

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1801.* Saint John, NB: John Ryan, Printer to the King's Most Excellent Majesty, 1801.

41 George III – Chapter 1

**An Act for raising a Revenue in this Province.**

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 herein after mentioned, which shall or may be brought or imported into any port or place within this Province, to be paid by the importers thereof, that is to say; for every gallon of Rum, six pence; for every gallon of Brandy, Geneva, and all other distilled spirituous Liquors, eight pence, and for every gallon of Wine, nine 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 more than ten pounds, and shall not exceed fifty 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, may take the same payable in three months; and if the said duties shall amount to more than fifty pounds and shall not exceed one hundred pounds, bonds may be so taken payable in six months; and if the same shall amount to one hundred pounds and upwards, bonds may be so taken payable in nine 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 Harbor 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, vessel, or coasting craft, 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, he shall be liable to the penalty of one hundred pounds: 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, vessel, or coasting craft 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 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 the master of such ship, vessel, or coasting craft, and each and every person concerned shall be liable to the penalty of one hundred pounds. And all penalties and 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, authorized by Writ of Assistance under the Seal of His Majesty's Supreme Court or any Inferior Court of Common Pleas, issued with the allowance or fiat of one of the Judges on affidavit duly made, to take the High Sheriff in person or his Deputy, or any Coroner or Constable, and in the day time to enter and go into any house, store, warehouse, or out-house, and in case of resistance, to break open doors, and open and examine casks, chests, or other packages; there to 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 to be paid by this 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 at the times limited for the payment thereof respectively as aforesaid after the entry thereof, the said Treasurer is hereby authorized and directed 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. And 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.

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

VI. 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 pasted for that purpose.

VII. 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, nor to any other allowance, any thing herein contained to the contrary notwithstanding.

VIII. 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 of the several dutiable articles contained in the said ship, vessel, or coasting craft 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, the master of such ship, vessel, or coasting craft, and each and every person concerned shall be liable to the penalty of one hundred pounds; and such person so to be appointed, is hereby authorized and required to detain 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 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 detaining such 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.

IX. And be it further enacted, That every master, owner, or consignee of every ship, vessel or coasting craft, coining into any port or harbor 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, or Wine, imported as aforesaid, shall at the time of entry thereof as aforesaid at the Treasurer's office, be reported for exportation in the same ship, vessel, or coasting craft, the duties shall not be required to be paid, or secured to be paid, for such Rum, Brandy, Geneva, or Wine so reported.

X. And be it further enacted, That if it shall, at any time, be found that any Rum, Brandy, Geneva, or Wine, 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.

XI. And be it further enacted, That from and after the commencement 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 Province, (provided two hundred gallons or more are exported in one vessel at one time) the following drawbacks, to wit: on every gallon of Rum, five pence, on every

gallon of Brandy or Geneva, six pence, and on every gallon of Wine, six pence, of the duties paid or secured to be paid on the several articles.

XII. 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 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 net in any port or place of the United States of America to the Eastward of Machias Harbor, to the best of my knowledge and belief”

And, for the better preventing of 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 clandestinely relanded in this Province, nor in any port or place in the United States of America to the Eastward of Machias Harbor.

XIII. And be it further enacted, That if any of the before specified articles shall be fraudulently relanded 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.

XIV. 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 have been fraudulently 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.

XV. And be it further enacted, That the quantities of Rum, Brandy, Geneva and Wine 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 in the several and respective Counties by the Justices in their Sessions. Provided, that no Gauger shall gauge any dutiable article his own property or consigned to him within this Province.

XVI. 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 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.

XVII. Provided always, and be it further enacted, That no goods imported into this Province and consigned to any person in the Province of Nova-Scotia, shall be liable to any of the duties imposed by this Act, but such goods may be landed and re-shipped for the said Province, provided they are exported within ninety days in the same packages they were landed, and the consignee make oath, before the Treasurer or his Deputy, that such goods were originally shipped for the purpose of being conveyed into the Province of Nova-Scotia and not intended for sale or consumption in this Province, and that the said goods are re-shipped in the same state and packages they were landed and received by him.

XVIII. 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 two, and no longer, except for the recovery of any penalties inflicted in and by the fourteenth section of this Act.