



CAP. I.

AN ACT FOR RAISING A REVENUE IN THE PROVINCE.

Passed 13th March, 1830.

WE, His Majesty's most dutiful and Loyal Subjects, the Assembly of New-Brunswick, in General Assembly convened, for raising the supplies necessary to defray the expences of His Majesty's Government of the Province, have freely and voluntarily resolved to give and grant unto the King's Most Excellent Majesty, the several rates and duties hereinafter-mentioned; and do therefore pray Your Honor that it may be enacted. *And be it enacted*, by His Honor the president, by and with the advice and consent of the Council and Assembly in General Assembly convened, and by the authority of the same, that from and after the first day of April next, there be granted to

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the King's Most Excellent Majesty, His Heirs and Successors, for the use of this Province, and for the support of the Government thereof, the several rates and duties hereinafter-mentioned, on the following articles, which may be imported or brought into this Province, either by sea, inland navigation, or by land, that is to say :—

Duties granted on
Rum and Whiskey,

For every gallon of Rum or Whiskey, one shilling, when the same is owned and imported by a resident of this Province, and an additional duty of two pence per gallon, when otherwise owned and imported.

Molasses,

For every gallon of Molasses, one penny.

Coffee,

For every pound of Coffee, one penny.

Shrub, &c.

For every gallon of Shrub, Santa, Cordials, Lime-Juice and Vinegar, six pence.

Sugar,

For every hundred weight of Brown or Muscovado Sugar, on the quantity mentioned in the original invoice, allowing twenty-five per cent. for tare and wastage, two shillings and six pence, when the same is owned and imported by a resident of this Province, and an additional duty of one shilling and six pence, for every hundred weight, when otherwise owned and imported; and in addition to the rates and duties already imposed by the means and power of any Act or Acts of the Imperial Parliament, or under and by virtue of this Act, the following rates and duties shall be granted as aforesaid, that is to say :—

Duties in addition to
those imposed by
Parliament,

Brandy and Gin,

For every gallon of Brandy, Hollands and Geneva, one shilling.

Wine,

For every gallon of Wine, in bottles, one shilling and three pence: and for every gallon of Wine not in bottles, one shilling and six pence.

Horned Cattle,

For every head of Foreign Horned Cattle, three pounds ten shillings: and for every hundred pounds of dead meats, of all kinds, six shillings and eight pence.

Dead Meats,

For

For every foreign Horse, five pounds; and where a duty on such Horse shall have been paid, or secured at the Custom House, by the means and powers of any Act or Acts of the Imperial Parliament, then the difference only between the amount so paid or secured at the Custom House, and the duty herein imposed shall be demanded and received: and, upon the following articles, not being of the manufacture of, and not imported from any part of the British Empire, in addition to the rates and duties already imposed, or which may be imposed by the means and powers of any Act or Acts of the Imperial Parliament, the following rates and duties upon every hundred pounds of the real value thereof, that is to say:—

Ad valorem duties on manufactured articles.

For Chairs, Clocks, Watches, and every description of Household Furniture, twenty-five pounds.

Clocks, Watches & Furniture.

For Soap and Candles, ten pounds.

Soap, Candles.

For Bread, ten pounds.

Bread.

For Manufactured Tobacco, fifteen pounds, and for all other such articles not herein enumerated, or otherwise charged with duty by this Act, ten pounds, excepting nevertheless, Liquors, Pitch, Tar, Turpentine and Lumber of every description, Grass Seed, Food and Books: and in all cases where the duties imposed by this section, are charged upon the real value of the articles imported, such value shall be ascertained by the oath of the importer or consignee of such articles, before the Treasurer of the Province, or any Deputy Treasurer, in manner and form following, that is to say:—

Tobacco.

Non enumerated articles.

Value of articles how ascertained.

“I, A. B. do swear that the articles mentioned in this entry, subject to Provincial duty, and contained in the several Packages therein particularly described, are of the value of _____, to the best of my knowledge and belief, and that

that the same were entered of the same value, at the Custom House.

(Signed)

A. B."

Which oath shall be endorsed on the Bill of Entry of such articles in the presence of the Treasurer or his Deputy: *Provided*, That if it shall appear to the Treasurer or his Deputy, that such articles have been invoiced below the true and real value thereof, at the place from whence the same were imported, or if the price is not known, the articles shall, in such case, be examined by two competent persons, to be nominated and appointed by the President or Commander in Chief of the Province; and such persons shall declare on oath, before the Treasurer or his Deputy, what is the true and real value of such articles; and the value so declared on the oaths of such persons, shall be deemed to be the true and real value thereof, and upon which the duties imposed by this Act shall be charged and paid.

Duties payable at the time of Importation when under £25.

