

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1852. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1852.

15 Victoria – Chapter 28

An Act to consolidate and amend the Laws relating to the collection and protection of the Revenue of this Province. Passed 30th March 1852.

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

1. The Treasurer of the Province for the time being shall have the superintendence and management of the Treasury Department throughout the whole of the said Province, and the charge of the collection of any Duties which may be imposed by any Act or Acts for raisings. Revenue within the said Province, subject to the authority, direction and control of the Lieutenant Governor; and such Treasurer shall enter into good and sufficient security by Bond to Her Majesty, Her Heirs and Successors, with at least two sureties, in a sum not less than ten thousand pounds, conditioned for the faithful discharge of the duties required of him.

2. It shall and may be lawful for the Lieutenant Governor, by and with the advice and consent of Her Majesty's Executive Council, in ports or places where a Deputy Treasurer may be required for the due enforcement of this Act, to appoint fit persons to be Deputy Treasurers in such ports or places; which persons so appointed shall give good and sufficient security by Bond to Her Majesty for the faithful discharge of their duties respectively, that is to say, the Deputy Treasurers at Saint Andrews and Miramichi respectively, in a sum not less than four thousand pounds; the Deputy Treasurer at Dalhousie, in a sum not less than three thousand pounds; the Deputy Treasurers at Richibucto and Bathurst respectively, in a sum not less than two thousand pounds; the Deputy Treasurer at West Isles, in a sum not less than one thousand pounds; and all other Deputy Treasurers, in a sum not less than five hundred pounds, or in such other sum as the Lieutenant Governor in Council shall direct; and all such Bonds shall be executed by at least two good and sufficient sureties, to be approved of by the Lieutenant Governor in Council, and shall be taken in the name of Her Majesty, Her Heirs and Successors; and the Deputy Treasurers now in office, and all those who may hereafter be appointed, shall be accountable to the Treasurer of the Province for all sums of money received by them under and by virtue of this Act, and when thereunto required, shall pay or remit the same in such manner as the said Treasurer may direct; and the Treasurer and Deputy Treasurers respectively, shall annually on the thirtieth day of November close the Accounts for the year; and the Deputy Treasurers respectively, shall forward to the Treasurer on or before the tenth day of December in each year their said Accounts, duly attested with all necessary vouchers.

3. From and after the passing of this Act it shall be the duty of the Treasurer of the Province forthwith, or as soon as practicable after the annual returns of the respective Deputy Treasurers are made in pursuance of the provisions of this Act, to point out and bring under the notice of the Provincial Auditor any overcharges of commission, or any other overcharges, omissions or errors which may appear in the Account or Accounts of any such Deputy or Deputies.

4. The Treasurer of the Province shall and he is hereby required to procure and furnish each and every Deputy Treasurer with such Account Books as he may deem necessary for a Treasury Office; in which books are to be entered all matters relating to the Treasury Department respectively, in conformity with such system as the said Treasurer may adopt and require; and the said Treasurer shall also procure and furnish each and every Deputy Treasurer with a sufficient number of printed forms for the purpose of in making out their Accounts and Returns, together with such other printed forms' appertaining to their said offices as he may deem fit; and on such Account Books and printed forms being furnished to the respective Deputy Treasurers, it shall be their duty, and they and each of them are hereby required to make their entries in such Account Books accordingly, and make all necessary returns strictly in conformity with such forms as the said Treasurer may provide and direct; and such books shall be deemed and taken to be the public record of all transactions relating to each Treasury Department.

5. From and after the time appointed for this Act to go into operation, it shall and may be lawful to and for the several and respective Deputy Treasurers to retain for their services from and after the termination of the last fiscal year, ten per centum upon all Duties collected by them respectively, under and by virtue of any law or laws of this Province; provided always, that no Deputy Treasurer shall be authorized to retain for his services in any one year a larger sum than two hundred pounds.

6. The salary of the Provincial Treasurer shall be five hundred pounds per annum and no more.

7. It shall and may be lawful for the 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 and his sureties 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 Act when personally executing the duties of his office, but shall not receive any compensation or Allowance from the public Treasury for his services except his proportion of the proceeds of any seizures he may make, or of any penalties and forfeitures which may be incurred by this Act during his continuance in office as aforesaid.

8. The Tide Surveyors and Waiters and all other Revenue Officers who may be appointed by the Lieutenant Governor for any port or place within the Province, shall in all respects be under the orders, directions and control of the Treasurer and Deputy Treasurer respectively at the places where such officers maybe appointed; and the said Tide Surveyors and Waiters and other Revenue Officers shall attend to the unloading of ships, tassels, sleds, sleighs, wagons, carriages or other vehicles with dutiable articles, and shall not allow any such dutiable articles to be landed from any ship, vessel, sled, sleigh, wagon, carriage or other vehicle arriving at any port or coming into any place for which they are respectively appointed, without a permit from the Treasurer, Deputy Treasurer, or other authorized officer, as the case may be; and if any Tide Surveyor, Waiter or other Revenue Officer attending the unloading of any ship, vessel, sled, sleigh, wagon, carriage or other vehicle with dutiable articles on board or therein, shall discover any articles on board or therein which have not been duly entered by the master of such ship or vessel, or by the driver or,

owner of such sled, sleigh, wagon, carriage or other vehicle as aforesaid, in his report of the cargo on board of such ship or vessel sled, sleigh, wagon, carriage or other vehicle, or in the entry of the owner or consignee of such articles, or if any such articles shall be by such officer found to be landed or unladen from such ship or vessel, sled, sleigh, wagon, carriage or other vehicle, or otherwise imported contrary to the provisions of this Act, in all and every such case such articles shall be forfeited, and it shall be the duty of such Tide Surveyors and Waiters and other Officers respectively, and they are hereby required forthwith to seize and take possession of such articles, and secure the same, and make report to the Treasurer or Deputy Treasurer at or nearest the port or place where such detention shall take place; and the said Treasurer or Deputy Treasurer shall immediately proceed against the same according to the provisions of this Act.

9. All goods and all ships, vessels and boats, and all carriages and cattle, and all other articles liable to forfeiture under any Act relating to the Provincial Revenue, shall and may be seized and secured by any officer of the Provincial Revenue, or by any person employed for that purpose by or with the concurrence of the Provincial Treasurer, or any Deputy Treasurer, whether previously or subsequently expressed; and also by any Sheriff of any County or District within this Province, or by any of Her Majesty's Justices of the Peace, or by any person who, in any place distant more than ten miles from any office of a Treasurer or Deputy Treasurer, shall by Warrant of any Justice of the Peace, granted upon information made on oath before him of any such forfeiture, be appointed to seize and secure any boats, carriages or cattle, or any goods or merchandise liable to forfeiture as aforesaid; and every person who shall in any way hinder, oppose, molest or obstruct any officer of the Provincial Revenue, or any person so employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, or any such Sheriff, Deputy Sheriff, Justice of the Peace, or other person appointed by any Justice of the Peace in manner aforesaid, or any person or persons acting in the aid or assistance of any such person, shall for every such offence forfeit the sum of one hundred pounds, to be sued for, recovered and applied in manner as provided for in and by this Act.

