ARTICLES.	Imperial Duty. 5 & 6 Vic. c. 49.	Provincial, 8 Vic. c. 3, & 6 Vic. c. 31.
Wood—*continued.*		
Deals. { Pine, per Quebec stand. hun.	Free	15s.
Deals. { Spruce .. do do ..	Free	7s. 6d.
Handspikes .. .. .. per dozen	Free	3d.
Oars .. .. per pair..	Free	3d.
Planks, boards and all kinds of sawed lumber not herein charged with duty, per 1,000 superficial feet, inch thick, and so in proportion for any greater thickness.	Free	7s. 6d.
Woollen Manufactures	7 per cent ..	5 per cent.

EXEMPTIONS.

The following exemptions refer to the Provincial duty only:

I.—Copies of the Holy Scriptures, printed in the United Kingdom.

II.—Donations of Books or Clothing, specially imported for the use of, or to be distributed gratuitously by any charitable Society in the Province.

III.—Philosophical Apparatus, Instruments, Books, Maps, Statuary, Busts, and Casts of Marble, Bronze, Alabaster or Plaster of Paris, Paintings, Drawings, Engravings, Etchings, Specimens of Sculptures, Cabinets of Coins, Medals, Gems, and all other collections of antiquities,—provided the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use or by the order of any University, College, Academy, School or Seminary of learning within the Province.

IV.—Arms or clothing, which any contractor or contractors, commissary or commissaries, shall import or bring into the Province, for the use of Her Majesty's Army or Navy, or for the use of the Indian nations in this Province: Provided the duty otherwise payable would be defrayed or borne by the Treasury of the United Kingdom or of this Province.

V.—Specimens in Natural History, Mineralogy and Botany.

VI.—Seeds of all kinds, farming utensils and implements of husbandry, animals, for the improvement of stock, when specially imported in good faith by any society incorporated or established for the encouragement of agriculture.

VII.—Wearing Apparel in actual use, and other personal effects not merchandize, implements and tools of trade of handicraftsmen, in the occupation or employment of persons coming into the Province for the purpose of actually settling therein.

REMARKS.

The foregoing Duties are cumulative and to be levied the one in addition to the other.

Exemption from duty under any Act—extends only to the duties imposed by that particular Act.

Specific Duties are taken in Sterling at £1 4s. 4d. Currency to the £Sterling.

Ad valorem duties under the Imperial Act 5 & 6 Vict. chap. 49, and the ad valorem duties under the Provincial Act 8 Vict. cap. 3, on the articles marked thus † are calculated generally by adding 10 per cent to the Invoice price—See 23 Sect. of Imperial Act 3 & 4 Wm. IV. chap. 59.

The ad valorem duties under the Provincial Act 8 Vict. chap. 3, except on the articles marked thus † are calculated on the actual cost of the articles where purchased.

Bonds may be taken for the payment of *Provincial Duties* (that on the articles marked thus * excepted) when the amount exceeds £50 currency.—See 16 Sect. of Provincial Act 4 & 5 Vict. cap. 14.

Goods may be Warehoused at any duly constituted Warehousing Port, and may be entered at any Frontier Port, under Bond to be passed on for that purpose.

Articles Imported by or from the United States, pay both Imperial and Provincial Duties as Foreign Goods, without reference to the place of manufacture or production.