

or brought in shall be removed from the station or place appointed for the examination of such goods by the officers of the Treasury before all Duties payable thereon shall have been paid or secured, such goods shall be forfeited, together with the vessel, boat or carriage, and the horses or other cattle, in or by which such goods shall have been so imported or brought in, or so removed.

examination before  
Duties paid to be  
forfeited.

34. The surplus stores of every ship arriving at any port or place in this Province shall be subject to the same Duties and the same restrictions and regulations as the like sort of goods shall be subject to when imported by way of merchandise; but if it shall appear to the Treasurer or other authorized officer, that the quantity or description of such stores is not excessive or unsuitable, it shall be lawful for such Treasurer, Deputy Treasurer or other authorized officer, to permit such surplus stores to be warehoused or secured for the future use of such ship, and such surplus stores may be reshipped as stores for the same ship without payment of Duty.

Surplus ship stores  
subject as goods.

If not excessive  
may be warehoused  
for ship's use.

35. Any articles subject to Duties by any Act for raising a Revenue which may be imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and actually delivered to an authorized officer of Government, shall be and the same are hereby exempted from the Duties imposed upon the like articles; and any such articles which may be supplied by any resident merchant or trader for the uses aforesaid, and actually delivered to any authorized officer of Government, shall also be exempted from the payment of Duties imposed upon the like articles, and if the Duties thereon shall have been paid, then such resident merchant or trader shall receive back the amount of such Duties; provided always, that before any such articles shall be exempted from the payment of Duties, and before any repayment of Duties shall be made, the authorized officer of Government shall, if the said articles have been imported, make and subscribe an affidavit before the Treasurer, Deputy Treasurer or other authorized officer, that the several articles are imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and to be received into his charge for that purpose; and if any such articles shall be supplied for the like purpose by any resident merchant or trader, such merchant or trader shall make and subscribe an affidavit before the Treasurer, Deputy Treasurer or other authorized officer as aforesaid, that the articles mentioned in the affidavit were actually delivered to an authorized officer; and the said authorized officer shall also make and subscribe an affidavit before the Treasurer, Deputy Treasurer or other authorized officer, that the articles mentioned in the said affidavit of the merchant or trader are actually delivered into his charge for the use as aforesaid.

Articles imported  
or supplied for the  
Army, Navy or  
Ordnance ex-  
empted from Duty.

36. All articles which are subject to Duties under any Act for raising a Revenue, and which have been or may be seized and sold in any part of the Province for having been illegally imported or smuggled, shall be liable to the same rates and duties as if the same had been legally imported and entered at any office of the Treasury, as required by this Act; and the purchaser or purchasers of any such articles sold as aforesaid, shall within twenty four hours after such sale and purchase, and before any part of the articles so purchased shall be removed, make report to the Treasurer, Deputy Treasurer or other authorized officer at the place nearest the sale, in writing, under affidavit, of the articles so purchased; and the Duties arising thereon shall be paid in the same manner and subject to the same regulations as Duties arising on such articles when legally imported; and upon the exportation of any such articles so purchased, reported, and upon which the Duties have been paid, the purchaser shall be entitled to the like drawbacks as hereinafter allowed upon the exportation of the like articles, subject always to the like regulations, provisions and restrictions as are hereinafter made and provided; and if any dutiable articles which may have been imported into the Province, or purchased from some resident merchant or trader for the use of Her Majesty's Army, Navy or Ordnance, and upon which no Duties have been paid, or upon which the Duties may have been repaid, shall at any time be sold by order of the Government, the purchaser or purchasers shall report the same, and pay the same amount of Duties as such articles are liable to when imported into the Province, and shall be entitled to the same drawbacks upon the exportation thereof, subject to the same regulations, restrictions and provisions as are hereinafter provided and made, as hereinafter mentioned; and any purchaser of dutiable articles at any Custom House sale, or at the sale of Government Stores as aforesaid, who shall refuse or neglect to make report of such articles so purchased, and to pay the Duties thereon, shall, if the same articles cannot be found, forfeit and pay the sum of one hundred pounds; and if the whole of the same are found, then in lieu of such penalty, the said articles shall be forfeited, and may

Articles seized and  
sold as smuggled,  
made liable to  
Duty.

Also articles for the  
use of the Army,  
&c., sold by order  
of Government, on  
which no duties  
have been paid.

Penalty.