

been so paid or secured as aforesaid; and if it should so happen, on the landing of any Wine, Gin, Brandy, Rum, or other distilled Spirituous Liquors liable to Impost Duty, the amount of which Duty has been included in any such Security, that on gauging such Wine, Gin, Brandy, Rum, or other distilled Spirituous Liquors, a difference in quantity should appear, the said Collectors are hereby severally directed and required to endorse on the back of such Security the difference either way, so ascertained after such gauging as aforesaid; and the Endorsement so made shall be signed by the Collector before whom the Entry has been made, and also by the Importer entering into such Security, if he thinks fit; and such Endorsement shall be, and is hereby declared to be part of the Defeazance or Condition to every such Bond or Security which may be so endorsed as aforesaid.

Mode of proceeding when on gauging Casks quantity does not agree with Invoice or Entry.

XXIII. And be it enacted, That if articles liable to Duty under the herein-before recited Acts, or any other Act, shall be landed from on board any Ship, Vessel or Boat, after Report shall have been made, other than such as shall have been specified and contained in any Report or Manifest directed to be made by this Act—then and in such case, all such articles, or the value thereof (the same to be estimated at the highest price such commodities shall or may then respectively bear,) shall be, and the same are hereby declared to be forfeited, and shall and may be seized by any of the Collectors of such Duties for the time being, or by any of the Land-waiters or Gaugers; and if such articles shall be concealed or destroyed, so 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.

Articles landed without duty paid or secured, or the value thereof, to be forfeited;

and the articles may be seized.

If concealed or destroyed, the Master, &c. to pay the value.