

C H A P.
XXVI.

to him produced, and thereupon such importer, paying the duties laid by this act, or securing the payment thereof within six months, shall obtain a permit, under the hand of such naval-officer, for the landing and delivery of the same; and all spirits, wine, loaf sugar, coffee or other merchandise, liable to duties as aforesaid, landed, put on shore or delivered, contrary to the true intent and meaning of this act, or the value thereof, shall be forfeited and lost, and may be seized or recovered by the said naval-officer of the port or place where the same shall be put on shore or delivered, or by any other person or persons whatsoever; and the owner or importer of any of the aforesaid spirits, wine, loaf sugar, coffee or other merchandise, liable to pay duties as aforesaid, by land, shall in the like manner make due entry of the same, within ten days after the importation, with the naval-officer aforesaid, and give a true account thereof upon oath, and pay the duties hereby imposed, or give bond, with good security, for payment thereof within six months, and thereupon obtain a permit, under the hand of the said naval-officer, for selling or making use of the same; and all spirits, wines, loaf sugar, coffee and other merchandise, liable to pay duties as aforesaid, imported by land, without such entry made and permit obtained, or the value thereof, shall be forfeited, and may be recovered or seized by the naval-officers aforesaid, or any other persons whatsoever.

Proviso.

XV. PROVIDED ALWAYS, That no person shall be required to give account upon oath of the true contents of any pipe or lesser cask of wine, or any hoghead or lesser cask of spirits, imported, but shall have liberty to enter a pipe of wine, or hoghead of spirits, as aforesaid, at one hundred gallons, and all lesser casks after the same proportion, any thing in this act to the contrary notwithstanding.

Penalty for
false entry, &c.

XVI. AND BE IT ENACTED, That if any person or persons whatsoever shall, wittingly or willingly, make a false entry, and be thereof convicted, such person or persons shall forfeit and pay one hundred pounds current money.

Naval-officers
may go on
board vessels,
&c.

XVII. AND BE IT ENACTED, That the naval-officers aforesaid, or any person by them appointed, shall have full power and authority to go and enter on board any ship or other vessel, and from thence to bring on shore any articles whatsoever liable to a duty by virtue of this act, if such duty be not paid or agreed for within ten days after the first entry of such ship or vessel, or bond, with good and sufficient security, given for payment of the same within six months next after such entry, which bond, if offered, the naval-officer is hereby authorized and required to accept and take, and such articles, so brought on shore, to secure and detain until due payment shall be made, or security given for the same as aforesaid; and if such payment or security be not made or given within two days from the time of such seizure, the naval-officers aforesaid is hereby empowered to sell the same, or so much thereof as shall be sufficient to discharge the said duties, and five *per centum* for the charges of such seizure and sale; provided that notice shall be given of such sale, by advertising the same two weeks in the Annapolis and Baltimore news-papers; and they are also empowered to stay and remain on board such ship or vessel until all such wines, spirits, loaf sugar, coffee and other merchandise, liable to duties as aforesaid, be discharged and delivered out of the same; and if any naval-officer, or any person or persons deputed by them, or any of them, shall directly take or receive any bribe, recompence or reward, in any kind whatsoever, or shall connive at any false entry of the articles liable to a duty or custom by virtue of this act, the person or persons so offending shall forfeit and pay the sum of one hundred pounds current money, and be for ever after disabled in his or their said office, and rendered incapable of holding any office or employment relating to the customs within this state; and the person or persons giving or offering such bribe, reward or recompence, shall forfeit and pay one hundred pounds current money.

May break
open houses,
&c.

XVIII. AND BE IT ENACTED, That it shall be lawful to and for all and every naval-officer, by warrant under the hand of a justice of peace, (which warrant shall not be granted but upon information made to him upon oath, and accompanied with a constable,) to break open, in the day time, any house, warehouse or storehouse, to search for, seize, and carry away, any wine, spirits, loaf sugar, coffee and other merchandise, liable to a duty by this act, and for which the said duty shall not have been paid, or secured to be paid as aforesaid; and if any naval-officer or constable shall be sued or molested for any thing done in execution of the powers hereby given them, such naval-officer or constable may plead the general issue, and give this act in evidence; and if in such suit the plaintiff be nonsuit, or judgment pass against him, the defendant shall recover double-costs; and in all actions, suits or informations, to be brought, or where any seizure shall be made pursuant to this act, if the property thereof be claimed by any person as the owner or importer thereof, in such case the *onus probandi* shall lie upon such owner or claimer.

XIX. AND