

## CAP. X.

# An Act for Granting Duties of Impost for the support of Her Majesty's Government within this Province.

(Passed the 31st day of March, A. D. 1849.)

**B**E it enacted, by the Lieutenant-Governor, Council, and Assembly, That upon, from, and after the first day of April in this year of Our Lord One Thousand Eight Hundred and Forty-nine, this Act shall come into and be in operation, and shall remain and continue in operation until the first day of April, which will be in the year of Our Lord One Thousand Eight Hundred and Fifty, and no longer.

Duration of Act.

II. *And be it enacted*, That upon, from and after, the day appointed for this Act to come into operation, and during the continuance thereof, and instead and in lieu of all other Duties whatsoever and howsoever denominated, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, for the use of the Province, and the support of the Government thereof, and other Public purposes within the same, for and upon all Goods, Wares and Merchandize, imported or brought into this Province, by Sea or Inland Carriage or Navigation, on and after the time when this Act shall come into operation, and during the continuance thereof, the several and respective Imposts Duties, Rates and Impositions, inserted, described, and set forth in Figures in the Table of Duties herein after contained, denominated 'Table of Duties,' opposite to and against the respective Articles on the said Table mentioned, described and enumerated, and according to the value, number or quantity of such Articles therein specified.

Duties to be levied and paid according to Table hereto annexed.

III. *And be it enacted*, That Salted Beef and Pork, duly Warehoused, at any Port or Place within this Province, may be delivered out of such Warehouse, to be shipped as Stores, and which shall and may be so shipped without entry or payment of any Duty, for every Ship of the burthen of Sixty Tons at least, bound on a voyage to any Port or Place out of this Province, the probable duration of which, out and home, will not be less than forty days. *Provided always*, that such Beef and Pork shall be borne upon the Ship's Clearance, and shall be shipped in such quantities, and subject to such directions and regulations as the Collector of Impost and Excise at the Port of Shipment shall direct and appoint. *Provided also*, That the surplus Stores of such Beef or Pork may be delivered into the charge of the Searcher, or other proper Officer of Impost and Excise, to be re-shipped as Stores, under such Rules and Regulations as such Collector or other proper Officer of Impost and Excise may see fit to direct; and any such Beef or Pork shipped contrary to such directions shall be forfeited.

Beef and Pork for Ship's Stores free of duty.

Proviso.

IV. *And be it enacted*, That there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, for the purposes aforesaid, for and upon all Rum and other Spirituous Liquors which shall be by any way or method whatsoever manufactured, compounded, extracted, distilled, or made in this Province, and which in the said Table are specifically enumerated and described, the several Duties therein stated.

Duties on Spirituous Liquors made in Province.

V. *And be it enacted*, That the several and respective Goods, Wares and Merchandize, mentioned in the Table hereinafter contained, denominated "Table of Exemptions," shall respectively be held free of any Duties by this Act imposed.

Table of exemptions.

VI. *And be it enacted*, That all Goods, Derelict, flotsam, jetsam, and Wrecked, 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. *Provided always*, 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

Duties on Goods, wrecked, &c.

Proviso.