

L. H. J.
Liber No. 48
July 7

this Province any Wines, other than such as shall be immediately imported from Great-Britain, shall make Entry thereof, upon Oath, with the Naval Officer of the Port or District where they shall make their Entry, of the Number of Casks and the Contents thereof, and the Quantity of Gallons they have so imported which Oath the said Naval Officer is hereby directed and impowered to administer, and shall, at the Time of making their said Entry, over and above any Duties already imposed by any other Law, pay unto the said Naval Officer the Sum of Two Pence per Gallon, in Bills of Credit of this Province, for every Gallon of Wine so by them imported into this Province.

And be it further Enacted, That when the Importer or Importers aforesaid, have made fair Entries as aforesaid, and paid the Duties as aforesaid, that then the Naval Officer aforesaid shall give the said Importer a Permit in Writing under his Hand, to carry the same to any River, Harbour, or Place, within this Province, to make Sale of, or other wise use the same.

And be it Enacted, That in Case any Person or Persons, who shall import or bring into this Province any Rum, Brandy, Spirits, or Wine, 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 offer or expose to Sale such Rum, Brandy, Spirits, or Wine, or any Part thereof, before due Entry thereof, made upon Oath with the Naval Officer aforesaid, according to the Directions of this Act, or before the Duties due and payable by this Act for the same, have been satisfied and paid, and a Permit from the said Naval Officer, under his Hand, as aforesaid, for the landing or disposing of the same hath been obtained, such Person or Persons so importing the same, shall forfeit and lose all such Liquors so imported, 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 Two 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, Plaint, or Information, with legal Costs of Suit, in any Court of Record within this Province.

p. 137 And for the better Encouragement of all Matters, Merchants, Owners, and other Persons whatsoever, to make due Entries and Payments of the Duties and Impositions raised by this Act, in Consideration of Leakage and other Damage, the Officer aforesaid is hereby authorized and impowered to make an Allowance or Abatement of Twenty Gallons in every Hundred Gallons of all such Liquors, so to be entered as aforesaid, and so pro Rato for a greater or less Quantity.