

ing the same not to have been regularly entered, and the Duties paid) to be liable to duty, and a further sum equal in amount to Duty,

thereof (knowing the same not to have been regularly entered, nor the Duties thereon paid or secured) shall be liable to the payment of the Duties payable thereon, and of a further sum, being equal to the amount of such Duties, as a penalty for purchasing the same before entry with an intent to elude the payment of the said Duties.

Drawback of 3ths of the whole Duty paid, to be allowed on exportation.

XIX. And be it further enacted, That there shall be allowed and paid on all Goods, Wares and Merchandise which shall hereafter be imported into this Island, on exportation of the same therefrom, a Drawback equal in amount to Seven-eighths of the whole Duty paid or secured to be paid on the importation thereof.

Drawback to be paid to Exporter, &c. if Duties have been paid prior thereto;

XX. And be it further enacted, That such Drawback on all Goods, Wares and Merchandise so exported, shall be paid to the Exporter or Exporters thereof, if the Duties imposed thereon as last aforesaid shall have been *bona fide* paid prior thereto, and in the same currency or description of money as Warrants shall be payable in at the Treasury; and if only secured to be paid, credit shall be given on the back of the security for the Drawback hereby allowed on the quantity exported.

and if only secured, credit to be given on the Bond.

Proviso.

Provided, That before the exportation of any of the before mentioned Articles from this Island, on which a Drawback is allowed as aforesaid, the Collectors and Receivers of Impost within this Island are hereby required, on request made to them respectively for that purpose, to grant Permits for such exportation to be made, therein stating the names of the Importer and Exporter, and the quantity thereby to be exported: and no Drawback shall be paid or credited to any such Exporter, until he shall have obtained and produced to the Treasurer of this Island a Certificate, endorsed on the back of the said Permit, from the principal Officer of His Majesty's Customs at the Port to which the same shall or may have been carried, or from some Officer or Officers there duly autho-

Collector, &c. to grant Permit for exportation.

Contents of Permit.

No Drawback to be paid until Permit be produced to Treasurer with a Certificate indorsed by principal Officer of Customs, &c. at Port where Goods, &c. are landed,