

C A P. X.

An ACT for RAISING a REVENUE
in this Province.

I. **B**E 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 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 the province, (except the product 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 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, product, 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*, and on all horses, neat cattle, hogs, poultry, and dead meats of any kind, directly or indirectly imported from the *United States* a duty of *ten* per cent on the first cost.

Duties to be paid
after the 1st A-
pril next, to wit:

on every gallon
of Rum 2d.
every gallon of
Wine 3d.
every cwt. of
brown Sugar 2s.
every lb. of
Coffee 1d.
every barrel of
Flour the pro-
duce of the U-
nited States 2s.

on horses, cattle
hogs, poultry &
dead meats 10
per cent.

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, to 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 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*.

Duties to be paid
at the time of
importation,

unless they a-
mount to 10l.
on one cargo,
then bond may
be taken payable
in 3 months,

if they amount
to 50l. bond may
be taken payable
in 6 months.

III.

Masters of vessels to report in 24 hours after their arrival,

and 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, & prosecuted to condemnation.

Forfeitures to be paid one third to the prosecutor & the remainder into the Treasury.

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

Exceptions.

III. *And be it further enacted*, That, every Master of any ship, vessel or coasting craft, 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 upon oath, to the said Treasurer or his Deputy, of all the packages or articles on board his ship or vessel, whether dutiable or not, describing the same; and shall also make oath that he hath not landed or permitted to be landed or taken from on board such ship, vessel or coasting craft 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, vessel or coasting craft 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 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, vessel or coasting craft 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.

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 *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 *Canada* or *Nova-Scotia*, or the Islands of *Saint John* and *Cape Breton*

and

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 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.

Prime cost to be ascertained by the manifest.

Masters of vessels importing such goods, to enter at the Treasurer's office and report on oath.

Goods not reported liable to forfeiture.

Burthen of proof to lie on the consignee.

V. *And be it further enacted*, That for the recovery of all 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 is hereby impowered 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 cause process to issue against persons indebted for duties;

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.

or 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.

Treasurer to appoint Deputies in the counties

who are to give security and be accountable for all duties received,

and have power to make seizures

and be allowed 10l. per cent.

Monies to remain in the Treasury until disposed of.

VIII. *And be 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.

Treasurer may appoint a Deputy in St. John,

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 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 contained to the contrary notwithstanding.

to have the same power as other Deputies;

but not allowed 10l. per cent.

Permits to be made out by the Treasurer.

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 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.

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, who is to seize and prosecute the same.

Vessel and goods to be forfeited.

Forfeitures how applied.

Duties to be paid or secured

XI. *And be it further enacted*, That every Master or Owner of every ship, vessel or coasting craft coming into any port

or harbour in this province, shall, before bulk be broken, pay before breaking bulk.
 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, vessel, or coasting craft. PROVIDED ALWAYS, that if any part of the Rum imported in any ship, vessel or coasting craft, shall, at the time of entry thereof as aforesaid at the Treasurers office, be reported for exportation in the same vessel or coasting craft, that the duty shall not be required to be paid or secured to be paid for such Rum so reported. Except on rum reported for exportation in the same vessel.

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, vessel or coasting craft, 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. Rum found landed after being reported for exportation in the vessel to be seized.

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 at one time) a drawback of two thirds of the duty paid or secured to be paid on the said Rum. Drawback allowed on rum exported.

XIV. *And be it further enacted*, That, the drawback herein before directed to be paid on Rum exported from 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. Drawback to be paid by the Treasurer.

“ I do swear that I have exported out of this province in the *whereof* *whereof* Oath of the exporter.
 “ was master *gallons of Rum, and that the same*
 “ rum was imported into this province in the *whereof*
 “ *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 on 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,

“*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 in this province nor in any port or place in the *United States* of America to the eastward of *Machias Harbour*.

Rum re-landed to be forfeited.

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 landed contrary to the condition of the bond, the owner to be prosecuted.

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 has 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 offence the sum of *fifty pounds*.

Rum imported to be gauged by Gunter's Callipers, by a sworn Gauger.

XVII. *And be it further enacted*, That the quantities of Rum so imported shall be ascertained by the instrument commonly called *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 *St John* by the Lieutenant Governor or Commander in Chief of this province for the time being, and by the Justices at their Sessions in the several and respective counties. PROVIDED, that no Gauger shall gauge any dutiable article his own property, or consigned to him within this province.

No Gauger to gauge his own property.

Penalty of false swearing.

XVIII. *And be 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 the act.

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 four*, and no longer; except for the recovery of any penalties inflicted in and by the *sixteenth Session* of this act.