

proper officer, and obtaining a license duly executed for the stipulated time.

Having enumerated the several duties payable on importations, on the tonnage of vessels, and on domestic objects, it will be proper to say something on the subject of drawbacks, bounties and other allowances.

On all goods, wares and merchandize, (spirits, manufactured tobacco, snuff and refined sugar excepted,) for which duties, on importation, to the amount of twenty dollars shall have been paid, or secured, there is allowed, if the same, within twelve calendar months, be re-exported to any foreign country, a drawback equivalent to the duties so paid or secured, deducting therefrom, as an indemnification for the expence which may have accrued by storage, fees of officers, and the like, one per cent.

On spirits, if the same amount to one hundred and fifty gallons, and be exported in vessels of thirty tons and upwards, an allowance, by way of drawback, for every gallon exported, equal to the impost per gallon according to the respective proofs, deducting, for the purposes aforesaid, half a cent per gallon; And on spirits distilled within the United States from imported molasses, an additional allowance of three cents per gallon: to balance the duty on that article.

On pickled fish of the fisheries of the United States, eighteen cents per barrel, and on other provisions salted within the said States, fifteen cents per barrel (provided the bounty amount to three dollars) at their exportation, as an equivalent for the duty on salt.

There is also an annual bounty payable on the last day of December, in lieu of a former allowance on dried fish, to the owners or agents of fishing vessels legally qualified and employed in carrying on the bank, and other codfisheries, and which shall be therein employed four months during the fishing season, reckoning from the last day of February to the last day of November, one dollar and twenty cents for every ton of the actual admeasurement of such vessels or boats, as are more than five, and less than twenty tons burthen, and shall have landed during the preceding season a quantity of fish, which when cured and fit for exportation, shall be equal to twelve quintals for every ton of her said admeasurement; the allowance in this case to be accounted as part of the proceeds of the fares of the said boat or vessel, and to be so divided among the persons interested: one dollar and eighty cents for every ton of admeasurement of such vessels as are between twenty and thirty tons burthen: and three dollars for every ton of such vessels as exceed thirty ton burthen; provided the allowance to any one vessel do not, in a sea-