

of Excise, shall on the landing thereof give Bond for the quarterly Payment, and discharge of the Duties of Excise in one Year in the like Manner as is herein before directed, and be subjected to the like Loss and Forfeiture in Case of neglect or refusal as delinquent Stockholders are by this or any former Laws of Excise made liable to.

Goods to give Bond for the quarterly payment of the Duties under like penalties.

VI. *And be it further enacted*, That no Allowance or Return of the Duties of Excise, or any part thereof, shall be Allowed on the Re-shipment or Export of any Exciseable Articles, after the same shall have been landed and Bonded as aforesaid, except the same are Entered Outwards for His Majesty's Provinces of *Quebec*, *Newfoundland* or *New-Brunswick*, the Islands of *Cape-Breton* and *St. John*, and actually Exported to and landed in one or other of the said Provinces or Islands, and no such Allowance or Return shall be allowed for any Quantity less than five Hundred Gallons to be Exported at one and the same time, and all Claims for such Allowance or Return of Duty with the Proof of the *bona fide* export and landing thereof as aforesaid, shall be submitted to and adjudged of by the Commissioners herein after appointed, and payment made or credit given to such exporter on the certificate of such Commissioners and not otherwise.

No drawback on the export except the Goods are cleared out for and landed at *Quebec*, *Newfoundland*, *New-Brunswick*, *Cape-Breton* or *St. John's Island* nor for a less quantity than 500 Gallons.

Claims for drawback to be certified by Commissioners.

VII. *And be it further enacted*, That the Act made in the same Twenty fourth Year of His Majesty's Reign, intituled, An "*Act to exempt all Molasses, Rum and other Distilled Spirituous Liquors, imported into this Province, or purchased for the use of His Majesty's Careening Yard or Navy from paying the several Impost Duties imposed thereon by the Laws of this Province.*" And also the Act made in the Twenty sixth Year of His Majesty's Reign, intituled, An "*Act to encourage and extend the export of Fish, Lumber and other produce of this Province to the West Indies, and also to revive alter and continue the several Laws, relating to the Duties of Impost on Beer, Rum and other distilled Spirituous Liquors, which Laws expired the Thirty first Day of December, One Thousand Seven Hundred and Eighty Four,*" and every Matter, Clause and thing therein contained, shall be also continued in Force, from the Publication hereof until the Thirty first Day of *March*, which will be in the Year One Thousand Seven Hundred and Ninety; any Law or Statute to the contrary notwithstanding.

The Act to exempt Molasses, Rum, &c. for the Navy continued.

Also the Act to encourage the export of the Produce of the Province.

VIII. *And be it further enacted*, That to facilitate the Collection of the Duties of Impost and Excise, and the Arrangement and Liquidation of the public Accounts; it shall and may be lawful, for the Lieutenant Governor or Commander in Chief for the time being, to nominate and appoint three or more Commissioners, who will serve without Fee or Reward, of which the Treasurer shall be always one, for superintending the Collection of the Revenue of this Province, which Commissioners before they enter upon the Execution of their

The Governor to appoint Commissioners for superintending the collection of the Revenue.

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