

upon the balance thereof: provided always, that before any such dutiable articles shall be exempted from the payment of duties, and before any repayment of duties shall be made or credit given therefor, the Commissary or other authorized Officer of Government shall, if the said articles have been imported, produce the Invoice or Bill of Lading of such articles to the Treasurer or his Deputy at the place of importation, and shall make and subscribe an affidavit before the said Treasurer or Deputy as aforesaid, that the several articles contained in such Invoice or Bill of Lading are imported expressly for the use of Her Majesty's Army, Navy or Ordnance, and received into his charge for that purpose; and if any such articles shall be supplied for the like purpose by any resident Merchant or Trader, such resident Merchant or Trader shall report and make and subscribe an affidavit before the Treasurer or his Deputy as aforesaid, that the articles mentioned in the report and affidavit were actually delivered to the Commissary or other authorized Officer, and the said Commissary or other authorized Officer shall also make and subscribe an affidavit before the Treasurer or Deputy Treasurer, that the articles mentioned in the said report and affidavit of the Merchant or Trader are actually delivered into his charge for the use aforesaid.

Proof.

XXXIII. And be it further enacted, That the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Calipers, and shall be gauged by a sworn Gauger or Gaugers appointed by the Lieutenant Governor or Administrator of the Government for the time being, which Gaugers shall not gauge any dutiable articles in which they have any interest or property.

Gauging Liquors and Molasses.

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

Importations by Inland Navigation or by Land, not reported to the Treasurer or Deputy at Port of Entry.

Penalty.

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

Importing by Inland Navigation or by Land, and not reporting at the Port of Entry.

Penalty.