

*Laws of Her Majesty's Province of Newfoundland*, passed in the year 1864. J. C. Withers, Queen's Printer, 1864.

27 Victoria – Chapter 2

**An Act to Amend and Consolidate the Laws of the Customs. (Passed 13th April, 1864.)**

Whereas it is expedient to amend and consolidate the Laws for the Establishment of a Board of Revenue, and for the Regulation, Management, and Collection, of all Duties granted to Her Majesty, Her Heirs and Successors, on Goods, Wares and Merchandise imported into this Island and its Dependencies, and to Repeal certain Acts relating thereto.

Be it therefore enacted, by the Governor, Legislative Council and Assembly in Legislative Session convened, as follows:

1. An Act passed in the eighteenth and nineteenth years of Her present Majesty, entitled "An Act for the establishment of a Board of Revenue, and for the Regulation, Management and Collection of all Duties granted to Her Majesty, Her Heirs and Successors, on Goods, Wares and Merchandise imported into this Island and its Dependencies, and to Repeal certain Acts relating thereto;" also, an Act passed in the nineteenth year of Her present Majesty, entitled, "An Act to amend An Act passed in the nineteenth year of the Reign of Her Majesty, entitled An Act for the Establishment of a Board of Revenue, and for the Regulation, Management, and Collection of all Duties granted to Her Majesty. Her Heirs and Successors, on Goods, Wares and Merchandise imported into this Island and its Dependencies, and to repeal certain Acts relating thereto also, an Act passed in the twenty-first year of the Reign of Her present Majesty, entitled "An: Act to repeal and amend certain parts of An Act entitled "An Act for the Establishment of a Board of Revenue, and for the Regulation, Management, and Collection of all Duties granted to Her Majesty, Pier Heirs and Successors, on Goods, Wares and Merchandise imported into this Island and its Dependencies, and to Repeal certain Acts relating thereto;" shall be and the same are hereby severally repealed: Provided always that nothing herein contained shall be construed to annul, make void, or in any way affect, any commissions or appointments, bonds, matters or things done, performed, or pending, under and by virtue of the said several recited Acts, or either of them, or to revive any Acts or parts of Acts by the said several recited Acts, or either of them, repealed.
2. The Receiver General shall be President of and, with five other persons, to be appointed by the Governor in Council, shall constitute, the Board of Revenue, the members of which shall be sworn faithfully to discharge the duties of their office, and shall hold office during pleasure; the President, or in his absence the Assistant Collector, and any other two members, shall be a quorum for the transaction of business; and there shall be paid to each non-official member, for every days attendance at the Board, two dollars a day: Provided that the whole amount to be paid to the said Board shall not exceed the sum of two hundred and thirty dollars in any year.
3. The Board shall superintend the working and practical operation and effect of the Revenue system, and report thereon to the Governor, when required; they shall examine disputed claims for

drawbacks, and grant certificates therefor, when allowed; they shall direct and carry on prosecutions against delinquent officers and their sureties; and also prosecutions for seizures, forfeitures, penalties, and breaches of Revenue laws, over which they shall have a general control; they may remit penalties in whole or in part, and direct the restoration of property seized, or of the proceeds thereof; they shall, subject to the control of the Governor in Council, make such regulations as to the removal of spirituous liquors distilled in the colony after payment of duties thereon, and as to the carriage of goods coastwise, as may be necessary and expedient; they shall have authority to remit in whole or in part the duties on goods lost or destroyed in the warehouses, upon such terms as they may deem just, and may, under such restrictions and regulations as they may consider expedient, but subject to the control of the Governor in Council, permit permanent or continuing security to be given for duties payable by Outport Importers in cases where satisfactory sureties cannot be had on the spot for each successive importation, and also for the payment of duties on Goods landed from steamships.

4. It shall be lawful for the Governor in Council to appoint proper persons to execute the duties of the several officers necessary to the due collection and management of the Revenue now levied, or which may hereafter be levied, on Goods, Wares and Merchandize imported into this Island and its Dependencies, that is to say: —

The Receiver General at St. John's, who shall super-intend the Collection, Receipt, and payment of all the said Revenue, and shall have under his direction and control—

An Assistant Collector at St. John's.

Landing and Tide Surveyor.

Two Landing Waiters.

First Clerk and Warehouse-keeper.

Second Clerk.

Third Clerk

Fourth Clerk and Locker.

Two Lockers.

Tide waiters.

Boats and Hands at St. John's and Harbor Grace.

Sub-Collector at Lamaline.

Ditto Fogo.

Ditto Twillingate.

Sub-Collector Greenspond.

Ditto Gaultois

Ditto Trinity.

Ditto Harbor Grace.

Ditto Carbonear.

Ditto Brigus.

Ditto Great Placentia.

Ditto Burin.

Ditto Harbor Briton.

Ditto LaPoile.

Preventive Officer at Bay Bulls

Ditto Ferryland.  
Ditto Channel  
Ditto Burgeo.  
Ditto Push through.  
Ditto English Harbor and Bellorem.  
Ditto Bay-de-North.  
Ditto Fortune.  
Ditto Grand Bank.  
Ditto St. Lawrence.  
Ditto LaManche.  
Ditto Little Placentia.  
Ditto St. Mary's.  
Ditto Bay Roberts.  
Ditto Hant's Harbor.  
Ditto Bonavista.

Clerk and Landing Waiter at Harbour Grace.

Collector for the Labrador, and his Sub-Collectors.

5. The Governor in Council shall have power to alter the limits of Ports, and to abolish any office of Sub-Collector and substitute a Preventive Officer therefor, subject to the approval of the Legislature.

6. It shall be lawful for the Governor, by and with the advice of Her Majesty's Council, on the recommendation of the said Board of Revenue, to appoint from time to time such additional or extra Officers and Tide Waiters as shall be necessary for the due security and collection of the Revenue, and to grant to such additional or extra Officers and Tide Waiters such salaries or allowances as may be deemed reasonable: Provided always that no salary or allowance so granted shall exceed in amount the salary or allowance payable to the like officer: Provided also that a copy or copies of the Warrant or Warrants appointing such additional or extra officer or officers, shall be laid before the Legislature, if then in session, or if not then in session, then within one month from the commencement of its next following session.

7. If any officer, clerk, or other person, acting in any office or employment under this Act, shall take or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any sort or description whatever, directly or indirectly, from any person (not being a person duly appointed to some office under this Act) on account of anything done or to be done by him in, or in anywise relating to, his said office or employment, except such as he shall receive under any order or permission of the Governor, any such officer so offending shall, on proof thereof to the Governor in Council, be dismissed from his office: And if any person (not being a person duly appointed to some office under this Act), shall give, offer, or promise to give, any such fee, perquisite, gratuity, or reward, such person, for every such offence, shall forfeit the sum of Four Hundred Dollars.

8. Every person who shall be appointed to any office or employment under this Act, shall, on his admission thereto, make and sign the following declaration before the Receiver General or the Assistant-Collector at Saint John's, that is to say:—

“I, A. B., do declare that I will be true, and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection, and that I will not require, take, or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any other sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing 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 Governor for the time being.”

9. The several Officers appointed as aforesaid shall enter into, and they are hereby required to give, such security, by Bond, to Her Majesty, Her Heirs and Successors, with sufficient sureties, for the due collection and safe-keeping of such Public Moneys as may come into their hands, and for their good conduct in their respective offices and employments, as the Governor shall, by and with the advice of Her Majesty's Council, deem reasonable and necessary.

10. No person appointed to any office or employment under this Act shall, during the time of his acting in such office or employment, be compelled to serve in any other Public Office or employment, or to serve on any Jury or Inquest, any Law, Usage or Custom, to the contrary notwithstanding.

11. No day shall be kept as a Public Holiday by the Officers appointed under this Act, except Christmas Day, Good Friday, Her Majesty's Birthday in every year, the first day of every New Year, and any days appointed by the Governor by Proclamation for a General Fast or Thanksgiving.

12. The master of every ship arriving in any port or place in this Island or its Dependencies, whether laden or in ballast, shall come directly, and before bulk be broken, to the office of the Receiver General, Assistant or Sub-Collector, or other proper officer of the port or district where he arrives, and there make a report in writing to the said Receiver General, Assistant or Sub-Collector, or other proper officer, of the arrival and voyage of such ship, stating her name and tonnage, the name of the master, and the number of the crew of such ship, and whether she be laden or in ballast, and if laden, the marks, numbers, and contents of every package and parcel of goods on board, and where the same were respectively laden, and where and to whom consigned, and where any and what goods, if any, had been unladen during the voyage, as far as any such particulars can be known to him; and the master shall further produce the certificate of Registry of his ship, and shall answer all such questions concerning the ship and cargo, and the crew and the voyage, as shall be demanded of him by such officer; and if any goods be unladen from any ship before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer to the questions demanded of him, he shall forfeit the sum of Four Hundred Dollars, and if any goods be not reported, such goods shall be forfeited.

