

C A P. X.

An ACT for raising a REVENUE  
in this Province.Duties to be paid  
after the 1st Ap.

**I. B E I T E N A C T E D**, *by the Lieutenant Governor, Council and Assembly*, That from and after the first day of April next, 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 herein after 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 liquor *two pence*: For every gallon of wine *three pence*: For every gross hundred weight of brown sugar when landed, allowing twenty per cent for tare, *two shillings*: For every pound of coffee *one penny*: For every barrel of wheat or rye 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 less quantity estimating each barrel at one hundred and ninety-six pounds:

For every gallon  
of rum 2d.  
every gallon of  
wine 3d.  
every cwt. of  
brown sugar 2s.  
every lb. of cof-  
fee 1d.  
every barrell of  
flour 2s.

Duties 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 security in double the amount of the duties payable upon the articles as specified in the report estimating each hoghead of sugar at fifteen hundred weight, may take the same payable in three months, and if the said duties shall amount to fifty pounds and upwards, bonds may be so taken payable in six months.

unless they a-  
mount to 10l. on  
one cargo—  
then bond may  
be taken pay-  
able in three  
months—

if they amount  
to 50l. bond may  
be taken payable  
in six months.

Masters of ves-  
sels to report in  
24 hours after  
arrival—

**III. And be it further enacted**, That every master of any ship or vessel coming into any 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

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upon oath to the said Treasurer or his deputy of all the articles on board his ship or vessel, whether dutiable or not, 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 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 ship or vessel after report made as aforesaid, other than such as were specified in such report or manifest, or for which a permit shall not have been obtained agreeable to the provisions of this act, 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 the Supreme Court, or any Court of Oyer and Terminer, or in the Court of Vice Admiralty at the option of the prosecutor, and all forfeitures incurred by virtue of this act, after deducting the costs and charges of prosecution, shall be paid 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.

and to make oath that no dutiable articles have been landed—

The vessel to be forfeited for neglect of the master— Dutiable goods landed before entry or found on board not being entered—

or landed after entry, without a permit—

the vessel and goods to be forfeited—

and seized by the Treasurer— and prosecuted in the Supreme Court—Court of Oyer and Terminer or Vice Admiralty. Forfeitures to be paid, one third to the prosecutor, and the remainder into the Treasury—

IV. *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 shall be imported, and so in proportion for a greater or less quantity, except such goods belong to some person or persons subjects and inhabitants of Great-Britain or Ireland and are imported directly from thence, or are of the produce of the provinces of Quebec or Nova-Scotia, or the Islands of Saint John and Cape Breton and their dependencies 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

All merchandize, imported by non-residents to pay 5 per cent. on the prime cost—

Exceptions;

Prime cost to be ascertained by the manifest— Masters of vessels, in porting such goods, to

enter at the  
Treasurer's of-  
fice, and report  
their whole car-  
go on oath—

Goods not re-  
ported liable to  
forfeiture—

Burthen of proof  
to lie on the  
consignee.

Treasurer to  
cause process to  
be issued against  
persons indebted  
for duties.

Or be answer-  
able therefor.

Treasurer to ap-  
point deputies  
in the counties

who are to give  
security, and be  
accountable for  
duties received—  
and have power  
to make sei-  
sures—  
and be allowed  
10 per cent.

Monies to re-  
main in the  
Treasury until  
disposed of.

his whole cargo, and make oath to the truth of his manifest within twenty-four hours after his arrival at such place or 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 refusal or neglect 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 burthen of proof shall lie upon the consignee.

V. *And be it further enacted,* That, for the recovery of such 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.

VI. *And be it further enacted,* That if the said Treasurer shall not within one month after the expiration of the respective periods hereby limited for the payment thereof, cause process to be made for any duties to arise by virtue of this act, he shall be answerable for the same.

VII. *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 or Commander in Chief) in the several counties in this province to receive the several duties 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.

VIII. *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 this province to be passed for that purpose.

*IX. 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 of 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 notwithstanding.

Treasurer to appoint a deputy in St. John.

to have the same power as other deputies—

but not allowed 10 per cent.

*X. And be it further enacted,* That from and after the commencement of this act after entry of any ship or vessel at the Treasurer's office, there shall be a permit or permits made out and directed by the Treasurer to some person to be appointed by the Lieutenant Governor or Commander in Chief for that purpose (who shall be sworn to the faithful discharge of his duty) expressing the quantity and quality 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, or without a permit for that purpose obtained as aforesaid, then the said person, so to be appointed, is hereby authorized and required to detain such ship or vessel and all such goods as aforesaid; and shall immediately make report thereof to the Treasurer or his deputy who is hereby authorized and impowered 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.

