

C A P. VIII.

AN ACT for raising a REVENUE in this Province, and for Appropriating the same, together with the Monies now in the Treasury. Passed the 5th of MARCH, 1802.

WHEREAS it is proper that Provision be made to defray the Debts necessarily incurred for the support of His MAJESTY'S Government in this Province.—

I. *Be it therefore 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 this Province, to be paid by the Importers thereof, that is to say, for every Gallon of Rum, *Four pence*; for every Gallon of Brandy, Geneva, and all other distilled spirituous Liquors, *Four pence*; and for every Gallon of Wine, *Four pence*.

Duties per Gallon, on
Rum, Brandy, Geneva & Wine, 4d.

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 Counties respectively where the same shall be Imported; unless such Duties on any one Cargo shall amount to more than *Ten pounds*, and shall not exceed *Fifty pounds*, in which case the Treasurer or his Deputy, upon such Owner or Importer giving Bond with good and sufficient Security in double the amount of the Duties, payable upon the Articles specified in the report, may take the same payable in three Months; and if the said Duties shall amount to more than *Fifty pounds*, and shall not exceed *One hundred pounds*, Bonds may be so taken payable in six Months; and if the same shall amount to *One hundred pounds* and upwards, Bonds may be so taken payable in nine Months.

to be paid at the time of Importation,
unless they amount to more than £10, then Bonds payable in 3 Months.
If more than £50, in six Months.
To £100 and upwards in 9 Months.

III. *And be it further enacted,* That every Master, owner and consignee of any ship, vessel or coasting craft, coming into any port or harbor of this Province, shall within Twenty-four hours after his arrival, and before going to the Custom-House, 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 such ship, vessel or coasting craft, whether dutiable or not, describing the same, and shall also make oath that there has not to their knowledge or belief been landed or permitted to be landed or taken from on board such ship, vessel or coasting craft, any such articles within

Master, owner and consignee to report to the Treasurer,
and make oath that nothing has been landed—

under penalty of
£100.

Dutiable goods landed or not duly entered or found on board contrary to the provisions of this Act, to be forfeited.

And the Master & every person concerned liable to the penalty of £100.

Forfeitures, how applied.

Treasurer to have a Writ of Assistance from the Supreme Court or any Court of Common Pleas.

Treasurer to put Bonds in suit, if not paid in time,-

or be answerable for the same.

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, he shall be liable to the penalty of *One hundred pounds*. And if any dutiable articles 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, vessel or coasting craft, after such Entry made, or if any such articles shall have been landed from any ship, vessel or coasting craft, 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 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; and the Master of such ship, vessel or coasting craft, and each and every person concerned, shall be liable to the penalty of *One hundred pounds*. And all penalties and forfeitures incurred by virtue of this Act, after deducting the costs and charges of prosecution, together with all reasonable charges that may have accrued, shall be paid as follows, that is to say—One half 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 it shall and may be lawful to and for the said Treasurer and his Deputies, or either of them, authorized by Writ of Assistance under the Seal of His Majesty's Supreme Court or any Inferior Court of Common Pleas, issued with the allowance or Fiat of one of the Judges, on Affidavit duly made, to take the High-Sheriff in person or his Deputy, or any Coroner or Constable, and in the day time to enter and go into any House, Store, Warehouse or Outhouse, and in case of resistance to break open Doors and open and examine, Casks, Chests or other packages; there to seize and from thence to bring any kind of Goods or Merchandize whatsoever, so landed as aforesaid, contrary to the provisions and the true intent and meaning of this Act, and for which any Duties are payable and ought to have been paid or secured to be paid by this Act.

IV. *And be it further enacted*, That for the recovery of all such Duties as are imposed by this Act and shall not be paid at the times limited for the payment thereof respectively as aforesaid after the entry thereof, the said Treasurer is hereby authorized and directed to cause Process to be issued against all and every person and persons who shall stand indebted for Duties longer than the respective times allowed for the payment thereof. And 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.

V. *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, exclusive of their proportion of the proceeds of any goods they may seize by virtue of this Act.

Treasurer to nominate Deputies to be approved of by the Lieut. Governor,

who are to give security

and have power to make seizures.

Allowed ten per cent.

VI. *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, nor to any other allowance, any thing herein contained to the contrary notwithstanding.

Treasurer in case of sickness or absence to appoint a deputy in *Saint John*—

who has no allowance.

VII. *And be it further enacted*, That from and after the Entry of any ship, vessel or coasting craft, 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 of the several dutiable Articles contained in the said ship, vessel or coasting craft, 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, vessel or coasting craft, 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, vessel or coasting craft, contrary to the provisions of this Act, or without a permit for that purpose obtained as aforesaid; the Master of such ship, vessel or coasting craft, and each and every person concerned, shall be liable to the penalty of *One hundred pounds*; and such person so to be appointed, is hereby authorized and required to detain all such goods as aforesaid, and shall immediately make report thereof to the Treasurer or his Deputy, who is hereby empowered to seize and prosecute the same to condemnation—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

Permits to be made out by the Treasurer.

Dutiable goods landed or found on board after Entry, contrary to the provisions of this Act.