13. The master of every ship shall, at the time of making such report, deliver to the Receiver General Assistant or Sub-Collector, or other proper Officer, a manifest of the cargo of such ship, and every such

manifest shall set forth the name and tonnage of the ship, the name of the master, and the place or places where the goods, if any, were respectively taken on board, and of the place or places for which they are respectively destined, and shall contain a particular account and description of all the packages on board, with the marks and numbers thereon, and of the sorts of goods, and of the different kinds of each sort contained therein, to the best of the master's knowledge and belief, and the particulars of such goods as are stowed loose, and the names of the respective consignees, so far as the same can be known to the said master; and to such particular account shall be subjoined a general account or recapitulation, in words at length, of the total number of the packages of each sort, describing the same by their usual names, or by such description as the same can be known by, and the different goods therein, and also the total quantities of the different goods stowed loose; and all goods not so manifested shall be forfeited.

14. The master of every ship having on board Goods, Wares or Merchandize, subject to duty, arriving Coastwise at any port in this Island or its Dependencies, shall, within twenty-four hours after arrival, and before bulk be broken, make due report in such form as may be prescribed for that purpose, containing the several particulars set forth in the twelfth section of this Act.

15. The master of every vessel engaged in the fisheries or coasting trade of this Island or its Dependencies, not having on board any Goods, Wares, or Merchandize, subject to duty, shall, before departure from the port of lading, deliver to the proper officer of Customs, an entry outwards, under his hand, of such ship, stating the name, country, and tonnage of the ship, the name of the master and number of the crew; and thereupon the proper officer aforesaid shall give to the master a certificate under his hand that such vessel hath been specially cleared out for the fisheries or coasting trade; and such certificate shall be in force till the Thirty-first December next after the date thereof, and such vessel shall be exempt from all obligations to clear at any Custom House, upon departure from any port in the said Island or its Dependencies, during the continuance of the season for which such certificate may have been granted; and if any vessel shall depart without such certificate, the master shall forfeit the sum of Two Hundred Dollars: Provided always that in case such vessel have on board, during the continuance of the season for which such certificate may have been granted, any Goods, Wares, or Merchandize, subject to duty, such vessel shall be subject and liable to the same rules, restrictions, and regulations, as vessels bound to ports beyond the seas are subject or liable to, or to such other regulations as to the carrying of goods coastwise as the Board of Revenue may from time to time prescribe.

16. The master of any vessel bound outwards from any port or place in this Island or its Dependencies to any port or place beyond the seas, shall deliver to the Receiver General, Assistant or Sub-Collector, or other proper officer, an entry outwards, under his hand, of the destination of such ship, her name, country, and tonnage, (if British, the port of registry,) the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such vessel; and before such vessel shall depart, the master shall bring and deliver to the Receiver General, Assistant or Sub-Collector, or other proper officer, a content in writing, under his hand, of the Goods, Wares or Merchandize, laden, and the names of the respective shippers and consignees of the Goods, Wares or Merchandize, with the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content, as far as any particulars can be known to him; and

the master of every vessel bound outwards from any port in this Island and its Dependencies to any port or place beyond the seas, whether in ballast, or laden, shall, before departure, come before the Receiver General, Assistant or Sub-Collector, or other proper officer, and answer all such questions concerning the vessel and the cargo, if any, and the crew and the voyage, as shall be demanded of him by such officer; and thereupon the Receiver General, Assistant or Sub-Collector, or other proper officer, if such vessel be laden, shall make out and give to the master a certificate of the clearance of such vessel for the intended voyage, containing an account of the total quantities of the several sorts of Goods, Wares or Merchandize laden therein, or a certificate of her clearance in ballast, as the case may be; and if the vessel shall depart without such clearance, or if any goods be laden on board any such vessel before reporting outwards, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit a sum not exceeding Four Hundred Dollars.

17. Whenever and so often as any Goods, Wares or Merchandize, subject to duty, shall be reported for importation at a Fort within this Island or its Dependencies, other than the port at which the importing ship shall first arrive, or for exportation, or shall be entered to be transhipped on board any vessel to be carried coastwise, the proprietor of such Goods, Wares or Merchandize, or his agent, shall give, or procure to be given, security by bond (in such of the approved forms, A. B. C., in the Schedule to this Act, as may be applicable to the case) in treble the amount of duties of importation, that such Goods, Wares or Merchandize shall be duly landed at the port for which they are reported for entry, or to be landed, subject to the payment of the duties leviable thereon at such last mentioned port: Provided always that it shall not be lawful to report such Goods, Wares or Merchandize for entry at a port or place within this Island and its Dependencies, not duly constituted a port of entry, with a resident Officer of Customs appointed to carry out the provisions of this Act, and of the other Acts of the Legislature relating to the management and collection of the Revenue: But the duties leviable on all Goods, Wares and Merchandize, reported or entered to be landed, or intended to be landed, at any port or place in this Island or its Dependencies, not being a duly constituted port of entry, shall be paid at the port at which the importing ship shall first arrive; and such Goods, Wares and Merchandize shall be liable to the same duties, rules and regulations that the like articles are subject and liable to, if entered for the due landing thereof at such first port of arrival.

18. It shall be lawful for the Tide Surveyor or other proper Officer to board any such ship arriving at any port or place in this Island or its Dependencies, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and such 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, mark, or otherwise secure, any goods on board such ship; and if any place, or any box or chest, be locked, and the keys be withheld, such officers, if they be of a degree superior to Tidesmen or Boatmen, may open any such place, box or chest, in the best manner in their power, and if any goods be found concealed on board of any such ship they shall be forfeited; and if the proper Officer shall place any lock, mark or seal upon any goods on board any such ship, 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 such Officer, be opened, the master of such ship shall forfeit a sum not exceeding Four Hundred Dollars: Provided always that Tidewaiters on duty on board of any vessel shall be provided with suitable boarding and

accommodation therein by the captain or owner of such vessel; and if any master shall refuse such boarding and accommodation to any Tidewaiter, he shall forfeit the sum of Twenty Dollars.

19. No goods shall be unladen from on board any ship in any port or place in this Island or its Dependencies, nor within three miles of the coast thereof, until due entry shall have been made of such goods, and warrant granted for the unloading of the same; and no goods shall be so unladen except at some place at which an officer is appointed to attend to the unloading of the goods, or at some place for which a Sufferance shall be granted by the Receiver General, Sub-Collector, Assistant, or other proper Officer of the port or district, for the unloading of such goods; and no goods shall be so unladen except in the presence or with the permission in writing of the proper officer; and all goods unladen contrary to the regulations of this Act or of any other law relating to the Revenue, shall be, forfeited, and the master of the ship from which the same shall be unladen, shall forfeit the sum of Four Hundred Dollars.

20. Any Officer of Revenue may go on board any vessel being within three miles of any of the coasts of this Island or its Dependencies, and stay on board while she remains in port or within such distance, and may examine on oath the master of such vessel touching his cargo and voyage, and if such master shall not truly answer any questions that may be put to him, he shall forfeit the sum of Two Hundred Dollars.

21. The master of any such vessel shall, if required, produce his manifest to such Revenue Officer, and if required, shall also deliver to him a copy thereof, and such officer shall note on the original manifest the date of production, and return the same to the master; and if any such master shall refuse to produce his manifest, or to deliver a copy thereof, as aforesaid, he shall forfeit the sum of Two Hundred Dollars.

22. Whenever any goods are entered to pay duty according to the value thereof, such value shall be stated in the entry; and the importer or his known agent shall make a declaration, written upon the entry, setting forth that such value is the true value thereof; and if any person shall make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorised by him, or if any person shall make an untrue declaration, such person shall forfeit the sum of Four Hundred Dollars, and such declaration shall be binding on the person by or on behalf of whom the same shall be made, and shall be in manner and form following, that is to say:

I (A. B., the Importer, or C. D., the known Agent of the Importer, as the case may be), do declare that the articles mentioned in the Entry above-written, and contained in the packages therein specified, are of the value of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence sterling; and that such is the true value thereof, and I do now tender the same for all duties.

Witness my hand this \_\_\_\_\_ day of \_\_\_\_\_ 18\_\_\_\_\_.

A.B. or C. D (as the case may be.)

Taken before me this \_\_\_\_\_ day of \_\_\_\_\_ 18\_\_\_\_\_.

(E. F., Receiver General, Assistant or Sub-Collector, as the case may be.)

23. At the time of entering such Goods, Wares or Merchandize, the importer thereof, or his known agent, shall, if required by the Receiver General, Assistant or Sub-Collector, or other proper officer, exhibit the original invoices of such Goods, Wares or Merchandize, and shall, if required, certify on oath that they are the original invoices, and that they contain all the dutiable goods imported by, or belonging to, or consigned to him in the packages specified in the entry, to the best of his knowledge or belief; or if he have not, and cannot procure the original invoices, he shall, if required, make oath thereof, and account for the want of the same; and shall also state on oath what he believes to be the true value of the goods at the place whence they were imported, as nearly as can be ascertained: All such oaths shall be signed by the party attesting, and taken before the Receiver General, Assistant or Sub-Collector, or other proper officer: Wrecked or derelict goods shall be charged for ad valorem duty on the gross proceeds or value thereof in this market, less one-fifth for duties, charges and expenses.

