

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1791. Saint John, NB: Christopher Sower, Printer to the King's Most Excellent Majesty, 1791.

31 George III – Chapter 15

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 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 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 lay, for every gallon of Rum or other distilled spirituous liquor two-pence, for every gross hundred weight of brown Sugar when landed, allowing twenty per cent for tare two shillings, for every pound of Coffee, one-penny and for every barrel of Wheat or Rye Flour the growth, produce or manufacture of any or either of the United States of America, two shillings, and so in proportion for a greater or less quantity.

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 hereafter mentioned, and at every other port or place unto his Deputy or Deputies in such 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 security in double the sum of the duties payable upon the articles as specified in the report estimating each hogshead of sugar at fifteen hundred weight may take the same payable in three months, and if the said duties shall amount to fifty pounds and upwards, bonds may be so taken payable, in six months.

III. And be it further enacted, That every master of any ship or vessel coming into any port or harbour of this province, shall within twenty four hours after his arrival, and before breaking bulk, make report in writing by him subscribed, and upon oath, to the said Treasurer or his Deputy of all the articles on board his ship or vessel whether dutiable or not, and shall also make oath that he has not landed or 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 sailing from the port or place where such articles were laden on board for exportation: And in case of refusal and neglect by any such master, every such ship or vessel shall be and hereby is declared to be forfeited, and if any dutiable goods 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 or vessel after such entry made, or if any such articles shall have been landed from any ship or vessel after report made as aforesaid, other than such as 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 ship or vessel,

together with the 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 or any Court, of *Oyer and Terminer* or the Court of Vice Admiralty at the option of the prosecutor, and all forfeitures incurred by virtue of this act, after deducting the costs and charges of prosecution, shall be paid as follows, that is to say, one third 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.

IV. And be it further enacted, That for all merchandize of what nature or kind soever, imported by, or belonging to any person or persons not resident in this province, there shall be paid a duty of five pounds for every one hundred pounds value prime cost at the place from whence the same shall be imported, and so in proportion for a greater or less quantity, except such goods belong to some person or persons subjects and inhabitants of Great Britain or Ireland and are imported directly from thence; or are of the produce of the provinces of Quebec or Nova Scotia, or the Islands of St. John and Cape Breton and their dependencies and are imported directly from thence, 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 their report his whole cargo and make oath to the truth of his manifest within twenty four hours after his arrival at such place or 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, to whom belonging and to whom consigned, and in case of refusal or neglect of such owner, master or agent all goods not reported shall be liable to forfeiture, and may be seized and proceeded with condemnation and divided and applied in the manner herein before directed. Provided always, that in case the master cannot make oath to the property the burthen of proof shall lie upon the consignee.

V. And be it further enacted, That for the recovery of such of the duties as are imposed by this act and shall not be paid within three months or six months as aforesaid respectively after the entry thereof, 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 the said respective times allowed for the payment thereof.

VI. And be it further enacted, That if the said Treasurer shall not cause process to be made for any duties to arise by virtue of this act at the end of the said respective times hereby limited for the payment thereof, he shall be answerable for the lame within one month after, as though the same had been actually paid.

VII. 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.

VIII. 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 legislature of this province to be passed for that purpose.

IX. 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 said 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 intitled to the allowance of ten per Cent hereby given to the other Deputies, any thing herein before contained to the contrary in any wise notwithstanding.

X. And be it further enacted, That from and after the commencement of this act, after entry of any ship or vessel at the Treasurer's office there shall be a permit or permits made out and delivered by the Treasurer to some person to be by the Lieutenant Governor or Commander in Chief appointed for that purpose, (who shall be sworn to the faithful discharge of his duty) expressing the quality and quantity of the several dutiable articles contained in the said ship or vessel 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 or vessel 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 or vessel contrary to the provisions of this act or without a permit for that purpose obtained as aforesaid then the said person so to be appointed is hereby authorized and required to seize such ship or vessel and all such goods as aforesaid: And such ship or vessel 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 so seizing such ship or vessel or goods, shall have and receive one moiety of the third part of such forfeiture herein before directed to be paid to the officer, seizing and prosecuting the same, and the Treasurer shall have, and receive the other moiety thereof.

XI. And be it further enacted, That every master or owner of every ship or vessel coming into any port or harbour of this province, shall, before bulk shall be broken, pay or give security as aforesaid, for the payment of the duties imposed by this act, upon all and every the dutiable articles on board such ship or vessel. Provided always, That if any part of the Rum imported in any ship or vessel shall at the time of the entry thereof as aforesaid at the Treasurer's office, be reported for exportation in the same vessel, that the duty shall not be required to be paid secured to be paid for such Rum so reported.

XII. And be it further enacted, That if it shall at any time be found that any Rum so reported for exportation has been landed contrary to the provisions of this act, every ship or vessel in which the

same was imported shall be forfeited, and shall and may be seized and prosecuted to condemnation in manner herein before mentioned.

XIII. And be if further enacted, That from and after the commencement of this act, there shall be allowed on all Rum which shall have been imported into this province, on the same being exported out of the said province, (provided three or more puncheons are exported at one time) a drawback of two thirds of the duty paid or secured to be paid on the said Rum.

XIV. And be it further enacted, That the drawback herein before directed to be paid on Rum 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 duty on the said Rum, upon the said exporter making the following oath, by him subscribed, within six months after the exportation as aforesaid, viz. "I _____ do swear that I have exported out of this province in the _____ whereof _____ was master _____ gallons of Rum, and that the same Rum was imported into this province in the _____ whereof _____ was master and legally entered on the day of _____ and that the same Rum so exported was at the time of the exportation thereof in the same condition as when imported without adulteration, and that the duty thereon imposed by an act of this province has been paid or secured to be paid, and that the said Rum and, every part thereof has been actually landed in some port or place without this province, and not in any part of the United States of America to the eastward of Machias Harbour, to the best of my knowledge and belief."—And for the better preventing frauds herein, bonds shall be given with sufficient securities in double the value of such Rum so to be exported that the same or any part thereof shall not be re-landed in this province nor in any port or place in the United States of America to the eastward of Machias Harbour.

XV. And be it further enacted, That if any rum shall be fraudulently re-landed 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.

XVI. 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 as aforesaid, that such Rum hath been landed contrary to the condition of the bond given for the exportation thereof as aforesaid—the owner of such Rum shall and may be prosecuted as aforesaid 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 and every offence the sum of fifty pounds.

XVII. And be it further enacted, That the quantities of Rum so imported shall be ascertained by the instrument commonly called by the name of Gunter s Callipers and by no other instrument whatever, and shall be so gauged by a sworn Gauger 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. Provided that no Gauger shall gauge any dutiable article his own property or consigned to him, within this province.

XVIII. And be it farther enacted, That every person who shall be convicted of making or taking a false oath to any of the facts herein before 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.

XIX. And be it further enacted, That from and after the first day of March which will be in the year of our LORD one thousand seven hundred and ninety-two, neither the Treasurer nor any of his Deputies, nor any person or persons concerned in the collection of the duties of impost made payable by this act, shall own any vessel or vessels or any share or shares in any vessel or vessels trading to and from any port or ports in this province, or shall, trade or deal either directly or indirectly in any article or articles made dutiable as herein described under the penalty of fifty pounds to be recovered by bill, plaint, or information in the Supreme Court of this province, and of being forthwith dismissed from his office.

XX. And be it further enacted, That this act shall continue and be in force until the first day of April which will be in the year of our Lord one thousand seven hundred and ninety-two and no longer—except for the recovery of any penalties inflicted in and by the fifteenth section of this act.