

such votes, orders, rules and regulations, he she or they shall be subject to an action of trespass, for the damage sustained by any proprietor, and shall forfeit and pay to the use of the poor of the respective parish to which the Island containing such shares or rights belong, a fine of *forty shillings* for each and every offence, to be recovered on complaint to a Justice of the Peace, who is hereby empowered to hear and determine the same, provided the said action of trespass or complaint be prosecuted within one month.

disobey the orders and rules so made, they shall be subject to an action of trespass for the damage sustained, and shall forfeit & pay to the use of the poor of the town to which the island belongs 40s. for every offence, to be recovered before any one Justice of the Peace.

II. And the said votes, orders, rules and regulations, made and passed as aforesaid, shall be reduced to writing, and subscribed by the major part of the proprietors present, collecting their voices as aforesaid, and afterwards deposited with the Clerk of the Peace for the respective counties, and shall be in force for one year and no longer.

The said votes, orders and rules shall be reduced to writing, & subscribed by the majority of those present, and deposited with the clerk of the peace in the county, and shall be in force but one year.

III. *Provided also*, That the said respective proprietors of the said Islands may meet at such times and places in the present year as shall be fixed and stated by two justices in each county, on application of any one or more of said proprietors.

The proprietors may meet for this year at such times and places as shall be fixed by two justices, on application of one or more proprietors.

IV. And for the security and protection of the said Islands against trespasses, it is also enacted, that the water surrounding them and each of them, shall be deemed and taken in law a lawful fence.

The water round the islands shall be deemed a lawful fence.

This clause repeated vid p. 193.

V. This act to continue and be in force for three years and no longer.

Act to be in force three years.

CAP. III.

An ACT for laying an IMPOST.

I. *Be it enacted, by the Lieutenant-Governor, Council, and Assembly,*

THAT from and after the first day of April next, there be, and hereby is granted unto his Majesty, his heirs and successors, for the use of this province, and for the support of the government thereof, the several rates and duties, on the articles hereafter mentioned, which shall, or may be brought or imported

After the first of April shall

ported into any port or place within this province; except the produce or manufacture of Great-Britain or Ireland, directly imported from thence, to be paid by the Importers thereof, That is to say. For every puncheon of Rum or other distilled spirituous liquors, *twelve shillings and six-pence*. For every gross hundred weight of Brown Sugar, *two shillings*, on the amount of the original invoice, allowing twenty per cent. for tare and wastage. For every pound of Coffee, *one penny*; and so in proportion for any greater or lesser quantity.

be paid upon the importation of every puncheon of rum, or other distilled spirituous liquors, 12s6.
Every Cwt. of brown sugar, 2s.
Every pound of coffee, 1d.

The duties to be paid at the time of importation, in the city & county of St. John, to the Treasurer of the province; in the other counties to his deputies, unless the duties upon one cargo amount to upwards of £10. in which case the Treasurer may take security payable in 3 months.

II. *And be it further enacted*, That the rates, duties and imposts to be raised and paid, by virtue of this act, shall be paid at the time of the importation of such articles in the City and County of *Saint John*, unto the Treasurer of the Province; and at every other port or place unto his deputy or deputies, in every county respectively, where the same shall be imported, unless such duties on any one cargo, shall amount to upwards of *ten pounds*; in which case the Treasurer or his deputy, upon such importer or owner giving bond with good and sufficient surety in double the sum, may take the same payable in three Months.

All masters of vessels shall within 24 hours after their arrival make report in writing upon oath, to the Treasurer, or his deputy, of all the articles imported and liable to a duty by this act, & that nothing has been landed or taken out liable to a duty, in any part of this province since sailing from the port where they were laden; and in case of refusal or neglect, the vessel shall be forfeited. And if any dutiable articles not entered shall be found on board after such entry, or if any such articles shall after report, be landed, which were not specified in the report, the

III. *And be it further enacted*, That all Masters of ships or other vessels coming into any port or harbour, of this Province, shall within twenty-four hours after their arrival, and before breaking bulk, make report in writing, by him subscribed, and upon oath to the said Treasurer or his deputy, of all articles by them imported, and liable to a duty by this act, and shall also make oath, that they have not landed, nor permitted to be landed or taken from on board such ship or vessel, any such articles within this province, or any of the coasts thereof, since his or their sailing from the port or place where such articles were laden on board for exportation; and in case of refusal or neglect by any such Master, every such ship or other vessel, shall be, and is hereby declared to be forfeited. And if any such dutiable articles not duly entered as aforesaid, shall be found on board any ship or other vessel, after such entry made, or if any such articles shall have been landed from any such ship or vessel after report made as aforesaid, other than such as were specified in such report, or manifest, such ship or vessel shall be, and the same is hereby declared forfeited, and shall and may be seized

zed by such Treasurer, or his deputy, and information made, and proceedings to condemnation had in any Court of Law or Vice-Admiralty, proper to try the same. And all forfeitures incurred by virtue of this act, shall be paid into the hands of the Treasurer of the province, for the use of the same.

