

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday, the Thirteenth Day of February, 1823, in the Fourth year of the Reign of our Sovereign Lord George the Fourth, by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith &c. &c. being the Third Session of the Twelfth General Assembly, convened in the said Province.

4 George IV – Chapter 3

An Act imposing a Duty on Goods, Wares and Merchandise, 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 herein-after enumerated, shall be liable to, and pay a duty of ten per cent ad valorem, to be levied and received in current money of the province, except raw hides, indigo and dye woods, wheat, barley, Indian corn, flour, seeds, meal of any sort, pitch, tar, turpentine, rosin, red and white oak staves, heading, shingles of all kinds, hoops, lumber, and wood of all kinds, and goods condemned as prize.

II. And be it further enacted, that the value of all such goods, wares and merchandise, so to be imported as aforesaid, shall be ascertained by the declaration of the importer or proprietor of such goods, wares and merchandise, or his known agent or factor, in manner and form following, that is to say:

I, A. B. hereby declare, that the articles mentioned in the entry, and contained in the packages (here specifying the several packages and describing the several marks and numbers, as the case may be,) are of the value of _____ witness my hand, the _____ day of _____ in the presence of _____ C. D. Collector of Impost and Excise: which declaration shall be written on the account of entry of such goods, wares and merchandise, and shall be subscribed with the hand of the importer or proprietor thereof, or his known agent or factor, in the presence of the collector of impost and excise, at the port or place of importation: provided, that if upon view and examination of such goods, wares and merchandise, by the collector aforesaid, it shall appear to him that the same are not valued according to the price and value thereof, and according to the true intent and meaning of this act, then, in such case, the importer or proprietor, or his known agent or factor, shall be required to declare on oath before the collector of impost and excise, at the port or place of importation, (which oath he is hereby authorised to administer,) what is the invoice price of such goods, wares and merchandise, and that he verily believes such invoice price is the current value of the goods, wares and merchandise, at the place from whence the said goods, wares and merchandise, were imported, and such invoice price, with the addition of ten pounds per centum thereon, shall be deemed and taken to be the value of the same in this province, in lieu of the value so declared by the importer or proprietor, or his known agent or factor, and upon which the duties of ten per cent shall be charged and paid,

provided also, that if it shall appear to the collector of impost and excise that such goods, wares and merchandise, have been invoiced below the real and true value thereof, at the place from whence the same were imported, or if the invoice price is not known, the goods, wares and merchandise, shall, in such case, be examined by two competent persons, to be nominated and appointed by the Lieutenant-Governor or Commander in Chief for the time being, and such persons shall declare, on oath, before the collector of impost and excise, which oath such collector of impost and excise is hereby authorised to administer, what is the true and real value of such goods, wares and merchandise, in this province, and the value, so declared on the oaths of such persons, shall be deemed to be the true and real value of such goods, wares and merchandise, and upon which the duties of ten per cent shall be charged and paid.

III. And be it further enacted, that if the importer or proprietor of such goods, wares and merchandise, shall refuse to pay the duties hereby imposed thereon, it shall and may be lawful for the collector of impost and excise, where such goods, wares and merchandise, shall be imported, and he is hereby respectively required to take and secure the same, with the casks or other packages thereof, and to cause the same to be publicly sold, within the space of twenty days, at the most, after such refusal made, and at such time and place as such officer shall, by four or more days public notice, appoint for that purpose; which goods, wares and merchandise, shall be sold to the highest bidder, and the money arising from the sale thereof shall be applied to the payment of the said duties, together with the charges which shall have been occasioned by the sale; and the overplus, if any, shall be paid to such importer, proprietor, or any other person authorised to receive the same.

IV. And be it further enacted, that all horses, oxen, cows, sheep, hogs and other articles hereinafter mentioned, which shall be imported into this province from the United States of America, or from any of the islands in the bay of Passamaquoddy, shall be subject to the following duties, viz.

For and upon every horse, mare or gelding, four pounds. For and upon every ox, over three years old, two pounds ten shillings. For and upon every cow, and head of young cattle, three years old and under, one pound five shillings. For and upon every sheep, two shillings and sixpence. For and upon every hog, one pound ten shillings. For and upon every hundred weight of hops, twenty shillings. For and upon every hundred weight of onions, two shillings and sixpence. For and upon every barrel of apples, five shilling, and in that proportion for any greater or less quantity. For and upon every barrel of pears, five shillings, and in that proportion for any greater or less quantity. For and upon every hundred weight of biscuit or hard bread, three shillings per one hundred and twelve pounds. For and upon every one hundred and twelve pounds of rice, three shillings. For and upon every bushel of peas, beans, rye, or calavances, nine pence.

V. And be it further enacted, that any importer or importers, owner or owners, who shall import and land any of the aforesaid articles, without paying the duty imposed thereon by this act, shall, upon discovery thereof, forfeit such articles so imported and landed.