Every person concerned liable to the penalty of £100.

Tide Surveyor to detain goods and report to the Treasurer, who is to prosecute, &c.

Goods so seized to be forfeited.

Forfeitures, how applied.

person so detaining such goods, shall have and receive One moiety of the part of such Forfeiture herein before directed to be paid to the Officer seizing and prosecuting the same.

Master, owner and consignee, before breaking Bulk to pay or give security.

VIII. *And be it further enacted*, That every Master, owner or consignee of every ship, vessel or coasting craft, coming into any port or harbor in this Province, shall before Bulk 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, vessel or coasting craft.—

Duties not to be demanded on Goods reported for exportation.

PROVIDED ALWAYS, That if any part of the Rum, Brandy, Geneva or Wine, imported as aforesaid, shall at the time of Entry thereof as aforesaid at the Treasurer's office, be reported for Exportation in the same ship, vessel or coasting craft, the Duties shall not be required to be paid or secured to be paid for such Rum, Brandy, Geneva or Wine, so reported.

Articles so reported being illegally landed,

IX. *And be it further enacted*, That if it shall at any time be found that any Rum, Brandy, Geneva or Wine, 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.

Vessel to be forfeited.

Drawback allowed on articles exported.

X. *And be it further enacted*, That from and after the commencement of this Act, there shall be allowed on the following Articles, which shall have been imported into this Province, on the same being exported out of the Province (provided Two hundred Gallons or more are exported in one vessel at one time) the following Drawbacks, to wit:—On every gallon of Rum, *Three pence*; on every gallon of Brandy or Geneva, *Three pence*; and on every gallon of Wine, *Three pence*; of the Duties paid or secured to be paid on the several Articles.

To be paid on Oath made by the exporter within 6 months after exportation.

XI. *And be it further enacted*, That the Drawback herein before directed to be paid on the before recited several Articles 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 Duties on the said Articles upon the said Exporter making the following Oath, by him subscribed, within Six Months after the Exportation as aforesaid, viz.—

Oath of Exporter.

"I do Swear, that I have exported out of this Province, in the whereof was Master, Gallons of and that the same was imported into this Province in the whereof was Master, and legally entered on the Day of and the Duty imposed on the said 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 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 harbor, to the best of my knowledge and belief."

And

And for the better preventing of Fraud herein Bonds shall be given with sufficient Securities in double the value of such Articles so to be exported, that the same or any part thereof shall not be clandestinely relanded in this Province, nor in any Port or place in the United States of America, to the Eastward of Machias harbor.

Bonds to be given that exported articles shall not be relanded.

XII. *And be it further enacted*, That if any of the before specified Articles shall be fraudulently relanded 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.

Articles fraudulently relanded, to be forfeited and applied as aforesaid.

XIII. *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, Brandy, Geneva or Wine as aforesaid, that any of those Articles have been fraudulently landed contrary to the condition of the Bond given for the Exportation thereof as aforesaid, the Owner of such Rum, Brandy, Geneva or Wine, 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 *One hundred pounds*.

If discovered within a year to have been fraudulently relanded

Owner to be prosecuted

and fined £ 100.

XIV. *And be it further enacted*, That the quantities of Rum, Brandy, Geneva and Wine 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 *Saint John*, by the LIEUTENANT-GOVERNOR or Commander in Chief of this Province for the time being; and in the several and respective Counties by the Justices in their Sessions. PROVIDED that no Gauger shall Gauge any dutiable Article his own property or consigned to him within this Province.

Rum, &c. to be gauged by Gunter's Callipers

by sworn Gaugers.

No Gauger to gauge his own, or property consigned to him.

XV. *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 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.

Persons taking a false Oath guilty of Perjury.

XVI. PROVIDED ALWAYS, *and be it further enacted*, That no Goods imported into this Province and consigned to any person in the Province of *Nova-Scotia*, shall be liable to any of the Duties imposed by this Act, but such Goods may be landed and re-shipped for the said Province, provided they are exported within Ninety days in the same packages they were landed, and the Consignee make Oath, before the Treasurer or his Deputy, that such Goods were originally shipped for the purpose of being conveyed into the Province of *Nova-Scotia*, and not intended for Sale or consumption in this Province, and that the said Goods are re-shipped in the same state and packages they were landed and received by him.

Goods imported into this Province consigned to *Nova-Scotia*, not liable to duties—

provided they are exported within 90 days in the same packages.

