

Collectors of Revenue detaining in their Hands any Collection longer than one Quarter or Guilty of any Fraud. The Governor may order prosecution.

Any Officer Guilty found to be rendered incapable to hold any civil Office for ever.

Act continued for One Year.

vince, shall have rendered false or unfair Accounts, shall have detained the Government Money in his or their Hands longer than one Quarter of a Year, after the same was due, or appropriated any Part thereof to his or their Use, or shall be guilty of any Fraud or Collusion in such Office, in that Case it shall and may be lawful for the Governor, Lieutenant Governor or Commander in Chief for the Time being, to direct an Order to the Attorney or Solicitor General for this Province, stating therein the Misconduct of such Officer or Officers, and directing the said Attorney or Solicitor General to file an Information in his Majesty's Supreme Court against such Officer or Officers for such Offence as shall be contained in such Order and to prosecute the same until Verdict and final Judgment had thereon, which Order the said Attorney or Solicitor-General are hereby bound to obey, and if on a fair and impartial Trial of said Information before the said Court, and a Special or Petty Jury at the Option of the Parties, such Officer or Officers shall be found guilty or if such Officer or Officers on due Notice being given him or them of such Information being filed, and he or they shall neglect to appear and defend the same, and shall suffer Judgment of said Court to be given against him for want of such Appearance in either Case, such Officer or Officers are for ever after hereby rendered incapable to serve his Majesty in any Civil Office of Trust or Confidence whatsoever within this Province.

XVIII. *And be it further Enacted*, That this Act and every Matter and Thing therein contained, shall continue and be in full Force for One Year, from said First Day of January next.

C A P. II.

An Act for more effectually raising a Revenue within this Province, for the Support of its Government.

Preamble.

HEREAS the Revenue heretofore raised within this Province, has been found inconvenient and insufficient; *We do therefore grant unto His Most Excellent Majesty, his Heirs and Successors for the public Use of this Province, and the Support of the Government thereof, the Rates and Duties hereafter mentioned.*

Duties granted.

I. *Be it Enacted by the Governor, Council and Assembly*, That from and after the first Day of January, which will be in the Year of our Lord One Thousand Seven Hundred and Eighty-five, there shall be paid on the several Articles herein after enumerated, which shall or may

may be brought into any Port or Place within this Province, (except the Produce or Manufacture of Great-Britain and Ireland, legally and directly imported from thence) by the Importers thereof, the several Rates and Duties following, viz.

For every Gallon of Rum or other distilled Spirituous Liquors,
 Three Pence,
 For every Gallon of Molasses, One Penny,
 For every Gross Hundred of Brown Sugar, Two Shillings and Six Pence,
 For every Pound of Coffee, One Penny,
 For every Pound of Chocolate, Two Pence,
 For every Gallon of Wine, Three Pence,
 For every Pound of Leaf Tobacco, One Penny.

For every Gallon 3d
 Molasses 1d,
 Brown Sugar 2s. 6d.
 Coffee per Pound,
 1d.
 Chocolate, 2d.
 Wine per Gallon 3d.
 Leaf Tobacco 1d.

Which said Rates and Duties shall be paid and collected in the Manner and Form herein after mentioned, *that is to say*, all Rates and Duties arising to his Majesty by Virtue of this Act, shall be paid at the Time of Entering the several Articles herein before enumerated, if the Sum to be paid on Account of said Rates and Duties by any one Person out of any one Cargo shall not exceed the Sum of Twenty Pounds, and in Case the Amount of such Rates and Duties so to be paid by any one Person as aforesaid, shall exceed the said Sum of Twenty Pounds, then it shall and may be lawful for the Collector or Collectors of such Rates or Duties, to give such Person Six Months Credit for the Payment thereof, on his Procuring one good and sufficient Bondsman, to join with him in a Bond or Obligation to such Collector or Collectors, and his or their Successors in Office, for the Use of this his Majesty's Province, in double the Amount of such Sum so to be credited, the Condition of which Obligation shall be, that such Persons so bound, their Heirs, Executors or Administrators shall well and truly pay to such Collectors or their Successors for the Use aforesaid, in Six Calender Months, from the Date thereof, the full Amount, of such Sum or Sums so to be credited without any Abatement or Deduction on any Account whatsoever, and in case the Person or Persons, importing any of the several Articles herein before enumerated into any Port, Harbour or Creek within this Province, shall after Entry thereof refuse or neglect to pay or secure the Payment of the several Rates or Duties herein before mentioned, or to cause the same to be paid or secured, it shall and may be lawful for the Collector or Collectors to take into Custody so much of the said Articles so subject to the said Rates or Duties herein before mentioned, as shall be sufficient to pay and discharge the whole Amount of such Rates or Duties as shall be due on such Importation, and after publickly Advertising the same, to have been seized on Account of such Neglect, it shall and may be lawful for such Collector or Collectors, if no Person