10. All commissions, deputations and appointments granted to any officers of the Revenue in force at the time of the passing of this Act, shall continue in force as if the same had been afterwards granted and made under and by authority of this Act; and all Bonds which shall have been given by any such officers, and their respective sureties, for good conduct or otherwise, shall continue and remain in full force and effect; and it shall and may be lawful for all Deputy Treasurers, except the Deputy Treasurer for the port of Saint John, in case of sickness or necessary absence of any of them, to appoint a fit person for them respectively, to attend to the duties of their respective offices during their sickness or necessary absence; and the person or persons so appointed shall, during the period of such appointments, have the same power and authority in every respect as the Deputy Treasurers have by virtue of this Act; and for the conduct of such person the said Deputy Treasurers and their respective sureties shall be responsible.

11. In case of the death of any Deputy Treasurer appointed or holding office under the provisions of this Act, except in the City of Saint John, it shall be the duty of the Tide Waiter or person in the Treasury next in authority under any such Deputy Treasurer, from thence to discharge the duties of the Deputy Treasurer so dying until a new Deputy Treasurer shall be appointed in his place, and

while so acting, the said Tide Waiter or other officer so acting shall be entitled to receive and be paid at the same rate for the discharge of such duties as the Deputy Treasurer would be entitled to receive if living, and be held in like manner responsible for the period he shall so act.

12. The Treasurer, Deputy Treasurers, Tide Waiters, Preventive and Revenue Officers, and every other person appointed or to be appointed to any office or employment in the service of the Treasury in this Province, shall at their respective admissions thereto, take and subscribe the following oath before one of Her Majesty's Justices of the Inferior Court of Common Pleas, or some one of the Justices of the Peace, which oath the said Justice is hereby authorized and required to administer, without fee or reward, and forthwith to transmit the same to the Provincial Secretary, to be by him filed in the Secretary's Office; a certified copy of which, under the hand of the Secretary, shall be good evidence of such oath having been administered and taken in all Courts of Justice in this Province.

OATH.

I, A. B., do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection, in the service of the Treasury in this Province; and that I will not require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed in the execution or discharge of any of the duties of my office or employment, on any account whatever, other than my salary, and what is or shall be allowed me by law, or by any special order of the Lieutenant Governor, or by the Treasurer of the Province.—So Help Me GOD.

13. The Treasurer of the Province and the Deputy Treasurers respectively are hereby authorized and empowered to administer all the oaths required to be made and taken for carrying the provisions of this Act into effect; and every person who shall be convicted of making a false oath to any of the particulars required of him to be sworn to, shall be liable to all the pains and penalties to which persons are liable for wilful and corrupt perjurv.

14. The Clerks in the office of the Provincial Treasury at the City of Saint John, appointed or to be appointed by the Treasurer of the Province, whilst in such office, are hereby empowered to administer all oaths required to be administered by the Treasurer of the province, in like manner as the Treasurer of the Province is authorized to administer the same; and any person who shall make a false oath before any Clerk in such office, shall be deemed guilty of perjury, and liable to the pains and penalties of the same; provided always, that the Treasurer of the Province shall first publish in the Royal Gazette the names of such Clerks.

15. Every person employed on any duty or service relating to the Treasury Department, by the orders or with the concurrence of the Treasurer, or of any Deputy Treasurer, shall be deemed to be the officer of the Treasury for that duty or service; and every act, matter or thing required by an law at any time in force to be done, or performed by to or with any particular officer nominated in such law for such purpose, being done or performed by to with any person appointed by the Treasurer or any Deputy Treasurer as aforesaid, to act for or in behalf of such particular officer, the

same shall be deemed to be done or performed by to or with such particular officer; and every act, matter or thing required by any law at any time in force to be done or performed at any particular place within any port, being done or performed at any place within such port appointed by the Treasurer or any Deputy Treasurer as aforesaid for such purpose, the same shall be deemed to be done or performed at any particular place so required by law.

16. It shall be lawful for the Lieutenant Governor, by and with the advice of the Executive Council, by order in Council, from time to time to appoint the hours of general attendance of the respective officers of the Treasury, and other persons in the service thereof, at their proper offices and places of employment; and it shall be lawful for the Treasurer of the Province to appoint the times, during such hours, at which any particular parts of the duties of such officers and other persons respectively shall be performed by them.

17. All goods subject to duties under any Act or Acts of the General Assembly of this Province, which shall be imported or brought by sea, or inland navigation, or by land carriage into this Province from any port or place abroad, beyond the seas, or out of this Province, or which, being so subject to duties, shall be carried and transported by sea from one port or place within this Province to another port or place within this Province, shall be and the same are hereby made liable and subject to the several rules, restrictions, conditions, regulations, penalties and forfeitures in this Act contained, in respect to such importation, and the payment or security of the Duties thereon, or the warehousing of the same goods.

18. From and after the time appointed for this Act to go into operation, no Spirits (except in bottle, and Spirits imported from the United Kingdom, or from Bond in any British Colonial Possession) shall be imported into this Province in casks or packages of less size than to contain one hundred gallons, nor in other than decked vessels of not less than thirty tons register; and all Spirits imported into this Province contrary to the provisions of this Act, or that may be found on board of other than decked vessels of not less than thirty tons register, in packages or casks of less size than to contain one hundred gallons, within the limits of any/port or ports of entry in this Province, shall be seized, condemned and forfeited in like manner as other articles illegally imported.

19. It shall and may be lawful for the Lieutenant Governor, by and with the advice of the Executive Council, to make and appoint such regulations for the carrying coastwise in British vessels of any goods, or for the removing of goods for shipment within this Province, as to them shall appear expedient; and all goods laden, water borne or unladen contrary to such regulations so made and appointed, shall be forfeited.

20. Whenever it shall appear to the Lieutenant Governor in Council expedient to establish a coasting trade in British vessels for the removal of goods generally, or for the removal of such goods as are reciprocally made free between this Province and any other of the British Possessions in North America, it shall and may be lawful for the said Lieutenant Governor, by and with the advice of said Council, to issue directions for that purpose by Proclamation in the Royal Gazette; and the said coasting trade shall be subject to the like rules and regulations as the said Lieutenant

Governor in Council is authorized to make for the carrying coastwise of any goods under the provisions of this Act, and for any breach thereof the said goods shall be forfeited.

21. Any person or persons who shall or may be guilty of smuggling into this Province any goods, wares or merchandise subject to Duty under any law of this Province now or that may hereafter be in force, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be liable to be imprisoned for any term not exceeding twelve months, or to pay a penalty not exceeding one hundred pounds, at the discretion of the Court.

