

goods, wares and merchandize, shall or may be contained, together with the marks and numbers thereof, and that they have not landed, or suffered to be landed, sold, bartered or exchanged, any wine, gin, brandy, rum or other distilled spirituous liquors, tea, tobacco, goods, wares, or merchandize, at any port or place within this Island, or on the coast thereof, since their sailing from the port or place where the same were laden on board any ship or vessel for exportation, which oath the said Collector is empowered to administer in the form following :

You *A. B.*, do swear that the report which you have made, (read or heard read, as the case may be) and subscribed, contains a just and true account of all wines, gin, brandy, rum, or other distilled spirituous liquors, tea, tobacco, goods, wares, or merchandize, laden on board the at the port of or any other port or ports, or elsewhere, before or since your sailing from and that you have not landed, nor suffered to be landed, sold or delivered, bartered or exchanged any wine, gin, brandy, rum, or other distilled spirituous liquors, tea, tobacco, goods, wares or merchandize, at any port or place within this Island, or on the coast thereof, since your sailing from or since your sailing from any other place. So help you God.

X. When any landwaiter or preventive officer shall have made a seizure of any goods prohibited, or unlawfully imported, or attempted to be unlawfully imported, or landed in this Island, it shall be the duty of such officer, and he is hereby required to furnish to the nearest Collector of Impost a list or account of the goods so seized, before proceeding to the sale thereof, and which sale shall be made known by posting a notice thereof in the form prescribed in the schedule marked (A,) to this Act annexed, in twelve of the most public places, at and in the vicinity of the place where such sale is to take place, at least fifteen days previous to such sale; and the Collector or Collectors of Impost who may receive such list of seizures as aforesaid are hereby required to furnish the same, annually, to the Treasurer of this Island, who shall lay the same before the House of Assembly at the next session thereof.

XI. For the better and more effectually securing the several duties, fines, forfeitures and penalties, arising by virtue of this or any other Act relating to the revenue, now or hereafter

to be in force, the Chief Justice, or in his absence or any Judge of the Supreme Court, is hereby authorized and empowered, on application made by the Attorney General, or any other officer prosecuting on the part of the Crown for that purpose, to grant a bailable writ or warrant against any person liable for the said duties, penalties, fines and forfeitures; and such person shall be imprisoned or detained in the County Jail until he shall have given bail to answer the judgment and costs in any action to which he shall have rendered himself liable, or then commenced or pending against him for such duties, fines, forfeitures and penalties.

XII. There shall be allowed and paid on all wines, gin, brandy, rum, or other distilled spirituous liquors, tea, tobacco, and all goods, wares, and merchandize that have already been or that shall hereafter be imported into this Island, or manufactured therein, on exportation of the same therefrom, a drawback equal in amount to the whole duty paid or secured to be paid on such, on the importation thereof.

XIII. Any revenue officer having reasonable cause to suspect goods liable to forfeiture to be in any particular building, may, in company with any Justice of the Peace for the County where the building is situate, who is hereby required to accompany him, enter such building at any time between sunrise and sunset; but if the doors are fastened then admission shall be first demanded, and the purpose for which entry is required, when declared, if admission shall not be given, the Justice shall order the officer forcibly to enter; and when, in either case, entry shall be made, the officer shall search the building and seize all forfeited goods.

XIV. Duties on goods imported before the coming into operation of an Act imposing new duties, and whereon the duties have not been paid or secured, shall be collected under the new law, but forfeitures shall be recovered under the law, under which they were incurred, notwithstanding such law may have expired.

XV. During the continuance of this Act it shall be lawful for the Lieutenant Governor, or other administrator of the Government for the time being, to grant licenses to distil, extract or manufacture spirituous liquors in this Island, which licenses shall be in force from the date