

Court of Record in this Province, shall pay a fine not exceeding one hundred pounds nor less than fifty pounds, in the discretion of the Court before whom such offender shall be tried; which fine shall be paid into the Province Treasury for the use of the Province; and in case such fine be not paid, such person shall be imprisoned for such time, not exceeding twelve months nor less than three months, at the discretion of the Court.

LII. And be it enacted, That no suit shall be commenced for the recovery of any penalty or forfeiture under any Act relating to the Provincial Revenue, except in the name of the Treasurer of the Province, or in the name of some Deputy Treasurer, or of Her Majesty's Attorney or Solicitor General of the Province; and if any question shall arise whether any person is an Officer of the Provincial Revenue, or such other person as aforesaid, *viva voce* evidence may be given of such fact, and may be deemed legal and sufficient evidence.

LIII. And be it enacted, That if any goods shall be seized for non-payment of Duties, or any other cause of forfeiture, and any dispute shall arise whether the Duties shall have been paid for the same, or the same have been lawfully imported, or lawfully laden or exported, the proof thereof shall be on the owner or claimant of such goods, and not on the Officer who shall seize and stop the same.

LIV. And be it enacted, That no claim to any thing seized under this or any Act relating to the Provincial Revenue, and returned in any of Her Majesty's Courts of Record for adjudication, shall be admitted, unless such claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such thing be made by the owner, or by his Attorney or Agent, by whom such claim shall be entered, to the best of his knowledge and belief; and every person making a false oath thereto shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

LV. And be it enacted, That no person shall be admitted to enter a claim to any thing seized in pursuance of this or any other Act relating to the Provincial Revenue, and prosecuted in any Court of the Province, until sufficient security shall have been given in the Court where such seizure is prosecuted, in a penalty not exceeding forty pounds, to answer and pay the costs of such claim if found against him, and in default of giving such security, such things shall be adjudged to be forfeited.

LVI. And be it enacted, That no writ shall be sued out against, nor a copy of any process served upon any Officer of the Provincial Revenue, or other person as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode by the Attorney or Agent to the party who intends to sue out such writ or process; in which notice shall be clearly and explicitly contained the cause of action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the Attorney or Agent; and no evidence of the cause of such action shall be produced except of such as shall be contained in such notion, and no verdict shall be given for the plaintiff, unless he shall prove on the trial that such notice was given, and in default of such proof, the defendant shall recover in such action a verdict and costs.

LVII. And be it enacted, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the County or City and County where the facts were committed, and the defendant may plead the general issue, and give the special matter in evidence; and if the plaintiff shall become non-suited, or shall discontinue the action, or if upon a verdict or demurrer, judgment shall be given against the plaintiff, the defendant shall receive treble costs, and have such remedy for the same as any defendant can have in other cases where costs are given by Law.

LVIII. And be it enacted, That in case any information or suit shall be brought to trial on account of any seizure made under this or any other Act relating to the Revenue, and a verdict shall be found for the claimant thereof, and the Judge or Court before whom the cause shall have been tried shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment or other suit or prosecution on account of such seizure; and if any action, indictment or other suit or prosecution, shall be brought to trial against any person on account of such seizure, wherein a verdict shall be given against the defendant, the plaintiff, besides the things seized or the value thereof, shall not be entitled to more than two pence damages, nor to any costs of suit, nor shall the defendant be fined more than one shilling.

SMUGGLING.

Penalty.

Suits for Penalties or for Forfeiture, to be in the name of the Treasurer, &c.

Proof of Official Character.

Onus probandi to be on the party claiming goods seized.

No claims to goods seized to be admitted, unless entered in the name of the owner;

Nor unless security be given to pay costs.

One month's notice to be given before commencing a suit against a Revenue Officer for official acts.

Actions to be brought within three months after cause.

General issue.

Costs when verdict is for Defendant.

Costs, when verdict is for claimant of goods seized.