

II. And be it enacted, That at the time appointed for this Act to come into operation, it shall be the duty of all persons owning any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling fit for exportation, and who may claim the same to be exported free of duty, to cause a particular account of the same to be taken and certified under the hand of the Seizing Officer of the district in which such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling may be; which account shall be filed in the office of the Surveyor General of this Province, and a duplicate thereof shall be filed in the office of the Treasurer or Deputy Treasurer at the Port or district where such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, may be shipped; and upon the exportation of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, by the person who may have had such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling on hand, although the Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling so exported may not be the identical Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling mentioned in the accounts aforesaid, all duties imposed by this Act upon Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, to the extent of the quantity so taken an account of, shall, on shipment of the quantity so taken an account of, be remitted by the said Treasurer or Deputy Treasurer, and an endorsement thereof made by him upon such duplicate account to be taken and filed in the office of the said Treasurer or Deputy Treasurer; which account shall be transmitted with the other accounts of exportation of Timber, Masts, Spars, Saw Logs, Sawed Lumber and Scantling, to the Secretary of the Province.

Account of Timber, &c., exempted from Duty when this Act comes into operation, to be taken, and remission made *pro tanto*.

III. And be it enacted, That it shall in all cases be the duty of the shippers or of the exporters from this Province, of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, and they are hereby respectively required to render to the Treasurer or Deputy Treasurer of the Port or place of shipment within this Province, a just and true statement, on oath, before such Treasurer or Deputy Treasurer, who is hereby authorized and required to administer such oath, of all the Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling that shall be shipped on board of any ship or vessel for exportation, and at the same time to pay the duty thereon, which is imposed by the first section of this Act, (except such as is entitled to a remission of duty,) into the hands of such Treasurer or Deputy Treasurer.

An attested statement of Timber, &c., shipped for exportation to be rendered, and Duty to be paid to the Treasurer.

IV. And be it enacted, That any person or persons who shall make a false report or manifest of the quantity of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling entered for exportation, shall, upon conviction thereof, forfeit and pay a sum not exceeding fifty pounds, to be recovered and levied in the name of Her Majesty and for Her Majesty's use.

Penalty for making a false report or manifest.

V. And be it enacted, That it shall not be lawful for any consignee, shipper or owner of any Timber, Lumber or other Wood, liable to the payment of any duty or duties under the provisions of this Act, that shall or may, after the passing of this Act, be laden on board of any ship or vessel, or the master or commander thereof respectively, in this Province, to clear such ship or vessel so laden or having on board such Timber, Lumber or other Wood, at the Custom House of any Port within this Province, until such consignee, shipper or owner shall have first paid such duties, and have procured and obtained from the Treasurer or Deputy Treasurer of the Port or place where such Timber, Lumber or other Wood shall be shipped or laden, a certificate that the duties payable on the Timber, Lumber or other Wood, liable as aforesaid, and so laden on board of such ship or vessel, have been paid agreeably to the provisions of this Act.

No vessel laden with Timber &c. liable to Duty to be cleared at the Custom House until after payment of Duties.