



BY AUTHORITY.

CAP. VHL

AN ACT FOR RAISING A REVENUE IN THE PROVINCE.

Passed 9th March 1832.

WE, His Majesty's most Dutiful and Loyal Subjects, the Assembly of New-Brunswick in General Assembly convened, for raising the supplies necessary to defray the expenses of His Majesty's Government of the Province, have freely and voluntarily resolved to give and grant unto the King's Most Excellent Majesty the several rates and duties hereinafter mentioned, and do therefore pray Your Excellency that it may be enacted; And be it enacted, by His Excellency the Lieutenant Governor, by and with the advice and consent of the Council and Assembly in General Assembly convened, and by the authority of the same, That from and after the first day of April next, there be granted to the King's Most Excellent Majesty, His Heirs and Successors, for the use of this Province and for the support of the Government thereof, the several rates and duties hereinafter-mentioned, on the following articles which may be imported or brought into this Province either by sea, inland navigation, or by land; That is to say, For every gallon of Rum, One Shilling; For every gallon of Molasses, One Penny; For every pound of Coffee, One Penny; For every gallon of Shrub, Santa, and Lime Juice, Six Pence; For every hundred weight of Brown or Muscovado Sugar, on the quantity mentioned in the original invoice, allowing twenty-five per cent for tare and wastage, Two Shillings and Six Pence; and for every pound of Loaf Sugar, One Penny; and in addition to the rates and duties already imposed by the means and power of any Act or Acts of the Imperial Parliament, or under and by virtue of this Act, the following rates and duties shall be granted as aforesaid; That is to say, For every gallon of Brandy, one shilling and ten pence; and for every gallon of Whiskey, Holland, Geneva, and Cordials, one shilling and six pence; and for every gallon of Wine in bottles, one shilling and six pence; For every head of Foreign Oxen, two pence; For every Cow, or other horned Cattle, three pence and two shillings; and for every hundred pounds of dead meats, of all kinds, six shillings and eight pence; For every foreign Horse, five pence, and where a duty on such Horse shall have been paid or secured at the Custom House by the means and powers of any Act or Acts of the Imperial Parliament, then the difference only between the amount so paid or secured at the Custom House and the duty herein imposed shall be demanded and received; and upon the following articles, not being of the manufacture of and not imported from any part of the United Kingdom, in addition to the rates and duties already imposed or which may be imposed by the means and powers of any Act or Acts of the Imperial Parliament, the following rates and duties upon every hundred pounds of the real value thereof; That is to say, For Chairs, Clocks, Watches, and every description of Household Furniture, twenty-five pence; For Soap and Candles, ten pence; For Bread, ten pence; For Manufactured Tobacco, fifteen pence; and for all other such articles not herein enumerated, or otherwise charged with duty by this Act, ten pence, excepting, nevertheless, Liquors, Pitch, Tar, Turpentine, and Lumber of every description, Grass Seed, Hides, Tallow, Cotton Wool, Plants, and Seeds of every description, Indigo, Fruit, whether preserved, dry, or green, Dye Woods, Salt, leaf Tobacco, Bees' Wax, Felt, Zinnibar, Vitis, Bristles, Horse Hair, Horns, Cordage, Canvas, Hemp, Iron, and India Rubber, and Books; and in all cases where the duties imposed by this section are charged upon the real value of the articles imported, such value shall be ascertained by the declaration of the importer or consignee of such articles, before the Treasurer of the Province, or any Deputy Treasurer, in manner and form following; That is to say,

"I, A. B. do declare that the articles mentioned in this entry, subject to provincial duty, and contained in the several Packages therein particularly described, are of the value of _____, to the best of my knowledge and belief; and that the same were entered of the same value at the Custom House."

(Signed)

"A. B."

Which declaration shall be endorsed on the Bill of Entry of such articles, in the presence of the Treasurer or his Deputy; Provided, that if it shall appear to the Treasurer or his Deputy, that such articles have been invoiced below the true and real value thereof at the place from whence the same were imported, or if the price is not known, the articles shall in such case be examined by two competent persons, to be nominated and appointed by the Lieutenant Governor or Commander in Chief of the Province; and such persons shall declare before the Treasurer or his Deputy what is the true and real value of such articles; and the value so declared on the declaration of such persons shall be deemed to be the true and real value thereof, and upon which the duties imposed by this Act shall be charged and paid.