22. The master, commander or person in charge of every ship arriving at any port or place in this Province, whether laden or in ballast, shall within twenty four hours after such arrival, and before bulk be broken, make due report in duplicate of such ship to the Treasurer of the Province, or to the Deputy Treasurer or other authorized officer at or nearest the place of such arrival, under oath subscribed by him; and if laden, such report shall contain an account of the particular marks, numbers and contents of all the different packages or parcels of the goods on board of such ship, and the particulars of such goods as are stowed loose, and the names and number of passengers, (if any) to the best of his knowledge and belief, and of the place or places where such goods were respectively taken on board; and shall, in the same report, state on oath as aforesaid; the name of each and every owner and consignee of such cargo, and where the same is intended to be landed; and such report shall further state whether and in what cases such ship has broken bulk in the course of the voyage, and whether any and what part thereof has been landed and taken from such ship after arriving in the Province, and what part (if any) is intended for exportation in the same ship, and what surplus stores or stock remain on board such ship; and if required by the Treasurer or Deputy Treasurer or other authorized officer, shall produce to him any Bill or Bills of Lading, or a true copy thereof, for any and every part of the cargo laden on board; and the master, commander or other person in charge of such ship who, after arriving within the Province, shall fail to make such report, or who shall make a false report, or who shall land any part of the cargo before a Warrant is granted therefor, or who shall fail to produce such Bill of Lading, or copy, or if such Bill of Lading or copy shall be false, shall in each and every case forfeit the sum of one hundred pounds.

23. The person in charge, or the owner or consignee of all goods, chattels, horses and cattle imported or brought by land or inland navigation into this Province, shall immediately, or as soon as practicable after such goods, chattels, horses and cattle shall be so brought in as aforesaid, and before bulk be broken, make due report in duplicate of the importation of such goods, chattels, horses and cattle to the Treasurer, Deputy Treasurer or other authorized officer at or nearest the place of such arrival, under oath subscribed by him, which report shall contain an account of the marks, numbers and contents of the different packages or parcels of the goods and chattels, and the number and description of the horses and cattle so imported or brought in, to the best of his knowledge and belief, and the names of the places from which such goods, chattels, horses and cattle respectively were brought, and the names of each and every owner and consignee of such goods, chattels, horses and cattle, and to what part of the Province the same is or are intended to be taken, and whether any and what part of the goods and chattels so imported or brought in have been landed from the carriage or vehicle in which the same were so brought after arriving

in the Province; and if the person in charge, or the owner or consignee of such goods, chattels, horses and cattle after their arrival in this Province shall fail to make such report, or shall make a false report, or shall unload any part the goods and chattels, or dispose of or put out of their hands any of the said horses or cattle so brought in, before a Warrant or Licence is granted therefor, such person in charge, owner or consignee, shall in each and every case forfeit the sum of twenty five pounds, and the goods,/chattels, horses and cattle so brought in shall be forfeited.

24. It shall be lawful for the Treasurer, or any Deputy Treasurer, or Tide Surveyor or other authorized officer, to board any ship in any port or place in any part of this Province, either before or after such ship comes to anchor, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and the said officer shall have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal or otherwise secure any goods on board such ship; and if any place, or any box or chest be locked, and the keys withheld, the said officers may open any such place, box or chest in the best manner in their power, and if any goods be found concealed on board any such ship they shall be forfeited; and if any lock, mark or seal be placed upon any goods on board, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods, or if any such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the officer, be opened, the master of such ship shall forfeit the sum of one hundred pounds.

25. It shall be lawful for the Treasurer, or any Deputy Treasurer, or Tide Surveyor or other authorized officer, to station persons on board any ship while within the limits of any part of this Province; and the master of every ship on board of which any officer is so stationed, shall provide every such officer sufficient room under the deck, in some part of the forecastle or steerage, for his bed or hammock, and in case of neglect or refusal so to do, shall forfeit the sum of ten pounds.

26. The master of every ship in which any goods are imported into this Province shall, before any goods or ballast be taken on board to be carried to any place without the Province, or to another port within the Province, deliver to the Treasurer of the Province, or to a Deputy Treasurer or other authorized officer at the port or place where such vessel may be, a certificate from the proper officer of the clearance inwards of the cargo imported in such ship; and if any goods or ballast be taken on board of any ship before the delivery of such certificate, the master shall forfeit the sum of one hundred pounds; provided always, that when it shall become necessary to lade any heavy goods or ballast on board any ship before the whole of the inward cargo is discharged, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer, to issue a stiffening order for that purpose, stating what particular goods or ballast may be taken on board.

27. Every importer of any goods shall within three days after the arrival of the ship importing the same, (the same not being intended for exportation in the same ship,) make perfect entry of such goods, or entry by Bill of Sight, in manner hereinafter provided; and in default of such entry it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer to convey such goods to the Queen's or some special Warehouse; and whenever the cargo of any ship shall have been discharged, with the exception only of a small quantity of goods, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer to convey such remaining goods, and at

any time to convey any small packages or parcels of goods, to the Queen's or some special Warehouse, although such three days shall not have expired, there to be kept waiting the due entry thereof during the remainder of such three days; and if the duties due upon any goods so conveyed to a Warehouse shall not be paid or secured within three months after such three days shall have expired, together with all charges of removal and Warehouse rent, the same shall be sold, and the proceeds thereof shall be applied first, to the payment of freight and charges, next to duties, and the overplus (if any) shall be paid to the owner of the goods, or to his authorized agent.

28. The person entering any goods inwards, whether for payment of Duty or to be warehoused, upon the first perfect entry thereof, or for payment of Duty upon the taking out of the Warehouse, or whether such goods be free of Duty, shall deliver to the Treasurer, Deputy Treasurer or other authorized officer, as the case may be, a Bill of Entry of such goods, expressing the name of the ship and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the Warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods; and in the margin of such Bill, shall delineate the respective marks and numbers of such packages, and shall pay down or give security for any Duties which may be payable upon the goods mentioned in such entry; and such person shall also deliver at the same time one or more duplicates of such Bill; and the particulars to be contained in such Bill shall be written and arranged in such form and manner, and the number of duplicates shall be such, as the Treasurer, Deputy Treasurer or other authorized officer shall require; and such Bill being duly signed by the Treasurer, Deputy Treasurer or other authorized officer, shall be the warrant for the landing or delivering of such goods; and any goods which shall be landed from any ship before the report of the master or commander has been made, and before entry inwards by the owner or consignee, or other person entering the same, and a permit obtained from the Treasurer, Deputy Treasurer or other authorized officer, for the landing of the same, such goods so landed shall be forfeited; and the person or persons concerned in receiving or concealing such articles, or in landing them without a permit for that purpose, or who shall make an untrue report or entry of such goods, shall for each offence forfeit and pay the sum of one hundred pounds.

