

Also articles for the use of the Army or Navy sold by order of Government, and on which no Duties have been paid.

Articles imported or supplied for the Army, Navy, or Ordnance, exempted from Duty.

Proof.

Gauging Liquors and Molasses.

as if the same had been legally imported and entered at the Treasurer's or any Deputy Treasurer's Office, as required by this or any other Act relating to Revenue; and the purchaser or purchasers of any such articles sold as aforesaid shall within twenty four hours after such sale and purchase, and before any part of the articles so purchased shall be consumed, make report to the Treasurer or his Deputy at the place nearest the sale, in writing, under affidavit, of the articles so purchased, and the Duties arising thereon shall then be paid or secured to be paid in the same manner and subject to the same regulations as Duties arising on such articles when legally imported; and upon the exportation of any such articles so purchased, reported, and upon which the Duties have been paid or secured as aforesaid, the purchasers shall be entitled to the like drawbacks as hereinafter allowed upon the exportation of the like articles, subject always to the like regulations, provisions and restrictions as are hereinafter made and provided; and if any dutiable articles which may have been imported into the Province, or purchased from some resident Merchant or Trader, for the use of Her Majesty's Army or Navy, and upon which no duties have been paid, or upon which the duties may have been repaid, shall at any time be sold by order of the Government, the purchaser or purchasers shall report the same and pay or secure to be paid the same amount of duties as such articles are liable to when imported into the Province, and shall be entitled to the same drawbacks upon the exportation thereof, subject to the same regulations, provisions and restrictions as are hereinafter provided, and made as hereinafter mentioned; and any purchaser of dutiable articles at any Custom House sale, or at the sale of Government Stores as aforesaid, who shall refuse or neglect to make report of such articles so purchased, and to pay or secure the Duties thereon, shall, if the same articles cannot be found, forfeit and pay the sum of one hundred pounds, and if the whole of the same are found, then in lieu of such penalty the said articles shall be forfeited, and may be seized, taken away and prosecuted by order of the Treasurer or any Deputy Treasurer, and the proceeds thereof applied in manner directed by this Act.

XXXII. And be it further enacted, That any articles subject to Duties by any Act for raising a Revenue, which may be imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and actually delivered to the Commissary or any authorized Officer of Government, shall be and the same are hereby exempted from the Duties herein before imposed upon the like articles; and any such articles which may be supplied by any resident Merchant or Trader for the uses aforesaid, and actually delivered to the Commissary or any other authorized Officer of Government, shall also be exempt from the payment of any Duties herein imposed, and if the Duties thereon shall have been paid, then such resident Merchant or Trader shall receive back the amount of such Duties, or if indebted to the Treasury, shall have credit for the same by deducting the amount from the gross amount of his Bond, the instalments of which shall be regularly paid upon the balance thereof: Provided always, that before any such dutiable articles shall be exempted from the payment of Duties, and before any repayment of Duties shall be made or credit given therefor, the Commissary or other authorized Officer of Government shall, if the said articles have been imported, produce the Invoice or Bill of Lading of such articles to the Treasurer or his Deputy at the place of importation, and shall make and subscribe an affidavit before the said Treasurer or Deputy as aforesaid, that the several articles contained in such Invoice or Bill of Lading are imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and received into his charge for that purpose; and if any such articles shall be supplied for the like purpose by any resident Merchant or Trader, such resident Merchant or Trader shall report and make and subscribe an affidavit before the Treasurer or his Deputy as aforesaid, that the articles mentioned in the report and affidavit were actually delivered to the Commissary or other authorized Officer, and the said Commissary or other authorized Officer shall also make and subscribe an affidavit before the Treasurer or Deputy Treasurer, that the articles mentioned in the said report and affidavit of the Merchant or Trader, are actually delivered into his charge for the use aforesaid.

XXXIII. And be it further enacted, That the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Calipers, and shall be gauged by a sworn Gauger or Gaugers appointed by the Lieutenant Governor or Administrator of the Government for the time being, which Gaugers shall not gauge any dutiable articles in which they have any interest or property.