

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.

XXII. 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.

XXIII. 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 the nineteenth Victoria, chapter one.

XXIV. 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 if 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.

XXV. 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 six months shall be given for the payment thereof, and no longer time than six months shall in any case be given; and all bonds and recognizances hereafter to be entered into for securing the payment of duties on goods, wares and merchandize of any kind whatsoever, shall bear interest on the amount thereof, at the rate of six pounds *per centum per annum*; and such interest shall be computed and paid and payable from the day of the date of such bond or recognizance until the payment thereof; provided always, that nothing in this or any other Act contained, shall be held or construed to entitle or give any person or persons any right or claim to a longer term of credit for the amount of any bond or recognizance than the time therein mentioned for the payment thereof.

XXVI. The warrant of attorney by law required to be taken by the Collectors of Impost, in addition to the recognizances directed to be entered into as security for the payment of duties of impost and excise, shall, as well as the defeazance thereon to be endorsed, be in the form in the schedule to this Act annexed, marked (B.), or in such other form as the Lieutenant Governor, or other Administrator of the Government for the time being, in Council, may, from time to time direct.

XXVII. It shall be competent and lawful for any of Her Majesty's Queen's Counsel in this Island, when called upon so to do, in the absence, or in the event of the incapacity from illness of the Attorney or Solicitor General, or when either of those offices shall be vacant, to sign all necessary declarations, pleas, bail pieces, and other papers required to be signed in order to enter up judgment in Her Majesty's Supreme Court of Judicature, on any warrant of attorney heretofore taken by Collectors of Impost and Excise, in addition to the recognizance by law directed to be taken as security for the payment of duties of impost and excise, notwithstanding