

necessary, but a copy of the information for each seizure shall be served on the claimant or his attorney, with notice to appear and plead and prosecute his claim in twenty days, or judgment will be entered by default; and such claimant shall be at liberty so to do on entering into a recognizance to prosecute his claim for the amount required by law, himself and two sufficient sureties, in the ordinary form, before any Judge of the Court in which the same may be prosecuted, or Justice of the Peace, such sureties being first approved by the prosecuting officer, or Treasurer or Deputy Treasurers of the place where or near to which the penalty or forfeiture was incurred, or seizure made; which recognizance shall be forthwith delivered or transmitted to the prosecuting officer, or such Treasurer or Deputy Treasurer, to be filed in the Office aforesaid, and if such appearance, plea and recognizance be not entered within the time aforesaid, judgment of condemnation may be entered by default.

Copy of information to be served on claimant or his attorney, with notice to appear and plead, which he may do on entering into recognizance.

Judgment of condemnation may be entered by default.

VII. And be it enacted, That in all informations for any seizure, penalty or forfeiture, it shall be averred therein that the officer proceeding prosecutes as well for the Revenue as for the Treasurer or Deputy Treasurer, as the case may be, although such Treasurer or Deputy Treasurer may not be the person actually making such seizure; and the net proceeds of the same shall be alleged to be payable, when recovered, to the person or persons really entitled to the same; but no proof shall be necessary as to any such averments.

Averments in informations for seizures, &c.

VIII. And be it enacted, That hereafter the Treasurer and Deputy Treasurers shall annually on the thirtieth day of November close the Accounts for the year, and the Deputy Treasurers respectively shall forward to the Treasurer on or before the tenth day of December in each year, their said Accounts, duly attested, with all necessary vouchers.

Treasury Accounts to be closed annually on 30th Nov.

IX. And be it enacted, That from and after the passing of this Act it shall be the duty of the Treasurer of the Province forthwith, or as soon as practicable after the annual returns of the respective Deputy Treasurers are made in pursuance of the provisions of this Act, to point out and bring under the notice of the Provincial Auditor any overcharges of commission or any other overcharges, omissions or errors which may appear in the Account or Accounts of any such Deputy or Deputies.

Prov. Treasurer to report to the Prov. Auditor any erroneous charges or omissions in the Accounts of the Deputy Treasurers.

X. And be it enacted, That so much of the Act for the collection and protection of the Revenue as provides that Deputy Treasurers may retain for their services ten per centum upon all Duties collected by them under and by virtue of any law or laws of this Province, to the extent of three hundred pounds, as the maximum salary for any one year, be and the same is hereby repealed, and in lieu thereof, that from and after the passing of this Act, it shall and may be lawful to and for the several and respective Deputy Treasurers to retain for their services for any one year, ten per centum upon all Duties collected by them respectively under and by virtue of any law or laws of this Province; provided always, that no Deputy Treasurer shall be authorized to retain for his services in any one year a larger sum than two hundred pounds.

Act 11 V. c. 2. in part repealed.

XI. And be it enacted, That the salary of the Provincial Treasurer shall be five hundred pounds per annum and no more.

Deputy Treasurers may retain for their services 10 per cent. of the Duties collected by them, not exceeding £200 in the whole for any one year.

Salary of the Provincial Treasurer to be £500.

XII. And be it enacted, That from and after the passing of this Act it shall not be lawful for any ship or vessel arriving with goods on board within the Province, liable to the payment of duties, (under any Act or Acts of the General Assembly of this Province now in force, or that may hereafter be in force, if landed or brought into this Province), to enter into any harbour, roadstead, river, creek or place within this Province, with such goods on board, other than into some duly appointed port or place of entry, (unless from stress of weather, or some other unavoidable and justifiable cause to be shewn by the master, owner or consignee of such ship, vessel or goods), under the penalty of such ship or vessel and all the goods on board being forfeited; provided always, that nothing in this section contained shall extend or be construed to extend to render the goods of any innocent consignee or consignees, or owner or owners, on board of such ship or vessel, liable to forfeiture, upon his making it appear to the satisfaction of the Treasurer or Seizing Officer, by legal proof, that they had nothing to do with, and were not concerned in such ship or vessel so entering into such river, roadstead, creek or place.

Forfeiture of any ship or vessel with dutiable goods entering any other than a duly appointed port, except by stress of weather, &c.

Proviso for goods of innocent consignees

XIII. 'And whereas doubts have arisen as to the construction of the fortieth section of the said Act made and passed in the eleventh year of the Reign of Her present Majesty, intituled *An Act to provide for the collection and protection of the Revenue of this Province;* Be it therefore enacted, That from and after the passing of this Act, the words "Goods liable to forfeiture," mentioned in the said section

Meaning of the words "goods liable to forfeiture" in 11 V. c. 2, s. 40.