II. *And be it further enacted*, That the rates and duties imposed by this Act, shall be paid at the time of importation of such articles as are liable to the same, to the Treasurer of the Province, or to any Deputy Treasurer, at the place where the same may be imported, unless such rates and duties on any one cargo or importation, as mentioned in the master's or the owner's or consignee's report, shall amount to upwards of twenty-five pounds; and when the said duties upon any one importation as aforesaid, shall exceed twenty-five pounds, and not amount to fifty pounds, it shall and may be lawful for the said Treasurer, or any Deputy Treasurer, to take a bond duly executed by the owner or consignee of such dutiable articles, with at least one good and sufficient surety, in double the amount of such duties, for the payment of the same in three months; and when the said duties

Bonds to be taken with security when the duties amount to £25 and upwards.

ties amount to fifty pounds, and are under one hundred pounds, then the bond shall be taken and duly executed in like manner aforesaid, for the payment of the same, one half in three months and one half in six months: And when the said duties amount to one hundred pounds and are under two hundred pounds, then the bonds shall be taken and duly executed in like manner as aforesaid, for the payment of the same, one third in four months, one third in eight months, and the remaining third in twelve months. And when the said duties shall amount to two hundred pounds and upwards, then the bond shall be taken and duly executed in like manner as aforesaid for the payment of the same, one third in six months, one third in twelve, and the remaining third in eighteen months. All which bonds shall be taken in His Majesty's name, and made payable to His said Majesty, His Heirs and Successors, and conditioned for the payment of the amount of the said duties respectively, at the time or times specified therein, to the Treasurer of the Province or to his Deputy, at the place where the same may be taken: *Provided always*, that in cases where, by the provisions of this Act, the importer or importers are entitled to have credit for payment of any duties, upon giving Bonds as aforesaid, the Treasurer or any Deputy Treasurer shall be, and they are hereby authorized to receive payment at the time of Entry, if required, and to allow a discount or abatement thereupon, at and after the rate of six per centum per annum, proportionable to the credit which the said importer or importers may be so entitled to have.

To be taken in the name of His Majesty.

A discount of 6 per cent. to be allowed for prompt pay.

III. *And be it further enacted*, That the Masters or persons having charge of all ships and vessels arriving in any Port or place in the Province, shall severally and respectively, within twenty

Masters within 24 hours to report on oath an exact account of the cargo, &c. under penalty of £100.

twenty four hours after their arrival, or sooner, if required by the Treasurer or any of his Deputies, make a report to the said Treasurer of the Province, or to one of his Deputies, at, or nearest the place of such arrival, under oath, and subscribed by them respectively, containing an exact account of the whole cargo of the ship or vessel under his command or charge, whether subject to duties or not, and shall in the same report state, upon oath as aforesaid, the name of each and every owner and consignee of such Cargo, and where the same is intended to be landed, and whether any, and what part thereof has been landed, and taken from such ship or vessel after arriving within the Province, and upon neglect or refusal of such Master or person having charge as aforesaid, to make such report, he shall forfeit and pay the sum of one hundred pounds, and in addition to the report of the master or person having charge of any ship or vessel, each and every owner, or each and every consignee of the Cargo, shall also make a report, in writing by him subscribed, upon oath, before the said Treasurer or Deputy, as the case may be, of all dutiable articles belonging to, or consigned to him, on board such ship or vessel. And any part of such cargo which shall be landed before such report of the master, or person having charge, and before the reports of the several and respective owners or consignees thereof, and a permit obtained from the said Treasurer or Deputy, as the case may be, for landing the same, shall, together with any dutiable articles which may be found on board such ship or vessel, or landed therefrom, and not included in the report of the master or person having charge, and the report of the said owners or consignees, be forfeited; and the master or person having charge of such ship or vessel, and every person concerned in conceal-

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Owners and Consignees also to report upon oath.

Articles landed before such reports being made and permit obtained, and dutiable articles on board, or landed and not included in the reports, to be forfeited, and all concerned to forfeit £100 each.

ing such articles on board, or in landing them without a permit for that purpose, shall each respectively forfeit and pay the sum of one hundred pounds: And it shall and may be lawful for the said Treasurer or any of his Deputies, at all times, to enter on board any ship or vessel, and to search the same for dutiable articles, and if any are found on board, not having been duly reported; and the duties paid or secured, to seize and take the same from such ship or vessel.—

And the said Treasurer, or any Deputy Treasurer, being authorized by writ of assistance, under the Seal of His Majesty's Supreme Court, or of the Inferior Court of Common Pleas, in the County in which such articles shall be found, (which writ the proper officers of such Courts respectively are hereby authorized and required to issue upon the allowance or fiat of one of the Justices of such Court,) shall and may take one or more constable or constables, and at all times in the day time, enter and go into any house, store, ware-house, out-house, or other building, and, if resisted, break open any door or doors, and search for dutiable articles, and if any such are found, having been imported and landed contrary to law, seize and carry the same away; and it shall be the duty of the said Treasurer or any Deputy Treasurer to cause the same articles forthwith to be appraised and valued by three respectable persons, and in all cases where the value of the articles shall not exceed the sum of twenty five pounds, they shall be prosecuted to condemnation in the name of the Treasurer or Deputy Treasurer making the seizure, in thirty days from the time of making such seizure, before any two of His Majesty's Justices of the Peace, residing near the place where the seizure shall have been made, who are hereby required and directed to keep a Book of Record, in which they shall fairly enter all causes tried before them

Powers and duty of Treasurer and his deputies with respect to seizing dutiable articles.

