

the Naval Officer aforesaid, where they make their Entry, the Sum of Three Pence per Gallon for every Gallon of Rum, Brandy, Spirits or Wine, so imported into this Province as aforesaid, to be applied to the Uses aforesaid, Liquors from *Great-Britain* always excepted.

C H A P. XXXVI. except from *Great Britain*.

X. And be it further Enacted, by the Authority, Advice and Consent aforesaid, That no Rum, Brandy, Spirits or Wine, upon which the Duties aforesaid are assessed, shall be landed or put on Shore out of any Ship or Vessel, which shall import the same, or any other, without due Entry thereof with the Officer thereby appointed, (upon Oath of the said Person or Persons importing any of the aforesaid Liquors,) for collecting the same, in the Port or Place where such Liquors shall happen to be imported as aforesaid, or before the Duty due and payable for the same, be satisfied, or secured to be satisfied, and a Warrant for the Landing thereof be signed by the Officer for that Purpose appointed, upon Pain and Peril that all such Liquors landed and put on Shore, contrary to the true Intent and Meaning of this Act, shall be forfeited and lost, or the full Value thereof; one Half to be appropriated towards the defraying the Public Charge of this Province, and the other Half to the Informer, or him or them that shall sue for the same, to be recovered as aforesaid.

Such Liquors landed before Entry, or Duty paid, to be forfeited, or their Value.

XI. And for the better Encouragement of all Masters, Merchants, Owners, and other Persons whatsoever, to make due Entries and Payment of the Duties, Rates and Impositions raised by this Act, in Consideration of Leakage and other Damage, the Officer is hereby authorized and empowered to make Allowance and Abatement of Twenty Gallons in every Hundred Gallons, of all such Liquors so to be duly entred as aforesaid.

Importers to be allowed 20 per Cent for Leakage.

XII. And the Officers are hereby appointed for collecting and gathering the Duties aforesaid, shall and are hereby empowered, upon any Suspicion of Fraud or Deceit by any Importer, Owner or Proprietor, of any such Liquors, in concealing, and not making due Entry of the same, to go and enter on board any Ship or Vessel, or into any House or Ware-house, or elsewhere, and from thence to seize, bring on Shore, or secure, all such Liquors for which the Duties aforesaid are not duly paid, or secured to be paid as aforesaid, that the said Officers and their Deputies, or any of them, may freely stay and remain on board, until the Goods are delivered and discharged out of the said Ship or Vessel. And all Officers, as well Military as Civil, of this Province, and Masters and Officers of Ships, are hereby required and enjoined to be aiding and assisting to such Naval Officers in discharging their Duty aforesaid; for all which, the said Officers and others assisting them, shall be saved and kept Harmless by virtue of this Act.

Officers, on Suspicion, may enter any Ships, Houses, Ware-houses, &c. and seize, &c. all such Liquors for which Duty is not paid or secured. All Officers, Civil and Military, required to assist.

XIII. And be it further Enacted, by the Authority and Consent aforesaid, That all such Naval Officers shall give good Security to the Governor of this Province, for the Time being, and shall take the several Oaths, Well and faithfully to gather the Impost so arising by virtue of this Act, or any Clause herein contained, and a just and faithful Account thereof Twice a Year, shall give and render to the Public Treasurers of this Province, for the Time being, authorized for receiving the said Impost, for which the said Treasurers shall have for their Salary Five per Cent, and no more, who are to give Bond for the same, to be accountable, and render an Account to the Assembly that shall then next meet, to be by them disposed of towards the defraying of the Public Charge of this Province.

Naval Officers to give Security, &c. and render Account half Yearly to the Treasurers. The Treasurers to have 5 per Cent Salary, and give Bond to be accountable to the Assembly.

XIV. And be it further Enacted, by the Authority, Advice and Consent aforesaid, That every Master of a Ship or other Vessel, at the Time of his Entry of such Ship or Vessel, wherein such Liquors shall be imported as aforesaid, shall render upon Oath, an Account of the Quantity and Quality of Liquors

Masters of Ships to swear to the Quantity, &c.