

Certain goods may be warehoused in private warehouses in certain cases.

Proviso.

Goods reported for exportation

Officers may mark goods, and seal and secure packages, &c.

Penalty on breaking seals, &c.

Surplus stores in certain cases to be treated as imported by way of merchandize.

Proviso.

Duty may be remitted on damaged goods.

XII.—*And be it further enacted*, That in all cases where any Goods, Wares or Merchandize, not subject to Imperial Duties, may or may not now by Law be warehoused on the Importation thereof, it shall and may be lawful for the Importer of such Goods, Wares or Merchandize, to warehouse the same in the private Store or Warehouse of such Importer, in like manner as Goods, Wares or Merchandize, may now be warehoused in Warehouses appointed by the Collector of Her Majesty's Customs. Provided always, that every such private Store or Warehouse shall be subject to the like inspection and approval, and to the like regulations, as are now by law provided with respect to Warehouses appointed by the Collector as aforesaid, and shall be opened for the reception of warehoused Goods, Wares and Merchandize, other than those of the owner of such private Store or Warehouse. Provided also, that it shall and may be lawful for such Collector, from and out of such Colonial Duties as may from time to time be received by him, to pay and discharge all such Lockers' Salaries, Fees, and other necessary expenses, as may by such warehousing as aforesaid, be from time to time occasioned.

XIII.—*And be it further enacted*, That whenever and so often as any Goods, Wares, or Merchandize, subject to Duty by this Act, shall be reported for Importation at a Port or Place within this Colony or its Dependencies, other than the Port or Place at which the Importing Ship shall first arrive, or for Exportation, such Goods, Wares, or Merchandize, shall be subject, under, and liable, to all the rules, regulations, forms, and restrictions, that the like articles are subject and liable to, when Exported from the Warehouse.

XIV.—*And be it further enacted*, That it shall be lawful for the Tide-Surveyor, and other proper Officers, to board any such Ship, arriving at any Port or Place in this Colony or its Dependencies, and freely to stay on board until all the Goods laden therein shall have been duly delivered from the same; and such Officers shall have free access to every part of the Ship, with power to fasten down hatchways, and to mark any Goods before landing, and to lock up, seal, mark, or otherwise secure, any Goods on board such Ship; and if any place, or any box or chest, be locked, and the keys withheld, such Officers, if they be of a degree superior to Tidesmen or Boatmen, may open such place, box, or chest, in the best manner in their power, and if any Goods be found concealed on board of any such Ship, they shall be forfeited; and if the proper Officer shall place any lock, mark, or seal, upon any Goods on board any such Ship, and such lock, mark, or seal, be wilfully opened, altered, or broken, before due delivery of such Goods, or if any such Goods be secretly conveyed away, or if the hatchways after having been fastened down by such Officer be opened, the Master of such Ship shall forfeit a sum not exceeding One Hundred Pounds.

XV.—*And be it further enacted*, That the surplus Store or Stores remaining unconsumed on board of any Ship arriving from Ports beyond the seas in this Colony or its Dependencies, shall be subject to the same Duties, restrictions and regulations, as the like sort of Goods shall be subject to when Imported by way of Merchandise. Provided always, that if it shall appear to the Collector of Her Majesty's Customs or Officer in charge of the Port or District where such ship shall arrive, that the quantity or description of such Stores is not excessive or unsuitable under all the circumstances of the voyage, such Stores, if not landed, shall be duty free.

XVI.—*And be it further enacted*, That if any Goods, Wares or Merchandize, which are rated to pay Duty according to the tale, gauge, weight or measure thereof, shall receive damage during the voyage, an abatement of such Duties shall be allowed