II. And be it further enacted, That the rates and duties imposed by this Act shall be paid at the time of importation of such articles as are liable to the same, to the Treasurer of the Province, or to any Deputy Treasurer at the place where the same may be imported, unless such rates and duties on any one cargo or importation, as mentioned in the master's or the owner's or consignee's report, shall amount to upwards of twenty-five pounds; and when the said duties upon any one importation as aforesaid shall exceed twenty-five pounds, and not amount to fifty pounds, it shall and may be lawful for the said Treasurer, or any Deputy Treasurer, to take a bond duly executed by the owner or consignee of such dutiable articles, with at least one good and sufficient surety, in double the amount of such duties, for the payment of the same in three months; and when the said duties amount to fifty pounds and are under one hundred pounds, then the bond shall be taken, and duly executed in like manner as aforesaid, for the payment of the same, one half in three months and one half in six months; and when the said duties amount to one hundred pounds and are under two hundred pounds, then the bonds shall be taken, and duly executed in like manner as aforesaid, for the payment of the same, one third in four months, one third in eight months, and the remaining third in twelve months; and when the said duties shall amount to two hundred pounds and upwards, then the bond shall be taken, and duly executed in like manner as aforesaid, for the payment of the same, one third in six months, one third in twelve, and the remaining third in eighteen months; all which bonds shall be taken in His Majesty's name, and made payable to His said Majesty, His Heirs and Successors, and conditioned for the payment of the amount of the said duties respectively at the time or times specified therein, to the Treasurer of the Province, or to his Deputy at the place where the same may be taken; Provided always, that in cases where by the provisions of this Act the importer or importers are entitled to have credit for payment of any duties upon giving Bonds as aforesaid, the Treasurer or any Deputy Treasurer shall be, and they are hereby authorized to receive payment at the time of Entry, if required, and to allow a discount or abatement thereupon at and after the rate of six per centum per annum, proportionable to the credit which the said importer or importers may be so entitled to have.

III. And be it further enacted, That the Masters or persons having charge of all ships and vessels arriving in any Port or place in the Province, shall severally and respectively, within twenty-four hours after their arrival, or sooner if required by the Treasurer or any of his Deputies, make a report to the said Treasurer of the Province, or to one of his Deputies at or nearest the place of such arrival, under a solemn declaration, and subscribed by them respectively, containing an exact account of the whole cargo of the ship or vessel under his command or charge, whether subject to duties or not, and shall in the same report state, upon declaration as aforesaid, the name of each and every owner and consignee of such Cargo, and where the same is intended to be landed, and whether any and what part thereof has been landed and taken from such ship or vessel after arriving within the Province; and upon neglect or refusal of such Master or person having charge as aforesaid to make such report, he shall forfeit and pay the sum of one hundred pounds; and in addition to the report of the master or person having charge of any ship or vessel, each and every owner, or each and every consignee of the Cargo, shall also make a report, in writing by him subscribed, upon solemn declaration before the said Treasurer or Deputy Treasurer, as the case may be, of all dutiable articles belonging to or consigned to him on board such ship or vessel; and any part of such cargo which shall be landed before such report of the master or person having charge, and before the reports of the several and respective owners or consignees thereof, and a permit obtained from the said Treasurer or Deputy, as the case may be, for landing the same, shall, together with any dutiable articles which may be found on board such ship or vessel, or landed therefrom and not included in the report of the master or person having charge and the report of the said owners or consignees, be forfeited; and the master or person having charge of such ship or vessel, and every person concerned in concealing such articles on board, or in landing them without a permit for that purpose, shall each respectively forfeit and pay the sum of one hundred pounds; and it shall and may be lawful for the said Treasurer or any of his Deputies, at all times, to enter on board any ship or vessel, and to search the same for dutiable articles, and if any are found on board not having been duly reported, and the duties paid or secured, to seize and take the same from such ship or vessel; and the said Treasurer, or any Deputy Treasurer, being authorized by writ of assistance under the seal of His Majesty's Supreme Court, or of the Superior Court of Common Pleas in the County in which such articles shall be found, (which writ the proper officers of such courts respectively are here-

