

under seizure the place or building in which it is so kept or stored shall be held to be in the custody of the Officer of Excise or other person appointed for that purpose by the seizing officer or by any Superior Officer of Excise, or such article or commodity may by direction of such seizing Officer or Superior Officer be removed to and kept in any other place." 5

Burden of proof that duties have been paid, &c.

"The burden of proof that the duties of excise have been paid and all the other requirements of this Act complied with, as regards any article of any kind subject to duty under this Act, shall lie upon the parties whose duty it was to pay such duties and to comply with such requirements." 10

New section after sect. 118.

14. After the one hundred and eighteenth section of the Act hereby amended the following section shall be held to be inserted and to make part of the said Act :

Notice of seizure to be posted up.

"So soon as an information has been exhibited in any Court for the condemnation of any goods or thing so seized, notice thereof shall be put up in the office of the Clerk or Prothonotary of the Court, and also in the office of the Collector of Inland Revenue or Chief Officer of Excise, in the Inland Revenue Division wherein the goods or thing has been secured as aforesaid ; 15 20

How claims to the property seized shall be determined.

"If the owner or person claiming the goods or thing exhibits a claim to the same and gives security and complies with all the requirements of this Act in that behalf, then the said Court at its sitting next after the said notice has been so posted during one month, may proceed to hear and determine any claim which has been validly made and filed in the meantime, and to the release or condemnation of such goods or thing as the case requires—otherwise the same shall, after the expiration of such month, be deemed to be condemned as aforesaid, and may be sold without any formal condemnation thereof ; 25 30

Claims to be posted up.

"No claim on the behalf of any party who has given notice of his intention to claim before the posting of such notice as aforesaid, shall be admitted, unless validly made within one week after, the posting thereof :—nor shall any claim be admitted, unless notice thereof has been given to the Collector of Inland Revenue or Superior Officer of Excise within one month from the seizure as aforesaid ;" 35

Condemnation if not claimed within a certain time.

"All vehicles, goods and other things seized as forfeited under this Act or any other Act relating to Excise, or to trade or navigation, shall be deemed and taken to be condemned, and may be dealt with accordingly, unless the person from whom they were seized, or the owner thereof, do, within one month from the day of seizure, give notice in writing to the Seizing Officer, the Collector of Inland Revenue in the Inland 40 45