

Goods imported by sea must be entered and the duties paid within a certain time.

Penalty.

See Imp. Act 3
of 4 W. 4 c.
59. s. 25, &c.

XXI. And be it enacted,—that every importer of goods by sea, shall,—within fourteen days after the arrival of the importing ship,—make due entry inwards of such goods, and land the same,—and in default of such entry and landing, it shall be lawful for the officers of the customs—to convey such goods,—and at any time to convey all small packages or parcels of goods—to the Queen's warehouse:—and if the duties due upon such goods be not paid within six months after the expiration of the said fourteen days,—together with all charges of removal and warehouse rent,—the same shall be sold under written order to that effect signed by the collector of the customs,—at such time and place as the said collector shall,—by four or more day's public notice,—appoint for that purpose;—and the monies arising from such sale shall be applied—first to the payment of freight and charges,—and next of duties;—and the overplus, if any, shall be paid to the owner of the goods.

Penalty on persons declaring falsely.

XXII. And be it enacted,—that if any declaration required by this act, shall be wilfully made untrue in any particular,—the person making the same shall,—over and above every other penalty to which such person may become subject,—incur a penalty of twenty-five pounds, currency. (1)

Penalties imposed by this act and forfeitures incurred under it how to be recovered.

XXIII. And be it enacted,—that all penalties imposed by this act, and all forfeitures incurred under the provisions thereof,—shall and may be sued for, prosecuted and recovered,—by action of debt, bill, plaint or information in any of Her Majesty's courts of record, at Quebec, Montreal, Three-Rivers, Sherbrooke, or in the district of Gaspé,—or in Her Majesty's court of Queen's bench of Upper Canada,—in the name of Her Majesty's attorney general or solicitor general,—or in the name or names of some officer or officers of Her Majesty's customs;—And one moiety of such penalty or forfeiture shall be paid to the said officer or officers of Her Majesty's customs prosecuting for the same,—and the other moiety shall be paid into the hands of Her Majesty's receiver general for the public uses of this Province.

Penalty on persons taking a false oath.

XXIV. And be it enacted,—that any person or persons who shall be convicted of wilfully taking a false oath or making a false decla-

(1) See the Imperial act 3 & 4 W. 4. c. 59. sect. 92, as to false declarations under Imperial acts;—also the note on the act of L. C. 6 W. 4. c. 24. s. 20.