

by assessments
on the freehold-
ers &c. £300.
in sums of £100
a year.

the necessary contingent expenses arising within the said city, it shall and may be lawful for the common council of the said city to raise a sum of money not exceeding three hundred pounds in the whole, nor more than one hundred pounds in any one year, by rates or assessments upon the freeholders and inhabitants of the said city by just and equal proportions to be assessed by the said common council or by three or more assessors to be by them for that purpose appointed and levied upon and paid by the said freeholders and inhabitants in such manner, and under such rules, regulations, restrictions and penalties as the said common council shall direct and appoint.

Common Coun-
cil to appoint
assessors and col-
lectors.

II. *And be it further enacted*, that it shall and may be lawful for the said common council to appoint so many assessors and collectors as they in their discretion shall think fit to carry this or any other act or law into execution and that the monies to be raised and paid by virtue hereof shall be to the use of the mayor, aldermen and commonalty of the said city to be disposed of and appropriated by the said common council in the same manner as any other monies belonging to the said corporation are or can be disposed of and appropriated.

CAP. LV.

An ACT for RAISING a REVENUE in this Province.

Presamble.

WHEREAS it is necessary that a revenue should be raised for the support of this government,

Duty on import-
ation every pun-
cheon of rum or
other distilled
spirits, ten shil-
lings: every
hoghead of
malt liquors, not
directly from
Great Britain,
two shillings
and six pence.

I. *Be it enacted by the Governor, Council and Assembly*, That there shall be, and hereby are granted to his Majesty, his heirs and successors, the duties and impositions herein after mentioned; on the several goods and merchandizes, herein particularly enumerated; which shall be imported into this province, from and after the first day of April. That is to say, for every puncheon of rum, brandy or other distilled spirits, and likewise for every puncheon of shrub, or any other liquors of which the greater part is distilled spirits from all places from whence the same may be imported, shall be paid on importation of the same into this province the sum of ten shillings for each puncheon so imported. And for every tierce so imported, shall be paid the sum of five shillings, and for every barrel the sum of two shillings and six-pence. For every hoghead of porter, or other malt liquors, not imported directly from Great-Britain or Ireland, shall be paid the sum of two shillings and six-pence.

II. *And be it further enacted*, That all spirits and such malt liquors, to be imported into this province, shall be liable to pay the full duties according to the size of the cask by the description of the same, from the port of exportation: unless in case of leakage the master of the vessel in which the same is ship'd, or the owner of the article will have the same gauged by the King's gauger of the port where the same is enter'd, at his own expense, and if upon such gauging and examination it shall appear by a certificate from such gauger, that the cask is deficient, the master or owner of the article shall be allowed as a deduction for such leakage; for every puncheon that contains short of one hundred gallons the proportion of such deficiency, and for every tierce of spirits, or hoghead of malt liquor that contains short of sixty gallons, the proportion of such deficiency, and for every barrel of malt liquor that contains short of forty gallons the proportion of such deficiency, and for every barrel of spirits that contains short of thirty gallons the proportion of such deficiency, that is to say, allowing puncheons of spirits to contain one hundred gallons, tierces of the same sixty gallons, and barrels of the same thirty gallons, hogheads of malt liquor sixty gallons, and barrels of the same forty gallons: but if puncheons contain above the quantity of one hundred gallons they shall not be estimated at more than ten shillings duty upon each puncheon, hogheads of malt liquors and tierces of spirits are to be estimated at sixty gallons, unless they contain ninety gallons, in which case they are to pay seven shillings and six-pence each: barrels of spirits are to be estimated at thirty gallons unless they contain forty gallons, in which case they are to pay three shillings and nine-pence each. *Provided nevertheless*, That if it shall appear by the oath of the master or mate of the vessel importing the same, that one or more cask, or casks of such spirits or malt liquor are wholly leaked out, no duty shall be paid thereon, provided the sworn gauger do first certify the same, for which certificate the gauger is to demand and receive from the importer the sum of one shilling and no more.

Casks to be gauged and allowance to be made for deficiencies.

III. *And be it further enacted*, That the duty hereby imposed on spirits and malt liquors, and likewise on shrub, or any other liquors of which the greater part is distilled spirits, that shall be imported into this province, shall be calculated from the report of the master of the vessel in which the same is imported; which master or the owner or agent of such vessel, is hereby ordered and obliged to produce a manifest of the whole cargo such vessel hath on board, at the treasurer's office in the port where the same is to be entered, and shall take an oath or affirm (if a Quaker) to the truth of such report, in the same manner as at his Majesty's custom house, and such vessel shall not be admitted to an entry at said custom house without a certificate from the treasurer's office that such entry has been by the said master, made

Vessels to be reported, on oath, at the Treasurer's office, certificates thereof to be required at the Custom-house before the entry.

made at his office; and if said master, owner, or agent of such vessel shall make a false entry at the treasurer's office, he shall be subject to the same penalties, and forfeitures, as if the same had been made at his Majesty's custom house; and all goods found on board such vessel not entered as above directed by this act shall be forfeited, one half thereof to the informer who shall sue for, and recover the same and the other half to the treasurer for the use of the province.

