

Masters of Vessels liable to the Duty for Loaf Sugar or Cyder not duly entered nor the Duty paid for.

Master may detain for Security of Duties all Loaf Sugar or Cyder not duly entered, & deliver the same to the Collector.

Collector to seize Vessels from which Loaf Sugar or Cyder shall have been landed contrary to the Intent of this Act,

& detain her until Judgment be given for the Penalty & Forfeiture.

Drawback on Loaf Sugar & Cyder exported.

Rules prescribed for receiving the same.

Collectors to account Quarterly.

son or Persons to whom such Loaf Sugar or Cyder shall be assigned, and it shall and may be lawful to and for the Master of any Ship or Vessel to detain in his Hands, or deliver to the Collector or Receiver, or Collectors or Receivers aforesaid, for the Security of such Duty, all such Loaf Sugar and Cyder as is not duly entered, which said Collector or Receiver, or Collectors or Receivers, or either of them, are hereby directed and empowered to receive and keep the same, at the Owner's Risque, until the Duties thereof, with the Charges, be paid.

X. *And be it Enacted*, That the Collector or Receiver, or Collectors or Receivers of the Duties aforesaid, shall be, and are hereby empowered to make Seizure of any Ship or Vessel, wherein or from which such Loaf Sugar or Cyder shall be imported, or shall have been sold, delivered, bartered, or exchanged, contrary to the Intent and Meaning of this Act, or the Master whereof shall neglect or refuse to make due Entry of the whole Quantity of such Loaf Sugar or Cyder imported in such Ship or Vessel, or who shall neglect or refuse to yield strict Obedience to the Directions thereof, and to detain such Ship or Vessel until Judgment be given in any Process to be commenced and prosecuted as is herein after directed, for any of the aforesaid Forfeitures and Penalties, to the Intent that if Judgment be rendered for the Prosecutor or Informer, such Ship or Vessel with her Tackle, Apparel, and Furniture, or any Part thereof, may be exposed to Sale by Order of the Court, for Satisfaction thereof, and the surplus Money (if any be) to be paid to the Owner or Master of any such Ship or Vessel.

XI. *And be it also Enacted*, That after Six Days from the Publication of this Act, there shall be allowed on all Loaf-Sugar and Cyder, which shall have been imported into this Province, (and for which the Duties herein specified shall have been paid or secured to be paid) upon the same being exported out of the Province, a Drawback of the whole Duty to be paid or secured to be paid; *Provided always*, That the Exporter shall be subject and liable to observe and follow the Rules prescribed by an Act of the *General Assembly* of this Province, made in the Eighth Year of His present Majesty's Reign, intitled *An Act to amend, render more effectual and reduce into one Act, the several Laws made by the General Assembly of this Province, relating to the Duties of Impost on Beer, Rum, and other distilled Spirituous Liquors*; touching the Exportation of the same, and the Return of Certificates from the Place where such Loaf Sugar or Cyder may be exported, and shall be subject to the same Penalties for fraudulently re-landing the same.

XII. *And be it also further Enacted*, That the Collector or Receiver, or Collectors or Receivers of the Duties aforesaid, shall render a just Account, and pay into the Hands of the Treasurer of the Province, all such Monies by him or them received in pursuance of this Act, within Thirty Days after the End of each Quarter.

XIII. *And*