

Photographic Sciences Corporation

**23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503**

**CIHM/ICMH
Microfiche
Series.**

**CIHM/ICMH
Collection de
microfiches.**



Canadian Institute for Historical Microreproductions / Institut canadien de microreproductions historiques

© 1984

Technical and Bibliographic Notes/Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for filming. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming, are checked below.

- ☐ Coloured covers/
Couverture de couleur
- ☐ Covers damaged/
Couverture endommagée
- ☐ Covers restored and/or laminated/
Couverture restaurée et/ou pelliculée
- ☐ Cover title missing/
Le titre de couverture manque
- ☐ Coloured maps/
Cartes géographiques en couleur
- ☐ Coloured ink (i.e. other than blue or black)/
Encre de couleur (i.e. autre que bleue ou noire)
- ☐ Coloured plates and/or illustrations/
Planches et/ou illustrations en couleur
- ☐ Bound with other material/
Relié avec d'autres documents
- ☐ Tight binding may cause shadows or distortion
along interior margin/
La reliure serrée peut causer de l'ombre ou de la
distortion le long de la marge intérieure
- ☐ Blank leaves added during restoration may
appear within the text. Whenever possible, these
have been omitted from filming/
Il se peut que certaines pages blanches ajoutées
lors d'une restauration apparaissent dans le texte,
mais, lorsque cela était possible, ces pages n'ont
pas été filmées.
- ☒ Additional comments:/
Commentaires supplémentaires:

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de filmage sont indiqués ci-dessous.

- ☐ Coloured pages/
Pages de couleur
- ☐ Pages damaged/
Pages endommagées
- ☒ Pages restored and/or laminated/
Pages restaurées et/ou pelliculées
- ☒ Pages discoloured, stained or foxed/
Pages décolorées, tachetées ou piquées
- ☐ Pages detached/
Pages détachées
- ☒ Showthrough/
Transparence
- ☐ Quality of print varies/
Qualité inégale de l'impression
- ☐ Includes supplementary material/
Comprend du matériel supplémentaire
- ☐ Only edition available/
Seule édition disponible
- ☐ Pages wholly or partially obscured by errata
slips, tissues, etc., have been refilmed to
ensure the best possible image/
Les pages totalement ou partiellement
obscurcies par un feuillet d'errata, une pelure,
etc., ont été filmées à nouveau de façon à
obtenir la meilleure image possible.

Docket title page bound in as last page in book.

This item is filmed at the reduction ratio checked below/
Ce document est filmé au taux de réduction indiqué ci-dessous.

10X	14X	18X	22X	26X	30X
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12X	16X	20X	24X	28X	32X

The copy filmed here has been reproduced thanks to the generosity of:

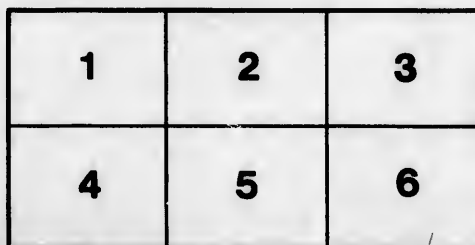
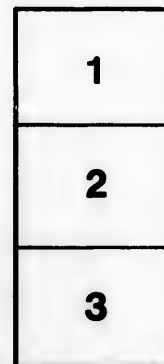
Library of the Public
Archives of Canada

The images appearing here are the best quality possible considering the condition and legibility of the original copy and in keeping with the filming contract specifications.

Original copies in printed paper covers are filmed beginning with the front cover and ending on the last page with a printed or illustrated impression, or the back cover when appropriate. All other original copies are filmed beginning on the first page with a printed or illustrated impression, and ending on the last page with a printed or illustrated impression.

The last recorded frame on each microfiche shall contain the symbol \rightarrow (meaning "CONTINUED"), or the symbol ∇ (meaning "END"), whichever applies.

Maps, plates, charts, etc., may be filmed at different reduction ratios. Those too large to be entirely included in one exposure are filmed beginning in the upper left hand corner, left to right and top to bottom, as many frames as required. The following diagrams illustrate the method:



L'exemplaire filmé fut reproduit grâce à la générosité de:

La bibliothèque des Archives
publiques du Canada

Les images suivantes ont été reproduites avec le plus grand soin, compte tenu de la condition et de la netteté de l'exemplaire filmé, et en conformité avec les conditions du contrat de filmage.

Les exemplaires originaux dont la couverture en papier est imprimée sont filmés en commençant par le premier plat et en terminant soit par la dernière page qui comporte une empreinte d'impression ou d'illustration, soit par le second plat, selon le cas. Tous les autres exemplaires originaux sont filmés en commençant par la première page qui comporte une empreinte d'impression ou d'illustration et en terminant par la dernière page qui comporte une telle empreinte.

