

to repair the Roads throughout the Province, by laying a Duty on Persons hereafter to be licensed to keep Public Houses and Shops, for the Retail of Spirituous Liquors, and for regulating such Public Houses and Shops; also the several Acts, passed in the forty-first, forty-sixth and fifty-fifth years of His late Majesty's Reign, for reviving, altering, continuing and amending, and adding to, the said Act: and every matter, clause and thing, in the said Acts contained, be continued, and the same are hereby continued, until the twenty-fifth day of March, which will be in the year of our Lord one thousand eight hundred and twenty-three, and no longer.

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CAP. XXIV.

An ACT more effectually to secure the Payment of the Provincial Duties of Excise, and to prevent Frauds in the Collection of the Provincial Revenue.

Preamble

**W**HEREAS dutiable Articles to a large amount are Smuggled into this Province from the other British Colonies in North-America, and frauds have been committed in obtaining Drawbacks of the Duties secured in this Province, under pretence of exporting the same to some one of the said Colonies: for remedy whereof:

Drawbacks only allowed by Commissioners of Revenue

I. *BE it enacted by the Lieutenant-Governor, Council and Assembly,* That, from and after the publication hereof, it shall not be lawful for any Collector of Impost and Excise, to grant any drawback of the duties on Goods exported, until the same shall have been passed and allowed by the Commissioners of the Revenue.

Certificates to be provided by Claimants of Drawbacks

II. *And be it further enacted,* That hereafter, the said Commissioners of the Revenue shall not allow any Drawback of the Duties on Goods exported from this Province to Canada, Prince Edward Island, Newfoundland or New-Brunswick, unless the person or persons claiming such Drawback, shall produce, in addition to the Certificates which the Law at present requires, a Certificate under the hand and seal of the proper officer or officers, who collect at, and receive the Provincial Duties of, the said before-named Colonies or Provinces, of all the Duties due and payable to His Majesty in such Colonies or Provinces, whether the same be imposed by a British Act or Acts of Parliament, or by any Provincial Statute or Statutes, Ordinance or Ordinances: and such Certificate shall specify, that all the Duties due and owing to His Majesty, as aforesaid, upon the Goods mentioned in the Export Permit, granted in this Province, have been duly paid or secured, according to Law, in the Colony or Province, to which the same shall have been exported as aforesaid; and in case the said Commissioners of the Revenue, after examining the Certificates by Law required to obtain a Drawback of Duties, shall have any reasonable doubt as to the right of the party claiming the same, it shall be lawful for the said Commissioners to suspend the allowance of such Drawback, and to require the party claiming to produce such further proof respecting the export, landing, and paying of said duties, as the said Commissioners may think sufficient to remove any reasonable doubts they may entertain respecting the justice of such claim; and if the party making such claim, shall neglect or refuse

Doubts as to the right of Claimants to Drawbacks

to

to produce such further proof, within a reasonable time to be allowed by the said Commissioners, it shall and may be lawful for the said Commissioners to reject and refuse the claim for such Drawback.

AND, to put a stop to the Smuggling into this Province, from any of the said British Colonies or Provinces in North-America, any Goods, Wares and Merchandise, subject to a Provincial Duty of Impost and Excise:

III. *Be it enacted*, That the Master and Owner or Owners of any Ship or Vessel, on board of which any Goods, Wares or Merchandise, subject to a Duty of Impost and Excise, shall have been imported and brought into this Province, from any of the said British Colonies in North-America, and on which the duties due as aforesaid, shall not have been duly paid or secured according to Law, such Master, Owner or Owners, over and above the penalties and forfeitures to which they are at present liable, shall each severally forfeit and pay to His Majesty for each and every such offence, a penalty not less than ten pounds, nor exceeding one hundred pounds, over and above being bound jointly or severally to pay to His Majesty the full amount of the duties due on the Goods clandestinely landed from such Vessel or Vessels; and all and every person concerned in exporting to this Province, from any of the said British Colonies or Provinces, or in bringing in, importing landing, receiving, or helping to land or receive, into this Province, or in any shape having in his or their possession any Goods, Wares or Merchandise whatsoever, whereon the duties of Impost and Excise shall not have been paid or secured as the Law directs, each and every such person, for each and every such offence, over and above the penalties and forfeitures to which they may be at present liable, shall each severally pay to His Majesty a penalty not to exceed, as aforesaid, one hundred pounds, nor less than ten pounds, besides being each jointly and severally liable to pay to His Majesty, the full amount of the Duties of Impost and Excise, payable on all or any of the said Goods, Wares and Merchandizes, so by them or either of them imported, brought, landed and received, from any place whatsoever, or helped to be landed or received, or who may have the same in possession, if such duties shall not have been previously paid or secured as the Law directs.

