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Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1808. Saint John, NB: Jacob Mott, Printer to the King's Most Excellent Majesty, 1808.

48 George III – Chapter 16 (1807)

An Act to prevent illicit and clandestine Trade, and for imposing a Duty upon Articles illegally imported or brought into this Province, to be levied and paid after the condemnation and sale thereof. Passed the 5th of March, 1807.

Whereas the practice of carrying on illicit and clandestine Trade contrary to the provisions of divers Acts of Parliament in that behalf made, is not only highly detrimental to the public interests, but is injurious and ruinous to the fair Trader. And it is expedient so far as may be practicable to encourage the Officers of the Public Revenue in this Province, to be vigilant in detecting such practices and carrying the Laws of Trade into execution.

And Whereas the imposing of a Duty upon all Articles clandestinely imported into this Province, to be levied and paid after the condemnation and sale thereof, for the use of this Province and for the support of the Government thereof, would be attended with the most beneficial consequences.

I. Be it enacted by the President, Council, and Assembly, that from and after the operation of this Act, if any prohibited goods whatsoever shall be imported or brought into this Province, contrary to the true intent and meaning of any Act or Acts of Parliament in such cases made and provided; it shall and may be lawful for the Treasurer of the Province or his Deputies in the several and respective Counties and places for which such Deputies shall be appointed to seize all such prohibited goods, and to prosecute the same to condemnation and forfeiture in the Supreme Court, or in the Court of Vice-Admiralty in this Province, and that all such prohibited goods so seized and prosecuted shall upon the condemnation and sale thereof, be divided, paid and applied as follows, that is to say, after deducting the charges of prosecution from the gross produce thereof, one third part of the net produce shall be paid into the hands of the Collector of His Majesty's Customs for the port of Saint John, for the use of His Majesty his Heirs and Successors, one third part to the Governor or Commander in Chief of this Province, and the other third part to the Treasurer or his Deputy, who shall seize in form, and sue for the same.

II. And be it further enacted, That there be and hereby is granted to the King's Most Excellent Majesty, his Heirs and Successors for the use of this Province, and for the support of the Government thereof, a Duty of ten per cent, on the gross amount of all Articles whatsoever so seized, condemned and sold under and by virtue of this Act.

And that the purchaser or purchasers of any such Articles at the Sales thereof, pursuant to such condemnation, shall within twenty-four hours after the same purchases shall be made, and before any part of such articles shall be vended or consumed, make report to the Treasurer or his Deputy at the place where such articles shall be sold, in writing and under Oath before the said Treasurer or his Deputy as aforesaid, which Oath the said Treasurer and his Deputies respectively are hereby

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authorised and required to administer, of the articles so purchased as aforesaid, and the Duties aforesaid arising thereon shall at the same time be paid or secured to be paid in the same manner and under the same regulations, as are made and prescribed respecting the Duties imposed by an Act made and passed in this Session, intituled "An Act for raising a Revenue in this Province." And in case of refusal and neglect so to make report and entry of such articles so purchased, the same are hereby declared forfeited and shall and may be searched for, seized, condemned, sold and applied in the same manner as is prescribed in and by the third Section of the said herein before recited Act. And if such articles or any part thereof cannot be found, then the purchasers thereof shall forfeit and pay the sum of one hundred pounds, to be recovered and applied in the same manner and to the same uses as is provided in and by the same third Section of the said herein before recited Act.

III. And be it further enacted, That it shall and may be lawful for the said Treasurer or his Deputies respectively, at all times to enter on board any ship or vessel arriving in his Province, and to examine and search throughout the same for prohibited articles, and there to seize and from thence to carry away all such prohibited articles; and being authorized by Writ of Assistance under the Seal of His Majesty's Supreme Court, or of the Inferior Court of Common Pleas of the County in which the prohibited articles shall be found, which Writ the proper Officers of the said Courts are hereby authorized and required to issue upon the allowances or fiat of one of the Justices of the said Courts, to be filed together with the Affidavit upon which the same is grounded, to take the High Sheriff in person or his Deputy, or any Coroner of the County, 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 Casks, Chests or other Packages, and there to seize and from thence to carry away any prohibited articles whatsoever which shall have been landed from any Ship, Vessel or Boat, or otherways imported contrary to the provisions and the true intent and meaning of any Act or Acts of Parliament in that behalf made.

IV. And be it further enacted, That if any prohibited goods shall be seized by virtue and in pursuance of this Act, and any dispute shall arise whether the same have been lawfully imported, then and in such case this proof thereof shall lie upon the owner or claimant of such goods, and not upon the Treasurer or his Deputy who shall seize or stop the same, any Law, usage or custom to the contrary notwithstanding.

V. And be it further enacted, That this act shall be and continue in force until the first day of April, which shall be in the Year of our Lord, One Thousand Eight Hundred and Ten, and no longer.

VI. And be it further enacted, That this Act shall not be in force, before His Majesty's Royal approbation shall be had thereon.

This Act was confirmed, finally enacted and ratified by an Order of His Majesty in Council, dated the 26th day of August, 1807.