VI. 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 the duty by this act, before the duty imposed by this act shall be paid, shall forfeit and pay the sum of fifty pounds.

VII. 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 the receipt of the same, under the penalty of fifty pounds for his or their neglect, which duties shall be applied to the relief of the poor in the county or town where the same shall be collected.

VIII. 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 and 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.

IX. 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 the collectors in all 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 acts of the general assembly to the contrary notwithstanding.

X. And be it further enacted, that, in case any person or persons shall be desirous to export or carry any goods, wares or articles, of any kind, except horses, live stock, manufactured tobacco, and oats, which shall have been, or may hereafter be, imported into this province, from the United States of America, upon which any duties have been paid or secured, such person or persons shall, previous to re-shipping, exporting and carrying, the same out of the province, deliver to the collector a manifest, particularly specifying such articles, so about to be exported, and obtain a permit to export the said article or articles, which permit the collector of impost and excise for the district from which such shipment shall be made, shall give, on demand, and thereupon it shall and may be lawful to lade the same on board any ship or vessel, for exportation, in the presence of the collector, or of the measurer, gauger or weigher, of the district, and the importer, or his agent or consignee, and the exporter of such article, and the master of the vessel on board of which such articles shall be laden, shall each respectively make and subscribe before, and leave in the hands of, the collector, who shall give the said permit, the following oath:

Importer's Oath.

I, A. B. do swear that the several articles, specified in the foregoing manifest, were imported from the United States of America, into the port of _____ and were there landed from on board the _____ whereof _____ was master, on the _____ day of _____ in the year of our Lord one thousand eight hundred and _____ and that the several duties imposed thereon by law, have been paid or secured according to law.

Exporter's Oath.

I, A. B. do swear, that the dutiable article or articles, now actually by me shipped on board _____ whereof C. D. is master, bound for _____ which articles are hereunder specified, are really part of the stock of _____ imported from the United States of America on the _____ day of _____ last past, in the _____ entered in this office, and is or are of the quality and description as imported and also hereunder specified, and that the same article or articles is or are not intended to be re-landed in this province, nor shall the same be re-landed in this province, with my knowledge or consent.

Master's Oath.

I, C. D. do swear that _____ is now actually shipped on board the _____ of which I am the master, and bound for _____ and that the same hath been laden on board the said _____ for the purpose of exportation out of this province, and that the same is not intended to be re-landed, sold or exchanged, in any part of this province, or shall the same be re-landed in this province with my knowledge or consent.

After which oaths, made and filed as aforesaid, with the said collector, the duties secured on such articles as are specified in such permit and affidavit, shall not be demanded for the space of twelve months after the date of such permit, and, in case such exporter shall, at or before the expiration of the said twelve months, produce to the collector from whom he obtained such permit for exportation as aforesaid, a certificate under the hand and seal of the principal officer or officers of His Majesty's customs, at the place to which such articles shall be exported, that the said articles have been landed within the port of which he or they is or are principal officer, then, and in that case, the said exporter shall have credit with the said collector of impost and excise for the amount of the duties paid, or secured to be paid, for and on the said articles, so by him, her or them, exported out of this province, and, in case the rates and duties imposed shall have been paid, such certificates shall entitle such exporter to receive the amount the of said duties from the treasurer of the province, the same to be paid by warrant on the treasury, to be drawn on the certificate of the commissioners of the revenue; and if any of the enumerated articles which shall be so shipped for exportation shall be fraudulently re-landed in this province, such articles, so re-landed, shall be forfeit to His Majesty, his heirs or successors, together with the ship, boat or vessel, from which they shall be re-landed, and all and every person or persons who shall be aiding and assisting in re-landing such articles shall forfeit and pay the sum of fifty pounds,

to be prosecuted for, recovered and distributed, agreeably to the rules, regulations and provisions, of an act passed in the fifty-fifth year of His Majesty's reign, entitled, "An Act for granting to His Majesty certain Duties on Wine, Brandy, Gin, Rum, and other Distilled Spirituous Liquors, Molasses, Coffee and Brown Sugar, for the support of His Majesty's Government, and for promoting the Agriculture, Commerce and Fisheries of the Province."

Provided always, that no drawback of duties shall be allowed on the exportation of any articles, under the provisions of this act, unless the goods, so exported, shall amount in value to the sum of fifty pounds, and shall have been exported within twelve months after the importation thereof.

XI. And be it further enacted, that when any person or persons shall import any dutiable articles from the United States of America, the duties upon which importation, in any one vessel, shall amount to a larger sum than ten pounds, it shall and may be lawful for the collector of impost and excise, to take bonds for the payment of the said duties at quarterly periods, in the usual manner.

XII. And be it further enacted, that this act, and every matter, clause and thing, therein contained, shall be and continue in force until the twenty-first day of March, which will be in the year of Our Lord one thousand eight hundred and twenty-four, and no longer.