

and shall be paid to the said Supervisors respectively, to be applied to the use of the said Roads.

CAP. VI.

An ACT imposing a Duty on Articles to be imported from the United States of America, and for appropriating the same.

BE it enacted by the Lieutenant-Governor, Council and Assembly, That from and after the publication hereof, all goods, wares and merchandise, which shall be imported from any port or place within the United States of America, except the articles hereinafter enumerated, shall be liable to, and pay a duty of ten per cent. *ad valorem*; to be levied and received in the current money of the Province, by the Collectors of Impost and Excise, to be estimated according to the original invoice, to be produced by the importer or importers thereof, on oath, before the landing of any such articles, except wheat, rice, rye, Indian corn, barley, flour, grain, pease, beans, seeds, meal of any sort; pitch, tar, turpentine, rosin, hemp, and goods condemned as prize.

Duty on articles imported from United States.

II. *And be it further enacted*, That any importer, or importers, owner, or owners, who shall import and land any of the articles, except such as are herein excepted, without paying the duty thereon imposed by this Act, shall, upon discovery thereof, forfeit such articles, so imported and landed.

Seizure of Dutiable Articles.

III. *And be it further enacted*, That the master of any vessel employed in the importation of goods as aforesaid, or any other person who shall land, or attempt to land, any of the articles subject to duty by this Act except as herein before excepted, before the duty imposed by this Act shall be paid, shall forfeit and pay the sum of fifty pounds.

Fine for Illicit Trade.

IV. *And be it further enacted*, That the Collectors or Receivers of the Duties for the time being, shall render a just account, and pay into the hands of the Treasurer of the Province, all such monies received by him or them for the duties collected in pursuance of this Act, within thirty days after receipt of the same, under penalty of fifty pounds for his or their neglect; which duties shall be applied to the relief of the poor of the County or Town where the same shall be collected.

Appropriation of Duty.

V. *And be it further enacted*, That all forfeitures, and penalties, incurred by this Act, shall be appropriated: one half to the informer, and the other half to the use of the Poor of the County or Town wherein the same is collected or recovered; the forfeiture to be recovered, on complaint or proof, before any one of His Majesty's Justices of the Peace, and the penalty by action of debt, bill, plaint or information, in any Court of Record within this Province.

Appropriation of Fines.

VI. *And be it further enacted*, That no fee, or per centage, whatsoever, shall be allowed to, or retained by, the Collector of Impost and Excise for the District of Halifax, for receiving, collecting and paying over, any monies to be raised under and by virtue of this Act; and that the Collectors in all the other Districts and Ports of this Province, respectively, shall be allowed and paid two pounds ten shillings on every hundred pounds which shall be collected and paid by them, under and by virtue of this Act, within their respective Districts; and no more, any thing in any former Act of the General Assembly to the contrary notwithstanding.

Allowance for Collection of Duty.

VII. *And be it further enacted*, That this Act, and every matter and thing therein contained, shall continue and be in force, until the Eighteenth day of March, which will be in the year of our Lord, one thousand eight hundred and fourteen and no longer.*

Continuation.

* In force in 1815.