

C H A P.
LXXXIV.

fouchon, six-pence per pound; bohea tea, two-pence per pound; salt, eight-pence per bushel; all other goods, wares and merchandise, (except arms and ammunition, and other articles imported for and on account of the United States, or any of them) a duty of two *per centum* on the value thereof, which shall be ascertained in the following manner, viz. The merchant or merchants, owner or owners, importer or importers, or in his or their absence his or their factor or agent, shall produce a fair account of all dutiable articles, specifying the quantity or quantities thereof, and of each enumerated article; and also of the cost or price (exclusive of all packages, charges, drawbacks, and commissions) per invoice, of all other goods, wares and merchandise, imported by him or them, on his or their own account, or which may be consigned or otherwise addressed to him or them, for or on account of any other person or persons; which account shall be proved by the oath or affirmation of such merchant, owner, importer, factor or agent; and the duties on such cargo shall be calculated by the naval officer of the district where the same shall be entered, according to the several rates herein mentioned on all specified articles; and on all other goods, wares and merchandise, which may be charged in sterling money of Great-Britain, the same shall be settled at the rate of sixty-six and two thirds exchange upon every hundred pounds sterling money, and on all articles charged in other foreign coins, the same shall be settled according to the current value thereof, as herein after declared, and the duties thereon shall be paid or secured to be paid as herein after directed; provided, that no person or persons shall be required to give account upon oath of the true contents of any pipe or lesser cask of wine, or of any hoghead or less cask of distilled spirits, but the same shall be computed at one hundred gallons for any pipe or hoghead, and so proportionably for smaller vessels, any thing herein contained to the contrary notwithstanding.

On exports,
&c.

II. And be it enacted, That from and after this present session of assembly the following duties shall be and are hereby imposed on the following articles exported out of this state, to wit: Every barrel of flour three-pence, every bushel of wheat one penny, and on every hoghead of tobacco two shillings; and such duties shall be paid at the time of clearance of the ship or vessel, or secured to be paid, in the same manner as herein after directed for duties on imports.

Articles landed before entry, to be forfeited, &c.

III. And be it enacted, That if any dutiable articles shall be landed or disposed of before due entry thereof, and payment of the duties therefor, or bond with sufficient security given for such payment within six months after such entry, the same shall be forfeited, and may be seized or recovered by any naval officer, or his deputy.

Abatement for paying in gold, &c.

IV. And be it enacted, That if any person or persons shall pay any duties at the time of entry, in gold or silver coin current in this state of his or their own importation, and shall at the same time make oath, or affirmation, that the same gold or silver was imported by him or them, and that it was not carried out of the state with his or their privity and consent, with intent to take advantage of any law of this state by bringing the same back again, such person or persons shall have an abatement of ten *per centum* on all duties payable by law; and every naval officer is hereby authorized to make such abatement.

Goods not to be landed before entry, &c.

V. And be it enacted, That no goods, wares or merchandise, imported into this state in any ship or vessel, shall be landed, put on shore, vended or sold, until due entry thereof shall be made as aforesaid with the naval officer at the port or place where the same shall arrive, and a true account thereof given upon oath, or affirmation, before the said naval officer, (who shall certify the same on the back of the original invoice, or a true copy thereof) and the duties thereon paid, or secured to be paid within six months after such entry, by bond with sufficient security, which said bond the said naval officer is hereby required to take, and thereupon to grant a permit under his hand for landing and disposing of such goods; and the landing of all dutiable articles shall be in the day-time, and in an open place. And all articles liable to a duty as aforesaid, landed, put on shore, vended or sold, contrary to the true intent and meaning of this act, shall be forfeited and lost, and may be seized or recovered by the naval officer or his deputy,