

him in a Bond in the Form preſcribed by Law for the Payment thereof at the End of ſaid three Months, which Bond it ſhall and may be Lawfull for the Collectors of Impoſt and Excife within the Province to receive in Payment, and the ſaid Collectors are no longer to make a Deduction of *one and a half per cent.* in Lieu of Waſtage or Leakage, Proviſion having been made, by an Act paſſed this Seſſion for an Allowance in Lieu thereof on the Importation of ſaid Article.

ſettling ſhall find ſecurity for the Payment thereof. Collectors no longer to make a Deduction of one and a half per cent in lieu of Leakage or Waſtage.

III. *And be it further Enacted,* that the ſaid Act intituled, *An Act for more effectually raiſing a Duty of Excife, on Wine, Rum and certain other enumerated Articles, and for preventing Frauds in the collection of the Revenue,* and alſo an Act paſſed in the laſt Seſſion of the General Aſſembly in Explanation thereof, and every Matter and thing therein contained, which is not altered or amended by this Act, ſhall be, and the ſame is hereby continued in full Force and Effect until the Thirty Firſt Day of December, which will be in the Year of our Lord One Thouſand ſeven Hundred and Eighty Seven.

Acts relating to the Duties of Excife.

Continued to 31ſt December, 1787.

C A P. III.

An Act to continue the "Act for more effectually raiſing a Revenue within this Province for the Support of its Government" and to enable Perſons exporting certain Articles therein named to receive a Drawback on the Export thereof, and for other Purpoſes therein mentioned.

*Enacted by the Governor, Council and Aſſembly, and it is hereby enacted,* That if from and after the Firſt Day of January which will be in the Year of our Lord 1787, any Merchant or other Perſon reſident within this Province for Six Months then laſt paſt, ſhall export or ſend out thereof, any Sugar, Rum or other diſtilled Spirits actually imported by him and his Property, and truly purchaſed with the Produce of the Province, and on which Rum or other diſtilled Spirits or Sugar, the duty impoſed by the ſaid Act intituled, *An Act for more effectually raiſing a Revenue within this Province for the ſupport of its Government* (which Act is commonly called or known by the Name of the Sunk Duty act) has been actually paid or ſecured; ſuch Perſon or Perſons, ſo making ſuch export, ſhall be entitled to receive out of the Treafury of this Province a Drawback of the full Duties ſo paid by Virtue of ſaid Act; or in caſe ſuch Duty ſhall have been only ſecured, then the Perſon ſo entitled ſhall have credit given him on his Bond or Security for the Amount thereof, except 5 per cent on the ſum ſo to be received or credited, which the ſaid Treafurer is to deduct, *Provided,* That nothing herein contained ſhall extend or be conſtrued to entitle Perſons qualified as aforeſaid to receive a Drawback on the Export of Rum or other diſtilled Spirits or Sugar, which has been longer imported into this Province than Twelve Months before the Export thereof, and on no leſs Quantity to be exported at one Time than five Hundred Gallons of Rum or other diſtilled Spirits, or Twenty Hundred Weight of Sugar, the Rum or other diſtilled Spirits to be exported in no leſs Packages than Caſks containing Sixty Gallons

Merchants exporting Rum, &c. &c. imported by them and Purchaſed with the Produce of the Province.

The duties thereon being paid or ſecured.

Shall be entitled to a Drawback.

Unless the Rum &c. &c. ſhall have been imported into the Province 12 Months before the export thereof.

Or may be leſs in Quantity than 500 gallons of Rum &c. or 20 Cwt. of Sugar