29. No entry, nor any warrant for the landing of any goods, nor for the taking of any goods out of any Warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, and in the certificate or other document, where any is required, by which the importation or entry of such goods is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty; and any goods taken or delivered out of any ship, or out of any Warehouse, or for the delivery of which, or for any order for the delivery of which from any Warehouse, demand shall have been made, not having been duly entered, shall be forfeited.

30. If the goods in such entry be charged to pay duty according to number, measure or weight thereof, such number, measure or weight shall be stated in the Bill of Entry; and if the goods in such entry be charged to pay Duty according to the value thereof, such value shall be stated in the entry, and shall be, upon the oath of the importer or his authorized agent, before the Treasurer, Deputy Treasurer or other authorized officer, written upon the Bill of Entry, and attested by his signature; and if any person make such entry upon oath, not being the importer or owner of such goods, nor his agent duly authorized by him, such person shall forfeit the sum of one hundred pounds; and such affidavit shall be made in the manner and form following, and shall be binding upon the person by or in behalf of whom the same shall be made, that is to say:—

I, A. B. do swear that I am the importer (or authorized by the importer) of the goods contained in this entry, that the several quantities are correctly stated, and that those articles subject to duty, according to the value thereof, cost the sum _____ of currency, and no more, to the best of my knowledge and belief.

Sworn before me, this _____ day of _____ }
C. D., Treasurer. } A.B.
Provided

Provided always, that if it shall appear to the Treasurer, Deputy Treasurer or other authorized officer, that such articles have been invoiced below the real quantity or value thereof at the place from whence the same were imported, or if the value or quantity is not known, it shall be lawful for such Treasurer, Deputy Treasurer or other authorized officer, to cause such articles to be examined, and if necessary, weighed, measured and appraised by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor, and such person or persons, or any one of them, shall declare or certify to the Treasurer, Deputy Treasurer or other authorized officer, what is the true and real quantity and value of such articles; and the quantity or value so declared or certified, shall be the true and real quantity or value of such articles, and upon which the Duties imposed by any Act or Acts of the General Assembly of this Province shall be charged and paid; provided nevertheless, that in all cases where goods are not entered according to the true quantity or value thereof at the place from whence they were imported, the Treasurer, Deputy Treasurer or other authorized officer may take such goods for the use of the Province, paying to the importer or proprietor of such goods the amount of value as stated in his entry, together with an addition of ten pounds per centum, and also any Duties that may have been paid upon such goods at the time of entry; and such goods shall be disposed of for the benefit of the Province; and if the proceeds of such sale shall exceed the sum paid, together with the Duties and charges incurred, one moiety of the overplus shall be given to the officer who had taken the goods, and the money retained for the benefit of the Province shall be paid into the hands of the Treasurer of the Province, and carried to the account of ordinary Duties.

31. If the importer of any goods shall make oath, before the Treasurer, Deputy- Treasurer or other authorized officer, that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer, to receive an entry by Bill of Sight, for the packages or parcels of such goods, by the best description which can be given, and to grant a warrant thereupon, in order that the same may be landed and secured to the satisfaction of the Treasurer, Deputy Treasurer or other authorized officer, and at the expense of

the importer, and may be seen and examined by such importer in the presence of the proper officers; and within three days after the goods shall have been so landed, the importer shall make a perfect entry thereof and pay all duties due thereon; and in default of such entry, such goods shall be taken to the Queen's or some special Warehouse; and if the importer shall not within one month after such landing, make perfect entry of such goods and pay the duties due thereon, together with the charges of removal and Warehouse rent, such goods shall be sold for the payment thereof, and the overplus (if any) shall be paid to the owner of the goods.

32. It shall not be lawful to import or bring into this Province any goods wares or merchandise, or any articles whatsoever, subject to duty under and Revenue Law, except into some port or place of entry at which a Treasury Office now is or hereafter may be established, and all goods, wares or merchandise imported or brought in contrary hereto shall be forfeited; provided always, that it shall be lawful for the Lieutenant Governor, by and with the advice any consent of the Executive Council, from time to time to diminish or increase, by proclamation, the extent or number of ports or places of entry which are or hereafter may be appointed for the entry of goods brought in or imported as aforesaid.

33. The Duties imposed by any Act or Acts of the General Assembly of this Province, shall be ascertained, levied and recovered for and upon all goods imported or brought in by land or inland navigation in the same manner and by the same means, and under the same rules, regulations, restrictions, penalties and forfeitures, as the duties on the like goods imported by sea, may and can be ascertained, levied and recovered, as far as the same are applicable; and if any goods shall be imported or brought in contrary hereto, or if any goods so imported or brought in shall be removed from the station or place appointed for the examination of such goods by the officers of the Treasury before all Duties payable thereon shall have been paid or secured, such goods shall be forfeited, together with the vessel, boat or carriage, and the horses or other cattle, in or by which such goods shall have been so imported or brought in, or so removed.

34. The surplus stores of every ship arriving at any port or place in this Province shall be subject to the same Duties and the same restrictions and regulations as the like sort of goods shall be subject to when imported by way of merchandise; but if it shall appear to the Treasurer or other authorized officer, that the quantity or description of such stores is not excessive or unsuitable, it shall be lawful for such Treasurer, Deputy Treasurer or other authorized officer, to permit such surplus stores to be warehoused or secured for the future use of such ship, and such surplus stores may be reshipped as stores for the same ship without payment of Duty.

35. Any articles subject to Duties by any Act for raising a Revenue which may be imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and actually delivered to an Authorized officer of Government, shall be and the same are hereby exempted from the Duties 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 any authorized officer of Government, shall also be exempted from the payment of Duties imposed upon the like articles, and if the Duties thereon shall have been paid, then such resident merchant or trader shall receive back the amount of such Duties; provided always, that before any such articles shall be exempted

from the payment of Duties, and before any repayment of Duties shall be made, the authorized officer of Government shall, if the said articles have been imported, make and subscribe an affidavit before the Treasurer, Deputy Treasurer or other authorized officer, that the several articles are imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and to be received into his charge for that purpose; and if any such articles shall be supplied for the like purpose by any resident merchant or trader, such merchant or trader shall make and subscribe an affidavit before the Treasurer, Deputy Treasurer or other authorized officer as aforesaid, that the articles mentioned in the affidavit were actually delivered to an authorized officer; and the said authorized officer shall also make and subscribe an affidavit before the Treasurer, Deputy Treasurer or other authorized officer, that the articles mentioned in the said affidavit of the merchant or trader are actually delivered into his charge for the use as aforesaid.

36. All articles which are subject to Duties under any Act for raising a Revenue, and which have been or may be seized and sold 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 any office of the Treasury, as required by this Act; 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 removed, make report to the Treasurer, Deputy Treasurer or other authorized officer at the place nearest the sale, in writing, under affidavit, of the articles so purchased; and the Duties arising thereon shall 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, the purchaser shall be entitled to the like drawbacks as hereinafter allowed upon the exportation of the like articles, subject always to the like regulations, provisions and restrictions as are hereinafter 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 Her Majesty's Army, Navy or Ordnance, 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 the Government, the purchaser or purchasers shall report the same, and pay 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, restrictions and provisions 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 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, Deputy Treasurer or any authorized officer, and the proceeds thereof applied in manner directed by this Act.

