CAP. XCVII.

An Act for the Amendment and Consolidation of the Customs Tariff Acts.

[14th *August* 1855.]

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:

Duties and Drawbacks of Customs to be as in Table (A.) annexed.

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

As to Free Goods in Tables (A.) and (B.)

I. From and after the passing of this Act, 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 any Part of *Great Britain* or *Ireland*, the several Duties of Customs and there shall be allowed upon Goods exported the several Drawbacks as the same are respectively inserted, described, and set forth in Table (A.) to this Act annexed; and 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; and all the Goods described as free in the said Table (A.) shall be exempt from Duty on the Importation thereof into *Great Britain* or *Ireland*, and those described as free in the said Table (B.) shall be exempt from Duty on the Importation thereof into the *Isle of Man*.

Power to the Treasury to remit and reimpose the Duties levied on unenumerated Articles imported into Isle of Man.

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

II. 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 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such Time or Times as shall be therein named, or until such Order or Orders respectively, or any of them, shall be rescinded, and such Articles shall be imported Duty-free accordingly so long as any such Order or Orders, or any of them, shall continue unrescinded; and the said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.

Drawbacks on Sugar.

III. The Drawbacks upon Sugar allowed under Table (A.) to this Act shall also be allowed and paid on the like Kinds of Sugar upon the same being deposited in any approved Warehouse, upon such Terms and Conditions and subject to such Regulations as the Commissioners of Customs may direct, for Delivery therefrom as Ships Stores only, or for the Purpose of sweetening *British* Spirits in Bond.

Commissioners of Customs to provide Standard Samples of White Clayed Sugar and Brown Clayed Sugar.

IV. For facilitating the due Assessment of Duties on White Clayed Sugar or Sugar rendered by any Process equal to White Clayed, and on Yellow Muscovado or Brown Clayed Sugar or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed Sugar, with reference to Colour, Grain, and Saccharine Matter, considered collectively as they affect the general Quality of such Sugars, the Commissioners of Customs shall provide and renew from Time to Time Samples of White Clayed Sugar and of Sugar rendered equal in Quality to White Clayed Sugar, and of Yellow Muscovado or Brown Clayed Sugar, 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 Samples of White Clayed Sugar or of Sugar rendered equal in Quality to White Clayed Sugar, or be deemed to be Yellow Muscovado or Brown Clayed Sugar or Sugar rendered by any Process equal to Yellow Muscovado or

Brown Clayed Sugar, unless equal to the Standard Sample of Yellow Muscovado or Brown Clayed Sugar: It shall also be lawful for the Commissioners of Customs, if the Commissioners of the Treasury shall so direct, to furnish separate Samples for the Assessment of the Duties on Yellow Muscovado and on Brown Clayed Sugars, and also for the Assessment of the Duties upon Refined Sugar.

As to Metage Dues on Fruit.

V. 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.

Entries of Arms, &c. to contain the Numbers and Description of the Articles.

VI. On the Entry of Arms and Ammunition of War, whether for Home Use, Exportation, or in Transit, the Number and Quantity of Articles of each Description, as denominated in Table (A.) to this Act, shall be stated in the Import, Export, or Transit Entry, as the Case may be.

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

VII. 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.

Recital of Acts hereby repealed.

VIII. The following Acts, viz., "The Customs Tariff Act, 1853," the Acts of the Seventeenth and Eighteenth Years of Her present Majesty, Chapters Twenty-eight and Twenty-nine, and the First and Fifth Sections of Chapter One hundred and twenty-two, and the Acts of the Eighteenth Year of Her said Majesty, Chapters Nine and Twenty-one, are hereby repealed, except as to anything done before the Commencement of this Act, and except so far as relates to any Arrears of Duty, or to any Drawback which shall have become due or payable, and except so far as may be necessary for the Purpose of supporting or continuing any Proceeding heretofore taken, or to be taken after the Commencement of this Act, and except as to the Recovery or Application of any Penalty for any Offence which shall have been committed or any Forfeiture which shall have been incurred before the Commencement of this Act; and the Duties imposed by the several Acts in force at the Time of the passing of the Act of the Seventeenth and Eighteenth Years of Her present Majesty, Chapter One hundred and twenty-two, are hereby declared not to have been affected or repealed by that Act, except as to the Articles enumerated therein; and the Duties collected since the passing of that Act according to the Tables contained in the said several Acts and in that Act are hereby declared to have been legally charged and collected; and all Orders made by Her Majesty in Council, all Bonds taken or Licences granted, and all Things done under the Authority or in pursuance of any of the Acts or Parts of Acts hereby repealed, shall nevertheless be valid and effectual.

Orders, &c. under Acts repealed to be valid.

When Contracts have been entered into, Amount of increased or decreased Duty to be added or deducted.

IX. In the event of any Increase or Decrease by Law in the Duties of Customs chargeable upon any Goods or Commodities after the making of any Contract or Agreement for the Sale or Delivery of such Goods Duty-paid, it shall be lawful for the Seller, in case such Increase shall accrue before the Clearance and Delivery from the Warehouse of such Goods at such increased Duty, and after Payment thereof, to add so much Money to the Contract Price as will be equivalent to such Increase of Duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the Purchaser under any such Contract or Agreement, in case such Decrease shall take effect before the Clearance and Delivery from the Warehouse at such decreased Duty, to deduct so much Money from the Contract Price as will be equivalent to such Decrease of Duty, and he shall not be liable to pay or be sued for or in respect of such Deduction.

Short Title.

X. In citing this Act in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Customs Tariff Act, 1855."

TABLE

TABLE (A.)

