

value sold as aforesaid, and at and after the same rate for every greater or lesser sum, subject nevertheless to the exceptions contained in the third Section of the said recited Act: Provided always, that the Auction Duties imposed by this Section shall not extend to any Teas imported direct from China.

Auctioner exempted from County dues for the year in which he may make a sale at Auction.

III. And be it enacted, That no licenced Auctioneer shall be called upon for the payment of any dues to the County in which he may reside, unless he shall have actually made Sales at Auction within the year in which such local dues could be claimed.

### CAP. LIV.

An Act relating to the Provincial Revenue.

Passed 14th April 1847.

Preamble.

3 & 10 V. c. 91.

3 & 7 V. c. 33.

c. 95.

Foreign articles on which the Duties imposed by Act 3 & 9 V. c. 95, are not paid at the Customs, made liable to like Duties payable at the Treasury.

‘ WHEREAS by an Act of the Imperial Parliament passed at its last Session, intituled *An Act to enable the Legislatures of certain British Possessions to reduce or repeal certain Duties of Customs*, power and authority are vested in the respective Colonial Legislatures, if they see fit so to do, to reduce or repeal certain Duties of Customs in an Act of the said Imperial Parliament, made and passed in the eighth and ninth years of the Reign of Her present Majesty, intituled *An Act to regulate the Trade of British Possessions abroad*, subject nevertheless to Her Majesty’s assent being thereunto had and declared before the same can come into operation: And whereas a Bill has passed at the present Session of the General Assembly of this Province, in pursuance of said authority, intituled *An Act to repeal the Duties imposed upon articles imported into this Province under the Act of the Imperial Parliament, intituled ‘An Act to regulate the Trade of British Possessions abroad,’* to take effect on the first day of April which will be in the year of our Lord one thousand eight hundred and forty eight, subject to the Royal assent being thereunto first had and declared: And whereas doubts have arisen whether if any or all of the other British Colonies should pass an Act or Acts repealing such Imperial Duties, to take effect before the said first day of April which will be in the year of our Lord one thousand eight hundred and forty eight, and should impose Duties on Foreign productions to be collected under such Act or Acts, either at the Custom House, Excise Offices, or at the Offices of the several Treasurers or Deputy Treasurers, or otherwise, such Foreign productions might not be admitted when imported into this Province from any other Province or Colony, at the rates of Duty chargeable under and by virtue of an Act made and passed the present Session, intituled *An Act further to continue and amend an Act, intituled ‘An Act imposing Duties for raising a Revenue,’* and that the Duties now payable at the Custom Houses in this Province would cease and determine;’

Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That in all cases when such articles of Foreign growth and manufacture are so imported into this Province, and the Duties under the Imperial Act should not be collected at the Customs, the same Rates and Duties as are imposed in and by the said Imperial Act of the eighth and ninth years of the Reign of Her Majesty Queen Victoria, intituled *An Act to regulate the Trade of British Possessions abroad*, are hereby declared to be imposed on the said Foreign productions, and the same Rates and Duties are hereby imposed and shall be levied and collected by the Province Treasurer and his Deputies, in addition to the Duties imposed this Session under the Revenue Act last mentioned in the Preamble to this Act.