

Collector, and the said Owners or Importers, the Opinion of two of which Merchants shall be final. *Provided always*, that it shall be lawful for the said Collector to keep the Custody of the Articles about which the Difference shall arise until the same shall be adjusted.

*Collector to keep goods in custody*

IV. *And be it further enacted by the authority aforesaid*, That all persons whatsoever, who shall have any Goods, Wares or Merchandise so to be imported as aforesaid, in his, her or their custody or possession, after the publication hereof, of the value of Fifty Pounds or upwards, without a certificate that the Duty of Excise has been secured thereon, such person or persons shall be subject to the penalty or penalties, and the Goods, Wares or Merchandise to the same forfeiture and distribution as is directed for the like offence, in, and by an Act passed in the twenty-fourth year of His present Majesty's Reign, entitled, *An Act for more effectually raising a Duty of Excise on Wine, Rum and certain other enumerated articles, and for preventing frauds in the collection of the Revenue, and as also is directed in the several Acts afterwards made for the altering, continuing and amending the said Act*, unless such person or persons shall have obtained a permit or certificate in the manner and form directed in, and by the said Acts. And all masters of vessels, or owners neglecting to make report and entry of the Goods, Wares and Merchandise so imported in the manner and form directed in, and by the said last before mentioned Act, and the several Acts for amending, altering and continuing thereof, or who shall break Bulk or remove any of the said articles, before he or they shall have permission so to do, such owners or masters shall be subject to the several penalties, and the Goods, Wares or Merchandise to the several forfeitures, appointed and directed in and by the said Act, and the said several Acts in amendment thereof. And the owners or persons removing any of the said Goods, Wares or Merchandise without first obtaining a permit or permits in the manner directed in, and by the said last recited Acts, and all other person or persons whatsoever who shall in any shape whatsoever, by any manner of ways, or means, endeavour to evade the securing and payment of the said Duties, on the said Goods, Wares or Merchandise so to be imported as aforesaid, or prevent or endeavor to prevent the said Collector from doing ~~their~~ duty in the execution of this Act, shall suffer and pay the same penalties and forfeitures directed and appointed for the like offences in, and by the said last recited Acts, and all of the said Goods, Wares, or Merchandise, which shall be clandestinely landed, removed, or in any shape whatsoever disposed of, contrary to the provisions made relative to Spirits and other articles in the said recited Acts, shall be subject to the seizure, condemnation and distribution, directed and appointed in, and by the said last recited Acts, and all drawbacks of the Duties of Excise herein and hereby imposed, shall be obtained and paid in the manner herein after directed and appointed.

*If any be found with 50l. worth of goods without a certificate, to be forfeited and distributed as directed by Act of 24th of Geo. 3.*

*All masters of vessels who shall break bulk previous to entry, liable to the same forfeiture*

V. *And be it further enacted by the authority aforesaid*, That all Trials for Forfeitures and Penalties on a Breach of this Act, shall commence and be prosecuted

*Trials for forfeitures as by before-recited Acts.*