

## EXEMPTIONS.

Table of Exemptions.

Printed Books and Pamphlets, Maps and Charts, Coin and Bullion, Hemp, Flax and Tow, Lime and Lime Stone, Manures of all kinds, Provisions of every description imported or supplied for Her Majesty's Land or Sea Forces, Passengers' Personal Luggage, Rice Feed, Refuse of Rice, Seed of all kinds intended to be used for agricultural purposes, Vegetables of all sorts fresh, Mules and Asses, and Fish, fresh or salted, dried or pickled.

*Provided always*, that nothing herein contained shall be construed to repeal, alter, or make void the Twenty-second Section of a certain Act passed in the Tenth Year of Her present Majesty's Reign, entitled "An Act to amend an Act passed in the Ninth and Tenth Years of Her present Majesty's Reign, entitled An Act to regulate the Re-building of the Town of Saint John's, and the Drainage and Sewerage of the same, and to repeal certain Acts therein mentioned," nor the provisions of an Act passed in the Twelfth Year of the Reign of Her present Majesty, entitled "An Act to regulate the Importation of Books into this Colony, and to protect the British Author."

II.—*And be it enacted*, That every sworn Surveyor of Lumber shall, and he is hereby required to, within Twenty-four hours after the discharge of the cargo of any Vessel importing Timber, Lumber, or Shingles, produce to and deposit with the Collector or other proper Officer of Her Majesty's Customs for the Port where such Vessel shall have discharged her cargo as aforesaid, a Certificate of the true measurement and contents of such Timber, Lumber, and Shingles respectively; and such Surveyor shall receive for such Certificate, on production thereof, a Fee of Two Shillings and Six Pence; and in case he shall neglect to produce the same within the period aforesaid, shall, upon the complaint of such Officer or other person, be subject and liable to a fine of Five Pounds, to be recovered in a summary manner, with costs, before any Justice of the Peace for the District where such Surveyor may reside, and levied by distress and sale of his goods and chattels.

III.—*And be it enacted*, That at the time of entering Neat Cattle, subject to an *ad valorem* Duty by this Act, the Importer or known Agent thereof, shall, at the time of such entry, pay a sum as Duty, to be calculated upon the valuation of Five Pounds for each of such Cattle: *Provided always*, that within Fourteen Days after the landing of such Cattle, the said Importer or his authorised Agent shall, if in the mean time the same have been realised by Public Auction or Private Sale, produce the original Account Sales thereof, and answer all such questions respecting the same as the Collector or other proper Officer may propose, on Oath, (if required,) who are hereby authorized to administer the same; and if upon such examination it shall appear to either of the said Officers that the amount of value exceeds that for which the said Cattle were first entered, the Importer or known Agent shall then pay, by post entry, the amount of Duty that may exceed the original Duty paid on the same; or if the value should be less, the surplus Duty received shall be returned, by Certificate of over entry, to the said Importer or known Agent; and if such Importer or known Agent shall refuse to produce the Account Sales at the time aforesaid, or produce any other than the true Account, or alter the same, or refuse to answer upon Oath such questions as aforesaid, or to answer them truly, or to pay the additional Duty (if any) due as aforesaid, such Importer or known Agent shall forfeit, in either case aforesaid, the sum of One Hundred Pounds; and should the said Cattle not have been disposed of within the time aforesaid, or appraised as hereinafter provided, the Duty already paid thereon shall be detained and deemed to be the true Duty: *Provided also*, that one day's notice in writing of the time of the intended Sale at Auction as aforesaid, be given to