

Dutiable goods landed or found on board after entry, &c. contrary to the provisions of this act,

every person concerned liable to the penalty of 100l.

Tide Surveyor to detain goods and report to the Treasurer, who is to prosecute, &c.

Forfeitures how applied.

board such ship, vessel, or coasting craft, any dutiable goods not duly entered at the Treasurer's office agreeable to the directions of this act; or if any such dutiable goods shall at any time be found to have been landed from any ship, vessel, or coasting craft contrary to the provisions of this Act, or without a Permit for that purpose obtained as aforesaid, the master of such ship, vessel, or coasting craft, and each and every person concerned shall be liable to the penalty of one hundred pounds; and such person so to be appointed, is hereby authorized and required to detain all such goods as aforesaid, and shall immediately make report thereof to the Treasurer or his Deputy, who is hereby empowered to seize and prosecute the same to condemnation—And all such goods, so seized, are hereby declared to be forfeited, and shall be proceeded against as directed in the third section of this Act. And such person so detaining such goods, shall have and receive one moiety of the part of such forfeiture herein before directed to be paid to the officer seizing and prosecuting the same.

Master, owner and consignee before breaking bulk to pay or give security.

*IX. And be it further enacted,* That every master, owner, or consignee of every ship, vessel or coasting craft, coming into any port or harbor in this Province, shall, before bulk be broken, pay or give security as aforesaid for the payment of the duties imposed by this Act, upon all and every of the dutiable articles on board such ship, vessel, or coasting craft.

Goods reported for exportation, duties not to be demanded.

*PROVIDED ALWAYS,* That if any part of the Rum, Brandy, Geneva, or Wine, imported as aforesaid, shall at the time of entry thereof as aforesaid at the Treasurer's office, be reported for exportation in the same ship, vessel, or coasting craft, the duties shall not be required to be paid, or secured to be paid, for such Rum, Brandy, Geneva, or Wine so reported.

Articles so reported being clandestinely landed,

vessel forfeited.

*X. And be it further enacted,* That if it shall, at any time, be found that any Rum, Brandy, Geneva, or Wine, so reported for exportation, has been landed contrary to the provisions of this Act, every ship, vessel, or coasting craft, in which the same was imported, shall be forfeited; and shall and may be seized and prosecuted to condemnation in the manner herein before mentioned.

Drawback allowed upon exported articles.

*XI. And be it further enacted,* That from and after the commencement of this Act, there shall be allowed on the following articles which shall have been imported into this Province, on the same being exported out of the Province, (provided two hundred gallons or more are exported in one vessel at one time) the following drawbacks, to wit: on every gallon of Rum, *five pence*, on every gallon of Brandy or Geneva, *six pence*, and on every gallon of Wine, *six pence*, of the duties paid or secured to be paid on the several articles.

To be paid upon oath made by the

*XII. And be it further enacted,* That the drawback herein before directed to be paid on the before recited several articles exported out of this Province, shall, upon the same being so exported