

where they respectively reside, in the same Manner as County Levies are; and that every respective County Clerk, within this Province, shall, for his Trouble in making out and transmitting the said Lists, have and receive, in the County Levy, the Sum of Four Pounds and one Half of Tobacco *per Side*, to be assessed and paid as aforesaid.

*AND it is hereby further Enacted*, That the Clause or Clauses in the said Act, entitled, *An Act for his Majesty's Service*, relating to Coaches, Chairs, Chaises and Chariots, or such like Carriages, belonging to, and used by, the Inhabitants of this Province, be, and is hereby repealed, abrogated, made null and void; any Thing in the said Act to the contrary thereof, in any wise, notwithstanding.

*AND be it further Enacted*, That all Masters, Owners, or Commanders of any Ships, or other Vessels, and all Others, who shall import, or bring into this Province, by Land or Water, any Molasses or Sugar, other than such Sugars as shall be immediately imported from *Great-Britain*, shall make Entry thereof, upon Oath, with the Naval Officer, or his Deputy, of the Port, Place or District, where they shall make their Entry, or where they shall bring any Molasses, or Sugar, of the true Number of Casks, and the Contents thereof, and the Quantity of the Gallons of Molasses, and Pounds of Sugar, be it in Loaf or otherwise, they have so imported or brought into this Province, (which Oath the said Naval Officer or his Deputy are hereby directed and impowered to administer), and shall, at the Time of making their Entry aforesaid, pay, or secure to be paid, unto the said Naval Officer, or his Deputy, the Sum of One Penny *per Gallon*, in Bills of Credit of this Province, for every Gallon of Molasses, and One Shilling for every Hundred Pounds of Sugar, in Loaf or otherwise, so by them imported into this Province, and so *pro Rato* for a greater or less Quantity.

*AND be it further Enacted*, That when the Importer or Importers, or other Persons, who shall bring any Molasses, or Sugar, into this Province, have made fair Entries thereof, as aforesaid, and paid, or secured to be paid, the Duties, as aforesaid, that then the Naval Officer aforesaid, or his Deputy, shall give the said Importer or Importers, Owners, or other Persons aforesaid, a Permit in Writing, under his Hand, to carry the same to any River, Harbour or Place, within this Province, to make sale, or otherwise use or dispose of the same.

*AND be it Enacted*, That in Case any Person or Persons, who shall import, or bring into this Province, any Wine, Molasses or Sugar, except such Wine and Sugar as shall be immediately imported from *Great-Britain*, shall land, or put on shore the same, or any Part thereof, out of any Ship, or Vessel, in which the same shall be imported, or shall expose, or offer to sale, or otherwise use or dispose of such Wine, Molasses or Sugar, or any Part thereof, so imported, or brought in, as aforesaid, before due Entry thereof hath been made, upon Oath, with the Naval Officer aforesaid, or his Deputy, according to the Directions of this Act, or before the Duties due and payable by this Act for the same have been paid and satisfied, or secured to be paid to such Naval Officer, and a Permit from the said Naval Officer, or his Deputy, under his Hand as aforesaid, for the Landing, Using, or Disposing of the same, hath been obtained, such Person, or Persons, so importing, or bringing the same into this Province, shall forfeit and lose all such Molasses, and Sugars, so imported, or brought into this Province, or the full Value thereof, to be paid in Bills of Credit of this Province; one Half thereof to be applied towards the Repaying and Replacing the aforesaid Sum of Five Thousand Pounds, and the other Half to the Informer, or him or them that will sue for the same, to be recovered, by Action of Debt, Bill, Complaint or Information, with legal Costs of Suit, in any Court of Record within this Province. And for the better Encouragement of all Masters, Merchants, Owners and other Persons whatsoever, to make due and true Entries, and Payments of the Duties and Impositions raised by this Act, in Consideration of Leakage, Shrinkage, or other Damage, the Naval Officer aforesaid is hereby authorized and impowered to make an Allowance or Abatement of Twenty Gallons in every Hundred Gallons of Wine and Molasses, and of Twenty Pounds in every Hundred Pounds of Sugar, so to be entered as aforesaid, and so *pro Rato* for a greater or less Quantity: And the Officers aforesaid, hereby appointed to collect and receive the said Duties, shall be, and are hereby impowered, upon Suspicion of Fraud, or Deceit, by any Importer, Owner, or Proprietor of any such Wine, Molasses or Sugar, brought into this Province, in concealing and not making due Entry of the same, to go and enter on board such Ship or Vessel, or into any Warehouse, or other Out-House, where such Wine, Molasses or Sugar, may or shall be put or placed, and view and examine the same, and if, upon such Examination, it shall appear to the said Officers, that the said Importer, or Owner, of any such Wine, Molasses or Sugars, or other Person bringing the same into this Province, hath not made due Entry of the same, or hath acted or done any Thing contrary to the true Intent of this Act, to seize and bring on Shore, or otherwise secure, all such Wine, Molasses and Sugars, so imported or brought into this Province, for which the Duties aforesaid are not duly paid, or secured to be paid;