Duties applicable to Great Britain and Ireland.

		£	s.	d.
Agates or Cornelians, set	for every 100*l.* Value	10	0	0
not set, cut, or manufactured		Free.		
not cut or manufactured		Free.		
Albumen		Free.		
Ale. See Beer.				
Alganobilla Seed		Free.		
Alkali, not being Barilla		Free.		
Alkanet Root		Free.		
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
Aloes		Free.		
Alum Roch		Free.		
not Roch		Free.		
Amber, rough		Free.		
Manufactures of, not enumerated (except Beads)		Free.		
Ambergris		Free.		
Amboyna Wood		Free.		
Ammonia, Liquid		Free.		
Sulphate of		Free.		
Ammunition, viz.:—				
Shot, large and small, of Lead	the Cwt.	0	2	0
of Iron	the Cwt.	0	2	6
Rockets and other Combustibles, for Purposes of War, and not otherwise enumerated or described	for every 100*l.* Value thereof	10	0	0
Anchovies. See Fish.				
Angelica		Free.		
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.		
Annatto, Roll and Flag		Free.		
Antimony, viz.:—				
Ore of		Free.		
Crude		Free.		
Regulus		Free.		
Apples, raw	the Bushel	0	0	3
of and from British Possessions	the Bushel	0	0	2
dried	the Bushel	0	1	0

	£	s.	d.
Aquafortis		Free.	
Argol		Free.	
Aristolochia		Free.	
Arms, viz.:—			
Swords, Cutlasses, Matchetts, Bayonets, Gun Barrels, Gun Locks, Cannon, and Mortars of Iron, not mounted nor accompanied with Carriages the Cwt.	0	2	6
Cannon and Mortars of Brass, not mounted nor accompanied with Carriages the Cwt.	0	10	0
Cannon and Mortars, mounted or accompanied with Carriages, and other Fire Arms, viz., Muskets, Rifles, Carbines, Fowling Pieces, or Guns of any other Sort not enumerated, and Pistols for every 100*l.* Value thereof	10	0	0
Arrowroot the Cwt.	0	0	4½
Arsenic		Free.	
Art, Works of, of whatever Metal		Free.	
Ashes, viz.:—			
Pearl and Pot		Free.	
Soap		Free.	
Weed		Free.	
Wood		Free.	
not enumerated		Free.	
Asphaltum or Bitumen Judaicum		Free.	
Bacon		Free.	
Balsams, viz.:—			
Canada		Free.	
Capivi		Free.	
Peru		Free.	
Riga		Free.	
Tolu		Free.	
Balm of Gilead, and unenumerated Balsam		Free.	
Bandstring Twist		Free.	
Barilla		Free.	
Bark for Tanners or Dyers Use		Free.	
Cascarilla		Free.	
Peruvian		Free.	
of other Sorts		Free.	
Extract of. See Extract.			
Barley, Pearled the Cwt.	0	0	4½
Barwood		Free.	
Barytes, Sulphate of, ground		Free.	
Basket Rods, peeled		Free.	
unpeeled		Free.	
Baskets the Cubic Foot	0	0	4
Bast Ropes, Twines and Strands		Free.	
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
Beans, Kidney and French. See Seeds.			
Beef, salted		Free.	
fresh, or slightly salted		Free.	
Beef Wood		Free.	

		£	s.	d.
Beer or Ale	the Barrel	1	0	0
Mum	the Barrel	1	0	0
Spruce	the Barrel	1	10	0
of other Sorts	the Barrel	1	0	0
Berries, viz. :—				
Bay			Free.	
Juniper			Free.	
Yellow			Free.	
Myrobalan			Free.	
unenumerated, commonly made use of in Chemical Processes			Free.	
unenumerated, not commonly made use of in Chemical Processes			Free.	
Birds, viz., Singing Birds			Free.	
Biscuit and Bread	the Cwt.	0	0	4½
Bitumen Judaicum. See Asphaltum.				
Blacking			Free.	
Black Wood			Free.	
Bladders			Free.	
Bones (except Whale Fins), whether burnt or not, or as Animal Charcoal			Free.	
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
Boracic Acid			Free.	
Borax, refined			Free.	
or Tincal, unrefined			Free.	
Bottles of Earth and Stone			Free.	
Boxes, viz. :—				
Brass	the Cwt.	1	10	0
not otherwise charged with Duty, for every 100*l.* Value		10	0	0
Box Wood			Free.	
Bran			Free.	
Brass, Manufactures of, not otherwise enumerated	the Cwt.	0	10	0
Powder of			Free.	
Old, fit only to be re-manufactured			Free.	
Wire			Free.	
Brazil Wood			Free.	
Brazilletto Wood			Free.	
Bricks or Clinkers, Dutch			Free.	
other Sorts			Free.	
Brimstone, unrefined			Free.	
refined, in Rolls			Free.	
in Flour			Free.	
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.	
Brocade of Gold and Silver	the lb.	0	5	0
Bronze, all Works of Art			Free.	
Manufactures of, or of Metal bronzed or lacquered	the Cwt.	0	10	0
Powder			Free.	
Brushes, Paint			Free.	
Bullion and Foreign Coin, of Gold or Silver			Free.	
Bullrushes			Free.	
Butter	the Cwt.	0	5	0

