

or his, her or their agent or agents, and one or more sureties to the satisfaction of the aforesaid Collector of the customs. And the Officer or Officers who shall gauge, weigh measure or tell such goods, wares or merchandises whereon the Duties have been so deposited in money, or secured to be paid, shall, if required, give to the proprietor or proprietors thereof, or to his, her or their agent or agents, without fee or reward, a duplicate of the return or certificate he shall make of such gauge, weight, measurement or tare; and the Duties shall be calculated agreeable to such return or certificate, the allowances for leakage, waste and tare, as herein before enacted, being first respectively deducted, and the amount thereof shall then be indorsed by the Collector on the bond so given for such Duties, which indorsation shall cancel and make void the surplus of such bond, and if the Duties shall have been deposited in money, such return and certificate shall entitle the proprietor or proprietors, or his, her or their agent or agents to demand and receive back the overplus, if any there be, of the money so deposited for such Duties; but if the Duties, when so calculated, shall be found to exceed the amount so deposited in money or secured to be paid, such excess shall be immediately paid to the Collector accordingly; provided always and it is hereby enacted, that no person or persons whose bond for the payment of any Rates or Duties shall be due and unsatisfied after the time therein limited for payment, shall be allowed a future credit for Duties, until such bond shall be fully paid and discharged.

No person allowed a future credit until bond be discharged.

Duties to be returned in certain cases.

XII. And be it further enacted by the authority aforesaid, that when any ship or vessel shall be entered at the Custom-house at Quebec, on board of which there shall be any goods, wares and merchandises, subject to Duty by this or any other Act or Acts of the Legislature of this Province, and on which the Duties shall have been paid, deposited or secured to be paid, and that thereafter the said goods, wares or merchandises shall be lost or destroyed before the same shall be landed from such ship or vessel, or from any vessel or craft employed to deliver or lighten such ship or vessel, either at Quebec, or in the voyage to Montreal, that then, on proof being made upon the oath of one or more credible witness or witnesses, before the Collector of the customs for the time being, which oath he is hereby authorized and required to administer, that such goods, wares or merchandises or any part thereof, specifying the same, have been so lost or destroyed before the landing of the same, the duties on the whole or the part thereof so proved to be lost or destroyed, shall, if the same shall have been paid or deposited, be repaid or returned to the owner or his agent, or if secured to be paid, the security, or a proportionable part thereof, as the case may be, shall be cancelled and discharged accordingly.

Bond when due to be put in suit.

XIII. And be it further enacted by the authority aforesaid, that where any bond for the payment of Rates and Duties shall not be satisfied on the day it shall become due, the Collector shall forthwith cause a prosecution to be commenced for the recovery of the money due thereon, by action or suit at law in any of his Majesty's courts of King's Bench of this Province.

In what cases persons under agreement may add the Duties imposed by this Act.

XIV. And whereas agreements may have been made before the first day of March, one thousand seven hundred and ninety-five, by merchants or dealers in the articles herein subjected to Rates and Duties for the delivery of the same at a fixed price, without any stipulation therein inserted respecting future duties, be it therefore enacted by the authority aforesaid, that the person or persons supplying any such article at a fixed price, in pursuance of such former agreement or contract, shall be allowed to add the duties hereby imposed upon such articles, to the price thereof so fixed by agreement or contract, and shall be entitled by virtue of this Act to be paid the same accordingly, provided that the articles be supplied on such former agreement or contract, were not imported into this Province before the passing of this Act.