And in addition to the declaration herein before required to be made by an importer, shall make and subscribe a declaration—that all the articles contained in such invoices, were actually imported for the use of Her Majesty's army or navy, or for the use of the Indian nations in this Province,—to be issued to them for and on account of Her Majesty, and for no other use or purpose whatsoever,—and thereupon such goods shall be exempted from the payment of the said duty.

For exemptions from Imp. duties, see Imp. Act 5 & 6 V. c. 49. s. 7, 8, 11.

X. And be it enacted,—that barley, * beans, beef, salted or fresh, cattle,—fish, salted or fresh,—flour, grain of all kinds, hogs, horses, Indian corn, live stock,—oil (fish,)—peas, pork, salted or fresh, potatoes, seeds, wheat—and packages in which dutiable articles are contained,—shall be exempt from the payment of the said duty,—provided that the importer or consignee thereof, shall make a special entry of all such articles,—and shall state the amount of the invoice or invoices thereof, in the manner prescribed for other articles,—in order that the real amount of goods imported into this Province may be ascertained.

Certain articles and packages containing dutiable articles exempted from duty.

** But see 7 V. cap. 2, and 6 V. cap. 31.*

See 4 & 5 V. cap. 6, exempting Bibles.

XI. And be it enacted,—that if any person or persons shall come into this Province, or any part thereof, for the purpose of actually settling therein,—it shall and may be lawful for the said collectors, to exempt from the payment of the aforesaid duty of five per centum,—all household goods and necessaries of all kinds, which such person or persons shall import or bring with them for their own use and the use of their families,—but it shall not be lawful to exempt any goods, wares or merchandise of any kind whatsoever, brought or imported by such person or persons—for the purpose of trade or for sale.

Goods of actual settlers for private use exempt from duty.

XII. And be it enacted,—that from the gross weight there shall be deducted by the collector—for the tare of packages containing goods subject to any of the aforesaid duties by weight, as follows; that is to say;—on coffee in bags or bales, three pounds on every hundred pounds;—on coffee in casks, twelve pounds on every hundred pounds;—on muscavado or clayed sugar in casks or boxes, twelve pounds on every hundred pounds;—on loaf or lump sugar in casks or boxes, fifteen pounds on every hundred pounds;—and on leaf tobacco in casks, twelve pounds on every hundred pounds.

Allowances for tare.

The Imp. acts do not expressly fix the allowance to be made in such cases or in those mentioned in sect. 14 and 15.