by authorized and required to issue upon the allowance or fiat of one of the Justices of such court,) shall and may take one or more constables or constables, and, at all times in the day time, enter and go into any house, store, warehouse, out-house, or other building, and, if resisted, break open any door or doors, and search for dutiable articles, and, if any such are found having been imported and landed contrary to law, seize and carry the same away; and it shall be the duty of the said Treasurer or any Deputy Treasurer to cause the same articles forthwith to be appraised and valued by three respectable persons, and in all cases where the value of the articles shall not exceed the sum of twenty-five pounds, they shall be prosecuted to condemnation in the name of the Treasurer, or Deputy Treasurer making the seizure, in thirty days from the time of making such seizure, before any two of His Majesty's Justices of the Peace residing near the place where the seizure shall have been made, who are hereby required and directed to keep a book of record, in which they shall fairly enter all causes tried before them under this Act, together with all the evidence taken in the course of the investigation; and when the value of the articles so seized and taken, as aforesaid shall exceed the sum of twenty-five pounds, they shall be prosecuted to condemnation as aforesaid in the name of the Treasurer, or Deputy Treasurer making the seizure, or by information of His Majesty's Attorney or Solicitor General, or any of the King's counsel learned in the law, in ninety days from the time of making such seizure, before His Majesty's Supreme Court, or before any two justices of the Interior Court of Common Pleas in the county where the seizure shall have been made; and if any dispute shall arise whether any of the articles so seized as aforesaid were illegally imported, the proof in all cases shall be upon the owner or person claiming such articles.

IV. And be it further enacted, That when any dutiable articles imported into the Province are intended to be exported without being landed, the same shall be stated in the report and entry required to be made by this Act, and the articles intended to be exported particularly described and specified in such report; and such articles so reported for exportation shall be actually exported in the same vessel in which they were imported, or re-shipped on board of any other ship or vessel without being landed, and shall actually be exported in such ship or vessel to any port or place without the limits of the Province, then and in either of these cases, any duties which may have been paid on any articles so exported shall be repaid, and any bonds which may have been given for securing such duties shall be cancelled, after the requisite proofs of the actual landing of such articles without the Province, in either case shall have been produced at the Office, where the same were first reported for exportation.

V. And be it further enacted, That upon the following articles upon which the duties have been paid or secured, there shall be allowed when exported after having been landed from the vessel in which they were imported, or imported by land or inland navigation, or which may have been purchased at any Custom House sale or sale of Government Stores, the following Drawbacks; to-wit, for every gallon of Rum, one shilling; for every gallon of Wine in bottles, one shilling and three pence; for every gallon of Brandy, and other distilled spirituous liquors, one shilling; for every gallon of Shrub, Santa, Cordials, and Lime Juice, six pence; for every gallon of Molasses, one penny; for every gross hundred weight of brown Sugar, two shillings and six pence; for every pound of Coffee, one penny; upon every head of Foreign horned Cattle, forty shillings; Provided always, That no drawbacks shall be allowed unless the articles be exported within twelve months from the time of their importation, and in the same package or cask in which they were imported, and not in less quantity in any one ship or vessel, at any one time, than fifty gallons or more of Wine (except in cases where the Importer of Wine may bottle the same or any part thereof, or may have occasion to shift the same or any part thereof into Casks of smaller size, and in such cases the said Importer, but no other person whatsoever, shall be entitled to drawback on the exportation of such wine so bottled or shifted, in like manner as if the same had been in the original cask or package, with the limitation that no less quantity than six dozen bottles of such Wine, nor a less quantity than twenty-five gallons thereof in any one Cask, shall be entitled to such drawback); Brandy, Holland and Geneva; five hundred gallons or more of Molasses; one hundred gallons or more of any other Liquors; ten hundred weight or more of brown Sugar; and five hundred weight of Coffee, nor unless the requisite proofs of their having been landed without the Province be produced at the Office within twelve months from the time of exportation; and no drawback shall be allowed upon articles landed in any part of the United States, eastward of Machias Harbour; and provided also, That when satisfactory proof is lodged with the Treasurer or Deputy Treasurer of the export of any article subject to duty, the said duty shall not be exacted within twelve months after the exportation of such articles.

VI. And be it further enacted, That the evidence to be required of the exportation of dutiable articles in the same bottom, shall be the declaration of the master, and of the owner or consignee, before the Treasurer or one of his Deputies, and the declaration of the master shall be as follows:

"I, A. B. do declare that the following articles, to-wit, _____, are now actually on board the _____, whereof I am master; that the same were imported in the same vessel, and are the same that were mentioned in the entry and report of the said vessel and cargo at this office on the _____ day of _____; and that the said articles are now in the same state in which they were at the time of importation thereof; that no part of the same are to be landed within the Province to the best of my knowledge and belief."

