

ARTICLES.	1st column.			2d column.			ARTICLES.	1st column.			2d column.		
	Per cent'ge <i>ad valorem</i> duty on every £100 currency value per invoice.	£	s. d.	Other duties.	£	s. d.		Per cent'ge <i>ad valorem</i> duty on every £100 currency value per invoice.	£	s. d.	Other duties.	£	s. d.
Leather, sole, the lb.				0	0	1	Spirits, namely Gin, Cordials and Whiskey, imported into this Island at the ports of Charlottetown, Georgetown, Summerside & Souris, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof per gallon.						
Looking Glasses	12	10	0										
Lard per cwt.				0	10	0							
Matches	12	10	0										
Molasses per gallon				0	0	4							
Machinery, all Wheel Machinery and Machinery for manufacturing or to be used in the formation of Clocks	20	0	0										
Medicines, patent	30	0	0										
Onions, per 100 lb.				0	3	0	Spirits, namely Gin, Cordials and Whiskey, imported into this Island at any other Ports, for every gallon thereof of any strength under and not exceeding the strength of proof 28 by the bubble.						0 4 0
Oakum	2	0	0										
Pork per barrel				0	6	0	And for every bubble below 28 in number by the bubble an additional 3½ per gallon						
Rigging and Cordage	2	0	0										
Rosin, Pitch and Tar	2	0	0										
Rice	5	0	0										
Steam Engines and Boilers	2	0	0										
Sails	2	0	0										
Sails, Rigging and Ship materials saved from vessels wrecked on the coast of this Island, duly payable on account sales	11	0	0				Rum or other distilled Spirituous Liquors, imported into this Island, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, and landed at the Ports of Charlottetown, Georgetown, Summerside and Souris, per gallon						0 0 3½
Hulls of wrecked Ships not belonging to this Island	11	0	0										
Ships' Stores and Cargoes saved from wrecks or sold in vessels stranded to pay the same duty as in case of importation													
Sugar, refined, per lb.				0	0	3	Rum or other distilled Spirituous Liquors, imported into this Island at any other Ports for every gallon thereof of any strength under and not exceeding the strength of proof 28 by the bubble						
Sugar, brown and Muscovado, per cwt.				0	7	0	And for every bubble below 28 in number by the bubble an additional two-pence per gallon						
Trunks, Valises, Portmanteaus	12	10	0										
Tea, per lb.				0	0	4	Lemon Syrup, Shrub, Santa and Gingerette per gallon						
Tobacco, manufactured, per lb.				0	0	6	Tinctures per gallon						
Tobacco, unmanufactured, the pound. three-pence duty on the same to be levied on the quantity imported, without any reduction for stems or otherwise				0	0	3	Spirituous Liquors, on all manufactured or distilled in this Island, per gallon						
Watches and all Machinery to be used in the formation thereof	11	0	0				On all Goods, Wares and Merchandize not above enumerated, except as hereinafter mentioned & excepted, saving and excepting all exemptions reserved and contained in and by the eighth section of the Act 19th Victoria, chapter 1.	11	0	0			
Wood, articles manufactured from, and such articles of which wood forms the principal part, not hereinbefore mentioned	12	10	0										
<i>Wines, Spirits, &c.,</i>													
Wines, Claret and all other light Wines, except Port and Sherry, the first cost of which is under £20 sterling per pipe	25	0	0										
Port and Sherry Wine and all other Wines costing twenty pounds sterling per pipe, per gallon, in addition to five per cent. <i>ad valorem</i> duty	5	0	0	0	4	0							
Spirits, namely Brandy, imported into this Island, at the Ports of Charlottetown, Georgetown, Summerside & Souris, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof per gallon				0	4	6							
Spirits, namely brandy, imported into this Island at any other Ports, for every gallon thereof of any strength under and not exceeding the strength of proof 28 by the bubble				0	4	6							
And for every bubble below 28 in number by the bubble, an additional 3d per gallon.				0	0	3							

TABLE OF EXEMPTIONS.

III. All articles in the following Table, imported from any country or colony whatsoever, shall be exempt from duty, to wit:

All articles imported by the Lieutenant Governor, for his own use.

Ashes—namely, pot ashes, pearl ashes and soda ashes.

Baggage, apparel, household effects, working tools and implements used and in the use of persons or families arriving in this Island, if used abroad by them and not intended for any other person or persons or for sale.