or perishable Articles so seized as aforesaid, then it shall and may be lawful to and for the said Treasurer, or Deputy Treasurer so seizing the same, to prosecute such live Stock to Condemnation within Forty eight Hours after the Time of such Seizure, or such perishable Articles within Twenty four Hours after the Time of such Seizure, in the Manner pointed out in and by the Third Section of this Act.

Articles seized and sold by the Officers of Customs liable to Duty &c

XXI. And be it further enacted. That all Articles which are subject to Duties by the Provisions of this Act, and which having been seized and sold by the Officers of His Majesty's Customs in any Part of the Province for having been illegally imported or smuggled, shall be liable to the same Rates and Duties as if the same had been legally imported and entered at the Treasurer's or any Deputy Treasurer's Office, as required by this Act; and the Purchaser or Purchasers of any such Articles sold as aforesaid shall, within Twenty four Hours after such Sale and Purchase, and before any Part of the Articles so purchased shall be consumed, make report to the Treasurer, or his Deputy at the Place nearest the Sale, in Writing, under Declaration, of the Articles so purchased, and the Duties arising thereon shall then be paid or secured to be paid in the same Manner and subject to the same Regulations as Duties arising on such Articles when legally imported; and upon the Exportation of any such Articles so purchased, reported, and upon which the Duties have been paid or secured as aforesaid, the Purchaser shall be entitled to the like Drawback as is herein before allowed upon the Exportation of the like Articles, subject always to the like Regulations, Provisoes, and Restrictions as are herein before made and provided: and if any dutiable Articles which may have been imported into the Province.

Articles for the Use of the Army