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.

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.

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.

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.

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.

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.

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 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.

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.

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.

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.

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.

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.

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.

50. If any goods shall have been warehoused in any warehouse and particular security, as in such case is required, shall have been given by the importer of such goods, in respect of the same, and such goods shall have been sold or disposed of, so that the original bonder shall be no longer interested in, or have control over such goods, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer, to admit fresh security to be given by the Bond of the new proprietor of such goods, or person having control over the same, with two sufficient sureties, to be approved of by such officer, and to cancel the Bond given by the original bonder of such goods, or to exonerate him and his sureties to the extent of the fresh security so given; and so, in like manner, if any further transfer be made of the said goods, while in any warehouse, provided that all such goods be taken out of the Warehouse by payment of Duties or for exportation, within two years from the first entry thereof.

51. No transfer of any goods while remaining in any warehouse shall be valid until the new security authorized to be taken by this Act shall be given by the person to whom such transfer has been made, or by the person having control over the same.

52. The master or person in charge of any vessel, if laden, arriving inward at Saint John, and bound for Fredericton, shall make report of such vessel at the Treasurer's Office in Saint John, and shall, before proceeding up the River, take on board a Tide Waiter or other authorized officer, who shall remain on board until such vessel is duly entered at Fredericton; and any master or person who shall neglect or refuse so to make such report, or who shall proceed up the River without taking such officer on board, shall forfeit and pay the sum of one hundred pounds.

53. The master or person in charge of any such vessel, on board of which any officer is so stationed, shall provide every such officer sufficient room under the deck or some part of the forecastle or steerage, for his bed or hammock, and shall also provide such officer while so on board, with good and sufficient food; and in case of neglect or refusal so to do, shall forfeit and pay the sum of ten pounds.

54. Any goods duly warehoused at any port or place within this Province, may be delivered out of such Warehouse to be shipped as stores for any ship or vessel of the burthen of fifty tons or upwards, bound on a voyage to any port or place out of this Province, the probable duration of which, out and home, will not be less than thirty days; provided always, that due proof on affidavit shall be made to the Treasurer, Deputy Treasurer or other authorized officer, by the master or owner of the ship or vessel, that the articles to be delivered are requisite and necessary for the voyage, and are actually intended therefor.

55. It shall be lawful for the Treasurer or Deputy Treasurer at any port or place in this Province to allow the owner of any goods duly warehoused, to sort, separate, pack and repack such goods, and to make such alterations therein or arrangements thereof as may be necessary either for the preservation of such goods, or in order to the sale, shipment or legal disposal of the same; provided always, that no alteration shall be made in any such goods or packages, except at such times and in such manner and under such regulations and restrictions as the Treasurer or Deputy Treasurer shall require and direct.

56. If any person or persons shall break open any Warehouse, or by any contrivance illegally and improperly gain access to any goods in any Warehouse established under the provisions of any Act or Acts of Assembly now or hereafter to be in force, every such offender shall be guilty of a misdemeanor, and liable to fine or imprisonment, or both, in the discretion of the Court where such offender may be tried and convicted.

57. Whosoever shall export or carry out of this Province by sea, any articles chargeable with Provincial duty, and upon which, upon their entry inwards for home use, the Duties shall have been paid, 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 that no drawback shall be allowed unless the goods upon which such drawback shall be claimed shall be of the value of not less than fifty pounds upon the first entry.

58. If all or any of the articles reported for exportation without being landed, or which having been landed, have been shipped to obtain the drawbacks allowed by this Act, have been landed or relanded contrary to the true intent and meaning of this Act, all such articles so landed or relanded, 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 forfeiture applied as in this Act directed; and if it shall be discovered within one year after the articles reported for exportation, or after any drawbacks may have been paid or received, that the whole or any part thereof have been fraudulently relanded within this Province, the owner or consignee of such articles, and the master or owner of the ship from which the same were relanded, shall severally pay the sum of one hundred pounds, to be recovered and applied as hereinafter directed.

59. From and after the passing of this Act, it shall not be lawful for any ship or vessel arriving with goods on board within the Province liable to the payment of Duties (under any Act or Acts of the General Assembly of this Province, now in force or that may hereafter be in force,) if landed or brought into this Province, to enter into any harbour, roadstead, river, creek or place within this Province, with such goods on board, other than into some duly appointed port or place of entry, (unless from stress of weather or some other unavoidable and justifiable cause to be shewn by the master, owner or consignee of such ship, vessel or goods,) under the penalty of such ship or vessel and all the goods on board being forfeited; provided always, that nothing in this section contained shall extend or be construed to extend to render the goods of any innocent consignee or consignees, or owner or owners, on board of such ship or vessel, liable to forfeiture, upon his making it appear to the satisfaction of the Treasurer or Seizing Officer, by legal proof, that he had nothing to do with, and was not concerned in such ship or vessel so entering into such river, roadstead, creek or place.

60. All vessels and boats under fifteen tons, in which any goods, wares or merchandise liable to forfeiture, from being prohibited, or for non-payment of Duties, or for other cause, under any Act or Acts of the General Assembly relating to the Provincial Revenue, shall be imported or brought into this Province, shall be seized as forfeited by any officer of the Treasury, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture; and all carriages and cattle made use of in the removal of any goods liable to forfeiture under this Act shall be forfeited; and every person who shall assist or be otherwise concerned in the unshipping, landing or removal, or in the harbouring or concealing such goods, or into whose hands or possession the same shall knowingly come, shall forfeit treble the value thereof, or the penalty of one hundred pounds, at the election of the officer or person prosecuting; and the averment in any information or libel to be exhibited for the recovery of such penalty, that the officer or person proceeding has elected to sue for the sum mentioned in the information, shall be deemed sufficient proof of such election, without any other or further evidence of such fact.

61. All articles, ships and vessels not exceeding one hundred tons register, boats, carriages and other articles, which shall or may be seized as liable to forfeiture under the provisions of this Act, 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, Deputy Treasurer or other authorized officer 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 the articles so seized be live stock or dead meats, or any other 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.

62. All articles seized as forfeited by virtue of this Act, and claimed by any person or persons agreeably to the provisions of the preceding section, and security given for prosecuting such claim with effect as hereinafter provided, shall and may be prosecuted to condemnation in the name of the Treasurer or Deputy Treasurer, or by information of Her Majesty's Attorney General or Solicitor General, before any two of Her 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 Act, 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 Her Majesty's Courts of Record within the Province.

