

to be appraised and valued by Three respectable Persons ; and in all Cases where the Value of the Articles shall not exceed the Sum of Twenty five Pounds, they shall be prosecuted to Condemnation in the Name of Treasurer, or Deputy Treasurer making the Seizure, in Thirty Days from the Time of making such Seizure, before any Two of His Majesty's Justices of the Peace residing near the Place where the Seizure shall have been made, who are hereby required and directed to keep a Book of Record, in which they shall fairly enter all Causes tried before them under this Act, together with all the Evidence taken in the Course of the Investigation; and when the Value of the Articles so seized and taken as aforesaid shall exceed the Sum of Twenty five Pounds, they shall be prosecuted to Condemnation as aforesaid in the Name of the Treasurer, or Deputy Treasurer making the Seizure, or by Information of His Majesty's Attorney or Solicitor General, or any of the King's Counsel learned in the Law, in Ninety Days from the Time of making such Seizure, before His Majesty's Supreme Court, or before any Two Justices of the Inferior Court of Common Pleas in the County where the Seizure shall have been made : and if any Dispute shall arise whether any of the Articles so seized as aforesaid were illegally imported, the Proof in all Cases shall be upon the Owner or Person claiming such Articles.

Onus probandi
to be on the Par-
ty claiming the
Articles.

Articles for Ex-
portation with-
out being landed
to be entered,
and, on Proof of
Exportation,
Duties to be re-
mitted.

V. And be it enacted, That when any dutiable Articles imported into the Province are intended to be exported without being landed, the same shall be stated in the Report and Entry required to be made by this Act, and the Articles intended to be exported particularly described and specified in such Report ; and such Articles so reported for Exportation shall be actually exported in the same Vessel in which they