No drawback to be allowed on reshipping, but a certificate from the Treasurer's office that the duty has been paid shall exempt from a second payment.

IV. *And be it further enacted*, That no drawback shall be allowed on any of the above articles if they are reshipped to any other port; but if they shall be shipped from one port to another within this province, they shall be free of duty at the second port provided the master of the vessel in which they are shipped procures a certificate from the treasurer's office that the duty has already been paid, or secured to be paid.

Merchandize of all sorts two and an half per cent. on prime cost, to be ascertained by a manifest of the whole cargo under oath and lodged in the Treasurer's office.

V. *And be it further enacted*, That for all sorts of merchandize of what nature or kind soever belonging to any person or persons not residing in this province nor consigned to any resident within the same, shall be paid a duty of two pounds, ten shillings for every hundred pounds value on the prime cost of such goods or merchandize at the port from whence the same was exported, and after that rate for a greater or lesser quantity, which first cost shall be ascertained by a manifest of the cargo lodged in the treasurer's office by the master, owner or agent of the vessel importing such goods, and merchandize; which said master, owner, or agent, shall be obliged to enter at the treasurer's office, and there report his whole cargo, and swear to the truth of his manifest; within forty eight hours after his arrival in such port, and make a true report under his hand, of every parcel or parcels of goods or commodities he has on board mentioning therein the quantity and quality of said goods, and the name and names of the person or persons by whom the same were shipped, and to whom the same are consigned; which report if false, the person making the same shall be subject to the same penalties and forfeitures as in case of a false report made at his Majesty's custom house and to a forfeiture of all the goods not included in his report, that shall be found on board his vessel to be recovered and applied in the manner above-mentioned.

All goods imported except from Great-Britain, Ireland, or any British dominions, five per cent on prime cost.

VI. *And be it further enacted*, That for all goods imported into this province from and after the first day of April next, from any port or place whatsoever, except from Great-Britain, Ireland, or any of the British dominions, there shall be paid on such goods so imported, a duty of five pounds for every hundred pounds value, prime cost, except lumber, live stock, indian meal, grain of all kinds, salt, and all goods that are liable by act of parliament to pay a duty to his Majesty.

VII.

VII. *And be it further enacted,* That the justices of the quarter sessions in the several counties in this province are hereby required and impowered to give license to such persons only, as they may judge proper to retail spirituous liquors, and that under such restraints, as to them may seem expedient, each one paying for such license the sum demanded by the said magistrates of the several counties in this province, provided the same shall not exceed four pounds; who are hereby authorized to grant the same. And in order to suppress vice and immorality, the said magistrates are to grant license only to persons of good fame and character, and that under certain limitations and restrictions that no person or persons shall obtain a license in future to retail spirituous liquors but such as give bond with two sufficient sureties, in the sum of fifty pounds, conditioned that they shall comply with the regulations hereafter mentioned; as also such acts of assembly as respects retailers or tavern-keepers, as the case may be: and that each innholder or tavern-keeper, upon obtaining such license shall hang up a sign expressing his, her, or their occupation, or to have wrote over the door of their house or store, that they have obtained such license and that they follow that occupation, and that no person or persons presume to retail spirituous liquors in future without complying with the aforesaid regulations, under the penalties hereafter mentioned: and before any person or persons shall obtain a license to retail any spirituous liquors, they are hereby required and obliged to give bond as aforesaid to account once in three months, and pay to the treasurer of the county in which they reside three pence for each and every gallon of rum or other spirituous liquors they have so sold and retailed in that time, also six-pence for each and every gallon of wine that they have sold in that time, and one penny for each and every gallon of malt liquor that they have sold in that time: each and every tavern-keeper, innholder, or retailer, are to give in under oath or affirmation the whole of the aforesaid spirits or liquors they have so sold, or retailed in like manner in the period of time afore-mentioned. And if it shall hereafter be found within three months after the offence is committed, that they who have obtained a license as aforesaid, have sold more of either sort of liquor than what they have accounted for; every such person shall pay a fine of five shillings for each and every gallon of spirits or other liquor, so proved to be sold and not accounted for, and their license shall be forfeited, and every such person so offending shall pay a fine not to exceed five pounds for each and every offence; one half to the informer who shall prosecute the same to effect, and the other half to the treasurer or person appointed to receive the excise for the use of the province.

Inholders and retailers of spirituous liquors to be licensed by the justices of the sessions, and to pay for each license a sum not exceeding four pounds.

To pay every 3 months to the treasurer of the county 3 pence for every gallon of rum and other spirituous liquors and six pence for every gallon of wine and one penny for every gallon of malt liquor, they have sold in that time.

To give on oath an account of the whole quantities so sold, to pay a fine of five shillings for every gallon unaccounted for and to forfeit their license.

