

part thereof have been fraudulently relanded within this Province, the owner or consignee of such articles, and the master or owner of the ship from which the same were relanded, shall severally pay the sum of one hundred pounds, to be recovered and applied as hereinafter directed. Penalty.

**XL.** And be it enacted, That all vessels and boats under fifteen tons, in which any goods liable to forfeiture under any Acts of the General Assembly relating to the Provincial Revenue, shall be brought into this Province, and from which any goods so liable to forfeiture shall be landed, such vessel or boat shall be seized as forfeited by any Officer of the Treasury, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture; and that all carriages and cattle made use of in the removal of any goods liable to forfeiture under this or any Act relating to the Provincial Revenue, shall be forfeited; and every person who shall assist or be otherwise concerned in the unshipping, landing or removal, or in the harbouring or concealing such goods, or into whose hands or possession the same shall knowingly come, shall forfeit treble the value thereof, or the penalty of one hundred pounds, at the election of the Officer or person prosecuting, and the averment in any information or libel to be exhibited for the recovery of such penalty, that the Officer or person proceeding has elected to sue for the sum mentioned in the information, shall be deemed sufficient proof of such election, without other or further evidence of such fact. **SMUGGLING.**  
Liability of vessels, &c. to forfeiture, and persons to penalties, for fraudulently landing dutiable goods.

**XLI.** And be it enacted, That all dutiable articles which may be seized as having been imported contrary to the provisions of this or any other Act of the General Assembly for raising a Revenue, shall and may be deemed and taken to be condemned for breach of any law or laws of this Province relating to Revenue, unless the owner or owners of the articles so seized as forfeited, or the person from whom they were so seized, or some person duly authorized by him, shall, within one calendar month from the day of seizing the same, give notice in writing to the Treasurer, Deputy Treasurer, or other authorized Officer, at or nearest the place where such seizure shall have been made, that he claims the articles or things so seized; provided always, that in case the articles so seized be live stock or dead meats, or any description of perishable articles, unless claim to the same shall be made, and notice thereof given within forty eight hours after such seizure made, the same shall be taken and deemed to be forfeited, and sold at public auction, after twenty four hours notice being given. Seized vessels, &c., and dutiable goods to be deemed condemned, unless notice of claims be given.

**XLII.** And be it enacted, that all articles seized as forfeited by virtue of this or any other Act relating to the Revenue of this Province, and claimed by any person or persons agreeably to the provisions of the preceding section, and security given for prosecuting such claim with effect, shall and may be prosecuted to condemnation in the name of the Treasurer or Deputy Treasurer making such seizure, or by information of Her Majesty's Attorney General or Solicitor General, before any two of Her Majesty's Justices of the Peace residing near the place where such seizure shall have been made, who are hereby required and directed to keep a Book of Record, in which they shall fairly enter all causes tried before them under this or any other Act relating to Revenue, together with the evidence taken before them upon such trial; provided always, that in case the articles seized shall be of the value of twenty five pounds, then the same shall be proceeded against in some of Her Majesty's Courts of Record within the Province. Prosecution of articles seized to be in the name of the Treasurer, &c.

**XLIII.** And be it enacted, That if any articles shall be seized as forfeited under the provisions of this or any other Act relating to Revenue, it shall and may be lawful for the Treasurer or Deputy Treasurer making such seizure to deliver up the same to the claimant on security by Bond, with two sufficient sureties to be approved of by the Treasurer or Deputy Treasurer, to answer double the value of the same, in case of condemnation; and such Bond shall be taken in the name of Her Majesty, and may be sued for and recovered in any of Her Majesty's Courts of Record in the Province, and shall be delivered to and kept in the custody of such Treasurer or Deputy Treasurer, and in case the goods shall be condemned, the value thereof shall be paid into the hands of such Treasurer or Deputy Treasurer, who shall thereupon cancel such Bond. Articles seized may be delivered up to the claimant on security.

**XLIV.** And be it 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. Value of articles seized to be appraised.