

XXXIV. And be it further enacted, That any person importing by inland navigation or by land, into any Port of this Province, horses, horned cattle or any articles which are subject to a Duty under this or any other Act or Acts of the General Assembly of this Province for raising a Revenue, who shall neglect to report the same and pay the Duties thereon to the Treasurer of the Province, or to the Deputy Treasurer at the port or place of entry, shall for each and every neglect or offence, be liable to the same forfeitures and penalties as persons are who may be convicted of fraudulently landing any dutiable articles from on board of any ship or vessel arriving at any port or place in the Province, to be recovered and applied in the same manner as the penalties are in and by this or any Act relating to Revenue, and all goods so imported as aforesaid may be seized by the Treasurer of the Province or any Deputy, as the case may be, and prosecuted to condemnation and sale in the same manner as goods seized and forfeited may be under and by virtue of this or any Act relating to Revenue.

Importations by Inland Navigation or by Land, not reported to the Treasurer or Deputy at Port of Entry.

Penalty.

XXXV. And be it further enacted, That if any person or persons shall import into this Province by inland navigation or by land, any horses, horned cattle, or any goods, wares or merchandize of any description subject to Duty under any of the Revenue Laws of this Province, and shall neglect to report the same and pay the Duties on such articles so imported at the office of the Treasurer or Deputy Treasurer, such person or persons so offending, shall be liable to the same penalty as persons are by this or any Act relating to Revenue, who shall land articles from any ship or vessel before report of the cargo of such ship or vessel, to be recovered in the like manner as the penalties are in and by this or any Act relating to Revenue; and all horses, horned cattle, goods, wares and merchandize of every kind, which may be seized for non-payment of the Duties, or for default made as aforesaid, may be proceeded against in the same manner as seizures are in and by this or any Act relating to Revenue.

Importing by Inland Navigation or by Land, and not reporting at the Port of Entry.

Penalty.

XXXVI. And be it further enacted, That all dutiable articles which may be seized as having been imported contrary to the provisions of this or any other Act of the General Assembly for raising a Revenue, shall and may be deemed and taken to be condemned for breach of any Law or Laws of this Province relating to Revenue, unless the owner or owners of the articles so seized as forfeited, or the person from whom they were so seized, or some person duly authorized by him, shall within one calendar month from the day of seizing the same, give notice in writing to the Treasurer or Deputy Treasurer at or nearest the place where such seizure shall have been made, that he claims the articles or things so seized: Provided always, that in case the articles so seized be live stock or dead meats, or any description of perishable articles, unless claim to the same shall be made, and notice thereof given within forty eight hours after such seizure made, the same shall be taken and deemed to be forfeited, and sold at public auction after twenty four hours notice being given.

Seized Dutiable Goods to be deemed condemned, unless notice of claim be given.

XXXVII. And be it further enacted, That all articles seized as forfeited by virtue of this or any other Act relating to the Revenue of this Province, and claimed by any person or persons agreeably to the provisions of the preceding section, and security given for prosecuting such claim with effect, shall and may be prosecuted to condemnation in the name of the Treasurer or Deputy Treasurer making such seizure, or by information of Her Majesty's Attorney General or Solicitor General, before any two of Her Majesty's Justices of the Peace residing near the place where such seizure shall have been made, who are hereby required and directed to keep a Book of Record in which they shall fairly enter all causes tried before them under this or any other Act relating to Revenue, together with the evidence taken before them upon such trial: Provided always, that in case the articles seized shall be of the value of twenty five pounds, then the same shall be proceeded against in some of Her Majesty's Courts of Record within the Province.

Prosecutions for articles seized to be in the name of the Treasurer, &c.

XXXVIII. And be it further enacted, That if any articles shall be seized as forfeited under the provisions of this Act or any Act hereafter to be made relating to Revenue, it shall and may be lawful for the Treasurer or Deputy Treasurer making such seizure to deliver up the same to the claimant on security by bond, with two sufficient sureties, to be approved of by such Treasurer or Deputy Treasurer, to answer double the value of the same in case of condemnation; and such bond shall be taken in the name of Her Majesty, and shall be delivered to and kept in the custody of such Treasurer or Deputy Treasurer; and in case the goods shall be condemned, the value thereof shall be paid into the hands of such Treasurer or Deputy Treasurer, who shall thereupon cancel such bond.

Articles seized may be delivered up to the claimant on security.