Permits to be made out by the Treasurer.

Dutiable goods found landed, or on board any vessel, not entered

or found landed without a permit—

the vessel and goods to be detained—and reported to the Treasurer or his deputy who is to seize and prosecute the same. Vessel and goods to be forfeited.

Forfeitures how applied.

*XI. And be it further enacted,* That every master or owner of every ship or vessel coming into any port or harbour of this province, shall, before bulk shall be broken, pay, or give security as aforesaid for the payment of, the duties imposed by this act upon all and every of the dutiable articles on board such ship or vessel—**PROVIDED ALWAYS,** that if any part of

Duties to be paid or secured before breaking bulk—

except on ram

E. the

reported for exportation in the same vessel.

the rum imported in any ship or vessel shall, at the time of entry thereof as aforesaid at the Treasurer's office, be reported for exportation in the same vessel, that the duty shall not be required to be paid or secured to be paid, for such rum so reported.

Rum found landed after being reported for exportation, the vessel to be seized

XII. *And be it further enacted,* That if it shall at any time be found that any rum so reported for exportation has been landed contrary to the provisions of this act, every ship or vessel in which the same was imported shall be forfeited and shall and may be seized and prosecuted to condemnation in the manner herein before mentioned.

Drawback allowed on rum exported.

XIII. *And be it further enacted,* That from and after the commencement of this act, there shall be allowed on all rum which shall have been imported into this province, on the same being exported out of the said province (*Provided,* three or more puncheons are exported in one vessel and at one time) a drawback of two thirds of the duty paid or secured to be paid on the said rum.

Drawback to be paid by the Treasurer.

XIV. *And be it further enacted,* That the drawback herein before directed to be paid on rum exported out of this province, shall, upon the same being so exported within three months from the said importation, be paid by the Treasurer to the exporter thereof out of the monies arising from the duty on the said rum, upon the said exporter making the following oath by him subscribed, within six months after the exportation as aforesaid, viz.

Oath of the exporter.

"**I** do swear that I have exported out of  
this province in the *whereof*  
was master gallons of rum, and that the same  
rum was imported into this province in the  
whereof was master and legally entered on  
the *day of* and that the duty  
imposed on the said rum by an act of this province has been  
paid or secured to be paid upon the same and upon every part  
thereof, and that the said rum has been actually landed in some  
port or place without this province and not in any port or  
place of the United States of America to the eastward of  
Machias harbour to the best of my knowledge and belief."

Bonds to be given.

And for the better preventing frauds herein, bonds shall be given with sufficient securities in double the value of such rum so to be exported, that the same or any part thereof shall not be re-landed

re-landed in this province nor in any port or place in the United States of America to the eastward of Machias harbour.

XV. *And be it further enacted*, That if any rum shall be fraudulently re-landed in any port or place in this province after shipment for exportation the same shall be forfeited, proceeded against, and applied in the manner herein before directed.

Rum re-landed  
to be forfeited.

XVI. *And be it further enacted*, That if it shall be discovered, at any time within one year after the drawback shall be so received upon the exportation of any rum as aforesaid, that such rum hath been landed contrary to the condition of the bond given for the exportation thereof as aforesaid, the owner of such rum shall and may be prosecuted therefor by His MAJESTY'S Attorney General, by bill, plaint, or information in the Supreme Court, and upon due conviction thereof shall forfeit and pay for each and every offence the sum of *Fifty Pounds*.

Rum discovered  
to be landed con-  
trary to the con-  
dition of the  
bond, the owner  
to be prosecuted.

XVII. *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 or gaugers legally appointed or to be appointed for that purpose in the city of Saint John by the Lieutenant Governor or Commander in Chief of this province for the time being: *Provided*, that no gauger shall gauge any dutiable article his own property or consigned to him within this province.

Rum imported  
to be gauged by  
Gunter's calli-  
per's—  
by a sworn gau-  
ger.

Gauger not to  
gauge his own  
property.

XVIII. *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.

Penalty of taking  
a false oath.

XIX. *And be it further enacted*, That this act shall continue and be in force until the *first* day of *April* which will be in the year of our LORD one thousand seven hundred and ninety three, and no longer, except for the recovery of any penalties inflicted in and by the sixteenth section of this act.

Limitation of  
the act.