Mode of appraising and prosecuting seizures.

under this Act, together with all the evidence taken in the course of the investigation; and when the value of the articles so seized and taken as aforesaid shall exceed the sum of twenty-five pounds, they shall be prosecuted to condemnation as aforesaid in the name of the Treasurer or Deputy Treasurer making the seizure, or by information of His Majesty's Attorney or Solicitor General, or any of the King's Counsel learned in the law, in ninety days from the time of making such seizure, before His Majesty's Supreme Court, or before the Inferior Court of Common Pleas, in the County where the seizure shall have been made; and if any dispute shall arise whether any of the articles so seized as aforesaid were illegally imported, the proof in all cases shall be upon the owner or person claiming such articles.

The *onus probandi* to be upon the party claiming the goods seized.

Articles intended for exportation without being landed, to be specified in the reports and on proof of actual exportation, duties to be returned.

IV. *And be it further enacted*, That when any dutiable articles imported into the Province, are intended to be exported without being landed, the same shall be stated in the report and entry required to be made by this Act, and the articles intended to be exported particularly described and specified in such report, and such articles so reported for exportation, shall be actually exported in the same vessel in which they were imported, or re-shipped on board of any other ship or vessel without being landed, and shall actually be exported in such ship or vessel to any port or place without the limits of the Province, then and in either of these cases, any duties which may have been paid on any articles so exported, shall be repaid, and any bonds which may have been given for securing such duties shall be cancelled, after the requisite proofs of the actual landing of such articles without the Province, in either case shall have been produced at the Office, where the same were first reported for exportation.

V.

V. *And be it further enacted*; That upon the following articles upon which the duties have been paid or secured, there shall be allowed when exported, after having been landed from the vessel in which they were imported; or imported by land or inland navigation, or which may have been purchased at any Custom House sale or sale of Government Stores, the following Drawbacks, to-wit: For every gallon of Rum and Whiskey, one shilling: For every gallon of Wine in bottles one shilling and three-pence: For every gallon of Wine not in bottles, one shilling and sixpence: For every gallon of Brandy, and other distilled Spirituous Liquors, one shilling: For every gallon of Shrub, Santa and Cordials, Lime Juice and Vinegar, six-pence: For every gallon of Molasses one penny: For every gross hundred weight of Brown Sugar, two shillings and sixpence: For every pound of Coffee, one penny: Upon every head of Foreign horned Cattle, sixty shillings: And when the long duties have been paid, upon the following articles, the drawbacks shall be as follow, to-wit: For every gallon of Rum and Whiskey one shilling and two-pence: For every gross hundred weight of Brown Sugar, four shillings: *Provided always*, That no drawbacks shall be allowed, unless the articles be exported within twelve months from the time of their importation, and in the same package or cask in which they were imported, and not in less quantity in any one ship or vessel, at any one time than fifty gallons or more of Wine, Brandy, Hollands and Geneva; five hundred gallons or more of Molasses; one hundred gallons or more of any other Liquors; ten hundred weight or more of Brown Sugar; and five hundred weight of Coffee; nor unless the requisite proofs of their having been landed without the Province, be produced at the Office within twelve months from

Drawbacks allowed on goods exported after having been landed.

Scale of drawbacks.

Cases in which no drawback shall be allowed.

from the time of exportation ; and no drawback shall be allowed upon articles landed in any part of the United States, eastward of Machias Harbour. *And provided also*, that when satisfactory proof is lodged with the Treasurer or Deputy Treasurer, of the export of any article subject to duty, the said duty shall not be exacted within twelve months after the exportation of such articles.

Return of duties not to be exacted within twelve months after exportation of articles.

Evidence required of the exportation of dutiable articles in same bottom, without being landed.

VI. *And be it further enacted*, That the evidence to be required of the exportation of dutiable articles in the same bottom, shall be the oath of the master, and of the owner or consignee, before the Treasurer or one of his Deputies, and the oath of the master shall be as follows :—

“ I, A. B. do swear that the following articles, to-wit, ———, are now actually on board the ———, whereof I am master, that the same were imported in the same vessel, and are the same that were mentioned in the entry and report of the said vessel and cargo at this office on the ——— day of ———, and that the said articles are now in the same state in which they were at the time of importation thereof, that no part of the same are to be landed within the Province to the best of my knowledge and belief, so help me God.”

