

duced 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 as 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 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 any 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

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.