

XXXII. And be it enacted, That if articles liable to Duty under the herein-before-recited Acts, or any other Act, shall be landed from on board any Ship, Vessel or Boat, after Report shall have been made, other than such as shall have been specified and contained in any Report or Manifest directed to be made by this Act—then and in such case, all such articles, or the value thereof (the same to be estimated at the highest price such commodities shall or may then respectively bear,) shall be, and the same are hereby declared to be forfeited, and shall and may be seized by any of the Collectors of such Duties for the time being, or by any of the Land-waiters or Guagers; and if such articles shall be concealed or destroyed, so that seizure cannot be made of the same, then the Master of the said Ship, Vessel or Boat, or the Owner or Owners thereof, or the Receiver or Receivers of such articles so concealed, shall, on being duly convicted thereof, pay the value of the same, according to the aforesaid Estimate.

Goods, &c. liable to duty, landed without being specified in report, to be forfeited,

And may be seized by Collector, &c.

If concealed, &c., the Master or owner or receiver to forfeit the value.

XXXIII. And be it enacted, That if any Goods, Wares, or Merchandise shall be seized for non-payment of Duties or any other cause of forfeiture, and any dispute shall arise whether the Duties have been paid for the same, or the same shall have been lawfully imported or lawfully laden or exported, the proof shall be on the Owners or Claimants of such Goods, Wares or Merchandise, and not on the Officer who shall seize and detain the same—any Law or usage to the contrary notwithstanding.

Where Goods, &c. are seized for non-payment of duty proof of payment to be made by Claimant.

XXXIV. And be it enacted, That all Masters of Ships, Coasting, Fishing, and all other Vessels whatsoever, coming into any Harbour, Port, River, Creek, or any part of the Coast of this Island, shall, within Twenty-four hours after their arrival, make, and subscribe a Report in writing, on oath, to any of the Collectors of Impost so appointed as

Masters of all vessels to report to Collector, &c. within 24 hours after arrival.