And the owner or consignee of the same articles shall, at the same time and place, make and subscribe a declaration that he is the owner or consignee of such articles, and that the contents of the declaration made by the master are just and true, to the best of his knowledge and belief; and when articles are not exported in the same bottom in which they were imported, then the master of the vessel in which they were imported shall make and subscribe a declaration as follows, to-wit:

"I, A. B. do declare that the following articles, to-wit, _____, were imported into the Province in the vessel called the _____, whereof I am master, and are the same mentioned and specified in the entry and report of the said vessel and cargo at this office on the _____ day of _____; that they are now in the same state in which they were at the time of importation; that no part thereof has been landed since the said entry and report; and that the same have been actually shipped on board the vessel called the _____, in the harbour of _____, whereof _____ is master."

And the owner or consignee of the same articles shall, at the same time and place, make and subscribe a declaration that he is the owner or consignee of such articles, and that the contents of the declarations made by the said masters are just and true, and that the said articles are not to be landed within the Province to the best of his knowledge and belief; and the master of the vessel on board of which such articles have been re-shipped, shall at the same time make and subscribe a declaration that the articles mentioned in the declaration of the master of the vessel in which they were imported are actually on board the ship or vessel of which he is master, and that the same or any part thereof are not to be again landed in the Province to the best of his knowledge and belief.

VII. And be it further enacted, That when any dutiable articles are exported for drawback after having been landed in the Province, the evidence of such exportation shall be a declaration made and subscribed by the owner or consignee of such articles, before the Treasurer or Deputy Treasurer, as follows, to-wit:

"I, A. B. do declare that the articles by me now shipped on board the _____, whereof _____ is master, were lawfully imported (or purchased at a Custom House sale, or sale of Government Stores) in the _____, whereof _____ was master, from _____; and that the duties thereon have been paid or secured to be paid by me at this office; and that the same or any part thereof are not intended to be re-landed in the Province, to the best of my knowledge and belief."

Also a declaration made and subscribed by the master of the vessel in which the articles are to be exported, as follows, to-wit:

"I, A. B. do declare that the articles shipped by _____, as mentioned in his declaration, are now actually on board the _____, whereof I am master, bound for _____; and that the same or any part thereof are not to be re-landed within the Province, to the best of my knowledge and belief; Provided always, That before any drawback shall be paid, or a remission of duties upon articles exported in the same bottom, or transhipped into another vessel and exported without being landed, obtained, it shall be incumbent on the owner or consignee of such articles to produce to the Treasurer, or Deputy to whom the duties shall have been paid or secured, within one year from the time of exportation thereof, a certificate under the hand and seal of the Collector or principal Officer of the Customs or of the Revenue of the place to which the same were exported, or a certificate of two resident merchants of the place where such dutiable articles may have been landed, that such articles have been there actually landed; and he shall at the same time make and subscribe the following declaration, to-wit:

"I, A. B. do declare that the articles exported by me in the _____, whereof _____ was master, a certificate of the landing of which is by _____, me now exhibited, have been actually landed at _____, to the best of my knowledge and belief."

Provided also, That the Drawbacks upon all articles exported, and entitled thereto, and for the duties on which bonds have or may be given, shall be endorsed upon such bonds, and be deemed equivalent to cash payments, without any reference to the times when the several instalments of the same are payable or become due.

VIII. And be it further enacted, That if all or any of the articles reported for exportation without being landed, or which having been landed have been shipped for exportation, with a view to obtain a remission of the duties thereon or to obtain the drawbacks allowed by this Act, have been landed or re-landed contrary to the true intent and meaning of this Act, all such articles so landed or re-landed, and such as may be on board at the time of discovering such intended fraud, shall be forfeited, and shall and may be seized and prosecuted to condemnation, and the proceeds of such forfeitures applied as hereinafter directed; and if it shall be discovered, within one year after the articles so reported for exportation, or which may have been shipped for exportation after having been landed, or after any drawbacks may have been paid or received, that the whole or any part thereof have been fraudulently re-landed within the Province, the owner or consignee of such articles, and the master or owner of the ship or vessel from which the

same were re-landed, shall severally forfeit and pay the sum of one hundred pounds, to be recovered and applied as hereinafter directed.