VIII. *And be it further enacted,* That no person or persons shall presume to sell any spirituous liquors, wine or malt liquor by retail, in a less quantity than five gallons, without license had

No person, unlicensed, to sell wines, spirits or malt liquors by

retail in a less quantity than 5 gallons under penalty of five pounds for each offence.

and obtained as aforesaid, and hanging up a sign, or writing over the door as aforesaid under the penalty of five pounds for each and every offence; one-half to the informer who shall prosecute the same to effect, and the other half to the use of the province.

On payment or sufficient security given for payment of the duties within 3 months, the treasurer to give the party a certificate thereof to the land or tide waiter, whereupon the goods may be landed.

IX. *And be it further enacted*, That for any of the above mentioned dutiable goods, where the duties amount to above ten pounds, if the master of the vessel in which the same is imported, or the owner of the goods, will give bond, with sufficient sureties to pay for the same in three months, after the date of the entry of such goods, by bond or bill at the discretion of the said treasurer; who is to give *gratis* to the person so paying or securing the payment of such duties, a certificate to the land or tide-waiter, that the duties are paid, or secured to be paid, according to this act, for the goods to be mentioned in such certificate, and thereupon such goods shall and may be landed and stored, without any manner of hindrance or obstruction.

The treasurer after 3 months to prosecute persons indebted for duties.

X. *And be it further enacted*, That for the recovery of such of the duties as are imposed by this act, as shall not be paid within three months after the entry thereof, the said treasurer shall be empowered to cause process to be issued against all and every person and persons who shall stand indebted for duties longer than three months allowed for the payment thereof.

The treasurer to be answerable for any duties which he shall neglect to sue for.

XI. *And be it further enacted*, That if the said treasurer shall not cause process to be made for any duties to arise by virtue of this act, at the end of four months, hereby limited for the payment thereof, such duties and the arrears thereof, as he shall so omit to sue for, shall be deemed as assets in his hands, and he shall in such case be answerable for the same accordingly.

Authorized to prosecute in his Majesty's name but at his own costs for such duties as he is above made answerable for.

XII. *And be it further enacted*, That the treasurer shall be fully authorized to commence and prosecute suits in his Majesty's name, but at his own cost and charges, for such part of the above mentioned duties, as by the foregoing clause he is made answerable for.

All money arising by virtue of this act to remain in the treasury until disposed of by act of Assembly.

XIII. *And be it further enacted*, That all the money to arise by virtue of this act, shall remain in the treasury until the same shall be disposed of by an act, or acts of the Governor, Council and Assembly to be passed for that purpose.

The treasurer with the Governor's approbation to nominate receivers of the duties in the several counties.

XIV. *And be it further enacted*, That the treasurer of the province for the time being, shall nominate fit persons, to be approved of by the Governor in the several counties in this province to receive the several duties, and impositions laid and imposed by this act, which person so appointed shall give good and sufficient security to such treasurer for the faithful discharge of their duty and to be accountable for all sums so to be received by virtue

virtue of this act, to the treasurer, when thereunto required which persons so appointed shall have and retain five pounds for every hundred pounds, they shall so receive in full for their trouble and services.

Provided always, That nothing in this act shall extend or be construed to extend to abridge, diminish or interfere, with the rights, privileges, powers, authorities and immunities given and granted to the mayor, aldermen and commonalty of the city of Saint John or any or either of them, in or by the charter of the said city.

Saving the rights and privileges of the city of Saint John.

Provided also, and be it further enacted, That the innholders, tavern-keepers and retailers licensed in the said-city by virtue of the said charter shall be liable to the payment of the excise imposed by this act as innholders tavern-keepers and retailers appointed by the justices in their sessions in the several counties are made liable.

Provided that the Innholders &c. of the city of St. John shall be liable to the payment of the excise hereby imposed.

And be it further enacted, That this act shall continue and be in force for one year, and no longer.

Limited to one year.

CAP. LXI

An ACT to rectify the MISTAKES in "An Act for raising a REVENUE in this province."

WHEREAS in the sixth section of said act certain duties are laid upon certain articles therein specified, with exemptions from such duties of all such articles as shall be imported from Great-Britain, Ireland, or any of the British dominions, which exemption is not expressly mentioned in the fifth section of the same act, to the intent to discriminate such exemptions,

Preamble.

I. *Be it enacted by the Governor, Council and Assembly,* That nothing in the said fifth section, shall be construed to extend to any produce or manufacture of Great-Britain or Ireland, or other merchandize imported directly from thence by any person or persons residing either in Great-Britain or Ireland, and that the said sixth section shall extend to every article, not the growth, produce, or manufacture of Great-Britain, Ireland, or other British dominions; unless imported from Great-Britain or Ireland, or the growth, produce, or manufacture of such part of the British dominions as the same shall be imported from, except the articles, in the said sixth section, particularly specified and excepted, any thing in said act in anywise to the contrary notwithstanding.

Nothing in the fifth section to be construed to extend to any produce &c. of Great Britain, or Ireland, or other merchandize imported directly from thence.

Explanation of the sixth section.

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