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Majesty's Sugar Colonies in the West Indies, a Cargo of Lumber or Provisions, Horses or Neat Cattle, was exempt from Payment of the said Duty: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the First Day of August One thousand seven hundred and eighty-eight, in all Cases where any Rum, or other Spirits, being the Produce or Manufacture of any of the said Colonies in the West Indies, shall be legally imported or brought into the said Province from any of the said Colonies, in any Ship or Vessel which, in her last preceding Voyage, shall have carried to, and landed in, any of the said Colonies, a Cargo of Lumber and Provisions, Horses or Neat Cattle, from the said Province, it shall and may be lawful to admit to an Entry and land any Quantity of such Rum or Spirits, not exceeding in Value the Cargo of Lumber or Provisions, Horses or Neat Cattle, so carried and landed, without Payment of the said Duty of Sixpence per Gallon.

From Aug. 1, 1788, Ships which carried Lumber, &c. from Quebec to the West Indies the last Voyage, to be permitted to import, Duty-free, into that Province, a Quantity of Rum equal to the Value of the Lumber, &c. so carried.

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Ships carrying Rum from the West Indies to the said Province, and loading there with Lumber, &c. to be permitted to enter, Duty-free, a Quantity of Rum equal to the Value of the said Lumber, on giving Bond as herein mentioned.

II. And be it further enacted by the Authority aforesaid, That in all Cases where any Rum or other Spirits, being the Produce or Manufacture of any of the said Colonies in the West Indies, shall be legally imported or brought into the said Province from any of the said Colonies, in any Ship or Vessel which, in her next clearing out from the said Province after such Importation, shall load with a Cargo of Lumber or Provisions, Horses, or neat Cattle, in the said Province, and shall carry to and land the same in some of the said Colonies, it shall and may be lawful to admit to an Entry and land any Quantity of such Rum or Spirits, not exceeding in Value the Cargo of Lumber or Provisions, Horses or Neat Cattle so loaded, without Payment of the said Duty of Sixpence per Gallon; provided always, that the Owner or Owners of such last mentioned Ship or Vessel, which shall so as aforesaid have legally imported such Rum or other Spirits, or in Case of such Owner or Owners not residing in the said Province, the Master