Un des symboles suivants apparaîtra sur la dernière image de chaque microfiche, selon le cas: le symbole \rightarrow signifie "A SUIVRE", le symbole ∇ signifie "FIN".

Les cartes, planches, tableaux, etc., peuvent être filmés à des taux de réduction différents. Lorsque le document est trop grand pour être reproduit en un seul cliché, il est filmé à partir de l'angle supérieur gauche, de gauche à droite, et de haut en bas, en prenant le nombre d'images nécessaire. Les diagrammes suivants illustrent la méthode.

errata
to

e pelure,
on à

AN

ACT

TO HAVE BEEN

LITHOGRAPHED, PROVISIONAL

FOR THE

DUE COLLECTION

OF

DUTIES

ON GOODS

IMPORTED INTO THE PROVINCE.

BY ORDER OF THE GOVERNMENT.

(Printed by Messrs. F. & J. W. Smith, Printers to the Government, at the
Government Press, Sydney.)

[Passed January 19th, 1824.]

AN ACT to Repeal an Act passed in the forty-first year of His Late Majesty's Reign, entitled, "An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America as are now paid on Goods and Merchandize imported from Great Britain and other places;" And also an Act passed in the forty-third year of His Late Majesty's Reign, entitled, "An Act to Explain and Amend an Act passed in the forty-first year of His Majesty's Reign, entitled, 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America, as are now paid on Goods and Merchandize imported from Great Britain and other places:' and to provide more effectually for the Collec-

“tion and Payment of Duties on Goods and
“Merchandize coming from the United States
“of America into this Province; and also to es-
“tablish a Fund for the Erection and Repairing
“of Light Houses:” and to make more effectual
provision for the due Collection of Duties on
Goods Imported into this Province.



WHEREAS it is expedient to repeal the Laws now in force for securing the Payment of Duties, and to reduce the same into an Act, and also to extend the provisions thereof: “Be it therefore Enacted by the King’s Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper-Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled, ‘An Act to Repeal certain parts of an Act passed in the fourteenth year of his late Majesty’s Reign, entitled, ‘An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province;’” and by the authority of the same,—That an Act passed in the forty-first year of his late Majesty’s Reign, entitled, “An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America as are now paid on Goods and Merchandise imported from Great Britain, and other places;” and also an Act passed in the forty-third year of his late Majesty’s Reign, entitled, “An Act to explain and amend an Act passed in the forty-first year of His Majesty’s Reign,

entitled, 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America as are now paid on Goods and Merchandize imported from Great Britain, and other places,' and to provide more effectually for the Collection and Payment of Duties on Goods and Merchandize coming from the United States of America into this Province; and also to establish a fund for the erection and repairing of Light Houses," be, and the same are hereby repealed.

II. *And be it Enacted by the authority aforesaid,* That it shall and may be lawful for the Governor, Lieutenant Governor, or person administering the Government of this Province, by commission under his hand and seal at arms, to nominate and appoint one or more Collector or Collectors at the Ports of Entry and Clearance, now or hereafter to be established.

III. *And be it further Enacted by the authority aforesaid,* that each and every Collector shall give security, by way of recognizance or obligation, to His Majesty, with two sureties in five hundred pounds each, and himself in one thousand pounds, for the due performance of his office.

IV. *And be it further Enacted by the authority aforesaid,* That the said Collectors shall, and they are hereby authorized to appoint one or more Deputy or Deputies; and that the said Collectors and Deputies shall have power and authority, and they are hereby required to seize and secure any Vessel, Boat, Raft, or Carriage, Goods, Wares, or Merchandize, which shall be liable to seizure, under the authority of this Act, or under any other law of this Province, as well without as within their respective districts.

V. *And be it further Enacted by the authority aforesaid,*

That the Collector or Collectors, Deputy or Deputies, of and for the said Ports, shall attend every day, except Sundays, Christmas Day, and Good Friday, at a certain place to be named for each Port, for the discharge of the duties of their respective offices, between the hours of nine and twelve of the clock in the forenoon, and three and six of the clock in the afternoon, from the first day of May to the first day of October; and from ten to three from the first day of October to the last day of April, and shall not receive the report or entry of any Vessel, Boat, Raft, or Carriage, at any other place.

VI. And be it further Enacted by the authority aforesaid, That the said Collectors shall make a Report to the Inspector General of this Province, four times in every year, of all the entries made at their Port or Ports of Entry; which Reports shall also severally comprise a faithful statement of all Duties paid or secured, and the proceeds of all Seizures and Penalties received, or which shall have accrued due within the periods following; that is to say, between the first day of January, and the last day of March; the first day of April and the last day of June; the first day of July, and the last day of September; and the first day of October and the last day of December: and that the first and last days of such periods shall be inclusive; and that the said returns shall be transmitted to the office of the Inspector General within forty days next after the expiration of every quarter, as aforesaid, and shall also report to the Inspector General all Seizures by him, or any of his deputies, made within twenty days after making the same; and the full amount of the Duties and Proceeds of all Seizures as shall in such Returns be stated to have come into the hands of such Collector or Collectors, shall, within the term of forty days, be paid by him or them into the hands of His Majesty's Receiver General of this Province.

