

Manner of raising, levying, collecting accounting for said Duty.

II. *And be it also Enacted*, That the additional Duty hereby granted, shall be raised, levied, collected, received, paid, and accounted for in Manner as is directed in & by the herein afore-recited Act, and subject to the several Conditions, Penalties and Forfeitures specified and contained in the said Act, and that the same shall be as binding and obligatory upon all Persons concerned for the effectual Recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly set forth and Enacted.

All Rum to be free from Duty imported from the West-Indies, if purchased with the Produce of the Province, &c.

III. *Provided*, That all such Rum as shall be purchased in His Majesty's *West India* Islands, by the Proceeds of the Cargo of any Ship or Vessel, two Thirds of the Value of which, at least, shall be the Produce or Manufacture of this Province, or be shipped from this Province, being the Property of Persons, Inhabitants, residing within the same; The same shall be exempt from the Payment of the said additional Duty imposed by this Act, under the Restrictions required, mentioned and contained in the Fifteenth and Sixteenth Sections of the herein afore-recited Act.

Special Courts to be called for Recovery of Forfeitures, &c. *Halifax* excepted.

IV. *And be it also further 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, and for no other Purpose whatsoever; any Law, Usage or Custom to the contrary notwithstanding.

*And Whereas great Frauds have been committed in several of the Ports and Rivers of this Province, by relanding Rum and other distilled Spirituous Liquors, after the same have been cleared out for Exportation, and that a Drawback thereon has been allowed on Certificates fraudulently obtained of the landing thereof out of the Province.*

No Drawback allowed on Rum, or Spirits, *Halifax* and *Canfo* excepted.

V. *Be it Enacted*, That no Drawback shall be allowed on Rum and other distilled Spirituous Liquors brought to any of the Ports or Places of this Province (*Halifax* and *Canfo* excepted)

Drawback on Rum, &c. issued for the Use of his Majesty's Navy.

VI. *And be it Enacted*, That all Rum or other distilled Spirituous Liquors which shall have been imported into this Province, or distilled therein, and shall have paid or secured to be paid the Duties imposed by the Laws of this Province, and which shall be issued for the Use of his Majesty's Navy, shall be deemed exported, and intitled to a Drawback of the Duty so paid or secured to be paid, and the Collector or Receiver of the Duties shall credit the Stock on Hand of the Merchant, Distiller or other Person for