

facture as aforesaid, and the several and respective Goods, Wares and Merchandize, mentioned in the said Table, and against or opposite which the words "Duty free" are inserted in the second column of Duties in the said Table, shall respectively be held free of any Duties by this Act imposed on Goods not being of British growth, production, or manufacture, as aforesaid.

Duties on
Goods direct.
&c.

Provisoes

VII. *And be it enacted*, That all Goods derelict, *floatsam, jetsam*, and wrecked, brought, or coming into this Province, shall at all times be subject to the same Duty as Goods of the like kind imported into this province are respectively subject unto. Provided always, that if for ascertaining the proper amount of Duty so payable, any question shall arise as to the origin of any such goods, the same shall be deemed to be of the growth, production or manufacture of such Country or Place, as the Board of Revenue shall, upon investigation by them determine. And provided also, that if any such Goods be of such sorts as are entitled to allowance for damage, such allowance shall be made under such regulations and conditions as the Board of Revenue shall from time to time direct. And provided further, that all such Goods as cannot be sold for the amount of duty thereon, shall be delivered over to the person entitled to receive the same, and shall be deemed to be unenumerated Goods, and shall be liable to and shall be charged with Duty accordingly.

Duties to be
paid according
to British
weight and
measure

VIII. *And be it enacted*, That all the said Colonial Duties hereby imposed shall be collected, paid and received according to the British weights and measures now in use in this Province, and that in all cases where the said Colonial Impost Duties, are in the said Table of Duties imposed according to any specific quantity or any specific value or number, the same shall be deemed to apply in the same proportion to any greater or less quantity, value or number.

Duties how to
be collected &
applied

IX. *And be it enacted*, That the said Colonial Duties by this Act imposed, shall be ascertained, secured, paid, levied, collected, recovered, and applied, under and according to the directions, provisions, regulations and penalties, and by the ways and means respectively prescribed and contained in the several Acts of the General Assembly now or hereafter to be passed, and from time to time in force concerning the securing, paying, levying, collecting, recovering and applying the said Duties.

Goods may be
Warehoused

X. *And be it enacted*, That it shall be lawful for the Importer of any Goods subject to the Duties hereby imposed to Warehouse such Goods upon the first entry thereof, under and according to the rules, regulations and conditions, from time to time in force, or to be enacted, concerning the Warehousing of Goods, and without payment of Duty upon such first entry thereof.

Goods previ-
ously Ware-
housed

XI. *And be it enacted*, That all Goods which shall have been Warehoused in this Province, before this Act goes into operation, and which shall remain so Warehoused after the operation thereof commences, and on which the Colonial Duties heretofore imposed, have not been paid or secured by a subsisting and continuing security, shall, in lieu of all former Duties become liable to and be charged with the Colonial Duties hereby imposed on the like goods and merchandize.

Drawback on
Goods export-
ed

Proviso

XII. *And be it enacted*, That upon the exportation, from this Province, of any Goods, by this Act charged with Colonial Duties, there shall be allowed and granted a drawback of the whole amount of the Colonial Duty paid or secured thereon: Provided, such exportation shall be made in all respects conformably to the rules and regulations from time to time in force or to be enacted, touching the allowance of drawbacks on exportation: And provided also, that all the requisites for obtaining such drawbacks be observed in respect of the Goods exported.

Drawbacks un-
der former
Acts

XIII. *And be it enacted*, That the amount of all drawbacks granted, allowed, or made payable under or by virtue of any Act of the General Assembly in force, on or immediately before the day when this Act is limited to take effect, for and upon any Goods charged with Duty under any prior Act or Acts, shall remain and continue, and be allowed, with respect to such Goods, in the same manner as if the Act or Acts whereby such drawbacks were allowed, had continued in force after the commencement hereof.

Duties and
Drawbacks
under the

XIV. *And be it enacted*, That all Duties imposed by this Act, and all drawbacks allowed by this or any former Act or Acts, shall be under the management of the Board of Revenue,