

and forfeitures which he may make under and by virtue of this or any other Act relating to the Provincial Revenue; Provided always, that the sum so retained as aforesaid shall not in any one year exceed three hundred Pounds for the services of any one Deputy.

XXVI. And be it further enacted, That it shall and may be lawful for said Treasurer, in case of sickness or necessary absence from the City and County of Saint John, to appoint a fit person to act as his Deputy there for whose acts the said Treasurer shall be responsible, which Deputy during his continuance in Office shall have the same power and authority in every respect as the Treasurer hath by virtue of this or any other Act relating to matters of Revenue when personally executing the duties of his office, but shall receive no compensation or allowance from the Public Treasury for his services except his proportion of the proceeds of any seizure which he may make or of any penalties and forfeitures which may be incurred by this or any other Act during his continuance in office as aforesaid.

XXVII. And be it further enacted, That the Tide Surveyors and Waiters and all other Revenue Officers who may be appointed by the Lieutenant Governor or Commander in Chief for the port of Saint John, or for any other port or place within the Province, shall in all respects be under the orders, directions, and controul of the Treasurer and Deputy Treasurers respectively for the places where such Officers may be appointed, and the said Tide Surveyors, and Waiters and other Revenue Officers, shall attend to the unloading of Ships and Vessels with dutiable articles, and shall not allow any such dutiable articles to be landed from any Ship or Vessel arriving at any port or place for which they are respectively appointed, without a permit from the Treasurer or Deputy Treasurer as the case may be, which permit to land dutiable articles shall be made by the Treasurer or Deputy Treasurer, immediately upon the duties thereon being paid or secured agreeably to the provisions of this or any other Act relating to Provincial Revenue, and if any Tide Surveyor or other Revenue Officer attending the unloading of any Vessel with dutiable articles or shall discover any articles on board which have not been duly entered by the Master in his report of the cargo on board such Vessel, or in the report of the owner or consignee of such articles, or if any such article shall be by such Officer found to be landed from such Ship, or otherwise imported contrary to the provisions of this or any other Act for raising a Revenue, it shall be the duty of such Tide Surveyors and Waiters, respectively, and other Revenue Officers respectively, and they are hereby required forthwith to take possession of such articles, and detain the same and make report thereof to the Treasurer or Deputy Treasurer at the port or place where such detention shall take place, and the said Treasurer or Deputy Treasurer shall immediately seize the said articles, and proceed against the same according to the Provisions of this Act.

XXVIII. And be it further enacted, That for the recovery of all duties imposed by the provisions of any Acts of the General Assembly, for raising a Revenue, and for which the said Treasurer or Deputy Treasurer at the port or place has taken security by bonds as aforesaid; and which have not been paid at the several times limited for payment thereof respectively as aforesaid, the said Treasurer or Deputy Treasurer is hereby directed to transmit the same within thirty days to His Majesty's Attorney General for prosecution, and His Majesty's Attorney General is hereby required forthwith to cause process to be issued against all and every person or persons so standing indebted and to pursue the same to final Judgment and execution and unless payment of the sum due and costs be previously made; and in case the said bonds shall not be transmitted to be prosecuted within thirty days after default in payment of the amount secured in such bond the surety in such bond shall be discharged and recourse only to be had against the principal of the same or against the Treasurer or Deputy Treasurer so neglecting to transmit the same for prosecution: Provided always, that all bonds entered into for the security of duties imposed by this Act shall be void, and may be cancelled or destroyed unless such bonds shall be sued within one year from the time limited in such bonds for the payment of such duties or the last instalment due on the same: And if such bond shall not be prosecuted to final Judgment and execution in three years from the time limited as last aforesaid, then and in such case such bonds shall be void.

XXIX. And be it further enacted, That the Treasurer and the several Deputy Treasurers respectively shall make half yearly return to the office of the Provincial Secretary of the Bonds by them respectively taken for duties, and then remaining unpaid, stating the names of the obligors, the amount secured, the dates of such Bonds, the times when payments become due, and the amount (if any) which has been paid thereon, and any other particulars which may be necessary, which returns shall be annually laid before the House of Assembly, in the Treasurer's accounts; and the Treasurer or Deputy Treasurer who shall neglect to make such returns for a longer period than two months after the expiration of each and every period shall severally be liable to pay a penalty of fifty pounds to be applied to the use of this Province.

XXX. And 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 he may judge meet and expedient to be collectors of duties on cattle and horses; and every 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 in 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.

XXXI. And be it further enacted, That no duties on any horses or horned cattle, shall be collected at any place in the Province, except at the office of the Treasurer of the Province, or the Deputy Treasurer 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 Stephens, or Woodstock, shall be seized and forfeited, and may be prosecuted to condemnation in manner and form as provided in and by the provisions of this Act.

XXXII. And be it further enacted, That the Deputy Treasurers of Saint Stephens 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 merchandize imported by Inland Navigation or by land.

