

Goods damaged
an abatement
made.

XV. And be it further enacted by the authority aforesaid, that if any goods, wares or merchandises on which Duties are payable by this Act, and which shall be imported into this Province after the passing thereof, shall receive any damage by salt, water or otherwise during the course of the voyage after such goods, wares or merchandises shall have been laden or shipped in foreign parts, and before the same shall be unshipped or discharged from the ship or vessel, in which they shall be imported into this Province, so that the owner or owners thereof shall be prejudiced in the sale of such goods, wares or merchandises: the two principal Officers of the customs at the place where the same shall be landed, if there are two, otherwise the principal Officer shall have power to choose three indifferent merchants experienced in the value of such goods, wares and merchandises, who or any two of whom upon viewing the same, shall certify and declare upon their corporal oaths, first administered by the said Officers, or one of them, who is and are hereby authorized and empowered to administer the same, what damage such goods, wares or merchandises have received, and how much the same are diminished in their true value by such damage, in relation to the Duties imposed on them by this Act, and thereupon the principal Officers of his Majesty's customs at Quebec, whereof the Collector for the time being shall be one, shall and they are hereby authorized and required to make a proportionable allowance to the merchant by way of return or payment out of the Duties due or which shall have been actually paid for the same.

The Collector to
make up his ac-
counts.

XVI. And be it further enacted by the authority aforesaid, that an account of all the monies which shall arise by the aforesaid Rates and Duties, shall be made up quarterly by the Collector of the customs and controlled by the Comptroller thereof, and signed by both of them, and sworn to by the Collector, before the Governor, Lieutenant Governor or Person administering the government, and to him delivered and all such monies shall be paid at the end of every quarter into the hands of his Majesty's Receiver General of this Province, without deduction, excepting only such sum or sums as shall have been paid by the Collector for the drawback on salt and the allowances on the exportation of salted beef, pork and fish, and excepting also such sum or sums of money as shall have been by him repaid or returned for Duties on goods, wares or merchandises which shall have been lost, destroyed or damaged before the same were landed; and also such sum or sums of money as shall have been paid for allowance or abatement of Duty on tobacco manufactured in this Province, as herein before directed; and there shall also be made up quarterly an account of the incidents incurred, and the same shall be signed by the Collector and Comptroller, and sworn to by the said Collector in manner before directed, which account shall also be delivered to the Governor, Lieutenant Governor or Person administering the government, and being by him approved in his Majesty's Executive Council, a warrant shall issue directed to the Receiver General for the payment thereof to the said Collector.

Exception.

All Duties im-
posed by this Act
made payable to
his Majesty.

XVII. And be it further enacted by the authority aforesaid, that out of the monies which shall arise by the Rates and Duties, granted by this Act, and by the Duties granted by an Act passed in this Session of the Legislature, intituled, "*An Act for granting to his Majesty Duties on licences to Hawkers, Pedlars and Petty chapmen, and for regulating their trade; and for granting additional Duties on licences to persons for keeping houses of public entertainment or for the retailing wine, brandy, rum or any other spirituous liquors in this Province, and for regulating the same, and for repealing the Act or Ordinance therein mentioned,*" and further which shall arise by such part or parts of the penalties and forfeitures incurred under all or either of the said Acts, as by all or either of them, is or are directed to be paid to and for the use of his Majesty, his heirs and successors, there shall be issued and paid the sum of two hundred and eleven pounds, fifteen shillings

£211. 15s. 2d.
to discharge the