

shall render a just and full Account of all such Teas, Coffee, and Playing Cards to the Collector or Receiver, or Collectors or Receivers aforesaid, within Forty-eight Hours after the Arrival of the Vessel wherein such Teas, Coffee, or Playing Cards shall be so brought in, and shall pay or secure to be paid the Duties of Excise aforesaid thereon, under the Penalty of forfeiting all such Teas, Coffee, and Playing Cards so introduced, in whosoever Possession the same may be found, and shall also forfeit and pay a Fine not exceeding Fifty Pounds for each and every such Offence.

Teas, Coffee, or Playing Cards imported either for Sale or by Persons for their own Use, to be reported within 48 Hours,

and Duty paid or secured,

on Penalty of £50.

V. *And be it Enacted*, That in Case of Re-shipping and Exportation out of this Province, of any Part of such Teas, Coffee, or Playing Cards, the Collector or Receiver, or Collectors or Receivers aforesaid, shall credit the Stock on Hand of the Merchant or other Person for what shall *Bona fide* have been so exported, upon the said Merchant or other Persons producing a Certificate within Six Months after the Time of Exportation (the Dangers of the Seas and Enemies excepted) from the principal Officer of His Majesty's Customs, or chief Magistrate of the Port or Place to which the same shall have been carried, of its being there duly landed; and in Case any Teas, Coffee, or Playing Cards shall have duly paid or secured to be paid the Duty prescribed by this Act, such Merchant or other Person shall produce a Certificate from the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, that the Duty thereon has been duly paid, or secured to be paid before such Exportation, upon which the same shall be repaid, or the Bond given therefor discharged.

On Exportation, Duty repaid, or Credit given on the Stock,

on producing a Certificate from Place of landing,

and a Certificate that Duty thereon has been paid or secured.

VI. *And be it also Enacted*, That the Collectors or Receivers of the Duties hereby granted, shall render a just Account and pay into the Hands of the Treasurer of this Province, all such Monies by them received in pursuance of this Act within Thirty Days after the End of each Quarter,

Collectors to account with the Treasurer Quarterly.

VII. *And be it also further Enacted*, That all the Penalties and Forfeitures arising or accruing by this Act, shall and may be recovered by Bill, Plaint, or Information in any of His Majesty's Courts of Record, or *General or Quarter Sessions of the Peace* in this Province, and the Monies 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 Use and Interest for which the Duties are granted, and the other Half to him or them who shall seize or inform, and sue for the same.

Application of Forfeitures & Penalties, & in what Manner recovered.

VIII. *And be it further Enacted*, That the Monies arising from the Duties imposed by this Act, shall be applied towards discharging the Debt due by Government, not bearing Interest, amounting to Three Thousand and Sixty-two Pounds and Fivepence Halfpenny, agreeable to the Votes or Resolutions of the *General Assembly* this present Session.

Monies appropriated towards discharging Debt due by Government.

IX. *And*