VII. And be it further Enacted by the authority aforesaid,

That if any Collector shall neglect or refuse to make such Report, or to pay such Duties, in manner and form as aforesaid, and within the times prescribed, he shall not be entitled to any per centage on the amount of Duties collected for the period in which such default shall be made.

VIII. *And be it further Enacted by the authority aforesaid,* That every Collector shall be authorised to retain the sum of Fifty Pounds per centum on the amount of Duties by him Collected, until the same amounts to One Hundred Pounds per Annum, and no more.

IX. *And be it further Enacted by the authority aforesaid,* That the Master, or person having the charge or command of any Vessel Boat, Raft, or Carriage, of what nature or kind soever, having Goods, Wares, or Merchandise on board thereof, arriving at, or coming into, any Port of Entry, shall make a Report to the Collector of the arrival of such Vessel, Boat, Raft, or Carriage, in the following form, namely:—

Name of Owner of Vessel, Boat, Raft, or Carriage.	Lading.	Whence Shipped.	Whether Destined.

[Signed]

A. — B. — Master,

or Person having Charge or Command.

and which form, if required, shall be furnished by the Collector, for which he shall receive the sum of One Shilling and Three-pence; and that if the Master, or person having the charge or command of any such Vessel, Boat, Raft, or Carriage, shall neglect or refuse to make such Report, he shall, for every such offence, forfeit and pay the sum of Five Pounds; and that it shall and may be lawful for the Collec-

tor to seize and detain such Vessel, Boat, Raft, or Carriage, until the said penalty shall be paid, or security given for the payment thereof, by bond to His Majesty, on conviction of such neglect or refusal: and that if any Master, or person having the charge or command of any Vessel, Boat, Raft, or Carriage, shall make a False Report, such Vessel, Boat, Raft, or Carriage, with the Tackle, Apparel, Furniture, Cattle, Horse or Horses, and Harness thereunto respectively belonging, shall be forfeited, and liable to seizure by such Collector — *Provided always*, That nothing in this clause contained shall be construed to extend to require the Report of the arrival of any Carriage from any part of this Province.—*Provided also*, That nothing in this Act contained shall extend, or be construed to extend, to require the Report, in Writing, of any Boat Owner, and managed by any inhabitant or inhabitants of this Province, and exclusively laden with any article, or articles, being the growth, produce, or manufacture thereof.

X. *And be it further Enacted by the authority aforesaid*, That no Goods, Wares, or Merchandize, upon which any duties are, or shall be by law imposed, shall be imported into this Province at any other place than a Port of Entry, nor be unladen until the duties payable on such Goods, Wares, and Merchandize shall have been first paid or secured; and the Master, or person having the charge or command of the Vessel, Boat, Raft, or Carriage, in or upon which the same shall be imported, shall have received a Permit in Writing so to do; and that all the Goods, Wares, and Merchandize which shall be imported into this Province, from the United States of America, and which shall not be entered according to the provisions of this Act, shall be forfeited, together with the Vessel, Boat, Raft, or Carriage in or upon which the same shall be found, or shall have been imported, and the Tackle, Apparel, Furniture, Cattle, Horse or Horses, and Harness thereunto respectively belonging.

XI. *And be it further Enacted by the authority aforesaid*,

That when the amount of duties imposed by law upon any Goods, Wares, or Merchandize lawfully imported into this Province at any one time, shall amount to Twenty Pounds, it shall and may be lawful for the Collector, or Deputy of the Port where such Goods, Wares, and Merchandize shall be entered, to take security for the due payment of such duties, one half within two months, and the other half in four months, after such importation, by bond in double the amount thereof, to His Majesty, from the Owner, or person importing the same, with one or more good and sufficient sureties, at the discretion of the Collector.

XII. And be it further Enacted by the authority aforesaid, That when any person or persons shall have occasion to remove from any Port of Entry aforesaid, to any other Port, or place, any Goods, Wares, or Merchandize, (subject to the payment of any duty,) duly imported into any Port, as aforesaid, on which the duties imposed by law shall have been paid, or secured to be paid, the Collector, or Deputy of any such Port, upon requisition, in writing, for that purpose made and signed by such person or persons, specifying the particular Goods, Wares, and Merchandize to be removed, and the number of Packages in which the same are contained, with their marks and numbers, shall, and he is required, to give a Perinit, in Writing, signed by the said Collector, or Deputy, specifying the particular Goods, Wares, and Merchandize to be removed, the number of the Packages containing such Goods, Wares, and Merchandize, with the marks and numbers, and certifying that such Goods, Wares, and Merchandize had been duly entered in that Port, and that the duties thereon had been paid, or secured to be paid, and the Collector, or Deputy, giving such Permit, shall limit therein the time within which such Goods, Wares, or Merchandize shall be removed from such Port, and also the time within which such Permit shall be in force.