24. At any time after entry, or within five days after landing, the importer thereof or his known agent shall, if required by the Receiver General, Assistant or Sub-Collector, or other proper officer, produce the invoice of such Goods, Wares or Merchandize, and shall answer on oath all such questions relating to the value thereof as shall be put to him by such officer, who is hereby authorized to administer such oath; and in case of failure or refusal to produce such invoice (unless there be no invoice) or to answer such questions, or to answer them truly, or if other than the true and real invoice be produced, or if such true and real invoice be altered by such importer or his known agent, then, and in every such case, such importer shall forfeit the sum of Four Hundred Dollars.

25. If upon examination it shall appear to the Receiver General, Assistant or Sub-Collector, or other proper officer, that such articles are not valued according to the true value thereof, it shall be lawful for such officer aforesaid, to detain and secure such articles, and within five days from the landing thereof, to take such articles for the use of the Crown: And the said Receiver General, Assistant or Sub-Collector, or other proper officer, shall thereupon, in any such case, cause the amount of such valuation, with an addition of ten per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such articles in full satisfaction for the same, and shall dispose of such articles for the benefit of the Crown; and if the produce of the sale shall exceed the sum so paid and all charges so incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who shall have detained or taken such articles, and the other moiety detained for the benefit of the Crown, shall be paid to the Receiver General of this Island, to be applied to the public uses of the Colony as the Legislature shall direct: Provided always that should any articles whatsoever seized and detained under this Act be of a perishable nature, and likely to deteriorate in value by being, kept to abide the provisions hereof it shall be lawful for the Receiver General, Assistant or Sub-Collector, or other proper officer aforesaid, at the expiration of two days after such seizure and detention aforesaid, to cause any such articles aforesaid to be sold, and the proceeds thereof shall be subject to the same provisions and conditions as are contained in this Act with respect to the articles themselves.

26. When the true weight shall not be given of articles subject and liable to duty according to weight, it shall be lawful for the Receiver General, Assistant or Sub-Collector, or other proper officer, to detain and secure so much of such articles as may be over the weight set forth in the entry; and within five days from the landing thereof to take such articles for the use of the Crown; and the said Receiver



General, Assistant or Sub-Collector, or other proper officer, shall thereafter in any such case cause the valuation to be calculated on such articles so detained as aforesaid, at the prices stated in the invoices, should the, true invoices be produced by the importer to the satisfaction of the Receiver General, Assistant or Sub-Collector, or other proper officer, otherwise such articles to be appraised by two fit persons, to be chosen by the said officer; and it shall be the duty of such appraisers to estimate such articles according to such value as they shall deem to be a fair first cost market price of such articles, free of charge, at the place from whence such goods may have been imported; and the said officer shall cause the amount of either such valuations, together with an addition of ten per centum thereon, to be paid to the importers or proprietors of such articles in full satisfaction of the same; and shall dispose of such articles for the benefit of the Crown; and the produce of such sale shall be appropriated in the manner provided by the foregoing section of this Act, in respect to goods detained and sold as undervalued.

27. The person entering any goods shall deliver to the Receiver General, Assistant or Sub-Collector, or other proper officer, a bill of the entry thereof, fairly written in words at length, containing the name of the importer, and of the ship, and of the master, and of the place whence the goods were imported, and of the place within the port or district where the goods are to be unladen, and the particulars of the quality and quantity of the goods, and the packages containing the same, and the marks and numbers on the packages, and shall deliver at the same time one or more duplicates of such bill, in which all sums and numbers may be expressed in figures, and the particulars to be contained in such bill of entry, shall be written and arranged in such manner and form, and the number of duplicates shall be such, as the Receiver General, Assistant or Sub-Collector, or other proper officer, shall require; and such person shall at the same time pay down or otherwise secure all duties payable upon the said goods; and the said officer shall thereupon grant his warrant for the unloading of such goods.

28. No entry nor any warrant for the landing of any goods, or 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 and manifest of the ship, or 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 character and circumstances according to which such goods are charged with duty or may be imported; and any goods taken or delivered out of any ship or out of any warehouse by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited.

29. If the importer of any goods Shall make and Subscribe a declaration before the Receiver General, Assistant or Sub-Collector, or other proper officer, that he cannot for want of full information make perfect entry thereof, it shall be lawful for such officer to receive an entry by bill of sight for the packages or parcels of such goods, by the best description that can be given, and to grant a warrant thereupon, in order that the same may be landed and secured to the satisfaction of the proper officer and at the expense of the importer, and may be seen and examined by such importer in the presence of the proper officer; and within five days after the goods shall have been so landed the importer shall make a perfect entry thereof, and pay or otherwise secure all duties payable thereon, and in default of

such entry such goods shall be secured by the proper officer; and if the importer shall not within one month after such landing make perfect entry of such goods; and pay down or otherwise secure the duties payable thereupon, together with 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 proprietor of the goods.

30. It shall and may be lawful for the proper officers to take such samples of any goods as shall be necessary for ascertaining the amount of any duties payable on the same, and that all such samples shall be disposed of and accounted for in such manner as the Governor shall, with the advice of Her Majesty's Council, direct.

31. In any case where the duty set forth in any entry, or payable upon any Spirits distilled in this Colony, shall not amount to Two Hundred Dollars, the Receiver General, Assistant or Sub-Collector, or other proper officer, shall forthwith collect the same before granting his warrant for the removal of the articles imported; and in case such duties shall amount to Two Hundred Dollars, then the Receiver General, Assistant or Sub-Collector, or other proper officer aforesaid, shall be at liberty to secure the said duties by taking bond in the Form D. in the Schedule hereto annexed, from the importer, owner, or consignee, to Her Majesty, Her Heirs and Successors, with two sufficient sureties for the payment thereof in four months from the date of such bond.

32. The Receiver General, Assistant or Sub-Collector, or other proper Officer, may permit the master of any steam-boat employed regularly in the conveyance of passengers, upon due report of such boat, to deposit the cargo in a warehouse, to be provided by the owner or agent of the boat, and approved of by the Receiver General, the owner or agent of the boat having first given general security by bond, in the form E., in the Schedule hereto annexed, with two sureties, for the payment of the full duties of importation on all such goods as shall be at any time so warehoused therein, or for the exportation thereof; and goods so deposited shall be deemed to be on board the importing steam-boat, and shall be subject to the same regulations, penalties and forfeitures, as if they had not been taken thereout; and the master or owner of the steam-boat 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. The owner or consignee of the goods must make due entry thereof within six days from the time of their being so deposited in the warehouse.

33. The Receiver General, Assistant or Sub-Collector, or other proper officer, at the port where any vessel having on board any cattle may arrive, shall, upon application of the importer thereof, permit the immediate landing of the same: Provided that at the time of entry of such vessel due entry of and payment of the duties imposed by law on such cattle shall be paid.

34. No goods shall be imported into this Island and its Dependencies, as being imported from places beyond the seas, if any advantage attach to such distinction, unless such goods appear by the cocket, clearance or other proper document for the same, to have been duly shipped and cleared outwards for exportation.

35. The surplus stores remaining unconsumed on board of any ship arriving in this Island or its Dependencies, from ports beyond the seas, shall be subject to the same duties, restrictions and

regulations, as the like sort of goods shall be subject to when imported by way of merchandize: Provided always that if it shall appear to the Receiver General, Assistant or Sub-Collector, or other proper officer, in charge of the port or district where such vessel shall arrive, that the quantity or description of such stores is not excessive or unsuitable under all the circumstances of the voyage, such stores, if not landed, shall be duty free.

36. Every importer of any goods shall, within twenty days after the arrival of the importing ship, make due entry of such goods, and land the same; and in default of such entry and landing, it shall be lawful for the proper Officers to land and convey such goods to the Crown's warehouse; and if the duties payable upon such goods be not paid within three months after such twenty days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold and the produce thereof shall be applied, first, to the payment of freights and charges, and next of the duties, and the overplus, if any, shall be paid to the proprietor of the goods, or any other person authorised to receive the same: Provided that it shall be lawful for the Officers of the Customs to remove any goods to the warehouse before the expiration of the said twenty days, if the consignees thereof are unknown, and all other goods be cleared from the ship.

37. If any Goods, Wares or Merchandize which are rated to pay duty, according to the tale, weight, guage or measure thereof, shall have received damage during the voyage, abatement of such duties shall be allowed in proportion to the damage so received; provided proof be made to the satisfaction of the officer in charge of the port or district in which the vessel importing such Goods, Wares or Merchandize, shall have arrived, that such damage was received after such Goods, Wares and Merchandize were shipped, and before they were landed in this Island or its Dependencies, and that such abatement be claimed at the time of first examination of such Goods, Wares or Merchandize.

38. Upon such claims as aforesaid, the officers appointed to superintend the landing of such Goods, Wares or Merchandize, shall examine the same with reference to such damage, and shall thereupon state the amount of damage received, and make a proportionate abatement of duties accordingly:

Provided that if such officers be incompetent to estimate such damage, or if the importer of such Goods, Wares or Merchandize be not satisfied with the abatement made by them, the Receiver General, Assistant or Sub-Collector, or other proper officer in charge of the port or district, shall appoint two disinterested persons, experienced in the nature and value of such Goods, Wares or Merchandize, to examine the same, and to report in writing the amount of damage so received as aforesaid, and an abatement of duties shall thereupon be made in proportion to the amount of damage thus ascertained.

