

for so much as shall have been so issued, or the Bond given for the said Duties, shall be discharged.

VII. *Provided always, and be it Enacted,* That no Rum or other distilled Spirituous Liquors shall be so issued or deliver'd for the Use aforesaid, unless by a Permit from the Governor or Commander in Chief of the Province, or the Officer by him appointed for that purpose, to be, by him granted upon a Certificate signed by the Captain or commanding Officer of the Ship or Vessel for which such Rum or other distilled Spirituous Liquors is required, that such Rum is necessary for the Ship's Use, and before such Drawback as aforesaid is allowed, or Credit given in the Account of Stock for such Rum so issued, a Certificate shall be produced from the Treasurer of the Province, certifying that it has been proved before him by a Receipt of the Purser and a Certificate of the Captain and other signing Officers of his Majesty's said Ship or Vessel, that the Rum mentioned in the Governor's Permit, has been actually received on Board for his Majesty's Use and no other.

Manner of proceeding for obtaining the Drawback.

VIII. *And be it Enacted,* That if any Rum or other distilled Spirituous Liquors on which the above-mentioned Drawback has been received or claimed, shall after the same has been issued or pretended to be issued as aforesaid, be landed or converted to the Use of any Person or Persons on Shore, or for any other Use than that of His Majesty's Navy, the same shall be forfeited, and the Person or Persons, who shall be found guilty of committing such Fraud shall forfeit and pay a fine of Fifty Pounds.

If Rum, &c. be landed after Drawback received or claimed, forfeited.

And the Person found guilty of the Fraud, fined £50:

IX. *And be it also Enacted,* That all the Penalties and Forfeitures arising and accruing by this and all and every of the several Acts herein recited, shall and may be recovered by Bill, Plaint, or Information in any of His Majesty's Courts of Record in this Province, and the Money arising from such Penalties and Forfeitures, after deducting the Expences of Prosecution, and all incident Charges, shall be one Half to His Majesty for the Uses and Intents for which the Duty is granted, and the other Half to him or them who shall seize or inform and sue for the same.

Recovery of Penalties & Forfeitures,

Application thereof

X. *And be it also further Enacted,* " That 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 Spi- " rituous Liquors, Cider, Loaf Sugar and Wines therein men- " tioned," together with the several Acts recited and mentioned in the said Act, except the Act made in the Tenth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty a Duty of Impost on Loaf Sugar and Cider*; together

with