		£	s.	d
Butter, of and from a British Possession	the Cwt.	0	2	6
Buttons, and Studs, of Metal		Free.		
other Sorts		Free.		
Cables (not being Iron Cables), tarred or untarred, old and new		Free.		
Cameos, not set		Free.		
Camomile Flowers		Free.		
Camphor, unrefined		Free.		
refined		Free.		
Camwood		Free.		
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
Candlewick		Free.		
Canella Alba		Free.		
Canes, viz., Bamboo		Free.		
Rattans, not ground		Free.		
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.		
Cantharides		Free.		
Caoutchouc		Free.		
Manufactures of	the lb.	0	0	4
Capers, including the Pickle	the lb.	0	0	1½
Cardamoms		Free.		
Cards, viz., Playing Cards	the Dozen Packs	0	15	0
Carmine		Free.		
Carriages of all Sorts		Free.		
Casks, empty		Free.		
Cassava Powder	the Cwt.	0	0	4½
Cassia, viz., Buds		Free.		
Fistula		Free.		
Lignea	the lb.	0	0	1
Castor		Free.		
Casts of Busts, Statues, or Figures		Free.		
Catlings		Free.		
Caviare		Free.		
Cedar Wood		Free.		
Chalk, viz., unmanufactured		Free.		
prepared or manufactured, and not otherwise enumerated		Free.		
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.				
Cherries, raw	the Bushel	0	0	2
dried, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	2½
for the following Twelve Months after such 5th Day of April,	the lb.	0	0	2
thereafter	the lb.	0	0	1½
Cherry Wood		Free.		

		£	s.	d.
Chicory, or any other Vegetable Matter applicable to the Uses of Chicory or Coffee, viz.:				
raw or kiln-dried		Free.		
roasted or ground, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	5
thereafter	the lb.	0	0	4
China Root		Free.		
China or Porcelain Ware, plain, painted, gilt, and ornamented	the Cwt.	0	10	0
Chip or Willow for platting		Free.		
Chloroform	the lb.	0	3	0
Cider		Free.		
Cinnabaris nativa		Free.		
Cinnamon	the lb.	0	0	2
Citrate of Lime		Free.		
Citric Acid		Free.		
Citron, preserved with Salt		Free.		
Civet		Free.		
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
Cloves	the lb.	0	0	2
Coals, Culm, or Cinders		Free.		
Cobalt		Free.		
Ore of		Free.		
Oxide of		Free.		
Cochineal		Free.		
Granilla		Free.		
Dust		Free.		
Cochinella Wood		Free.		
Cocoa	the lb.	0	0	1
Husks and Shells	the Cwt.	0	2	0
Paste or Chocolate	the lb.	0	0	2
Coculus Indicus	the Cwt.	0	5	0
Coffee, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	4
thereafter	the lb.	0	0	3
kiln-dried, roasted, or ground, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	5
thereafter	the lb.	0	0	4
A Drawback shall be allowed on all roasted Coffee exported as Ship's Stores or removed to the Isle of Man for Consumption there, equal in Amount to the Import Duty on raw Coffee.				
Coir, Rope, Twine, and Strands		Free.		
Colocynth		Free.		
Columbo Root		Free.		
Comfits, dry, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	2½
for the following Twelve Months after such 5th Day of April	the lb.	0	0	2
thereafter	the lb.	0	0	1½

		£	s.	d.
Confectionery, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	2½
for the following Twelve Months after such 5th Day of April	the lb.	0	0	2
thereafter	the lb.	0	0	1½
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.		
Wire		Free.		
Manufactures of, not otherwise enumerated or described, and Copper Plates engraved	the Cwt.	0	10	0
Copperas, Blue		Free.		
Green		Free.		
White		Free.		
Coral, viz., Beads. (See Beads.)				
in Fragments		Free.		
whole, polished		Free.		
unpolished		Free.		
Negligees	the lb.	0	1	0
Cordage		Free.		
Cork		Free.		
Corks, ready made	the lb.	0	0	6
squared for rounding	the Cwt.	0	8	0
Fishermen's		Free.		
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 Big	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
Cowries		Free.		
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

		£	s.	d.
Cotton Manufactures,—*continued.*				
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
Cranberries	Free.			
Crayons	Free.			
Cream of Tartar	Free.			
Crystal, viz.:—				
rough	Free.			
cut or manufactured, except Beads	Free.			
Cubebs	Free.			
Cubic Nitre. See Nitre.				
Cucumbers, viz., preserved in Salt	Free.			
Currants	the Cwt. and 5 per Cent. thereon.	0	15	0
Cutch	Free.			
Daguerreotype Plates	the lb.	0	0	3
Dates	the Cwt.	0	10	0
Diamonds	Free.			
Dice	the Pair	1	1	0
Divi Divi	Free.			
Down	Free.			
Drugs, not enumerated	Free.			
Earthenware, not otherwise enumerated or described	the Cwt.	0	10	0
Ebony	Free.			
Elder Flower Water	Free.			
Eggs, the Cubic Foot of the Package, internal Measurement		0	0	8
of and from British Possessions, the Cubic Foot of the Package, internal Measurement		0	0	4
Embroidery and Needlework, viz.:—				
On Silk, or Silk mixed with other Materials, not being Silk Net,	for every 100*l.* Value	15	0	0
of and from British Possessions	for every 100*l.* Value	5	0	0
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
Enamel	Free.			
Essence of Spruce	for every 100*l.* Value	10	0	0
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.			

