

the said Collector of Impost and Excise the amount of duty imposed and due on such liquor 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 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 to 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 duties 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 nonpayment 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