IX. And be it further enacted, That the evidence required to obtain any drawback on horned cattle exported from this Province, shall be a certificate of the Treasurer or Deputy Treasurer, as the case may be, that the cattle upon which the drawback is claimed were on the importation of such cattle reported for exportation, also a declaration shall be annexed, in manner and form as follows, to-wit:

"I, A. B. do declare that the following (here state the number and description of Cattle) now on board the _____, whereof _____ is master, bound for _____, and that they are the same as are mentioned in the _____ annexed certificate, and were reported for exportation, and that the same are not intended to be re-landed in this Province, to the best of my knowledge and belief."

And also the declaration of the Master of the vessel mentioned in the owner's or consignee's declaration, and subscribed by him in form following, to-wit:

"I, A. B. do declare that the _____ shipped by _____, are now actually on board the _____, whereof I am Master, bound for _____; and that the same are not to be re-landed in this Province with my knowledge or consent, unavoidable accident excepted."

Which declaration and certificate shall be filed in the office where taken; Provided always, that no drawbacks shall be allowed and paid in less than one month after the sailing of the vessel in which the cattle for which the same are claimed were shipped; nor unless the cattle reported for exportation shall be actually exported within three months from the time of their importation: Provided always, that if any cattle shall be fraudulently re-landed in this Province after shipment for exportation as aforesaid, the same shall be forfeited, and may be sold forthwith, without further process, by the Treasurer or nearest Deputy Treasurer, and the proceeds applied, one half to the informer, the residue to His Majesty for the use of the Province; and the owner or consignee of such cattle, and the master of the vessel from which they have been fraudulently re-landed, shall severally forfeit and pay a fine of one hundred pounds.

X. And be it further enacted, That any Importer or Consignee of Rum, Whiskey, Brandy, Geneva, Wine, Shrub, Santa, Cordials, Loaf and Brown Sugars, may have his option either to secure the duties on the same in the manner prescribed in and by this Act, or to warehouse such articles and pay the duties thereon from time to time as the same may be sold for home consumption, and before delivery thereof from such warehouse as hereinafter provided.

XI. And be it further enacted, That before the Owner, Agent or Consignee of any such articles shall have the benefit of the option herein before provided, it shall be the duty of the Owner, Importer or Consignee of any such articles to enter the same for warehousing, and to provide a good and sufficient warehouse to be approved of by the Treasurer, of the Province or Deputy Treasurer, the case may be, and fitted and prepared in every respect to the satisfaction of the said Treasurer or Deputy; and before any such articles shall be admitted into any such warehouse, the owner, Importer or Consignee of the same shall, instead of the Bonds herein before required, give Bonds, with two sufficient Sureties to be approved of by the said Treasurer or Deputy, as the case may be, in double the amount of the duties payable on such articles, conditioned for the safe depositing of such articles in such warehouse mentioned in the entry of the same, and for the payment of the duties upon such articles, or for the exportation thereof according to the account first taken of such articles upon the landing of the same, and with the further condition, that no part thereof shall be taken out of such warehouse until cleared from thence upon due entry and payment of duty, or upon due entry for exportation, and with the further condition, that the whole of such articles shall be so cleared from such warehouse, and the duties upon the 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; Provided always, that no one Importer or Agent subject to duties under the provisions of any Act or Acts of the General Assembly of this Province, shall be allowed the privilege of warehousing the same unless the duties upon such Importation shall amount to fifty pounds.

XII. And be it further enacted, That 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 and clearance, or having been entered and cleared for exportation from the warehouse shall not be duly carried therefrom and shipped, or shall afterwards be re-landed, except with the permission of the proper officer of the Treasury, such goods shall be forfeited.

XIII. And be it further enacted, That upon the entry outwards of any articles to be exported from the warehouse, the person entering the same shall give security by bond in treble the duty thereon, with two sufficient sureties to be approved by the Treasurer or Deputy Treasurer, conditioned that the same shall be landed at the place for which they are entered outwards, or be otherwise accountable for the satisfaction of the said Treasurer or Deputy Treasurer; and all articles deposited in a warehouse pursuant to this Act, shall be taken out for home consumption or for Exportation within two years from the date of the original report and entry of such articles.

XIV. And be it further enacted, That the Drawback upon all dutiable Articles exported before the passing of this Act, shall be allowed and paid agreeably to the Act in force at the time of the exportation of such Articles, notwithstanding the expiration or repeal of such Acts; any thing in any Act of the General Assembly to the contrary notwithstanding.

