

authorized Officer, may take such goods for the use of the Province, paying to the importer or proprietor of such goods the amount of value as stated in his entry, together with an addition of ten pounds per centum, and also any Duties that may have been paid upon such goods at the time of entry ; and such goods shall be disposed of for the benefit of the Province ; and if the proceeds of such sale shall exceed the sum paid together with the Duties and charges incurred, one moiety of the overplus shall be given to the Officer who had taken the goods, and the money retained for the benefit of the Province shall be paid into the hands of the Treasurer of the Province, and carried to account of Ordinary Duties.

ENTRY.

Such goods to be sold for the benefit of the Province.

XX. And be it enacted, That if the importer of any goods shall make oath before the Treasurer, Deputy Treasurer, or other authorized Officer, that he cannot for want of full information make perfect entry thereof, it shall be lawful for the Treasurer, Deputy Treasurer, or other authorized Officer, to receive an entry by Bill of Sight, for the packages or parcels of such goods, by the best description which can be given, and to grant a Warrant thereupon, in order that the same may be landed and secured to the satisfaction of the Treasurer, Deputy Treasurer, or other authorized Officer, and at the expense of the importer, and may be seen and examined by such importer, in the presence of the proper Officers ; and within three days after the goods shall have been so landed, the importer shall make a perfect entry thereof, and pay all Duties due thereon ; and in default of such entry, such goods shall be taken to the Queen's or some special Warehouse ; and if the importer shall not within one month after such landing make perfect entry of such goods, and pay the Duties due thereon, together with the charges of removal and Warehouse rent, such goods shall be sold for the payment thereof, and the overplus (if any) shall be paid to the owner of the goods.

Entry may be made by Bill of Sight if the value of the goods be not known.

Importer to examine and make perfect Entry in three days ;

or goods to be taken to Queen's Warehouse,

and in one month sold.

XXI. And be it enacted, That it shall not be lawful to import or bring in by land or by inland navigation, any goods, wares, or merchandise, or any articles whatsoever, subject to Duty under any Revenue Law of this Province, except into some port or place of entry at which a Treasury Office now is or hereafter may be established ; provided always, that it shall be lawful for the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of the Executive Council, from time to time to diminish or increase, by Proclamation, the number of ports or places of entry which are or hereafter may be appointed for the entry of goods brought or imported as aforesaid.

Goods brought by land or inland navigation must be brought to a place where there is a Treasury Office.

[The number of places of entry may be increased or diminished.]

XXII. And be it enacted, That the Duties imposed by any Act or Acts of the General Assembly of this Province shall be ascertained, levied and recovered for and upon all goods so imported or brought in by land or inland navigation, in the same manner, and by the same means, and under the same rules, regulations, restrictions, penalties and forfeitures, as the Duties on the like goods imported by sea may and can be ascertained, levied and recovered, as far as the same is applicable ; and if any goods shall be imported or brought in contrary hereto, or if any goods so imported or brought in shall be removed from the station or place appointed for the examination of such goods by the Officers of the Treasury, before all Duties payable thereon shall have been paid or secured, such goods shall be forfeited, together with the vessel, boat, or carriage, and the horses or other cattle, in or by which such goods shall have been so imported, or brought in, or so removed.

Duties to be collected in same manner as on goods imported by Sea.

If removed from place appointed for examination before Duties paid, to be forfeited.

XXIII. And be it enacted, That the surplus stores of every ship arriving at any port or place in this Province, shall be subject to the same Duties and the same restrictions and regulations as the like sort of goods shall be subject to when imported by way of merchandise ; but if it shall appear to the Treasurer or other authorized Officer, that the quantity or description of such stores is not excessive or unsuitable, it shall be lawful for such Treasurer, Deputy Treasurer, or other authorized Officer, to permit such surplus stores to be warehoused or secured for the future use of such ship, and such surplus stores may be reshipped as stores for the same ship, without payment of Duty.

Surplus Ship stores subject as goods.

If not excessive, may be warehoused for the use of the Ship.

XXIV. And be it enacted, That any articles subject to Duties by any Act for raising a Revenue, which may be imported expressly for the use of Her Majesty's Army, Navy, or Ordnance, and actually delivered to an authorized Officer of Government, shall be and the same are hereby exempted from the Duties imposed upon the like articles ; and any such articles which may be supplied by any resident merchant or trader for the uses aforesaid, and actually delivered to any authorized Officer of Government, shall also be exempt from the payment of any Duties imposed upon the like articles ; and if the Duties thereon shall have been paid, then such resident merchant or trader shall receive back the amount

Articles imported or supplied for the Army, Navy, or Ordnance, exempted from Duty.