

Duty Free, shall severally and respectively be Free, and exempt from so much of the Colonial Duties in the fourth Column of the said Table contained, as the Imperial Duties, if any there be, in the first Column thereof, would amount to on such Goods, Wares and Merchandize, if the same were not Imported direct from the Warehouse in the United Kingdom, or had not there paid the Duties of Consumption, or had been thence Exported with Drawbacks.

VI. *And be it further enacted*, That if any of the Goods in the said Table mentioned, shall be imported through the United Kingdom (having been Warehoused therein, and Exported from the Warehouse, or the Duties thereon if there paid having been drawn back) then the said Goods shall be free and exempt from so much of the Colonial Duties in the fourth Column of the said Table contained, as will be equal to one tenth part of the Imperial Duties, to which the said Goods would otherwise be subject.

Goods partially
exempted from
Duty

VII. *And be it further enacted*, That all Goods, derelict, flotsam, jetsam and wreck, brought or coming into this Province, shall at all times be subject to the same Duty as Goods of the like kind, imported into this Province, are respectively subject unto.

Wrecked
Goods

Provided always That if, for ascertaining the proper amount of Duty so payable, any question shall arise as to the origin of any such Goods, the same shall be deemed to be of the Growth, Produce or Manufacture, of such Country or Place, as the Board of Revenue shall, upon investigation by them, determine; *and provided also*, that if any such Goods be of such sorts as are entitled to allowance for damage, such allowance shall be made under such regulations and conditions as the Board of Revenue shall from time to time direct; *and provided further*, that all such Goods as cannot be sold for the amount of Duty due thereon, shall be delivered over to the person entitled to receive the same, and shall be deemed to be unenumerated Goods, and shall be liable to, and shall be charged with, Duty accordingly.

Proviso

VIII. *And be it further enacted*, That all Wheat, Flour, Salted Beef and Salted Pork, being of Foreign Production, imported or brought by Land or Inland Navigation, into the Province of Upper or Lower Canada, and thence Imported into this Province direct, shall be deemed to be of the Production of a British Possession, and be charged with Colonial Duty accordingly, unless exempt from such Duty.

Wheat Flour,
&c. imported
from Canada

IX. *And be it further enacted*, That all Sums of Money granted or imposed as Colonial Duties, or by any other Act of the present or any future Session of the General Assembly, as Penalties or Forfeitures, shall be deemed, and are hereby declared to be, British Sterling and shall be recovered, collected and paid, to the amount of the value which such nominal sums bear in Monies of the United Kingdom, and that all the said Colonial Duties shall be paid and received according to the British Weights and Measures now in use in this Province; and that in all cases where the said Colonial Impost Duties are in the said Table of Duties imposed, according to any specific quantity, or any specific value or number, the same shall be deemed to apply in the same proportion to any greater or less quantity, value or number.

Duties payable
in British Ster-
ling

X. *And be it further enacted*, That the said Colonial Duties by this Act imposed, shall be ascertained, secured, paid, levied, collected, recovered and applied, under and according to the Directions, Provisions, Regulations and Penalties, and by the ways and means respectively prescribed and contained in the several Acts of the General Assembly, passed or to be passed, and from time to time in force, concerning the securing, paying, levying, collecting, recovering and applying, the said Duties.

Duties secur-
ed

XI. *And be it further enacted*, That wherever Payment shall be made or Security be given of or for any Colonial Duties, in the fourth column of the said Table specified, and hereby imposed on any Goods subject to the said Imperial Duties of Customs, then, and in every such case, the Officers charged with the Collection or Management respectively of the Colonial Duties on such Goods, shall, and they are hereby required to, deduct from the Colonial Duties chargeable or payable thereon under this Act, or to give credit for, or indorse on the Security given therefor, and unto the Party charged with, or who hath secured such Duties, the whole amount of such Imperial Duties, which such Party, by Proof to the satisfaction of such Officers, or as directed by the Board of Revenue, shall shew to have been paid to the Principal Officers of His Majesty's Customs, pursuant to the said Act of Parliament.

Credit for Im-
perial Duties