

and Receiver, or Collectors and Receivers, or any of them, or any of the said Land Waiters or Guagers, by his or their orders, to enter on board such Ship, Vessel or Boat, and there to search for and seize as forfeited, all such Tobacco and Tea so remaining on board the same, not being duly entered as aforesaid.

tered, and the same declared forfeited.

X. And be it further enacted, That if any Tobacco or Tea shall be landed from on board any such Ship, Vessel or Boat after Report shall have been made, other than such as shall have been specified and contained in such Report or Manifest so as aforesaid directed by this Act to be made, then and in such case all such Tobacco and Tea, or the value thereof (the same to be estimated at the highest Price such Commodities shall or may respectively then bear), shall be and the same are hereby declared to be forfeited, and shall and may be seized by any or either of the said Collectors and Receivers of the Duties for the time being, or by any or either of the Land Waiters or Guagers; and if such Tobacco or Tea shall be concealed or destroyed so as 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.

All Tobacco and Tea landed after entry, and not contained in Master's Report, forfeited, or the value thereof;

and if concealed or destroyed to prevent seizure, the Master, or Owner, or Receiver, to pay the value of the same.

XI. And be it further enacted, That if any Tobacco or Tea shall be found on board any Ship, Vessel or Boat which shall not have been duly entered, or which shall be proved to have been landed, sold, delivered, bartered or exchanged, contrary to the true intent and meaning of this Act; or if any Master of such Ship, Vessel or Boat shall refuse or neglect to conform strictly to the directions prescribed in and by this Act; in either of such cases he shall, on Conviction thereof by the Oath of one credible Witness, forfeit and pay a Sum not exceeding Fifty Pounds.

Masters of Vessels not conforming to the directions of this Act

to forfeit 50*l*.