

All Tobacco and Tea landed contrary to this Act, and found in the custody of any Person on shore (not having a Permit) to be forfeited, and such Person to forfeit 20l.

XII. And be it further enacted, That if any Tobacco or Tea shall be landed from on board any Ship, Vessel or Boat, contrary to the Rules prescribed in and by this Act, and found in the custody, possession, care or keeping of any Person or Persons whatever on shore (not having a Permit therefor), the same shall be forfeited; and the Person or Persons with whom the same shall or may be found shall forfeit the Sum of Twenty Pounds, unless he, she or they shall be able to prove the same to have been legally entered and landed.

Persons assisting in clandestinely landing any Tobacco or Tea,

to forfeit 20l. or suffer 3 months' imprisonment.

XIII. And be it further enacted, That if any Person or Persons whosoever shall, knowingly, be aiding or assisting in the clandestine landing or concealing any Tobacco or Tea in order to avoid Payment of the Duties to which the same shall be liable by this Act, he, she or they shall, upon Conviction thereof by the Oath of one or more credible Witness or Witnesses, forfeit and pay the Sum of Twenty Pounds, or suffer Three Months' imprisonment, without Bail or Mainprize.

Tobacco and Tea not to be landed but in the day time, unless in the presence and by consent of Collector, &c. on penalty of being forfeited, with Boats, &c. used or employed in landing the same.

XIV. And be it further enacted, That no Tobacco or Tea, which by this Act is made liable to a Duty, shall be landed or delivered from on board any Ship, Vessel or Boat, or afterwards put into any Warehouse or other place, except between sunrise and sunset, unless the same be done in the presence and with the consent of the said Collector and Receiver, or Collectors and Receivers, for the time being, on pain of forfeiting all such Tobacco and Tea, and all and singular the Lighters, Boats or other Vessels which shall or may be employed in landing the same, together with the Trucks, Carts, Sleds and Horses employed in conveying the same away.

Masters of Vessels, &c. liable to duty on Tobacco, &c. if not duly entered, or duties paid,

XV. And be it further enacted, That the Master of any Ship, Vessel or Boat importing any Tobacco or Tea as aforesaid, shall be and he is hereby made liable to pay the Duties for so much thereof as may be contained in his said Report, not being duly entered, nor the said Duties paid by the Per-