

*But see Imp.
Act 3 & 4 W.
1. c. 59, s. 23,
&c., as to simi-
lar cases; with
regard to ad-
vorem duties
under Imp.
Act 5 & 6 Vict.
c. 19.*

goods, wares and merchandise, and to cause the same to be properly secured,—and to take such goods, wares and merchandise for the benefit of the Crown, within fifteen days after the landing thereof;—and the collector of the customs at the port at which the same have been entered, shall—out of any monies in his hands arising by customs or other duties belonging to the Crown;—pay to the importer or proprietor, on demand,—the value declared, together with the costs and charges of importation, and an addition of ten pounds per centum thereon, and also the customs and other duties which shall have been paid for such goods, wares and merchandise,—taking a receipt for the same from such proprietor or importer in full satisfaction for the said goods, as if they had been sold:—and it shall be lawful for the collectors of the said customs, respectively,—whether the value of the goods, with costs and charges and ten pounds per centum thereon, and the duties which shall have been paid on such goods, be demanded or not,—and whether the receipt herein ordered to be taken, be given or not,—to cause the said goods to be publicly sold to the best advantage,—and out of the produce thereof, the money so as aforesaid directed to be paid for such goods, shall be paid to such collectors, respectively,—to be replaced to the funds from which he borrowed the same, provided the same shall have been paid by him,—but if not, then the same shall remain in the hands of the said collector of the customs, until the importer or proprietor shall demand the same, and give a receipt as heretofore directed;—And after deducting from the overplus, if any, the expenses incurred for the detaining, securing and sale of such goods,—the said collector shall pay—to the officer or officers of the customs concerned in the view of such goods,—as an encouragement for the discharge of their duty,—one moiety of the remainder of such overplus, (if any,)—and the other moiety shall be paid into the hands of the receiver general of this Province, to be accounted for by him.

Articles im-
ported by com-
missaries or
contractors,
for the use of
the navy or
army or of the
Indian na-
tions exempted
from duty.

IX. And be it enacted,—that if any contractor or contractors, commissary or commissaries,—actually in Her Majesty's service or employment,—shall import or bring into the Province,—for the use of Her Majesty's army or navy, or for the use of the Indian nations in this Province,—arms, clothing or articles whatsoever,—such contractor or contractors, commissary or commissaries, or their principal agent, shall produce to the collector an invoice thereof as aforesaid,—