

the Treasurer for the time being or his Deputy. the amount of the said rates and duties respectively, at the time or times specified therein, either to the Treasurer himself, or to the Treasurer for the time being or his Deputy, if taken in *Saint John*, or to the Deputy Treasurer for the time being, at the port or place where the same may be taken.

III. *And be it further enacted*, That every Master of any Ship or Vessel coming into any port or harbour of this Province, shall within twenty-four hours after his arrival, and before breaking Bulk, make report to the said Treasurer or his Deputy there, in writing by him subscribed and under oath, of all the packages or articles whether dutiable or not, on board such Ship or Vessel, describing and specifying the same; and shall in the same report state, that there has not to his knowledge or belief, been landed or taken from on board such Ship or Vessel, any such articles or any part thereof within this Province since the sailing of such Ship or Vessel from the port or place where such articles were laden on board the same for exportation: And in case of refusal or neglect of any such Master, he shall forfeit and pay the sum of *one hundred pounds*, to be recovered by information to be made and filed by his Majesty's Attorney-General in the Supreme Court of Judicature of this Province, upon the filing whereof the first Process in all cases shall be a *capias*, to be directed to the Sheriff or Coroner of the place where the offender may be found; by virtue of which Process the said offender shall be held to Bail for his appearance at the return of the Process, to answer the matters charged in such information. And if any dutiable articles shall be landed in any part of this Province, before Entry and Report made as aforesaid, or not being duly entered as aforesaid, shall be found on board any Ship or Vessel after such Entry and Report, or if any such articles shall have been landed from any Ship or Vessel after Entry and Report made as aforesaid, other than were specified in such Report, or for which a permit shall not have been obtained agreeably to the provisions of this Act, such dutiable articles so landed or found on board contrary to the true intent and meaning of this Act, shall be and the same are hereby declared to be forfeited, and shall and may be seized and detained by the said Treasurer or his Deputy or Deputies respectively, and information made by his Majesty's Attorney-General, and proceedings to condemnation had in the said Supreme Court.

Dutiable articles landed contrary to Law, or found on board not entered to be forfeited. And the Master of such Ship or Vessel and each and every person concerned, shall also be liable to the penalty of *one hundred pounds*, to be recovered in manner as is herein first before set forth; all which penalties and forfeitures after deducting the costs and charges of prosecution, together with all reasonable charges that may have accrued, shall be paid as follows, that is to say, one half part to the Officer seizing and prosecuting the same articles to condemnation, or complaining against and prosecuting such offender or offenders to conviction, and the other half into the hands of the Treasurer of the Province for the use thereof. And it shall and may be lawful for the said Treasurer and his Deputy or Deputies respectively, at all times to enter on board any Ship or Vessel and to examine and search throughout the same for dutiable articles, and there to seize and from thence to carry away all such as are by this Act made liable to seizure; and being authorized by Writ of Assistance under the seal of his Majesty's Supreme Court or of the Inferior Court of Common Pleas of the County in which the articles herein after mentioned shall be found, (which Writ the proper officers of such Courts respectively, are hereby authorized and required to issue upon the allowance or fiat of one of the Justices of such Court, to be filed together

And the Master and every person concerned to forfeit £100.

Forfeitures how applied.

Treasurer to enter and search vessels, and seize articles made liable to seizure.

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