

SMUGGLING.

Articles seized to be
sold at public
auction.

Application of pro-
ceeds of seizures.

Prosecution of
penalties or for-
feitures to be in a
Court of Record.

Costs.
Time.

Application of for-
feitures and penal-
ties.

Searching houses,
&c., for dutiable
goods in presence of
a Justice of the
Peace.

Search under
Writ of Assistance.

Assaulting or ob-
structing Revenue
Officer on duty.

XLV. And be it 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.

XLVI. And be it enacted, That the net proceeds of all articles seized and condemned under the provisions of this or any other Act relating to Revenue, shall be divided, paid and applied as follows, (that is to say,) one half part of the net proceeds shall be paid into the hands of the Treasurer of the Province for the use of the said Province, and the other half part to the person who shall seize and prosecute the same to conviction.

XLVII. And be it enacted, That any penalty or forfeiture inflicted under and by virtue of this or any Act relating to the Revenue of this Province, may be prosecuted, sued for and recovered by action of debt, bill, plaint, or information, in any of Her Majesty's Courts of Record within this Province, in the name of the Treasurer or Deputy Treasurer, or in the name of Her Majesty's Attorney or Solicitor General; and in every action or suit, the person against whom judgment shall be given for any penalty or forfeiture under this Act or under any other Act relating to Revenue, shall pay costs of suit, and every such action or suit shall and may be brought within one year after the offence committed, and not afterwards.

XLVIII. And be it enacted, That all forfeitures and penalties incurred and recovered under and by virtue of this or any other Act relating to Revenue, shall be divided, paid, and applied as follows, (that is to say,) after deducting the charges of prosecution from the proceeds thereof, one half part to Her Majesty for the use of the Province, and for the support of the Government thereof, and the other moiety, or half part thereof, to the Officer who shall inform and sue for the same.

XLIX. And be it enacted, That it shall and may be lawful for the Treasurer, Deputy Treasurer, or any other authorized Officer, to enter in the day time into any house, shop, or cellar, or other building whatsoever, wherein such Officer shall have reasonable cause to suspect or believe any goods to be, or to be concealed or deposited, which are liable to forfeiture under this or any Act relating to the Provincial Revenue; provided, that before such entry made, information on oath shall be given to some one of Her Majesty's Justices of the Peace for the County, or City and County, where such house, shop, cellar, or other building is situate, that such Officer has reasonable cause to suspect and believe that goods liable to forfeiture as aforesaid, are deposited or concealed therein; and immediately on such information being laid or given, such Justice shall, and he is hereby enjoined and authorized forthwith, but at some time between sunrise and sunsetting, to go with such Officer to such house, shop, or other building, and then and there to enter with such Officer, or to authorize him to enter and search for such goods, if the doors be open; but if the doors be closed and admission denied, then, after first demanding to be admitted, and declaring the purpose for which such entry is demanded, it shall be lawful for such Justice, and he is hereby required to direct and order such Officer forcibly to enter into such house, shop, cellar, or other building, and to search therein for any goods forfeited, and to seize and take away all goods liable to forfeiture under any Act relating to Provincial Revenue.

L. And be it enacted, That under the authority of a Writ of Assistance granted by the Supreme Court of this Province, or by the Chief Justice thereof, or by any Judge thereof, or by the Inferior Court of Common Pleas, or by any Justice of such Court, who are hereby authorized and required to grant such Writ of Assistance, upon application made in Term time, or in Vacation, for that purpose, by the Treasurer of the Province, or by any Deputy Treasurer, and due cause shewn therefor, it shall be lawful for any Officer of the Revenue, taking with him a Peace Officer, to enter any building or other place, in the day time, and to search for and seize and secure any goods liable to forfeiture under any Act or Acts relating to the Provincial Revenue, and in case of necessity, to break open any doors and chests, or other packages, for that purpose; and such Writ of Assistance, when issued, shall be deemed to be in force for and during the period specified in such Writ.

LI. And be it enacted, That if any person shall by force or violence assault, resist, oppose, molest, hinder or obstruct any Officer of the Provincial Revenue, or other person employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, such person, being thereof convicted before any