

Landing Waiter, or Gauger, that such articles are not valued according to the true value thereof, it shall be lawful for such Collector or other person to detain and secure such articles, and within *three days* from the landing thereof to take such articles for the use of the Crown; and the said Collector or other person shall thereupon, in any such cases, cause the amount of such valuation, with an addition of *Ten Pounds per Centum* thereon, and also the Duties paid upon such Entry, to be paid to the Importer or Proprietor of such articles, in full satisfaction for the same, and shall dispose of such articles for the benefit of the Crown; and if the produce of such Sale shall exceed the sum so paid, and all charges incurred by the Crown, One Moiety of the overplus shall be given for the Officer or Officers who had detained and taken such articles, and the Moiety detained for the benefit of the Crown shall be paid to the Treasurer or Receiver-General of this Island, or other proper Officer authorized to receive the same, to be applied to the public uses of this Colony, as the Legislature shall direct.

Goods under-valued may be detained and sold.

Appropriation of proceeds.

X.—*And be it further enacted*, that in all cases where the Duty imposed by this Act shall not amount to more than *Twenty-five Pounds*, the Collector or Sub-Collector of Her Majesty's Customs shall forthwith collect the same, before granting his Warrant for the removal of the article so imported; and in case such Duty shall amount to more than *Twenty-five Pounds*, then such Collector or Sub-Collector shall be at liberty to secure the said Duties by taking Bond from the Importer, Owner, or Consignee, to Her Majesty, Her Heirs and Successors, with Two sufficient Sureties, for the payment of the Rates and Duties herein-before mentioned, in manner following, that is to say—for Wines and Spirits, one-half of the said Duties in *Three Months*, and the remainder of the same in *Six Months*; and for all other Goods or Merchandize whatsoever, in *Three Months* from the date or dates of such Bond or Bonds respectively.

Duties not amounting to £25, to be paid immediately—above that amount Bond to be taken.

XI.—*And be it further enacted*, that there shall be allowed on the exportation of all Wines, and all Brandy, Gin, Rum, and other Spirituous Liquors, and of all Muscovado Sugar, from this Island of *Newfoundland* to the *United Kingdom*, or any other British Possession, or to any Foreign Port or Place, a Drawback of the full Duties which shall have been paid under this Act upon the Importation thereof into *Newfoundland*: *Provided* proof be made, to the satisfaction of the Collector of Her Majesty's Customs, or other proper Officer authorized to collect the Colonial Revenue in this Island, that such Wines, Brandy, Gin, Rum, and other Spirituous Liquors, and such Sugar, respectively, had been duly imported into the United Kingdom or other British Possession, or into such Foreign Port or Place, by a Certificate, under the hands of the Collector and Comptroller of the Customs at such Port in the United Kingdom, or in such British Possession, or under the hand and seal of the British Consul or Vice Consul in such Foreign Port or Place, or if there be no Consul or Vice Consul at such Place, then under the hands and seals of Two well-known Merchants, of the actual and due landing of such Wines, Brandy, Gin, Rum, and other Spirituous Liquors, or of such Sugar, at such Port in the United Kingdom or such British Possession, or such Foreign Port or Place, respectively: *Provided always*, that no Drawback shall be allowed upon any such Wines, Brandy, Gin, Rum, or other Spirituous Liquors, or such Sugar, unless the same shall be exported in Boats or Vessels exceeding in burden *Sixty Tons* registered Tonnage, and be claimed within *One Year* from the day of such Shipment: *Provided nevertheless*, that the aforesaid Collector or other proper Officer, is hereby authorized to allow a further time for the production of such Certificate on reasonable cause.

Allows Drawback on Exportation of Wines, Spirits, and Muscovado Sugar.

Proviso.