		£	s.	d.
Extract—*continued.*				
Logwood			Free.	
Safflower			Free.	
Bark, or of other Vegetable Substances to be used for tanning or other manufacturing Purposes			Free.	
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
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.	
not otherwise enumerated or described, viz.:—				
dressed	the lb.	0	3	0
undressed			Free.	
Figs	the Cwt. and 5 per Cent. thereon.	0	15	0
Fig Cake	the Cwt.	0	15	0
Fish, viz.:—				
Anchovies			Free.	
Cod			Free.	
Caplin			Free.	
Eels, Shiploads			Free.	
in small Quantities			Free.	
Herrings			Free.	
Lobsters			Free.	
Mackarel			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.	
Flax, dressed			Free.	
rough or undressed			Free.	
Tow and Codilla of			Free.	
Flock for Paper Stainers			Free.	
Flocks			Free.	
Flower Roots			Free.	
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
Frames for Pictures, Prints, Drawings, or Mirrors			Free.	
Fruit, viz., raw, not otherwise enumerated	the Bushel	0	0	2
Furniture Woods, not particularly enumerated, except Ash, Beech, Birch, Elm, Oak, Wainscot			Free.	
Fustic			Free.	
Gallic Powder			Free.	
Galls			Free.	
Gamboge			Free.	
Garancine			Free.	
Garnets, cut, not set			Free.	
uncut			Free.	
Gauze of Thread			Free.	

		£	s.	d.
Gelatine		Free.		
Gentian		Free.		
Ginger	the Cwt.	0	5	0
preserved, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	2½
for the following Twelve Months after such 5th Day of April,	the lb.	0	0	2
thereafter	the lb.	0	0	1
Ginseng		Free.		
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 1857 inclusive	the Cwt.	0	1	6
from and after 5th April 1857		Free.		
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, and silvered Glass not otherwise enumerated		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.		
Glue		Free.		
Clippings or Waste of any kind fit only for Glue		Free.		
Gold, Leaves of		Free.		
Ore of, and Ore of which the greater Part in Value is Gold		Free.		
Gongs	the Cwt.	1	0	0
Grains, Guinea, and of Paradise	the Cwt.	0	15	0
Grapes	the Bushel	0	0	2
Grease		Free.		
Greaves, for Dogs		Free.		
Tallow		Free.		
Guano		Free.		
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.		

		£	s.	d.
Gunpowder		Free.		
Gun Stocks in the Rough, of Wood		Free.		
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
Gypsum		Free.		
Hair, viz.:—				
Camels Hair or Wool		Free.		
Cow, Ox, Bull, or Elk Hair		Free.		
Goats Hair or Wool. See Wool.				
Horse Hair		Free.		
Human Hair		Free.		
unenumerated		Free.		
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
Hams, of all Kinds		Free.		
Harp-strings or Lute-strings, silvered		Free.		
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
Hats of Silk or Silk Shag, laid upon Felt, Linen, or other Material	each	0	1	0
Hay		Free.		
Heath for Brushes		Free.		
Hellebore		Free.		
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.		
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.		
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.		
Hones		Free.		
Honey		Free.		
Hoofs of Cattle		Free.		
Hoops of Wood. See Wood.				
Hops, until the 1st August 1855	the Cwt.	1	0	0
from and after that Date	the Cwt.	2	5	0

		£	s.	d.
Horns, Horn Tips, and Pieces of Horn		Free.		
Ice		Free.		
Indigo		Free.		
Ink for Printers		Free.		
Indian		Free.		
Inkle, unwrought		Free.		
wrought		Free.		
Iron, Ore of		Free.		
Pig		Free.		
Bars, unwrought		Free.		
Wire		Free.		
Rough Castings		Free.		
Bloom		Free.		
Chromate of		Free.		
Slit or hammered into Rods		Free.		
Cast		Free.		
Hoops		Free.		
Old broken and old Cast Iron		Free.		
Iron and Steel, wrought or manufactured, except Arms and Ammunition, 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
Manufactures of, coated with Brass or Copper by any Galvanic Process	the Cwt.	0	3	6
Isinglass		Free.		
Jalap		Free.		
Japanned or Lacquered Ware	the Cwt.	0	1	0
Jet		Free.		
Jewels, Emeralds, and all other precious Stones, set	for every 100*l.* Value	10	0	0
unset		Free.		
Juice of Lemons, Limes, or Oranges		Free.		
Kernels. See Nuts.				
Kingwood		Free.		
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
Lacquered Ware. See Japanned Ware.				
Lamp Black		Free.		
Lapis Calaminaris		Free.		
Lard		Free.		
Latten		Free.		
Shaven		Free.		
Wire		Free.		
Lavender Flowers		Free.		
Lead, Ore of		Free.		
Black		Free.		
Pig and Sheet		Free.		
Red		Free.		
White		Free.		

	£	s.	d.
Lead—*continued.*			
Chromate of	Free.		
Manufactures of, not otherwise enumerated the Cwt.	0	2	0
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
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
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
Boy's 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
Leaves of Gold. See Gold			
Leaves of Roses	Free.		
Leeches	Free.		
Lentils. See Seeds.			
Lignum vitæ	Free.		
Linen or Linen and Cotton Manufactures, viz.:—			
Cambric Handkerchiefs, hemmed or hem-stitched, not trimmed the Dozen	0	2	6
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.		

