



before the General Assembly at the next Session, and the other copy to be filed in the Office of the Clerk of the Peace in their respective Counties for public information.

3. The Commissioners appointed by the Municipalities of York, Carleton, and Sunbury, when any of the aforementioned sums of money appropriated for Roads and Bridges are issued to such Municipality, shall account for the moneys granted to the said Municipalities in the same manner as the Commissioners appointed by the Governor in Council.

4. The before mentioned sums of money shall be paid by the Treasurer out of the moneys in the Treasury, or as payment may be made at the same, by Warrant of the Governor in Council.

5. The said Commissioners intrusted with the expenditure of the several and respective sums of money, shall for their time and labour be allowed to retain at and after the rate of five per centum out of the said money so entrusted to them respectively, together with a reasonable compensation for actual labour and work performed by them on the said several Roads and Bridges, where such moneys are expended on Roads or Bridges.

6. The said Commissioners for the expenditure of money on Roads and Bridges, shall expend the said several and respective sums of money on the Roads on or before the first day of October; provided always, that nothing herein contained shall extend or be construed to extend to prevent any Commissioner from expending moneys after the first day of October, when it shall be necessary to expend the same for building Bridges, removing rocks, stumps, trees, or other obstructions.

7. None of the before mentioned sums of money, or any part thereof, shall be laid out or expended on the making or improving any alteration that may be made in any of the said Roads, unless such alterations shall have been first laid out and recorded.

8. Every person who may be appointed a Commissioner for the expenditure of money hereinbefore granted, before entering upon the duties of his office, shall respectively enter into a bond to Her Majesty, Her Heirs, and Successors, to the satisfaction of the Governor in Council, for the due performing his duty as such Commissioner, and the faithful expenditure of and due accounting for such moneys as shall come into his hands as such Commissioner.

9. Notwithstanding the provisions of any law in force for the election of Commissioners of Bye Roads, or otherwise, no person shall be appointed to expend any of the aforesaid moneys who shall be a defaulter, or who shall not have fully accounted for the expenditure of any money previously intrusted to him, until he shall have satisfactorily accounted therefor, and in case of the election of any such person, the Governor in Council shall appoint said Commissioners in the same manner as if no election had taken place.

10. That in case of a vacancy by death of any Commissioner elected, to expend money on the Bye Roads, the Governor in Council shall appoint the Commissioner.

CAP. XIX.

An Act in addition to and in amendment of an Act passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled *An Act imposing Duties for raising a Revenue*.

Section.

1. Duties imposed by Act 22 V. c. 1, how to be collected and paid after first November next.
2. Table of Exemptions in 22 Vic. c. 1, limited.

Section.

3. Section 7, of 22 V. c. 1, repealed as to the British West Indies and the United States.
4. Subject to this Act, Act 22 V. c. 1, to be in force.
5. Limitation.

Passed 9th April 1860.

BE it enacted by the Lieutenant Governor, [Legislative Council, and Assembly, as follows:—

1. From and after the first day of November next the Duties imposed in the Table of Duties in the Act passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled *An Act imposing Duties for raising a Revenue*, shall be collected and paid in dollars and cents in lieu of the mode provided by that Act, and in the manner and according to the following Table, viz:—

TABLE OF DUTIES.

Specific.	\$	cts.
Axes, each 3 lbs. weight and upwards, - - -	0	30
Candles of all kinds (except Sperm and Wax) per lb.	0	02
Sperm and Wax, per pound, - - -	0	06
Cider, per gallon, - - - - -	0	05
Coffee, per pound, - - - - -	0	02½
Fruit, dried, (except produce of the United States of America,) per pound, - - - - -	0	02
Leather—Sole, Upper Leather, Harness, and Belt		
Leather, per pound, - - - - -	0	04
Sheep Skins, tanned or dressed, per dozen,	0	60
Calf Skins, tanned, per dozen, - - - - -	1	20
Malt Liquors of every description, (not being <i>aqua vite</i> , otherwise charged with duty) whether in bottles or otherwise, per gallon, - - - - -	0	10
Soap, (costing less than 10 cents per lb.) per pound,	0	01
Spirits and Cordials, viz:—		
Alcohol, per gallon, - - - - -	0	30
Brandy, per gallon, - - - - -	0	80
Gin and Whiskey, per gallon, - - - - -	0	50
Lemon Syrup, Shrub, and Santa, per gallon, - - - - -	0	20
All other Cordials, per gallon, - - - - -	0	50
Tinctures, per gallon, - - - - -	0	30
Rum, and all other Spirits not herein enumerated, per gallon, - - - - -	0	30
Sugar, Refined, in loaves, per pound, - - - - -	0	02½
All other kinds of Refined, or white Bastard Sugar, or Sugar Candy, per pound, - - - - -	0	02
Brown, or Muscovado, or Clayed, and any other kind of Sugar not Refined, per cwt.	1	20
Tea, per pound, - - - - -	0	04
Tobacco, manufactured, (except Snuff and Cigars,) per pound, - - - - -	0	04
Wines, per gallon, - - - - -	0	50
And on every hundred dollars of the true and real value thereof, in addition, - - - - -	12	50

Ad-Valorem.

On the following articles, for every hundred dollars of the true and real value thereof, viz:—

Anchors; Canvas; Cordage; Chain Cables, and other Chains; Cotton Warp; Copper, and Patent Metals in sheets, bars, bolts, and scraps; Felt, in rolls or sheets; Foreign Hides, green, dried, or salted, (except the produce of the United States of America); Iron in bolts, bars, plates, sheets; Pig	\$1 00
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