

signee of such articles, or if any such articles shall be by such Officer found to be landed from such ship, or otherwise imported contrary to the provisions of this Act or any other Act for raising a Revenue, it shall be the duty of such Tide Surveyors and Waiters respectively, and other Revenue Officers respectively, and they are hereby required forthwith to take possession of such articles and detain the same, and make report thereof to the Treasurer or Deputy Treasurer at the port or place where such detention shall take place, and the said Treasurer or Deputy Treasurer shall immediately seize the said articles, and proceed against the same according to the provisions of this Act.

XXVIII. And be it further enacted, That for the recovery of all duties imposed by the provisions of any Acts of the General Assembly for raising a Revenue, and for which the said Treasurer, or Deputy Treasurer at the port or place, has taken security by bond as aforesaid, and which have not been paid at the several times limited for payment thereof respectively as aforesaid, the said Treasurer or Deputy Treasurer is hereby directed to transmit the same within thirty days to Her Majesty's Attorney General for prosecution, and Her Majesty's Attorney General for the time being is hereby required forthwith to cause process to be issued against all and every person or persons so standing indebted, and to pursue the same to final judgment and execution, unless payment of the sum due and costs be previously made; and in case the said bonds shall not be transmitted to be prosecuted within thirty days after default in payment of the amount secured in such bond, the security on such bond shall be discharged, and recourse only to be had against the principal of the same, or against the Treasurer or Deputy Treasurer so neglecting to transmit the same for prosecution: provided that no surety in any bond taken for the payment of duties shall be discharged from the same, unless the Treasurer or Deputy Treasurer shall neglect or omit to transmit such bond to the Attorney General, to be prosecuted within thirty days after the last instalment in such bonds shall become due and payable; and provided also, that all bonds entered into for the security of duties imposed by this Act shall be void, and may be cancelled or destroyed, unless such bonds shall be sued within one year from the time limited in such bonds for the payment of such duties, or the last instalment due on the same, and if such bonds shall not be prosecuted to final judgment and execution in three years from the time limited as last aforesaid, then and in such case such bonds shall be void.

Proceedings on bonds to secure Duties not paid when due.

XXIX. And be it further enacted, That the Treasurer and the several Deputy Treasurers respectively, shall make half yearly returns to the Office of the Provincial Secretary of the bonds by them respectively taken for the duties and then remaining unpaid, stating the names of the obligors, the amount secured, the dates of such bonds, the times when payments become due, and the amount, (if any,) which has been paid thereon, and any other particulars which may be necessary, which returns shall be annually laid before the House of Assembly in the Treasurer's Account; and the Treasurer or Deputy Treasurer who shall neglect to make such returns for a longer period than two months after the expiration of each and every period shall severally be liable to pay a penalty of fifty pounds, to be applied to the use of this Province.

Half yearly Returns of bonds to be made to the Office of the Provincial Secretary.

XXX. And be it further enacted, That it shall and may be lawful for the Treasurer of the Province to appoint fit and proper persons in every such place and places within the Province as he may judge meet and expedient, to be collectors of duties on cattle and horses; and every person so appointed, or who may have been appointed, under any former Act relating to the Revenue, are hereby authorized to detain, and report to the Treasurer or Deputy Treasurer, all such cattle and horses as may be found on any Road, place or places, and so imported and brought as aforesaid, unless the owner or owners, person or persons, having charge of and driving such cattle and horses, shall produce a separate certificate for each and every such horse or head of cattle from the Treasurer or one of his Deputies, that the duties have been paid or secured to be paid on such cattle and horses; and the said collectors shall give bonds to the Treasurer in the sum of one hundred pounds, with two sufficient sureties in the sum of fifty pounds each, for the faithful discharge of their trust, and shall be allowed one half of the commission to be received by the Deputy Treasurer of the County in which such collector shall reside, and also one half of the net proceeds of the sale of all cattle and horses so detained, and forfeited under and by virtue of this Act.

Appointment of Collectors of Duty on Cattle and Horses.

Powers.

Sureties.

Compensation.

XXXI. And be it further enacted, That all articles which are subject to Duties under any Act for raising a Revenue, and which having been seized and sold by the Officers of Her Majesty's Customs in any part of the Province, for having been illegally imported or smuggled, shall be liable to the same rates and duties

Articles seized and sold by the Officers of H. M. Customs made liable to Duty, &c.;