

so taken an account of, shall, on shipment of the quantity so taken an account of, be remitted by the said Treasurer or Deputy Treasurer, and an endorsement thereof made by him upon such duplicate account to be taken and filed in the office of the said Treasurer or Deputy Treasurer; which account shall be transmitted with the other accounts of exportation of Timber, Masts, Spars, Saw Logs, Sawed Lumber and Scantling, to the Secretary of the Province.

An attested statement of Timber, &c., shipped for exportation to be rendered, and Duty to be paid to the Treasurer.

III. And be it enacted, That it shall in all cases be the duty of the shippers or of the exporters from this Province, of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, and they are hereby respectively required to render to the Treasurer or Deputy Treasurer of the Port or place of shipment within this Province, a just and true statement, on oath, before such Treasurer or Deputy Treasurer, who is hereby authorized and required to administer such oath, of all the Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling that shall be shipped on board of any ship or vessel for exportation, and at the same time to pay the duty thereon, which is imposed by the first section of this Act, (except such as is entitled to a remission of duty,) into the hands of such Treasurer or Deputy Treasurer.

Penalty for making a false report or manifest.

IV. And be it enacted, That any person or persons who shall make a false report or manifest of the quantity of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling entered for exportation, shall, upon conviction thereof, forfeit and pay a sum not exceeding fifty pounds, to be recovered and levied in the name of Her Majesty and for Her Majesty's use.

No vessel laden with Timber and liable to Duty to be cleared at the Custom House until after payment of Duties.

V. And be it enacted, That it shall not be lawful for any consignee, shipper or owner of any Timber, Lumber or other Wood, liable to the payment of any duty or duties under the provisions of this Act, that shall or may, after the passing of this Act, be laden on board of any ship or vessel, or the master or commander thereof respectively, in this Province, to clear such ship or vessel so laden or having on board such Timber, Lumber or other Wood, at the Custom House of any Port within this Province, until such consignee, shipper or owner shall have first paid such duties, and have procured and obtained from the Treasurer or Deputy Treasurer of the Port or place where such Timber, Lumber or other Wood shall be shipped or laden, a certificate that the duties payable on the Timber, Lumber or other Wood, liable as aforesaid, and so laden on board of such ship or vessel, have been paid agreeably to the provisions of this Act.

Penalty for clearing vessel, or sailing without first paying Duties.

VI. And be it enacted, That if any such consignee, shipper or owner shall presume to clear any ship or vessel at any Custom House within this Province, having on board any Timber, Lumber or other Wood, liable to the payment of any duties under the provisions of this Act, or to sail or depart with such ship or vessel from any Port or place within this Province, without first paying such duties into the hands of the Treasurer or Deputy Treasurer of the Port or place of shipment, agreeably to the provisions of this Act, such consignee, shipper or owner, shall be subject and liable to a penalty for each and every offence of not less than three pounds, nor more than one hundred pounds, at the discretion of the Court before whom such offender or offenders shall be prosecuted; which penalty, with costs of suit, shall be recovered in an action of debt in any Court or Tribunal in this Province competent to try the same, upon the oath of one or more credible witness or witnesses, at the suit of the Province Treasurer or Deputy Treasurer of the Port or place of shipment; three fourth parts of which penalty shall, when received, be paid into the hands of the Province Treasurer as part of the Revenues of the Province, and the residue to the informer or person prosecuting for the same.

Recovery.

Application.

Before any Timber, &c., shipped, Bond for Duties to be entered into.

VII. 'And in order to secure the payment of the duties imposed by this Act on Timber, Lumber and other Wood that shall or may hereafter be exported from this Province,' Be it enacted, That before any consignee, shipper or owner of any Timber, Lumber or other Wood shall ship or load, or cause to be shipped or laden, on board of any ship or vessel, any Timber, Lumber or other Wood liable to duty under this Act, such consignee, shipper or owner, shall give a Bond to the Queen's Most Excellent Majesty, conditioned for the payment to the Treasurer or Deputy Treasurer of the Port or place of shipment, with good and sufficient security, to the satisfaction of such Treasurer or Deputy Treasurer, in the penal sum of one hundred pounds, conditioned for the payment of all the Duties payable on any Timber, Lumber or other Wood that shall be so shipped or laden on board any such ship or vessel, prior to such ship or vessel being cleared at the Custom House of the Port or place of shipment, or to such ship or vessel sailing from the place or places of lading.