63. If any articles shall be seized as forfeited under the provisions of this Act, 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 in case of conflicting claims, the person from whom the property was taken shall be deemed the rightful claimant for the purposes of this section, on his complying with the requisites of this Act in case of claims, otherwise, the claimant who does so shall be preferred; and such Bond shall be taken in the name of Her Majesty, and may be sued for and recovered in any of Her Majesty's Courts of Record in this Province, 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.

64. When any article or articles shall be seized for a breach of the Revenue Laws of this Province, it shall be the duty of the Treasurer or Deputy Treasurer to make application to any one of Her Majesty's Justices of the Peace in the County where such articles were seized, to nominate two persons to appraise the articles so seized, whose valuation shall be accepted as the true value thereof, the expense attending such valuation to be deducted from the proceeds of the seizure.

65. Whenever any valuation of any goods or chattels seized under any Act relating to the said Revenue, shall be made pursuant to the provisions of this Act, such valuation shall be forthwith returned in writing, together with the claim of the owner thereof, (if any made) into the office of the Clerk of the Crown in the Supreme Court, and no writ of appraisement or proclamation shall be necessary, but a copy of the information for each seizure shall be served on the claimant (if any,) or his Attorney, with notice to appear and plead and prosecute his claim in twenty days, or

judgment will be entered by default; provided that no person shall be admitted to enter a claim for anything seized in pursuance of this or any other Act relating to the Revenue, until he shall have entered into a recognizance with two sufficient sureties in the sum of forty pounds in the ordinary form, before any Judge of the Supreme Court or Inferior Court of Common Pleas, or Justice of the Peace, such sureties being first approved of by the prosecuting officer, or Treasurer or Deputy Treasurer of the place where or near to which the penalty or forfeiture was incurred, or seizure made, to prosecute his claim, and answer and pay the costs of such claim, if found against him; which recognizance shall be forthwith delivered or transmitted to the prosecuting officer or such Treasurer or Deputy Treasurer, to be filed in the Office of the Clerk of the Crown aforesaid; and if such recognizance be not entered into within the time hereinbefore limited for making his claim, the goods seized shall be deemed forfeited; and if any claimant who shall have entered into such recognizance do not appear and plead within the time above limited, after the service of such information and notice as aforesaid, judgment of condemnation may be entered by default.

66. No claim to anything seized under this or any other Act relating to the Provincial Revenue shall be admitted, unless such claim be entered in the name of the person or persons who were the bona fide owner or owners at the time of the seizure, with his or their residence and occupation, nor unless oath to the property in such thing be made by the claimant or claimants, or by his or their attorney or agent, to the best of his or their knowledge and belief; and where there are conflicting claims, each party may put in his claim on complying with the terms of this Act; and every person making a false oath thereto shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

67. All articles which shall have been seized, condemned and forfeited under and by virtue of this Act shall, under the direction of the Treasurer or Deputy Treasurer at the port or place where such articles shall have been so seized, condemned and forfeited, be sold by public auction to the highest bidder, and the proceeds of such sales disposed of as is provided in and by this Act.

68. Any penalty or forfeiture inflicted under and by virtue of this or any Act relating to the Revenue of this Province, may be prosecuted, sued for, and recovered by action of debt, bill, plaint, or information, in any of Her Majesty's Courts of Record within this Province, in the name of the Treasurer or Deputy Treasurer, or in the name of Her 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, or under any other Act relating to Revenue, shall pay costs of suit, and every such action or suit shall and may be brought within one year after the offence committed, and not afterwards.

69. The net proceeds of all articles seized and condemned, and 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 to Her Majesty, for the use of the Province, and for the support of the Government thereof, and the other moiety, or half part thereof, in case of seizure, to the officer seizing the same, and in case of penalties, to the officer who shall inform and sue for the same.

70. It shall and may be lawful for the Treasurer, Deputy Treasurer or any other authorized officer, to enter in the day time, between sunrise and sunset, into any house, shop or cellar, or other building whatsoever, wherein such officer shall have reasonable cause to suspect or believe any goods to be, or to be concealed or deposited, which are liable to forfeiture under this Act; provided that if the doors be closed and admission denied, then after first demanding to be admitted, and declaring the purpose for which such entry is demanded, it shall be lawful for such officer forcibly or otherwise to enter into such house, shop, cellar or other building, and to search therein for any goods forfeited, and to seize and take away all goods liable to forfeiture under any Act relating to the Provincial Revenue.

71. Under the authority of a writ of assistance granted by the Supreme Court of this Province, or by the Chief Justice thereof, or by any Judge thereof, or by the Inferior Court of Common Pleas, or by any Justice of such Court, who are hereby authorized and required to grant such writ of assistance, upon application made in Term time or in vacation, for that purpose, by the Treasurer of the Province, or by any Deputy Treasurer, and due cause shewn therefor, it shall be lawful for any officer of the Revenue, taking with him a Peace officer, to enter any building or other place, at any time, and to search for, and seize and secure any goods liable to forfeiture under any Act or Acts relating to the Provincial Revenue, and in case of necessity, to break open any doors and chests, or other packages, for that purpose and such writ of assistance, when issued, shall be deemed to be in force for and during the period specified in such writ.

72. If any person shall by force or violence, assault, resist, oppose, molest, hinder or obstruct any officer of the Provincial Revenue, or other person employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, such person being thereof convicted before any Court of Record in this Province, shall pay a fine not exceeding one hundred pounds, nor less than fifty pounds, in the discretion of the Court before whom such offender shall be tried; which fine shall be paid into the Province Treasury for the use of the Province; and in case such fine be not paid), such person shall be imprisoned in the common gaol of the County, or the Provincial Penitentiary, for any time not exceeding twelve months, nor less than three months, with or without hard labour, at the discretion of the Court.

73. No suit shall be commenced for the recovery of any penalty or forfeiture under any Act relating to the Provincial Revenue except in the name of the Treasurer of the Province, or in the name of some Deputy Treasurer, or of Her Majesty's Attorney or Solicitor General of the Province; and if any question shall arise whether any person is an officer of the Provincial Revenue, or such other person as aforesaid, viva voce evidence may be given of such fact, and may be deemed legal and sufficient evidence.

74. In all informations for any seizure, penalty or forfeiture, it shall be averred therein that the officer proceeding prosecutes as well for the Revenue as for the Treasurer or Deputy Treasurer, as the case may be, although such Treasurer or Deputy Treasurer may not be the person actually making such seizure; and the net proceeds of the same shall be alleged to be payable, when recovered, to the person or persons really entitled to the same; but no proof shall be necessary as to any such averments.

75. If any goods shall be seized for non-payment of Duties, or any other cause of forfeiture, and any dispute shall arise whether the Duties shall have been paid for the same, or the same have been lawfully imported, or as to whether the goods seized were or were not, at the time of such seizure, imported, brought in, or within the bounds of the Province, or lawfully laden or exported, the proof thereof shall be on the owner or claimant of such goods, and not on the officer who shall seize and stop the same.