39. It shall be lawful for the Governor, by and with the advice of Her Majesty's Council, to constitute and appoint any port in this Island or its Dependencies, to be a warehousing port for the purposes of this Act; and for the Receiver General, the Assistant or Sub-Collector of any port so constituted and appointed, by notice in writing under his hand to appoint from time to time such warehouses at such port as shall be approved by him for the warehousing and securing of goods therein; and also in such notice declare what sort of goods may be so warehoused and also by like notice to revoke or alter any

such appointment or declaration: Provided always that every such notice shall first be transmitted to the Colonial Secretary, and be published in such manner as the Governor shall direct.

40. It shall be lawful for the importer of any such goods into the said ports to warehouse the same in the warehouses so appointed, without payment of any duty on the first entry thereof; subject nevertheless to the rules, regulations, restrictions and conditions hereinafter contained.

41. All goods so warehoused, shall be stowed in such parts or divisions of the warehouse, and in such manner, as the Receiver General, Assistant or Sub-Collector aforesaid, 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 Receiver General, Assistant or Sub-Collector shall direct; and that 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, be carried and shipped under such rules and regulations as the Receiver General, Assistant or Sub-Collector of the port shall direct.

42. Upon the entry of any goods to be warehoused, the importer of such goods, instead of paying or otherwise securing the duties payable thereon, shall give bond, (as in form F., in the Schedule annexed), with two sufficient sureties, to be approved of by the Receiver General, Assistant or Sub-Collector of the port, in treble the duties payable on such goods, with condition for the safe depositing of such goods in the warehouse mentioned in such entry, and for the payment of all duties payable upon such goods or for the exportation thereof, according to the first account taken of such goods upon the landing of the same; and with further condition that no part thereof shall be taken out of such warehouse until cleared from thence upon due entry and payment of duty, or upon the entry for exportation; and with the further condition that the whole of such goods shall be so cleared from such warehouse, and the duties upon any deficiency of the quantity, according to such first account, shall be paid within two years, from the date of the first entry thereof; and if after such bond shall have been given, the goods, or any part thereof, shall be sold or disposed of so that the original bonder shall be no longer interested in or have any control over the same, it shall be lawful for the Receiver- General, Assistant, or Sub-Collector, to direct fresh security to be given by the bond, (as in form G., in the Schedule annexed) of the new proprietor or other person having control over such goods, with his sufficient sureties, and to cancel the bond given by the original bonder of such goods, or to exonerate him to the extent of the fresh security given.

43. If any goods which have been entered to be warehoused shall not be duly carried into and deposited in the warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, or having been entered and cleared for exportation from the warehouse, shall not be duly carried and shipped, or shall afterwards be re-landed, except with the permission of the proper officer, the said goods shall be forfeited.

44. Upon the entry and landing of any goods to be warehoused, the proper officer shall take a particular account of the same, and shall mark the contents on each package and shall enter the same in a book to be kept for that purpose; and no goods which have been so warehoused shall be taken or delivered from the warehouse except upon due entry, and under the care of the proper officer, for

exportation, or upon due entry and payment of duty for home use; and whenever the whole of the goods warehoused, under any entry, shall be cleared from the warehouse, or whenever further time shall be granted for any such goods to remain warehoused, an account shall be made but of the quantity upon which the duties have been paid, and of the quantity exported, and of the quantity (to be then ascertained) of the goods still remaining in the warehouse, as the case may be, deducting from the whole the quantity contained in any original package, if any, which may have been abandoned for duties; and if upon such account there shall in either case appear to be any deficiency of the original quantity, the duty payable upon the amount of such deficiency shall then be paid.

45. It shall be lawful for the Receiver General, Assistant or Sub-Collector of the port, under such regulations as he shall see fit, to permit moderate samples to be taken, without entry, of any goods so warehoused, and without payment of duty, except as the same shall eventually become payable, as on a deficiency of the Original quantity.

46. The unshipping, landing and carrying of all Goods, Wares and Merchandize, and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in a proper place of deposit, until duly delivered, shall be performed by or at the expense of the importer.

47. If any Goods, Wares or Merchandize shall be removed from any ship, wharf or other place, previously to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, or if any Goods, Wares or Merchandize entered to be warehoused, or to be re-warehoused, shall be carried into the warehouse unless with the authority or under the care of the proper officer, and in such manner and within such time and by such means of conveyance as such officer shall direct, such Goods, Wares and Merchandize shall be forfeited.

48. No Goods, Wares or Merchandize entered to be warehoused shall be unshipped from any ship or be landed or put onshore on Sundays or Holidays without the special permission of the Receiver General, the Assistant or Sub-Collector: nor shall they be so unshipped, landed or put on shore on any other day except between the hours of eight in the morning and four in the afternoon, or during such other hours as may be appointed by the Receiver General; nor shall any such Goods, Wares or Merchandize be unshipped or landed unless with the authority of the proper officer of Customs, nor shall they be landed except at such wharf or place appointed for the landing of such Goods, Wares and Merchandize; and if any such Goods, Wares and Merchandize shall be unshipped, landed or removed contrary thereto, the same shall be forfeited.

49. If after any Goods, Wares or Merchandize shall be duly entered, and landed to be warehoused, though not actually deposited in the warehouse, the importer shall further duly enter the same or any part thereof, for home use or for exportation, the same may be taken for home use or for exportation as the case may be: Provided always that if any such Goods, Wares or Merchandize shall be delivered, withheld or removed from the proper place of examination without such entry for home use or for exportation, such Goods; Wares or Merchandize shall be forfeited.

50. The property of and in any one or more parcels of any Goods, Wares or Merchandize warehoused, shall be transferable from party to party on a transfer note signed by the parties, or a written contract of sale made, executed and delivered by a Broker, or other person, legally authorized for or on behalf of the parties respectively, provided that a transfer of such Goods, Wares or Merchandize, according to such sale, shall have been entered in the Warehouse Register or Book kept for that purpose by the proper officer of Customs, who is hereby required to enter such transfer, with the date thereof, upon the application of the owners of such Goods, Wares or Merchandize: Provided that such transfer or sale shall be of whole packages only; and the party being the proprietor of such Goods, Wares or Merchandize, for the time being shall be deemed to be the importer thereof for the purposes of this Act, or any Act relating to the management and collection of the Duties of Importation.

51. All warehoused Goods, Wares and Merchandize, shall be cleared either for home use or exportation at the expiration of two years from the day on which the same were so warehoused, or within such further period, and in such cases, as the Receiver General, Assistant or Sub-Collector, shall direct, unless the owner or proprietor of such Goods, Wares or Merchandize shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officers, and the Duties payable upon any deficiency or difference between the quantity ascertained on landing and the quantity found to exist on such examination, together with the necessary expense attendant thereon, shall be paid down, and the quantity so found shall be re-warehoused in the name of the then owner or proprietor thereof, in the same manner as on the first importation.

52. If any warehoused Goods, Wares or Merchandize, shall not be duly cleared, exported or re-warehoused, and the duties ascertained to be payable on the deficiencies as aforesaid, shall not be paid down at the expiration of two years from the previous entry and warehousing thereof, or within such further period as shall be directed as aforesaid, the same, if worth the duty thereon, shall after three months notice to the owner or proprietor, if known, with all convenient speed be sold either for home use or exportation with or without the consent of the owner or proprietor, and the proceeds thereof shall be applied to the payment of the duties, warehouse rent and charges, and the surplus, if any, shall be paid to the owner or proprietor of such Goods, Wares or Merchandize, if known; but if such owner or proprietor cannot be found, such surplus shall be carried to the Colony's account, to abide the claim of such owner or proprietor on his appearing and making good his claim thereto: And if such Goods, Wares or Merchandize, shall not be worth the duty, then the same, after such three months notice as aforesaid, may be exported or destroyed with or without the concurrence of the owner thereof, or of the proprietor of the warehouse in which the same were so warehoused, as the Receiver General, Assistant or Sub-Collector shall see fit; and the duties payable upon any deficiency thereof shall be forthwith paid by the proprietor or owner of the goods.

53. With the sanction of the Receiver General, Assistant or Sub-Collector, and after such notice given by the respective importers or proprietors, and at such times and under such regulations and restrictions as any of the said respective officers shall from time to time require and direct, it shall be lawful, in the warehouse, to sort, separate, pack, and re-pack any Goods, Wares or Merchandize, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof: Provided that such Goods, Wares or Merchandize be re-packed in the packages in which they

were imported, or in such other packages as any of the said respective officers shall permit, and after such Goods, Wares or Merchandize have been so separated and re-packed in proper or approved packages, any of the respective officers may, at the request of the importer or proprietor of such Goods, Wares or Merchandize, cause or permit any refuse, damaged or surplus Goods, Wares or Merchandize, occasioned by such separation or re-packing, which may not be worth the duty, to be destroyed, and may remit the duty payable thereon; and also to permit any packages of Sugar and Molasses, or other Goods, Wares or Merchandize, in casks, to be taken out of the warehouse, without payment of duty, for the purpose of being repaired or trimmed or such other purpose as to any such respective officers may appear expedient, and in such quantities and under such regulations and restrictions, and with such security by bond for the return thereof; or the payment of the duties payable thereon, as any such officer may direct or require: Provided that the Goods, Wares or Merchandize taken out of the warehouse for this purpose shall not be deemed Goods, Wares or Merchandize duly cleared and delivered.

