

purpose of exportation out of this Province, and that the same is not intended to be relanded, sold or exchanged, in any part of this Province, So help me God.

After which Oaths, made and filed as aforesaid with the said Collector, the Duties secured on such Articles as are specified in such Permit and Affidavit shall not be demanded for the space of twelve months after the date of such Permit; and in case such Exporter or Exporters shall, at or before the expiration of the said twelve months, produce to the Collector from whom he obtained such Permit for Exportation as aforesaid, a Certificate, under the Hand and Seal of the Principal Officer or Officers of His Majesty's Customs at the place to which such Articles shall be exported, of the description of the said Wines, and the proof of the said Spirituous Liquors, and that the same have been to his or their knowledge landed within the Port of which he or they is or are principal Officer or Officers; or in case such enumerated Articles shall be exported to any Foreign State or Country, such exporter shall produce the like Certificate from His Majesty's Consul or Vice-Consul, for such Foreign State or Country; then, and in that case, the said Exporter or Exporters shall have Credit with the said Collector of Excise, for the whole Duties secured for and on the said Articles so by him or them exported out of this Province; and in case the Rates and Duties herein laid and imposed shall have been paid, such Certificate shall entitle such Exporter or Exporters to receive the whole amount of the said Rates and Duties so paid from the Treasurer of the Province; and if any of the said enumerated Articles, which shall be so shipped for exportation, shall be fraudently relanded in this Province, such Articles so relanded shall be forfeit to His Majesty, His Heirs and Successors, together with the ship, boat or vessel, from which they shall be relanded; and all and every person or persons who shall be aiding and assisting in relanding such Articles, shall forfeit and pay the sum of fifty pounds, to be prosecuted for, recovered and distributed, as is hereinafter directed. *Provided always*, That any Wine, Brandy, Gin, Rum, or Spirituous Liquors, so re-shipped or exported from and out of this Province, shall be re-shipped and exported in the original Casks or Packages.

Draw back how
obtained

XI. *And provided always, and be it further enacted*, That if it shall happen, by reason of accidents and delays during the time of war, that persons who have exported, or who shall hereafter export, any of the said herein enumerated Articles, shall not be able to procure and produce the Certificates aforesaid within the said period of twelve months, then and in such case, it shall be lawful for the Commissioners of the Revenue to allow a reasonable time beyond the said period of twelve months for the production of the necessary Certificates of the landing such Articles at any Port or Place out of this Province; and if such Articles, before their arrival at the Port or Place to which they were or shall be destined, shall be lost or taken by His Majesty's Enemies, it shall and may be lawful for the said Commissioners, upon full proof of such loss or capture, to direct and order that the Exporter or Exporters thereof shall receive credit for, or repayment of, the Duties by him or them paid or secured thereon, in like manner as if the regular Certificates of the Exportation and Landing of such Articles had been produced according to Law.

Time for ob-
taining draw-
backs extended

XII. *And be it further enacted*, That whenever any Merchant or Merchants resident at the Out-Ports of this Province, shall send or consign for Sale to his or their Agent or Agents, at Halifax, any Wines, Brandy, Gin, Rum, or other Spirituous Liquors, or any Brown Sugar, which have been actually imported by him or them, and on which the Duties have been paid or regularly secured in such Out-Port, it shall and may be lawful for the Agent or Agents to whom such Article or Articles shall be consigned, to Export the same and receive the drawback or drawbacks on the Export thereof, in the name of the original Importer. *Provided always*, that the quantity of such Dutiable Articles so imported and sent Coastways to Halifax, at one and the same time, shall amount to the full quantity on which a drawback is herein allowed, and *provided*, such Article or Articles shall be accompanied with a regular Permit from such Out-Port, to shew that the several Duties thereon have been paid or secured at such Out-Port, and also

Dutiable arti-
cles imported
coastwise and
afterwards ex-
ported