

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday the Twenty Eighth Day of May, 1765, in the Fifth Year of His Majesty's Reign, and there continued by several Prorogations, to Thursday the 23d day of October, 1766, in the Sixth Year of His Majesty's Reign.

6 George III – Chapter 9 (Session 2)

An Act for preventing Frauds in the Revenue.

Whereas many persons coming from the neighbouring colonies as passengers and traders, as also the mariners on board the trading vessels, do frequently, without the knowledge, privity, or consent of the respective masters, put on board such vessels sundry quantities of goods, subject by law to duties in this province, taking out separate cockets therefor, with intention to land and conceal the same, without making any report; or if discovered, to make post entries under frivolous pretences: and whereas the officers of the revenue are put to great difficulties in bringing such offenders to speedy justice, as is frequently happens that the masters of vessels and other evidences for convicting them, are obliged to leave the province before the return of the stated times for holding courts; for remedy whereof, be it enacted by the Lieutenant Governor, council, and assembly, that from and after the publication hereof, no post entry shall be allowed of any goods liable to the payment of duties, which are not contained in the manifest entered at the impost office, and sworn to by the master of the vessel entering according to law, but the same shall be seized, forfeited, and applied as other forfeitures are declared to be by the laws already made establishing the said duties.

And be it further enacted, that upon every information made to any two or more of the judges of the common law courts, the said judges shall be and are hereby impowered and directed to hold a special sessions, and to try and determine the matters therein contained, and for this purpose to issue process to the provost marshal, returnable at a short day, to summon a special jury to pass on the trial, as also to convene the party complained of before the court, to join issue in the said trial, and to hold him or them to special bail to abide by the judgment and determination of the said special court, which final judgments and determinations shall be as good and effectual to all intents and purposes, as if the trials had been prosecuted in any of his majesty's courts of record, at the usual and stated terms thereof, any law or custom to the contrary notwithstanding.

And be it also further enacted, that in case it shall happen, that any of the evidences for supporting any information that may be so brought, are obliged to leave the province before the day appointed by the special sessions for the trial of the cause, that then and in the case it shall be in the power of any one of the said judges, upon notice given to the adverse party to the present, to take the depositions of the said evidences in writing, which depositions, so taken and subscribed by the judge and witnesses, shall be admitted as evidence to the jury upon the trial.

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