Duties arising by this Act to be paid at the time of Entry on Sum not exceeding £20. and exceeding that Sum Persons to have 6 Months Credit in giving quarterly of double Amount.

Persons importing any Articles & shall after entry refuse or neglect to Secure or pay the Duties the same to be taken into Custody and liable to be Sold after 10 days, being advertised, no Persons appearing for pay Duties.

or Persons shall at the End of Ten Days after such Advertisement appear to pay or secure the Rates or Duties so due, to set up and sell at Public Auction so much of the Articles so seized as shall be sufficient to discharge the several Rates or Duties so due.

Masters of Vessel after arrival having dutiable Articles Breaking Bulk without reporting or shall discharge any part of their Cargo without Permit from Collectors as herein directed.

Collectors to Seize such Vessel and Cargo, the same to be condemned, and Sold, one half of proceeds to informer and other to the use of the Province, Persons aiding in clandestine, practices to forfeit £50.

All Horses, Carts, &c. laden with dutiable Articles not having paid duties to be Condemned.

Persons transporting Articles not exceeding Value £2. by land or Water without Permit, such Articles liable to Seizure and Persons in Possession to forfeit £10.

II. *And be it further Enacted by the Authority aforesaid*, That if the Master, Owners or Crew of any Vessel or Vessels whatsoever, having on Board any of the several dutiable Articles before enumerated, after their Arrival in any Port, Harbour or Creek in this Province, shall on any Account whatsoever break Bulk or discharge any Part of her Cargo, or cause the same to be done until such Cargo shall be reported to the Collectors of Impost and Excise for the District wherein such Port, Harbour or Creek shall lie, or shall on any Account after Report so made, break Bulk or discharge any Part of the Cargo of said Vessel before Permit in Writing for that Purpose had from such Collector or Collectors; shall discharge contrary to the Tenor of such Permit; or shall after Permit obtained, remove or carry away from the Wharf or Landing where the said Collectors shall direct, such Cargo to be landed any Article or Articles which shall be subject to the Rates or Duties before mentioned, before the same shall be gauged or weighed by the proper Officer, and the Duties paid or secured as aforesaid, and a Special Permit obtained from said Collectors for that Purpose, that then and in all such Cases, it shall and may be lawful for such Collectors or others lawfully authorized to seize such Vessel and Cargo, and the same shall be condemned in Manner hereinafter expressed, and shall be sold, and one Half the neat Proceeds thereof shall go to the Informer, and the other Half to his Majesty for the Use of this Province; and all Persons aiding and assisting in such clandestine, breaking Bulk, discharging or removing any of said dutiable Articles herein before enumerated, shall on Conviction in Manner herein after specified, forfeit and pay the Sum of Fifty Pounds each, one Half to the Informer; and the other Half to his Majesty as aforesaid, and all Horses, Carts, Trucks, Waggons, Boats, Shallops or other Craft, of what Kind soever, which shall be found with any of such dutiable Articles laden in or upon the same, before the said Duties shall be paid or secured as aforesaid, and Permit had for the Removal thereof, such Carts, Trucks, Waggons, Boats, Shallops or Craft, shall be seized as aforesaid, and condemned and distributed in Manner herein directed.

