

XVI. And in order to deter and prevent as much as possible persons from being engaged in illicit trade, which if practised will operate greatly to the prejudice of the fair dealer as well as to the public Revenue of this Province, *Be it further enacted*, that it shall be the duty of the Treasurer of the Province and all and every of his deputies, as also of the Tide Surveyor in the City of *Saint John*, to be vigilant in detecting all persons that may be so engaged, as well as all articles made liable to duty by virtue of this Act, illegally introduced or smuggled into any part of this Province: And all articles in and by this Act made dutiable, which shall be seized and condemned and sold at the Custom-House or by any officer of the King's customs in any part of this Province, for having been illegally introduced or smuggled into the same, shall be liable to the same rates and duties as if those articles had been legally imported and entered at the Treasurer's office, as required by this Act: And the purchaser or purchasers of any such articles at such Custom-House sales, shall within Twenty-four hours after the same purchases shall be made, and before any part of such articles shall be vend-^{Treasurer to be vigilant.} ed or consumed, make report to the said Treasurer or his deputy at that place in writing, and under oath before the said Treasurer or his deputy aforesaid, of the articles so purchased as aforesaid, and the duties arising thereon shall at the same time be paid or secured to be paid, in the same manner and under the same regulations as duties arising upon such articles when legally imported as aforesaid: ^{Dutiable goods seized and sold at the Custom-House to pay duties.} And in case of refusal and neglect so to make report and entry of such articles so purchased, the same are hereby declared forfeited, and shall and may be searched for, seized, condemned, sold and applied in the same manner as is herein before provided by the third section of this Act. And if such articles or any part thereof cannot be found, then the purchaser thereof shall forfeit and pay the sum of *One hundred Pounds*, to be recovered and applied in the same manner and to the same uses as is provided in and by the same section of this Act. ^{Purchasers to report to the Treasurer,} ^{and pay or secure the duties,} ^{and for refusal or neglect to forfeit the articles purchased,} ^{and if such articles cannot be found, to forfeit £100.}

XVII. *And be it further enacted*, That upon the Exportation of any such articles so purchased at the Custom-House sales as aforesaid, and upon which the duties have been paid or secured to be paid, the purchaser shall be entitled to the like drawback as is herein before allowed upon the Exportation of similar articles under and subject to the like regulations, provisos and restrictions, as are herein before made and provided. ^{Drawback allowed on exportation of purchased articles.}

XVIII. *And be it further enacted*, That the quantities of dutiable Liquors and Molasses, shall be ascertained by the Instrument commonly called Gunter's Callipers, and by no other Instrument whatever, and shall be gauged by a sworn Gauger or Gaugers, legally appointed or to be appointed for that purpose, if in the City of *Saint John*, by the Lieutenant Governor or Commander in Chief, and in the several Counties by the Justices in their General Sessions, or any Special Sessions for that purpose holden—*Provided* that no Gauger shall gauge any dutiable article which shall be his own property or consigned to him. ^{Rum, &c. to be gauged by Gunter's Callipers, by sworn Gaugers.} ^{No Gauger to gauge his own property.}

XIX. *Provided always, and be it further enacted*, That no goods imported into this Province and consigned to any person in the Province of *Nova-Scotia*, shall be liable to any of the duties imposed by this Act, but such goods may be landed and re-shipped for the said Province, provided they are exported within Ninety days after ^{Goods imported into this Province and consigned to Nova-Scotia not liable to duties.}