And the owner or consignee of the same articles, shall at the same time and place make and subscribe an affidavit that he is the owner or consignee, of such articles, and that the contents of the affidavit made by the master are just and true, to the best of his knowledge and belief. And when articles are not exported in the same bottom in which they were imported, then the master of the vessel in which they were imported shall make and subscribe an affidavit as follows, to-wit :—

Evidence when not exported in the same bottom.

“ I, A. B. do swear that the following articles

articles, to-wit, ———, were imported into the Province in the vessel called the ———, whereof I am master; and are the same mentioned and specified in the entry and report of the said vessel and cargo at this office, on the ——— day of ———, that they are now in the same state in which they were at the time of importation, that no part thereof has been landed since the said entry and report, and that the same have been actually shipped on board the vessel called the ———, in the harbour of ———, whereof ——— is master, so help me God.”

And the owner or consignee of the same articles shall at the same time and place make and subscribe an affidavit that he is the owner or consignee of such articles, and that the contents of the affidavits made by the said masters, are just and true, and that the said articles are not to be landed within the Province to the best of his knowledge and belief, and the master of the vessel on board of which such articles have been re-shipped, shall at the same time make and subscribe an affidavit that the articles mentioned in the affidavit of the master of the vessel in which they were imported are actually on board the ship or vessel of which he is master, and that the same or any part thereof are not to be again landed in the Province to the best of his knowledge and belief.

VII. *And be it further enacted*, That when any dutiable articles are exported for drawback, after having been landed in the Province, the evidence of such exportation shall be an affidavit made and subscribed by the owner or consignee of such articles, before the Treasurer, or Deputy Treasurer, as follows, to-wit :—

Evidence required of the exportation of dutiable articles after being landed.

“I A. B. do swear that the articles by me now shipped on board the ———, whereof ——— is master, were lawfully imported (or purchased at a Custom House sale, or sale of Government

Government Stores;) in the _____, whereof _____ was master, from _____, and that the duties thereon have been paid or secured to be paid by me, at this office, and that the same, or any part thereof, are not intended to be re-landed in the Province, to the best of my knowledge and belief, so help me God."

Also, an affidavit, made and subscribed by the master of the vessel, in which the articles are to be exported, as follows, to-wit:—

"I, A. B. do swear that the articles shipped by _____, as mentioned in his affidavit, are now actually on board the _____, whereof I am master, bound for _____, and that the same or any part thereof, are not to be re-landed within the Province, to the best of my knowledge and belief, so help me God."

Evidence required of the articles being landed without the Province, before the paying of drawbacks, or allowing remission of duties.

Provided always, That before any drawback shall be paid, or a remission of duties upon articles exported in the same bottom, or transhipped into another vessel, and exported without being landed, obtained, it shall be incumbent on the owner or consignee of such articles, to produce to the Treasurer or Deputy, to whom the duties shall have been paid or secured within one year from the time of exportation thereof, a certificate, under the hand and seal of the Collector, or principal Officer of the Customs or of the Revenue of the place to which the same were exported, that such articles have been there landed, and he shall at the same time make and subscribe the following oath, to-wit:—

"I, A. B. do swear that the articles exported by me in the _____, whereof _____ was master, a certificate of the landing of which is by me now exhibited, have been actually landed at _____, to the best of my knowledge and belief, so help me God."

How drawbacks are to be paid.

Provided also, That the drawbacks herein before allowed shall be paid out of the duties actually

tually paid on the same articles for which such drawbacks shall be claimed, and if such duties have been secured, then the said drawbacks shall be paid when those duties become due to the Treasury, and not before, that is to say a proportion of such drawbacks on each instalment of the bonds given for the duties as they severally become due.

VIII. *And be it further enacted*, That if all or any of the articles reported for exportation without being landed, or which having been landed, have been shipped for exportation, with a view to obtain a remission of the duties thereon, or to obtain the drawbacks allowed by this Act, have been landed or relanded contrary to the true intent and meaning of this Act, all such articles so landed or relanded, and such as may be on board at the time of discovering such intended fraud, shall be forfeited, and shall and may be seized and prosecuted to condemnation, and the proceeds of such forfeitures applied as hereinafter directed. And if it shall be discovered, within one year after the articles so reported for exportation, or which may have been shipped for exportation after having been landed, or after any drawbacks may have been paid or received, that the whole, or any part thereof, have been fraudulently relanded within the Province, the owner or consignee of such articles, and the master or owner of the ship or vessel from which the same were relanded, shall severally forfeit and pay the sum of one hundred pounds, to be recovered and applied as hereinafter directed.

Articles landed or relanded contrary to this Act and such as may be on board to be forfeited.

Penalty if a fraudulent relanding of articles be discovered within one year.