76. From and after the passing of this Act, when any penalty or penalties shall be sued for by action of debt, bill, plaint, or information, against any person or persons, in any of Her Majesty's Courts of Record in this Province, a *capias* shall and may thereupon issue as the first process, specifying the amount of the penalty or penalties sued for; and such person or person against whom such *capias* shall issue, shall be obliged to give sufficient bail or security, by natural born subjects or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the Court out of which such *capias* shall issue, at the day of the return of such writ, to answer such suit and prosecution, and shall likewise at the time of such appearing give sufficient bail or security, by such persons as aforesaid, in the said Court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he, she or they shall be convicted thereof, or yield his, her or their body and bodies to prison, according to the recognizance of special bail in civil cases.

77. When any writ of *capias* or other process shall issue out of any of the Courts aforesaid, directed to any Sheriff, Coroner, Bailiff, or other person having the execution of *capias* or process, in any County, or City and County, against any person or persons who shall be guilty of any offence or offences whatsoever against any Act or Acts of Assembly relating to the Revenue, or to the collection of the Revenue of this Province, every such Sheriff, Coroner or Bailiff, and other person having the execution of such *capias* or process as aforesaid, and their and every of their under Sheriffs, Deputies, and other persons acting for them in the said office and offices respectively, shall and are hereby enjoined and required, upon the request or application of the Treasurer, or of any Deputy Treasurer, or of Her Majesty's Attorney or Solicitor General, (such request to be in writing, and endorsed upon the back of the said process, and signed by such Treasurer, Deputy Treasurer, or Attorney or Solicitor General as aforesaid, with his name and addition,) to grant a special warrant or warrants to such person or persons as shall be named to them by such Treasurer, Deputy Treasurer, or Attorney or Solicitor General as aforesaid, for the apprehending such offender or offenders; or in default thereof, every such Sheriff, Coroner, Bailiff, under Sheriff, and other person acting in the said office or offices respectively, shall be subject and liable to such process of contempt, fines, amerciaments, penalties and forfeitures as they or any of them are now by any law, custom or usage liable to in any case of refusing or neglecting to execute the like process, when the defendant might have been taken thereupon in the common and usual method of proceeding.

78. All and every such Sheriff, Coroner, Bailiff, and Under Sheriff, and other person so granting or making out such special warrant as aforesaid, shall be and they are hereby saved harmless, and indemnified against Her Majesty, Her Heirs and Successors, and against all, and every other person

and persons whomsoever, of and from all escapes of any person or persons who shall or may be taken by virtue of any such warrant as aforesaid, which shall or may happen from the time of taking such offender or offenders, till he, she or they shall be committed to the proper gaol or prison, or offered and tendered to the gaol keeper or other person having charge of such gaol or prison, (who is hereby enjoined and required to receive every such person or persons so apprehended as aforesaid, and give a receipt for his, her and their body or bodies,) and of and from all actions, prosecutions, processes of contempt, and other proceedings for or by reason of such escape, any law, custom or usage to the contrary notwithstanding.

79. On filing any information for the recovery of any penalty or other matter in which the Crown is interested, where the prosecuting officers may deem it unnecessary to hold the defendant to bail, a summons or subpoena, in the form now in use, may issue in the first instance, instead of a *capias*; and if the defendant do not appear and plead to such information in twenty days after the return of such summons or subpoena, the service of such summons or subpoena being made to appear by the affidavit of the person serving the same in the usual manner, judgment by default may be signed for and on the behalf of the Crown, and damages assessed as in cases between subject and subject, if such proceeding be applicable, or an extensor extents, or other usual process, may thereupon issue in the usual manner, or such other proceedings may be had as if the Crown had obtained such judgment on appearance and plea.

80. Any action of debt, bill, plaint or information which shall be commenced, sued or prosecuted for any offence against any Act made or to be made relating to the Revenue of this Province, shall and may be dealt with, tried and determined in any County of the said Province; and if any such offence shall be committed, or any penalty or forfeiture incurred, or any seizure be made for breach of any such Acts, out of the body of any County in this Province, but within the limits of the said Province, such offence shall for the purposes of prosecution be deemed and taken to have been committed, and such penalties and forfeitures to have been incurred, and such seizures to have been made, in any County of this Province where the bill, plaint or information may lay the same; and it shall be sufficient to state in the said bill, plaint or information, that any of such facts occurred in the said County where laid, without alleging the place where the same actually happened.

81. No writ shall be sued out against, nor copy of any process served upon any officer of the Provincial Revenue or other person as aforesaid, for anything done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the attorney or agent to the party who intends to issue such writ or process, in which notice shall be clearly and explicitly contained the cause of action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the attorney or agent; and no evidence of the cause of such action shall be produced except of such as shall be contained in such notice, and no verdict shall be given for the plaintiff unless he shall prove on the trial that such notice was given, and in default of such proof the defendant shall recover in such action a verdict and costs.

82. Every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the County or City and County where the facts were committed, and the defendant may plead the general issue, and give the special matter in evidence; and if the plaintiff shall become non-suited, or shall discontinue the action, or if upon a verdict or demurer, judgment shall be given against the plaintiff, the defendant shall receive treble costs, and have such remedy for the same as any defendant can have in other cases where costs are given by law.

83. In case any information or suit shall be brought to trial on account of any seizure made under this or any other Act relating to the Revenue, and a verdict shall be found for the claimant thereof, and the Judge or Court before whom the cause shall have been tried, shall certify on the Record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment or other suit or prosecution, on account of such seizure; and if any action, indictment, or other suit or prosecution shall be brought to trial against any person on account of such seizure, wherein a verdict shall be given against the defendant, the plaintiff, besides the things seized, or the value thereof, shall not be entitled to more than two pence damages, nor to any costs of suit, nor shall the defendant be fined more than one shilling.

84. It shall be lawful for such officer, within one calendar month after such notice, to tender amends to the party complaining, or his agent, and to plead such tender in bar to any action, together with other pleas, and if the jury shall find the amends sufficient, they shall give a verdict for the defendant; and in such case, or in case the plaintiff shall become non-suited, or shall discontinue his action, or judgment shall be given for the defendant upon demurrer, then such defendant shall be entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only; provided always, that it shall be lawful for such defendant, by leave of the Court where such action shall be brought, at any time before issue joined to pay money into Court as in other actions.

85. In any such action, if the Judge or Court before whom such action shall be tried, shall certify upon the Record that the defendant or defendants in such action acted upon probable cause, the plaintiff in such action shall not be entitled to more than two pence damages, not to any costs of suit.

86. The liability of any article or articles to seizure under and by virtue of this Act, shall be and continue for the term of two years from the time the same are imported or brought into the Province, and no longer.

