

shall sell or vend any Article or Articles whatsoever, which are subject, or made liable to any, or either of the different Excise Duties imposed thereon, by Virtue of this Act, without having first entered the same, and every part thereof, with the Collector of Impost and Excise for the District wherein such Person or Persons shall dwell, or if any of said Articles subjected by this Act to an additional Excise Duty, shall be found in the Hands or Custody of any Person or Persons, who usually sell or deal in Articles of that Kind, without such Article or Articles having been duly entered as aforesaid, and the said Additional Excise Duties secured thereon, as by the Laws or Acts herein after revived are directed; all such Articles so found, or which shall be sold as aforesaid, shall be seized and condemned in Manner and Form as the Excise Laws heretofore in Force and herein after revived and continued direct; and the Person or Persons selling the same, or in whose Custody the same shall be found, shall be liable to all the Pains and Penalties imposed by said Acts, on Persons clandestinely landing Goods subject to Excise Duties.

The above Articles to be entered with the Collector and on failure liable to confiscation if found in the hands of a Dealer.

IV. *And be it further Enacted*, That no Allowance or Return of the Duties of Excise, or any Part thereof, shall be allowed on the Reshipment or Export of any of the before enumerated Articles, or any other Article subject to an Excise Duty, except the Articles herein after mentioned, after the same shall have been landed and bonded, unless the Quantity of each Article so reshipped at one and at the same Time, shall exceed the following Rates, *that is to say*, five Hundred Gallons of either Wine, Spirits or Porter: Of Refined or Loaf Sugar not less than Seven Gross Hundred Weight: Of Brown Sugar Twenty Gross Hundred Weight. *Provided always*, that such reshipment shall be made by the actual and *bona fide* Importer of the Article or Articles so reshipped, and that such Export shall be made to the Places, and in the Manner directed, in and by the several Excise Laws now revived, and by this Act continued in Force. *And provided always*, that the Person or Persons making an Export of any one of the before mentioned Quantities of exciseable Articles as aforesaid, shall not be entitled to receive an Allowance or Drawback of the Duties secured thereon, unless such Export shall be made within Nine Months, to be computed from the Importation thereof, and the Certificates of the landing such Article or Articles at the Place to which the same shall be exported, shall be returned and lodged in the Excise Office in six Months from the Date of the Export thereof; and unless such Exporter or Exporters shall make such Proofs, and conform to such Regulations relative to the Export of said Articles as shall be satisfactory to, and shall from Time to Time be made by the Commissioners of his Majesty's Revenue for this Province.

Drawback allowed on the Export of 500 Gallons of Wine, Spirits or Porter, 700 of Loaf Sugar, 20 hundred Weight of Brown, if made at one time by the Importer within nine Months and Certificate returned in Six Months.

V. *And*