IX. *And be it further enacted*, That the evidence required to obtain any drawback on Horned Cattle exported from this Province, shall be a certificate of the Treasurer or Deputy Treasurer as the case may be, that the Cattle upon which the drawback is claimed were on the

Evidence required to obtain drawback on Horned Cattle.

the importation of such Cattle reported for exportation, also an affidavit shall be annexed, in manner and form as follows, to-wit :—

“ I, A. B. do swear that the following (*here state the number and description of Cattle*) now on board the ———, whereof ——— is master, bound for ———, and that they are the same as are mentioned in the annexed certificate, and were reported for exportation, and that the same are not intended to be reloaded in this Province, to the best of my knowlege and belief—so help me God.”

And also the affidavit of the Master of the vessel mentioned in the owner's or consignee's affidavit, and subscribed by him in form following, to wit :—

“ I, A. B. do swear that the ——— shipped by ———, are now actually on board the ———, whereof I am master, bound for ———, and that the same are not to be reloaded in this Province with my knowledge and consent, (unavoidable accident excepted) so help me God.”

Proviso respecting the allowing and paying of such drawbacks.

Which affidavits and certificate shall be filed in the office where taken : *Provided always*, that no drawbacks shall be allowed and paid in less than one month after the sailing of the vessel, in which the cattle, for which the same are claimed, were shipped ; nor unless the cattle reported for exportation, shall be actually exported within three months from the time of their importation. *Provided always*, that if any cattle shall be fraudulently reloaded in this Province after shipment for Exportation as aforesaid, the same shall be forfeited, and may be sold forthwith without further process, by the Treasurer or nearest Deputy Treasurer, and the proceeds applied, one half to the informer, the residue to His Majesty, for the use of the Province ; and the owner or consignee of such cattle, and the master of the vessel from which they

Proviso respecting the fraudulent re-landing of cattle.

they have been fraudulently reloaded, shall severally forfeit and pay a fine of one hundred pounds.

X. And for the more effectually securing the duties imposed on cattle and horses by this Act, *be it further enacted*, That it shall and may be lawful for the Treasurer of the Province to appoint fit and proper persons, in every such place and places within the Province, as he may judge meet and expedient, to be collectors of such duties; and every such person so appointed is hereby authorized to detain, and report to the Treasurer, or Deputy Treasurer, all such Cattle and Horses, as may be found on any road, place or places, and so imported and brought as aforesaid, unless the owner or owners, person or persons having charge of, and driving such Cattle and Horses, shall produce a certificate from the Treasurer or one of his deputies, that the duties have been paid or secured to be paid on such Cattle and Horses: And the said Collectors shall give Bonds to the Treasurer, in the sum of one hundred pounds, with two sufficient Sureties in the sum of fifty pounds each, for the faithful discharge of their trust, and shall be allowed one half of the commission, to be received by the Deputy Treasurer of the County, in which such Collectors shall reside, and also one half of the nett proceeds of the sale of all Cattle and Horses so detained and forfeited, under and by virtue of this Act.

Treasurer may appoint Collectors of duties on cattle and horses, who are to give security for their fidelity.

Their powers, and

allowances.

XI. *And be it further enacted*, That all articles which are subject to duties by the provisions of this Act, and which having been seized and sold by the Officers of His Majesty's Customs in any part of the Province for having been illegally imported or smuggled, shall be liable to the same rates and duties as if the same had been legally imported and entered at the Treasurer's or any Deputy Treasurer's Office, as required

Smuggled goods seized and sold by the officers of H. M. Customs, and articles sold from Government Stores to be reported and duties paid or secured.

by this Act, and the purchaser or purchasers of any such articles, sold as aforesaid, shall within twentyfour hours after such sale and purchase, and before any part of the articles so purchased shall be consumed, make report to the Treasurer or his Deputy, at the place nearest the sale, in writing, under oath, of the articles so purchased, and the duties arising thereon shall then be paid or secured to be paid in the same manner and subject to the same regulations, as duties arising on such articles when legally imported, and upon the exportation of any such articles so purchased, reported, and upon which the duties have been paid or secured as aforesaid, the purchaser shall be entitled to the like drawback as is herein before allowed, upon the exportation of the like articles, subject always to the like regulations, provisoes, and restrictions as are herein before made and provided: And if any dutiable articles, which may have been imported into the Province, or purchased from some resident Merchant or Trader, for the use of His Majesty's Army or Navy, and upon which no duties have been paid, or upon which the duties may have been re-paid, shall at any time be sold by order of Government, the purchaser or purchasers shall report the same, and pay, or secure to be paid, the same amount of duties as such articles are liable to, when imported into the Province, and shall be entitled to the same drawbacks upon the exportation thereof, subject to the same regulations, provisoes and restrictions as are herein before provided and made as aforesaid: And any purchaser of dutiable articles at any Custom House sale, or at the sale of Government Stores as aforesaid, who shall refuse or neglect to make report of such articles so purchased, and to pay or to secure the duties thereon, shall, if the same articles cannot be found, forfeit and pay the sum

Drawbacks allowed on such goods when exported.