- XVII.** *And be it further enacted,* That there be allowed and paid out of the Treasury of this Province, unto the several persons hereafter mentioned, the following Sums, viz.—
- Monies to be paid out of the Treasury.
- To the Speaker of the Assembly. To the Speaker of the House of Assembly, during the present Session, *Fifty pounds.*
- To the Members. To the Members of the House of Assembly, for defraying their Expences of travelling and actual attendance during the present Session, the days of such travel and attendance to be certified by the Speaker, *Ten shillings* per diem.
- Chaplain of the Council. To the Chaplain of the Council in General Assembly, for his services during the present Session, *Fifteen pounds.*
- Chaplain of the Assembly. To the Chaplain of the House of Assembly, for his services during the present Session, *Fifteen pounds.*
- To the Clerk of the Council. To the Clerk of the Council in General Assembly, for Stationary and other expences during the present Session, *Thirty pounds.*
- To the Rector and Wardens of *Frederickton*, for the relief of the Children of the deceased ISAAC HEDDEN, Esquire, late Clerk of the Assembly, *Twenty-five pounds.*
- To the Clerk of the Assembly. To the Clerk of the House of Assembly, for his services during the present Session, *Ten shillings* per diem, and for other services *Fifty pounds.*
- Serjeant at Arms attending the Council. To the Serjeant at Arms, attending the Council in General Assembly, *Ten shillings* per diem for his services during the present Session.
- Serjeant at Arms attending the Assembly. To the Serjeant at Arms attending the Assembly, *Ten shillings* per diem for his services during the present Session.
- Door-keeper of the Council. To the Door-keeper of the Council in General Assembly, *Five shillings* per diem during the present Session.
- Door-keeper of the Assembly. To the Door-keeper of the Assembly, *Five shillings* per diem for his services during the present Session.
- To the Messenger. To the Messenger, *Five shillings* per diem for his services during the present Session.
- To the Clerk of the Assembly for Fuel, Stationary, &c. To the Clerk of the House of Assembly, for Fuel, Stationary, and other expences of the present Session, *Forty-three pounds, Six shillings* and *One penny.*
- To the Treasurer of the Province. To the Treasurer of the Province for his services from the first day of March, One thousand Eight hundred and One, to the first day of March, One thousand Eight hundred and Two, *One hundred and Eighty pounds.*
- To the Tide Surveyor. To the Tide Surveyor in the City of *Saint John*, for his services from the first day of March, One thousand Eight hundred and One, to the first day of March, One thousand Eight hundred and Two, and expences incurred in performing the same, *Forty pounds.*
- To the Lieut. Governor for payment of the Adjutants of Militia. To His Excellency the LIEUTENANT-GOVERNOR for payment of the several Adjutants of the Militia, for the year One thousand Eight hundred and One, a Sum not exceeding *One hundred and Sixty pounds.*
- To the Lieut. Governor for Contingencies. To His Excellency the LIEUTENANT-GOVERNOR, for defraying Contingent expences of the Province, a Sum not exceeding *One hundred pounds.*

To the Justices of the Peace for the County of *Westmorland*, for completing the Court-House in that County, *One hundred pounds.* To the Justices of the Peace for *Westmorland.*

To His Excellency the LIEUTENANT-GOVERNOR, a Sum not exceeding *One hundred and Fifty pounds*, to defray the expence of such person as His EXCELLENCY may appoint, who shall view the Roads leading from the *Nova-Scotia* line to *Saint John* and *Frederickton*, and from *Saint Andrews* to *Saint John*, and report the situation of the same to the LIEUTENANT-GOVERNOR, *Council* and *Assembly*, at their next meeting, with his opinion of such alteration as he may judge requisite more effectually to compleat the general communication with estimates of the expence of such alterations or erection of such Bridges as he may think necessary. To the Lieut. Governor for examining Roads.

To His Excellency the LIEUTENANT-GOVERNOR, *Three hundred and Fifty pounds*, towards defraying the expence already incurred in building a Province Hall for the accommodation of the General Assembly and Courts of Justice in *Frederickton*. To the Lieut. Governor for defraying expences of the Province Hall.

To the Keeper of the Light-House on *Partridge* Island, *Seventy pounds*; and also *Ten pounds* for Fuel, commencing the first day of January, *One thousand Eight hundred and One*, and ending the first day of January, *One thousand Eight hundred and Two*; and the like Sums from the first day of January, *One thousand Eight hundred and Two* and ending the first day of January, *One thousand Eight hundred and Three*, which the Treasurer shall pay as the same may become due, out of the Monies arising from the Tonnage on Vessels, deducting such part as he may have already paid. To the Keeper of the Light-House.

To the Commissioners of the Light-House on *Partridge* Island, for the purpose of making such repairs to the same and to the Keeper's house as may be found necessary, *Twenty-five pounds.* To the Commissioners of the Light-House.

To the Sheriff of King's county, *Twelve pounds, Eight shillings* and *Four pence*, for returning a Member to serve in General Assembly. To the Sheriff of King's county.

To the Members for the City and County of *Saint John* in General Assembly, for defraying the expences to be incurred by printing the Journal of the present Session, *Thirty pounds.* To the Members for *Saint John.*

XVIII. *And be it further enacted*, That all the before mentioned several sums of Money, shall be paid by the Treasurer by Warrant issued by the LIEUTENANT-GOVERNOR or Commander in Chief for the time being, by and with the advice and consent of His MAJESTY'S Council, out of the Monies now in the Treasury or as Monies may come into the same. To be paid by the Lieut. Governor's Warrant.

XIX. *And be it further enacted*, That this Act shall continue and be in force (so far as relates to the quantum of Duties imposed, and the manner of collecting the same) until the first day of April, which will be in the year of our Lord, *One thousand Eight hundred and Three* and no longer, except for the recovery of any penalties inflicted in and by the thirteenth Section of this Act. Limitation.