

XIV. *And be it also further Enacted*, That from and after the Commencement of this Act, two Thirds of the whole Duty which shall or may have been paid or secured to be paid on any Beer, imported into this Province, shall, upon the same being exported out of the said Province, be repaid to the Exporter thereof.

Two Thirds of the Duty to be repaid on Beer exported.

XV. *Provided nevertbeless*, That if any Master of any Ship or Vessel, Merchant or Trader, shall lade any Ship or Vessel with any Kind of Merchandize, two Thirds of the Value of which at least, shall be the Produce or Manufacture of this Province, and shall export the same to any of His Majesty's *West India* Islands, and import from thence directly into this Province, any Rum being the Produce of the said Islands, and purchased by the Cargo carried from this Province, on Oath of the Master of such Ship or Vessel; which Oath the Collector or Receiver, or Collectors or Receivers of the Duties, or either of them, are hereby authorized to administer, or other sufficient Proof, such Rum, so purchased and imported, shall be exempt from the Payment of the said Duty of Five Pence *per* Gallon imposed by this Act.

All Rum, &c. to be free of Duty, imported from the *West-Indies*, and purchased with the Produce of the Province.

XVI. *And to prevent any Frauds which may be committed by the Owners or Masters of Vessels, in purchasing Fish and Lumber the Produce of other Provinces, and shipping the same as the Produce of this Province; Be it Enacted*, That every Owner or Master of any Ship or Vessel, who shall ship any Merchandize the Produce of this Province, and who intends to receive the Benefit of this Act, shall deliver an Invoice of his Cargo on Oath, to the Collector or Receiver, or Collectors or Receivers, or either of them, whereby it shall appear that at least two Thirds in Value of the said Cargo, is the Produce or Manufacture of this Province, as certified and sworn to by the Person or Persons from whom the same is purchased.

Owners or Masters of Vessels, to deliver to the Collectors, an Invoice upon Oath, that Two Thirds of their Cargo is the Produce of the Province.

XVII. *And be it further Enacted*, That from and after the Commencement of this Act, there shall be allowed on all Rum or other distilled Spirituous Liquors, which shall have been imported into this Province, on the same being exported out of the said Province, a Drawback of the whole Duty paid or secured to be paid on said Rum or other distilled Spirituous Liquors, except one Penny *per* Gallon.

Drawback on Rum exported.

XVIII. *And be it also Enacted*, That the Drawbacks herein before expressed to be paid on Beer, Rum, or other distilled Spirituous Liquors, exported out of this Province, shall, upon the same being so exported out of this Province, within Six Months from the said Importation, be paid to the Exporter thereof as usual out of the Money arising from the Duties on the Liquors aforesaid, upon the said Exporters producing a Certificate, within Eighteen Months after the Time of the Exportation (the Dangers of the Seas and Enemies excepted) from the Principal Officer of His Majesty's Customs or other proper Officer for the Time

Drawbacks to be paid upon Certificates being produced.