Penalties and forfeitures, when purchasers at such sales neglect to report to the Treasurer.

sum of one hundred pounds, and if the whole of the same are found, then in lieu of such penalty the said articles shall be forfeited; and may be searched for, seized, taken away and prosecuted, by order of the Treasurer or any Deputy Treasurer, and the proceeds thereof applied in manner as herein-after directed.

XII. *And be it further enacted*, That any articles subject to duties by this Act, which may be imported expressly for the use of His Majesty's Army, Navy or Ordnance, and actually delivered to the Commissary or any authorized Officer of Government, shall be, and the same are hereby exempted from the duties herein before imposed upon the like articles, and any such articles which may be supplied by any resident merchant or trader for the uses aforesaid, and actually delivered to the Commissary or any other authorized officer of Government, shall also be exempt from the payment of any duties herein imposed; and if the duties thereon shall have been paid, then such resident merchant or trader shall receive back the amount of such duties, or if indebted to the Treasury shall have credit for the same, by deducting the amount from the gross amount of his Bond, the instalments of which shall be regularly paid upon the balance thereof: *Provided always*, that before any such dutiable articles shall be exempted from the payment of duties, and before any repayment of duties shall be made, or credit given therefor, the Commissary or other authorized officer of Government, shall, if the said articles have been imported, produce the Invoice or Bill of Lading of such articles to the Treasurer or his Deputy, at the place of importation, and shall make and subscribe an affidavit before the said Treasurer or Deputy as aforesaid, that the several articles contained in such Invoice or Bill of Lading are imported expressly for the use of

Articles imported or purchased from resident merchants for the use of the Navy, Army or Ordnance exempted from duty.

Evidence required to obtain the exemption or remission of duties.

His

His Majesty's Army, Navy, or Ordnance, and received into his charge for that purpose. And if any such articles shall be supplied for the like purpose by any resident merchant or trader, such merchant or trader shall report, and make and subscribe an affidavit before the Treasurer or his Deputy as aforesaid, that the articles mentioned in the report and affidavit, were actually delivered to the Commissary, or other authorized officer: And the said Commissary or other authorized officer, shall also make and subscribe an affidavit before the Treasurer or Deputy Treasurer, that the articles mentioned in the said report and affidavit of the merchant or trader, are actually delivered into his charge, for the uses aforesaid.

Manner of gauging
liquors and molasses.

XIII. *And be it further enacted,* That the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's callipers, and shall be gauged by a sworn gauger or gaugers appointed by the President or Commander-in-Chief, which gaugers shall not gauge any dutiable articles in which they have any interest or property.

Deputy Treasurers
to be appointed, and
give security for the
faithful discharge of
their duties.

XIV. *And be it further enacted,* That it shall be the duty of the Treasurer of the Province, for the time being to appoint fit persons, to be approved of by the President or Commander-in-Chief, to be his Deputies in each port or place in the Province, where a deputy may be required for the due enforcement of this Act, or any other Act relating to the Revenue; which persons so appointed and approved of, shall give good and sufficient security by Bond to His Majesty, for the faithful discharge of their duties respectively as follows, that is to say:—The Deputy Treasurers of Saint Andrews and Miramichi respectively, in a sum not less than four thousand pounds; of Richibucto in the County of Kent, in a sum not less than two thousand pounds

pounds ; the Deputy Treasurer of West Isles in a sum of one thousand pounds ; and all other Deputies respectively, in a sum not less than five hundred pounds ; and all such Bonds shall also be executed by at least two good and sufficient sureties, to be approved of by the Treasurer, and shall be taken in the name of His Majesty, His Heirs and Successors : and the said Deputies respectively, shall be accountable to the said Treasurer, when thereunto required, for all sums to be received by them, by virtue of this or any other Act : And all such Deputies shall have the same powers to the fullest extent in every respect, to make seizures and proceed to condemnation and sale as are given to the Treasurer by virtue of this Act ; and each Deputy shall and may retain for his services, ten pounds for every hundred pounds which he shall receive or secure for duties imposed by this Act, over and above his proportion of the seizures and forfeitures, which he may make under and by virtue of this Act : *Provided always*, that the sum so retained as aforesaid, shall not in any one year exceed three hundred pounds for the services of any one deputy : And it shall and may be lawful for the said Treasurer, 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 there, for whose acts the said Treasurer shall be responsible ; which Deputy, during his continuance in office shall have the same power and authority in every respect as the Treasurer hath by the virtue of this Act, when personally executing the duties of his office, but shall receive no compensation or allowance from the public Treasury for his services, except his proportion of the proceeds of any seizures which he may make, or of any penalties and forfeitures which may be incurred by this Act during his continuance in office as aforesaid.

Their powers, and allowances.

Deputy at Saint John when to be appointed, his responsibility, powers and allowances.