87. It shall and may be lawful for the Lieutenant Governor, by and with the advice of the Executive Council, by order in Council, to direct any ships, boats, goods, chattels or commodities whatsoever seized as forfeited by virtue of this Act, or any Act or Acts of the General Assembly, now or that hereafter may be in force relating to the trade and navigation of this Province, to be restored to the proprietor or proprietors on such terms and conditions as to the said Lieutenant Governor, by and with the advice aforesaid, shall seem proper, which terms and conditions shall be expressed in such order; and also to mitigate or remit any penalty or forfeiture, or any part of

such penalty or forfeiture, which shall have been incurred under this Act, or any Act or Acts now in force or that hereafter may be in force relating to the trade and navigation of this Province.

88. In any case where the Lieutenant Governor, by and with the advice aforesaid, shall exercise the powers hereby vested in him, such ships, boats, goods, chattels or commodities shall be restored to the proprietor or proprietors, or such fines, penalties or forfeitures, or any part thereof, remitted or mitigated in such manner and upon such terms and conditions as to costs or otherwise, as under the circumstances of the case the Lieutenant Governor, by and with the advice aforesaid, shall deem reasonable and think fit to direct, and no person or persons shall be entitled to the benefit of any order or orders made under this or the immediately preceding section of this Act, unless the terms and conditions therein contained shall be complied with within the period or periods therein specified.

89. If any prosecution whatsoever shall be commenced for the prosecution of any fine, penalty or forfeiture whatsoever incurred under this Act, it shall be lawful for Her Majesty's Attorney General, if he is satisfied that such fine, penalty or forfeiture was incurred without any intention of fraud, or that it is inexpedient to proceed in the said prosecution, to stop all further proceeding by entering a *nolle prosequi*, or otherwise, on such information or proceeding, as well with respect to the share of such fines, penalties or forfeitures, to which any officer or officers, or other person or persons may be entitled, as to Her Majesty's share thereof; provided always, that the said Attorney General, in all cases in which he shall exercise the powers given to him by this section, shall forthwith report the same to the Lieutenant Governor, with the reasons and grounds thereof.

90. Whenever the several terms or expressions following shall occur in this Act, the same shall be construed respectively in the manner hereinafter directed, that is to, say: the term "ship" shall be construed to mean, for the purposes of this Act, ship, vessel, or boat generally, as the case may require; the terms "master" or "commander" of any ship, shall be construed to mean the person having or taking charge of any ship, vessel, or boat, as the case may be; the term "Queen's Warehouse" shall be construed to mean any place provided by the Treasurer, Deputy Treasurer, or other authorized officer, for placing or lodging goods therein for security of Duties or other purposes within the meaning of this Act; the term "oath" shall be construed to mean oath, or affirmation in all cases where affirmations are allowed by law; the word "month" shall be construed to mean calendar month; the words "this Act" shall be construed to mean this Act or any other Act now or hereafter to be in force relating to the Revenue, or to the collection or protection of the Revenue of this Province; the words "Lieutenant Governor" shall be construed to mean the person administering the Government of this Province for the time being; the words "Executive Council" shall be construed to mean the Executive Council for the time being; the word "Revenue" shall be construed to mean the Revenue of this Province; and the words "Her Majesty's Attorney General" shall be construed to mean Her Majesty's Attorney General of this Province for the time being; and the words "Treasurer or Deputy Treasurer" shall be construed to mean the Treasurer or any Deputy Treasurer of the Province for the time being.

91. From and after the period at which this Act shall go into operation, the several Acts hereinafter mentioned shall be and the same are hereby repealed, (save as hereinafter otherwise is provided) that is to say: an Act made and passed in the eleventh year of the Reign of Her present Majesty Queen Victoria, intituled *An Act to provide for the collection and protection of the Revenue of this Province*; also an Act made and passed in the same year, intituled *An Act for the better prevention of Illicit Trade*; also an Act made and passed in the thirteenth year of the said Reign, intituled *An Act to amend the Act providing for the collection and protection of the Revenue of this Province*; and also an Act made and passed in the fourteenth year of the said Reign, intituled *An Act in addition to and in amendment of the Acts now in force for the collection and protection of the Revenue of this Province*; and an Act made and passed in the said last mentioned year, intituled *An Act in amendment of an Act, intituled 'An Act for the better prevention of Illicit Trade'*; provided always, that nothing in this Act contained shall extend to repeal any of the said recited Acts, so far as the said Acts may repeal any of the former Act or Acts, or so far as repeals any act, matter or thing heretofore done under and by virtue of the said recited Acts; and provided that every such act, matter or thing heretofore done under and by virtue of the said recited Acts, shall be and continue valid and effectual, and of the like force and effect as if this Act had not been made and passed; and the right of recovering any duties, penalties and forfeitures imposed, inflicted or incurred under the provisions of the said recited or any former Act or Acts relating to the collection of the Revenue of this Province, and all securities taken therefor, are hereby expressly saved in the same manner and to the same extent as if this Act had not been made and passed.

92. Nothing in this Act or in an Act made and passed in the fourteenth year of the Reign of Her present Majesty, Queen Victoria, intituled *An Act for imposing Duties for raising a Revenue*, contained, shall be considered or construed as repealing or in any way affecting an Act made and passed in the eleventh year of the Reign of Her present Majesty, Queen Victoria, intituled *An Act to regulate the importation of Books and to protect the British Author*; but the same shall remain in full force in all respects as if this and the said recited Act had never been made or passed, anything in this or the said recited Act to the contrary notwithstanding.

93. And whereas it is desirable to vest the Governor in Council with power in certain cases to cancel and discharge bonds that have been given under the thirty fifth section of the Act of 11th Vic. Cap. 2, hereby repealed, or that may hereafter be given under the provisions of this Act for the Duties on goods that have been or may hereafter be exported from the Province, and which bonds are not to be cancelled and given up unless a certificate of the landing of such goods, signed as in the said section is directed, shall be produced within a reasonable time; and whereas in many cases, for the want of an officer or authority of the description in the said section mentioned, at the port or place to which such goods have been exported, the requisite certificates cannot be obtained, although the goods have been bona fide exported and landed; From and after the passing of this Act it shall and may be lawful for the Lieutenant Governor, by and with the advice of the Executive Council, to order such bonds to be cancelled and given up in all cases where it shall be made to appear to the satisfaction of the Treasurer of the Province, or the Deputy Treasurer of the port or place in this Province, other than the Deputy Treasurer at the City of Saint John, from which the goods have been exported, to be certified by such Treasurer or Deputy Treasurer, with

the proof or evidence upon which such certificate shall be granted, to the Lieutenant Governor in Council, that the goods exported for which any bond or bonds for the duties thereof have or may be given, have been duly exported and bona fide landed in or at the place out of the bounds of this Province for which such goods have been entered and cleared for exportation, and that owing to no fault on the part of the owner or shipper of such goods the requisite certificates of such landing have not been procured.

94. This Act shall come into operation and be in force from and after the thirty first day of March in the year of our Lord one thousand eight hundred and fifty two.

95. This Act shall continue and be in force for ten years.