54. If the proprietor or owner of any warehoused goods, or his agent, shall fraudulently conceal in, or re-move from the warehouse, or abstract from any package, or transfer from one package to another, or otherwise, for the purpose of illegal removal or concealment, any warehoused goods, such goods shall be forfeited.

55. No compensation shall be made by any such respective officers to the importer, proprietor or consignee of any Goods, Wares or Merchandize by reason of any damage occasioned thereto in the warehouse, except by his or their wilful act or default.

56. Any Goods, Wares or Merchandize warehoused at any port in this Island and its Dependencies, may be removed by sea or by inland carriage to any other port of entry therein, and be re-warehoused or entered for duty at such port, or with the permission of the proper officers of Customs, removed from any warehouse in, any port to any other warehouse in the same port, under such regulations as may be directed by the Receiver General, and with security by bond (in the form marked H in the Schedule of forms to this Act), in treble the amount of the duties of importation, on the delivery to the proper officer, by the person requiring such removal, of an entry, stating the particulars of the Goods, Wares and, Merchandize required to be removed, the name of the port, or of the warehouse if in the same port to which the same are intended to be removed, and with such other information, and in such manner and form, as the Receiver General may direct or require.

57. On delivery of any Goods, Wares or Merchandize for removal, an account containing the particulars thereof shall be transmitted by the proper officers of the port of removal to the proper officers of the port of destination, and the person requiring the removal thereof shall enter into bond (in the form marked H in the Schedule of forms of this Act,) with two sufficient sureties in treble the amount of Duties payable on such Goods, Wares or Merchandize, for the due arrival and re-warehousing or entry for duty thereof at the port of destination within such time as the Receiver General, Assistant or Sub-Collector, may direct, and such bond shall not be discharged unless such Goods, Wares or Merchandize shall have been produced to the proper officer, and duly re-warehoused or entered for duty at the port of destination within the time allowed for such removal,

nor until the full duties payable upon any deficiency of such Goods, Wares or Merchandize, not so accounted for, shall have been, paid.

58. Upon the arrival of such Goods, Wares and Merchandize at the port or place of destination, the same shall be entered for duty or warehoused in the same manner and under and subject to the same laws, rules and regulations, as far as the same can be made applicable, as are required on the entry for duty or warehousing of Goods, Wares and Merchandize on the first importation thereof.

59. Before any Goods, Wares or Merchandize shall be entered outwards for exportation from the warehouse, the exporter or his agents shall give security by bond, in the form marked I in the Schedule of forms to this Act, in treble the duties of importation, with two sufficient sureties to be approved of by the Receiver General, Assistant or Sub-Collector, that such Goods, Wares or Merchandize shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of any of the respective officers.

60. Goods warehoused shall be liable for freight as if on ship-board.

61. It shall be lawful for the Receiver General to remit the duties on Wines and, Spirits taken out of bond for the use of the officers of any of Her Majesty's sea or land forces under such regulations as may be made by the Governor in Council.

62. There shall be allowed upon the exportation from, this Island and its Dependencies of any Goods, Wares and Merchandize, the duties on which were chargeable and paid according to the tale, gauge, weight or measure thereof, a drawback of the full duties which shall have been so paid as aforesaid: Provided that on every such exportation the exporter of such Goods, Wares or Merchandize shall, before the same be laden on board of any ship or vessel, give notice in writing of such intended export, and shall deliver to the Receiver General, Assistant or Sub-Collector; or other principal officer in charge of the port or district, an account specifying the several articles intended to be exported, their nature, quality and quantity, and shall annex to the said account an affidavit, to be made before the Receiver General, Assistant or Sub-Collector, or other principal officer aforesaid, or any Justice of the Peace for the district, that the full, duties on such Goods, Wares or Merchandize were paid at the time of the importation or entry thereof, and setting forth the date of such importation, or entry, the name of the importing vessel, of the master thereof, and of the place whence such Goods, Wares and Merchandize were imported, and of the establishment where such goods were manufactured, which account shall, on the clearance of such Goods, Wares and Merchandize, be signed by the Receiver General, Assistant or Sub-Collector, or other principal officer, aforesaid; and on the production of certificates under the hand of the Collector of Her Majesty's Customs at the port of importation in the United Kingdom, or the Receiver General or the Collector of duties in any British possession, or under the hand and seal of the British Consul or Vice-Consul of any foreign port or place, or if there be no Consul or Vice-Consul in such foreign port or place, then under the hands and seals of two well-known merchants, of the actual and due landing of the several articles specified in such account as aforesaid, at such port in the United Kingdom, or in such British possession, or in such foreign port or place, such exporter shall be entitled to receive the drawback granted bylaw: Provided always that no drawback shall be allowed on any Goods, Wares or Merchandize unless the same shall be exported in boats or vessels exceeding in



burthen forty tons of registered tonnage, and unless such drawback shall exceed the amount of Twelve Dollars on each article so exported, and be claimed within one year from the day of shipment aforesaid: Provided nevertheless that the Receiver General, Assistant or Sub-Collector, or other proper officer, may allow a further time for the production of such certificate, on reasonable cause: Provided further that if it be proven to the satisfaction of the Receiver General, Assistant or Sub-Collector, or other proper officer, that the vessel in which such goods so exported has been lost at sea, or otherwise destroyed, and that such goods so exported are totally lost, it may be lawful for the Receiver General, Assistant or Sub-Collector, or other proper officer, to return the duties paid on such goods, as if proof had been given of the actual and due landing of the same: Provided further, that no drawback shall be allowed where the duties have been only secured by bond and not actually paid.

63. No Spirits (except from Europe, the British West Indies, or the British Possessions in North America) shall be imported into this Island or its Dependencies, or be carried coastwise from one port to any other thereof, in any cask or other vessel capable of containing liquors not being of the size or contents of Fifty Gallons at least, or be exposed for sale or be in the possession of any person unless the same, shall have been transferred to such smaller cask or vessel after it shall have been brought into this Island or its Dependencies, of which the proof shall be upon the party in possession: Provided that nothing herein contained shall extend to any spirits imported in any ship in bottles as part of the cargo, nor to any spirits being really intended for the consumption of the seamen or passengers of such ship during her voyage, and not being more in quantity than is necessary for that purpose; and if any spirits or other Goods, Wares or Merchandize shall be imported or brought into this Island or its Dependencies contrary to the prohibitions or restrictions contained in this Act in respect thereof, then, and in every such case, such spirits or other Goods, Wares or Merchandize, together with the packages containing the same, shall be forfeited.

64. The owner or manager, or his authorized agent, of every establishment where spirituous liquors are made, shall, on the first Monday in every month, render to the Receiver General or the Assistant or Sub-Collector of the Colonial Revenue, an account of the spirituous liquors made at the establishment since the last preceding account, and shall make and subscribe before the Receiver General, Assistant or Sub-Collector, the following oath:—

I, A. B., do swear that the account which I have now rendered is a correct account of all spirituous liquors made at the establishment of \_\_\_\_\_ since the \_\_\_\_\_ day of \_\_\_\_\_ and that no spirituous liquors, to my belief, have been removed from the establishment without being gauged and the strength ascertained according to law, or without a permit from the Receiver General or Assistant or Sub-Collector of the Colonial Revenue for the District.

65. Entry shall at the same time be made of the Liquors and Duties thereon paid, or the Liquors warehoused. If the duties be paid, the Receiver General, Assistant or Sub-Collector, shall give a removal permit in the following form:—

“Permit A. B. to receive from the stock of \_\_\_\_\_ the following Liquors made by him, that is to say:—

Given under my hand, at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 186\_\_

Signed (as the case may be)  
C. D., Receiver General,  
Assistant or Sub-Collector.

66. For investigating the correctness of the accounts, and ascertaining the true quantity of liquors made at any establishment, the Revenue Officers shall have the same power as by-law conferred with respect to dutiable Goods imported.

67. If any spirituous liquors shall be found in any establishment after the day on which the same ought to have been reported, without having been reported and entered, the same shall be forfeited.

68. If the duty on entry for home use be not paid within twenty-four hours thereafter, the Receiver General, Assistant or Sub-Collector, or other proper officer, shall take the liquor into his custody, and shall within fifteen days, sell at public auction, giving ten days' public notice thereof, so much of the liquor as shall suffice to pay the duties on the whole, with the charges of storage and sale, and shall pay the surplus monies and deliver the remaining liquors to the person entitled thereto.

