

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 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 seizure; 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 or security therefor, for more than ten days after the expiration of the two months from the day wherein he last accounted, shall, on conviction thereof, over and above the aforesaid penalty, be held not entitled to distil for six months from and after the day of such conviction, under the penalty of five pounds for each and every day he or those employed by him, shall so distil after such conviction.

XXII. The Treasurer shall publish a list of the persons licensed to distil spirituous liquors, in the *Royal Gazette* newspaper, once in each and every month, instead of quarterly, as prescribed in and by the sixty-fifth section of the hereinbefore recited Act of nineteenth Victoria, chapter one.

XXIII. Any person or persons who shall, after the passing of this Act, give to any Collector of Excise or Preventive Officer, or to any Justice of the Peace in this Island, information of any unlicensed distillation being carried on within this Island, or of any spirituous liquors which have not paid the duty imposed upon the same, by the laws of this Island, and which shall be liable to seizure, such person or persons shall, on the conviction of the parties so carrying on unlicensed distillation, or of the condemnation and sale of any such spirituous liquors which shall have been seized in consequence of the non-payment of the duties payable thereon, be entitled to receive the half of the fine which shall be imposed on any such distiller, or one-half of the proceeds of any spirituous liquors which may be condemned and sold as aforesaid.

XXIV. From and after the passing of this Act, instead of the credit mentioned in the seventy-eighth section of the said recited Act of the nineteenth Victoria, chapter one, to be given for duties on goods, wares and merchandize to the importer thereof, as therein mentioned, the following terms of credit for duties shall be given, that is to say: If the said duties shall exceed the sum of ten pounds, and not amount to more than thirty pounds, a credit of three months shall be given therefor; and if the said duties shall exceed thirty pounds, a credit of