		£ s. d.
Linen or Linen and Cotton Manufactures—*continued.*		
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.
Liquorice Paste	the Cwt.	1 0 0
of and from British Possessions	the Cwt.	0 10 0
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
Litharge		Free.
Live Creatures, illustrative of Natural History		Free.
Logwood		Free.
Lucifers of Wood, the Cubic Foot of the external Package, measured internally		0 0 4
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
Maccaroni. See Vermicelli.		
Mace	the lb.	0 1 0
Madder		Free.
Root		Free.
Magna Græcia Ware		Free.
Mahogany		Free.
Mandioca Flour	the Cwt.	0 0 4½
Manganese, Ore of		Free.
Manna		Free.
Manna Croup	the Cwt.	0 0 4½
Manures not enumerated		Free.
Manuscripts		Free.
Maps or Charts, or Parts thereof, plain or coloured		Free.
Maple Wood		Free.
Marmalade, until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0 0 2½
for the following Twelve Months after such 5th Day of April, the lb.		0 0 2
thereafter	the lb.	0 0 1½
Mats and Matting		Free.
Mattresses		Free.
Mead or Metheglin		Free.
Meat, salted or fresh, not otherwise described		Free.
preserved in any other Way than salted		Free.
Medals of Gold or Silver		Free.
of any other Sort		Free.
Medlars	the Bushel	0 0 2
Mercury, prepared		Free.
Metal, Bell		Free.
Leaf, not Gold		Free.
Mill-boards	the lb.	0 0 2½
Minerals and Fossils, unenumerated		Free.
Models of Cork or Wood		Free.
Morphia and its Salts	the lb.	0 10 0

		£	s.	d.
Moss, viz.:—				
Lichen Islandicus		Free.		
Rock, for Dyers Use		Free.		
other than Rock or Iceland Moss		Free.		
Mother o'Pearl Shells		Free.		
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
Pianofortes, horizontal grand	each	3	0	0
upright or square	each	2	0	0
Harmoniums or Seraphines	each	0	12	0
Accordions, commonly called Chinese	the 100 Notes	0	1	0
other Sorts, including Flutinas and Concertinas	the 100 Notes	0	5	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
Musk		Free.		
Mustard Flour	the Cwt.	0	1	6
mixed or manufactured, except Flour	the Cwt.	0	5	0
Myrobalans. See Berries.				
Myrrh		Free.		
Naphtha		Free.		
New Zealand Wood		Free.		
Nicaragua Wood		Free.		
Nickel, Ore of		Free.		
metallic and Oxide of, refined		Free.		
Arseniate of, in Lumps or Powder, being in an unrefined State		Free.		
Nitre, viz., Cubic Nitre		Free.		
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
or other Spices or Admixtures thereof, ground	the lb.	0	1	0
Nuts, viz.:—				
Chestnuts		Free.		
Cocoa 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.		
Nux Vomica	the Cwt.	0	2	0
Oakum		Free.		
Ochre		Free.		
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

		£	s.	d.
Oil—*continued.*				
Chemical, Essential, or Perfumed—*continued.*				
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
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.		
Oilseed Cake		Free.		
Oilcloth	the Square Yard	0	0	1½
Olibanum		Free.		
Olives		Free.		
Olive Wood		Free.		
Onions	the Bushel	0	0	1
Opera Glasses, single	each	0	1	0
double, and all Marine and Race Glasses, not being Telescopes	each	0	2	6
Opium	the lb.	0	1	0
Orange Flower Water		Free.		
Oranges and Lemons	the Bushel	0	0	8
Peel of, viz.:—				
Orange Peel		Free.		
Lemon Peel		Free.		
Orchal		Free.		
Ore, unenumerated		Free.		
Orpiment		Free.		
Orris Root		Free.		
Orsedew		Free.		
Painters Colours, unenumerated, viz.:—				
unmanufactured		Free.		
manufactured		Free.		
Palmetto Thatch		Free.		
Manufactures of		Free.		
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 lb.	0	0	3
gilt, stained, coloured, embossed, and all fancy Kinds, not being Paper Hangings	the lb.	0	0	2½
waste Paper, or Paper of any other Sort, not particularly enumerated or described, not otherwise charged with Duty	the lb.	0	0	2½

		£	s.	d.
Parchment		Free.		
Partridge Wood		Free.		
Pasteboard	the lb.	0	0	2½
Pearls		Free.		
Pears, raw	the Bushel	0	0	3
dried	the Bushel	0	1	0
Pencils of Slate		Free.		
not of Slate		Free.		
Pens		Free.		
Pepper of all Sorts	the lb.	0	0	6
	and 5 per Cent thereon.			
Percussion Caps	the 1,000	0	0	1
Perfumery, not otherwise enumerated	the lb.	0	0	2
Perry		Free.		
Pewter, Manufactures of, not otherwise enumerated	the Cwt.	0	2	0
Phosphorus		Free.		
Pickles, preserved in Vinegar	the Gallon	0	0	1
and Vegetables, preserved in Salt		Free.		
Pictures		Free.		
Pimento	the Cwt.	0	5	0
Pink Root		Free.		
Pipes of Clay. See Tobacco Pipes.				
Pitch		Free.		
Burgundy		Free.		
Plantains		Free.		
Plants, Shrubs, and Trees, alive		Free.		
Plaster of Paris		Free.		
Plate, of Gold	the oz. Troy	1	1	0
of Silver, gilt or ungilt	the oz. Troy	0	1	8
battered		Free.		
Platina, and Ore of		Free.		
Platting, viz.:—				
of Chip, not being of greater Value than Sixpence per Piece of 60 Yards	the lb.	0	0	6
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 Cwt.	0	10	0
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 the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia	the lb.	0	0	2½
for the following Twelve Months after such 5th Day of April	the lb.	0	0	2
thereafter	the lb.	0	0	1½
Pollard		Free.		
Pomatum	the lb	0	0	2
Pomegranates		Free.		
Peel of		Free.		
Pork, salted (not Hams)		Free.		
fresh		Free.		
Potash, Prussiate of		Free.		
Sulphate of		Free.		
Potatoes		Free.		

