

XIII. And be it further enacted, That the master or purser of every ship or other vessel, importing any goods, wares, or merchandise, liable to a duty by virtue of this act, to any port or place within this state, shall, within forty-eight hours after his arrival, make a true and just report, on oath, with the naval officer of the said port or place, of the burthen, contents, and lading, of such ship or vessel, with the particular marks and numbers of every cask or package whatsoever therein laden, with spirits, wine, loaf sugar, coffee, and other merchandise, liable to pay duty in virtue of this act, and the quantity of such spirits, wine, loaf sugar, and coffee, and the value of such other merchandise, and to whom consigned, to the best of his knowledge, and also where and in what port the same were laden and taken on board, upon penalty of forfeiting one hundred pounds current money.

C H A P.
XXVI.

Master, &c.
to make re-
port, &c.

XIV. And be it enacted, That no spirits, wine, loaf sugar, coffee, or other merchandise, liable to the said duties, imported or brought into this state by water, by any person or persons whatsoever, shall be landed or put on shore, until due entry made thereof with the naval officer in such port or place, and a true account of the marks and numbers of every cask and package as aforesaid, at the port or place where the same was shipped or taken on board, given on oath before the said naval officer, who shall certify the same upon the back of the original invoice, or a true copy thereof to him produced; and thereupon such importer, paying the duties laid by this act, or securing the payment thereof within six months, shall obtain a permit, under the hand of such naval officer, for the landing and delivery of the same; and all spirits, wine, loaf sugar, coffee, or other merchandise, liable to duties as aforesaid, landed, put on shore, or delivered, contrary to the true intent and meaning of this act, or the value thereof, shall be forfeited and lost, and may be seized or recovered by the said naval officer of the port or place where the same shall be put on shore or delivered, or by any other person or persons whatsoever; and the owner or importer of any of the aforesaid spirits, wine, loaf sugar, coffee, or other merchandise, liable to pay duties as aforesaid, by land, shall in the like manner make due entry of the same, within ten days after the importation, with the naval officer aforesaid, and give a true account thereof upon oath, and pay the duties hereby imposed, or give bond, with good security, for payment thereof within six months, and thereupon obtain a permit, under the hand of the said naval officer, for selling or making use of the same; and all spirits, wines, loaf sugar, coffee, and other merchandise, liable to pay duties as aforesaid, imported by land, without such entry made and permit obtained, or the value thereof, shall be forfeited, and may be recovered or seized by the naval officers aforesaid, or any other persons whatsoever.

Merchandise
not to be
landed till en-
tered, &c.

XV. Provided always, That no person shall be required to give account upon oath of the true contents of any pipe or lesser cask of wine, or any hogthead or lesser cask of spirits, imported, but shall have liberty to enter a pipe of wine, or hogthead of spirits, as aforesaid, at one hundred gallons, and all lesser casks after the same proportion, any thing in this act to the contrary notwithstanding.

Proviso.

XVI. And be it enacted, That if any person or persons whatsoever shall wittingly or willingly make a false entry, and be thereof convicted,

Penalty on
persons mak-
ing false en-
try, &c.