

and Peril that all such Liquors, landed and put on Shore contrary to the true Intent and Meaning of this Act, shall be forfeited and lost, or the full Value thereof; one Half to be appropriated towards the Defraying the Publick Charge of this Province, and the other Half to the Informer, or him or them that shall sue for the same, to be recovered as aforesaid.

A N D for the better Encouragement of all Masters, Merchants, Owners, and other Persons whatsoever, to make due Entries and Payment of the Duties, Rates, and Impositions raised by this Act, in Consideration of Leakage and other Damage, the Officer is hereby authorized and impowered to make Allowance and Abatement of Twenty Gallons in every Hundred Gallons of all such Liquors, so to be duly entred, as aforesaid; and the Officers hereby appointed for Collecting and Gathering the Duties aforesaid, shall and are hereby impowered, upon any Suspicion of Fraud or Deceit by any Importer, Owner, or Proprietor of any such Liquors, in Concealing, and not making due Entry of the same, to go and enter on Board any Ship or Vessel, or into any House or Warehouse, or elsewhere, and from thence to seize, bring on Shore, or secure all such Liquors, for which the Duties aforesaid are not duly paid, or secured to be paid, as aforesaid, that the said Officers and their Deputies, or any of them, may freely go and remain on Board until the Goods are delivered and discharged out of the said Ship or Vessel: And all Officers, as well Military as Civil, of this Province, and Masters and Officers of Ships, are hereby required and enjoined to be aiding and assisting to such Naval Officers in Discharging their Duty aforesaid; for all which the said Officers, and others assisting them, shall be saved and kept harmless by Virtue of this Act.

A N D be it further Enacted by the Authority and Consent aforesaid, That all such Naval Officers shall give good Security to the Governor of this Province for the time being; and shall take the several Oaths, well and faithfully to gather the Impost so arising by Virtue of this Act, or any Clause herein contained; and a just and faithful Account thereof Twice a Year shall give and render to the Publick Treasurers of this Province, for the time being, authorized for Receiving the said Impost, for which the said Treasurers shall have for their Salary Five *per Cent.* and no more, who are to give Bond for the same, to be accountable and render an Account to the Assembly that shall then next meet, to be by them disposed of towards the Defraying of the Publick Charge of this Province.

A N D be it further Enacted by the Authority, Advice and Consent aforesaid, That every Master of a Ship or other Vessel, at the Time of his Entry of such Ship or Vessel, wherein such Liquors shall be Imported, as aforesaid, shall render upon Oath an Account of the Quantity and Quality 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 Ship or Vessel, as aforesaid, take good and sufficient Security in His Majesty's Name, for the Payment of the said Imposition last mentioned, to such Use and Purpose, in such Manner and Form, as by this Act is appointed. All which Duties arising by the Impositions aforesaid, shall be collected and gathered by the Naval Officers in their several and respective Districts, for which they shall have Eight *per Cent.* Salary, and no more.

P R O V I D E D always, That if any Importer of Rum or Wine into this Province after the End of this Session of Assembly, and within Three Months after his Arrival, and such his Report made to the Naval Officer, or such other Officer legally impowered, as aforesaid, to take the same, as aforesaid, shall Export any of the said Rum, Brandy, Spirits, or Wine, by him Imported, as aforesaid, It shall and may be lawful for every such Importer, by way of Debenture or Drawback Money, to stay and detain Three Fourth Parts of such Imposition: Always provided, That the said Exporter, who desireth the Benefit of the said Debenture or Drawback, shall declare on his Corporal Oath, to