

Neglecting to
pay or secure
the duties on
dutiable articles

VII. *And be it further enacted*, That in case no person shall appear to pay or give security for the Rates and Duties herein imposed on the said enumerated Articles, within twenty-four hours after the same shall have been landed and gauged or weighed, or reported by the Distiller thereof as above required, that then it shall and may be lawful for the said Collector to take such enumerated Articles into his custody, and to store the same, and shall within five days from receiving the same into his possession, give notice for the space of ten days for the sale thereof, and to proceed to sell at Public Auction so much of the said Articles as shall be necessary to pay the Rates and Duties imposed by this Act, with all the reasonable costs and charges attending the storing and selling such Articles, and shall deliver up to any person lawfully authorised to receive the same the residue of such Articles as may remain in the hands of the said Collector after paying such Rates, Duties, Costs, and Charges.

Removal of
Dutiable Arti-
cles from Dis-
tillery

VIII. *And be it further enacted*, That none of the herein enumerated Articles, of the value of five pounds or above, shall be transferred by, or removed from the store or stock of any Importer, Distiller or Owner, of the same to any other person or persons whatsoever, without a Permit from the said Collector of the District wherein the same shall be in the words following:

Permit to re-
ceive dutiable
articles

Permit A. B. to receive from the Stock of C. D. the following Articles namely,
and to carry the same from within the Town of _____ to
the Duties thereon having been paid or secured in the Excise Office, at

Given under my hand at _____ this _____ day of _____ A. D. 18 _____

Penalty for re-
moving dutia-
ble articles
without permit

IX. *And be it further enacted*, That in case any of the above enumerated Articles shall be found in the possession of any person or persons whomsoever, or shall be found laden on any Cart, Truck, Waggon, Sled, Horse, or Horses, or on board any boat or vessel, the Rates and Duties herein mentioned not being paid or secured, or without the respective Permits by this Act required, the person or persons in whose possession they shall be so found, shall forfeit fifty pounds; and all and every such Articles, Carts, Trucks, Waggons, Sleds, Horses, Boats and Vessels, shall be forfeit; and that when any question shall arise whether the aforesaid Rates and Duties have been paid or secured, the proof of the payment, or securing of the same, shall lie on the possessor or claimer of such Articles.

Drawback on
the exportation
of dutiable ar-
ticles

X. *And be it further enacted*, That in case any person shall be desirous to export or carry in any one ship or vessel registered according to Law, any quantity of Wine, Brandy, Gin, Rum or other Distilled Spirituous Liqueurs, equal to or exceeding one hundred Gallons, or any quantity of Brown Sugar, exceeding ten hundred pounds weight, out of this Province, to any Kingdom, State, or Colony, such person or persons shall, previous to re-shipping, exporting or carrying the same out of this Province, obtain a Permit, authorizing 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 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, or of the Weigher or Guager, or either of the Tide Waiters, for the District; and the Exporter and Master of the vessel on board which such Articles shall be laden, shall respectively make and subscribe before, and leave in the hands of, the Collector, who shall give the said Permit, the following 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, is really part of the Stock of _____ imported from _____ in the _____ entered in this Office, and is or are of the proof, or quality and description, as imported, and also hereunder specified, and that the same Article or Articles is or are not intended to be re-landed in this Province, So help me God.

Master's Oath

Master's Oath.—I. C. D. do swear that _____ is now actually ship-
ped on board the _____ of which I am Master, bound for _____
and that the same hath been laden on board the said _____ for the
purpose _____