XIII. And be it further Enacted by the authority aforesaid,

That no Goods, Wares, or Merchandize imported into this Province in or upon any Vessel, Boat, Raft, or Carriage, from the United States of America, shall be unladen, or laid on land, from such Vessel, Boat, Raft, or Carriage, except in open day; that is to say, between the rising and setting of the sun, nor at any other place than a Port of Entry, without a special licence for that purpose first had and obtained from the Collector or Deputy of the Port where the same shall have been entered; and if any Goods, Wares, or Merchandize shall be unladen or laid on land, contrary to the directions of this Act, the Master, or person having the command or charge of such Vessel, Boat, Raft, or Carriage, and every other person who shall knowingly be concerned in aiding therein, or in removing, or otherwise securing, the Goods, Wares, or Merchandize, shall forfeit and pay double the value thereof.

XIV. *And be it further Enacted by the authority aforesaid,* That it shall and may be lawful for the Collector or Deputy of any Port, after entry made of any Goods, Wares, or Merchandize, on suspicion of fraud, to open and examine, in the presence of two or more credible witnesses, any package or packages thereof; and if, upon examination, they should be found to agree with the entries, the said Collector, or his Deputy, shall cause the same to be repacked, at his own expense, and redelivered to the owner thereof; but if any package or packages, so examined, should be found to differ in their contents from the entry, then the Goods, Wares, and Merchandize contained in such package or packages, shall be forfeited.—*Provided always,* That the said forfeiture shall not be incurred if it shall be made appear, to the satisfaction of the Collector, or Deputy, or to the Court in which a prosecution shall be had for the consideration thereof, that such difference proceeded from mistake or accident, and not from any intention to defraud the Revenue.

XV. *And be it further Enacted by the authority aforesaid,*

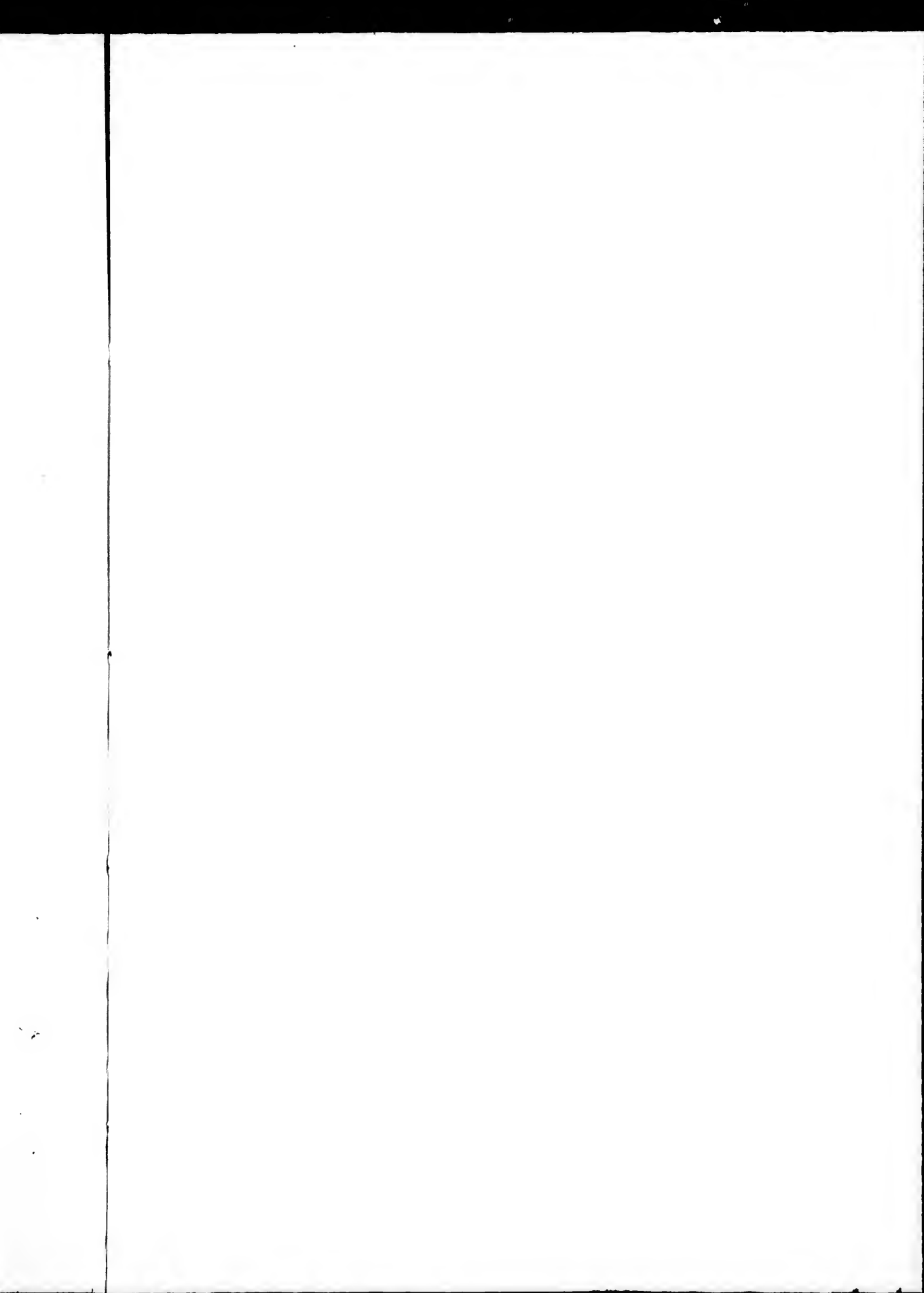
That if any person or persons shall knowingly harbour, keep, conceal, purchase, sell, or exchange any Goods, Wares, or Merchandize illegally imported into this Province, he shall forfeit for every such offence, double the value thereof.