III. *And be it further Enacted*, That if any Person or Persons shall transport any Quantity of the said enumerated Articles not exceeding the Value of Two Pounds from Place to Place whether by Land or by Water without Permit first had and obtained from the Collector of the District from whence such Articles are to be removed, which Permit shall specify the Place to which such Articles are to be carried, or shall be found going with such dutiable Articles a Road or Course contrary to that specified in such Permit; or shall neglect to enter such Permit

Permit with the Collector of Impoft and Excife for the Diftrict to which fuch dutiable Articles fhall be fo permitted to be carried, that then and in fuch Cafe it fhall and may be lawful for the proper Officers to feize fuch Article or Articles found in the Poffeffion of any Perfon or Perfons contrary to thefe Rules and Regulations, and the fame fhall be condemned and diftributed as aforefaid, and the Perfon or Perfons in whole Poffeffion fuch dutiable Article or Articles fhall be found fhall forfeit and pay each the Sum of Ten Pounds to be recovered and diftributed as aforefaid.

IV. *And be it further Enacted*, That when any Perfon or Perfons fhall apply to the Collectors of Impoft and Excife for a Permit to remove either by Land or Water any of the herein before enumerated Articles, that then fuch Perfon or Perfons fhall make and fubfcribe an Affidavit to the following Purpofe, viz.

Perfon applying to
remove Articles to
make Affidavit.

I A. B. do folemnly fwear, that the feveral Articles for which I now require a Permit, have paid or fecured the feveral Duties laid thereon by Virtue of an Act made and paffed in the 25th Year of his prefent Majefty's Reign, entituled, "An Act for more effectually raising a Revenue within this Province," and that the Articles for which I now require a Permit,

Affidavit:

were imported into this Province by
in the Ship from and in Cafe fuch
Perfon or Perfons applying for a Permit, fhall not be the original Importer and therefore unable to fwear in what vefiel or from whence the Articles for which Permits fhall be fo wanted, were imported, fuch Perfon fhall fwear in Lieu of the latter Part of the foregoing Affidavit, that the Articles for which I now require a Permit, viz.
were purchafed by me from and that at the time of fuch
Purchase I received a lawfull Permit for the fame.

Which faid Affidavit or Affidavits the Collectors of Impoft or Excife are hereby impowered to adminifter before the granting fuch Permit, and fuch Collector or Collectors fhall keep all fuch Affidavits filed in their refpective Offices.

Which is to be filed
with Collectors.

V. *And be it further Enacted*, That the Permits herein before mentioned fhall be in the following Words, that is to fay, a Permit, to Break Bulk, to be as follows:

Permit A. B. Master of *to begin to unload the Cargo of*
faid Veffel *Wharfe or Landing within the Diftrict of*
and to continue to unload the fame betwixt Sun Rizing and Sun Setting each
Day, until fuch Veffels Cargo fhall be difcharged. Given under my Hand at
this Day of A. D.

Permits to Break
Bulk.

And a Permit to remove dutiable Articles from the Place of Landing after the Duties fhall be paid or fecured, or from any Place to another

Permit to remove Articles after duties paid or Secured.

another, or from any District to another, shall be as follows:
 Permit A. B. to remove from within the Town of
 to the Duties thereon having been already paid or secured in the Collectors Office at
 Hand at this Day of A. D.

Time limited for discharging and Storing Cargoes.

Provided, That the Time limited in such Permits and for the discharging and storing the Cargoes of such Vessels shall be from Sun Rising to Sun Setting both in Winter and Summer

All Causes on Breach of this Act may be commenced in any of the Courts of Law at their Stated Sessions, and a Special Jury may be called, and Persons Defending to pay all Costs if Verdict be found for the Crown, one half the Penalty to his Majesty, and the other half to the Prosecutor, all prosecutions to be in 12 Months.

VI. *And be it further Enacted*, That all Causes of Trials for Forfeitures and Penalties on a Breach of this Act or any Part thereof, shall and may commence in the Courts of General Quarter Sessions of the Peace, Inferior Court of Common Pleas or Supreme Court at their stated Sessions and Terms, and that upon Motion a Special Jury shall be called to try the same agreeable to the Form and Manner of calling Special Juries in the Courts of Westminster, and that the Persons claiming or defending the Suit to pay all Costs, if the Jury find a Verdict for the Crown, and the Money arising from such Penalties and Forfeitures after Deducting any extraordinary Expences of Prosecution not taxed against the Defendant, shall be one Half to his Majesty for the Uses and Intents for which the Duties are granted, and the other Half to him or them who shall seize or inform and sue for the same, and that all Prosecutions in pursuance of this Act shall be commenced within the Space of Twelve Months from the Time of the Offence committed.

