

be seized, taken away and prosecuted by order of the Treasurer, Deputy Treasurer or any authorized officer, and the proceeds thereof applied in manner directed by this Act.

Duties to be paid on importation, or before removal from Warehouse.

37. The Duties imposed on goods, wares and merchandize by any law or laws relating to Revenue in this Province, shall be paid at the time of importation, or if warehoused under the provisions of this Act, prior to removal from such Warehouse, otherwise than for exportation, or removal from the Warehouse to another port within the Province.

Measure or weight of goods, how determined.

38. The quantity of all goods charged, to pay Duty according to the measure or weight thereof, shall be determined by one or more sworn Gaugers and Weighers appointed by the Lieutenant Governor; and the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Calipers; and the weight of all goods dutiable by weight, by proper scales and weights, to be provided by the Province Treasurer, at the expense of the Province, and the owner or importer of all dutiable Liquors and Molasses shall, at his own proper cost and charge, cause the same to be placed in a convenient position to be gauged; and the owner or importer of all goods required to be weighed, shall, at his own proper cost and charge, furnish such assistance as may be necessary for placing the same on the scales, and removing the same therefrom.

Goods may be warehoused and Duties paid from time to time.

39. The importer or consignee of any goods or articles subject to duty under and by virtue of any Act of the General Assembly of this Province, may warehouse such articles, and pay the Duties thereon, from time to time, on such as may be sold or entered for home consumption, and before delivery thereof.

Entry of and Bond for articles to be warehoused.

40. Before the owner, importer or consignee of any dutiable articles imported into this Province, shall have the privilege of warehousing the same, it shall be the duty of such owner, importer or consignee of any such articles, to enter the same for warehousing in a good and sufficient Warehouse, to be appointed by the Treasurer, Deputy Treasurer or other authorized officer, as the case may be, and fitted and prepared to the satisfaction of the said Treasurer, Deputy Treasurer or other authorized officer, and approved of by the Lieutenant Governor, by and with the advice and consent of the Executive Council; and the notice of the appointment and approval of all such Warehouses shall be published in the Royal Gazette; and before any articles shall be admitted into any Warehouse, the owner, importer or consignee of the same shall give bonds, with two sufficient sureties, to be approved of by the said Treasurer, Deputy Treasurer or other authorized officer, as the case may be, in double the amount of the Duties payable on such articles, in such Warehouse mentioned in the entry of the same, and for the payment of the Duty on such articles, or for the exportation thereof, according to the account first taken of such articles upon the landing of the same, with the further condition, that no part shall be taken out of such Warehouse until cleared from thence, upon due entry and payment of Duty, or upon due entry for exportation or removal from the Warehouse to another port in the Province, and with the further condition that the whole of such articles shall be so cleared from such Warehouse, and the Duties upon such deficiency (if any) of the quantity according to such first account, shall be paid within two years from the date of the first entry thereof.

Articles not entered for warehousing and not deposited to be forfeited.

41. If any articles which have been entered to be warehoused shall not be duly carried and deposited in the Warehouse, or shall afterwards be taken out of the Warehouse without due entry or clearance, or having been entered and cleared for exportation from the Warehouse, or for removal to another port in the Province, shall not be duly carried therefrom and shipped, or shall afterwards be relanded, except with permission of the proper officer of the Treasury, such goods shall be forfeited.

Stowage of goods in Warehouse.

42. All goods so warehoused shall be stowed in such parts or divisions of the Warehouse and in such manner as the Treasurer, Deputy Treasurer, or other authorized officer shall direct; and the Warehouse shall be locked and secured in such manner, and shall be opened and visited only at such times, and in the presence of such officers, and under such rules and regulations, as the Treasurer, Deputy Treasurer, or other authorized officer may direct; and all such goods shall, after being landed, upon importation, be carried to the Warehouse, or shall, after being taken out of the Warehouse for exportation, or for removal to another port in the Province, be carried to be shipped under such rules and regulations as the Treasurer, Deputy Treasurer or other authorized officer shall direct.

Locking and unlocking Warehouse.

Carrying goods to and from warehouse.

Goods fraudulently concealed or removed forfeited.

43. If any goods which shall have been warehoused, shall be fraudulently concealed in or removed from the Warehouse, such goods shall be forfeited, and