

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1814. Saint John, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1814.

54 George III – Chapter 14

An Act to give full effect to, and to prevent the evasion of an Act intituled "An Act for the further increase of the Revenue of this Province," Passed the 7th of March, 1814.

Whereas in and by the first section of an Act made and passed in the Fifty-third year of His Majesty's Reign, intituled, "An Act for the further increase of the Revenue of this Province," it is enacted as follows, viz: "That from and after the passing of this Act, all Goods of every description, (fish and provisions of all kinds excepted) imported into this Province, by any non-resident, or non-residents therein, or for his or their account, shall be subject to a duty of two and one half per cent. on the prime cost, which duty shall be payable at the port or place, where the same shall be imported or entered: Provided always, that upon British merchandize and manufactures imported and entered for exportation, to some other British Colony or Plantation, the duties shall be secured by bond, to be cancelled upon proof of the exportation of the same (without breaking package) to such other British Colony or Plantation." And whereas no mode is pointed out, in the said Act for the collection of the said duty on goods imported into the Province by land, by any non-resident or non-residents or for his or their account—

Be it therefore, enacted by the President, Council and Assembly, That from and after the passing of this Act, it shall be the duty of every person importing or bringing goods of any kind into this Province by land, (fish and provisions of all kinds excepted) to report the same to the Treasurer or his Deputy, at the place nearest to where the same shall be imported or brought within Twenty-four hours after their arrival within this Province, under the like oath or oaths, and subject to the like pains, penalties, forfeitures, regulations, rules, directions and references in all respects as are provided in and by the second, third and fourth sections of the said herein before mentioned Act, for goods imported into the Province in any vessel.

And for the prevention of pretended partnerships for the purpose of evading the provisions of said herein before mentioned, and in part recited Act—

Be it further enacted, That no person shall be considered as entitled to the benefit of the proviso in the fourth section of the same Act, who at the time of the importation shall not be under full legal responsibility for the debts, contracts and dealings of the person or persons composing the established Mercantile House, carrying on, transacting and doing business within the Province, who may import and bring into the Province any goods subject to the duty imposed in and by the same Act, and entitled to at least one tenth of the yearly profits of all the business carried on by such Mercantile House in this Province.