

same bottom or reshipped without being landed in manner before mentioned, there shall be allowed upon exportation of the same, the following drawback, to wit: For every gallon of Rum and Whiskey, *elevenpence*; for every gallon of Wine, one *shilling* and *fivepence*; for every gallon of Shrub, Santa, or Cordials, *threepence*; for every hundred weight of Brown Sugar, *three shillings* and *sixpence*; and upon the exportation of all Molasses, upon which any duties have been paid or secured to be paid as aforesaid, there shall be allowed a drawback of all the duties which have been so paid as aforesaid, excepting *two shillings* and *sixpence* for each and every hogshead of Molasses; all of the said dutiable articles to be subject nevertheless to the proviso contained in the last preceding section of this Act.

*Drawback on Wine as allowed by 6. G. 4. c. 22.*

*Vid: 7 G. 4. c. 26*

XVI. *And be it further enacted*, That no Rum, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar or Molasses, imported into this Province and which at the time of the importation thereof, were subject to the payment of the long duties, shall be intitled to the drawback in the next preceding section mentioned, unless the owner or consignee shall make oath at the time of the importation thereof into this Province, before the Treasurer or either of his Deputies, that he is owner or consignee of such Rum, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar or Molasses, and that the same are owned by and are the exclusive and sole property of British Subjects; and shall also at the time of exportation thereof, make the like

Articles not entitled to drawback unless oath made by the Owner or Consignee.