Landing Goods  
clandestinely

Persons having  
Goods in pos-  
session on  
which the duties  
have not been  
paid

IV. *And be it further enacted*, That if any person or persons in this Province, shall hereafter grant or give any Certificate or Document, in writing, stating therein, that any Goods, Wares or Merchandize, whatsoever, have been landed or put on shore in this Province, for the purpose of enabling any person to obtain the Drawback allowed in the United States, or any of the Provinces or Colonies in North-America, such person or persons, if unable to prove that the Goods, Wares and Merchandize, so specified in any such Certificate, have duly paid, or secured, in this Province, the Duties of Impost and Excise due thereon, shall, for each and every such offence, severally pay a like penalty, not exceeding one hundred pounds, nor less than ten pounds, over and above being either jointly or severally liable to pay the full amount of the duties due on the Goods, Wares and Merchandize, specified in such Certificate or Certificates, Document or Documents; and every person or persons, convicted of granting any such false Certificate, shall, after such conviction, be forever after rendered incapable to serve His Majesty, in any office of trust or confidence, within this Province, notwithstanding any commission or appointment, given to, or made in favor, of such person or persons so convicted as aforesaid.

False Certifi-  
cates

V.

## Prosecutions

V. *And be it further enacted,* That no Suit or Prosecution of any kind, under all or any of the Provincial Revenue Laws, shall hereafter be commenced or prosecuted, unless the same shall have first been ordered and directed to be commenced and prosecuted, by the Commissioners of the Revenue, and all such Suits and Prosecutions, shall be commenced, prosecuted and tried, in the Exchequer side of His Majesty's Supreme Court, or in the Inferior Court of Common Pleas, for the County or District in which the Cause of Action shall arise; and the Certificate of the said Supreme Court, or Inferior Court, in which any Revenue Cause shall hereafter be prosecuted, shall be sufficient to bar the party or parties concerned in such Prosecution, from any Suit or Action for or on account of any act, matter or thing, which shall have been the subject matter of such Prosecution, in case the said Certificate shall specify that there was a probable and reasonable ground for such proceeding.

## Evidence

VI. *And be it further enacted,* That all Certificates and Copies of Official Papers, if duly and properly proved to be certified under the hand and seal of the Principal Officer or Officers of His Majesty's Customs, or of the Officer or Officers employed in receiving or collecting the Provincial Revenue, in any of His Majesty's Colonies or Plantations in North-America or the West-Indies, shall and may be received as evidence, on any trial or prosecution carried on under and by virtue of this Act, or any other the Revenue Acts of this Province.

## King's Debtors

VII. *And be it further enacted,* That hereafter the Collectors of Impost and Excise, in addition to the bonds by Law directed to be taken, as security for the payment of the duties of Impost and Excise, shall take from the principal and sureties named in every Bond, a Warrant of Attorney by them duly executed under their hands and seals, directed to the Attorney or Solicitor General, authorising them, or either of them, if any sum or sums of Money shall have become due and unpaid on the Bond to which such warrant refers, to appear either in the Supreme Court, during any of its sittings, or before the Chief-Justice, or any of the Judges of the same Court, and to confess judgment, in the names and on the behalf of the persons who are the King's Debtors, under and by virtue of any such Bond, for the full amount of the sum thereby secured and promised to be paid to the King; and it shall be lawful for the said Supreme Court, Chief-Justice or Judges to direct the Prothonotary of such Court to file such Bond and Warrant of Attorney, and the Plea of Confession so to be made by the said Attorney or Solicitor-General, and to cause a Judgment to be entered, docketted and signed, in the books in which the Judgments of the said Court are usually entered, for the amount of the debt secured in such Bond, together with the cost, and it shall and may be lawful to sue out execution on behalf of the King, for the amount of the Debt and Costs specified in every such Judgment.

## Sureties

VIII. *And be it further enacted,* That it shall not be lawful, for any Collector of Impost and Excise within this Province, to take or permit any person to join as surety in any Bond for the payment of Duties, if such person shall have already suffered a suit to be commenced against him, by reason of his not paying any Bond entered into by him, as principal for the security of any such Duties as aforesaid.

## Continuance of Act

IX. *And be it further enacted,* That this Act, and every matter and thing contained therein, shall be and continue in full force for one year, and from thence to the end of the next Session of the General Assembly, and no longer.