

shall forfeit and pay the sum of *one hundred pounds* for each offence, to be recovered by Information to be made and filed by his Majesty's Attorney-General, in manner as before mentioned, and applied (after deducting the costs and charges) one half to the Informer, and the other half to be paid into the hands of the Treasurer of the Province for the use thereof.

Owner or Importer
to forfeit £100.

how recovered and
applied.

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: *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 Dutiable Articles 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 vended 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; and in case of refusal or 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.

Treasurer to be vigilant.

Dutiable goods seized
and sold at the Custom-House to pay duties.

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 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 Configned to him.

Rum, &c. to be gauged by Gunter's Callipers,

by sworn Gaugers.

No Gauger to gauge
his own property.