

CAP. XXIII.

An ACT to increase the Revenue of this Province, by imposing a duty on certain merchandize.

Passed the 20th of March, 1821.

Preamble.

WHEREAS for the purpose of encouraging the inhabitants of this Province and of increasing the Revenue thereof, it is expedient to impose a duty on goods and merchandize imported by Foreigners and Aliens---

All goods and merchandize (excepting Lumber and live stock,) belonging wholly or in part to Foreigners or Aliens, that may be imported into this Province, to pay a duty of five per cent. upon the prime cost, to be ascertained by the oath of the person importing, bringing, or receiving the same.

I. *Be it enacted by the Lieutenant-Governor, Council, and Assembly,* That all goods and merchandize of what nature or kind soever (excepting Lumber of all kinds and live stock) belonging wholly or in part to any Foreigner or Alien, that may be imported or brought into this Province, shall be subject to a duty of five per cent. upon the prime cost thereof, to be ascertained by the oath of the person or persons importing, bringing, or receiving the same, to be made before the 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 herein after required by this Law, the Treasurer or his Deputy as aforesaid is hereby empowered to administer.

Duties herein before imposed to be paid to the Treasurer or his Deputy at the port or place where such articles shall be imported and entered.

II. *And be it further enacted,* That the several and respective duties herein before imposed shall be payable to the Treasurer or his Deputy at the port or place where the respective articles so made liable to duty shall be imported and entered, and that it shall be the duty of every person importing or bringing goods and merchandize of any kind into this Province, either by land or water,

water, to report the same in writing to the Treasurer or his Deputy at the port or place where the same shall be imported or received, within twenty-four hours after arrival, and if brought by water, before the same or any part thereof shall be landed, and with regard to all goods and merchandize (excepting as in and by the first section of this Act is excepted) to make oath whether any, and if any, what part of such goods and merchandize belongs to any Foreigner or Alien, and all goods and merchandize (excepting as above excepted) respecting which the person importing, bringing, or receiving the same, shall not make oath that no Foreigner or Alien has directly or indirectly any share therein, shall be subject and liable to the duty imposed in and by this Act.

III. *And be it further enacted*, That it shall be the duty of the Treasurer or his Deputy as aforesaid, to demand, collect and receive the several and respective duties herein before imposed; and in cases where the amount of duties on any one cargo or entry shall exceed the sum of ten pounds, the said Treasurer or his Deputy shall take bonds and security for such duties, payable one half in three months, and the other half in six months, in like manner and under the same penalties as are prescribed by the Acts now in force for raising a Revenue in this Province; and in case any difference shall arise between the said Treasurer or his Deputy and the owner or importer of any of the goods or articles herein before made liable to duty, as to the quantity, quality or value thereof,

All persons importing goods and merchandize to report the same to the Treasurer or his Deputy within twenty-four hours after arrival, and if brought by water, before the same shall be landed,

and shall make oath whether any, and if any, what part thereof belongs to Foreigners or Aliens.

Treasurer or his Deputy to receive the duties herein imposed; and where the amount of duties on any one cargo shall exceed ten pounds to take bond, and security for the same.

Differences which may arise between the Treasurer or his Deputy and the persons importing such goods, to be settled by three mer-

chants, on oath, to be chosen by the Treasurer, the decision of two of whom shall be final.

Persons neglecting or refusing to report goods imported into this Province, on their receiving the same, to be subject to the penalties prescribed by the third section of the Act 58 Geo. 3, c. 23.

Goods not duly reported and for which the duties have not been paid or secured, to be forfeited.

Every person making or taking a false oath, guilty of perjury and to be punished accordingly.

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.

IV. *And be it further enacted*, That every person importing or bringing goods or merchandize of any kind into this Province, or receiving the same as aforesaid, either by land or water, who shall neglect or refuse to report and make oath as herein before particularly provided, shall be subject to the like pains and penalties as are prescribed in and by the third section of an Act made and passed in the fifty-eighth year of the Reign of His late Majesty King George the Third, intituled "An Act for raising a Revenue in "this Province," for masters of vessels not making report as therein directed, and all goods not duly reported and entered, and for which the duties shall not have been duly paid or secured according to the true intent and meaning of this Act, are hereby declared to be forfeited, and the Treasurer or his Deputy is hereby invested with authority of search and seizure and all other powers incident thereto, and proceedings shall be had in all respects in like manner as provided in like cases in and by the said above in part recited Act, and every person who shall be convicted of making or taking a false oath, in any case where an oath is directed or required to be taken by this Act, shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are by Law liable for wilful and corrupt perjury.

V. *And*

V. *And be it further enacted,* That the several and respective Collectors appointed or to be appointed by the Treasurer of the Province, under and by virtue of an Act made and passed in the fifty-ninth year of the Reign of His said late Majesty King George the Third, intituled “ An Act to explain and amend an Act, intituled an Act to impose a duty upon certain articles imported into this Province,” shall and may and are hereby authorized and empowered to detain and report to the Treasurer or his Deputy, in like manner as provided in and by the said last recited Act, all goods and articles made liable to duty by this Act, which may be found on any road or roads, island or places in this Province, unless the owner or owners, person or persons, having possession or charge of such goods and articles, shall produce a certificate from the Treasurer or one of his Deputies, that the duties have been paid or secured to be paid thereon, and that in such cases such Collectors shall be entitled to the like allowance as are provided in the said last mentioned Act, in cases of detention under and by virtue of that Act.

Collectors appointed by the Treasurer to detain and report all goods and articles herein made liable to duty, which may be found in this Province, unless the person having charge of the same shall produce a certificate that the duties have been paid thereon.

VI. *And be it further enacted,* That this Act shall continue and be in force for one year, and from thence to the end of the next Session of the General Assembly, and no longer. Limitation.