Tide Surveyors,
waiters and others
Revenue Officers to
be under the control
of the Treasurer and
his deputies.

Their duties.

XV. *And be it further enacted,* That the Tide Surveyors and Waiters, and all other Revenue Officers who may be appointed by the President or Commander in Chief, for the Port of Saint John, or for any other port or place in the Province, shall in all respects be under the orders, directions and control of the Treasurer or his deputies respectively, for the places where such officers may be appointed. And the said Tide Surveyors and Waiters and other Revenue Officers, shall attend to the unloading of ships and vessels with dutiable articles, and shall not allow any such dutiable articles to be landed from any ship or vessel arriving at any port or place for which they are respectively appointed, without a permit from the Treasurer or Deputy Treasurer, as the case may be, which permit to land dutiable articles, shall be made by the said Treasurer or Deputy immediately upon the duties thereon being paid or secured, agreeably to the provisions of this Act. And if any Tide Surveyor or Waiter or other Revenue Officer, attending the unloading of any vessel with dutiable articles, shall discover any such articles on board which have not been entered and particularly mentioned in the master's report of the cargo of such vessel, or in the report of any of the owners or consignees of such articles; or if any such articles shall be by such officer found to have been landed from such ship or vessel, or otherwise imported contrary to the provisions of this act, it shall be the duty of such Tide Surveyors and Waiters, and other Revenue Officers respectively, and they are hereby required forthwith to take possession of such articles and detain the same, and make report thereof to the Treasurer or Deputy Treasurer, as the case may be; and the said Treasurer or Deputy Treasurer shall immediately seize the said articles, and proceed to dispose

dispose of the same, in the manner directed in and by the third section of this Act, and the proceeds of such seizure shall be applied, one moiety thereof to His Majesty, for the use of the Province, and the other moiety equally between the Treasurer or Deputy Treasurer prosecuting the same, and the officer first detaining such articles.

Application of the proceeds of seizure.

XVI. *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 several times limited for the payment thereof respectively as aforesaid, the said Treasurer or his Deputy of the port or place in which such bonds may have been taken, is hereby directed to transmit the same within thirty days, to His Majesty's Attorney General for prosecution; and His Majesty's Attorney General is hereby required forthwith to cause process to be issued against all and every person or persons so standing indebted, and to pursue the same to final judgment and execution, unless payment of the sum due, and costs be previously made; and in case the said bonds shall not be transmitted to be prosecuted within the said thirty days, the surety on such bond shall be discharged, and recourse only to be had against the principal to the same, or against the Treasurer or Deputy Treasurer, so neglecting to transmit the same for prosecution: *Provided always*, that all bonds entered into for the security of duties imposed by this Act shall be void, and may be cancelled or destroyed, unless such bonds shall be sued within one year from the time limited in such bonds, for the payment of such duties or the last instalment limited in the same; and if such bond shall not be prosecuted to final judgment and execution in three years from the time limited as aforesaid, then and in such case such bonds shall be void, and may be cancelled and destroyed.

Deputies of the Treasurer and Attorney General with respect to Bonds not paid at the time they fall due.

Surety in Bonds not transmitted within 30 days to be discharged.

Bonds to be void if not sued within one year or prosecuted to final judgment in three.

XVII.

Treasurer and his Deputies to transmit half yearly returns of bonds to the Secretary's Office, to be laid before the General Assembly, under penalty of £50.

XVII. *And be it further enacted*, That it shall be the duty of the Treasurer of the Province, and of the several Deputy Treasurers, to make half yearly returns to the office of the Provincial Secretary, of the bonds by them respectively taken for duties, and then remaining unpaid, stating the names of the obligors, the amount secured, the terms of payment, and date of such bonds, and the amount, if any, which has been paid thereon, and any other particulars which may be necessary, which returns shall be annually laid before the House of Assembly, with the Treasurer's accounts: and the Treasurer or any Deputy Treasurer who shall neglect to make such returns, for a longer period than two months, after the expiration of each and every period, shall severally forfeit and pay the sum of fifty pounds, to be applied to the use of the Province.

Monies to remain in the Treasury until disposed of by Law.

XVIII. *And be it therefore enacted* That all the monies received by virtue of this or any former Act for raising a revenue, shall remain in the Treasury, and the same shall be disposed of, or appropriated by an Act, or Acts of the General Assembly, to be for that purpose enacted.

Treasurer and Deputies authorized to administer oaths under this Act.

XIX. *And be it further enacted*, That the Treasurer of the Province and his Deputies respectively, are hereby authorized and empowered to administer all the oaths required to be made and taken for carrying the several provisions of this Act into effect; and every person who shall be convicted of taking a false oath to any of the particulars herein required to be sworn to, shall be deemed guilty of perjury, and shall be liable to all the pains and penalties to which persons are liable for wilful and corrupt perjury.

