

chants, on oath, to be chosen by the Treasurer, the decision of two of whom shall be final.

Persons neglecting or refusing to report goods imported into this Province, on their receiving the same, to be subject to the penalties prescribed by the third section of the Act 58 Geo. 3, c. 23.

Goods not duly reported and for which the duties have not been paid or secured, to be forfeited.

Every person making or taking a false oath, guilty of perjury and to be punished accordingly.

thereof, such difference shall be settled by three merchants, on oath, to be chosen by the said Treasurer or his Deputy, the decision of two of which merchants shall be final.

IV. *And be it further enacted*, That every person importing or bringing goods or merchandize of any kind into this Province, or receiving the same as aforesaid, either by land or water, who shall neglect or refuse to report and make oath as herein before particularly provided, shall be subject to the like pains and penalties as are prescribed in and by the third section of an Act made and passed in the fifty-eighth year of the Reign of His late Majesty King George the Third, intituled "An Act for raising a Revenue in "this Province," for masters of vessels not making report as therein directed, and all goods not duly reported and entered, and for which the duties shall not have been duly paid or secured according to the true intent and meaning of this Act, are hereby declared to be forfeited, and the Treasurer or his Deputy is hereby invested with authority of search and seizure and all other powers incident thereto, and proceedings shall be had in all respects in like manner as provided in like cases in and by the said above in part recited Act, and every person who shall be convicted of making or taking a false oath, in any case where an oath is directed or required to be taken by this Act, shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are by Law liable for wilful and corrupt perjury.

V. *And*