

Provincial Revenues, shall forthwith collect the same before granting his warrant for the removal of the article so imported; and in case such duty shall amount to more than Twenty Five Pounds, then such Collector, or other person aforesaid, shall secure the said duties by taking Bonds from the Importer, Owner, or Consignee, to His Majesty, his heirs and successors, with two sufficient Sureties for the payment of the rates and duties hereinbefore mentioned, in manner and form following; that is to say, One-half of the said rates in Three Months, and the remainder of the same in Six Months, from the date or dates of such Bond or Bonds respectively.

X.—*And be it further enacted*, that there shall be allowed upon the Exportation of all Wines, and of all Brandy, Gin, Rum, and other Spiritous Liquors, from this Island of Newfoundland to the United Kingdom, or to any other British Possession, or to any foreign port or place, a Drawback of the full duties which shall have been paid under this Act upon the importation thereof into Newfoundland, provided proof be made to the satisfaction of the Collector of His Majesty's Customs, or other proper officer authorized to collect the Provincial Revenue in this Island, that such Wine, Brandy, Gin, Rum, or other Spiritous Liquors, respectively, had been duly imported into the United Kingdom or such other British Possession, or such foreign port or place, by a certificate under the hands of the Collector and Comptroller of the Customs at such port in the United Kingdom, or in such British Possession, or under the hand and seal of the British Consul or Vice Consul in such foreign port or place, or if there be no Consul or Vice Consul at such place, then under the hands and seals of two well-known merchants, of the actual and due landing of such Wine, Brandy, Gin, Rum, or other Spiritous Liquors, at such port in the United Kingdom, or such British Possession, or such Foreign port or place, respectively; *Provided always*, that no Drawback shall be allowed upon any of the said enumerated articles unless the same shall be exported in Boats or Vessels exceeding in burthen sixty tons registered tonnage, and be claimed within One year from the day of such shipment; *Provided nevertheless* that the aforesaid Collector, or other proper Officer, is hereby authorized to allow a further time for the production of such certificate, on reasonable cause.

Drawback of Duties on all Wines and Spirits exported from the Island.

XI.—*And be it further enacted*, that all and singular the Duties imposed by this Act shall attach to, and be raised, levied, and exacted, upon all or any of the above enumerated articles which may be stored or deposited in any of His Majesty's Warehouses in this Island, at the time of the passing of this Act.

Wines & Spirits in Bond at the passing of this Act liable to duty.

XII.—*And be it further enacted*, that there shall be paid and allowed to the Collector of His Majesty's Customs, and the other persons employed in collecting the duties imposed by this Act, the sum of Two Pounds and Ten Shillings upon every Hundred Pounds by him or them collected and paid into the Treasury of this Island, which sum shall be in full of all charges and expenses which may be incurred in collecting the same.

Allowance to Collectors of Customs for collecting Duties.

XIII.—*And be it further enacted*, that this Act, and every clause, matter, and thing herein contained, shall be and remain in full force and virtue for the space of One year, and from thence until the end of the then next session of the Legislature of this Island, and no longer.

Act to remain in force for one year.