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Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1819. Fredericton, NB: George K. Lugrin, Printer to the King's Most Excellent Majesty, 1819.

59 George III - Chapter 18

An Act to amend and continue an Act, intituled "An Act for raising a Revenue in this Province." Passed the 24th of March, 1819.

Whereas, in and by the sixth Section of an Act, made and passed in the fifty-eighth Year of His Majesty's Reign, intituled "An Act for raising as Revenue in this Province," it is provided that the Deputies appointed by the Treasurer and approved of by the Lieutenant-Governor or Commander in Chief, are authorized to receive and retain Ten Pounds for every Hundred Pounds they shall receive for their services: And whereas it is thought that in some of the Counties in this Province the amount received and detained by the Deputy-Treasurers, at and after the rate of ten per cent, is more than proportionate to their services,

- I. Be it therefore enacted by the Lieutenant-Governor, Council, and Assembly, That the Deputy-Treasurers so appointed and approved as aforesaid, be allowed to receive and retain the sums of Ten Pounds for every Hundred Pounds, provided that the same does not exceed the sum of Three Hundred Pounds to any one Deputy, for his services in any one Year.
- II. And be it further enacted, that whenever any Rum, Wine, Brandy, Gin, or other distilled Spirituous Liquors, or Brown Sugar, or Molasses, reported for exportation, pursuant to the directions contained in the ninth Section of the said herein before recited Act, shall be re-shipped and put on board of any American ship or vessel, in the harbour of the City of Saint John, from and out of the same bottom in which the said articles were imported, and shall be actually exported in such American ship or vessel to any port or place in the United States to the west-ward of Machias harbor, then, and in such case, any monies which may have been paid for the rates or duties arising thereon, shall be repaid, and the bonds which may have been taken to secure the said duties, shall be cancelled and considered of no validity in the same manner as if the said articles had been exported in the same bottom in which they were imported. Provided always, that the evidence to be required of such exportation in any American ship or vessel, shall be the following Oath, to be taken or subscribed by the Master of the vessel in which they were imported, before the Treasurer or his Deputy, at the City of Saint John, to wit.--- I do swear, that the following articles, to wit, _____ were imported into this Province in the vessel called the whereof I am Master and are the same articles mentioned and specified in the entry and report of the same vessel and cargo at this office, on the day of ; that the said articles are now in the same state and condition in which they were at the time of importation into this Province; that no part thereof hath been landed since the entry and report thereof as aforesaid; that the same articles have been really and bona fide shipped and put on board of the American vessel called the , in the harbor of St. John, whereof is Master, and that the same, or any part thereof, are not again to be landed in any part of this Province, to the best of my knowledge and belief, —So help me God.

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And further, that the Owner, Importer, or Consignee of the same articles, shall at the same time make and subscribe an affidavit, to be endorsed on the aforegoing affidavit of the said Master, before the said Treasurer or his said Deputy, stating, that he is the Owner, Importer, or Consignee of such articles, and that the contents of such affidavit, so made by the said Master, are just and true, according to the best of his knowledge and belief. And further, that the Master of the American ship or vessel on board of which such articles have been shipped, shall, at the same time, make and subscribe an affidavit in like manner, to be endorsed on the said first mentioned affidavit, that the articles therein mentioned, are actually on board of his said ship or vessel, and that the same, or any part thereof, are not again to be landed in any part of this Province, to the best of his knowledge and belief. And provided further, that it shall be incumbent on the Owner, Importer, or Consignee of such dutiable articles, (previous to the repayment of any monies which may have paid for the duties and rates arising thereon, or before the cancelling the bonds which may have been given to secure the payment of the said duties and rates,) to produce to the Treasurer or to his Deputy, at the City of St. John, a Certificate under the hand and seal of the Collector or principal officer of the Customs at the port or place to which such articles shall have been exported, that the same have been there landed. And provided also, that it shall be further incumbent on the Owner, Importer, or Consignee, upon producing such Certificate, to make and subscribe the following Oath, before the Treasurer or his Deputy, at the City of Saint John, to wit ---I do swear, that the following articles by me imported into this Province, in the vessel called the , whereof was Master, and which were specified in the entry and report of the same vessel and cargo, at this office on the day of for exportation and which were shipped and put on board of the American ship or vessel , whereof was Master, then lying in the harbor of Saint John, have been really and bona fide landed at ______, and that the same, or any part thereof, are not again to be landed in any part of this Province, to the best of my knowledge and belief.

III. And be it further enacted, that if any dutiable articles shall be fraudulently relanded in any part of this Province, after being shipped or put on board of any American ship or vessel in the harbour of Saint John, for exportation, the Same shall be forfeited, proceeded against, and applied in the manner prescribed in and by the third Section of the herein before recited Act.

IV. And be it further enacted, that the said recited Act be, and the same is hereby further continued (excepting where the same is hereby altered and amended,) and declared to be in full force until the first day of April, which will be in the Year of our Lord one thousand eight hundred and twenty, and no longer.