

Wine, and whether it be in wood, in bottles or in vessels of any other material or kind.

Duty on salt repealed. The specific and *ad valorem* duties on salt shall be and are hereby repealed, and it shall be admitted free of duty.

Seeds. Seeds of all kinds shall be admitted free of duty in all cases ; but the term "seeds" shall not include barley, buckwheat, bear and bigg, oats, rye, beans or peas. 5

Section 3 of 12 V., c. 1, repealed. II. And be it enacted, That the third Section of the Act last above cited shall be and is hereby repealed.

The said Act amended. III. And in amendment of the Act last above cited, be it enacted, 10

Duty on Packages. That so much of the fourth Section of the Act last above cited as is in the words following :—“ Excepting always, such packages “are required only for the security of the goods during the trans- “port, and which do not usually accompany the goods when sold 15 “in this Province, as being necessary for containing the same,” shall be and is hereby repealed ; and that the duty on the packages in which any goods are contained, shall an *ad valorem* duty on the value of such packages at the same rate *per centum* as the *ad valorem* duty on the goods contained in them, unless such goods 20 be free of duty or chargeable with a less duty than would be payable on the packages if imported empty as merchandize, in which case they may be charged with duty as merchandize apart from the goods they contain.

Mode of calculating value for duty. The sixth Section of the Act last above cited, shall be and 25 is hereby repealed ; and in all cases where any duty is or shall be imposed on any goods imported into this Province *ad valorem* or according to the value of such goods, such value shall be understood to be the fair market value thereof in the principal markets of the Country whence the same were exported directly to this Pro- 30 vince : and it shall be the duty of each and every Appraiser and of every Collector when acting as such, by all reasonable ways and means in his power, to ascertain the fair market value as aforesaid of any goods to be appraised by him, and to estimate and appraise the value for duty of such goods, at the fair market value as afore- 35 said ; Provided always, that by any departmental order authorized by the Governor, it may be provided that in cases and on the conditions to be mentioned in such order, and while the same shall be in force, goods *bonâ fide* exported to this Province from any Coun- 40 try, but passing *in transitu* through another Country, shall be valued for duty as if they were imported directly from such first mentioned Country.

Proviso.