

spirituous Liquors being so ascertained, the Licensee shall forthwith pay to the proper Officer of the Treasury Department the Duty herein and hereby imposed; and under the Warrant of the proper Officer, and in the presence of the Officer who gauged such Liquor, remove the same to some building outside of the said Distillery, or he may warehouse the same in the manner prescribed by Chapter 28, Title III, of the Revised Statutes, 'Of Warehousing Goods,' and deposit the said Liquor in one of the general Warehouses appointed by the proper Officer, subject to the rules and regulations of the said Chapter 28, Title III, of the Revised Statutes, 'Of Warehousing Goods.'

5. Any spirituous Liquors so distilled, removed without Warrant from the proper Officer, as above provided, or having been illegally removed, found in possession of any person or persons, shall be forfeited; and the Licensee from whose Still House or Distillery such Liquors shall have been removed, and the person or persons in whose possession such Liquor may be found, shall severally forfeit and pay the sum of one hundred pounds.

6. The mode of proceeding in case of forfeiture, and all penalties imposed by this Act, shall be sued for, recovered, and applied in the manner provided in Chapter 29, Title III, of the Revised Statutes, 'Of Seizures, Forfeitures, and Modes of Proceeding,' and each and every provision of the said Chapter shall apply to forfeitures under this Act when applicable.

7. Chapter 18, Title III, of the Revised Statutes, 'Of the Duties on Distilled Spirits,' is hereby repealed.

CAP XXI.

An Act relating to the Protection of the Revenue.

Section.	Section.
1. Penalty for frauds as to Warehousing or removing Goods.	4. Such Importations to be between sunrise and sunset.
2. Recognizances under Sec 9, Cap. 29, Rev. Stat. to be forthwith transmitted to Clerk of Crown.	5. Forfeiture for importing by land by night on unprescribed roads.
3. Governor in Council to regulate Importations by land;	6. Form of condemnation under Chap. 12, Rev. Stat.

Passed 9th April 1860.

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. Any person who shall enter any goods for warehousing, and shall not duly deposit the same, or shall take such goods from the Warehouse without due entry or clearance, or if such goods have been cleared for exportation or for removal to another Port in the Province, such person shall not duly convey them therefrom and ship them, or shall afterwards reland them without permission of the proper Officer, shall, in addition to the forfeitures of the goods, provided in the second Section of Chapter 28, Title III, of the Revised Statutes 'Of Warehousing Goods,' be liable to a penalty of one hundred pounds for each and every offence.

2. The recognizance required in the ninth Section of Chapter 29, Title III, of the Revised Statutes, 'Of Seizures, Forfeitures, and Modes of Proceeding,' shall be delivered by the claimant to the proper Officer of the Department of the Port or place where the seizure is made, and by him forthwith transmitted to the Clerk of the Crown.

3. The Governor in Council is hereby authorized to make rules and regulations for the importation of goods by land, prescribing therein the road or route by which they may be imported into this Province.

4. All goods imported into this Province by land, shall be so imported into the Province in the day time, between sunrise and sunset.

5. All goods imported into the Province by land, upon any other road or by any other route than the Governor in Council shall prescribe, or at any other time than in the day time between sunrise and sunset, shall be forfeited.

6. The sentence of condemnation before two Justices, under the provisions of Chapter 12, of the Revised Statutes, 'Of Trespasses to Land, and other property of the Crown;' and also under the provisions of any law in force at the time of the condemnation, authorizing the proceeding and condemnation, to be had before two Justices of any goods seized for a breach of any Law relating to the protection or collection of the Revenue, shall be in the form following, or to the like effect:—

Be it remembered that [*describe property*] having been seized, (*if Lumber*, as being cut without Licence; *or if Minerals*, as being dug without Licence; *if Goods* as being smuggled, *or otherwise liable to forfeiture*,) as forfeited to the Crown, the same are adjudged and declared forfeited to the Crown, and hereby condemned according to Law.

Given under our hands and seals at the
day of A. D. 18

A. B. [L.S.]

C. D. [L.S.]

CAP. XXII.

An Act further to amend the Law relating to the Protection of the Revenue.

Section.	Section.
1. What Report of Vessels with Cargo for Fredericton, sufficient.	2. True Invoice price to be declared, and original produced or accounted for.

Passed 9th April 1860.

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. For the purposes of the eleventh Section of Chapter 28, Title III, of the Revised Statutes, 'Of Warehousing Goods,' the Master of any Vessel arriving with a cargo at Saint John, bound for Fredericton, who shall report to the Treasurer the fact of the arrival of such Vessel with a cargo, without producing any manifest, statement, or other specification thereof, shall be deemed to have fully complied with the requirement of the said Section.

2. Where the Duties are charged according to the value of any Goods under any Act relating to the Revenue, the importer or importers, owner or owners, consignee or consignees, or his or their known or authorized Agent, shall at the time of the Entry of such Goods, declare on oath what is the true Invoice price thereof at the place whence they were imported, and that he or they believe such Invoice price to be the true and current value thereat, and shall at the same time produce and exhibit to the proper Officer, if required by him, the original Invoice or Invoices of such Goods, or other documents in lieu thereof or concerning the same, in the same state in which they were; received which Invoices shall be signed by the proper Officer who shall have compared and examined the same; and the person making such Entry shall also certify on oath that they are the original and real Invoices, or if he or they cannot produce the original Invoices, he or they shall make oath thereof, and account for the want of the same, and shall also state on oath what he or they believe to be the correct value of the Goods at the place whence they were imported, as near as can be ascertained.