XVI. *And be it further Enacted by the authority aforesaid,* That from and after the passing of this Act, it shall be the duty of each and every Collector in this Province to mark, by Branding with a proper Iron, to be by him provided for that purpose, all Kegs of Tobacco which may be entered at his office, specifying the Number of the Keg, as inserted in his books, and also the Name of the Port.

XVII. *And be it further Enacted by the authority aforesaid,* That the Collector, or Deputy, of any Port, or other person, by either of them for that purpose specially appointed, shall have full power and authority to enter into and upon any Vessel, Boat, Raft, or Carriage, in or upon which he or they shall have reason to suspect any Goods, Wares, or Merchandize, not reported, to be concealed, and therein and thereupon to search for, seize, and secure the same; and if any Collector or Deputy shall have cause to suspect that any Goods, Wares, or Merchandize, illegally imported, are harboured, kept, or secreted in any dwelling-house, shop, warehouse, or other building or place, it shall and may be lawful for such Collector, or Deputy, upon making oath before a Justice of the Peace of the facts forming the grounds of such suspicion, to obtain a Warrant to enter therein, (in the day-time only,) and there to search for any such Goods, Wares, or Merchandize, and if any such be found, to seize and secure the same.

XVIII. *And be it further Enacted by the authority aforesaid,* That it shall and may be lawful for the Governor, Lieutenant Governor, or person administering the Government of this Province, from time to time to appoint, in each and ev-

ery District, Three Commissioners of Customs, any two of whom shall be a quorum to hear and determine, in a summary way, all informations exhibited before them for the condemnation of any Goods, Wares, or Merchandize seized, as forfeited under the provisions of this Act; when the value thereof, together with the Vessel, Boat, Raft, or Carriage, in or upon which the same shall be found, or shall have been imported, shall not exceed Forty Pounds; and also to hear and determine, in like manner, all informations which may be exhibited before them for Penalties to be recovered under and by virtue of this Act.—*Provided nevertheless,* That if the Owner of any Goods, Wares, or Merchandize, or the Owner or Commander of any Vessel, Boat, Raft, or Carriage, seized as forfeited, or any person against whom any information shall be exhibited before the said Commissioners for the recovery of any Penalty in the provisions of this Act, shall be desirous of having the same tried and determined in His Majesty's Court of King's Bench, and shall, previous to the said Commissioners giving judgment thereon, enter into a bond, with sufficient sureties, in the penalty of Fifty Pounds, conditioned for the payment of all costs, charges, and expenses already incurred, and such as may attend the condemnation of such Goods, Wares, and Merchandize, Vessel, Boat, Raft, or Carriage, attending the determination of any information filed against him for the recovery of any such penalty, in case such person shall be convicted therein, the said Commissioners shall not determine upon the legality of such seizure, or proceed to the conviction of any person against whom any information shall have been exhibited, as aforesaid, but shall forthwith report the proceedings had in the premises to the Inspector General of this Province, when the like proceedings shall be had in His Majesty's said Court of King's Bench for the condemnation of such Goods, Wares, or Merchandize, Vessel, Boat, Raft, or Carriage, or for the recovery of such penalty as if the same had respectively exceeded the sum of Forty Pounds.



XIX. *And be it further Enacted by the authority aforesaid,* That the said Commissioners shall from time to time have power to appoint a Clerk, whose duty it shall be to receive and file all informations, and keep a record of the proceedings of the said Commissioners.

