

L. H. J. did, imposing the Duty; for we take it to be clear in Law, that
 Liber No. 50 Customs and Duties on all Goods imported, arise due to their Impor-
 April 19 tations, and we are confirmed in this Opinion by the constant Practice
 p. 77 at the Custom-House at Home, not to grant a Warrant for Landing
 of any Goods till the Duties are paid, unless where Goods are ex-
 pressly Bondable by Act of Parliament: So that though the Duty
 on Servants had not been expressly directed to be paid at the Time
 of Entry by the Act, it ought to have been then received by the
 Officers; for as the Act in that Case would not have given any
 Time for the Payment, it must be intended to be payable imme-
 diately. We are further confirmed in this Opinion by the Act of
 1715 before mentioned, by which it is Enacted, "That all Masters
 of Ships and Vessels, or Others, importing Irish Servants into this
 Province by Land or Water, at the Time of their Entry, shall pay
 to the Naval Officer, for the Time being, belonging to such Port or
 Place, where they make their Entry, the Sum of Twenty Shillings
 Sterling ꝓ Poll, &c."

And by the next following Cause of the same Act, it is Enacted,
 "That for every Negro imported into this Province, either by Land
 or Water, the Importer or Importers of such Negro or Negroes
 shall pay unto the said Naval Officer aforesaid, the Sum of Twenty
 Shillings Sterling ꝓ Poll, &c."

And by the next following Clause it is Enacted, "That from and
 after the Publication hereof, all the Masters of Ships or Vessels,
 and all other Persons, that shall, by Water, import any Rum, Brandy,
 Spirits, or Wine, into this Province, shall pay unto the Naval Officer
 aforesaid, where they make their Entry, the Sum of Three Pence ꝓ
 Gallon, for every Gallon of Rum, Brandy, Spirits, or Wine, so im-
 ported into this Province, as aforesaid, &c."

And by a subsequent Clause of the same Act it is Enacted, "That
 every Master of a Ship or other Vessel, at the Time of his Entry
 of such Ship or Vessel, where such Liquors shall be imported, as
 aforesaid, shall render, upon Oath, an Account of the Quantity and
 Quantities of Liquors aforesaid, and the several and respective Naval
 Officers within this Province, for the Time being, shall, at the Time
 of their Entry of such Ships or Vessels as aforesaid, take good and
 sufficient Security, in his Majesty's Name, for the Payment of the
 said Imposition last mentioned."

From which several Clauses it clearly appears, That though it was
 not expressly required by the Act, that the Duty thereby imposed
 upon Negroes should be paid at the Time of Entry, yet it was the
 plain Intent and Meaning of the Legislature, that as well the Duty
 upon Negroes as that upon Irish Servants, should be paid at the
 Time of Entry, by confining the Security, that was hereby directed
 to be taken, to the Payment of the Imposition last mentioned, which
 was the Duty upon Liquors, otherwise the Words Imposition last