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GEORGII IV. REGIS.

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An Act to allow a Drawback on Goods, Wares, and Merchandize imported into any *British* Colony or Plantation in *America*, on the Exportation thereof to any Foreign Country to which they may be legally exported. [22d *June* 1820.]

WHEREAS by the Laws now in force, certain Duties are payable on the Importation of any Goods, Wares, or Merchandize into any *British* Colony or Plantation in *America* which now is or hereafter may be under the Dominion of His Majesty, His Heirs and Successors: And whereas it is expedient to allow a Drawback of the said Duties in certain Cases; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That on the Re-exportation of any Goods, Wares, or Merchandize to any Foreign Country, which by Law may be exported to any such Foreign Country, a Drawback of the Whole of the Duties which had been paid on the Exportation shall be allowed and paid to the Exporter or Exporters of such Goods, Wares, and Merchandize.

On Re-exportation of Goods to any Foreign Country, a Drawback of the Duty paid on Exportation shall be allowed;

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Proof being made on Oath that such Duty had been paid.

II. Provided always, and be it further enacted, That previous to any Drawback being paid or allowed, Proof shall be made on Oath that the Goods, Wares, or Merchandize so exported are the same for which the said Duties have been paid, and a Certificate produced from the *British* Consul or Vice Consul at the Port to which such Goods were entered for Exportation, that the same have been duly landed at such Port.

Searcher may open and examine Packages.

III. And be it further enacted, That it shall and may be lawful to and for any Searcher or other proper Officer of the Customs, after the Entry of any of the said Goods, Wares, or Merchandize, and before or after the shipping thereof, to open and strictly examine any Bale, Truss, Chest, or other Package, to see if the Goods, Wares, or Merchandize are right entered; and if on such Examination the same shall be found to be right entered, the Searcher or other proper Officer shall, at his own Charge, cause the same to be repacked (which Charge shall be allowed to the said Officer by the Commissioners of the Customs, if they think it reasonable); but in case the Officer shall on Examination find such Goods, Wares, or Merchandize to be less in Quantity or Value than is expressed in the Exporter's Indorsement upon his Entry, or that shall be entered under a wrong Denomination, whereby His Majesty would have been defrauded, all such Goods may be seized, and the same shall be forfeited and lost, and the Owner or Merchant shall lose the Benefit of receiving the Drawback for such Goods, Wares, and Merchandize, and the Value thereof.

If found less in Quantity or Value than expressed in Entry, Goods forfeited.

No Drawback allowed unless Goods shipped within Three Years from the Time they were originally imported, and unless claimed within Two Years after Goods shipped for Exportation.

IV. And be it further enacted, That no Drawback shall be allowed, unless the Goods, Wares, and Merchandize shall be duly entered for Exportation with the proper Officer of the Customs, and actually shipped on board the Ship or Vessel in which they are intended to be exported, within the Space of Three Years from the Time they were originally imported (the Time of such Importation to be accounted from the Master's Report Inwards of his Ship), and unless sufficient Proof be also first made, by Certificate from the proper Officers, of the due Entry and Payment of the Duties Inwards upon such Foreign Goods, Wares, or Merchandize, and by the Oath or Affirmation of the Merchants importing and exporting the same, verifying and affirming the Truth thereof, and the Name of His Majesty's Searcher, testifying the shipping thereof to be exported, and unless such Drawback be duly claimed within Two Years after such Goods, Wares, or Merchandize shall be shipped for Exportation.

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