Importers, &c. before paying or securing duties, to make an Entry in writing and swear to the same before Collector, &c.

VI. And be it further enacted, That all Persons importing into this Island any Tobacco or Tea as aforesaid, or any other article or articles liable to Duty of Impost, shall, before paying or securing the Duties thereon, make his or their Entry in writing, stating the quantity and description of such Dutiable article or articles, the Vessel's name in which the same was imported, together with the Master's name; and every Importer making such Entry shall swear to the same before the Collector and Receiver, or Collectors and Receivers, of Impost and Excise, in the following words:

Form of Importer's oath.

'that the Entry now made by me is a correct and 'true account of all the Casks, Packages, number of Gallons, and weight of Dutiable Articles imported by me in the Ship or Vessel called the Master.

'So help me God.

'A.B. Importer.'

VII. And be it further enacted, That if any Tobacco or Tea (not being duly entered) be found on board any Ship, Vessel or Boat after such Entry made, the same shall be and is hereby declared forfeited; and it shall and may be lawful for the said Collector and Receiver, or Collectors and Receivers, or either of them, or any of the Land Waiters or Guagers, to seize the same as forfeited property.

VIII. And be it further enacted, That no Post Entry of any Tobacco or Tea shall be permitted to be made by such Collector and Receiver, or Collectors and Receivers, of the said Duties, by any Person whatever, except by the Master of such Ship, Vessel or Boat, and that within Three Days

after the same shall have arrived.

IX. And be it further enacted, That upon Information made to the said Collector and Receiver, or Collectors and Receivers, or to any of them, that any Tobacco or Tea remain on board of any Ship, Vessel or Boat (the same not being duly entered), it shall and may be lawful for the Collector

All Tobacco and Tea not duly entered and found on board any Vessel, &c. after entry of such Vessel, &c. to be forfeited.

No Post Entry to be made but by Master of Vessel, &c.

Upon information, Collector, &c. to search for and seize Tobacco and Tea remaining on board Vessel, &c., not duly en