

Provided always, that before any drawback shall be paid, or a remission of duties upon articles exported in the same bottom, or transhipped into another vessel, and exported without being landed, obtained, it shall be incumbent on the owner or consignee of such articles to produce to the Treasurer or Deputy to whom the duties shall have been paid or secured, within one year from the time of exportation thereof, a certificate under the hand and seal of the Collector or principal officer of the Customs or of the Revenue of the place to which the same were exported, or a certificate of two resident Merchants of the place where such dutiable articles may have been landed, that such articles have been there actually landed, and he shall at the same time make and subscribe the following affidavit :

" I, A. B. do swear that the articles exported by me in the whereof was Master, a certificate of the Landing of which is by me now exhibited, have been actually landed at , to the best of my knowledge and belief."

Landing articles
exported for Draw-
back.

Forfeiture.

Penalty.

Prompt payment
of duties made op-
tional in certain
cases.

Entry of, and bond
for articles to be
warehoused.

XLVI. And be it further enacted, That if all or any of the articles reported for exportation without being landed, or which having been landed have been shipped for exportation, with a view to obtain a remission of the Duties thereon, or to obtain the drawbacks allowed by this Act, have been landed or relanded contrary to the true intent and meaning of this Act, all such articles so landed or relanded, and such as may be on board at the time of discovering such intended fraud shall be forfeited, and shall and may be seized and prosecuted to condemnation, and the proceeds of such forfeiture applied as in this Act directed ; and if it shall be discovered within one year after the articles so reported for exportation, or which may have been shipped for exportation after having been landed, or after any drawbacks may have been paid or received, that the whole or any part thereof, have been fraudulently relanded within the Province, the owner or consignee of such articles, and the master or owner of the ship or vessel from which the same were relanded, shall severally pay the sum of one hundred pounds, to be recovered and applied as hereinafter directed.

XLVII. And be it further enacted, That the importer or consignee of any goods or articles subject to Duty, (except at the hereinbefore excepted Ports or Districts of Saint John, Saint Andrews, Saint Stephen, Fredericton, and Woodstock,) under and by virtue of any Act of the General Assembly of this Province, the Duties upon which would amount to twenty five pounds or upwards, may have his option either to secure the Duties on the same in the manner prescribed in and by this Act, or to Warehouse such articles, and pay the Duties thereon from time to time as the same may be sold or entered for home consumption, and before delivery thereof, and that the importers or consignees of any goods or articles subject to Duty, in like manner at the Ports or Districts aforesaid of Saint John, Saint Andrews, Saint Stephen, Fredericton, and Woodstock, the Duties upon which would amount to five pounds or upwards, may have his option either to warehouse such articles and pay the Duties thereon from time to time as the same may be sold or entered for home consumption, and before delivery thereof as hereinafter provided.

XLVIII. And be it further enacted, That before the owner, agent, or consignee of any such articles shall have the benefit of the option hereinbefore provided, it shall be the duty of the owner, importer, or consignee, of any such articles, to enter the same for Warehousing, and to provide a good and sufficient Warehouse to be approved of by the Treasurer or Deputy Treasurer, as the case may be, and fitted and prepared to the satisfaction of the said Treasurer or Deputy Treasurer ; and before any such articles shall be admitted into any Warehouse, the owner, importer or consignee of the same shall, instead of the bonds hereinbefore required, give bonds with two sufficient sureties, to be approved of by the said Treasurer or Deputy Treasurer, as the case may be, in double the amount of duties payable on such articles in such Warehouse mentioned in the entry of the same, and for the payment of the duty on such articles, or for the exportation thereof, according to the account first taken of such articles upon the landing of the same, with the further condition that no part shall be taken out of such Warehouse until cleared from thence upon due entry and payment of duty, or upon due entry for exportation or removal from any one Warehouse to another in the Province ; and with the further condition, that the whole of such articles shall be so cleared from such Warehouse, and the duties upon such deficiency, (if any,) of the quantity according to such first account, shall be paid within two years from the date of the first entry thereof.