

Rum found
landed after be-
ing reported for
exportation the
vessel to be sei-
zed.

XII. *And be it further enacted,* That if it shall at any time be found that any Rum so reported for exportation has been landed contrary to the provisions of this act, every ship or vessel in which the same was imported shall be forfeited, and shall and may be seized and prosecuted to condemnation in manner herein before mentioned.

Drawback al-
lowed on rum
exported.

XIII. *And be it further enacted,* That from and after the commencement of this act, there shall be allowed on all Rum which shall have been imported into this province, on the same being exported out of the said province, (provided three or more puncheons are exported at one time) a drawback of *two thirds* of the duty paid or secured to be paid on the said Rum.

Drawback to be
paid by the
Treasurer,

XIV. *And be it further enacted,* That the drawback herein before directed to be paid on Rum exported out of this province, shall upon the same being so exported within three months from the said importation, be paid by the Treasurer to the exporter thereof out of the monies arising from the duty on the said Rum, upon the said exporter making the following oath, by him subscribed, within six months after the exportation as aforesaid, viz.

Oath of the ex-
porter.

" I do swear that I have exported out of
" this province in the whereof
" was master gallons of Rum, and
" that the same Rum was imported into this province in the
" whereof was
" master and legally entered on the day of
" and that the same Rum so exported was at the time of the ex-
" portation thereof in the same condition as when imported without
" adulteration, and that the duty thereon imposed by an act of this
" province has been paid or secured to be paid, and that the
" said Rum and every part thereof has been actually landed in
" some port or place without this province, and not in any part of
" the United States of America to the eastward of Machias Har-
" bour, to the best of my knowledge and belief."—And for the bet-

Bonds to be gi-
ven.

ter preventing frauds herein, bonds shall be given with sufficient securities in double the value of such Rum so to be exported that the same or any part thereof shall not be re-landed in this province nor in any port or place in the United States of America to the eastward of Machias Harbour.

Rum re-landed
to be forfeited.

XV. *And be it further enacted,* That if any rum shall be fraudulently re-landed in any port or place in this province after shipment for exportation, the same shall be forfeited, proceeded against and applied in the manner herein before directed.

XVI. *And be it further enacted,* That if it shall be discovered