

An Act, for the further Increase of the Revenue of this Province. Passed the 3d of March, 1813.

WHEREAS importations are made into this Province by persons non-resident therein, and whereas it is expedient to lay a duty on such importations for the purpose of increasing the Revenue. Preamble.

I. *Be it enacted by the President, Council and Assembly, that* from and after the passing of this Act, all goods of every description (fish and provisions of all kinds excepted) imported into this Province, by any non-resident or non-residents therein, or for his or their account, shall be subject to a duty of two and one half per cent on the prime cost, which duty shall be payable to the Treasurer or his Deputy, at the place where the same shall be imported or entered. *Provided always* that upon British Merchandize and Manufactures imported and entered for exportation to some other British Colony or Plantation, the duties shall be secured by Bond, to be cancelled upon proof of the exportation of the same (without breaking package) to such other British Colony or Plantation. Imported goods of every description (fish & provisions excepted) subject to a duty of 2½ per cent on the prime cost. Upon British goods intended for exportation to a British colony, duties to be secured by bond to be cancelled upon proof of exportation without breaking package.

II. *And be it further enacted, that it shall be the duty of* every person importing or bringing goods of any kind into this Province, or receiving the same, to report the same in writing to the Treasurer or his Deputy, at the port or place where the same shall be imported and entered, within twenty four hours after the arrival of the vessel in which the same shall be imported as aforesaid, and before the same or any part thereof shall be landed; to make oath whether any, and if any, what part of such goods belongs to any non-resident or non-residents, and all goods so imported brought or received respecting which the person importing, bringing or receiving the same, shall not make oath, that no non-resident has directly or indirectly any share or interest therein shall be subject to the said duty by this Act imposed; and the person or persons importing or bringing or receiving the same as Agent or Consignee shall pay, or secure to be paid, the aforesaid duty of two and one half per cent on the prime cost, which shall be ascertained by the oath of the person or persons importing, bringing or receiving such goods as aforesaid, to be made before the said Treasurer or his Deputy, at the port or place where the same shall be imported and entered; which oath as well as all other oaths required by this Law, the Treasurer, or his Deputy as aforesaid, is hereby empowered to administer: and in case any difference shall arise between the said Treasurer or his Deputy, and the owners or importers of any of the goods herein made liable to duty, as to the quantity, quality, or value thereof, such difference shall be settled by three Merchants on oath, to be chosen by the said Treasurer, or his Deputy, the decision of two of which Merchants shall be final. Importer or receiver to report to the Treasurer within twenty four hours, and before landing the goods and make oath whether any & what part belongs to a non-resident. All goods imported liable to duty unless oath made that no non-resident has any share therein. Importer or Receiver to pay or secure the duties. Amount of prime cost to be ascertained by oath of importer or receiver, to be made before the Treasurer. Differences respecting the quantity or quality of goods to be settled by three merchants on oath.

Importers & Receiv-
ers neglecting or re-
fusing to make the
requisite oaths, lia-
ble to the penalties
in the 3d section of
the act of 47, Geo. 3,
for raising a Revenue
in this Province.

III. *And be it further enacted*, that every person importing or bringing goods of any kind into the Province, or receiving the same as aforesaid, who shall neglect or refuse to report and make oath as herein before particularly provided, shall be subject to the like pains, penalties and forfeitures, as in and by the third Section of an Act made and passed in the forty seventh year of his present Majesty's Reign, intituled "An Act for raising a Revenue in this Province," are provided for masters of vessels not making report as therein directed, and the Treasurer, or his Deputy as aforesaid, is hereby invested with like authority of search and seizure, and all other powers incident thereto as are prescribed thereby.

Treasurer authorized
to seize.

Treasurer to collect
duties to take bonds
as prescribed by the
Laws for raising a
Revenue.

IV. *And be it further enacted*, that it shall be the duty of the Treasurer, or his Deputy aforesaid, to demand, collect, and receive, the aforesaid duty, or take Bond and Security for the same in like manner, and under the same penalties, as are prescribed by the different Acts now in force, for raising a Revenue in this Province. *Provided always*, (and it is to be understood that no person shall be considered as, or taken to be a non-resident under this Law, who at the time any Goods may be Imported or brought into the Province or received as aforesaid, shall be a partner in any established Mercantile House, carrying on, transacting and doing business within the Province, or who shall in his own name have an established house, so carrying on, transacting and doing business.

Partners in mercan-
tile houses or persons
having an established
house in their own
name and doing bu-
siness within the pro-
vince not to be con-
sidered as non-resi-
dents.

Limitation.

V. *And be it further enacted*, that this Act shall be and remain in force until the first day of April, which will be in the year of our Lord one thousand eight hundred and sixteen and no longer. *Provided* that this Act shall not be in force until His Majesty's Royal approbation be thereunto had and declared.

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This Act was confirmed, finally enacted and ratified by an order of His Royal Highness the PRINCE REGENT in Council, in the name and on the behalf of His MAJESTY, dated at the Court at Carleton House, the 31st of July, 1813.