

first Monday in June, and on every first Monday in every alternate month thereafter, in each year during the continuance of this Act, render a just and true account in writing, to the nearest collector of impost and excise, of the quantity of all spirituous liquors distilled or manufactured by him or them for the two months then last passed; and shall also in such account, state whether the spirituous liquors therein referred to, have been distilled from molasses, or barley or grain, and how much from each respectively, and shall make and subscribe before the said collector, the following oath, which oath the said collector is hereby required to administer :

I, *A. B.*, do swear, that the account which I have now rendered and subscribed, contains a just and true account of all the rum, brandy, gin or whiskey distilled by me, (or if entry be made by foreman or servant,) for any person or persons since the day of last past; and also, that the substances from which the same have been extracted or manufactured, are truly mentioned and stated in the said account.

So help me God.

XVIII. And the said owner, master or servant, after making and subscribing the before mentioned oath, shall forthwith pay or secure unto the said Collector of Impost and Excise the amount of duty imposed and due on such liquors so manufactured as aforesaid, during the two months then last past, the same to be paid or secured as directed by this Act in the case of liquors, or other goods and merchandize imported into this Island.

XIX. If any person shall neglect or refuse to make such return, or shall make a false return of the quantity of spirituous liquors, so manufactured or distilled by him, or of the substances from which the same have been manufactured, or shall refuse to pay or secure the amount of duties on such liquors, such person shall, for each and every offence, forfeit and pay the sum of twenty pounds, and shall likewise forfeit the license to manufacture or distil, so granted to him as aforesaid, and no license shall or may be granted to any person whomsoever, to manufacture or distil in the Distillery of any person whose license shall be so forfeited and cancelled for the period of six months next, after the same shall have been so cancelled.

XX. For the better detecting persons distilling, extracting or manufacturing spirituous

liquors, without license, as aforesaid; and also, the better to enable the officers of the Revenue collecting the duties imposed by this or any other Act of the Legislature on the distillation, extraction, manufacturing or importation of such spirituous liquors, or other dutiable articles, it shall be lawful for any collector of impost, controller of the navigation laws, preventive officer, or other person appointed for collecting, securing or protecting the revenue, and he is hereby authorized to enter into and upon all houses, or other buildings and premises wherein he may have suspicion, and of the sufficiency of such suspicion the officer shall be the sole judge, that spirituous liquors may have lately been, or are being distilled, extracted or manufactured, without license, or without the duties imposed by this or any other Act having been paid or secured therefor, or wherein he may suspect any goods, articles or spirituous liquors liable to duty under this Act, or any other Act of the Legislature of this Island, and illegally manufactured, distilled or extracted, imported or landed are, and if on investigation, he shall find such to have been or to be the case, he shall, and he is hereby authorized and required to seize and carry away the same, and sell the same at public auction, within fifteen days after such seizure, unless the owner of the spirits or other dutiable articles shall prove, to the satisfaction of the officer making the seizure, that no breach of this or any other Act in force relating to the importing, distilling, extracting, or manufacturing of spirituous liquors, has been made, or that the duties payable in respect thereof have been paid; and the officer making the seizure shall be entitled to the same proportion of the amount of the sale, as in the fifty-fourth section of the Act of the nineteenth Victoria, chapter one, is awarded preventive officers and landwaiters making seizures; and a similar amount to that also pointed out in the said section of the said last recited Act, shall be paid into the Treasury of this Island for the use of Her Majesty's Government.

XXI. Any distiller, or his agent, or servant, or other person who shall be convicted of having wilfully and fraudulently made a return short of the real quantity of liquor made by him, or shall make a false return of the substances from which the same has been made, or who shall be convicted of having refused to account, or pay, or secure the duties at the times prescribed by law, or who shall have delayed his return, or payment