False swearing made perjury.

Mode of recovering penalties.

XX. *And be it further enacted*, That the several penalties and forfeitures incurred under the provisions of this Act may be recovered
by

by information of the Treasurer of the Province, or any Deputy Treasurer, or of His Majesty's Attorney or Solicitor General, or any of the King's Counsel learned in the law, before any two of His Majesty's Justices of the Peace residing near the place where such penalties and forfeitures may be incurred; and the said Justices shall summon the party accused to appear before them; and if such party shall make default, they shall and may proceed, and upon due proof of one or more credible witness or witnesses, convict such accused party in the penalty incurred, and shall cause the same to be levied by warrant of distress and sale of such offender's goods and chattels; and for want of such distress whereon to levy the same, shall commit such offender to prison for a term not exceeding six months, unless such penalty or forfeiture, with costs, be sooner paid: *Provided always*, that in any case where the party accused shall upon such summons as aforesaid, appear to make defence, then the further prosecution for such penalty or forfeiture shall be had before the Inferior Court of Common Pleas for the County where such penalty or forfeiture shall have been incurred, or in the Supreme Court in this Province, and if in either of the said Courts the party accused shall be convicted, he shall be dealt with in the same manner as is in this section provided in cases of conviction or default.

XXI. *And be it further enacted*, That all Vessels and Boats of Fifteen Tons and under, and all Carriages, Horses and Cattle, which may be seized under this, or any other Act relating to the Revenue of the Province, may be prosecuted upon information of the Treasurer of the Province, or any Deputy Treasurer, or the Commander of any Revenue Vessel, in the same manner as is provided in and by the third section of this Act.

Mode of prosecuting Vessels of 15 tons and under, Carriages, Cattle, &c.

Bonds to be taken to secure the duty on, and depositing of Goods to be warehoused under Acts of Parliament.

XXII. *And be it further enacted,* That upon the entry of any goods, of Foreign growth or produce, subject to duties under this Act, and which are also subject to duties, and intended to be Warehoused, under the provision of any Act or Acts of the Imperial Parliament, the importers of such Goods, instead of paying or securing the Provincial Duty, as directed in and by this Act, shall give Bond, with at least one sufficient Surety, to be approved of by the Treasurer or Deputy Treasurer, in double the amount of Duties payable at the Treasury thereupon, with condition for safe depositing the Goods in the Warehouse, and for the payment of such duties before taking the same out of the Warehouse for home consumption, or for the exportation thereof; and with further condition, that if the Goods be not taken out of the Warehouse in two years, the duties shall, at the expiration of that period, be paid.

Conditions of such Bonds.

Goods taken out of the warehouse, except for exportation, without payment of duties, to be forfeited.

XXIII. *And be it further enacted,* That if any Goods, which shall have been so warehoused, shall be taken out of the Warehouse, except for exportation, without payment of the said duties so imposed by this Act, such goods shall be forfeited, and may be seized and disposed of in the manner directed in and by this Act.

Application of forfeitures and penalties.

XXIV. *And be it further enacted,* That all forfeitures and penalties incurred, and recovered under and by virtue of this Act, after deducting the costs and charges of prosecution, together with all 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 articles to condemnation, or complaining against and prosecuting such offender or offenders, and the other half into the hands of the Treasurer of the Province for the use thereof.

Articles condemned under this Act to be

XXV. *And be it further enacted,* That all articles which shall have been seized, condemned and

and forfeited, under and by virtue of this act, shall (under the direction of the Treasurer or Deputy Treasurer at the Port or place where such articles shall have been so seized, condemned and forfeited) be sold by public auction to the highest bidder, and the proceeds of such sales disposed of as is provided in and by this Act.

sold by public auction.

XXVI. *Provided always, And be it further enacted,* That nothing in this Act shall extend or be construed to extend to prevent any person or persons considering himself or themselves aggrieved by the decision of any of the Justices of the Peace under the Provisions of this Act from the benefit of an appeal from such decision to the Supreme Court of the Province.

Right of appeal.

XXVII. *And be it further enacted,* That an Act made and passed in the eighth year of His Majesty's Reign intituled "An Act to repeal certain enactments relative to the Revenue of this Province, and also to make provision for the better security of the said Revenue", be, and the same is hereby repealed.

§ Geo. 4. C. 24, repealed.

XXVIII. *And be it further enacted,* That the right of recovery of any of the penalties and forfeitures incurred under and by virtue of the provisions of an Act made and passed in the Third Year of His Majesty's Reign, intituled "An Act for raising a Revenue in this Province," and of the several Acts made in amendment thereof, be, and the same is hereby saved.

Right of recovering penalties incurred under former Act reserved.

XXIX. *And be it further enacted,* That this Act shall continue and be in force from the first day of April next, until the first day of April, which will be in the Year of Our Lord One Thousand Eight Hundred and Thirty One.

Limitation