XV. And be it further enacted, That when dutiable articles have been reported agreeably to the provisions of this Act, and the Treasurer or any Deputy Treasurer, as the case may be, shall have good cause to believe that such articles, or the Vessel in which they were exported, were lost at Sea, and that in consequence of such loss no certificate could be returned to entitle the owner or exporter of such articles to the drawback allowed on such articles, then it shall and may be lawful for the said Treasurer or any Deputy Treasurer, as the case may be, to enlarge the time of payment of the duties which may have been secured on such articles until the owner or exporter shall have time by application to the General Assembly, to obtain remission of such duties: Provided always, that if such Application should be refused, then it shall be the duty of the said Treasurer or Deputy Treasurer, as the case may be, upon receiving notice of such refusal, forthwith to take the necessary steps for the recovery of such duties agreeably to the provisions of this Act.

XVI. And be it further enacted, That whenever any Merchant at any port in this Province, when the Provincial Duties are received or secured on any dutiable articles entitled to Drawback on exportation, shall ship such articles coastwise to his Agent at any port or place in this Province, it shall and may be lawful for such Agent to export the same and receive the Drawback thereon in the name of the original Importer: Provided always, that such articles shall be accompanied with a regular Permit from the Treasurer or Deputy Treasurer, as the case may be, to show that the duties thereon have been paid or secured to be paid at the office of the said Treasurer or Deputy Treasurer, expressing also the place from, the time when, and the Vessel's name in which such articles were imported, together with the marks and number of the cask and Package containing such articles, and also that such casks and packages are the same in which such articles were originally imported, and in the same state as when so imported: Provided also, that the same proof of the exportation of such articles by any Agent as aforesaid, shall be required to obtain the drawback thereon, as is required upon the exportation of such articles under the provisions of this Act.

XVII. And for the more effectually securing the duties imposed on cattle and horses by this Act, be it further enacted, That it shall and may be lawful for the Treasurer of the Province to appoint fit and proper persons, in every such place and places within the Province as the may judge meet and expedient, to be collectors of such duties; and every such person so appointed or who may have been appointed under any former Act relating to the Revenue, are hereby authorized to detain, and report to the Treasurer or Deputy Treasurer, all such cattle and horses as may be found on any road, place or places, and so imported and brought as aforesaid, unless the owner or owners, person or persons having charge of and driving such cattle and horses, shall produce a separate certificate for each and every such horse or head of cattle from the Treasurer, or one of his Deputies, that the duties have been paid or secured to be paid on such cattle and horses; and the said collectors shall give bonds to the Treasurer in the sum of one hundred pounds, with two sufficient sureties in the sum of fifty pounds each, for the faithful discharge of their trust, and shall be allowed one half of the commission to be received by the Deputy Treasurer of the county in which such collectors shall reside, and also one half of the net proceeds of the sale of all cattle and horses so detained and forfeited under and by virtue of this Act.

XVIII. And be it further enacted, That no duties on any horses and horned cattle shall be collected at any places in the Province except at the office of the Treasurer of the Province, or the Deputy Treasurers at Saint Andrews, Saint Stephen, and Woodstock; and all foreign horses and horned cattle which may be found within the Province (except when on the way to any of the said places) without a certificate from the said Treasurer, or some one of the said Deputy Treasurers, for each and every such horse and for each and every head of such horned cattle, that the duty thereon had been paid either at the Deputy Treasurer's office at Saint Andrews, Saint Stephen or Woodstock, shall be seized and forfeited, and may be prosecuted, to condemnation in manner and form as provided in and by the third section of this Act.

XIX. And be it further enacted, That the Deputy Treasurers of Saint Stephen and Woodstock shall have the same powers to the fullest extent as other Deputy Treasurers have under the provisions of this Act, as far as relates to horses, horned cattle, goods, wares and merchandise imported by inland navigation or by land.

XX. And be it further enacted, That in cases where any live stock, or dead meats, or any other description of perishable articles, may have been seized as forfeited for a breach of this Act, or any other Act relative to the Revenue, and any person shall appear to claim and defend such live stock or perishable articles, then and in such case it shall and may be lawful to and for the Treasurer, or any of his Deputies who may have seized the same, to take Bonds, with two good and sufficient sureties, in double the amount of the duties on such articles so seized, from the person so claiming the same, to be recovered upon the condemnation of the said articles so seized in like manner as other Bonds mentioned in this Act; which Bond in case the said articles should not be condemned as forfeited shall be cancelled, and may be destroyed; but if no person shall appear to claim such live stock or perishable articles so seized as a-