

XIX. AND BE IT ENACTED, That when any wine, spirits, sugar, coffee or other merchandise, liable to duties as aforesaid, shall be consigned to any person other than the master or owner of the ship or vessel importing the same, every such person to whom such articles shall be so consigned shall, upon the importation thereof, pay to the master or owner of the ship or vessel importing the same the duty payable for such articles by this act; and if any person or persons, to whom such articles shall be consigned as aforesaid, shall neglect or refuse to pay the said duty, or give bond, with security, for the payment thereof to the master or owner of the ship or vessel importing the same, at such time as the same shall become payable, it shall and may be lawful for the master or owner of such ship or vessel to detain such articles until the duty shall be paid, or secured to be paid as aforesaid.

C H A P. XXVI. Merchandise liable to duty, &c.

XX. AND BE IT ENACTED, That if any importer of wines, spirits, loaf sugar, coffee or other merchandise, liable to a duty by virtue of this act, shall desire to transport the same from one district to another within this state, he shall, before he depart out of the district wherein such articles shall be laden or taken on board, make oath before the naval-officer of the district, that he hath duly entered such articles, and paid, or secured to be paid, all the duties by this act imposed, and also deliver, on oath, an account of the quantity of such wines, spirits, loaf sugar and coffee, and also of the value of such other merchandise, and that he will not take, or suffer to be taken, on board the said ship, boat or other vessel, any more of the said articles than in the said account shall be specified, and shall likewise take a certificate from such naval-officer of the account so delivered, and that such oath hath been made thereto; which certificate being produced to the naval-officer in the district to which the said articles shall be transported, shall be a sufficient warrant for the owner thereof to sell the same in such other district; and all articles whatsoever, on which there is a duty, which shall be transported by water from one district to another, and landed or sold, without producing such certificate as aforesaid to the naval-officer in whose district the same shall be transported, shall be liable to be seized and forfeited.

Importers to make oath, &c.

XXI. AND BE IT ENACTED, That if any person or persons shall pay any of the duties accruing due by virtue of this act, at the time of making the entries hereby required with the naval-officer, in gold or silver coin current in this state, of his or their own importation in the said ship or vessel, at the time of said entry, and shall make oath that he or they did import the same, and did not carry it out of this state with any intent to bring it back again and obtain a benefit thereby, such person or persons shall have an abatement of twenty-five per centum on all duties so paid and satisfied, and every naval-officer is hereby required to make such allowance for money so imported and paid.

Abatement to be made, &c.

XXII. AND, to prevent delays in the payment of the said duties, BE IT ENACTED, That where any person shall become bound for the payment of the said duties imposed by this act, and shall not pay the same at the time limited, whether such bond be payable to the state or the naval-officer, it shall and may be lawful to and for the said naval-officer to sue out of the general court, or the court of the county wherein such person or his securities respectively reside, one or more writs of *scire facias*, in the name of the state, returnable to the said court, against the person or persons chargeable with the said duties, and his or their securities, their executors or administrators, to shew cause why execution ought not to issue against him, them, or any of them, for the duties so unpaid, and thereupon to sue out execution accordingly; and the said naval-officers respectively shall be allowed, for collecting, accounting for and paying, the said duties imposed by this act, into the treasury of this state, the sum of five per centum on the money so collected by them, or any of them; and they are hereby required to account for and pay in to the treasury aforesaid, every half year, to wit, on the tenth day of April and the tenth day of October in every year, or within ten days afterwards, all money received by them respectively, on public account, pursuant to this act, upon pain of forfeiting one half of their commissions, to be carried to the credit of the public treasury, and of being suspended from their said office of collector until such payment be made.

How duties are to be recovered, &c.

XXIII. AND BE IT ENACTED, That the duties imposed by this act shall continue for one year, unless the duty of five per cent. shall be granted to congress by the several states, and sooner take place.

Their continuance.

The parts of this act imposing duties have ceased to have any operation.

C H A P. XXVII.

An ACT to appoint an intendant of the revenue. Lib. TBH. No. A. fol. 273.

Passed 15th of Jan. 1783.

C H A P. XXVIII.

An ACT to settle and pay the civil list, and the other expences of civil government. Lib. TBH. No. A. fol. 276.