69. If any spirituous liquors shall be found elsewhere than in the possession of the maker, without the duties thereon having been paid, or without the removal permit where required, such liquors shall be forfeited, and every person in possession thereof shall forfeit Two Hundred Dollars. The duty shall be deemed unpaid until the contrary be shewn.

70. The Board of Revenue shall, if they see fit, employ officers for attending the Manufactories or Distilleries, so that one officer shall always be present at every Manufactory or Distillery, while in operation; and the officers, under the direction of the Board, or of the Receiver General, Assistant or Sub-Collector, shall be employed alternately in superintending the progress of the manufacture or distillation, and shall report the same at least twice a week to the Receiver General, Assistant or Sub-Collector.

71. The officers shall be sworn by the Receiver General, Assistant or Sub-Collector, faithfully to attend the establishment to which they may be appointed, and to report to the Receiver General, Assistant or Sub-Collector, to the best of their belief, all quantities of spirituous liquors made thereat, and to use their utmost exertions for preventing evasion of the Revenue laws.

72. The officers shall be entitled to receive from the Receiver General, on the certificate of the Board, One Dollar each for every day on which they shall be actually employed.

73. If any officer shall absent himself from the establishment to which he may have been appointed while such establishment is at work, or shall in any way connive at an evasion of the Revenue laws, he shall forthwith be dismissed from office, and shall forfeit Two Hundred Dollars.

74. The Board may make regulations, as may be necessary respecting the attendance of the officers, and the seasons of the year, and the hours at which Distilleries and Manufactories shall be allowed to work, and for checking frauds therein; for the supervision of the buildings in which the same are conducted, when not in operation as well as when at work; and for keeping closed such buildings when the Manufactory or Distillery may not be in operation; and for the expense incident thereto, and for searching for concealed pipes, and other secret means by which fraud may be perpetrated, and with that object for opening doors or windows or otherwise entering buildings, and taking down and removing partitions and other impediments to search, which it may be proper to take down or remove for that purpose, and also for making the owners or occupiers of the buildings, when fraud shall be detected, liable for the expense incident thereto, and generally for ensuring a faithful account of the duties payable, and for carrying into effect the provisions, of this Act in relation to the manufacture and distillation of liquors; and may cause to be entered in a book to be kept for that purpose by every distiller the number of gallons of spirituous liquors distilled by him, and also the number of gallons sold or removed for consumption or sale, and the proof thereof; which book shall be always open in the day-time, Sundays excepted, for the inspection of any officer of Customs, who may take any minutes, memoranda, or transcripts thereof; and such distiller shall render a general account in writing, taken from his books, of the number of gallons of spirituous liquors distilled and sold or removed for consumption or sale, and the proof thereof, for the period of one month or fractional part of each month preceding, as may be required; and shall also keep a book or books, in a form to be prescribed by the Board of Revenue, and to be open at all seasonable hours for inspection by any officer of Customs, wherein shall be entered, from day to day, the quantities of grain or other vegetable productions or other substances put into the mash tub by him, his agent or superintendent, for the purpose of producing spirits; and shall verify or cause to be verified the said entries, reports, books, and general accounts, by oath or affirmation, to be taken before the Receiver General, or Assistant or Sub-Collector, and shall be in substance as follows:—

I do swear (or affirm) that the foregoing entries were made by me on the respective, days specified, and that they state, according to, the best of my knowledge, and belief, the whole quantity of spirituous liquors, distilled and sold, or removed for consumption or sale, at the distillery owned by \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ amounting to \_\_\_\_\_ gallons, according to proof prescribed by the law of this colony, and the owner, agent or superintendent of any distillery aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation aforesaid the following oath or affirmation;—

I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true; and that I have taken all the means in my power to make them so.

75. Manufacturers and distillers shall observe the regulations made under the preceding section, and give free access to the officers, at all times by day or night, when required; and any manufacturer or distiller who shall not obey such regulations, or shall impede the officer in the execution of his duty, shall, for every such offence, forfeit the sum of Two Hundred Dollars.

76. All vessels, boats, carriages, and cattle, made use of in the removal of goods liable to forfeiture under this Act, shall be forfeited; and every person who shall assist or be otherwise concerned in the importing, unshipping, landing or removal, or in harbouring of such goods, or into whose hands or possession the same shall knowingly come, shall forfeit treble the value thereof, or the penalty of four hundred dollars at the election of the officers appointed or to be appointed under this Act; and the averment in any declaration, information or libel to be filed or exhibited for the recovery of such penalty, that the officer proceeding, has elected to sue for the sum therein mentioned, shall be deemed sufficient proof of such election without any other or further evidence of such fact.

77. All goods, and all ships, vessels and boats, and all carriages and all cattle, liable to forfeiture under this Act, shall be and may be seized and secured by any officer appointed under this Act, or other person duly employed for that purpose; and any person who shall in any way hinder, oppose, molest or obstruct any officer in the exercise of his office under this Act, or any person duly employed thereunder in the exercise of such employment, or any person acting in aid or assistance of such officer or person so employed, shall, for every such offence, forfeit the sum of Eight Hundred Dollars; and if any person shall, by force or violence, assault, resist, oppose, molest, hinder, or obstruct any officer appointed under this Act, or other person employed, as aforesaid, in the exercise of his office or employment, or any person acting in aid or assistance as aforesaid, such person being convicted thereof shall be adjudged a felon, and shall be proceeded against as such, and punished at the discretion of the Court before whom, such person shall be tried.

78. If any person appointed under this Act, or any person duly employed for the prevention of smuggling, shall make any collusive seizure or deliver up or make any agreement to deliver up, or not to seize, any vessel, boat, carriage, or any cattle or goods liable to forfeiture under this Act, or shall take any bribe, gratuity, recompense or reward, for the neglect or non-performance of his duty, every such officer or other person shall forfeit for every such offence the sum of Two Thousand Dollars; and every person who shall give or offer or promise to give, or procure to be given, any bribe, recompense, gratuity or reward to, or shall make any collusive agreement with, any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to do, conceal or connive at anything whereby the provisions of this Act may be evaded, shall forfeit the sum of Eight Hundred Dollars.

79. All vessels, boats, goods and other things which shall be seized as forfeited under this Act shall be deemed and taken as condemned, and may be dealt with in the manner directed by law in respect to vessels, boats, goods and other things seized and duly, condemned for breach of the provisions of this Act, unless the person from whom such vessels, boats, goods and other things shall have been seized, or the owner of them, or some person authorized by him, shall, within one calendar month from the day of seizing the same, give notice in writing to the person or persons seizing the same, or to the officer in charge of the nearest port or district, that he claims the said vessel, boat, or goods, or other things, or intends to claim them.

80. Under the authority of a writ of assistance granted by a Judge of the Supreme Court of Newfoundland (who is hereby authorized and required to grant such writ of assistance upon application made to him for that purpose by the principal officer appointed under this Act), it shall be lawful for any officer appointed under this Act, taking with him a peace officer, to enter any building or

other place in the day-time and to search for and seize and secure any goods liable to forfeiture; and in case of necessity to break open any doors and any chests or other packages for that purpose; and any person in whose custody or possession any such goods may be found, shall, unless he account satisfactorily for the same, be liable to a penalty of Four Hundred Dollars: and such writ of assistance, when issued, shall be deemed to be in force during the whole of the Reign in which the same shall have been granted, and for twelve months from the conclusion of such Reign.

81. All Vessels, Boats, Goods and other things seized as liable to forfeiture under this Act, shall be forthwith delivered into the custody of the officer of the port where the same shall have been seized, or of such other port as the Receiver General or Assistant Collector may direct; and such officer, after condemnation of such vessels, boats and other things, shall cause them to be sold by public auction to the highest bidder: Provided always that it shall be lawful for the Board to order such vessels, boats, goods, and other things, or the proceeds of such sale, to be restored in such manner and upon such conditions as they shall think fit.

82. All Penalties and Forfeitures incurred under this Act shall and may be prosecuted, sued for and recovered in any Court of Record, or of Vice-Admiralty, having jurisdiction in this Island and its Dependencies.

83. No Suit shall be commenced for the recovery of any penalty or forfeiture under this Act, except in the name of the principal officer appointed under this Act, or in the name of Her Majesty's Attorney or Solicitor General for this Island and its Dependencies.

84. If any Goods shall be seized or detained for the non-payment of the duties payable thereon, or any other cause of forfeiture, and any dispute shall arise whether the duties have been paid on the same, or whether the same have been lawfully imported, the proof thereof shall lie on the owner or claimant of such goods, and not on the officer by whom the same shall have been seized or detained.

85. No claim to anything seized under this Act, and returned into Her Majesty's Courts for adjudication, shall be admitted unless such claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such thing be made by the owner or by his Attorney or Agent, by whom such claim shall be entered, to the best of his knowledge and belief; and any person making a false oath thereto shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which such persons guilty of a misdemeanor are ordinarily liable.

86. No person shall be permitted to enter a claim to anything seized in pursuance of this Act until sufficient security shall be given in the Court where such seizure is prosecuted, in a penalty not exceeding Two Hundred and Fifty Dollars, to answer and pay the costs occasioned by such claim, and in default of giving such security such things shall be adjudged to be condemned and forfeited.

