

Prosecution of
penalties or for-
feitures.

XXXIX. And be it further enacted, That any penalty or forfeiture inflicted under and by virtue of this Act or any Act hereafter to be made relating to the Revenue of this Province, may be prosecuted, sued for and recovered by action of debt, bill, plaint or information in any of Her Majesty's Courts of Record within this Province, in the name of the Treasurer or Deputy Treasurer, or in the name of Her Majesty's Attorney or Solicitor General; and in every action or suit the person against whom judgment shall be given for any penalty or forfeiture under this Act shall pay costs of suit; and every such action or suit shall and may be brought within three years after the offence committed, and not afterwards.

Application of for-
feitures and penal-
ties.

XL. And be it further enacted, That all forfeitures and penalties incurred and recovered under and by virtue of this Act, shall be divided, paid and applied as follows. (that is to say,) after deducting the charges of prosecution from the proceeds thereof, one half part thereof to Her Majesty for the use of the Province and for the support of the Government thereof, and the other moiety or half part thereof to the Officer who shall inform and sue for the same.

Application of pro-
ceeds of seizures.

XLI. And be it further enacted, That the net proceeds of all articles seized and condemned under the provisions of this or any other Act relating to Revenue, shall be divided, paid and applied as follows, (that is to say,) one third part of the net produce shall be paid into the hands of the Collector of Her Majesty's Customs at the Port or place where such seizure shall be made, for the use of Her Majesty, one third part to the Lieutenant Governor or Administrator of the Government for the time being, and the other part to the person who shall seize and prosecute the same to conviction.

Drawback allowed
on exportation of
Dutiable articles.

XLII. And be it further enacted, That whosoever shall export or carry out of this Province by Sea, any articles chargeable with Provincial Duty, and upon which, upon their entry inwards for home use, the Duties shall have been paid or secured, or which may have been purchased at any Custom House Sale or Sale of Government Stores, shall be entitled to and shall be allowed a Drawback or allowance of the whole amount of such Duties; provided the Goods shall be of the quantity or value for which a drawback of Duty is hereinafter allowed; and provided also, that the regulations hereinafter contained shall be in all things observed in respect thereof.

Quantity to be ex-
ported to entitle to
Drawback defined.

XLIII. And be it further enacted, That a drawback aforesaid of the whole Provincial Duty upon articles not warehoused, or upon articles on which the Duties upon those articles shall have been paid or secured, shall be allowed upon any quantity of Wine, Brandy, Geneva, and Whiskey, not less than twenty five gallons, if in wood, or if bottled, not less than six dozen bottles; not less than one hundred gallons of Rum or other Spirituous Liquors; not less than five hundred gallons of Molasses; not less than ten hundred weight of brown Sugar; not less than six hundred weight of loaf or refined Sugar; not less than five hundred weight of dried Fruits; nor less than two hundred weight of Coffee and Pimento; and upon any amount not less than fifty pounds of the original or declared value of any articles charged with Duty thereof, according to the value thereof at the time of importation, nor unless the requisite proof of their having been landed without the Province, to be produced at the office within twelve months from the time of exportation, and no drawback shall be allowed upon articles landed in any Port of the United States eastward of Machias Harbour; and provided also, that when satisfactory proof is lodged with the Treasurer or Deputy Treasurer of the exportation of any article subject to Duty, the said Duty shall not be exacted within twelve months after the exportation of such articles; Provided always, that no drawback shall be paid upon the exportation of any articles unless the bond given for the Duty upon such articles, at the time of the original or first entry shall be paid, but the Treasurer or Deputy Treasurer shall and may endorse the amount of such drawback upon the bond.

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