1 | 0 |
| From and after the 5th of July 1854 - - | the lb. | 0 | 0 | 6 |
| 11. Tobacco, viz.:— | | | | |
| Unmanufactured - - - - - | the lb. | 0 | 1 | 6 |
| Manufactured - - - - - - | the lb. | 0 | 4 | 9 |
| Cigars - - - - - - | the lb. | 0 | 4 | 9 |
| 12. Wine - - - - - - | the Tun of 252 Gallons | 12 | 0 | 0 |
| 13. Wood, all Sorts - - - - - - | | Free. | | |
| 14. Goods, Wares, and Merchandise brought from Great Britain or Ireland and entitled to any Bounty or Drawback of Excise on Exportation from thence, and not herein-before enumerated or charged with Duty - | | Free. | | |
| 15. Goods, Wares, and Merchandise, the Growth, Produce, or Manufacture of and brought from Great Britain or Ireland and not herein-before charged with Duty - - - - - - | | Free. | | |
| 16. Goods, Wares, and Merchandise, not the Growth, Produce, or Manufacture of Great Britain or Ireland but brought from thence, and having there been entered for Consumption, and the Import Duties having been there paid thereon - - - - - | | Free. | | |
| 17. Goods, Wares, and Merchandise imported or brought from any Place from whence such Goods may be lawfully imported into the Isle of Man, and not herein-before charged with Duty, or declared to be free of Duty - - - | for every 100*l.* of the Value thereof | 15 | 0 | 0 |

## CAP. CVII.

**An Act to amend and consolidate the Laws relating to the Customs of the United Kingdom and of the *Isle of Man*, and certain Laws relating to Trade and Navigation and the *British* Possessions.** [20th *August* 1853.]

'WHEREAS it is expedient that the several Acts now in force for the Management and Regulation of Customs, the Prevention of Smuggling, the Encouragement of *British* Shipping and Navigation, the Warehousing of Goods, the granting of Drawbacks and Allowances of Customs, the Regulation of the Trade of the *British* Possessions abroad and of the *Isle of Man*, should be consolidated into One Act:' Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows: