

ment of the Duty of Impost shall have arrived at any Port or place within this Island; before the Consignee thereof shall have received an Account or Invoice of the same; the Collector for the District is hereby required on request of such Consignee, to grant a Permit for the same to be landed, or inspected on board; and the same being appraised as to the prime Cost thereof, when landed, by two competent and disinterested persons, on Oath made before such Collector, shall pay duty according to such appraisement: Provided always, that if for any Goods, Wares or Merchandise so imported, the Importer shall be entitled to a Drawback of any duties imposed on such Goods in *Great Britain* or *Ireland*, or any *British* Colony, the amount of such Drawback shall be deducted from the amount of such Invoice, and the said duty of Five *per centum* be imposed on the residue of the Invoice after such deduction.

arrive before
Consignee re-
ceive Invoice,
Collector, &c. to
grant permit to
land same on ap-
praisement there-
of.

How to be ap-
praised:

Duty to be cal-
culated on such
Goods, &c. after
deducting any
drawback allow-
ed thereon in
Great Britain;
&c.

XXI. And be it enacted, That all such Duties as are imposed under and by virtue of the hereinbefore mentioned Acts and this Act, be and the same shall be levied and paid over and above all Duties levied and imposed by any Act or Acts of the Imperial Parliament of *Great Britain* and *Ireland* in force in this Island.

Duties payable
by this Act or
any other Act to
be over and above
any duties levied
by Imperial Par-
liament.

XXII. And be it enacted, That all Spirituous Liquors of what nature or kind soever; manufactured in any part of the United Kingdom of *Great Britain* and *Ireland*; be, and the same shall be imported into this Colony duty free—any thing in this Act or in the hereinbefore mentioned Acts, to the contrary notwithstanding.

Exempts Spirit-
uous Liquors of the
manufacture of
Great Britain &
Ireland from Du-
ty under this Act:

XXIII. And be it enacted, That the Collectors that now are or hereafter shall be appointed by the Lieutenant Governor, by and with the advice and consent of Her Majesty's Council, to secure and collect the Duties payable under the herein

Allowances to
Collectors under
this or any other
Act.