

Revenue Division in which such goods were seized, or Superior Officer of Excise, that he claims or intends to claim the same ;

“ But any Judge having competent jurisdiction to try and  
 5 determine the seizure, may, with the consent of the Collector of Inland Revenue at the place where the seized articles are secured, or of any Superior Officer of Excise, order the delivery thereof to the owner, on receiving security by bond with two sufficient sureties, to be first approved by such Collector or  
 10 Superior Officer of Excise, to pay double the value in case of condemnation,—which bond shall be taken to Her Majesty’s use in the name of the Collector or of the Superior Officer of Excise, and shall be delivered to and kept by such Collector or Superior Officer of Excise ;—And in case such seized articles  
 15 are condemned, the value thereof shall be forthwith paid to the Collector and the bond cancelled, otherwise the penalty of such bond shall be enforced and recovered.”

Goods seized may be delivered up on security.

15. After the one hundred and twenty-first section of the Act hereby amended, the following section shall be held to be  
 20 inserted and to make part of the said Act :—

New section after sect. 121.

Appropriation and division of penalties and forfeitures.

“ All forfeitures and penalties under this Act, after deducting the expenses of prosecution shall, unless it be otherwise expressly provided, belong to Her Majesty for the public uses of the Province,—but the net proceeds of such penalty or forfeiture, or any  
 25 portion thereof, may be divided between and paid to the Collector of Inland Revenue or Superior Officer of Excise by whom the seizure was made or the information given on which the prosecution was founded, and any person having given information or otherwise aiding in effecting the condemnation of the  
 30 goods or thing seized, or the recovery of the penalty, in such proportions as the Governor in Council may in any case or class of cases direct and appoint ; but nothing herein contained shall be construed to limit or affect any power vested in the Governor in Council with regard to the remission of penalties or  
 35 forfeitures by this Act or any other law.”

This clause is intended to be moved in committee of the whole, and is inserted here for convenience only, and as a notice.

Proviso.

16. So much of the one hundred and twentieth and one hundred and twenty-first sections of the Act hereby amended as makes provision for the application or distribution of penalties and forfeitures under the said Act is hereby repealed.

Part of sects. 120 and 121 repealed.

40 17. And for the removal of doubts, be it declared and enacted, that if any article or thing be voluntarily given up or abandoned by the owner to any Collector of Inland Revenue or Superior Officer of Excise, as forfeited under the Act hereby amended or this Act, or if any sum of money be voluntarily  
 45 paid to any such Collector or Officer as the amount of a penalty incurred under either of the said Acts, such abandonment or payment shall be held lawful, and such article or thing may

Interpretation clause.