

EXEMPTIONS.

Asses.	by steam, horse, wind or water power, and all parts of the said mills.
Birds.	Molasses.
Books, printed, including maps.	Oil cakes, whole or in powder, and other prepared food for cattle and animals.
Bricks (not Bath bricks).	Patent fuel.
Bullion.	Pans for boiling sugar, whether of copper or iron.
Carriages, carts and waggons used for agricultural purposes.	Pipes for conveying fluids.
Coals.	Plants, growing.
Coke.	Ploughs, plough harrows, cultivators, clod-crushers, horse-hoes, dibbles, sewing machines, also, sewing machines and parts thereof.
Coin.	Poultry.
Cotton wool.	Pumps for raising water.
Diamonds.	Railway truck wheels.
Dogs.	Resins and rosins.
Dye woods.	Salt, rock.
Drawings, paintings, engravings, lithographs and photographs.	Sarsaparilla, but not the extract of.
Fish, fresh.	Sheep.
Flax.	Shooks, tierce, punchon and hogsheads, and all description of shooks; also, tierces, hogsheads and casks.
Fruit, fresh.	Slates.
Goats.	Soda, ash or sub-soda.
Guano and other manure.	Specimens illustrative of natural history, mineralogy and geology.
Land machine for preparing fibre or for spinning cotton or wool.	Stills or any part of a still.
Hay and straw.	Steam engines or any part of a steam engine.
Hemp.	Swine.
Hides, raw.	Tallow, grease, tallow-grease or grease and slush.
Hydraulic presses and printing presses.	Tiles, marble, and earthenware, as well as paving stones.
Ice.	Meat, fresh.
Iron galvanized.	Tow.
Iron for roofing, doors, shutters, and every kind of iron roofing, doors and shutters.	Turtle.
Leeches.	Vegetables, fresh.
Malt dust.	Wax, bees'.
Marble, in slabs and blocks.	Wood hoops.
Machines, horse-power.	Wood staves and headings, red or white oak or ash.
Tortoise shell.	Wire, iron for fences, wire fencing, iron standards and also tomb railings.
Mess plate and furniture, band instruments for the use of the Army and Navy, on the certificates of the Military or Naval Commanding Officer.	
Mills, whether they be for grinding canes, paint, coffee, corn or grain of any kind, or for sawing boards, raising water, or such as are set in motion	

All packages containing goods subject to the *ad valorem* duty imposed by this law.

Provisions and stores imported for the use of Her Majesty's Army and Navy and consigned by bill of lading to the officer at the head of Her Majesty's Commissariat, the Military Store-keeper, or the Naval Commanding Officer of this island, on the production of the bill of lading and certificate of such officer that they have been solely imported for the use of the Army or Navy aforesaid.

Provisions, wines, spirits and malt liquors imported for the use of the Naval Staff and Naval Messes in this island, consigned by bills of lading to any Naval officer or the President of a Naval Mess, on the production of the bills of lading and the certificate of the officer, such certificate being countersigned by the Officer Commanding the Naval Forces, that they have been solely imported for the use of such officer or Naval Mess and on undertaking that they shall not be sold in the island without special permission of the Collector of Customs, such permission to be given only on payment of the duty.

Provisions and stores imported by the Local Government for the Volunteers or for the Public Service on the certificate of the Revenue Commissioner.

Articles of Naval, Military and Civil Uniform for the personal use of the proprietor.

DRAWBACKS.

Goods, wares and merchandise upon which *ad valorem* duty under this law, or any previous law of this island, shall have been paid, if duly exported within two years of their first importation a drawback equal to the duty paid on first importation.

On the exportation of the following goods, on which the duty under this law or any previous law shall have been paid, without such goods having been bonded, if exported within twelve months of the first importation, a drawback equal to the duty so paid:—

Flour, bread or meal, not less than ten barrels of each article.

Lard or butter, not less than ten firkins of each article.

Candles, not less than ten boxes.

Soap, not less than twenty boxes.

Ale, beer or porter, not less than five hogsheads of each in bulk, nor less than fifteen barrels of each, if in bottles.

Beef, pork or pickled fish, not less than ten barrels of each.