

proceeds thereof, one half part thereof to Her Majesty for the use of the Province and for the support of the Government thereof, and the other moiety or half part thereof to the officer who shall inform and sue for the same.

XLI. And be it further enacted, That the net proceeds of all articles seized and condemned under the provisions of this or any other Act relating to Revenue, shall be divided, paid and applied as follows, (that is to say,) one third part of the net produce shall be paid into the hands of the Collector of Her Majesty's Customs at the Port or place where such seizure shall be made, for the use of Her Majesty, one third part to the Lieutenant Governor or Administrator of the Government for the time being, and the other part to the person who shall seize and prosecute the same to conviction.

Application of proceeds of seizures.

XLII. And be it further enacted, That whosoever shall export or carry out of this Province by Sea, any articles chargeable with Provincial Duty, and upon which, upon their entry inwards for home use, the duties shall have been paid or secured, or which may have been purchased at any Custom House sale or sale of Government Stores, shall be entitled to and shall be allowed a drawback or allowance of the whole amount of such duties; provided the goods shall be of the quantity or value for which a drawback of duty is hereinafter allowed; and provided also, that the regulations hereinafter contained shall be in all things observed in respect thereof.

Drawback allowed on exportation of dutiable articles.

XLIII. And be it further enacted, That a drawback aforesaid of the whole Provincial Duty upon articles not warehoused, or upon articles on which the duties upon those articles shall have been paid or secured, shall be allowed upon any quantity of Wine, Brandy, Geneva, and Whiskey, not less than twenty five gallons, if in wood, or if bottled, not less than six dozen bottles; not less than one hundred gallons of Rum or other Spirituous Liquors; not less than five hundred gallons of Molasses; not less than ten hundred weight of brown Sugar; not less than six hundred weight of loaf or refined Sugar; not less than five hundred weight of dried Fruits; nor less than two hundred weight of Coffee and Pimento; and upon any amount not less than fifty pounds of the original or declared value of any articles charged with duty thereof, according to the value thereof at the time of importation, nor unless the requisite proof of their having been landed without the Province, to be produced at the office within twelve months from the time of exportation; and no drawback shall be allowed upon articles landed in any Port of the United States eastward of Machias Harbour: and provided also, that when satisfactory proof is lodged with the Treasurer or Deputy Treasurer of the exportation of any article subject to duty, the said duty shall not be exacted within twelve months after the exportation of such articles: provided always, that no drawback shall be paid upon the exportation of any articles unless the bond given for the duty upon such articles, at the time of the original or first entry, shall be paid, but the Treasurer or Deputy Treasurer shall and may endorse the amount of such drawback upon the bond.

Quantity to be exported to entitle to drawback defined.

Payment of Drawback.

XLIV. And be it further enacted, That the evidence to be required of the exportation of dutiable articles in the same bottom, shall be the affidavit of the master and of the owner or consignee before the Treasurer or one of his Deputies, and the affidavit of the master shall be as follows:

Proof of exportation in same bottom without landing;

"I, A. B. do swear that the following articles, to-wit, are now actually on board the whereof I am master, that the same were imported in the same vessel, and are the same that were mentioned in the entry and report of the said vessel and cargo at this office on the day of and that no part of the same are to be landed within this Province, to the best of my knowledge and belief."

And