		£	s.	d.
Potatoe Flour	the Cwt.	0	0	4½
Pots, viz.:—				
Melting Pots for Goldsmiths		Free.		
of Stone		Free.		
Poultry and Game, alive or dead, including Rabbits		Free.		
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
Prints and Drawings, viz.:—				
plain or coloured	the lb.	0	0	3
admitted under Treaties of International Copyright	the lb.	0	0	1½
or, and at the Option of the Importer,				
single	each	0	0	0½
bound	the Dozen	0	0	1½
Prunes	the Cwt.	0	7	0
Puddings. See Sausages.				
Purple Wood		Free.		
Quassia	the Cwt.	0	1	0
Quicksilver		Free.		
Quills, viz., Goose		Free.		
Swan		Free.		
Quinces	the Bushel	0	0	3
Quinine, Sulphate of	the oz.	0	0	6
Radix Contrayervæ		Free.		
Enulæ Campanæ		Free.		
Eringii		Free.		
Ipecacuanhæ		Free.		
Rhataniæ		Free.		
Senekæ		Free.		
Serpentariæ, or Snake Root		Free.		
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.		
Raisins	the Cwt.	0	10	0
Rape of Grapes		Free.		
Red Wood or Guinea Wood		Free.		
Rhubarb		Free.		
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 Hundred-weight 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.				
Rose Water		Free.		

		£	s.	d.
Rose Wood		Free.		
Rosin		Free.		
Oil of. See Oil.				
Saccharum Saturni		Free.		
Safflower		Free.		
Saffron		Free.		
Sago	the Cwt.	0	0	4½
Sal, viz.:—				
Ammoniac		Free.		
Limonum		Free.		
Prunellæ		Free.		
Salep, or Salop		Free.		
Salicine	the oz.	0	0	3
Salt		Free.		
Saltpetre		Free.		
Sanguis Draconis		Free.		
Santa Maria Wood		Free.		
Sapan Wood		Free.		
Sarsaparilla		Free.		
Sassafras		Free.		
Satin Wood		Free.		
Sauces, not otherwise enumerated	the lb.	0	0	1
Saunders, viz.:—				
Red		Free.		
White or Yellow		Free.		
Sausages or Puddings		Free.		
Scaleboards	the Cwt.	0	1	0
Scammony		Free.		
Seeds, viz.:—				
Acorns		Free.		
Aniseed		Free.		
Beans, Kidney or French		Free.		
Burnet		Free.		
Canary		Free.		
Caraway	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.		
Leek		Free.		
Lentils		Free.		
Lettuce		Free.		

		£	s.	d.
Seeds—*continued.*				
Linseed		Free.		
Lucerne		Free.		
Lupine		Free.		
Maw		Free.		
Millett		Free.		
Mustard		Free.		
Onion		Free.		
Parsley		Free.		
Poppy		Free.		
Quince		Free.		
Rape		Free.		
Sesamum		Free.		
Shrub or Tree		Free.		
Tares		Free.		
Trefoil		Free.		
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.		
Semolina	the Cwt.	0	0	4½
Senna		Free.		
Ships, with their Tackle, Apparel, and Furniture (except Sails), broken up or to be broken up, viz.:—				
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.		
Shumach		Free.		
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, Tussore Cloths, Romals, and Taffaties, viz.:—				
in Pieces not exceeding 6¼ yards in Length	the Piece	0	0	6
exceeding 6¼ and not exceeding 7¼ Yards in Length	the Piece	0	0	8
exceeding 7¼ and not exceeding 12 Yards in Length	the Piece	0	0	10
China Crape Shawls, Scarfs, Handkerchiefs, and Pieces, 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

	£	s.	d.
Silk—*continued.*			
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
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 Plush, wholly of Silk, or of Silk mixed with Cotton, not exceeding Nine Inches in Width, viz.:—			
Plain, or embossed by Depression, without Satin or Fancy Edge, the lb.	0	5	0
Figured, brocaded, striped, or spotted, or with Fancy or Satin Edge, and Silk Ribbons, in any way mixed or ornamented with Velvet or Plush - - - - the lb.	0	10	0
Fancy Silk Net, or Tricot - - - - the lb.	0	8	0
Plain Silk Lace or Net, called Tulle - - - the lb.	0	8	0

		£	s.	d.
Silk—*continued.*				
Manufactures of Silk, or of Silk mixed with any other Materials, called Plush, not being Ribbons	the lb.	0	3	0
Articles thereof, not otherwise enumerated	the lb.	0	3	6
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
Silkworm Gut		Free.		
Silver Ore, or Ore of which the greater Part in Value is Silver		Free.		
Skins, Furs, Pelts, and Tails, viz.:—				
Badger, undressed		Free.		
Bear „		Free.		
Beaver „		Free.		
Cat „		Free.		
Chinchilla „		Free.		
Coney „		Free.		
Deer „		Free.		
Indian, half dressed		Free.		
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, undressed		Free.		
Otter „		Free.		

		£	s.	d.
Skins—*continued.*				
Ounce, undressed			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.	
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.	
Smalts			Free.	
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
Soda, Sulphate of			Free.	
Soy	the Gallon	0	0	6
Spa Water	the Cubic Foot	0	0	6
Specimens of Minerals or Fossils			Free.	
illustrative of Natural History			Free.	
Speckled Wood			Free.	
Spectacles			Free.	
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
Spermaceti			Free.	
Spirits or Strong Waters, viz.:—				
Not being sweetened or mixed with any Article so that the Degree of Strength thereof cannot be ascertained by Sykes's Hydrometer, for every Gallon of the Srength of Proof by such 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	the Gallon	0	15	0
Of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British Possession within the Limits of the East India Company's Charter, in regard to which the				