IV. *And be it further enacted,* That upon all goods, not herein before made liable to a duty, which shall from and after the first day of April next, be imported into this province, except immediately or circuitously from Great-Britain or Ireland, or the growth, produce and manufacture of some British colony or plantation, there shall be paid a duty of *five pounds* for every hundred pounds value, prime cost, except live stock, indian, rye, and buck wheat meal, grain of all kinds, salt, and all goods liable by act of Parliament to pay a duty to his Majesty.

V. *And be it further enacted,* That for all merchandize of what nature or kind soever, imported by or belonging to any person or persons not resident in this province, nor consigned to any inhabitant thereof, shall be paid a duty of *two pounds, ten shillings*, for every hundred pounds value, prime cost, at the place from whence the same was imported, and so in proportion for a greater or lesser quantity, except such goods belong to some person or persons subjects and inhabitants of Great-Britain or Ireland, which prime cost shall be ascertained by a manifest of the cargo to be lodged in the Treasurer's office, or that of his deputy, by the master, owner or agent of any vessel importing such goods, or merchandize, who shall enter at such office, and there report his whole cargo, and make oath to the truth of his manifest within forty eight hours after his arrival in such port, and make true report of every parcel of goods or commodities he may have on board, enumerating the quantity and quality of the same, by whom shipped and to whom consigned. And in case of neglect or refusal of such owner, master or agent, all goods, not so reported, shall be liable to forfeiture, and may be seized and proceeded with to condemnation in the manner herein before directed.

VI. *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

vessel shall be forfeited, and may be seized by the treasurer or his deputy, and proceeded with to condemnation, in any court of law or vice-admiralty.

Upon all foreign goods not coming directly or indirectly from Great-Britain or Ireland, nor herein before subject to duty, shall be paid £. 5 for every £. 100 prime cost, except live stock, indian, rye & buck wheat meal, grain, salt & goods liable to a duty by act of parliament.

Upon all goods imported by or belonging to non-residents not consigned to any inhabitant in the province shall be paid £. 2 10s per every £. 100 prime cost, except such goods belong to some subject, inhabitant of Great-Britain or Ireland. Prime cost to be ascertained by a manifest to be

lodged in the Treasurer's office, upon the oath of the master, owner or agent within 48 hours after his arrival.

In case of neglect or refusal, all goods not reported, shall be forfeited.

Treasurer shall cause process to issue for all duties not paid within 3 months.

shall be impowered 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.

If the Treasurer shall not cause process to issue at the end of 3 months the duties in arrears shall be deemed assets in his hands.

VII. *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 the said three Months, hereby limited for the payment thereof, such duties, and the arrears thereof, as he shall so omit to sue for, shall be deemed assets in his hands; and he shall in such case be answerable for the same accordingly.

Treasurer to appoint deputies to be approved of by the Lt. Governor, in the several counties who shall give good security to the Treasurer for the faithful discharge of their duty, and shall have 10 per cent. for their trouble.

VIII. *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 Lieutenant-Governor in the several counties in this province, to receive the several duties and impositions laid and imposed by this act, which persons 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 of this act, to the Treasurer, when thereunto required, which person so appointed shall have and retain *ten pounds* for every hundred pounds, they shall so receive in full for their trouble and services.

Money to remain in the treasury till disposed of by act of Assembly.

IX. *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 Lieutenant-Governor, Council and Assembly, to be passed for that purpose.

Act to be in force 18 Months.

X. *And be it enacted*, That this act shall continue and be in force for eighteen Months and no longer.

CAP. III.

An ACT for SECURING the PURCHASERS of MORTGAGED ESTATES.

WHEREAS it may be beneficial to Mortgagers and Mortgagees of real estates, that the sales of such estates, made in the manner herein-after directed, should not be subject to be redeemed in equity.

Preamble.

Disallowed by the King in Council in 1790.