

to export the said article or articles ; which Permit the Collector of Impost and Excise for the District from which such shipment shall be made, shall give on demand ; and thereupon it shall and may be lawful to lade the same on board any ship or vessel for exportation in the presence of the Collector, or of the Measurer, Guager or Weigher, of the District ; and the importer, or his agent or consignee, and the exporter of such article, and the master of the vessel on board of which such articles shall be laden, shall each respectively make and subscribe before, and leave in the hands of, the Collector who shall give the said Permit, the following Oath :—

*Importer's Oath.*

I, A. B. do swear, that the several articles specified in the foregoing Manifest, were imported from the United States of America into the port of \_\_\_\_\_ and were there landed from on board the \_\_\_\_\_ whereof \_\_\_\_\_ was master, on the \_\_\_\_\_ day of \_\_\_\_\_ in the year one thousand eight hundred and \_\_\_\_\_ and that the several duties imposed thereon, by law, have been paid or secured according to Law.

Importer's  
Oath.

*Exporter's Oath.*

I, A. B. do swear, that the dutiable article or articles now actually by me shipped on board \_\_\_\_\_ whereof C. D. is master, bound for \_\_\_\_\_ which articles are hereunder specified, are really part of the stock of \_\_\_\_\_ imported from the United States of America, on the \_\_\_\_\_ day of \_\_\_\_\_ last past, in the \_\_\_\_\_ entered in this Office, and is or are of the quality and description as imported, and also hereunder specified, and that the same article or articles is or are not intended to be relanded in this Province, nor shall the same be relanded in this Province with my knowledge or consent.

Exporter's  
Oath.

*Master's Oath.*

I, C. D. do swear, that \_\_\_\_\_ is now actually shipped on board the \_\_\_\_\_ of which I am the master, bound for \_\_\_\_\_ and that the same hath been laden on board the said \_\_\_\_\_ for the purpose of exportation out of this Province, and that the same is not intended to be relanded, sold or exchanged, in any part of this Province, nor shall the same be relanded in this Province with my knowledge or consent.

Master's Oath.

After which oaths, made and filed as aforesaid with the said Collector, the duties secured on such articles as are specified in such permit and affidavit, shall not be demanded for the space of twelve months after the date of such permit : and in case such exporter shall at, or before, the expiration of the said twelve months, produce to the Collector from whom he obtained such permit for exportation as aforesaid, a certificate under the hand and seal of the Principal Officer or Officers of His Majesty's Customs at the place to which such articles shall be exported, that the said articles have been landed within the port of which he or they is or are Principal Officer, then, and in that case, the said exporter shall have credit with the said Collector of Impost and Excise for the amount of the duties paid, or secured to be paid for and on the said articles so by him, her or them, exported out of this Province ; and in case the rates and duties imposed shall have been paid, such certificate shall entitle such exporter to receive the amount of the said duties from the Treasurer of the Province ; the same to be paid by a warrant on the Treasury, to be drawn on the certificate of the Commissioners of the Revenue ; and if any of the enumerated articles which shall be so shipped for exportation, shall be fraudulently relanded in this Province, such articles so relanded, shall be forfeit to His Majesty, His heirs or successors, together with the ship, boat or vessel, from which they shall be relanded ; and all and every person or persons, who shall be aiding and

Time allowed  
exporter to  
claim Draw-  
back.

Fraudulent re-  
landings of Du-  
tiable articles.