

Officers having the execution of Capias or other process issued for breach of the Revenue laws, to grant a special Warrant on application of the Treasurer, Deputy Treasurer, or the Attorney or Solicitor General.

Penalty.

Indemnification of Officer granting a special Warrant.

On filing an information, a Summons may be issued instead of a Capias, and if defendant do not appear and plead, judgment by default may be signed and extent issued.

Actions for offences against the Revenue laws may be tried in any County where laid in the bill, plaint, or information.

Valuation of goods seized, and claim, if any, to be returned into the Office of the Clerk of the Crown.

II. And be it enacted, That when any Writ of Capias or other process shall issue out of any of the Courts aforesaid, directed to any Sheriff, Coroner, Bailiff, or other person having the execution of Capias or process, in any County or City and County, against any person or persons who shall be guilty of any offence or offences whatsoever against any Act or Acts of Assembly relating to the Revenue, or to the collection of the Revenue of this Province, every such Sheriff, Coroner, or Bailiff, and other person having the execution of such Capias or process as aforesaid, and their and every of their Under Sheriffs, Deputies, and other persons acting for them in the said office and offices respectively, shall and are hereby enjoined and required, upon the request or application of the Treasurer, or of any Deputy Treasurer, or of Her Majesty's Attorney or Solicitor General, (such request to be in writing, and endorsed upon the back of the said process, and signed by such Treasurer, Deputy Treasurer, or Attorney or Solicitor General as aforesaid, with his name and addition,) to grant a Special Warrant or Warrants to such person or persons as shall be named to them by such Treasurer, Deputy Treasurer, or Attorney or Solicitor General as aforesaid, for the apprehending such offender or offenders; or in default thereof, every such Sheriff, Coroner, Bailiff, Under Sheriff, and other person acting in the said office or offices respectively, shall be subject and liable to such process of contempt, fines, amerciaments, penalties and forfeitures, as they or any of them are now by any law, custom or usage liable to in case of refusing or neglecting to execute the like process, when the defendant might have been taken thereupon in the common and usual method of proceeding.

II. And be it enacted, That all and every such Sheriff, Coroner, Bailiff, Under Sheriff, and other person so granting or making out such Special Warrant as aforesaid, shall be and they are hereby saved harmless, and indemnified against Her Majesty, Her Heirs and Successors, and against all and every other person or persons whomsoever, of and from all escapes of any person or persons who shall or may be taken by virtue of any such Warrant as aforesaid, which shall or may happen from the time of taking such offender or offenders till he, she or they shall be committed to the proper gaol or prison, or offered and tendered to the Gaol Keeper, or other person having charge of such gaol or prison, (who is hereby enjoined and required to receive every such person or persons so apprehended as aforesaid, and give a receipt for his, her and their body or bodies,) and of and from all actions, prosecutions, processes of contempt, and other proceeding for or by reason of such escape, any law, custom or usage to the contrary notwithstanding.

IV. And be it enacted, That on filing any information for the recovery of any penalty or other matter in which the Crown is interested, where the prosecuting officers may deem it unnecessary to hold the defendant to bail, a Summons or Subpœna, in the form now in use, may issue in the first instance instead of a Capias, and if the defendant do not appear and plead to such information in twenty days after the return of such Summons or Subpœna, the service of such Summons or Subpœna being made to appear by the affidavit of the person serving the same in the usual manner, judgment by default may be signed for and on the behalf of the Crown, and an extent or extents, or other usual process, may thereupon issue in the usual manner, or such other proceedings may be had as if the Crown had obtained such judgment on appearance and plea.

V. And be it enacted, That any action of debt, bill, plaint or information which shall be commenced, sued or prosecuted for any offence against any Act made or to be made relating to the Revenue of this Province, shall and may be dealt with, tried and determined in any County of the said Province; and if any such offence shall be committed, or any penalty or forfeiture incurred, or any seizure be made for breach of any such Acts, out of the body of any County in this Province, but within the limits of the said Province, such offence shall, for the purposes of prosecution, be deemed and taken to have been committed, and such penalties and forfeitures to have been incurred, and such seizures to have been made, in any County of this Province where the bill, plaint or information may lay the same; and it shall be sufficient to state in the said bill, plaint or information that any of such facts occurred in the said County where laid, without alleging the place where the same actually happened.

VI. And be it enacted, That whenever any valuation of any goods or chattels seized under any Act relating to the said Revenue shall be made pursuant to the provisions of such Act, such valuation shall be forthwith returned in writing, together with the claim of the owner thereof, (if any made,) into the Office of the Clerk of the Crown, and no Writ of appraisement or proclamation shall be