

**WAREHOUSE.**

Duties to be paid on original quantities.

If for exportation or removal to, &c. Duties on deficiencies to be paid.

Warehouse bond not to be given up, if part of goods have been exported, or

unless Certificates of landing be produced within a reasonable time.

Passenger Steam Boats having cargo on board, may put such cargo in a Warehouse, after making report.

Warehouse to be provided by owner, &c., and approved of by Treasurer, &c.

Owner, &c. to give general bond for payment of Duties.

Goods to be deemed to be on board boat though deposited in Warehouse.

Lien on goods for freight.

No rent to be paid for goods if due entry made within three days.

Appointment of Revenue Officers at Fredericton.

**DRAWBACKS.**

Drawbacks allowed on exportation of Dutiable Articles.

Articles reported for exportation without being landed, &c., and fraudulently relanded.

Forfeiture.

applicable; and if for home consumption, shall at the time pay down to the proper Officer the full Duties payable thereon, and not being less in amount than according to the account of the quantity first taken of the respective packages or parcels of the goods in such entry at the examination thereof at the time of the first entry and landing of the same, without any abatement on account of any deficiency; and if the entry be for exportation, or for removal to any other port in the Province, and any of the packages or parcels of the goods be deficient of the respective quantities of the same according to the account first taken as aforesaid, a like entry inwards shall also be passed in respect of the quantities so deficient, and the full Duties shall be paid on the amount thereof, before such packages or parcels of goods shall be delivered or taken for exportation or removal.

XXXV. And be it enacted, That when the whole of the goods warehoused under any entry shall be cleared from the Warehouse, and the whole or any part of such goods have been entered for exportation, or for removal to another port in the Province, the Bond given for the Duties on such goods shall not be cancelled, and given up, but the parties to such Bond shall be liable for the amount of Duties on the goods so exported or removed to another port in the Province, unless a Certificate of the landing of such goods shall be produced within a reasonable time, such Certificate to be signed by the principal Officer of Revenue or Excise, if the goods be landed at a place in the British Dominions, or by the British Consul, if the goods be landed at a place not in the British Dominions.

XXXVI. 'And whereas it is expedient that greater facilities should be given to Steam Boats employed principally in the conveyance of passengers, and which may also be laden with dutiable articles;' Be it therefore enacted, That it shall be lawful for the Treasurer, or other authorized Officer, to allow the master of any Steam Boat employed regularly in the conveyance of passengers, upon due report of such Boat, as is required in and by this Act for ships arriving within the Province, to deposit the cargo on board such Boat in a good and sufficient Warehouse to be provided by the owner or agent of such Boat, and approved of by the said Treasurer, or other authorized Officer, such owner or agent having first given general security by bond, with two good and sufficient sureties, for the payment of the full Duties of importation on all such goods as shall at any time be so warehoused therein, or for the exportation thereof; and all goods so deposited shall be deemed and taken to be on board the Steam Boat in which they were imported, and shall be subject to the same rules, regulations, restrictions, penalties, and forfeitures, as if the same had not been taken out of such Steam Boat; and the master or owner of such Steam Boat shall have the same lien on the goods for freight or other charges as if the same had not been deposited in the Warehouse, but shall not be entitled to any rent for the goods so deposited in such Warehouse, provided the owner or consignee of such goods make perfect entry, or entry by bill of sight, and remove such goods within three days from the time of their being so deposited in such Warehouse.

XXXVII. And be it enacted, That upon Fredericton being constituted a Free Port, and Free Warehousing Port, for the limited purpose of importing goods in British Ships, and for warehousing the same in approved Warehouses, it shall and may be lawful for His Excellency the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of the Executive Council, to appoint a sufficient number of fit and proper persons as Revenue Officers at the said Port of Fredericton, under such salaries, and at such rates of allowance, as may be deemed advisable.

XXXVIII. And be it 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 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 that no drawback shall be allowed unless the goods upon which such drawback shall be claimed, shall be of the value of not less than fifty pounds upon the first entry.

XXXIX. And be it enacted, That if all or any of the articles reported for exportation without being landed, or which having been landed, have been shipped 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 reported for exportation, or after any drawbacks may have been paid or received, that the whole or any