XX. *And be it further Enacted by the authority aforesaid,* That in all cases of seizure for any cause of forfeiture contained in this Act, the Commissioners of Customs for the District in which the same shall have been seized, shall, as well before as after the said seizure shall be claimed, have full power and authority to examine into the circumstances, and take affidavits of all facts relating thereto, and report thereon for the information of the Governor, Lieutenant Governor, or person administering the Government of this Province; and in case the Governor, Lieutenant Governor, or person administering the Government of this Province, in Council, shall deem it expedient and proper so to do, he may order the said seizure to be restored to the owner or owners, upon such terms as he may think fit to impose.

XXI. *And be it further Enacted by the authority aforesaid,* That within forty-eight hours after the seizure of any Goods, Wares, and Merchandize, under the provisions of this Act, supposed to be under the value of Forty Pounds, the Collector, or person seizing the same, shall cause such Goods, Wares, and Merchandize to be duly appraised by the oath of two indifferent persons, which oath any Justice of the Peace is hereby authorised and required to administer; and that such appraisement shall be annexed to, and filed with, the information herein-before required to be exhibited before the said Commissioners, within eight days after making such seizure, which information the said Clerk, at the request of any Collector, or other person seizing, is hereby required to draw, for which he shall be entitled to receive Five Shillings, and no more.

XXII. *And be it further Enacted by the authority aforesaid,* that so soon as any information shall have been exhibited before the said Commissioners, a notice thereof shall be put into the office of the said Clerk, and also in the office of the Collector, or Deputy, residing nearest to the place where such seizure shall have been made ; and that if the Owner, or person having charge of any Goods, Wares, or Merchandize, Vessel, Boat, Raft, or Carriage, so seized as aforesaid, shall exhibit a claim to the same, or any part thereof, then it shall and may be lawful for the said Commissioners, after the said notice shall have been put up fifteen days, as aforesaid, to proceed to hear and determine any claim which may in the meantime have been filed with the said Clerk, or to the condemnation thereof, if no such claim shall have been made.

XXIII. *And be it further Enacted by the authority aforesaid,* That the said Commissioners, or any one of them, shall have power and authority to administer all oaths, and take any affidavits required for carrying the provisions of this Act into effect ; and that if any person or persons shall at any time forswear him, her, or themselves, before such Commissioner or Commissioners, he, she, or they shall incur and be liable to the same penalties as would have been incurred upon conviction of wilful and corrupt perjury, in any evidence given in His Majesty's Court of King's Bench in this Province in any cause there depending.

XXIV. *Provided always, And be it further Enacted by the authority aforesaid,* That it shall not be lawful for the said Commissioners to entertain any claim of any Goods, Wares, or Merchandize, Vessel, Boat, Raft, or Carriage, until the person exhibiting the same shall have entered into a Bond, with sufficient sureties, in the penalty of Twenty Pounds, conditioned for the payment of such costs as shall be awarded by the said Commissioners, in case the said Goods, Wares, and Merchandize, Vessel, Boat, Raft, or Carriage, shall be condemned.

That in case any proceedings shall be had for the condemnation of any Goods, Wares, or Merchandize, Vessel, Boat, Raft, or Carriage, under the provisions of this Act, as well in cases when the goods seized shall be adjudged to be restored, or if condemned, shall be insufficient to pay the costs and expenses of the proceedings had respecting the same, it shall and may be lawful for the Governor, Lieutenant Governor, or person administering the Government of this Province, to discharge, satisfy, and pay all such costs and expenses out of any monies which shall be then in the hands of His Majesty's Receiver General of this Province, which shall have arisen out of any duties imposed, or to be imposed, on any Goods, Wares, and Merchandize arriving from the said United States; and the said Receiver General is hereby required to pay and discharge all such Warrant and Warrants as shall for such purposes be issued by the Governor, Lieutenant Governor, or person administering the Government of this Province for the time being.

XXVI. And be it further Enacted by the authority aforesaid, That the said Commissioners, in each and every District, shall meet on the last Saturday of every Month, at the Court House in the Town in which the Quarter Sessions shall be holden, for the purposes mentioned in this Act, in case any information shall have been filed, and not decided upon, and notice thereof given by the said Clerk to the said Commissioners.

