

Duties e-
pealed from
1st July, 1872.

Proviso :
as to tea and
coffee on
which duties
have been
paid.

1. All the duties of Customs whether, specific or *ad valorem*, now payable on Tea or Coffee imported into Canada, shall be repealed upon, from and after the first day of July in the present year, 1872 : Provided that Tea and Coffee on which such duties have been paid, may be re-bonded and re-warehoused at any time before the Twenty Ninth day of June in the said present year, under such regulations (if any), as the Governor in Council may see fit to make, and that on their being so re-bonded and re-warehoused, the specific duties paid on such Tea and Coffee shall be repaid to the owner thereof, as a drawback, by the Collector of Customs at the port where they are so re-bonded and re-warehoused, or by the Receiver General.

CAP. XII.

An Act to amend an Act of the present Session, and to enable the Governor in Council to impose a duty on Tea and Coffee imported from the United States, in the case therein mentioned.

[Assented to 14th June, 1872.]

Preamble.
35 V., c. 11.

IN amendment of the Act of the present Session, intituled, "*An Act to repeal the duties of Customs on Tea and Coffee*," Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows :—

Provision in
case of a
differential
duty in
United States.

1. Provided always, that if at any time any greater duty of customs should be payable in the United States of America on tea or coffee imported from Canada, than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States, a duty of customs equal to the duty payable in the United States on tea or coffee imported from Canada : Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond through the United States shall be free from duty.

Exception.