

changed; or if any Master of Vessel shall refuse or neglect to conform to the directions of this Act; in either case he shall forfeit and pay £100.

All Goods, &c. (not duly entered) and found on board any Vessel after entry made shall be forfeited.

Persons assisting in the clandestine landing of Goods, &c. (to avoid payment of Duties,) to forfeit 20 pounds and suffer 3 month's imprisonment.

Proviso.

Masters of open Boats or other persons, importing Goods above the value of 5 pounds, (contrary to the meaning of this Act) to forfeit the same.

Value to be ascertained and established by Oath before a Justice of the Peace.

Persons bringing Goods &c. in open Boats to report the first Cost of the same on Oath to Collector, or nearest Justice of the Peace.

and pay centage as before directed.

Justice required to transmit sums received to the Treasurer every 3 Months, and to deduct 5 per cent for his trouble.

Justices of the Peace (where no Collector being resident) to use all

directions prescribed in and by this Act, in either of such cases, he shall on conviction thereof, by the Oath of *Two* credible Witnesses, forfeit and pay a fine not exceeding *One Hundred Pounds*; And if any Goods, Wares or Merchandize (not being duly entered) be found on board any such Ship or Vessel, after such entry made, the same is hereby declared forfeited and lost, and shall or may be seized by the Collector or Collectors or either of them respectively, or by any of the Landwaiters or Guagers as forfeited property.

VIII. *And be it further enacted*, That if any Person or Persons whatsoever shall knowingly be aiding or assisting in the clandestine landing or concealing any Goods, Wares or Merchandize, in order to avoid payment of the Duties, to which the same are made liable by this Act, he, she or they shall upon conviction thereof by the Oath of One or more credible Witness, forfeit and pay the sum of *Twenty Pounds* or suffer *Three Months* Imprisonment without Bail or Mainprize.

IX. *Provided also, and be it further enacted*, That all *Masters* or *Owners* of *open-Boats*, or other Person or Persons who may import any Goods, Wares, or Merchandize, into this Colony, above the value of *Five Pounds*, contrary to the true intent and meaning of this Act, shall forfeit such Goods, Wares or Merchandize so imported, the value of such Goods to be ascertained, agreeable to the current price of the same, at the time in this Colony, which value shall be established on Oath, before any one of his Majesty's Justices of the Peace residing contiguous to the place where such Goods arrive. And all such Person or Persons bringing any such Goods, Wares or Merchandize, in such open Boats or other Vessels, into this Colony, shall before any such Goods, Wares or Merchandize be landed or disposed of, report the first cost of the same on Oath, to the Collector of the District in which they so arrive, or if there is no such Collector there, then to the nearest Justice of the Peace, (who in such case is hereby invested with the same powers and authority, as if he were Collector of the Impost Duty, as are in this Act specified,) and pay into the hands of such Justice, the amount of the Duty on such Goods, Wares or Merchandize of *Two Pounds Ten Shillings* per centum, or of *Five Pounds* per centum, as the case may occur, and such Justice is required to transmit such Sum or Sums so received, with an Account thereof to his Majesty's Treasurer of this Island, at the end of every *Three Months*, deducting from such amount *Five* per cent for his trouble in attending to the collecting and transmitting such Duties, in addition to such Fees as he may otherwise be legally intitled to.

X. *And be it further enacted*, That in the event of no Collector being resident in such District, where such *open-Boat* or *Boats*, *Vessel*