Witnesses for supporting Information obliged to leave the Province before trial Judges &c. may (on giving notice to the Adverse party) take deposition which shall be admitted as Evidence.

VII. *And be it also further Enacted*, That in Case it shall happen that any of the Witnesses for Supporting any Information that may be so brought, are obliged to leave the Province before the Day appointed for the Trial of the Cause, and then and in such Case it shall and may be lawful for any one of the Judges or Justices of the Courts aforementioned upon Notice given to the adverse Party to be present to take the Depositions of the said Witnesses in Writing, which Depositions so taken and subscribed by the Judge or Justices aforesaid, and Witnesses shall be admitted as Evidence to the Jury on Trial.

All Rum &c. liable on the 2d Jan. next to pay of the several duties, in manner as if the same was only then imported, Rum &c. found in Custody after third Febr. & duties thereon not paid or Secured,

VIII. *And be it further Enacted*, That all such Rum or other distilled Spirituous Liquors, Molasses, Brown Sugar, Coffee, Chocolate, Wine or Leaf Tobacco, as shall be within this Province, or the Ports, Harbours or the Creeks thereof, on the second Day of January next, shall be subject and liable to the Payment, of the several Rates and Duties herein before specified, in as full and ample a Manner, as if the same was only then imported, and all such enumerated Articles shall immediately be entered, with the Collectors of Impost and Excise, for the District where the same shall then be, and the several Rates and Duties herein before specified shall be immediately paid or secured, to, or with such Collectors, and all such Rum, and other distilled Spirituous

rituous Liquors, Molaffes, Brown Sugar, Coffee, Chocolate, Wine and Leaf Tobacco, ſhall after the third Day of January next, to be found in the Cuſtody of any Perſon or Perſons whatſoever, within this Province, which have not paid or ſecured the Payment of the Rates and Duties herein before ſpecified to be paid, and each and every of the ſaid enumerated Articles ſhall be liable to be ſeized, condemned and diſtributed in the Manner herein before directed, in Caſes of Seizure made by Virtue of this Law, and the Perſon or Perſons in whoſe Cuſtody any of the ſaid enumerated Articles ſhall be ſo found or who ſhall be aiding or aſſiſting in concealing thereof to avoid Paying any of the ſaid Rates or Duties herein ſpecified, ſhall on Conviction thereof forfeit and pay the Sum of Fifty Pounds each, to be recovered and diſtributed in Manner herein before ſpecified, provided always, that nothing in this Clauſe contained ſhall extend or be conſtrued to extend to any Spirituous Liquors, Molaffes, Wine or Brown Sugar, whereon the Duties made payable by the former Impoſt and Excife Laws of this Province, ſhall have been paid or collected before the ſaid Firſt Day of January next.

IX. *And be it further Enacted,* That if any Quantity or Quantities of the ſaid ſeveral enumerated Articles exceeding the Value of Five Pounds, ſhall after the ſaid third Day of January next, be found in the Cuſtody of any Perſon or Perſons whatſoever within this Province, for Sale, and on which the ſeveral Rates or Duties herein before ſpecified, have not been paid or ſecured, or for which ſuch Perſon or Perſons ſhall not be able to produce a Permit from the Collectors of Impoſt and Excife as herein before ſpecified, or a Certificate from ſuch Collectors, that the ſaid ſeveral Rates or Duties thereon have been paid or ſecured, ſuch Articles ſhall be liable to be ſeized, condemned and diſtributed in the Manner and Form herein before ſpecified, and the Perſon or Perſons in whoſe Cuſtody the ſame ſhall be found, ſhall on Conviction thereof forfeit and pay each the Sum of Ten Pounds to be recovered and diſtributed in Manner aforeſaid. Provided always, that in Caſe ſuch Perſon or Perſons might by any Miſfortune have loſt or miſlaid his, her or their Permit or Certificate upon due Proof of ſuch Caſualty being made on Oath in Writing before ſuch Collector or Collectors, it ſhall and may be lawful for them, to reſtore and give up ſuch Article or Articles as may have been ſeized for want of ſuch Permit or Certificate.

