

(1) This further duty is only charged when its amount, if any, shall exceed the amount of the previous duties, in which case the excess is payable (3 & 4, Will. 4, c. 59, See 11,) but this is not likely to occur except with very high priced articles, it may therefore be considered as merely nominal.

(2) This further duty will in every case exceed the previous duties, the excess will therefore be charged; the amount payable however cannot be shewn by table, as it will vary according to the price of the article.

(3) This duty is drawn back if the Salt be shipped for the use of the Fisheries in the lower parts of the Province.

(4) See the exception in the table of "Free Goods" under the Provincial Laws.

(5) Upon such of these goods as are liable to the Provincial duty of $2\frac{1}{2}$ per cent, that duty is payable under the Provincial Law, but its amount is deducted from the duty payable under 3 & 4, Will. 4, c. 59.

N. B.—If any of the articles enumerated in the list of goods, which are subject to the duty of $7\frac{1}{2}$ per cent, should come properly under any of the general denominations (such as Drugs or Gums, &c.) of articles duty free, such enumerated articles will nevertheless be free, notwithstanding their having been named in that list.

FREE GOODS under the Imperial Acts—the goods being of foreign produce or manufacture :—

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|-------------------------|--------------------------|
| Ases | Drugs |
| Bread or Biscuit (1) | Fruit and vegetables (1) |
| Beef | Flour |
| Bacon | Flax |
| Bullion | Fresh meat |
| Cattle | Fresh fish |
| Carriages of Travellers | Gums or Resins (1) |
| Coin | Grain |
| Corn | Hay (1) |
| Cotton Wool (2) | Hams |
| Cabinet Makers Wood (1) | Hemp |
| Diamonds (1) | Hides, raw |
| Dye Woods (1) | Horses |