87. No writ shall be sued out against, nor a copy of any process served upon, any officer appointed under this Act, or other person as aforesaid, for anything done in the exercise of his office or employment, aforesaid, until one calendar month after notice in writing shall have, been delivered to him, or left at his usual place of abode by the party or by the Attorney or Agent of the party who

intends to sue out 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 receive in such action a verdict and costs.

88. Every such action shall be brought within three calendar months after the cause thereof, 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 verdict or demurrer 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.

89. In case any information or suit shall be brought to trial on account of any seizure made under this Act; 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 a 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 Five Cents damages, nor to any costs of suit, nor shall the defendant, in such prosecution, be fined more than One Dollar.

90. 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 nonsuited, 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.

91. 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, then the plaintiff in such action shall not be entitled to more than Five Cents damages nor to any costs of suit.

92. All fines, forfeitures and penalties recovered under this Act, shall be paid into the hands of the Receiver General, and shall be divided and paid as follows, that is to say: after deducting the charges of prosecution and sale, and the amount of duty from the produce thereof, one-third part of the net produce shall be paid by the Receiver General to the person who shall inform for the same; one other third part of such net produce shall also be paid by the Receiver General to the officer who shall seize and sue for the same; and the remaining third part of such net produce shall be paid to the said Board of Revenue: Provided always that it shall be lawful for the said Board of Revenue to distribute such remaining third part of such net produce among all or any of the seizing officers or other persons aiding

or assisting them, or any of them, to effect the seizure, in such proportions as the said Board may deem reasonable: And provided always that when the said officer who shall seize and sue for the same, shall be the informer, he shall be entitled to receive two-thirds of the said full net produce and proceeds: Provided further, that when the articles seized are common Brandy, common Gin, undefined Spirits and low Wines, the portion reserved by this section for the Crown, shall be in lieu of all duties thereon.

93. In all cases in which no fine, penalty or forfeiture is imposed or provided for by this Act, for a breach or violation of any of the provisions thereof, all persons offending against the same in any way shall forfeit and pay a sum not exceeding Two Hundred Dollars, to be recovered and appropriated in like manner as other fines and penalties are under this Act.

94. All actions or suits for the recovery of any of the penalties or forfeitures imposed by this Act may be commenced or prosecuted at any time within three years after the offence committed by reason whereof such penalty or forfeiture shall be incurred, any law, usage or custom to the contrary thereof notwithstanding.

95. Whenever the several terms or expressions following occur in this Act, or in any other Act of the General Assembly of this Island, the same shall be construed respectively in the manner hereinafter directed, that is to say: the term "ship" shall be construed to mean "ship or vessel" generally; the term "master" of any ship shall be construed to mean "the person having or taking charge of such ship;" the term "Her Majesty" shall be construed to mean "Her Majesty, Her Heirs and Successors," and the term "Warehouse" shall be construed to mean "any place, whether house, shed, yard, timber-pond, or other place in which goods, entered to be warehoused, may be lodged, kept, and secured; the term "proper officer" shall be construed to mean "any officer authorised to do the act referred to;" the term "Collector" shall mean "the person collecting the Revenue for the port;" and the terms "Proprietor, Owner, Importer and Exporter," shall include any person acting on their behalf respectively.

96. All goods landed at the Labrador shall be subject to the duties imposed upon the like goods imported into any part of this Island or its Dependencies, and to the same laws, rules and regulations, as though they were on board the importing ship on arrival, before such landing; and unless the owners or their agents shall duly account for all such goods to any officer of the Revenue appointed to collect duties at the Labrador, and, to his satisfaction, pass entries for the same, and pay the duties thereon, such goods shall be forfeited; and any such officer may at any time, between sunrise and sunset, enter into any building or place of any person dealing in or having in his possession dutiable goods, and take an account thereof; and if such owner or agent shall refuse to open the doors, or shall in anywise obstruct such officer, he shall forfeit the sum of Four Hundred Dollars; and such officer may, if he think fit at any time so to do, take with him a writ of assistance, and proceed therewith in manner by law in that behalf directed in similar cases: Provided that nothing in this section shall be construed to exempt from duty, under other provisions of the law, goods imported at the Labrador but not landed.

97. Every importer of any goods at the Labrador shall, within two days after importation, make due entry of such goods, and pay the duties thereon, and if required by the Collector or Sub-Collector, land the said goods; and in default of such entry and payment of duties, it shall be lawful for the Collector or Sub-Collector to seize and sell the said goods, or so much as may be necessary for the payment of all

duties on such importation, paying over the surplus of the proceeds, after payment of such duties and expenses of seizure and sale, to the proprietor of such goods, or to any person authorized to receive the same.

98. For the purpose of the collection of the Revenue at the Labrador, the office of Collector or Sub-Collector, where there is no office on shore, shall be held to be in the ship or vessel in which such Collector or Sub-Collector shall be conveyed.

99. Goods seized as forfeited at the Labrador may be sold by the Collector or Sub Collector, under the provisions of the laws relating to the Revenue, at any port or place such Sub-Collector may deem most expedient.

100. It shall be lawful for the Governor in Council, by instructions to be given to the Collector or Sub-Collector in that behalf, to authorize the importation and entry of, and payment of Duties upon, Spirits imported into the Labrador, in casks containing less than fifty gallons.

101. Every person who shall be concerned in landing or unshipping at the Labrador any Goods, Wares or Merchandize liable to duty, the duties on which have not been paid or secured, shall forfeit and pay a penalty of Four Hundred Dollars, to be recovered in a summary manner under the provisions of this Act.

102. All pecuniary penalties and forfeitures incurred by the breach of any law, relating to the Revenue, committed at the Labrador, may be sued for and recovered in any Court of Record in a summary manner; and in default of payment thereof, upon conviction, it shall be lawful for the Judge of the said Court to imprison the offender for any period not exceeding two calendar months.

103. In order to the trial of any party charged as being liable to any such penalty or forfeiture, it shall be competent for the Judge of the said Court, upon information upon oath being laid before him, against such party, to issue a warrant for his apprehension; and any party arrested under such warrant shall not be discharged from arrest before he shall have been acquitted of the charge, or suffered the punishment or paid the fine upon conviction therefor, unless he shall give sufficient security, to the satisfaction of the said Judge, for his appearance to answer such charge and to abide the judgment of the Court in that behalf.

104. In any proceeding for any such penalty or forfeiture, it shall be lawful for the said Judge to compel the appearance of any witness by warrant, either in the first instance, or upon a summons to such witness being disobeyed.

105. All bonds hereafter taken for the payment of duties under this or any Act for the payment, regulation, or collection of any duties levied in this Island and its Dependencies, shall constitute a prior claim upon the estate, lands, goods, chattels, credits and effects, of the importer, consignee or other person executing such bond, from the time the person executing such bond shall be actually insolvent, though not formally declared insolvent, until the amount thereby secured shall be paid.



106. The forfeiture of a Vessel shall include all her tackle, apparel, and furniture, whatsoever, and of goods, shall include the packages containing them.

SCHEDULE OF FORMS REFERRED TO IN THE FOREGOING ACT.

A.

(Bond given for the removal of Goods reported for Importation at another port in the Colony.

KNOW ALL MEN BY THESE PRESENTS, that We [1]

Newfoundland, are held and firmly bound unto our Sovereign Lady Victoria, by the Grace of GOD, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of [2]

to be paid to Our said Lady the Queen, Her Heirs and Successors; For which payment, well and truly to be made, we bind ourselves and every of us, jointly and severally, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the \_\_\_\_\_ Year of the Reign of Her said Majesty, and in the Year of our Lord One Thousand Eight Hundred and \_\_\_\_\_ Whereas, the above bounden \_\_\_\_\_ has given notice of his intention to convey or remove to in the ship or vessel the following goods, that is to say:—

which said goods were on the \_\_\_\_\_ day of \_\_\_\_\_ in the Year One Thousand Eight Hundred and \_\_\_\_\_ reported inwards, at this Port of St. John's, by the said ship or vessel from \_\_\_\_\_ for importation at \_\_\_\_\_ aforesaid: Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly cleared outwards and landed at \_\_\_\_\_ aforesaid; and if within the space of \_\_\_\_\_ days, from the date hereof, the above bounden \_\_\_\_\_ shall produce to the Receiver General, or other proper Officer, at St. John's aforesaid, a certificate under the hand of the Sub-Collector, or other proper officer of the Customs, at \_\_\_\_\_ aforesaid, stating that the whole and every portion of the said goods have been landed at \_\_\_\_\_ aforesaid, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, } (L.S.)  
in presence of } (L.S.)  
  } (L.S.)

B

(Bond given for the Clearance of Goods reported for Exportation.)

Know all Men, &c.