XXVII. And be it further Enacted by the authority aforesaid, That if any Collector, or Deputy, or other person aiding or assisting in the seizure of any Vessel, Boat, Raft, or Carriage, Cattle, Horse or Horses, Harness, Tackle or Furniture thereunto respectively belonging, Goods, Wares, or Merchandize, or other thing whatsoever, shall be sued or prosecuted for any thing done in virtue of the powers of this Act, he may plead the general issue, and give this Act, and the special matter in evidence; and if in such suit the plain-

tiff shall be non-suited, or judgment be given against him, the defendant shall recover double costs ; and in case any information shall be commenced and brought to trial on account of the seizure of any Vessel, Boat, Raft, or Carriage, Cattle, Horse or Horses, Harness, Tackle, Apparel, Furniture, Goods, Wares, or Merchandize, or other things whatsoever, as forfeited by this Act, wherein a judgment shall be given for the claimant, and it shall appear to the Court before whom the same shall be tried that there was a probable cause of seizure, the Court shall certify on the record that there was a probable cause for seizing the same, and in such case the defendant shall not be entitled to any costs whatsoever, nor shall the person who seized be liable to any action or prosecution on account of such seizure ; and in case any action or prosecution shall be commenced and brought to trial against any person whatsoever on account of the seizure of any such Vessel, Boat, Raft, or Carriage, Cattle, Horse or Horses, Harness, Tackle, Apparel, Furniture, Goods, Wares, or Merchandize, or other thing, where no information shall be filed, or exhibited, or brought to trial to condemn the same ; and a judgment shall be given upon such action or prosecution against the defendant, if the Court before whom such action shall have been brought, shall certify, in like manner as aforesaid, that there was a probable cause for such seizure, then the plaintiffs, (besides the Vessel, Boat, Raft, or Carriage, Cattle, Horse or Horses, Harness, Tackle, Apparel, Furniture, Goods, Wares, Merchandize, or other thing or things so seized, or the value thereof, where the same shall not have been restored, shall not be entitled to above one shilling damages, nor any costs of suit.

· XXVIII. *And be it further Enacted by the authority aforesaid;* That all such Goods, Wares, or Merchandize, Vessel, Boat, Raft, or Carriage, Horse or Horses, Cattle, Harness, Tackle, Apparel, or Furniture, which shall be forfeited and condemned by virtue of this Act, shall be advertised for sale at the Port where the same shall have been seized, eight days

previous to such sale, and not less than fifteen days after such condemnation, and shall be sold by the Collector, or Deputy, of the Port where the same shall have been seized, by public auction to the highest bidder.

XXIX. *And be it further Enacted by the authority aforesaid,* That upon the exhibiting or filing of any information for the recovery of any penalty, under the provisions of this Act, it shall be lawful for any one of the said Commissioners, upon affidavit first filed with the said Clerk by the person exhibiting such information, that he is apprehensive the person against whom such information shall be filed, will leave this Province without satisfying the said penalty, to issue a Warrant under his hand and seal, for the arrest and detention of such person, until he shall have given security for the payment of such penalty, in case he shall be convicted; and that such penalties, when such security shall not be required, may be recovered by distress and sale of the Goods and Chattels of any offender, and in default of such Goods and Chattels, it shall be lawful for the said Commissioners to commit the offender to the common goal of the District where the offence shall be committed, for a period not longer than Six Months.

XXX. *And be it further Enacted by the authority aforesaid,* That if any Goods shall be seized for non-payment of duties, or any other cause of forfeiture, and any dispute shall arise whether the duties have been paid for the same, or the same have been lawfully imported, or concerning the place from whence such Goods are brought, then and in such cases, the proof thereof shall ly on the owner or claimant of such Goods, and not on the Officer, or person who shall seize or stop such Goods.

XXXI. *And be it further Enacted by the authority aforesaid,* That if the Importer or Owner of any Goods imported as aforesaid, shall refuse to pay the duties imposed thereon by

law, it shall and may be lawful for the Collector, or his Deputy, where such Goods shall be imported, and he is hereby required to take and secure the same, with the casks and other packages thereof, and to cause the same to be publickly sold within the space of twenty days after such refusal made, and at such times and places as such Officer shall (having given at least four days public notice thereof) appoint, which Goods shall be sold to the highest bidder, and the money arising from such sale, shall be applied to the payment of the legal duties, together with all charges occasioned by such sale, and the overplus, (if any,) shall be paid to such Importer or Owner, by the Officer who may cause the same to be sold, on demand for that purpose made.

XXXII. And be it further Enacted by the authority aforesaid, That all Penalties and Forfeitures declared by this Act, shall be recovered, except in cases herein-before provided, in His Majesty's Court of King's Bench in this Province, as penalties and forfeitures are heard and determined in His Majesty's Court of Exchequer in England, and in all cases of forfeiture and condemnation of any Goods, Wares, or Merchandize, Vessel, Boat, Raft, or Carriage, Horse, or Horses, Tackle, or Furniture, by virtue of this Act, after deducting the charges of prosecution from the gross produce thereof, the remainder shall be divided as follows: one half to His Majesty, and the other half to the person seizing the same; and in all cases of penalties recovered before any Commissioners of Customs as herein before directed, after deducting the costs of prosecution, one half to be paid to the Receiver General of this Province, and the other half to the person exhibiting such information.

