

or Receivers or either of them, are hereby directed and impowered to receive and keep the same, at the Owners risque, until the Duties thereof with the Charges be paid.

*And be it also enacted*, That the Collector or Receiver, or Collectors or Receivers of the aforesaid Duties, shall be and are hereby impower'd to make Seizure of any Ship or Vessel, wherein, or from which, such Loaf Sugar, Boards, Shingles Clapboards, or Bricks, shall be imported, or shall have been sold, delivered, bartered, or exchange'd, 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, Boards, Shingles, Clapboards, and Bricks, 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 herein after directed, for any of the aforesaid Forfeitures or 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 such Ship or Vessel.

*And be it also further enacted*, That from and after the Publication hereof, there shall be allowed on all Loaf Sugar, Boards, Shingles, Clapboards, and Bricks, 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 so paid, or secured to be paid : Provided always, that the Exporters shall be subject and liable, to observe and follow the rules prescribed by an Act of this Province, made and passed in the *Third Year* of His Majesty's Reign, Intituled an *Act for altering and amending several Acts of this Province, relating to the Duties of Impost on Wines, Beer, Rum, and other Distilled Spirituous Liquers* : touching the Exportation of the same, and the return of certificates from the Place, where such Sugar, Boards, Shingles, Clapboards, and Bricks, may be exported ; and shall be subject to the same Penalties, for fraudulently relanding the same.

*And be it enacted*, That the Collector or Receiver, or Collectors or Receivers of the aforesaid Duties, 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.

*And be it also enacted*, That all the Penalties and Forfeitures accruing, or arising by this Act, shall and may be recovered by Bill, Plaint, or Information, in any of His Majesty's Courts of Record in this Province, and the Money arising from such Penalties and Forfeitures, after Deducting the Expences of Prosecution and all incident Charges, shall be one half to His Majesty, for the Uses and Intents for which the Duties are

Granted