

If such articles after importation be disposed of otherwise than for His Majesty's Service, they shall be liable to duties, entitled to drawback, and liable to seizure as other dutiable articles.

such exemption. *And provided also*, that in case any such articles shall at any time after importation thereof, be sold or disposed of in any other way than being issued in and for His Majesty's service as aforesaid, they shall be liable to the same rates and duties as if then imported on private account, and shall be liable to the same regulations as to reporting the same to the Treasurer or his Deputy, and paying and securing the duties thereon, and as to drawbacks in cases of exportation, and shall be subject and liable to the same seizures, forfeitures, and penalties, in all respects as dutiable articles sold at Custom-House sales are herein before made subject and liable to.

Resident Merchants supplying articles for the use of the Navy, Army, or Ordnance, shall have credit for duties.

XXVI. *And be it further enacted*, That if any Merchant or other person resident in this Province, shall supply for and on account of His Majesty's Army, Navy, or Ordnance, within this Province, any articles made dutiable by this Act, for which he shall have paid or secured the duties as by Law required, such Merchant or other person shall be entitled to have credit or be repaid for the duties so secured or paid: Provided such dutiable articles so sold and delivered for His Majesty's service, shall have been delivered over to one of His Majesty's Commissaries, or to some other agent or person duly authorised on the part of His Majesty to receive the same in the presence of the Treasurer or his Deputy for the port or place in which the same shall be so sold and delivered, and such Merchant or other person or persons shall produce to the Treasurer or his

Provided the articles be delivered in presence of the Treasurer or his Deputy.