

Articles exempted  
from duty

**III. And be it further enacted,** That the following Articles shall be free and exempt from the Duties of Excise imposed by the said Act of the thirty-second year of the Reign of His late Majesty, and by this present Act, to say—all Goods, Wares and Merchandize, chargeable with any Duty under any other Act of the present Session of the General Assembly; also Flour, Meal, Grain, and Lumber of all kinds; also, Salt, Coals, Pitch, Tar, Turpentine, Fish, Fish Oil, Furs and Skins of all kinds, Iron in Bars and Bolts, unwrought Iron, Cast Iron Machinery for Mills, Hemp, Anchors, Grapnals, Copper used in Ship Building, Iron Cables, Sail Cloth, Cordage, Nets, Twine, Lines and Fish Hooks; and also, Salted Beef, Salted Pork, Butter and Cocoa, imported for the use of His Majesty's Army or Navy, by any Contractor or Commissary, actually in His Majesty's Service, and with respect to which the conditions and directions by the Seventh Section of the Act hereby continued, are or may be in all things observed: all which said enumerated and described articles shall and may be imported into, and consumed within, this Province, free from all Duties under the present and the above continued Act.

Collection of Du-  
ties

**IV. And be it further enacted,** That the Duties imposed by the Act hereby continued, and by the present Act, shall be raised, levied, collected and paid, by the ways, means, rules, provisions and directions, and under the exemptions, regulations, forfeitures and penalties, expressed, prescribed and declared, in the Act hereby in part continued; and also, in the Act of the present Session of the General Assembly, entitled, An Act to provide for the support of His Majesty's Government in this Province, and for promoting its Agriculture, Commerce and Fisheries, by continuing and amending an Act of the General Assembly, for granting Duties of Impost on Wine, Brandy, Gin, Rum, and other distilled Spirituous Liquors, Molasses, Coffee and Brown Sugar, and also in the said continued Act; and all the Clauses of the said two last mentioned Acts, so far as the same can or may be made applicable thereto, are hereby applied to the Goods hereby made chargeable with a Duty of Excise, and to the Importation thereof.

Drawbacks allow-  
ed

**V. And be it further enacted,** That the whole Duties of Excise, hereby made payable or chargeable, under the Act hereby continued, shall be drawn back on exportation of any Articles chargeable therewith, of the value of One Hundred Pounds Sterling, for the first cost thereof, and such drawback of duty shall be allowed in the manner, and under the conditions, penalties and regulations, prescribed with respect to Drawbacks of the Impost Duties upon Wine, Brandy, Rum and other distilled Spirituous Liquors, Molasses, Coffee and Brown Sugar.

Articles subject  
to duties, may be  
warehoused

**VI. And be it further enacted,** That the articles hereby subject to Excise Duties as aforesaid, shall and may be warehoused, and credit shall be allowed for the said Duties in the same manner as the said Articles, subject to Impost Duty, may be warehoused, and credit given for the payments of duty due thereon.

Differences arising  
between Collectors  
of Excise and  
Importers how to  
be settled

**VII. And be it further enacted,** That whenever any difference shall arise between a Collector of Impost and Excise, and the Owner or Importer of any Article, by this Act or the Act hereby continued, subject to Duty of Excise, as to the quantity, quality, or value thereof, such difference shall be settled by three Merchants, mutually to be chosen by the said Collector, and the Owner or Importer, and the opinion of two of the said Merchants shall be final. *Provided always,* That such Collector shall retain in his custody the Articles upon which the difference shall arise until the same shall be adjusted.

Contents of Pack-  
ages

**VIII. Provided always, and be it further enacted,** That the Master of any Vessel importing Goods subject to the said Duties of Excise, shall not be compelled to disclose the contents of the several Packages, laden on board of his Vessel, in any other shape, manner or form, than he would be compelled to disclose the same at His Majesty's Custom-House in Halifax.