		£	s.	d.
Spirits or Strong Waters—*continued.*				
Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, if imported—				
into England or Scotland	the Gallon	0	8	2
into Ireland	the Gallon	0	6	4
Rum Shrub, Liqueurs, and Cordials of and from a British Possession in America, or the Island of Mauritius, or a British Possession within the Limits of the East India Company's Charter, qualified as aforesaid, if imported—				
into England or Scotland	the Gallon	0	8	2
into Ireland	the Gallon	0	6	4
Other Spirits, being sweetened or mixed, so that the Degree of Strength cannot be ascertained as aforesaid, and perfumed Spirits to be used as Perfumery only	the Gallon	1	0	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.				
Sponge		Free.		
Squills, dried		Free.		
not dried		Free.		
Starch	the Cwt.	0	0	4½
Gum of, torrified or calcined	the Cwt.	0	0	4½
Stavesacre		Free.		
Stays or Corsets of Linen or of Cotton, or of Linen and Cotton mixed,	the Dozen Pairs	0	2	0
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.		
Steel, unwrought		Free.		
manufactured or wrought. (See Iron.)				
Scrap		Free.		
Stones, viz.:				
Stone, in Lumps, not in any Manner hewn		Free.		
Slate, in rough Blocks or Slabs		Free.		
hewn		Free.		
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 Potter's 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.		
Straw or Grass for platting		Free.		

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ s. d.
Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated, the lb.	0 0 2½	0 0 2	0 0 1½
Sugar, viz.:—			
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto the Cwt.	1 0 0	0 16 8	0 13 4
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, or equal in Quality to Refined the Cwt.	0 17 6	0 14 7	0 11 8
Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed - - the Cwt.	0 15 0	0 12 9	0 10 6
Brown Muscovado, or any other Sugar not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar - - the Cwt.	0 13 9	0 11 8	0 9 6
Molasses - - - - the Cwt.	0 5 4	0 4 6	0 3 9

The following Drawbacks shall be allowed on Exportation to Foreign Parts, or on Removal to the Isle of Man, for Consumption there, of the several Descriptions of Refined Sugar herein-after mentioned; that is to say,

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ s. d.
Upon Refined Sugar in Loaf, complete or whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or Sugar Candy, or Sugar refined by the Centrifugal Machine, not in in any way inferior to the Export Standard, No. 3., approved of by the Lords of the Treasury, for every Cwt.	0 18 9	0 15 8	0 12 6
Upon such Refined Sugar already described, if pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves, as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers, and at the Expense of the Exporters - for every Cwt.	0 18 9	0 15 8	0 12 6

Sugar—*continued.*

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ s. d.
Upon Refined Sugar, unstoved, pouned, crushed, or broken, and not in any way inferior to the Export Standard Sample, No. 1., approved by the Lords of the Treasury, and which shall not contain more than Five per Centum Moisture over and above what the same would contain if thoroughly dried in the Stove - - - for every Cwt.	0 17 10	0 14 10	0 11 0
Upon Bastard or Refined Sugar, unstoved, broken in Pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard Sample, No. 2, approved by the Lords of the Treasury, for every Cwt.	0 16 6	0 13 9	0 11 0
Upon Bastard or Refined Sugar, being inferior in Quality to the said Export Standard Sample, No. 2, for every Cwt.	0 13 9	0 11 8	0 9 6

	£ s. d.
Sulphur Impressions - - - - - - - -	Free.
Sweet Wood - - - - - - - -	Free.
Talc - - - - - - - -	Free.
Tallow - - - - - - - - the Cwt.	0 1 6
of and from British Possessions - - - - the Cwt.	0 0 1
Vegetable - - - - - - - -	Free.
Tamarinds - - - - - - - -	Free.
Tapioca - - - - - - - the Cwt.	0 0 4½
Tar - - - - - - - -	Free.
*Barbadoes - - - - - - - -	Free.
Tares. See Seeds.	
Tarras - - - - - - - -	Free.
Tartaric Acid - - - - - - - -	Free.
Tea,—until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia - - - - - - - the lb.	0 1 9
for the following Twelve Months after such 5th Day of April, the lb.	0 1 3
thereafter - - - - - - - - the lb.	0 1 0
without any Allowance for Draft.	
Teasles - - - - - - - -	Free.
Teeth, viz., Elephants - - - - - - -	Free.
Sea Cow, Sea Horse, or Sea Morse - - - - -	Free.
Telescopes - - - - - - - -	Free.

		£	s.	d.
Terra, viz., Japonica		Free.		
Sienna		Free.		
Verde		Free.		
Umbra		Free.		
Thread, not otherwise enumerated or described		Free.		
Tiles		Free.		
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
Tincal, unrefined. See Borax.				
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 Great Britain or Ireland, made into Cut, Shag, Roll, or Carrot Tobacco, or Cigars, such Cigars, when exported as Merchandise, being packed in Cases containing not less than Eighty Pounds net Weight, a Drawback shall be allowed on Exportation or Shipment as Stores	the lb. with 5 per Cent. thereon.	0	2	7½
Tobacco Pipes of Clay		Free.		
Tongues		Free.		
Tornsal		Free.		
Tortoise or Turtle Shell, unmanufactured		Free.		
Toys, viz.:—				
Marbles	the Cwt.	0	1	0
All other Toys	the Cubic Foot	0	0	4
Truffles		Free.		
Tulip Wood		Free.		
Turmeric		Free.		
Turnery, not otherwise described	the Cubic Foot	0	0	4
Turpentine		Free.		
Of Venice, Scio, or Cyprus		Free.		
Oil, or Spirit of. See Oil.				
Twine		Free.		
Ultra Marine		Free.		
Valonia		Free.		
Vanelloes		Free.		
Varnish, containing any Quantity of Alcohol or Spirit, the Gallon		0	12	0
not otherwise described		Free.		
Vases, viz., ancient, not of Stone or Marble		Free.		
Vegetables, all, not otherwise enumerated or described		Free.		
preserved in Salt		Free.		
Vellum		Free.		
Veneers	the Cwt.	0	1	0
Verdigris		Free.		
Verjuice		Free.		
Vermicelli and Maccaroni	the Cwt.	0	1	0

