

ner for the payment of the duties, one third in four months, one third in eight months, and the remaining one third in twelve months; and if the said Provincial duties shall amount to the sum of two hundred pounds and upwards, then the importer shall give bonds in like manner, conditioned for the payment of the duties, one third in six months, one third in twelve months, and the remaining one third in eighteen months; all which bonds shall be executed by the importer with at least one good and sufficient surety, in double the amount of such duties, and shall be taken in Her Majesty's name, and made payable to Her said Majesty, her heirs and successors, and conditioned for the amount of the said duties respectively, at the time or times specified therein, to the Treasurer of the Province, or to the Deputy Treasurer, at the port or place where the same may be taken: Provided always, that in cases where by the provisions of this Act, the importer or importers, are entitled to have credit for payment of any duties upon giving bonds as aforesaid, the Treasurer, or Deputy Treasurer, shall be and they are hereby authorized to receive payment at the time of entry, if required, and to allow a discount or abatement therefrom, at and after the rate of six per centum per annum, proportionable to the credit which the importer or importers would be entitled to have.

Discount for
prompt payment.

VII. And be it further enacted, That if the importer of such articles, shall refuse to pay the duties imposed, under and by virtue of any Act or Acts for raising a Revenue in this Province, it shall and may be lawful for the Treasurer, or Deputy Treasurer, at the place where such articles shall be imported, and they are hereby respectively required to take and secure the same with the casks or other packages thereof, and to cause the same to be publicly sold within the space of twenty days at the most, after such refusal made, and at such time and place, as such Treasurer, or Deputy Treasurer, shall by four or more days public notice appoint for that purpose; which articles shall be sold to the best bidder, and the money arising from the sale thereof shall be applied, in the first place, in payment of the said duties, together with the charges that shall have been occasioned by such sale, and the overplus (if any) shall be paid to such importer or proprietor, or any other person authorized to receive the same.

On refusal to pay
Duties, Goods to be
seized and sold.

VIII. And be it further enacted, That every importer of any goods, shall, within twenty days after the arrival of the importing ship, the same not being intended for exportation in the same ship to parts beyond the seas, make due entry inwards of such goods, and land the same; and in default of such entry and landing, it shall be lawful for the Treasurer, or Deputy Treasurer, to convey such goods to the Queen's or some special warehouse, and if the duties due upon such goods be not paid or secured within three months after such twenty days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold, and the proceeds thereof shall be applied first to the payment of freight and charges, next of duties, and the overplus, if any, shall be paid to the proprietor of the goods.

Entry of Goods for
exportation in
another Vessel
without landing.

IX. And be it further enacted, That it shall be lawful for the Treasurer, or any Deputy Treasurer, or Provincial Tide Surveyor, to go on board of any ship in any port, in any part of this Province, and either before or after such ship comes to anchor, and to rummage and search all parts of such ship, for dutiable goods, and freely to stay on board such ship, so long as she shall remain in such port or place, and to search and examine the cargo, and to examine the master upon oath, touching the cargo and voyage, and if the master shall not truly answer the questions to be demanded of him in such examination, he shall forfeit the sum of one hundred pounds.

Searching Vessels
for dutiable articles.

X. And be it further enacted, That all vessels and boats under fifteen tons, in which any goods liable to forfeiture under any Act or Acts of the General Assembly relating to the Provincial Revenue shall be brought into this Province, and from which any goods so liable to forfeiture shall be landed, such vessel or boat shall be seized as forfeited by any Officer of the Provincial Revenue, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture; and that all carriages and cattle made use of in the removal of any goods liable to forfeiture under this or any Act relating to the Provincial Revenue, shall be forfeited; and every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harbouring or concealing such goods, or into whose hands or possession the same shall knowingly come, shall forfeit treble the value thereof, or the penalty of one hundred pounds, at the election of the officer or person prosecuting; and the averment in any information or libel to be exhibited for the recovery of such penalty, that

Liability of vessels,
carriages, &c., to
forfeiture, and per-
sons to penalties,
for fraudulently
landing dutiable
articles.