

Lt. Governor,  
&c. in like  
manner to ap-  
point Survey-  
ors or Land-  
waiters,

who may  
seize all To-  
bacco, &c.  
landed con-  
trary to this  
Act.

Tobacco and  
Tea landed  
without being  
regularly en-  
tered, and du-  
ties paid,  
and the Im-  
porter having  
quitted this  
Island before  
the Collector,  
&c. had no-  
tice thereof,  
the Purchaser  
of such To-  
bacco, &c. to  
be liable for  
the Duties on  
the same,

also, a penal-  
ty equal in  
amount to the  
Duty.

Drawback of  
½ths of the full  
amount of Du-  
ty to be allow-  
ed on Tobac-  
co and Tea  
exported.,

If Duties have  
been paid pri-  
or to exporta-  
tion, Draw-  
back to be  
paid to Expor-  
ter,

and if only  
secured to be

cient for the faithful performance of his or their duty herein; and also in like manner to appoint Surveyors or Landwaiters for such Ports, Harbours and Places as may by him and them be judged necessary for the purposes aforesaid: and all Tobacco and Tea which shall or may be landed in this Island contrary to the intent and meaning of this Act, shall be forfeited, and shall and may be seized and prosecuted by such Collector and Receiver, or Collectors and Receivers, or any of them, or by any of the said Surveyors or Landwaiters.

XVIII. And be it further enacted, That in case any Tobacco or Tea shall be landed in any Port or Place within this Island without being regularly entered, and the Duties paid or secured thereon as above directed, and the Importer or Importers of the same shall have left this Island before the Collector and Receiver, or Collectors and Receivers, of such Rates and Duties shall have had notice thereof, then and in such case the Purchaser or Purchasers thereof, knowing the same not to have been regularly entered, nor the Duties paid or secured, shall be liable to the payment of the Duties payable thereon, and of a further Sum (being equal to the amount of such Duties) as a Penalty for purchasing the same before Entry, with an intent to elude the Payment of the said Duties.

XIX. And be it further enacted, That there shall be allowed and paid on all Tobacco and Tea which shall hereafter be imported into this Island, on Exportation of the same therefrom, a Drawback equal in amount to Seven-eighths of the whole Duty paid, or secured to be paid, on Importation thereof.

XX. And be it further enacted, That such Drawback on all Tobacco and Tea so exported shall be paid to the Exporter or Exporters thereof, if the Duties imposed thereon as last aforesaid shall have been *bona fide* paid prior thereto, and in the same Currency or description of Money as Warrants shall be payable in at the Treasury; and if only secured