

II. And be it further enacted by the authority aforesaid, that all Teas and Merchandize imported on account of the East India Company, direct from China, shall be sold by Public Sale, and instead of the credit heretofore given for the payment of Tea duties, those accruing upon the importations thereof which have taken or shall take place direct from China, shall be ascertained, calculated and paid according to the quantities thereof sold at the Public Sales respectively, and the amount of duties according to the quantities of each species or kind so sold, after making the usual allowance or deduction, shall be payable and paid to the Collector of the Customs at Quebec for the time being within thirty days from and after each of the said Sales.

All Teas and Merchandize imported by the East India Company from China, to be sold by public Sale.

Time at which the duties upon Teas shall be paid.

III. And be it further enacted by the authority aforesaid, that to ascertain the said duties, an officer appointed by the chief officer of the Customs at the place where the Teas are warehoused by the said Agents, shall attend at the various times of weighing the Tea to be put up at public sale, and within the period aforesaid, subsequent to each sale, the said Agents shall deliver to the said Collector a statement certified upon the oath of one of them, of the quantities and weight of each species or kind of Tea sold at the preceding public sale, in order that the duties payable thereon may be calculated and paid as aforesaid.

Mode of ascertaining the said Duties.

IV. And whereas it is expedient and proper for the encouragement of the Tea Trade, that drawback of duty upon exportation thereof by sea from Quebec should be allowed: Be it further enacted by the authority aforesaid, that a drawback equal in amount to the duties paid, shall hereafter be allowed and paid by warrant of the Governor, Lieutenant-Governor or Person administering the Government of the Province for the time being, directed to the Receiver-General, to each and every exporter therefrom, by sea, to any colony or country to which the same may be lawfully sent, of Tea imported direct from China or from Great Britain, provided such Tea has been exported direct from a bonded warehouse, or from the warehouses of the East India Company within two years from the date of its importation; Provided always, that a regular certificate of the actual landing thereof, in a maritime port beyond the limits of this Province, shall be first produced to the Collector of the Customs at Quebec.

Drawback allowed on Tea exported from Quebec to any Colony or country where the same may be sent.

Provido.

Provido.

V. And be it further enacted by the authority aforesaid, that no duties shall be claimed or payable upon any Tea imported or to be imported direct from China, which shall have sustained such damage as to be unmerchantable and not sold or exposed to sale: provided that the Tea so damaged, shall be actually destroyed by

No Duties to be payable on damaged Teas.

Provido.