XXXIII. And be it further enacted, That all Articles which are subject to duties, under any Act for raising a Revenue, and which having been seized, and sold by the officers of His Majesty's Customs 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 the Treasurer's or any Deputy Treasurer's office, as required by this or any other Act relating to Revenue, 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 consumed, make report to the Treasurer or his Deputy at the place nearest the sale, in writing under Affidavit, of the articles so purchased, and the duties arising

thereon shall then be paid, or secured to 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 or secured as aforesaid, the purchasers shall be entitled to the like drawbacks as herein after allowed upon the exportation of the like articles, subject always to the like Regulations, Provisions and Restrictions as are herein after 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 His Majesty's Army or Navy, 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 Government, the purchaser or purchasers shall report the same and pay or secure to be paid 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, Provisions, and Restrictions, 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 or secure 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 be seized, taken away and prosecuted, by order of the Treasurer or any Deputy Treasurer, and the proceeds thereof applied in manner directed by this Act.

XXXIV. And be it further enacted, That any articles subject to duties by any Act for raising a Revenue, which may be imported expressly for the use of His Majesty's Army, Navy or Ordinance, and actually delivered to the Commissary or any authorized Officer of Government, shall be and the same are hereby exempted from the duties hereinbefore 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 the Commissary or any other authorized officer of Government, shall also be exempt from the payment of any duties herein imposed, and if the duties thereof shall have been paid, then such resident merchant or trader shall receive back the amount of such duties, or if indebted to the Treasury shall have credit for the same by deducting the amount from the gross amount of his bond, the instalments of which shall be regularly paid upon the balance thereof: Provided always, that before any such dutiable articles shall be exempted from the payment of duties, and before any re-payment of duties shall be made or credit given therefor, the Commissary or other authorized officer of Government shall, if the said articles have been imported, produce the invoice or bill of lading of such articles to the Treasurer or his Deputy at the place of importation, and shall make and subscribe an affidavit before the said Treasurer or Deputy as aforesaid, that the several articles contained in such invoice or bill of lading are imported expressly for the use of His Majesty's Army, Navy or Ordinance, and received into his charge for that purpose; and if any such articles shall be supplied for the like purposes by any resident merchant or trader, such resident merchant or trader shall report, and make, and subscribe an affidavit before the Treasurer or his Deputy as aforesaid, that the articles mentioned in the report and affidavit were actually delivered to the Commissary or other authorized officer, and the said Commissary or other authorized officer shall also make and subscribe an affidavit before the Treasurer or Deputy Treasurer, that the articles mentioned in the said report and affidavit of the merchant or trader are actually delivered into his charge for the uses aforesaid.

XXXV. And be it further enacted, That the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Callipers and shall be gauged by a sworn Gauger or Gaugers appointed by the Lieutenant Governor or Commander in Chief, which Gaugers shall not gauge any dutiable articles in which they have any interest or property.

XXXVI. And be it further enacted, That any person importing by inland navigation or by land into any port of this Province, Horses, horned cattle or any articles which are subject to a duty under this or any other Act or Acts of the General Assembly of this Province for raising a Revenue, who shall neglect to report the same, and pay the duties thereon to the Treasurer of the Province, or the Deputy Treasurer at Saint Andrews, Saint Stephen's or Woodstock, as the case may be, shall for each and every neglect or offence be liable to the same forfeitures and penalties as persons are who may be convicted of fraudulently landing any dutiable articles from on board of any Ship or Vessel arriving at any port or place in the Province; to be recovered and applied in the same manner as the penalties are in and by this or any Act relating to Revenue, and all goods so imported as aforesaid, may be seized by the Treasurer of the Province or any Deputy, as the case may be, and prosecuted to condemnation and sale, in the same manner as goods seized and forfeited may be under and by virtue of this or any Act relating to Revenue.

XXXVII. And be it further enacted, That if any person or persons shall import into this Province, by inland navigation or by land, any Horses, horned cattle, or any goods, wares or merchandize of any description, subject to duty under any of the Revenue laws of this Province, and shall neglect to report the same, and pay the duties on such articles so imported, at the office of the Deputy Treasurer at Saint Andrews, Saint Stephen's or Woodstock, such person or persons so offending shall be liable to the same penalty as persons are by this or any Act relating to Revenue, who shall land articles from any Ship or Vessel before report of the cargo of such Ship or Vessel; to be recovered in the like manner as the penalties are in and by this or any Act relating to Revenue; and all Horses, horned cattle, goods, wares and merchandize of every kind, which may be seized for non-payment of the duties or for default made to the Deputy Treasurer as aforesaid, may be proceeded against in the same manner as seizures are in and by this or any Act relating to Revenue.

XXXVIII. And be it further enacted, That all dutiable articles which may be seized as having been imported contrary to the provisions of this or any other Act of the General Assembly for raising a Revenue, shall and may be deemed and taken to be condemned for breach of any law or laws of this Province relating to Revenue, unless the owner or owners of the articles so seized as forfeited, or the person from whom they were so seized or some person duly authorized by him, shall within one calendar month from the day of seizing the same, give notice in writing to the Treasurer or Deputy Treasurer at or nearest the place where such seizure shall have been made, that he claims the articles or things so seized: Provided always, that in case of the articles so seized be live stock or dead meats, or any description of perishable articles, unless claim to the same shall be made and notice thereof given within forty eight hours after such seizure made, the same shall be taken and deemed to be forfeited, and sold at Public Auction after twenty four hours notice being given.

