


after the said *first* Day of January, One Thousand Seven Hundred and Sixty, That is to say, That there shall be paid to the Exporter, of any Rum, or other distilled Spirituous Liquors, (which shall have paid as well the Duty of Three Pence per Gallon imposed by the former herein recited Act, as also the additional Duty of Three Pence per Gallon imposed by this Act) five sixth Parts of the whole neat Duty to paid or secured to be paid, subject to the same Regulations, and in Manner and Form as described in the aforementioned Act.

And for the better preventing Frauds herein, the following Oath shall be taken for the future, by every such Exporter of any Rum or other distilled Spirituous Liquors, (which Oath the Collector or Receiver of the Impost Duty is hereby authorized to administer) instead of the Oath to be taken as specified in the Act for allowing the said Drawback.

 A. B. do swear, that the Quantity of _____ by you shipped for
Exportation on board the _____ Master, bound for
was bona fide imported in the _____ Master, from _____ since
the first Day of January, One Thousand Seven Hundred and Sixty, and
that the Impost Duty for the same has been paid or secured to be paid, as
by the Law of this Province is required; and that the same is not intended
to be fraudulently reloaded into any Port or Place in this Province.

And be it enacted by the Authority aforesaid, That if any Rum, or other distilled Spirituous Liquors, shall be fraudulently reloaded into any Port or Place of this Province after shipped for Exportation, the same shall be forfeited, together with the Vessel out of which the said Rum or other distilled Spirituous Liquors shall have been so fraudulently reloaded.

And it is also further enacted, That all Rum, or other Spirituous Liquors, which shall be imported after the first Day of January, One Thousand seven Hundred and Sixty, and which shall be issued to His Majesty's Ships of War for the Use of His Majesty, be deemed so far an Exportation thereof as to be intitled to a Drawback of the whole additional Duty of Three Pence per Gallon, which shall have been paid or secured to be paid on said Rum or other spirituous Liquors. And the Treasurer of the Province is hereby authorized and directed to pay the same out of the Funds arising from the aforesaid Duties, upon the Person or Persons (issuing such Rum or other spirituous Liquors to any of his Majesty's Ships) making Oath to the Delivery thereof, and producing a Certificate from the Collector of the Impost for the Time being, That the Duty thereof has been paid, or secured to be paid, and also producing a Certificate from the Commander and other signing Officers of such his Majesty's Ship or Ships, of the Quantity and Kind of such spirituous Liquors, and that the same was actually received on board the said Ship or Ships for His Majesty's Use, and no other.

And be it further enacted, That the Collector or Receiver of the Impost for the Time being, shall render an Account of, and pay to the Treasurer of the Province, all such Monies by him received in Pursuance of this Act,