Exemptions:

Prohibitions.

Proviso as to exemption of unenumerated articles by the Governor in Council.

mentioned in the Table in the said Schedule. intituled, "Table of Exemptions," may be 2 imported without payment of any duty under this Act and the Act last above mentioned; and that the articles enumerated or mentioned in the Table in the said Schedule. intituled, "Table of Prohibitions," shall not be imported into this Province, under a the penalty therein mentioned, and if imported shall be forfeited: Provided always, 10 that the Governor in Council may by any regulation to be from time to time made in 12 that behalf, exempt from duty any article subjected in the Table first above mentioned, 14 to an ad valorem duty only as being unenumerated in the said Table; and from the 16 day on which such regulation shall be therein appointed to take effect, (not being 18 less than one month from the date thereof), and while such regulation shall remain in 20 force, such article shall be exempt from duty accordingly. 22

As to unenumerated articles bearing a similitude to articles enumerated.

III. Provided always, and be it enacted, That there shall be raised, levied, collected 24 and paid on each and every non-enumerated article which bears a similitude either in 26 material, quality or the use to which it may applied, to any enumerated article 28 chargeable with duty, the same rate of duty which is charged on the enumerated article 30 which it most resembles in any of the particulars before mentioned; and if any non-32 enumerated article equally resembles two or more enumerated articles on which dif-34 ferent rates of duty are chargeable, the duty on such non-enumerated article shall be the 36 same as that on the enumerated article which it resembles, paying the highest duty; 38 and on all articles manufactured from two or more materials, the duty shall be that 40 charged on the article (if there be a difference of duty) which is charged with the 42 highest duty: and the packages in which goods are contained shall be deemed goods 44 within the meaning of this Act and of the Act hereby amended, and shall be subject 46 to duty accordingly.

Packages to be deemed goods.