XXXIX. And be it further enacted, That all articles seized as forfeited by virtue of this or any other Act relating to the Revenue of this Province, and claimed by any person or persons agreeably to the provisions of the preceding section, and security given for prosecuting such claim with effect, shall and may be

prosecuted to condemnation in the name of the Treasurer or Deputy Treasurers making such seizure, or by information of His Majesty's Attorney General or Solicitor General, before any two of His Majesty's Justices of the Peace residing near the place where such 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 or any other Act relating to Revenue, together with the evidence taken before them upon such trial: Provided always, that in case the articles seized shall be of the value of twenty five pounds, then the same shall be proceeded against in some of His Majesty's Courts of Record within the Province.

XL. And be it further enacted, That if any articles shall be seized as forfeited under the provisions of this Act or any Act hereafter to be made relating to Revenue, it shall and may be lawful for the Treasurer or Deputy Treasurer making such seizure to deliver up the same to the claimant on security by bond, with two sufficient sureties, to be approved of by such Treasurer or Deputy Treasurer, to answer double the value of the same in case of condemnation, and such bond shall be taken in the name of His Majesty, and shall be delivered to and kept in the custody of such Treasurer or Deputy Treasurer; and in case the goods shall be condemned the value thereof shall be paid into the hands of such Treasurer or Deputy Treasurer, who shall thereupon cancel such bond.

XLI. And be it further enacted, That any penalty or forfeiture inflicted under and by virtue of this Act or any Act hereafter to be made, may be prosecuted, sued for and recovered by action of Debt, Bill, Plaint or Information in any of His Majesty's Courts of Record within this Province, in the name of the Treasurer or Deputy Treasurer, or in the name of His Majesty's Attorney or Solicitor General; and in every action or suit the person against whom judgment shall be given for any penalty or forfeiture under this Act shall pay costs of suit; and every such action or suit shall and may be brought within three years after the offence committed and not afterwards.

XLII. And be it further enacted, That all forfeitures and penalties incurred and recovered under and by virtue of this Act shall be divided, paid and applied as follows, that is to say, after deducting the charges of prosecution from the proceeds thereof, one half part thereof to His Majesty for the use of the Province and for the support of the Government thereof, and the other moiety or half part thereof to the Officer who shall inform and sue for the same.

XLIII. And be it further enacted, That the net proceeds of all articles seized and condemned under the provisions of this or any other Act relating to Revenue, shall be divided, paid and applied as follows, that is to say, one third part of the net produce shall be paid into the hands of the Collector of His Majesty's Customs at the port or place where such seizure shall be made for the use of His Majesty, one third part to the Lieutenant Governor or Commander in Chief for the time being, and the other part to the person who shall seize and prosecute the same to conviction.

XLIV. And be it further enacted, That whosoever shall export or carry out of this Province by Sea any articles chargeable with Provincial duties, and upon which upon their entry inwards for home use the duties shall have been paid or secured, or which may have been purchased at any Custom House sale, or sale of Government Stores, shall be entitled to and shall be allowed a drawback or allowance of the whole amount of such duties; provided the goods shall be of the quantity or value for which a drawback of duty is hereinafter allowed; and provided also, that the regulations hereinafter contained shall be in all things observed in respect thereof.

XLV. And be it further enacted, That a drawback aforesaid of the whole Provincial duty upon articles not warehoused or upon articles on which the duties upon those articles shall have been paid or secured, shall be allowed upon any quantity of wine not less than twenty five gallons if in wood, or if bottles not less than six dozen bottles; brandy, gin, hollands, geneva and whiskey, not less than twenty five gallons; not less than one hundred gallons of rum or other spirituous liquors; not less than five hundred gallons of molasses; not less than ten hundred weight of brown sugar; not less than six hundred weight of loaf or refined sugar; not less than five hundred weight of dried fruits; not less than two hundred weight of coffee or pimento; and upon any amount not less than fifty pounds of the original or declared value of any articles charged with duty thereof, according to the value thereof at the time of importation, nor unless the requisite proof of their having been landed without the Province, to be produced at the office within twelve months from the time of exportation; and no drawback shall be allowed upon articles landed in any port 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 exportation of any article subject to duty, the said duty shall not be exacted within twelve months after the expiration of such articles: Provided always, that no drawback shall be paid upon the exportation of any articles, unless the Bond given for the duty upon such articles at the time of the original or first entry shall be paid, but the Treasurer or Deputy Treasurer shall and may endorse the amount of such drawback upon the Bond.

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

I A. B. do swear 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 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 time and place, make and subscribe an affidavit that he is the owner or consignee of such articles, and that the contents of the affidavit 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, shall make and subscribe an affidavit as follows, (to wit):

I A. B. do swear 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 and 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 an affidavit that he is the owner or consignee of such articles, and that the contents of the affidavits 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 know-