Whereas the above bounden \_\_\_\_\_ has given notice of his intention to export to \_\_\_\_\_ in the ship or vessel \_\_\_\_\_ the following goods, that is to say:—

which said goods were on the day of \_\_\_\_\_ in the Year One Thousand Eight Hundred and reported for exportation to \_\_\_\_\_ aforesaid, by the said ship or vessel \_\_\_\_\_ from \_\_\_\_\_ Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly exported to, and landed at \_\_\_\_\_ aforesaid; and if within the space of \_\_\_\_\_ days from the date hereof, the above bounden \_\_\_\_\_ shall produce to the Receiver General, or other proper officer aforesaid, a certificate under the hand of \_\_\_\_\_ at \_\_\_\_\_ aforesaid, stating that the whole and every portion of the said goods have been landed at \_\_\_\_\_ aforesaid; then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered,  
in presence of } (L.S.)  
   } (L.S.)  
   } (L.S.)

C  
(Bond given on Entry of Goods to be Transhipped.)

Know all Men, &c.

Whereas the above bounden \_\_\_\_\_ has given notice of his intention to tranship on board the ship or vessel \_\_\_\_\_ bound to the following goods, that is to say:—

which said goods were on the \_\_\_\_\_ day of \_\_\_\_\_ in the Year One Thousand Eight Hundred and \_\_\_\_\_ reported inwards at the port of St. John's, by \_\_\_\_\_ master, from \_\_\_\_\_ Now the condition of this obligation is such, that if the said goods and every portion thereof, so reported inwards as aforesaid, shall be duly and faithfully transhipped from the said import ship or vessel \_\_\_\_\_ to the said ship or vessel \_\_\_\_\_ and within the space of \_\_\_\_\_ days next following the date hereof, duly entered and landed, without alteration or diminution, at the port of \_\_\_\_\_ aforesaid; and within the space of \_\_\_\_\_ days from the date hereof, the above bounden \_\_\_\_\_ shall produce to the Receiver General, or other proper Officer at \_\_\_\_\_ aforesaid, a certificate under the hand of the Sub-Collector, or other proper Officer of Customs, at \_\_\_\_\_ aforesaid, stating that the whole, and every portion of the said goods have been there duly landed; then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered,  
in presence of } (L.S.)  
   } (L.S.)  
   } (L.S.)

D

(Bond to be given by the Importer, for Duties on Goods Imported.)

Know all Men, &c.

Whereas the above bounden (3) has lately imported into the port of \_\_\_\_\_ in a Ship or Vessel called the \_\_\_\_\_, whereof \_\_\_\_\_ is Master, from the undermentioned Goods, namely

The Duties in respect whereof, amounting to \_\_\_\_\_ have not, been paid, and the payment of which duties he is desirous of securing, pursuant to law.

Now the Condition of this Obligation is such, that if the full Duties as aforesaid due and payable on the Importation of such Goods, be paid to the Receiver General or other proper officer at the said Port of \_\_\_\_\_, within Four Months [4] from, the date of the first Entry thereof, then, this Obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, } (L.S.)  
in presence of } (L.S.)  
  } (L.S.)

E

(Bond to be given for Goods landed and Warehoused from Steamers.)

Know all Men, &c.

Whereas the above bounden \_\_\_\_\_ expects to arrive at the Port of St. John's, within the space of one year from the date hereof, certain Steamships belonging to \_\_\_\_\_ Company, each having on board certain Goods, such as may be reported at the Custom House by the masters of the respective ships on the arrival of each ship respectively; the Duties in respect whereof have not been paid, and which Goods he is desirous of depositing in a Warehouse on arrival at \_\_\_\_\_ pursuant to Law.

Now the condition of this obligation is such that if all the Goods so imported shall be safely deposited in such Warehouse situate as aforesaid, and shall be either duly exported, or the full Duties due and payable on the importation of such Goods, or on such part thereof as shall not have been exported as aforesaid, be paid to the Receiver General or other proper Officer at the said Port of St. John's according to the first account taken of such Goods upon the landing of the same, and if no part thereof shall be taken out of such Warehouse until cleared from thence upon due entry and payment of Duty (if intended for home consumption), or upon due entry if intended for exportation, and if the whole of the said Goods shall be so cleared from such Warehouse, and the Duties upon any deficiency of quantity according to such first, account, shall be paid within two years from the date of the first entry thereof; then this obligation to be void, otherwise to be and remain in full force and effect.

Signed. Sealed, and delivered, } (L.S.)  
in presence of } (L.S.)  
  } (L.S.)

F

(Bond to be given of Goods for Warehouse.)

Know all Men, &c.

Whereas the above bounden (3) \_\_\_\_\_ has lately imported into the Port of \_\_\_\_\_ in a Ship or Vessel called the \_\_\_\_\_ Master, from \_\_\_\_\_ the undermentioned Goods, namely,

the duties in respect whereof have not been paid, and which Goods he is desirous of depositing in a Warehouse situate at \_\_\_\_\_, pursuant to law.

Now the condition of this Obligation is such, that if all the Goods so imported shall be safely deposited in such Warehouse situate as aforesaid, and snail be either duly exported or the full duties due and payable on the importation of such Goods, or on such part thereof as shall not have been exported as aforesaid, be paid to the Receiver General or other proper Officer at the said Port of

according to the first account taken of such Goods upon the landing of the same, and if no part thereof snail be taken out of such Warehouse, until cleared from thence, upon due entry and payment of duty, if intended for Home Consumption, or upon due Entry if intended for Exportation; and it the whole of such Goods shall be so cleared from such Warehouse, and the duties upon any deficiency of quantity, according to such first account, shall be paid within two years from the date of , the first entry; thereof, then this .obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, } (L.S.)  
in presence of } (L.S.)  
  } (L.S.)

G

(Bond to be given by the Purchaser of Goods Imported and Warehoused.)

Know all men, &c.,

Whereas on or about the \_\_\_\_\_ day of \_\_\_\_\_ in the Year of our Lord One Thousand Eight Hundred and \_\_\_\_\_  
(3)

Imported into the Port of \_\_\_\_\_  
The undermentioned Goods, namely,

which are now deposited in (4) \_\_\_\_\_ Warehouse, situate at \_\_\_\_\_ in the said Port of \_\_\_\_\_ pursuant to Law.

And whereas the said (5) \_\_\_\_\_ has lately sold and disposed of (6)

a part of the Goods so imported by the said \_\_\_\_\_ as aforesaid, onto the above bounded (7)

Now the condition of this obligation is such, that if all the Goods so imported shall be either duly exported or the full Duties due and payable on the importation of such Goods or on such part thereof as shall not have been exported as aforesaid, be paid to the Receiver General or other proper Officer at the said Port of \_\_\_\_\_ according to the first Account taken of such Goods upon the landing of the same, and if no part thereof shall be taken out of such Warehouse until cleared from thence, upon due entry and payment of duty (if intended for home consumption); and if the whole of such Goods shall be so cleared from such Warehouse, and the duties upon any deficiency of quantity, according to such first account, shall be paid within two years from the date of the first entry thereof, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, } (L.S.)  
In presence of } (L.S.)  
  } (L.S.)

H

(Bond to be given upon the removal of Warehoused Goods from a Warehousing Port to any Port of Entry within this Colony.

Know all Men, &c.

Whereas the above bounden \_\_\_\_\_ has given notice of his intention to remove to the Port of \_\_\_\_\_ the following Goods, that is to say:—

which said Goods are now lodged and deposited in a Warehouse situate at \_\_\_\_\_

Now the condition of this obligation is such; that if the said Goods, and every, part thereof, shall be duly delivered, without alteration or diminution, into the custody and possession of the Sub-Collector, or other proper officer at \_\_\_\_\_ aforesaid; and if the same Goods, and every part thereof shall be duly re-warehoused, or entered for duty at the said port of \_\_\_\_\_ within the space of \_\_\_\_\_ days next following the date hereof; and within the space of days from the date hereof the above bounden \_\_\_\_\_ shall produce to the \_\_\_\_\_ or other proper officer at \_\_\_\_\_ aforesaid, a certificate under the hand of the \_\_\_\_\_ at \_\_\_\_\_ aforesaid, stating that the whole and every portion of the said goods have been there landed and re-warehoused, or entered for duty; then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, } (L.S.)  
in presence of } (L.S.)  
} (L.S.)

I

(Bond to be given upon Entry of Goods to be exported from the Warehouse.)

Know all Men, &c.

Whereas the above bounden \_\_\_\_\_ has given notice of his intention to export to \_\_\_\_\_ in the Ship or Vessel \_\_\_\_\_ the following Goods, that is to say:—

which said Goods are now deposited in Warehouse, situate at \_\_\_\_\_ in the port of \_\_\_\_\_ Now the condition of this obligation is such, that if the said Goods, and every part thereof, shall be duly shipped on board the said ship or vessel, and within the space of \_\_\_\_\_ next following the date hereof, shall be duly landed at \_\_\_\_\_ aforesaid; and if within the space of \_\_\_\_\_ from the date hereof, the above bounden \_\_\_\_\_ shall produce to the \_\_\_\_\_ or other proper Officer at \_\_\_\_\_ a Certificate under the hand of the \_\_\_\_\_ stating that the whole and every portion of the said Goods have been landed at \_\_\_\_\_ aforesaid; then this obligation to be void; otherwise to be and remain in full force and virtue.

Signed, Sealed, and delivered, } (L.S.)  
in presence of } (L.S.)  
} (L.S.)