

On Exportation a Drawback on Melasses of whole Duty except half penny per Gallon

on Sugar except 6d per Ct. wt.

Certificate to be produced for obtaining the same.

23. Geo. 3. Ch. 1.

Preamble.

All Rum as shall be distilled from Melasses which has paid or secured the Duty shall be intitled to a Drawback, Except $\frac{1}{2}$ d per Gallon, on Exporters making Oath &c. to be paid within one Month after Exportation.

on Exporters conforming to directions prescribed.

VI. *And be it also further Enacted*, That in Case of re-shipping and Exportation out of the Province of any part of such Melasses or Brown Sugar which shall have duly paid the Duty prescribed by this Act there shall be allowed on all such Melasses and Brown Sugar the Drawback following, *that is to say*, on Melasses the whole Duty paid as aforesaid except one Half Penny per Gallon, and on Brown Sugar the whole Duty so paid, except Six Pence per Hundred Weight, which Drawback shall be paid by the Treasurer of the Province to the Exporter thereof, within one Month after the same shall have been exported, on the Exporters giving Bond with one sufficient Surety to the Treasurer of the Province in double the Amount of the Drawback so claimed, to deliver within Eighteen Months from the Time of such Exportation (the Dangers of the Seas and Enemies excepted) a Certificate from the Principal Officer of his Majesty's Customs or Commanding Officer for the Time being, of the Port to which the same shall be carried, of its being there duly landed, and producing a Certificate from the Collector or Receiver of the Duties aforesaid, that the Duty thereon has been paid before such Exportation.

18. Geo. 3. Ch. 5. *Whereas it is but just and Reasonable*, that a Drawback should be allowed on such Rum as is Distilled from Melasses which has been imported into the Province, and which has paid the Duty of five Pence per Gallon imposed (by the Act made in the 15th Year of his present Majesty's Reign) on Melasses sold or brought into this Province, as in Cases of re-shipping and Exportation of such Melasses out of the Province.

VII. *Self. 1. Be it Enacted*, That for the future all such Rum as shall be Distilled from Melasses which has paid or secured to be paid the Duty aforesaid, shall be intitled to a Drawback of the said Duty so paid or secured to be paid, except one Half Penny per Gallon, on the Exporters making Oath, that the Duty on such Melasses whereof said Rum is made has been paid or secured to be paid as aforesaid, and of the Vessels name in which the same was imported, or of whom purchased, which said Drawback shall be paid within one Month after such Exportation, on the Exporters making Oath as in Cases where Melasses or Liquors are Exported, and giving Bond with one sufficient Surety to the Treasurer of the Province, in double the Amount of the Drawback so claimed, to deliver within Eighteen Months after the Time of Exportation (the Dangers of the Seas and Enemies excepted) a Certificate of the Landing thereof, in Manner as is required by the Law of the Province and conforming to every of the Directions prescribed therein, in such Cases.

VIII. And for the preventing Frauds herein, the following Oath shall be taken by every such Exporter of Melasses or Brown Sugar, which Oath the Collectors or Receivers are hereby authorised to administer.