

ration, in any of the cases in which an oath or declaration is required to be taken, by virtue of this act,—shall be liable to the pains and penalties to which by law, persons are liable for wilful and corrupt perjury. *See sect. 22, and note.*

XXV. And be it enacted,—that all actions or suits for the recovery of any of the penalties or forfeitures imposed by this act, or incurred under the provisions thereof, may be commenced or prosecuted—at any time within three years after the commission of the offence, by reason whereof such penalty or forfeiture shall be incurred;—any law, usage or custom to the contrary notwithstanding. *Limitation of actions, &c.*

XXVI. And be it enacted,—that if any goods shall be seized for non-payment of duties or any other cause of forfeiture under this act,—and any dispute shall arise, whether the duties have been paid for the same, or the same have been lawfully imported,—the proof thereof shall lie on the owner or claimer of such goods,—and not on the officer or other person who shall seize and stop the same. *Where the burden of proof shall lie in certain cases.*

SCHEDULE.

TABLE OF DUTIES OF CUSTOMS INWARDS.

	S.	D.	
Madeira wine, for every gallon, wine measure.-----	1	0	
All other wines.-----	0	6	<i>For the Imperial duty payable in certain cases, and which is always to be added to the duty under this act, see Imp. act, 5 & 6 Vict. cap. 49. sect. 7. 9, &c.</i>
SPIRITS OR STRONG WATERS OF ALL SORTS.			
For every gallon of such spirits or strong waters—of any strength not exceeding the strength of proof by Sykes' hydrometer,—and so in proportion for any greater strength than the strength of proof,—and for any greater or less quantity than a gallon, viz :—			<i>* For mode of calculation, see appendix.</i>
Not being spirits or strong waters, the produce of the United Kingdom,—or of any British possession in America,—or of any British Possession within the limits of the East India company's charter,—and not being sweetened spirits,—or spirits mixed with any article so that the degree of strength thereof cannot be exactly ascertained by such hydrometer.-----	0	6	
Spirits or strong waters, the produce of any British Possession in America,—not being sweetened spirits, or spirits so mixed as aforesaid.-----	0	6	