

Drawback allowed on Tea exported from Quebec to any Colony or Country where the same may be sent.

Proviso.

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drawback of duty upon exportation thereof by sea from Quebec should be allowed : Be it further enacted by the authority aforesaid, that a draw-back equal in amount to the duties paid, shall hereafter be allowed and paid by the Collector of the Customs at *Quebec*, to each and every Exporter therefrom, by sea, to any colony or country to which the same may be lawfully sent, of Tea imported direct from *China* or from *Great Britain*, provided such Tea has been exported direct from a bonded warehouse, or from the warehouses of the *East India Company* within two years from the date of its importation ; provided always that a regular certificate of the actual landing thereof, in a maritime port beyond the limits of this Province, shall be first produced to the said Collector.

No Duties to be payable on damaged Teas.

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V. And be it further enacted by the authority aforesaid, that no duties shall be claimed or payable upon any Tea imported or to be imported direct from *China*, which shall have sustained such damage as to be unmerchantable and not sold or exposed to sale : provided that the Tea so damaged shall be actually destroyed by emptying or throwing the same into the channel of the River *Saint Lawrence* in the presence of one of the Tea Agents or their Attorney, and of an Officer of the Customs, and that a statement or certificate upon oath of the fact shall be made and delivered to the Collector aforesaid, specifying the quantities and kinds of Teas so destroyed.

Duration of this Act.

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VI. And be it further enacted by the authority aforesaid, that this Act shall continue and be in force until the first day of May, one thousand eight hundred and twenty-nine and no longer : Provided always, that if, in the meantime, the Charter of the *East India Company* shall be repealed or altered, or any alterations by Act of Parliament be made in the Tea Trade, this Act shall, in consequence thereof, be there after null void of none effect.