

## CAP. VI.

An ACT to continue and amend an Act, passed in the fifty-eighth year of His Majesty's Reign, entitled, An Act for regulating the exportation of Red or Smoked Herrings; and in amendment of an Act, passed in the second year of His present Majesty's Reign, entitled, An Act for regulating the exportation of Fish, and the affize of Barrels, Hoops, Boards, and all other kinds of Lumber, and for appointing Officers to survey the same.

Act continued.  
Exception.

**B**E it enacted, by the Lieutenant Governor, Council and Assembly, That the said Act, and every matter, clause and thing, therein contained, except as herein after mentioned, be, and the same is hereby, continued in force, until the eighteenth day of March, which will be in the year of our Lord one thousand eight hundred and twenty, and from thence to the end of the next Session of the General Assembly, and no longer.

Shingles—di-  
mensions.

To be surveyed.

II. *And be it further enacted.* That no Shingles shall hereafter be delivered upon sale, in any part of the Province, before the same shall have been viewed and surveyed by the Surveyor; and, unless the said Shingles shall be eighteen inches long at least, four inches broad, and not less than three eighth parts of one inch thick, at the thick end, the same shall be forfeited; and the owner or owners of any Shingles, which shall hereafter be delivered on sale before the same shall have been surveyed, or whose Shingles upon survey shall not be passed by the Surveyor, shall be subject to all the penalties and forfeitures imposed by the Act of which this is an amendment.

## CAP. VII.

An ACT to authorise a Drawback of certain Duties, and to regulate the manner of obtaining the same.

Preamble.

**W**HEREAS, in the present state of the Trade and Commerce of this Province, it is expedient to allow a drawback of the duties upon certain articles to be exported from this Province, not heretofore entitled to such drawback, and to facilitate the mode of obtaining a drawback of duties in other cases:

Drawback of  
Duties allowed  
on the export of  
Articles im-  
ported from the  
United States.

I. *Be it therefore enacted, by the Lieutenant Governor, Council and Assembly,* That in case any person or persons shall be desirous to export, or carry, any goods, wares, or articles of any kind, except horses, live stock, manufactured tobacco, and oats, which shall have been, or may hereafter be, imported into this Province from the United States of America, upon which any duties may have been paid or secured, such person or persons shall, previous to re-shipping, exporting, and carrying the same out of the Province, deliver to the Collector a Manifest, particularly specifying such articles so about to be exported, and obtain a Permit to

to export the said article or articles ; which Permit the Collector of Impost and Excise for the District from which such shipment shall be made, shall give on demand ; and thereupon it shall and may be lawful to lade the same on board any ship or vessel for exportation in the presence of the Collector, or of the Measurer, Guager or Weigher, of the District ; and the importer, or his agent or consignee, and the exporter of such article, and the master of the vessel on board of which such articles shall be laden, shall each respectively make and subscribe before, and leave in the hands of, the Collector who shall give the said Permit, the following Oath :—

*Importer's Oath.*

I, A. B. do swear, that the several articles specified in the foregoing Manifest, were imported from the United States of America into the port of \_\_\_\_\_ and were there landed from on board the \_\_\_\_\_ whereof \_\_\_\_\_ was master, on the \_\_\_\_\_ day of \_\_\_\_\_ in the year one thousand eight hundred and \_\_\_\_\_ and that the several duties imposed thereon, by law, have been paid or secured according to Law.

Importer's  
Oath.

*Exporter's Oath.*

I, A. B. do swear, that the dutiable article or articles now actually by me shipped on board \_\_\_\_\_ whereof C. D. is master, bound for \_\_\_\_\_ which articles are hereunder specified, are really part of the stock of \_\_\_\_\_ imported from the United States of America, on the \_\_\_\_\_ day of \_\_\_\_\_ last past, in the \_\_\_\_\_ entered in this Office, and is or are of the quality and description as imported, and also hereunder specified, and that the same article or articles is or are not intended to be relanded in this Province, nor shall the same be relanded in this Province with my knowledge or consent.

Exporter's  
Oath.

*Master's Oath.*

I, C. D. do swear, that \_\_\_\_\_ is now actually shipped on board the \_\_\_\_\_ of which I am the master, bound for \_\_\_\_\_ and that the same hath been laden on board the said \_\_\_\_\_ for the 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, nor shall the same be relanded in this Province with my knowledge or consent.

