

IV. And be it enacted, That if any Wine, Gin, Brandy, Rum, or other distilled Spirituous Liquors, Tea, Tobacco, Goods, Wares or Merchandise, shall be fraudulently relanded in or at any Port or place within this Island, after the same shall have been shipped for exportation, the same shall be forfeited, and all persons concerned in such fraudulent relanding shall also be liable to a fine of Fifty Pounds.

Any articles subject to duty, if fraudulently relanded after being shipped for exportation, to be forfeited; and every person concerned therein liable to a fine of £50.

V. And be it enacted, That nothing herein contained shall entitle any Exporter or Exporters to a Drawback on a less quantity of such Wines, Brandy or Gin than Fifty Gallons; or on a less quantity of Rum, or other distilled Spirituous Liquors, than One hundred Gallons; or on a smaller quantity than Three hundred weight of Tobacco, or Eighty Pounds of Tea; nor on any Goods, Wares or Merchandise, unless the Invoice price of the Goods shipped at one and the same time, and in one and the same Vessel, and owned by one and the same person, shall exceed the sum of Fifty Pounds; and unless application be made for the Drawback to be allowed, and the several proofs requisite for obtaining the same made within Twelve months, to be computed from the time of such re-shipment, any thing herein contained to the contrary notwithstanding: and provided also, that the time limited for such re-shipment shall be from Sun-rising to Sun-setting.

No Exporter to be entitled to drawback on a less quantity of Wine, &c. than 50 gallons, or of Rum, &c. than 100 gallons, or on a less quantity than 3 cwt. Tobacco, or 80 lbs. Tea, nor on any Goods, &c. unless Invoice price of shipment exceed £50,

and unless application for drawback be made within 12 months from time of re-shipment.

Time for re-shipment.

VI. And be it enacted, That all Masters of Ships; Coasting, Fishing, and all other Vessels whatever, coming into any Harbour, Port, River, Creek, or any part of the Coasts of this Island, having on board any Wine, Rum, Brandy, Gin, or other distilled Spirituous Liquors, Tea, Tobacco, Goods, Wares or Merchandise, shall, before breaking bulk, and within Twenty-four hours after their arrival, make report in writing, upon Oath, to any

Masters of Vessels, &c. before breaking bulk, and within 24 hours after arrival, to report on Oath to Collector, &c. their cargoes.