

unlading and storing, and without being subject to any duty, upon the like conditions, as persons are by the said Act permitted to export the like articles, by them imported into this Province. *Provided always*, That no person as aforesaid, shall be entitled to the benefit of this clause, who shall be proved to have sold any part of the said dutiable articles, except such as may be sufficient to pay for the necessary repairs of such vessel or vessels, and shall have been permitted to be sold for that purpose by the Commissioners of the Revenue.

Articles sold for the payment of repairs, liable to duty.

All wines in future to pay only six pence per gallon.

All rum, &c. distilled within the Province in future, to pay only three pence per gallon.

Exporter of dutiable articles to make and subscribe the following oath.

Form of oath.

Act continued to 24th July 1795.

Provided also, That if any part of the said dutiable articles shall be sold for the payment of the repairs, and other necessary charges, that may arise in refitting such vessel or vessels, for the prosecution of her or their intended voyage, the same shall be subject to, and pay the whole of the duties imposed by the aforesaid, or any other, Act or Acts of this Province.

VI. *Be it further enacted, by the authority aforesaid*, That all wines imported into this Province, shall, in future, pay only six pence per gallon, in lieu of the nine pence per gallon, imposed thereon, by the Act herein last before-mentioned, of which this is an amendment, any thing herein, or therein, contained to the contrary notwithstanding.

VII. *Be it further enacted, by the authority aforesaid*, That all rum, and other spirituous liquors, distilled in this Province, shall, in future, pay only three pence per gallon, in lieu of the six pence per gallon imposed thereon, by the Act herein last before-mentioned, of which this is an amendment, any thing herein, or therein, contained to the contrary notwithstanding.

And for the more effectual preventing of frauds on the exportation of articles liable to duties, by the aforesaid Acts:

VIII. *Be it enacted, by the authority aforesaid*, That no person or persons shall have credit for, or shall be paid, the duties by him or them paid, or secured, on such articles by him or them exported, unless he, or they, shall, after the exportation thereof, or some other person in his or their behalf, in case of the absence of such person or persons exporting the same out of this Province, make and subscribe the following oath, viz.

I A. B. do swear, that I verily believe the rum, or other spirituous liquors, by me exported to a certificate of the landing of which is now by me exhibited, has been really and *bona fide* landed at the said place, and that the same has not, to my knowledge, or belief, been again landed, sold, or exchanged, in any part of this Province.

IX. *And be it further enacted, by the authority aforesaid*, That this Act, and the last above-mentioned Act, of which this Act is an amendment, and every matter and clause therein contained, shall be in force from the first day of July, one thousand seven hundred and ninety four, until the first day of July, one thousand seven hundred and ninety-five, inclusive.

CAP. VIII.

An ACT to continue in Force, the several Acts therein mentioned

CAP. IX.

An ACT to regulate the packing and inspecting of Salted Beef and Pork, for Exportation.

Preamble.

WHEREAS it is necessary, for the encouragement of raising neat cattle and hogs, as staple articles of exportation from this Province, to apply every necessary precaution to prevent salted beef and pork being shipped, otherwise than in the best manner and condition, and under certain regulations: