

C H A P. XI.

AN ACT to Repeal an Act passed in the forty-first year of His Late Majesty's Reign, entitled, "An Act for Granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America, as are now paid on Goods and Merchandize imported from Great Britain, and other places;" and also an Act passed in the forty-third year of His Late Majesty's Reign, entitled, "An Act to Explain and Amend an Act passed in the forty-first year of His Majesty's Reign, entitled, "An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America, as are now paid on Goods and Merchandize imported from Great Britain and other places," and to Provide more effectually for the Collection and Payment of Duties on Goods and Merchandize coming from the United States of America into this Province; and also to Establish a Fund for the Erection and Repairing of Lighthouses," and to make more effectual Provision for the due Collection of Duties on Goods Imported into this Province.

[PASSED JAN. 19th, 1824.]

PREAMBLE.

WHEREAS it is expedient to Repeal the Laws now in force for Securing the Payment of Duties, and to reduce the same into One Act, and also to Extend the Provisions thereof:—

BE IT THEREFORE ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper-Canada, constituted and assembled by virtue of, and under the authority of an Act passed in the Parliament of Great Britain, entitled, "An

Act to Repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, entitled, 'An Act for making more effectual Provision for the Government of the Province of Quebec, in North America, and to make further Provision for the Government of the said Province;'" and by the authority of the same,— That an Act passed in the forty-first year of His Late Majesty's Reign, entitled, "An Act for granting to His Majesty, his Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America, as are now paid on Goods and Merchandize imported from Great Britain, and other places;" also an Act passed in the forty-third year of His Late Majesty's Reign, entitled, "An Act to Explain and Amend an Act passed in the forty-first year of His Majesty's Reign, entitled, 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America as are now paid on Goods and Merchandize imported from Great Britain, and other places,' and to provide more effectually for the Collection and Payment of Duties on Goods and Merchandize coming from the United States of America, into this Province; and also to establish a fund for the Erection of Light Houses," be, and the same are hereby repealed.

41st Geo. III. ch. 6.

And 49th Geo. III. ch. 2, repealed.

II. *And be it further Enacted by the authority aforesaid, That it shall and may be lawful for the Governor, Lieutenant Governor, or Person administering the Government of this Province, by Commission under his hand and seal at Arms, to nominate and appoint one or more Collectors at the Ports of Entry and Clearance, now or hereafter to be established.*

Appointment of Collectors.

III. *And be it further Enacted by the authority aforesaid, That*

Collectors to give security.

each and every Collector shall give security, by way of recognizance or obligation to His Majesty, with two sureties in Five Hundred Pounds each, and himself in One Thousand Pounds, for the due performance of his office.

May appoint Deputies.

IV. *And be it further Enacted by the authority aforesaid, That the said Collectors shall, and they are hereby authorised to appoint one or more Deputy, or Deputies, and that the said Collectors and Deputies shall have power and authority, and they are hereby required to seize and secure any Vessel, Boat, Raft, or Carriage, Goods, Wares, or Merchandize, which shall be liable to seizure under the authority of this Act, or under any other Laws of this Province, as well without as within their respective districts.*

Authority to seize.

Hours of attendance at Collectors' office.

V. *And be it further Enacted by the authority aforesaid, That the Collector or Collectors, Deputy or Deputies, of and for the said Ports, shall attend every day except Sundays, Christmas day, and Good Friday, at a certain place to be named for each port for the discharge of the duties of their respective offices, between the hours of nine and twelve of the clock in the forenoon, and three and six of the clock in the afternoon, from the first day of May to the first day of October, and from ten to three, from the first day of October to the last day of April, and shall not receive the Report or Entry of any Vessel, Boat, Raft, or Carriage, at any other place.*

Report of entries, where to be made.

Collectors, where and how to account to the Inspector General.

VI. *And be it further Enacted by the authority aforesaid, That the said Collectors shall make a report to the Inspector General of this Province, four times in every year, of all entries made at their Port or Ports of Entry, which Reports shall also severally comprise a faithful statement of all Duties paid or secured, and the proceeds of all Seizures and Penalties received, or which shall have accrued due within the periods following, that is to say, between the*

first day of January and the last day of March; the first day of April and the last day of June; the first day of July and the last day of September; and the first day of October and the last day of December; and that the first and last days of such periods shall be inclusive; and that the said Returns shall be transmitted to the office of the Inspector General, within forty days next after the expiration of every quarter, as aforesaid, and shall also report to the Inspector General all Seizures by him, or any of his deputies, made within twenty days after making the same; and the full amount of the Duties and Proceeds of all Seizures as shall in such Returns be stated to have come into the hands of such Collector or Collectors, shall, within the term of forty days, be paid by him or them into the hands of His Majesty's Receiver General for this Province.

Account of seizures to be rendered.

When proceeds of seizures, &c. duties received by Collectors shall be paid over.

VII. *And be it further Enacted by the authority aforesaid,* That if any Collector shall neglect or refuse to make such Report, or to pay such Duties, in manner and form as aforesaid, and within the times prescribed, he shall not be entitled to any per centage on the amount of Duties collected for the period in which such default shall be made.

Penalty if Collectors shall neglect to account.

VIII. *And be it further Enacted by the authority aforesaid,* That every Collector shall be authorised to retain the sum of Fifty Pounds per centum on the amount of Duties by him collected, until the same amounts to One Hundred Pounds per Annum, and no more.

Remuneration of Collectors.

IX. *And be it further Enacted by the authority aforesaid,* That the Master, or person having the charge or command of any Vessel, Boat, Raft, or Carriage, of what nature or kind soever, having Goods, Wares, or Merchandize on board thereof, arriving at, or com-

How Vessels, Boats, Carriages &c. are to be reported.

ing into, any Port of Entry, shall make a Report to the Collector of the arrival of any such Vessel, Boat, Raft, or Carriage, in the following form, namely:—

Name of Owner of Vessel Boat, Raft, or Carriage	Lading.	Whence Shipped.	Whither Destined.

[Signed]

A.— B.— Master,
or Person having Charge or Command :

And which form, if required, shall be furnished by the Collector, for which he shall receive the sum of One Shilling and Three-pence; and that if the Master, or person having the charge or command of any such Vessel, Boat, Raft, or Carriage, shall neglect or refuse to make such Report, he shall, for every such offence, forfeit and pay the sum of Five Pounds; and that it shall and may be lawful for the Collector to seize and detain such Vessel, Boat, Raft, or Carriage, until the said penalty shall be paid, or security given for the payment thereof, by Bond to His Majesty, on conviction of such neglect or refusal; and that if any Master, or person having the charge or command of any Vessel, Boat, Raft, or Carriage, shall make a False Report, such Vessel, Boat, Raft, or Carriage, and the Tackle, Apparel, Furniture, Cattle, Horse or Horses, and Harness thereunto respectively belonging, shall be forfeited, and liable to seizure by such Collector:—*Provided always*, That nothing in this clause contained, shall be construed to extend to require the Report of the

Fee.

Penalty in case of
failing to report.

On making a false
report.

Exemptions from
reporting.

arrival of any Carriage from any part of this Province.—*Provided also*, That nothing in this Act contained shall extend, or be construed to extend, to require the Report, in Writing, of any Boat owned, and managed by any inhabitant or inhabitants of this Province, and exclusively laden with any article, or articles, being the growth, produce, or manufacture thereof.

X. *And be it further Enacted by the authority aforesaid*, That no Goods, Wares, or Merchandize, upon which any duties are, or shall be by law imposed, shall be imported into this Province at any other place than a Port of Entry, nor be unladen until the duties payable on such Goods, Wares, and Merchandize shall have been first paid or secured; and the Master, or person having the charge or command of the Vessel, Boat, Raft, or Carriage, in or upon which the same shall be imported, shall have received a Permit in Writing so to do; and that all the Goods, Wares, or Merchandize which shall be imported into this Province, from the United States of America, and which shall not be entered according to the provisions of this Act, shall be forfeited, together with the Vessel, Boat, Raft, or Carriage in or upon which the same shall be found, or shall have been imported, and the Tackle, Apparel, Furniture, Cattle, Horse, or Horses, and Harness thereunto respectively belonging.

No dutiable goods to be imported except at a Port of Entry, or until duties have been first paid or secured.

Permit.

Forfeiture if illegally imported.

XI. *And be it further Enacted by the authority aforesaid*, That when the amount of duties imposed by law upon any Goods, Wares, or Merchandize lawfully imported into this Province at any one time, shall amount to Twenty Pounds, it shall and may be lawful for the Collector, or Deputy of the Port where such Goods, Wares, and Merchandize shall be entered, to take security for the due payment of such duties, one half within two months, and the other half in four months, after such importation, by bond in double the a-

When time may be given for the payment of duties, on taking security.

mount thereof, to His Majesty, from the Owner, or person importing the same, with one or more good and sufficient sureties, at the discretion of the Collector.

Permit to be given for removal of dutiable Goods from a Port of Entry to any other Port or place.

XII. *And be it further Enacted by the authority aforesaid,* That when any person or persons shall have occasion to remove from any Port of Entry, aforesaid, to any other Port or place, any Goods, Wares or Merchandize, (subject to the payment of any duty,) duly imported into any port, as aforesaid, on which the duties imposed by Law shall have been paid, or secured to be paid, the Collector, or Deputy of any such Port, upon requisition in writing for that purpose made, and signed by such person or persons, specifying the particular Goods, Wares, and Merchandize to be removed, and the number of Packages in which the same are contained, with their Marks and Numbers, shall, and he is hereby required to give a Permit in writing, signed by the said Collector or Deputy, specifying the particular Goods, Wares, and Merchandize to be removed, the number of the Packages containing such Goods, Wares, and Merchandize, with the Marks and Numbers, and certifying that such Goods, Wares, and Merchandize had been duly entered in that Port, and that the duties thereon had been paid, or secured to be paid; and the Collector or Deputy giving such Permit, shall limit therein the time within which such Goods, Wares, or Merchandize shall be removed from such Port, and also the time within which such Permit shall be in force.

Goods not to be unladen but in open day or at any other place than a Port of Entry without a special licence.

XIII. *And be it further Enacted by the authority aforesaid,* That no Goods, Wares, or Merchandize imported into this Province in or upon any Vessel, Boat, Raft or Carriage, from the United States of America, shall be unladen, or laid on land, from such Vessel, Boat, Raft, or Carriage, except in open day, that is to say, between

the rising and setting of the sun, nor at any other place than a Port of Entry, without a Special Licence for that purpose first had and obtained from the Collector, or Deputy, of the Port where the same shall have been entered; and if any Goods, Wares, or Merchandize shall be unladen or laid on land, contrary to the directions of this Act, the Master, or person having the command or charge of such Vessel, Boat, Raft, or Carriage, and every other person who shall knowingly be concerned in aiding therein, or in removing, or otherwise securing the Goods, Wares, or Merchandize, shall forfeit and pay double the value thereof.

Penalty.

XIV. *And be it further Enacted by the authority aforesaid, That* it shall and may be lawful for the Collector or Deputy of any Port, after Entry made of any Goods, Wares, or Merchandize, on Suspicion of Fraud, to open and examine, in the presence of two or more credible witnesses, any package or packages thereof; and if, upon examination, they should be found to agree with the entries, the said Collector, or his Deputy, shall cause the same to be repacked at his own expense, and re-delivered to the owner thereof; but if any package or packages, so examined, should be found to differ in their contents from the entry, then the Goods, Wares, and Merchandize contained in such package or packages shall be forfeited.—*Provided always, That the said forfeiture shall not be incurred if it shall be made appear, to the satisfaction of the Collector, or Deputy, or to the Court in which a prosecution shall be had for the condemnation thereof, that such difference proceeded from mistake or accident, and not from any intention to defraud the Revenue.*

Officers may examine packages suspected to be untruly entered.

No forfeiture if there is no intention to defraud by such false Entry.

XV. *And be it further Enacted by the authority aforesaid, That* if any person or persons shall knowingly harbour, keep, conceal, purchase, sell, or exchange, any Goods, Wares, or Merchandize, il-

Penalty for concealing, buying, selling, or exchanging Goods illegally imported.

legally imported into this Province, he shall forfeit for every such offence, double the value thereof.

XVI. *And be it further Enacted by the authority aforesaid, That from and after the passing of this Act, it shall be the duty of each and every Collector in this Province to mark, by branding with a proper iron, to be by him provided for that purpose, all Kegs of Tobacco which may be entered at his office, specifying the number of the Keg, as inserted in his books, and also the name of the Port.*

Kegs of Tobacco to be branded.

Authority to search for and seize Goods suspected to be illegally imported.

XVII. *And be it further Enacted by the authority aforesaid, That the Collector or Deputy of any Port, or other person by either of them for that purpose specially appointed, shall have full power and authority to enter into and upon any Vessel, Boat, Raft, or Carriage in or upon which he or they shall have reason to suspect any Goods, Wares, or Merchandize, not reported, to be concealed, and therein and thereupon to search for, seize, and secure the same; and if any Collector or Deputy shall have cause to suspect that any Goods, Wares, or Merchandize, illegally imported, are harboured, kept, or secreted in any dwelling-house, shop, warehouse, or other building or place, it shall and may be lawful for such Collector or Deputy, upon making oath before a Justice of the Peace of the facts forming the grounds of such suspicion, to obtain a warrant to enter therein, (in the day-time only,) and there to search for any such Goods, Wares, or Merchandize, and if any such be found, to seize and secure the same.*

Commissioners of Customs to be appointed, with jurisdiction to levy seizures not exceeding a certain value.

XVIII. *And be it further Enacted by the authority aforesaid, That it shall and may be lawful for the Governor, Lieutenant Governor, or person administering the Government of this Province, from*

time to time to appoint in each and every District, Three Commissioners of Customs, any two of whom shall be a quorum, to hear and determine, in a summary way, all informations exhibited before them for the condemnation of any Goods, Wares, or Merchandize, seized as forfeited under the provisions of this Act, when the value thereof, together with the vessel, boat, raft, or carriage in or upon which the same shall be found, or shall have been imported, shall not exceed Forty Pounds; and also to hear and determine, in like manner, all Informations which may be exhibited before them for Penalties to be recovered under and by virtue of this Act.—*Provided nevertheless*, That if the owner of any Goods, Wares, or Merchandize, or the owner or commander of any vessel, boat, raft, or carriage, seized as forfeited, or any person against whom any Information shall be exhibited before the said Commissioners for the recovery of any Penalty in the provisions of this Act, shall be desirous of having the same tried and determined in His Majesty's Court of King's Bench, and shall, previous to the said Commissioners giving Judgment thereon, enter into a Bond, with sufficient sureties, in the penalty of Fifty Pounds, conditioned for the payment of all costs, charges, and expenses already incurred, and such as may attend the condemnation of such Goods, Wares, and Merchandize, vessel, boat, raft, or carriage, attending the determination of any Information filed against him for the recovery of any such penalty, in case such person shall be convicted therein; the said Commissioners shall not determine upon the legality of such seizure, or proceed to the conviction of any person against whom any Information shall have been exhibited, as aforesaid, but shall forthwith report the proceedings had in the premises to the Inspector General of this Province, when the like proceedings shall be had in His Majesty's said Court of King's Bench, for the condemnation of such goods, wares, or merchandize, vessel, boat, raft,

And to try informations for penalties.

Such cases nevertheless to be removed to the King's Bench at the desire of the party.

On what terms.

or carriage, or for the recovery of such penalty as if the same had respectively exceeded the sum of Forty Pounds.

Clerk to the said Commissioners.

XIX. *And be it further Enacted by the authority aforesaid,* That the said Commissioners shall from time to time have power to appoint a Clerk, whose duty it shall be to receive and file all Informations, and keep a Record of the proceedings of the said Commissioners.

Commissioners may report the circumstances of any seizure for the information of the Lieutenant Governor in Council, who, in cases of forfeiture under this Act may order the seizure to be restored if cause appear.

XX. *And be it further Enacted by the authority aforesaid,* That in all cases of seizure for any cause of forfeiture contained in this Act, the Commissioners of Customs for the District in which the same shall have been seized, shall, as well before as after the said seizure shall be claimed, have full power and authority to examine into the circumstances, and take affidavits of all facts relating thereto, and report thereon for the information of the Governor, Lieutenant Governor, or person administering the Government of this Province; and in case the Governor, Lieutenant Governor, or person administering the Government of this Province, in Council, shall deem it expedient and proper so to do, he may order the said seizure to be restored to the owner or owners, upon such terms as he may think fit to impose.

Goods seized to be appraised.

XXI. *And be it further Enacted by the authority aforesaid,* That within forty-eight hours after the seizure of any goods, wares, and merchandize under the provisions of this Act, supposed to be under the value of Forty Pounds, the Collector, or person seizing the same, shall cause such goods, wares, and merchandize to be duly appraised by the oath of two indifferent persons, which oath any Justice of the Peace is hereby authorized and required to administer; and that such appraisement shall be annexed to, and filed with, the information herein-before required to be exhibited before the said

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sioners to entertain any claim of any goods, wares, and merchandize, vessel, boat, raft, or carriage, until the person exhibiting the same shall have entered into a Bond, with sufficient sureties, in the penalty of Twenty Pounds, conditioned for the payment of such costs as shall be awarded by the said Commissioners, in case the said goods, wares, and merchandize, vessel, boat, raft, or carriage, shall be condemned.

Provision for payment of costs, when the goods shall be adjudged to be restored, or being condemned shall be insufficient to pay the costs of condemnation.

XXV. *And be it further Enacted by the authority aforesaid,* That in case any proceedings shall be had for the condemnation of any goods, wares, or merchandize, vessel, boat, raft, or carriage, under the provisions of this Act, as well in cases when the goods seized shall be adjudged to be restored, or if condemned, shall be insufficient to pay the costs and expenses of the proceedings had respecting the same, it shall and may be lawful for the Governor, Lieutenant Governor, or person administering the Government of this Province, to discharge, satisfy, and pay all such costs and expenses out of any monies which shall be then in the hands of His Majesty's Receiver General of this Province, which shall have arisen out of any duties imposed, or to be imposed, on any goods, wares, and merchandize arriving from the said United States; and the said Receiver General is hereby required to pay and discharge all such warrant and warrants as shall for such purposes be issued by the Governor, Lieutenant Governor, or person administering the Government of this Province for the time being,

Time and place of meeting for Commissioners.

XXVI. *And be it further Enacted by the authority aforesaid,* That the said Commissioners in each and every District, shall meet on the last Saturday of every month, at the Court-house in the Town in which the Quarter Sessions shall be holden for the purposes mentioned in this Act, in case any Information shall have been fil-

ed, and not decided upon, and notice thereof given by the said Clerk to the said Commissioners.

XXVII. *And be it further Enacted by the authority aforesaid,* That if any Collector, or Deputy, or other person aiding or assisting in the seizure of any vessel, boat, raft, or carriage, cattle, horse or horses, harness, tackle, or furniture thereunto respectively belonging—goods, wares, or merchandize, or other thing whatsoever, shall be sued or prosecuted for, any thing done in virtue of the powers of this Act, he may plead the general issue, and give this Act, and the special matter in evidence; and if in such suit the Plaintiff shall be non-suited, or judgment be given against him, the Defendant shall recover double costs; and in case any Information shall be commenced and brought to trial on account of the seizure of any vessel, boat, raft, or carriage, cattle, horse or horses, harness, tackle, apparel, furniture, goods, wares, or merchandize, or other things whatsoever, as forfeited by this Act, wherein a judgment shall be given for the claimant, and it shall appear to the Court before whom the same shall be tried, that there was a probable cause of seizure, the Court shall certify on the Record, that there was a probable cause for seizing the same, and in such case, the Defendant shall not be entitled to any costs whatsoever, nor shall the person who seized be liable to any action or prosecution on account of such seizure; and in case any action or prosecution shall be commenced and brought to trial against any person whatsoever, on account of the seizure of any such vessel, boat, raft, or carriage, cattle, horse or horses, harness, tackle, apparel, furniture, goods, wares or merchandize, or other thing, where no Information shall be filed, or exhibited, or brought to trial, to condemn the same, and a judgment shall be given upon such action or prosecution against the Defendant, if the Court before whom such action shall have

Protection of persons prosecuted for acts done under the authority of this Statute.

General issue:

Double costs-

How if probable cause of seizure appear.

been brought, shall certify, in like manner as aforesaid, that there was a probable cause for such seizure, then the Plaintiffs, (besides the vessel, boat, raft, or carriage, cattle, horse or horses, harness, tackle, apparel, furniture, goods, wares, merchandize, or other thing or things, so seized, or the value thereof, where the same shall not have been restored,) shall not be entitled to above one shilling damages, nor to any costs of suit.

Sale of goods condemned under this Act.

XXVIII. *And be it further Enacted by the authority aforesaid,* That all such goods, wares, or merchandize, vessel, boat, raft, or carriage, horse or horses, cattle, harness, tackle, apparel, or furniture, which shall be forfeited and condemned by virtue of this Act, shall be advertised for sale at the Port where the same shall have been seized, eight days previous to such sale, and not less than fifteen days after such condemnation, and shall be sold by the Collector, or Deputy, of the Port where the same shall have been seized, by public auction, to the highest bidder.

Persons may be held to bail by Commissioners, on informations for penalties.

XXIX. *And be it further Enacted by the authority aforesaid,* That upon exhibiting or filing of any Information for the recovery of any penalty under the provisions of this Act, it shall be lawful for any one of the said Commissioners, upon affidavit first filed with the said Clerk by the person exhibiting such Information, that he is apprehensive the person against whom such Information shall be filed, will leave this Province without satisfying the said penalty, to issue a Warrant under his hand and seal, for the arrest and detention of such person, until he shall have given security for the payment of such penalty, in case he shall be convicted; and that such penalties, when such security shall not be required, may be recovered by distress and sale of the goods and chattels of any offender, and in default of such goods and chattels, it shall be law-

ful for the said Commissioners to commit the offender to the common gaol of the District where the offence shall be committed, for a period not longer than six months.

XXX. *And be it further Enacted by the authority aforesaid,* That if any Goods shall be seized for non-payment of duties, or any other cause of forfeiture, and any dispute shall arise, whether the duties have been paid for the same, or the same have been lawfully imported, or concerning the place from whence such goods are brought, then and in such cases, the proof thereof shall lie on the owner or claimant of such goods, and not on the officer or person who shall seize or stop such Goods.

Onus Probandi to lie on Claimant.

XXXI. *And be it further Enacted by the authority aforesaid,* That if the Importer or Owner of any Goods imported as aforesaid, shall refuse to pay the duties imposed thereon by law. it shall and may be lawful for the Collector, or his Deputy, where such goods shall be imported, and he is hereby required to take and secure the same, with the casks or other packages thereof, and to cause the same to be publicly sold within the space of twenty days after such refusal made, and at such times and places as such officer shall (having given at least four days public notice thereof,) appoint; which goods shall be sold to the highest bidder, and the money arising from such sale shall be applied to the payment of the legal duties, together with all charges occasioned by such sale, and the overplus, (if any,) shall be paid to such Importer or Owner, by the officer who may cause the same to be sold, on demand for that purpose made.

How if owner shall refuse to pay duties on goods imported.

XXXII. *And be it further Enacted by the authority aforesaid,* That all penalties and forfeitures declared by this Act, shall be re-

How penalties and forfeitures to be recovered.

covered, (except in cases herein-before provided,) in His Majesty's Court of King's Bench in this Province, as penalties and forfeitures are heard and determined in His Majesty's Court of Exchequer in England; and in all cases of forfeiture and condemnation of any goods, wares, or merchandize, vessel, boat, raft, or carriage, horse or horses, tackle or furniture, by virtue of this Act, after deducting the charges of prosecution from the gross produce thereof, the remainder shall be divided as follows:—One-half to His Majesty, and the other half to the person seizing the same; and in all cases of Penalties recovered before any Commissioners of Customs, as herein-before directed, after deducting the costs of prosecution, one-half to be paid to the Receiver General of this Province, and the other half to the person exhibiting such Information.

And disposed of.

Monies how to be accounted for.

XXXIII. *And be it further Enacted by the authority aforesaid,* That all monies directed by this Act to be paid to His Majesty, shall be accounted for, through the Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty shall direct.

Clerks to Commissioners to report quarterly to the Inspector General.

XXXIV. *And be it further Enacted by the authority aforesaid,* That each of the said Clerks shall report to the Inspector General of this Province, quarterly, within forty days next after the periods following:—That is to say, between the first day of January and last day of March, the first day of April and last day of June, the first day of July and last day of September, and the first day of October and the last day of December,—a full and correct statement of the proceedings of the Commissioners, of whom he is Clerk, comprising a Schedule of the articles condemned, the value thereof, the name of the claimant, (if any.) the names of the persons against whom Information shall be exhibited for penalties, the amount of the penalties recovered, and the person at whose instance such Information shall have been filed.

XXXV. *And be it further Enacted by the authority aforesaid,* That in case of the seizure of any Cattle, Horse, or Horses, or any perishable articles, it shall be lawful for the Collector, or Deputy, or person seizing the same, after legal appraisement thereof, to sell the same, in the same manner as if they had been condemned, and keep in his hands the proceeds of such sale, till the said Cattle, Horse or Horses, or perishable articles, shall be condemned, or ordered to be restored to the claimant; and that in case judgment shall be for the claimant, the Court before whom such matters shall be heard, shall order the Collector, or Deputy Collector, making such seizure, to pay over to the claimant the proceeds of such sale, in lieu of awarding restitution.

Perishable articles, and also cattle, horses &c. seized may be sold before condemnation or trial.

XXXVI. *Provided always, And it is hereby further Enacted by the authority aforesaid,* That it shall and may be lawful for any Collector or Deputy Collector, and he is hereby required to deliver up to the claimant or claimants of any cattle, horse, or horses, or of any perishable article or articles, seized as aforesaid, upon such claimant or claimants; depositing in the hands of the Collector of the Port at which such seizure shall have been made, the sum of money at which such seizure shall have been appraised in manner herein-before enacted, at any time before the sale of such seizure, or upon giving security to the satisfaction of such Collector that the amount at which such seizure shall have been appraised shall be paid to His Majesty, His Heirs, or His Successors, to and for the public uses of this Province, within three months after judgment of condemnation shall have been had thereon.

Horses, cattle, or perishable article seized may be delivered to Claimant's on security before trial &c.

XXXVII. *And be it further Enacted by the authority aforesaid,* That the Collectors and Deputies of the said Ports shall cause to be affixed and kept in some public and conspicuous place in their

Collectors fees.

offices, a Table of the Fees to be taken and received by the said Collectors and Deputies; which Fees shall be as follows:—

For any Permit to unload any Vessel, Boat, or Batteau, under Five Tons Burthen,—One Shilling and Three-pence.

For any Permit to unload any Vessel, Boat, or Batteau of Five Tons, or upwards, and not exceeding Fifty Tons,—Two Shillings and Six-pence.

For any Permit to unload any Vessel, exceeding Fifty Tons,—Ten Shillings.

For any Permit to unload any Raft,—One Shilling and Three-pence.

For any Permit to unload any Cart, Sleigh, Waggon, or other carriage,—One Shilling and Three-pence.

For every Certificate of Goods, having paid Duty, with a Permit to remove the same,—Two Shillings and Six-pence.

For every Clearance, when required,—Five Shillings.

For every Bond for Payment of Duties,—Five Shillings.

No other or greater fee to be allowed.

XXXVIII. *And be it further Enacted by the authority aforesaid,* That no Collector, Deputy Collector, or Clerk, shall receive any other or greater fee than is set down for him in this Act for any business done by him under the Provisions thereof.

Clerks fees.

XXXIX. *And be it further Enacted by the authority aforesaid,* That the said Clerk shall be entitled to receive the following Fees:

For every Paper Filed,—Six-pence.

For every Judgment Recorded,—Five Shillings.

To be paid by the Collector, or person prosecuting; and when the said Judgment shall be for the Claimant, or Defendant, upon the

Certificate of the Commissioners of the existence of probable grounds for exhibiting an Information, the said Collector or Deputy shall be authorised to retain the amount expended in such prosecution out of any monies which may come into his hands as such Collector.

For every Copy of any Paper, per folio of seventy-two words, (to be paid by the person requiring, or for whose benefit the same shall be given,)—Six-pence.

For every Information by him drawn,—Five Shillings.

XL. *And be it further Enacted by the authority aforesaid, That nothing in this Act contained, shall extend, or be construed to extend, to annul, or make void any existing Commission, issued under the authority of any law repealed by this Act, nor to affect any proceedings now pending under the provisions of any law repealed as aforesaid, but that the same shall proceed and be determined in the same manner as if this Act had never passed.*

This Act not to affect any existing commission or proceedings.

XLI. *Provided always, And be it further Enacted by the authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to authorise any Collector to retain any Per Centage on Duties payable on any Goods, Wares, or Merchandize imported into this Province from the United States of America by or for any such Collector, either directly or indirectly.*

Collectors not to retain per centage on duties paid on goods imported by or for themselves.