

nial Revenue, to take such samples of any Goods as shall be necessary for ascertaining the amount of any Duties payable on the same, and all such samples shall be disposed of and accounted for in such manner as the Board of Revenue shall direct.

IX. *And be it further enacted,* That if, upon the first levying or repealing of any Duty, or upon the first granting or repealing of any Drawback or Bounty, or upon the first permitting or prohibiting of any Importation or Exportation, whether Inwards, Outwards or Coastwise, it shall become necessary to determine the precise time at which an Importation or Exportation of any Goods made and completed shall be deemed to have had effect, such time, in respect of Importation, shall be deemed to be the time at which the Ship importing such Goods had actually come within the limits of the Port at which such Ship shall in due course be reported, and such Goods be discharged, and that such time, in respect of Exportation, shall be deemed to be the time at which the Goods had been shipped on board the Ship in which they had been exported. And that if any question shall arise upon the arrival or departure of any Ship, in respect of any charge or allowance upon such Ship, exclusive of any Cargo, the time of such arrival shall be deemed to be the time at which the report of such Ship shall have been or ought to have been made, and the time of such departure shall be deemed to be the time of the last Clearance of such Ship with the Collector of Impost, for the voyage upon which she had departed.

Times of Importation and Exportation of Goods determined

X. *And be it further enacted,* That although any Duty of Impost shall have been overpaid, or although after any such Duty shall have been charged and paid it shall appear or be judicially established, that the same had been charged under an erroneous construction of the Law, it shall not be lawful to return any such overcharge after the expiration of three years from the date of such payment, but the same may be granted at the discretion of the General Assembly.

Duties overpaid

XI. *And be it further enacted,* That if any person shall counterfeit or falsify, or wilfully use when counterfeited or falsified, any Entry, Permit, Certificate or other Document, for the unlading, lading, entering, reporting or clearing, any Ship or Vessel, or for the landing or shipping of any Goods or article whatever, or shall by any false statement procure any writing or document to be made for any of such purposes, every person so offending shall for every such offence forfeit the sum of Two Hundred Pounds; *Provided always,* that this penalty shall not attach to any particular offence for which any other penalty shall be expressly imposed by any Law in force for the time being.

Counterfeiting or falsifying Entries

XII. *And be it further enacted,* That wherever any person shall make application to any Officer of the Colonial Revenue to transact any business on behalf of any other person, it shall be lawful for such Officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority to refuse to transact such business with the applicant.

Agency

XIII. *And be it further enacted,* That if any declaration required to be made by this Act, or by any other Act relating to the Colonial Revenue, (except declarations to the value of Goods,) be untrue in any particular, or if any person required by any Act relating to the Colonial Revenue to answer any questions put to him by the Officers of the Colonial Revenue, touching certain matters, shall not truly answer such questions, the person making such declaration or answering such question, shall, over and above any other penalty to which he may become subject, forfeit the sum of Fifty Pounds.

False declarations

XIV. *And be it further enacted,* That all Goods, and all Ships, Vessels and Boats, which by any Act at any time in force relating to the Colonial Revenue shall be declared to be forfeited, shall and may be seized by any Officer of the Colonial Revenue, or by any person authorised to make seizures; and such forfeiture of any Ship, Vessel or Boat, shall be deemed to include the Guns, Tackle, Apparel and Furniture of the same, and such forfeiture of any Goods shall be deemed to include the proper package in which the same are contained.

Seizures

XV. *And be it further enacted,* That in case any Goods, Ships, Vessels or Boats shall be seized as forfeited, or detained as under-valued, by virtue of any Act relating to the Colonial Revenue, it shall be lawful for the Board of Revenue to order the same

Property seized may be restored upon certain terms

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