

with the Importer's Entry, such Goods shall be repacked at the charge of the Collector who may have examined, or directed the said Goods to be examined; and such charge may be repaid the said Collector, on application to the Lieutenant Governor and Council, if they see fit to allow the same.

Collector how to be refunded.

X. And be it enacted, That when any Goods, Wares or Merchandise liable to the payment of the Duty of Impost shall have arrived at any port or place within this Island, before the Consignee thereof shall have received an Account or Invoice of the same, the Collector for the District is hereby required, on request of such Consignee, to grant a Permit for the same to be landed, or inspected on board; and the same being appraised as to the prime cost thereof, when landed, by two competent and disinterested persons, on Oath made before such Collector, shall pay duty according to such appraisal: Provided always, that if, for any Goods, Wares or Merchandise so imported, the Importer shall be entitled to a Drawback of any Duties imposed on such Goods in *Great Britain or Ireland*, or any *British Colony*, the amount of such Drawback shall be deducted from the amount of such Invoice, and the said duty of *Five per centum* be imposed on the residue of the Invoice, after such deduction.

If any Goods, &c. liable to Duty arrive at any Port in this Island before Consignee shall have received an Invoice, Collector to grant a Permit to land the same; and on appraisal thereof, duty to be paid according to appraisal.

Duty to be paid on amount of Invoice, after deducting any drawback Importer may be entitled to at the place where Goods are shipped.

XI. And be it enacted, That all such Duties as are imposed under and by virtue of the herein-before mentioned Acts and this Act, be and the same shall be levied and paid over and above all Duties levied and imposed by any Act or Acts of the Imperial Parliament of *Great Britain and Ireland* in force in this Island.

All Duties imposed by this Act or other Revenue Acts, to be paid over and above all Duties imposed by Imperial Acts.

XII. And be it enacted, That all Spirituous Liquors, of what nature or kind soever, manufactured in any part of the United Kingdom of *Great*

All Spirituous Liquors, &c. manufactured in Great Britain or