

penalty or forfeiture which shall have been incurred before the time at which this act shall come into force and effect.

III. And be it enacted,—that in lieu, and instead of all other duties of customs,—Except the duties levied by virtue of any act of the parliament of Great Britain, or of the parliament of Great Britain and Ireland, (1)—there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors,—upon goods, wares, and merchandise, and other articles imported into this Province,—the several duties of customs respectively, inserted, described, and set forth in words and figures in the Table to this act annexed, and intitled, “*Table of duties of customs inwards.*”

The duties mentioned in the table annexed to this act, to be instead of all other provincial duties.

IV. And be it enacted,—that there shall be raised, levied, collected and paid, to and for the use of Her Majesty, Her Heirs and Successors,—upon all goods, wares and merchandises of what kind or nature soever, which shall be imported or brought into this Province—(Except as is hereinafter excepted, and also except those upon which certain duties are imposed by this act, and specified in the Table intitled, “*Table of duties of customs inwards.*” annexed to this act)—a duty of five pounds on every hundred pounds worth of said goods, wares and merchandise, so imported as aforesaid,—which said duty shall be calculated—on the first or sterling cost—of each one hundred pounds worth of such goods, wares and merchandise so imported as aforesaid,—and so in proportion for a greater or less quantity thereof.

*Ad valorem* duty imposed on other kinds of merchandise.

*But see 7 V. c. 2, s. 8.*

*See Imp. Act 3 & 4 Will. 4, cap. 59, sect. 23, as to the mode of calculating ad valorem duties imposed by Imp. Acts.*

V. And be it enacted,—that all and every person or persons, who shall import or bring within this Province any goods, wares or merchandise,—on which such duty of five pounds for every hundred pounds worth thereof, is hereby imposed,—shall by himself or his assignee, clerk or agent,—immediately produce to the collector or principal officer of the customs of the port or place where such importation shall be made,—the original invoice of such goods, wares or merchandise,—and the importer or importers, consignee or consignees, clerk or agent, or assignee of such importer or consignee

Importers of goods subject to *ad valorem* duty, to produce invoice of goods and make a declaration.

*See also Imp. Act 3 & 4 W. 4, c. 59, s. 21, &c.*

(1) There are now no such duties, except those under the Imperial act 5 & 6 Vict. cap. 49, which are wholly *differential*, being imposed solely on *foreign* goods, &c., and are always to be added to the duties imposed by this act on the same articles.