

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1799. Saint John: John Ryan, Printer to the King's Most Excellent Majesty, 1799.

39 George III – Chapter 1

An Act for raising a Revenue in this Province. Passed the 4th day of February 1799.

I. Be it enacted by the Lieutenant Governor, Council and Assembly, That from and after the passing of this act, 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 herein after mentioned, which shall or may be brought or imported into any port or place within this Province, (except the product or manufacture of Great-Britain or Ireland, directly imported from thence) to be paid by the importers thereof, that is to say; for every gallon of Rum, three pence, for every gallon of Brandy, Geneva, and all other distilled spirituous Liquors, eight pence, for every gallon of Wine, nine pence, for every gallon of Molasses, one penny, for every gross hundred weight of brown Sugar, two shillings, on the amount of the original invoice; allowing twenty-five per cent for tare and wastage; for every pound of Bohea Tea, one penny, for every pound of Hyson, Souchong and all other Teas, two pence, for every pound of Leaf Tobacco, two pence, and for every pound of other Tobacco excepting such as is the manufacture of Great-Britain directly imported from thence, six pence.

II. And be it further enacted, That the rates, duties, and imports 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 herein after mentioned, and at every other port or place to 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 owner or importer giving bond with good and sufficient security in double the amount of the duties payable upon the articles 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, owner and consignee of any ship, vessel, or coasting craft, 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 them subscribed and upon oath to the said Treasurer or his Deputy, of all the packages or articles on board such ship or vessel, whether dutiable or not, describing the same; and shall also make oath that there has not to their knowledge or belief, been landed or permitted to be landed or taken from on board such ship, vessel, or coasting craft, 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 or neglect by any such master, every such ship, vessel, or coasting craft 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, vessel, or coasting craft after report made as aforesaid, other than 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, vessel, or coasting craft, 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, and all forfeitures incurred by virtue of this act, after deducting the costs and charges of prosecution, together with all reasonable charges that may have occurred, shall be paid as follows, that is to say, one half 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: And it shall and may be lawful to or for the said Treasurer and his Deputies or either of them authorised by Writ of Assistance under the seal of His Majesty's Supreme Court, issued with the allowance of Fiat of one of the Judges on affidavit duly made, to take the High Sheriff in person or his Deputy, and in the day time to enter and go into any house, store, ware-house or out-house, and in case of resistance to break open doors, and open and examine calks, chests, or other packages; thereto seize and from thence to bring any kind of goods or merchandize whatsoever so landed as aforesaid contrary to the provisions and the true intent and meaning of this act, and for which any duties are payable and ought to have been paid or secured by this present act.

IV. And be it further enacted, That for the recovery of all such 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 is hereby empowered to cause process to be issued against all and every person and persons who shall stand indebted for duties longer than the respective times allowed for the payment thereof.

V. And be it further enacted, That if the said Treasurer shall not, within one month after the expiration of the respective periods hereby limited for the payment thereof, cause process to be made for any duties to arise by virtue of this act, he shall be answerable for the same.

VI. 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, 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, exclusive of their proportion of the proceeds of any goods they may seize by virtue of this act.

VII. 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.

VIII. 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 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 entitled to the allowance of ten per cent, hereby given to the other Deputies, any thing herein contained to the contrary notwithstanding.

IX. And be it further enacted, That from and after the entry of any ship, vessel or coasting craft at the Treasurer's office, there shall be a permit or permits made out and directed by the Treasurer to some person to be appointed by the Lieutenant Governor or Commander in Chief, for that purpose, (who shall be sworn to the faithful discharge of his duty) expressing the quantity and quality 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, vessel or coasting craft, 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, vessel or coasting craft contrary to the provisions of this act, or without a permit for that purpose obtained as aforesaid, such person, so to be appointed, is hereby authorised and required to detain such ship, vessel or coasting craft and all such goods as aforesaid; and shall immediately make report thereof to the Treasurer or his Deputy, who is hereby empowered to seize and prosecute the same to condemnation: And such ship, vessel or coasting craft 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 persons, so detaining such ship, vessel or goods, shall have and receive one moiety of the part of such forfeiture herein before directed, to be paid to the officer seizing and prosecuting the same.

X. And be it further enacted, That every master, owner or consignee of every ship, vessel or coasting craft coming into any port or harbour in this Province, shall, before bulk be broken, pay or give security as aforesaid for the payment of the duties, imposed by this act, upon all and every of the dutiable articles on board such ship, vessel or coasting craft.

Provided always, That if any part of the Rum, Brandy, Geneva, Wine or Molasses, imported as aforesaid, shall at the time of entry thereof as aforesaid at the Treasurer's office, be reported for exportation in the same vessel or coasting craft, the duties shall not be required to be paid or secured to be paid for such Rum, Brandy, Geneva, Wine or Molasses so reported.

XI. And be it further enacted, That if it shall, at any time, be found that any Rum, Brandy, Geneva, Wine or Molasses, so reported for exportation, has been landed contrary to the provisions of this act, every ship, vessel or coasting craft, in which the same was imported, shall be forfeited; and shall and may be seized and prosecuted to condemnation in the manner herein before mentioned.

XII. And be it further enacted, That from and after the passing of this act, there shall be allowed on the following articles which shall have been imported into this Province, on the same being exported out of the said Province—(provided three hundred gallons or more are exported in one vessel at one time) the following drawbacks, to wit: on Rum two pence per gallon, on Brandy and Geneva six pence per gallon, and on Wine six pence per gallon, of the duties paid or secured to be paid on the several articles.

XIII. And be it further enacted, That the drawback herein before directed to be paid on the before recited several articles 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 duties on the said articles, 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 _____, and that the same was imported into this Province in the _____ whereof _____ was master, and legally entered on the _____ day of _____ and that the duty imposed on the said _____ by an Act of this Province, has been paid or secured to be paid upon the same and on every part thereof, and that the said _____ has been actually landed in some port or place without this Province, and not in any port or place 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 articles, 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.

XIV. And be it further enacted, That if any of the before specified articles 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.

XV. 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, Brandy, Geneva or Wine as aforesaid, that any of those articles has been landed contrary to the condition of the bond given for the exportation thereof as aforesaid, the owner of such Rum, Brandy, Geneva or Wine, shall and may be prosecuted therefor 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 offence the sum of one hundred pounds.

XVI. And be it further enacted, That the quantities of Rum, Brandy, Geneva, Wine and Molasses, so imported shall, be ascertained by the instrument commonly called Gunter’s Callipers, and by no other instrument whatever, and shall be so gauged by a Sworn Gauger or Gaugers 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, and by the Justices at their Sessions in the several and respective counties.—Provided that no Gauger shall Gauge any dutiable article his own property or consigned to him within this Province.

XVII. And be it further 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.

XVIII. Provided always, and be it further enacted, That nothing in this act shall extend to authorise any penalty or conviction of forfeiture on any master, owner or consignee of any such ship, vessel or coasting craft, where it shall appear that such master, owner or consignee is not wilfully guilty of any breach of this act by not knowing the same to be in force, but that every such master, owner or consignee, shall be exempt from such penalty or forfeiture upon payment of the duties imposed by this act or securing the payment of the same, any thing in this act to the contrary notwithstanding.

XIX. 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 eight hundred and one, and no longer; except for the recovery of any penalties inflicted in and by the fifteenth Section of this act.