

the province ; but, that before time was allowed to enter or report them, they were illegally seized, on board the steamer Whitehall, at St. John's.

It appeared, by the evidence, that the Claimant had a box of goods on board, which was reported in the Captain's manifesto ; and he had delivered an invoice of these goods to Mr. Coote, his agent, for entry : he had besides, a trunk as baggage.—The boat, as usual, arrived in the morning, an hour before the Custom-house opened : the Informant or Landing Waiter, and Mr. Burland, Gauger at the Port, proceeded immediately on board, to inspect, and pass the baggage, which went on with the passengers, before the Custom-house opened. The Informant inquired of Mr. Garrett, if he had any dutiable goods in his trunk ; and was answered, that it contained nothing but wearing apparel, and that he wanted permission to land it. It was, however, examined ; and a considerable parcel of jewellery found at the bottom.

The case had been argued a first time ; but, in consequence of the Judges not being able to agree, a re-argument was ordered, which took place, in November Term.

The Claimant contended, that the Imperial Statute only created forfeitures in cases of landing without entry, and for not reporting in the Captain's manifesto ; that goods might remain on board twenty-one days, without entry ; and the manifesto required to be delivered in at the Custom-house. That there was no forfeiture for want of entry, when the goods were seized, as they were still on board, or for not reporting, as the Captain had to wait until the Custom-house opened ; and, whatever might have been the intention of the importer, there was still a *locus penitentiae*, and room for him to change his determination. That the terms imported and brought into this province, used in the Provincial Statute, whereby forfeiture was declared to be incurred, were too vague, and would lead to endless speculations as to what constituted an importation.