X. *And be it further Enacted,* That the Collectors appointed to receive the ſeveral Rates and Duties payable by this Law, ſhall account for and pay into the Treasury all ſuch Monies as they ſhall receive by Virtue thereof every three Months, and in Caſe of Failure ſhall forfeit

liable to be Seized and condemn'd, Perſons aiding or Aſſiſting in any Clandefline practice, to forfeit on Conviction £50. each. Act not to extend to any L. quors &c whereon duties made payable by former Law.

If any Rum &c. be removed or ſhipped on Board any Ship or Veſſel by ſuch Contractor, &c. without Permit obtained from ſaid Collector, of Rum &c. after iſſued to any of his Majesty's Ships or Officers in the Careening Yard, or ſhall be brought on Shore or out of the Walls of ſaid Yard and offer'd for Sale, ſaid Rum, &c. to be taken into Cuſtody and condemned; and all Perſons offering ſaid Rum for Sale or who ſhall aid or aſſiſt to forfeit £. 100. each.

Collectors to account with, and pay Quarterly into Treasury all Monies they ſhall receive, on Penalty of £100.

and pay the Sum of One Hundred Pounds to be recovered in Manner aforefaid for the Ufe of this Province.

Act continued for
One Year.

XI. *And be it further Enacted*, That this Act and every Matter and Thing therein contained, shall continue and be in full Force for One Year to be computed from the faid First Day of January next; Provided nevertheless, that nothing in this Act shall extend or be construed to extend to fuch Veffels, as only come into any Harbour within this Province, and do not enter or break Bulk.

Naval Officer not
to clear any Veffel
without Certificate
from Collectors of
Matters having
complied with this
Act.

XII. *And be it further Enacted*, That the Naval Officer at any Time in the Ports of this Province shall not clear, or give Paffes to the Master of any Ship or Veffel, outward bound until he shall be certified by the Collector or Receiver, or Collectors or Receivers of the Duties or either of them, that the faid Master has complied with the Directions contained in this Act.

Monies to be Ac-
counted to his Ma-
jesty in Great Britain
& audited by the
auditor General or
his Deputy.

XIII. *And be it also further Enacted*, That the Monies arising by the Operation of this Act, shall be accounted for, unto his Majesty in the Kingdom of Great-Britain, and to the Commissioners of his Majesty's Treasury or High Treasurer for the Time being, and audited by the Auditor-General of his Majesty's Plantation or his Deputy.

Inferior Courts and
Sessions of Peace to
call Special Court
for Trial of all
Causes for the
Recovery of For-
feitures, Township
of Halifax excepted.

XIV. *And be it further Enacted*, That except in the Township of Halifax, it shall and may be lawful for the Justices of the Inferior Courts of Common Pleas or Sessions of the Peace, to call a Special Court at any Time between the stated Sessions or Times limited by Law, for holding the faid Courts, for the Trial of all Causes, for Recovering fuch Forfeitures and Penalties, as shall have been incurred on a Breach of the faid feveral Acts, any Law, Usage or Custom to the contrary Notwithstanding.

No Collectors &c.
to be Traders. Col-
lectors under Penal-
ty 500 and Assis-
tants 200 and being
dismissed.

XV. *And be it further Enacted*, That no Collector or Receiver of the Duties of Impost and Excise, or their Assifants shall be Traders or Dealers in any of the Articles, on which those Duties are payable under the Penalties following, that is to say, the Collectors or Receivers aforefaid, in the Penalties of Five Hundred Pounds each, and the Assifants to the faid Collectors, in Two Hundred Pounds each, and all fuch Collectors or Receivers of the faid Duties or their Assifants as shall act contrary hereto, shall be dismissed from their faid Employment.