

C A P. VI.

An ACT for laying an I M P O S T.

**B**E IT ENACTED by the Lieutenant Governor Council and Assembly, That from and after the thirtieth day of October instant, there be and hereby is granted to 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 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 gallon of rum or other distilled spirituous liquors two pence—for every gross hundred weight of brown sugar two shillings when landed, allowing twenty per cent. for tare—for every pound of coffee one penny,—and for every barrel of wheat flour, the growth produce or manufacture of any or either of the United States of America two shillings and so in proportion for a greater or lesser quantity.

Duties granted to his Majesty on articles imported, to be paid at the time of importation.

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 into the city and county of Saint John, unto the Treasurer of the province or his deputy to be appointed in the manner herein after mentioned, and at every other port or place unto his deputy or deputies in such 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 of the duties payable upon the articles as specified in the report, estimating each punchcon of rum at one hundred and twenty gallons, and each hogshhead of sugar at fifteen hundred weight, may take the same payable in three months, and if the same duties shall amount to fifty pounds and upwards, bonds may be so taken therefor payable in six months.

To be paid at the time of importation.

Duties amounting to such the treasurer to take bonds payable in three months.

to get payable in six months.

III. *And be it further enacted,* That every master of any ship or vessel coming into port or harbour of this province shall within twenty four hours after his 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 him imported in such ship or vessel, and shall also make oath that he hath not landed or 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 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 vessel shall be and is hereby declared to be forfeited; and if any dutiable goods shall

Master of vessel to make report to the treasurer or his deputy on oath.

In case of neglect such vessel to be forfeited—dutiable goods landed before entry.

or found on board not entered or landed after entry—other than in the report, such goods, with the vessel, &c. forfeited.

shall be landed in any part of this province before entry, and report made as aforesaid, or not being duly entered as aforesaid, shall be found on board any ship or 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 together with the dutiable articles so landed or found on board contrary to the true intent and meaning of this act shall be and the same are hereby declared to be forfeited, and shall and may be seized 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 after deducting the costs and charges of prosecution, shall be paid and applied as follows, that is to say, one third part to the officer seizing and prosecuting the same to condemnation, and the residue into the hands of the treasurer of the province for the use thereof.

Forfeitures applied.

Duty on other goods imported 5l. per cent.

IV. *And be it further enacted*, That upon all goods not herein before made liable to a duty, which shall from and after the thirtieth day of this instant month of October be imported into this province except from Great-Britain or Ireland or the growth, produce, or manufacture of some British colony or plantation, there shall be paid a duty of five pounds for every one hundred pounds in value prime cost, except live stock, grain of all kinds, salt and all goods liable by Act of Parliament to pay a duty to his Majesty.

Articles excepted.

Merchandize of non residents to pay 5l. per cent. on prime cost.

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 there shall be paid a duty of five pounds for every one 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, and are imported directly from thence; 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 at 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, to whom belonging 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, and divided and applied in the manner herein before directed; *Provided always*, that in case the master cannot make oath to the property the burden of proof shall lie upon the consignee.

Exception.

Prime cost to be ascertained by manifest to be made on oath, to specify the whole cargo, &c.

Goods not reported forfeited.

VI. *And be it further enacted*, That for the recovery of such of the duties as are imposed by this act and shall not be paid within three months or six months as aforesaid respectively 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 the said respective times allowed for the payment thereof.

Treasurer to sue for duties.

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 respective times hereby limited for the payment thereof, he shall be answerable for the same within one month thereafter as though the same had been actually received.

Upon neglect to be answerable for the same.

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 be accountable for all sums so to be received by virtue of this act to the treasurer when thereunto required; which persons so appointed shall have the same powers to make seizures and proceed to condemnation as are given to the treasurer by virtue of this act, and may retain ten pounds for every hundred pounds they shall so receive in full for their trouble and services.

The treasurer to nominate fit persons to receive the duties—who are to give security &c.

To have power to make seizures and retain ten per. cent.

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 legislature of the province to be passed for that purpose.

Monies to arise by this act to remain in the treasury.

X. *And be it further enacted*, That it shall and may be lawful for the treasurer of the province in case of sickness or necessary absence from the city and county of Saint John to appoint a fit person to act as his deputy in the same city and county for whose acts the said treasurer shall be responsible, which deputy shall have the same power and authority to act in every respect as any deputy of the said treasurer in any other county in this province can or may have by virtue of this act; *Provided always*, that such deputy shall not be entitled to the allowance of ten per cent hereby given to the other deputies, any thing herein before contained to the contrary in any wise notwithstanding.

The treasurer in case of sickness or absence from St. John, to appoint a deputy, to have the same power as other deputies.

XI. *And be it further enacted*, That from and after the passing of this act, after entry of any ship or vessel at the treasurer's office, there shall be a permit made out and delivered by the treasurer to some

After entry treasurer to deliver permits,

to some person who is empowered to detain vessels &c. in case of breach of this act, till report thereof made to the treasurer, who is to seize &c.

some person to be by him appointed for that purpose and for whose acts he shall be responsible before bulk shall be broken on board of any such ship or vessel expressing the quality and quantity of the several dutiable articles contained in the said ship or vessel as entered at the treasurer's office. And if after such entry made at the treasurer's office as aforesaid there shall be found landed from or on board such ship or vessel any dutiable goods not duly entered at the treasurer's office agreeable to the directions of this act, or if any such dutiable goods shall at any time be found to have been landed from any ship or vessel contrary to the provisions of this act, then the said person so to be appointed is hereby authorized and empowered to detain such ship or vessel and all such goods as aforesaid and shall immediately make report thereof to the treasurer who is hereby authorized and empowered to seize and prosecute the same to condemnation. And such ship or vessel and all such goods so seized are hereby declared to be forfeited, and shall be proceeded against as directed in the third section of this act, and such person so detaining such ship, vessel or goods shall have and receive one moiety of the third part of such forfeiture, herein before directed to be paid to the officer seizing and prosecuting the same.

Rum to be gauged by Gunter's callipers.—

XII. *And be it further enacted*, That the quantities of rum so imported shall be ascertained by the instrument commonly called by the name of Gunter's callipers and by no other instrument whatever, and shall be so gauged by a sworn gauger legally appointed or to be appointed in the city of Saint John, and in the several and respective counties, or in case of the sickness or absence of any such gauger or in case no such gauger shall be appointed, then by a sworn gauger to be for that purpose appointed by the treasurer or his deputy.

Persons convicted of taking a false oath guilty of perjury and liable to the penalties for wilful and corrupt perjury.

XIII. *And be it further enacted*, That every person who shall be convicted of making or taking a false oath to any of the facts herein before directed or required to be sworn, shall be deemed guilty of perjury and shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Limitation of this act.

XIV. *And be it further enacted*, That this act shall continue and be in force until the first day of March which will be in in the year of our Lord one thousand seven hundred and ninety one, and no longer.