XXXIII. And be it further Enacted by the authority aforesaid, That all monies directed by this Act to be paid to His Majesty, shall be accounted for, through the Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty shall direct.

XXXIV. *And be it further Enacted by the authority aforesaid,* That each of the said Clerks shall report to the Inspector General of this Province, quarterly, within forty days next after the periods following:--That is to say, between the First day of January and Last day of March, the First day of April and Last day of June, the First day of July and the Last day of September, and the First day of October and the Last day of December, a full and correct statement of the proceedings of the Commissioners of whom he is Clerk, comprising a schedule of the articles condemned, the value thereof, the name of the claimant, if any, the names of the persons against whom information shall be exhibited for penalties, the amount of the penalties recovered, and the person at whose instance such information shall have been filed.

XXXV. *And be it further Enacted by the authority aforesaid,* That in case of the seizure of any Cattle, Horse, or Horses, or any Perishable Articles, it shall be lawful for the Collector or Deputy, or person seizing the same, after legal appraisement thereof, to sell the same in the same manner as if they had been condemned, and keep in his hands the proceeds of such sale, till the said Cattle, Horse, or Horses, or Perishable Articles shall be condemned, or ordered to be restored to the claimant, and that in case judgment shall be for the claimant, the Court before whom such matters shall be heard, shall order the Collector, or Deputy Collector, making such seizure, to pay over to the claimant the proceeds of such sale in lieu of awarding restitution.

XXXVI. *Provided always, And it is hereby further Enacted by the authority aforesaid,* That it shall and may be lawful for any Collector, or Deputy Collector, and he is hereby required to deliver up to the claimant or claimants of any Cattle, Horse or Horses, or of any Perishable Article or Articles, seized as aforesaid, upon such claimant or claimants, depositing in the hands of the Collector of the Port at which such seizure shall have been made, the sum of money at

which such seizure shall have been appraised, in manner herein-before enacted, at any time before the sale of such seizure, or upon giving security to the satisfaction of such Collector that the amount at which such seizure shall have been appraised, shall be paid to His Majesty, His Heirs, or His Successors, to and for the public uses of this Province, within three months after judgment of condemnation shall have been had thereon.

XXXVII. *And be it further Enacted by the authority aforesaid,* That the Collectors and Deputies of the said Ports shall cause to be affixed and kept in some public and conspicuous place in their Offices, a table of the fees to be taken and received by the said Collectors and Deputies ; which fees shall be as follows :—

For any Permit to unload any Vessel, Boat, or Batteau, under Five Tons burthen, One Shilling and Three Pence.

For any Permit to unload any Vessel, Boat, or Batteau, of Five Tons and upwards, and not exceeding Fifty Tons, Two Shilling and Six Pence.

For any Permit to unload any Vessel exceeding Fifty Tons, Ten Shillings.

For any Permit to unload any Raft, One Shilling and Three Pence.

For any Permit to unload any Cart, Sleigh, Waggon or other Carriage, One Shilling and Three Pence.

For every Certificate of Goods having paid duty, with a Permit to remove the same, Two Shillings and Six Pence.

For every Clearance, when required, Five Shillings.

For every Bond for payment of duties, Five Shillings.

XXXVIII. *And be it further Enacted by the authority aforesaid,* That no Collector, Deputy Collector, or Clerk, shall receive any other or greater fee than is set down for him in this Act, for any business done by him under the provisions thereof.

XXXIX. *And be it further Enacted by the authority aforesaid,* That the said Clerk shall be entitled to receive the following fees :—

For every Paper Filed, Six Pence.

For every Judgment Recorded, Five Shillings.

To be paid by the Collector, or person prosecuting; and when the said judgment shall be for the claimant or defendant, upon the certificate of the Commissioners of the existence of probable grounds for exhibiting an information, the said Collector or Deputy, shall be authorised to retain the amount expended in such prosecution, out of any monies which may come into his hands as such Collector.

For every Copy of any Paper per Folio of Seventy-two Words, to be paid by the person requiring, or for whose benefit the same shall be given, Six Pence.

For every Information by him drawn, Five Shillings.

XI. *And be it further Enacted by the authority aforesaid,* That nothing in this Act contained, shall extend, or be construed to extend to annul or make void any existing commission issued under the authority of any Law repealed by this Act, nor to affect any proceedings now pending under the provisions of any Law repealed as aforesaid; but that the same shall proceed and be determined in the same manner as if this Act had never passed.

XII. *Provided always, And be it further Enacted by the authority aforesaid,* That nothing in this Act contained shall extend, or be construed to extend, to authorise any Collector to retain any per centage duties, payable on any Goods, Wares, or Merchandize, imported into this Province from the United States of America, by, or for any such Collector, either directly or indirectly.

