

*BE it Enacted, by the Authority, Advice, and Consent aforesaid,* That all Masters or Commanders of any Ship or other Vessel, and all other Persons who shall by Water import any Rum, Brandy, or other Spirits, into this Province, in any Ship or other Vessel, belonging to or held by any Person or Persons, who shall be Residents of this Province, shall make Entry thereof, upon Oath, with the Naval Officer of the District, Port, or Place, for the Time being, where they make their Entry, of the Number of Casks and the Contents thereof, and the Quantity of Gallons they have so imported, (which Oath the said Naval Officer is hereby empowered and authorized to administer) and shall, at the Time of making their Entry as aforesaid, pay unto the said Naval Officer the Sum of Three Halfpence *per* Gallon, in Bills of Credit of this Province, for every Gallon of Rum, Brandy, or other Spirits, so by them imported into this Province.

*AND be it further Enacted,* That all Masters and Commanders of Ships, or other Vessels, and all others, who shall import or bring into this Province any Wines, other than such as shall be immediately imported from *Great-Britain*, shall make Entry thereof, upon Oath, with the Naval Officer of the Port or District where they shall make their Entry, of the Number of Casks and the Contents thereof, and the Quantity of Gallons they have so imported (which Oath the said Naval Officer is hereby directed and empowered to administer), and shall, at the Time of making their said Entry, over and above any Duties already imposed by any other Law, pay unto the said Naval Officer the Sum of Two Pence *per* Gallon, in Bills of Credit of this Province, for every Gallon of Wine so by them imported into this Province.

*AND be it further Enacted,* That when the Importer or Importers aforesaid, have made fair Entries as aforesaid, and paid the Duties as aforesaid, that then the Naval Officer aforesaid shall give the said Importer a Permit in Writing under his Hand, to carry the same to any River, Harbour, or Place, within this Province, to make Sale of, or otherwise use the same.

*AND be it Enacted,* That in Case any Person or Persons, who shall import or bring into this Province any Rum, Brandy, Spirits, or Wine, shall land or put on shore the same, or any Part thereof, out of any Ship or Vessel, in which the same shall be imported, or shall offer or expose to Sale such Rum, Brandy, Spirits, or Wine, or any Part thereof, before due Entry thereof, made upon Oath with the Naval Officer aforesaid, according to the Directions of this Act, or before the Duties due and payable by this Act for the same, have been satisfied and paid, and a Permit from the said Naval Officer, under his Hand, as aforesaid, for the landing or disposing of the same hath been obtained, such Person or Persons so importing the same, shall forfeit and lose all such Liquors so imported, or the full Value thereof, to be paid in Bills of Credit of this Province; one Half thereof to be applied towards the Repaying and Replacing the aforesaid Sum of Two Thousand Pounds, and the other Half to the Informer, or him, or them, that will sue for the same; to be recovered by Action of Debt, Bill, Plaint, or Information, with legal Costs of Suit, in any Court of Record within this Province.

*AND* for the better Encouragement of all Masters, Merchants, Owners, and other Persons whatsoever, to make due Entries and Payments of the Duties and Impositions raised by this Act, in Consideration of Leakage and other Damage, the Officer aforesaid is hereby authorized and empowered to make an Allowance or Abatement of Twenty Gallons in every Hundred Gallons of all such Liquors, so to be entered as aforesaid, and so *pro Rato* for a greater or less Quantity.

*AND* the Officers aforesaid, hereby appointed to collect and receive the said Duties shall, and are hereby empowered, upon 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 such Ship or Vessel, or into any Warehouse or other Out-House, where such Liquors may be put or placed, and view and examine the same; and if upon such Examination, it shall appear to the said Officer, that the said Importer or Owner of any such Liquors hath not made due Entry of the same, or hath acted or done any Thing contrary to the true Intent of this Act, to seize and bring on Shore, or secure all such Liquors so imported, for which the Duties aforesaid are not duly paid; and after Condemnation of such Liquors, and public Notice given thereof for five Days after such Condemnation, it shall and may be lawful to and for such Officer, and he is hereby directed and required to sell a Moiety of such Liquors, so as aforesaid seized and condemned, at public Auction, to the highest Bidder, and the Money arising on such Sale to pay to the Commissioners of the Loan-Office for the Use of this Act. And that the said Officers and their Deputies, or any of them, shall and may freely stay and remain on board until such Liquors shall be delivered and discharged out of the said Ship or Vessel: And all Sheriffs, Constables, and other Officers of this Province, are hereby required and enjoined to be aiding and assisting to such Naval Officers and their Deputies, in discharging of their Duty aforesaid, for all which the said Officers and Others assisting them, shall, by Virtue of this Act, be saved and kept harmless; and if any Action or Suit shall be commenced against such