

**ENTRY.**

of such Duties ; provided always, that before any such article shall be exempted from the payment of Duties, and before any repayment of Duties shall be made, the authorized Officer of Government, shall, if the said articles have been imported, make and subscribe an affidavit before the Treasurer, Deputy Treasurer, or other authorized Officer, that the several articles are imported expressly for the use of Her Majesty's Army, Navy, or Ordnance, and to be received into his charge for that purpose ; and if any such articles shall be supplied for the like purpose by any resident merchant or trader, such merchant or trader shall make and subscribe an affidavit before the Treasurer, Deputy Treasurer, or other authorized Officer, as aforesaid, that the articles mentioned in the affidavit were actually delivered to an authorized Officer, and the said authorized Officer shall also make and subscribe an affidavit before the Treasurer, Deputy Treasurer, or other authorized Officer, that the articles mentioned in the said affidavit of the merchant or trader, are actually delivered into his charge for the use as aforesaid.

Articles seized and sold by the Officers of Her Majesty's Customs, made liable to Duty.

XXV. And be it enacted, That all articles which are subject to Duties under any Act for raising a Revenue, and which have been or may be seized and sold in any part of the Province, for having been illegally imported or smuggled, shall be liable to the same rates and Duties as if the same had been legally imported and entered at any Office of the Treasury, as required by this or any other Act relating to Revenue ; and the purchaser or purchasers of any such articles sold as aforesaid, shall, within twenty four hours after such sale and purchase, and before any part of the articles so purchased shall be removed, make report to the Treasurer, Deputy Treasurer, or other authorized Officer, at the place nearest the sale, in writing, under affidavit, of the articles so purchased ; and the Duties arising thereon shall be paid in the same manner and subject to the same regulations as Duties arising on such articles, when legally imported ; and upon the exportation of any such articles so purchased, reported, and upon which the Duties have been paid, the purchaser shall be entitled to the like drawbacks as hereinafter allowed upon the exportation of the like articles, subject always to the like regulations, provisions and restrictions as are hereinafter made and provided ; and if any dutiable articles which may have been imported into the Province, or purchased from some resident merchant or trader, for the use of Her Majesty's Army, Navy, or Ordnance, and upon which no Duties have been paid, or upon which the Duties may have been repaid, shall, at any time be sold by order of the Government, the purchaser or purchasers shall report the same, and pay the same amount of Duties as such articles are liable to when imported into the Province, and shall be entitled to the same drawbacks upon the exportation thereof, subject to the same regulations, restrictions and provisions as are hereinafter provided and made, as hereinafter mentioned ; and any purchaser of dutiable articles at any Custom House sale, or at the sale of Government Stores as aforesaid, who shall refuse or neglect to make report of such articles so purchased, and to pay the Duties thereon, shall, if the same articles cannot be found, forfeit and pay the sum of one hundred pounds ; and if the whole of the same are found, then, in lieu of such penalty, the said articles shall be forfeited, and may be seized, taken away and prosecuted by order of the Treasurer, Deputy Treasurer, or any other authorized Officer, and the proceeds thereof applied in manner directed by this Act.

Also articles for the use of the Army, &c., sold by order of Government, and on which no Duties have been paid.

**Penalty.****Payment of Duties.**

Duties on Goods imported into Saint John, Saint Andrews, &c., to be paid at time of importation.

Goods paying Duty by measure or weight, importer to provide necessary labor for weighing, &c.

XXVI. And be it enacted, That the Duties imposed on goods, wares and merchandise, by any Law or Laws relating to Revenue in this Province, shall be paid at the time of importation, or, if warehoused under the provisions of this Act, prior to removal from such Warehouse, otherwise than for exportation or removal from the Warehouse to another port within the Province.

XXVII. And be it enacted, That the quantity of all goods charged to pay Duty according to the measure or weight thereof, shall be determined by one or more sworn Gaugers and Weighers, appointed by the Lieutenant Governor or Administrator of the Government for the time being ; and the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Calipers ; and the weight of all goods dutiable by weight, by proper scales and weights to be provided by the Province Treasurer, at the expense of the Province ; and the owner or importer of all dutiable Liquors and Molasses, shall, at his own proper cost and charge, cause the same to be placed in a convenient position to be gauged ; and the owner or importer of all goods required to be weighed, shall, at his own proper cost and charge, furnish such assistance as may be necessary for placing the same on the scales, and removing the same therefrom.