

signed 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.

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 of 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 officers, 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 for  
duties paid in  
money im-  
ported, &c.

XXII. **And,** to prevent delays on 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

How unpaid  
duties are to  
be recovered,  
&c.