		£	s.	d.
Vermillion		Free.		
Vinegar	the Gallon	0	0	4½
Wafers		Free.		
Walnut Wood		Free.		
Washing Balls	the lb.	0	0	2
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
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.		
Wax, viz.:—Bleached		Free.		
Unbleached		Free.		
Myrtle		Free.		
Sealing		Free.		
Vegetable		Free.		
Weld		Free.		
Whale Fins		Free.		
Whipcord		Free.		
Wine, of and from Foreign Countries, the following Duties 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, the following Duties and 5 per Cent thereon, viz.:—				
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 Exportation or Shipment as Stores, but no Drawback allowed on Lees of Wine.				
Wire, viz.:—Gilt or plated		Free.		
Silver		Free.		
Copper or Brass. See Copper and Brass respectively.				
Woad		Free.		
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
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

Wood and Timber—*continued.*

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 undermentioned 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.
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.		

		£	s.	d.
Wood and Timber—*continued.*				
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
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.		
Goat's Wool or Hair		Free.		
Hare's Wool		Free.		
Sheep or Lamb's Wool		Free.		
Woollens, viz.:—Manufactures of Wool (not being Goat's Wool), or of Wool mixed with Cotton, not particularly enumerated, and not otherwise charged with Duty		Free.		
Articles or Manufactures of Wool (not being Goat's Wool), or of Wool mixed with Cotton, viz.:—				
Carpets and Rugs	the Square Yard	0	0	6

	£	s.	d.
Woollens—*continued.*			
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
Yarn, Cable Yarn - - - - - - - - -	Free.		
Camel or Mohair - - - - - - -	Free.		
Raw Linen - - - - - - - -	Free.		
Silk and Worsted, spun together and not dyed - - - -	Free.		
Woollen or Worsted, viz.:—			
Commonly called Berlin Wool or Zephyr Yarn, and Woollen and Worsted Yarn of Two or more Threads:—			
Scoured, bleached, or coloured - - - lb.	0	0	6
Not scoured, bleached, or coloured - - lb.	0	0	3
Raw, for weaving, not dyed, or only partially dyed - -	Free.		
Yeast, dried - - - - - - - - -	Free.		
Zaffre - - - - - - - - - - -	Free.		
Zebra Wood - - - - - - - - -	Free.		
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
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.

	£	s.	d.
Coffee, the Import Duties in Great Britain or Ireland not having been there paid thereon - - - - - - - - the lb.	0	0	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
Hemp - - - - - - - - - -	Free.		
Hops, from Great Britain or Ireland - - - - - -	Free.		
Iron - - - - - - - - - -	Free.		
Spirits, viz.:—			
Rum and other Spirits of the British Possessions not being sweetened or mixed Spirits, or Liqueurs, Cordials, or Perfumed Spirits - the Gallon	0	3	8
Brandy, Geneva, and all Foreign Spirits, not being Liqueurs, Cordials, or perfumed Spirits - - - - - the Gallon	0	6	0
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.			
Rum Shrub, of the British Possessions - - - the Gallon	0	3	8
Liqueurs, Cordials, mixed, sweetened, and perfumed Spirits, the Gallon	0	10	0
of the British Possessions - - - - the Gallon	0	5	0

		£	s.	d.
Spirits—*continued.*				
Eau de Cologne	per Flask (30 not containing more than 1 Gallon)	0	0	4
	or the Gallon	0	10	0
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	3	0
Tea	the lb.	0	0	6
Tobacco, viz.:—				
Unmanufactured	the lb.	0	1	6
Manufactured	the lb.	0	4	9
Cigars	the lb.	0	4	9
Wine	the Tun of 252 Gallons	12	0	0
Wood, all Sorts		Free.		
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.		
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.		
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.		
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. XCVIII.

An Act to continue certain Turnpike Acts in *Great Britain*.

[14th *August* 1855.]

'WHEREAS it is expedient to continue for limited Times the Acts herein-after specified:' 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:

All Turnpike Acts which will expire on or before the End of next Session continued to 1st Oct. 1856, &c., with certain Exceptions.

I. Every Act now in force for regulating, making, amending, or repairing any Turnpike Road in *Great Britain* which will expire on or before the End of the next Session of Parliament shall be continued until the First Day of *October* One thousand eight hundred and fifty-six, and to the End of the then next Session of Parliament, except an Act of the Ninth Year of King *George* the Fourth, Chapter Sixty-eight, "for more effectually repairing "the Road from *Great Grimsby Haven* to *Wold Newton* Church, and from *Nuns Farm* to "the *Mill Field* in the Parish of *Irby* in the County of *Lincoln*," and except as herein-after mentioned.

Acts in Schedule continued till 1st Nov. 1856.

II. The Acts mentioned in the Schedule to this Act annexed shall continue in force until the First Day of *November* One thousand eight hundred and fifty-six, and no longer, unless Parliament shall in the meantime continue the same respectively.

Short Title.

III. In citing this Act in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Annual Turnpike Acts Continuance Act, 1855."

Extent of Act.

IV. This Act shall not apply to *Ireland*.