

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1787.* Saint John, NB: J. Ryan, 1787.

27 George III – Chapter 3

**An Act for laying an Impost.**

I. Be 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 unto 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 hereafter mentioned, which shall, or may be brought or imported into any port or place within this province; except the produce or manufacture of Great-Britain or Ireland, directly imported from thence, to be paid by the Importers thereof, That is to say. For every puncheon of Rum or other distilled spirituous liquors, twelve shillings and sixpence. For every gross hundred weight of Brown Sugar, two shillings, on the amount of the original invoice, allowing twenty per cent, for tare and wastage. For every pound of Coffee, one penny; and so in proportion for any greater or lesser quantity.

II. And be it further enabled, 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 in the City and County of Saint John, unto the Treasurer of the Province; and at every other port or place unto his deputy or deputies, in every 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 surety in double the sum, may take the same payable in three Months.

III. And be it further enacted, That all Masters of ships or other vessels coming into any port or harbour, of this Province, shall within twenty-four hours after their arrival, and before breaking bulk, make report in writing, by him subscribed, and upon oath to the said Treasurer or his deputy, of all articles by them imported, and liable to a duty by this act, and shall also make oath, that they have not landed, nor permitted to be landed or taken from on board such ship or vessel, any such articles within this province, or any of the coasts thereof, since his or their 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 or other vessel, shall be, and is hereby declared to be forfeited. And if any such dutiable articles not duly entered as aforesaid, shall be found on board any ship or other vessel, after such entry made, or if any such articles shall have been landed from any such ship or vessel after report made as aforesaid, other than such as were specified in such report, or manifest, such ship or vessel shall be, and the same is hereby declared forfeited, and shall and may be seized by such Treasurer, or his deputy, and information made, and proceedings to condemnation had in any Court of Law or Vice-Admiralty, proper to

try the same. And all forfeitures incurred by virtue of this act, shall be paid into the hands of the Treasurer of the province, for the use of the same.

IV. And be it further enacted That upon all goods, not herein before made liable to a duty, which shall from and after the first day of April next, be imported into this province, except immediately or circuitously from Great-Britain or Ireland, or the growth, produce and manufacture of some British colony or plantation, there shall be paid a duty of five pounds for every hundred pounds value, prime coil, except live stock, indian, rye, and buck wheat meal, grain of all kinds, salt, and all goods liable by act of Parliament to pay a duty to his Majesty.

V. And be it further enacted, That for all merchandise of what nature or kind soever, imported by or belonging to any person or persons not resident in this province, nor consigned to any inhabitant thereof, shall be paid a duty of two pounds, ten Shillings, for every hundred pounds value, prime cost, at the place from whence the same was imported, and so in proportion for a greater or lesser quantity, except such goods belong to some person or persons subjects and inhabitants of Great-Britain or Ireland, 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 forty eight hours after his arrival in such 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, by whom shipped and to whom consigned. And in case of neglect or refusal 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 in the manner herein before directed.

VI. And be it further enacted, That for the recovery of such of the duties as are imposed by this act, as shall not be paid within three months after the entry hereof, the said Treasurer shall be empowered to cause process to be issued against all and every person and persons who shall stand indebted for duties longer than three Months allowed for the payment thereof.

VII. And be it further enacted, That if the said Treasurer shall not cause process to be made nor any duties to arise by virtue of this act at the end of the said three Months, hereby limited for the payment thereof, such duties, and the arrears thereof, as he shall so omit to sue for, shall be deemed assets in his hands; and he shall in such case be answerable for the same accordingly.

VIII. And be it farther enacted, That the Treasurer of the Province, for the time being, shall nominate fit persons to be approved of by the Lieutenant-Governor in the several counties in this province, to receive the several duties and impositions 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 to be accountable for all sums so to be received by virtue of this act, to the Treasurer,

when thereunto required, which person so appointed shall have and retain ten pounds for every hundred pounds, they shall so receive in full for their trouble and services.

IX. And be it 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 Lieutenant-Governor, Council and Assembly, to be passed for that purpose.

X. And be it enacted, That this act shall continue and be in force for eighteen Months and no longer.