

And for the more effectually improving and extending the Trade of this Colony to the West Indies, revived.

*Trade of this Colony to the West Indies*, shall be Revived, and the same and every part thereof, not altered or changed in or by this present Act, shall stand revived, and be in full force and virtue throughout this Province in as full and ample a Manner as the same was heretofore.

*And whereas the Duties imposed by said Laws on Melasses, Rum, and other distilled Spirituous Liquors have been found to big, for Remedy whereof.*

II. *Be it Enacted by the Governor, Council and Assembly*, That from and after the Thirty First Day of this present Month of December, all Melasses, Rum and other distilled Spirituous Liquors imported into this Province, which shall be subject to the several Duties of Impost, and Excise laid thereon by the several Laws revived by this Act, shall in lieu of the Ten Pence per Gallon heretofore thereby imposed on Rum and Spirits, pay only the Sum of Three Pence per Gallon, and Melasses in lieu of the five Pence heretofore by said Laws imposed thereon, shall pay in future only Three half Pence per Gallon in virtue of this Act, which Duties of three Pence on Rum and three half Pence on Melasses, are to be paid and collected in the Manner and Form, and liable to the several Penalties and Forfeitures mentioned and expressed in the several Laws herein before revived.

Impost and Excise Duties on.

Rum and Spirits 3d per Gallon in lieu of 10d before granted

Melasses 1½d per gallon in lieu of 5d. To be paid and collected as before and liable to the same penalties and forfeitures.

*And whereas several Frauds have been committed with respect to the exempting of Rum, Sugar, and Melasses from the Duties imposed thereon by said Laws.*

III. *Be it further Enacted*, That no Rum, Sugar or Melasses shall in future be exempted by Reason of the same being purchased with the Produce of this Province from paying the Duties laid thereon by this and the said revived Acts, unless such Rum, Sugar or Melasses shall be immediately imported in the same Vessel, in which the Produce where-with the same was purchased, was exported.

Not to be exempted by being purchased with the produce of the Province.

Unless immediately imported in the same Vessel in which the Export was made

IV. *Provided nevertbeless*, That if any vessel on her outward bound Voyage should be sold or any other Cause should happen whereby the Vessel or Vessels, of a resident Inhabitant of this Province may be prevented from returning back with the Rum, Sugar or Melasses so purchased, upon the Master or Owner of said Vessel producing, and delivering to the Collectors of Impost and Excise authentic Certificates signed by the principal Officer of the Customs for the Port wherein such outward bound Cargo shall be disposed off, and two of the principal Merchants at such Port ; setting forth therein the Causes which prevented such Vessel or Vessels, from returning with the Homeward bound Cargo. That then it shall and may be lawful, for the Collectors of the Impost and Excise, upon the several other Proofs required

But if any Vessel be prevented from returning back with Rum, &c. so purchased

Upon Authentic certificates being produced.

Setting forth the Causes