reported for exportation in the same vessel.

the rum imported in any ship or vessel shall, at the time of entry thereof as aforesaid at the Treasurer's office, be reported for exportation in the same vessel, that the duty shall not be required to be paid or secured to be paid, for such rum so reported.

Rum found landed after being reported for exportation, the vessel to be seized

XII. *And be it further enacted*, That if it shall at any time be found that any rum so reported for exportation has been landed contrary to the provisions of this act, every ship or vessel in which the same was imported shall be forfeited and shall and may be seized and prosecuted to condemnation in the manner herein before mentioned.

Drawback allowed on rum exported.

XIII. *And be it further enacted*, That from and after the commencement of this act, there shall be allowed on all rum which shall have been imported into this province, on the same being exported out of the said province (*Provided*, three or more puncheons are exported in one vessel and at one time) a drawback of two thirds of the duty paid or secured to be paid on the said rum.

Drawback to be paid by the Treasurer.

XIV. *And be it further enacted*, That the drawback herein before directed to be paid on rum exported out of this province, shall, upon the same being so exported within three months from the said importation, be paid by the Treasurer to the exporter thereof out of the monies arising from the duty on the said rum, upon the said exporter making the following oath by him subscribed, within six months after the exportation as aforesaid, viz.

Oath of the exporter.

"I *do swear that I have exported out of this province in the whereof*
" *was master gallons of rum, and that the same*
" *rum was imported into this province in the*
" *whereof was master and legally entered on*
" *the day of and that the duty*
" *imposed on the said rum by an act of this province has been*
" *paid or secured to be paid upon the same and upon every part*
" *thereof, and that the said rum has been actually landed in some*
" *port or place without this province and not in any port or*
" *place of the United States of America to the eastward of*
" *Machias harbour to the best of my knowledge and belief.*"

Bonds to be given.

And for the better preventing frauds herein, bonds shall be given with sufficient securities in double the value of such rum so to be exported, that the same or any part thereof shall not be re-landed