

may be seized and disposed of in the manner directed in and by this Act; and if any importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance, fraudulently open the Warehouse, or gain access to the goods, such importer or owner shall forfeit and pay for every such offence the sum of fifty pounds.

Opening
warehouse.

Penalty.

44. All goods which have been warehoused shall be duly cleared either for exportation or for home consumption within two years, and all surplus stores of Ships within one year, from the date of the first entry thereof; and if any such goods or stores be not so cleared, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer to cause the same to be sold, and the produce applied to the payment of Warehouse rent and other charges, and the Duties, and the overplus (if any) shall be paid to the proprietor.

Warehoused goods
to be cleared in two
years;
ship's stores in
one year.
If not cleared to
be sold.

45. Upon the entry of any goods to be cleared from the Warehouse, whether the same be for home consumption or for exportation, or for removal to another port in the Province, the person entering such goods shall deliver a bill of the entry, and duplicates thereof, in the like manner as is directed in the case of goods entered to be landed, so far as the same is applicable; and if for home consumption, shall, at the time, pay down to the proper officer, the full Duties payable thereon, and not being less in amount than according to the account of the quantity first taken of the respective packages or parcels of the goods in such entry at the examination thereof at the time of the first entry and landing of the same, without any abatement on account of any deficiency; and if the entry be for exportation or for removal to any other port in the Province, and any of the packages or parcels of the goods be deficient of the respective quantities of the same, according to the account first taken as aforesaid, a like entry inwards shall also be passed in respect of the quantities so deficient, and the full Duties shall be paid on the amount thereof before such packages or parcels of goods shall be delivered or taken for exportation or removal.

Entry for home
consumption or for
exportation, &c.

Duties to be paid
on original
quantities.

46. Where the whole of the goods warehoused under any entry, shall be cleared from the Warehouse, and the whole or any part of such goods have been entered for exportation, or for removal to another port in the Province, the Bond given for the Duties on such goods shall not be cancelled and given up, but the parties to such Bond shall be liable for the amount of Duties on the goods so exported or removed to another port in the Province, unless a certificate of the landing of such goods shall be produced within a reasonable time, such certificate to be signed by the principal officer of Revenue or Excise, if the goods be landed at a place in the British Dominions, or by the British Consul, if the goods be landed at a place not in the British Dominions.

Warehouse bond
for goods
subsequently
entered for
exportation not to
be cancelled except
on certificate of
landing, &c.

47. It shall be lawful for the Treasurer or other authorized officer to allow the master of any steamboat employed regularly in the conveyance of passengers, upon due report of such boat as is required in and by this Act for ships arriving within the Province, to deposit the cargo on board such boat in a good and sufficient Warehouse to be provided by the owner or agent of such boat, and approved of by the said Treasurer or other authorized officer, such owner or agent having first given general security by Bond, with two good and sufficient sureties, for the payment of the full Duties of importation on all such goods as shall at any time be so warehoused therein, or for the exportation thereof; and all goods so deposited shall be deemed and taken to be on board the steamboat in which they were imported, and shall be subject to the same rules, regulations, restrictions, penalties and forfeitures, as if the same had not been taken out of such steamboat; and the master or owner of such steamboat shall have the same lien on the goods for freight or other charges as if the same had not been deposited in the Warehouse, but shall not be entitled to any rent for the goods so deposited in such Warehouse, provided the owner or consignee of such goods make perfect entry, or entry by bill of sight, and remove such goods within three days from the time of their being so deposited in such Warehouse.

Cargo of passenger
steamboats may be
put into warehouse
after report made.

Goods to be
deemed to be on
board though
deposited in
warehouse.

Lien for freight.

48. Any goods which have been or shall be hereafter warehoused in some Warehouse in any port in this Province, may, with the permission of the Treasurer or Deputy Treasurer at such port, first obtained, be removed to any other Warehouse in the same port in which goods may be warehoused on importation.

Goods may be
removed from one
warehouse to
another in the
same port, by
permission.

49. All goods which hereafter shall be removed from one Warehouse for or to another in the same port, and all proprietors of such goods, shall be held subject in all respects to all the conditions to which they would have been held subject if such goods had remained in the Warehouse where the same had been originally warehoused.

Liability of goods
so removed and
proprietors.