

IX. *And be it further enacted,* That the rates and duties arising by virtue of this Act, shall be paid or secured to be paid in manner as is herein before provided, at the time of entry and report of the ship or vessel having on board such dutiable articles, and before bulk be broken. And if the whole or any part of such dutiable articles shall be intended for exportation, the same shall be mentioned, and such articles particularly specified in the entry and report, which is by this Act required to be made of such vessel and cargo, at the Treasurer's office; and in case such articles so reported for exportation, shall be actually exported in the same bottom in which they were imported or reshipped, and put on board of any ship or vessel before being landed, either in the Harbours of the City of St. John, St. Andrews, West Isles, or in the Miramichi River, from and out of the same bottom in which such articles were imported, and shall be actually exported in any such ship or vessel, to any port or place without the limits of this Province, then and in either of such cases any monies which may have been paid for the rates and duties arising thereon, shall be repaid, and the Bond or Bonds which may have been taken to secure the said duties so far as may relate to them, shall be cancelled and considered of no validity.

Duties to be paid or secured at the time of entry.

Articles intended for exportation in the same vessel to be mentioned,

and if actually exported in the same vessel, duties to be repaid.

X. *And be it further enacted,* That the evidence to be required of such exportation when made in the same bottom, shall be the following oath, to be taken and subscribed by the Master of such ship or vessel, before

Master to make oath.