Master's Oath.

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 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, that the said articles have been landed within the port of which he or they is or are Principal Officer, then, and in that case, the said exporter shall have credit with the said Collector of Impost and Excise for the amount of the duties paid, or secured to be paid for and on the said articles so by him, her or them, exported out of this Province ; and in case the rates and duties imposed shall have been paid, such certificate shall entitle such exporter to receive the amount of the said duties from the Treasurer of the Province ; the same to be paid by a warrant on the Treasury, to be drawn on the certificate of the Commissioners of the Revenue ; and if any of the enumerated articles which shall be so shipped for exportation, shall be fraudulently relanded in this Province, such articles so relanded, shall be forfeit to His Majesty, His heirs or 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

Time allowed  
exporter to  
claim Draw-  
back.

Fraudulent re-  
landings of Du-  
tiable articles.

assisting in relanding such articles, shall forfeit and pay the sum of fifty pounds, to be prosecuted for, recovered and distributed, agreeably to the rules, regulations and provisions, of an Act, passed in the fifty-fifth year of His Majesty's Reign, entitled, An Act for granting to His Majesty certain duties on Wine, Brandy, Gin, Rum, and other distilled Spirituous Liquors, Molasses, Coffee, and Brown Sugar, for the support of His Majesty's Government, and for promoting the Agriculture Commerce and Fisheries, of the Province.

Drawback of  
Duties allowed  
on the export  
of certain arti-  
cles to the U-  
nited States

II. *And be it further enacted*, That in case any person shall be desirous to export, or carry in any ship or vessel, any quantity of Wine, Brandy, Gin, Rum, or other distilled Spirituous Liquors, exceeding one hundred gallons, or any quantity of Molasses, exceeding two hundred gallons, or any quantity of Refined or Brown Sugar, exceeding ten hundred weight, or any quantity of Coffee, exceeding two hundred weight, out of the Province, to the United States of America, such person or persons shall, previous to re-shipping, exporting, or carrying the same out of the Province, to the United States of America, obtain a permit authorising him, her or them, to export the said article or articles; which permit the said Collector shall give without fee; and thereupon it shall and may be lawful, after the said articles shall have been duly gauged and weighed by the proper officer, to lade the same on board any ship or vessel for exportation, in the presence of the Collector, Shipping Officer, or of the Weigher or Gauge, for the District, who shall brand each and every of the said casks or packages respectively, with the words "For Exportation;" and the exporter, and master of the ship or vessel on board which such articles shall be laden, shall respectively make and subscribe, and leave in the hands of the Collector who shall give the said permit, the oaths according to the forms herein prescribed, except so much as relates to the place from whence the importation was made, and shall give bonds to our Sovereign Lord the King, His heirs and successors, in double the amount of the duties upon the articles so to be exported, that the same shall not be relanded in any place within this Province; after which exportation, so made under the regulations aforesaid, the duties secured on such articles shall not be demanded for the space of six months after the date of such permit; and in case such exporter shall, at or before the expiration of the said six months, produce to the Commissioners of the Revenue in Halifax, satisfactory evidence that the said articles have been landed in any part of the United States, in that case the said exporter shall have credit with the said Collector of Impost and Excise for the whole of the duties secured for, or on, the articles so by him exported to the United States of America, except five per cent, on the amount thereof; and in case the duties upon the said articles so exported shall have been paid, such exporter shall be entitled to receive a warrant upon the Treasurer of the Province for the amount of the said duties so paid, deducting five per cent. as aforesaid, upon a certificate to be granted to such exporter by the Commissioners of the Revenue that they have received satisfactory proof of the landing such articles in the United States of America.

Time allowed  
for exportation.

III. *Provided always*, That no drawback of duties shall be allowed on the exportation of any articles under the provisions of this Act, unless the same shall have been exported within twelve months after the importation thereof.

Bonds taken for  
Duties.

IV. *And be it further enacted*, That when any person or persons shall import any dutiable articles from the United States of America, the duties upon which importation in any one vessel shall amount to a larger sum than ten pounds, it shall and may be lawful for the Collector of Impost and Excise to take Bonds for the payment of the said duties at quarterly periods in the usual manner.