

LV. And be it further enacted, That when any article or articles shall be seized for a breach of the Revenue Laws of this Province, it shall be the duty of the Treasurer or Deputy Treasurer to make application to any one of Her Majesty's Justices of the Peace in the County where such articles were seized, to nominate two persons to appraise the articles so seized, whose valuation shall be accepted as the true value thereof, the expense attending such valuation to be deducted from the proceeds of the seizure.

Seized articles to be appraised.

LVI. And be it further enacted, That all articles which shall have been seized, condemned and forfeited under and by virtue of this Act, shall under the direction of the Treasurer or Deputy Treasurer at the port or place where such articles shall have been so seized, condemned and forfeited, be sold by public auction to the highest bidder, and the proceeds of such sales disposed of as is provided in and by this Act.

Articles seized to be sold at public auction.

LVII. And be it further enacted, That the Treasurer of the Province and the Deputy Treasurers respectively are hereby authorized and empowered to administer all the oaths required to be made and taken for carrying the provisions of this or any other Act relating to the Revenue of the Province into effect; and every person who shall be convicted of making a false oath to any of the particulars required of him to be sworn to, shall be liable to all the pains and penalties to which persons are liable for wilful and corrupt perjury.

Oaths may be administered by the Treasurer or Deputies.

LVIII. And be it further enacted, That the Clerk in the Office of the Provincial Treasury at the City of Saint John appointed or to be appointed by the Treasurer of the Province, while in such office, is hereby empowered to administer all oaths required to be administered by the Treasurer of the Province upon entries, manifests or other proceedings in the said office, in like manner as the Treasurer of the Province is authorized to administer the same; and any person who shall make a false oath before such Clerk in such office shall be deemed guilty of perjury, and liable to the pains and penalties of the same: provided always, that the Treasurer of the Province shall first publish in the Royal Gazette the name of such Clerk.

Treasurer's Clerk may administer oaths.

LIX. And be it further enacted, That the liability of any article or articles to seizure under and by virtue of this or any other Act relating to Revenue, shall be and continue for the term of two years from the time the same are imported or brought into the Province and no longer.

Clerk's name to be Gazetted.

Liability of articles to seizure limited to two years from importation.

LX. And be it further enacted, That the right of recovering any of the duties, penalties and forfeitures imposed, inflicted or incurred under the provisions of any former Act or Acts relating to Revenue, and all securities taken by virtue of the same, are hereby expressly saved.

Recovery of duties, &c. under former Acts, reserved.

LXI. And be it further enacted, That it shall and may be lawful for all Deputy Treasurers, except the Deputy Treasurer for the Port of Saint John, in case of sickness or necessary absence of either of them, to appoint a fit person for them respectively, to attend to the duties of their respective offices during their sickness or necessary absence, and for the conduct of such person the said Deputy Treasurer and their respective sureties shall be responsible.

The Deputy Treasurers may provide for the performance of their duties in case of sickness, &c.

LXII. And be it further enacted, That at the Ports or Districts of Saint John, Saint Andrew's, Saint Stephen's, Fredericton, and Woodstock, the duties imposed on goods, wares, and merchandize, by any Law or Laws relating to Revenue in this Province, shall be paid at the time of importation, or if warehoused under the provisions of this or any Act of the Imperial Parliament, prior to removal from such Warehouse, otherwise than for exportation or removal from one Warehouse to another within this Province.

Period of payment of duties on importations at St. John, St. Andrews, St. Stephen, Fredericton and Woodstock.