

seized without due cause, and without the permission of the officer or person having seized the same, or of some competent authority,—such person shall be deemed to have stolen such goods, being the property of Her Majesty, and to be guilty of 5 felony, and shall be liable to punishment accordingly.”

13. After the one hundred, and fifteenth section of the Act hereby amended the following section shall be held to be inserted and to make part of the said Act : New section after sect. 115.

“ All penalties and forfeitures, incurred under this Act, or 10 any other law relating to Excise, may be prosecuted, sued for and recovered in the Superior Courts of Law, or Court of Vice Admiralty having jurisdiction in that section of this Province where the cause of prosecution arises, or wherein the Defendant is served with process :—And if the amount or value 15 of any such penalty or forfeiture does not exceed five hundred dollars, the same may also be prosecuted, sued for and recovered in any County Court or Circuit Court having jurisdiction in the place where the cause of prosecution arises or where the defendant is served with process.” Recovery of penalties. If not over \$500.

20 “ In case of the seizure of any perishable article, or of any grain or other commodity liable to damage from heating or otherwise, the Collector of Inland Revenue for the division in which such seizure has been made, or any Superior Officer of Excise may sell the same within such delay as to prevent 25 its becoming deteriorated in value, or a part of the value consumed, by reason of the expense of keeping or the decay of the same, as if it had been condemned,—and may keep in his hands the proceeds of such sale until the same has been condemned, or deemed to be condemned, or ordered to be restored 30 to any claimant, in which last mentioned case, the Court before which the claim is heard shall order the Collector to pay over to the claimant the proceeds of such sale, in lieu of awarding restitution ; ” How perishable articles seized may be dealt with.

“ 2. Nevertheless the Collector of Inland Revenue or Superior 35 Officer of Excise aforesaid, may deliver up to any claimant any such perishable article or grain liable to damage, so seized as aforesaid, upon such claimant depositing in the hands of the Collector or Superior Officer such sum of money as will represent the full value thereof, or giving security to the satis- 40 faction of such Collector or Superior Officer that the value of such seizure and all costs shall be paid to the use of Her Majesty, if such article be condemned.” May be given up on security.

“ Any article or commodity seized as forfeited under this Act or the Act hereby amended, may, at the option of the 45 seizing Officer be kept or stored in the building or place where it was seized until it is condemned or ordered to be restored to any claimant ;—and so long as such article or commodity is Where articles seized may be kept.