

XLIX. And be it further enacted, That if any articles which have been entered to be warehoused, shall not be duly carried and deposited in the Warehouse, or shall afterwards be taken out of the Warehouse without due entry and clearance, or having been entered and cleared for exportation from the Warehouse, shall not be duly carried therefrom and shipped, or shall afterwards be re-landed, except with the permission of the proper Officer of the Treasury, such goods shall be forfeited.

Articles entered for warehousing and not deposited, &c. to be forfeited.

L. And be it further enacted, That upon the entry outwards of any article to be exported from the Warehouse, or for removal from one bonded Warehouse to another within the Province, the person entering the same shall give security by bond in treble the duty thereon, with two sufficient sureties to be approved by the Treasurer or Deputy Treasurer, conditioned that the same shall be landed at the place for which they be entered outwards, or be otherwise accounted for, to the satisfaction of the said Treasurer or Deputy Treasurer; and all articles deposited in any Warehouse, or removed from one bonded Warehouse to another within the Province, pursuant to this Act, shall be taken out for home consumption or for exportation, within two years from the date of the original report and entry of such articles.

Bond upon entry outwards of articles from the warehouse.

LI. And be it further enacted, That upon the entry of any goods of foreign growth or produce subject to Provincial Duties, and which are also subject to duties and intended to be warehoused under the provisions of any Act or Acts of the Imperial Parliament, the importer of such goods may, instead of paying or securing the Provincial Duties, as directed in and by this Act, shall give bond with at least one good and sufficient surety to be approved of by the Treasurer or Deputy Treasurer, in double the amount of duties payable at the Treasury thereupon, with condition for safe depositing the goods in the Warehouse for home consumption, or for the exportation thereof, and with further condition that if the goods be not taken out of the Warehouse in two years, the duties shall, at the expiration of that period, be paid.

Bond upon entry inwards of articles to be warehoused under Acts of Parliament.

LII. And be it further enacted, That if any Goods which shall have been so warehoused, shall be fraudulently concealed in or removed from the Warehouse, except for exportation, without payment of the Provincial Duties imposed thereon, such goods shall be forfeited, and may be seized and disposed of in the manner directed by this Act; and if any importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance fraudulently open the Warehouse or gain access to the goods, such importer or proprietor shall forfeit and pay for every such offence the sum of fifty pounds.

Fraudulent removal, &c. of warehoused articles.

LIII. And be it further enacted, That upon payment by the Collector or other Officer of Her Majesty's Customs to any Deputy Treasurer, of any monies collected under any Act or Acts of the Imperial Parliament, such Deputy Treasurer and his sureties shall be held liable for the due accounting of the same in like manner as any other duties which should come into his hands under and by virtue of this or any other Act relating to the Revenue of this Province.

Deputy Treasurers held accountable for monies paid to them by Collectors of H. M. Customs.

LIV. And be it further enacted, That all vessels and boats of fifteen tons and under, and all carriages, horses and cattle which may be seized under this or any other Act relating to the Revenue of the Province, may be prosecuted upon information of the Treasurer or any Deputy Treasurer, or the Commander of any Revenue Vessel, agreeably to the provisions of this Act.

Prosecution of vessels, carriages, horses and cattle.

LV. And be it further enacted, That when any article or articles shall be seized for a breach of the Revenue Laws of this Province, it shall be the duty of the Treasurer or Deputy Treasurer to make application to any one of Her Majesty's Justices of the Peace in the County where such articles were seized, to nominate two persons to appraise the articles so seized, whose valuation shall be accepted as the true value thereof, the expense attending such valuation to be deducted from the proceeds of the seizure.

Seized articles to be appraised.

LVI. And be it further enacted, That all articles which shall have been seized, condemned and forfeited under and by virtue of this Act, shall under the direction of the Treasurer or Deputy Treasurer at the port or place where such articles shall have been so seized, condemned and forfeited, be sold by public auction to the highest bidder, and the proceeds of such sales disposed of as is provided in and by this Act.

Articles seized to be sold at public auction.

LVII. And be it further enacted, That the Treasurer of the Province and the Deputy Treasurers respectively are hereby authorized and empowered to administer all the oaths required to be made and taken for carrying the provisions of

Oaths may be administered by the Treasurer or Deputies.