

or other Spirituous Liquors, which shall be issued for the Use of His Majesty's Navy, shall be deemed so far an Exportation thereof, as to be intitled to a Drawback of Three Pence per Gallon, *and whereas also in and by the Nineteenth Section of an Act, made in the same Year of His Majesty's Reign, intituled, " An Act to amend, " render more effectual, and reduce into one Act, the several " Laws made by the General Assembly of this Province, relating " to the Duty of Excise on Rum and other distilled Spirituous Li- " quors." It is Enacted, That such distilled Spirituous Liquors, as shall be issued for the Use of his Majesty's Navy, shall be deemed exported, and that the Collectors or Receivers of the Duties shall credit the Stock on Hand of the Merchant, Distiller, or other Person for so much as shall have been so issued, & in Case the Duty of Excise thereon, shall have been paid, or secured to be paid, the same shall be repaid, or the Bond given therefore discharged.*

*And whereas great Frauds have been and are daily committed by Means of, and under the said Indulgence.*

No Drawback allowed on Spirits issued to Navy, unless carried out of Province.

I. *Be it Enacted by the Governor, Council and Assembly, That from and after the First Day of July next, no such Indulgence shall be granted, nor Drawback allowed, unless it shall appear by due Proof that such Rum, or other spirituous Liquors, shall have been actually carried out of this Province.*

*And whereas the Distance of Time between the stated Sessions and Terms of the Courts in the several Counties (Halifax excepted,) occasions great Inconvenience in recovering the Forfeitures and Penalties arising on a Breach of the several Acts, relating to the Duties of Impost and Excise as well in Respect to the Government as to the Parties concerned.*

Special Courts to be called in Causes, (except at Halifax) for recovery of Forfeitures and Penalties.

II. *Be it Enacted, That (except in the Township of Halifax) it shall and may be lawful, for the Justices of the Inferior Courts of Common Pleas or Sessions of the Peace: to call a Special Court at any Time, between the stated Sessions or Times limited by Law for holding the said Courts, for the Trials of all Causes for recovering such Forfeitures and Penalties, as shall have been incurred on a Breach of the said several Acts; any Law Usage or Custom to the contrary notwithstanding.*

III. *And be it also Enacted, That the several Acts recited and mentioned in an Act made, in the Twelfth Year of his present Majesty's Reign, intituled, " An Act in Amendment of, and for " continuing the several Acts of the General Assembly of this Province, relating to the Duties of Impost and Excise on Beer, " Rum and other distilled Spirituous Liquors, Cider, Loaf Sugar " and Wines therein mentioned." Together with the Amendments thereto made by the said Act, and also the Alterations and Amendments made to the same by this Act, shall be, and continue,*