

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1820. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1820.

60 George III – Chapter 1

An Act to continue and amend an Act, intituled “An Act for raising a Revenue in this Province,” and to repeal the one made in amendment thereof. Passed the 20th of March 1820.

Whereas it is expedient, that an Act made and passed in the fifty-ninth year of His Majesty's Reign, intituled “An Act to amend and continue an Act, intituled an Act for raising a Revenue in this Province,” should be repealed—

I. Be it therefore enacted by the Lieutenant-Governor, Council, and Assembly, That the same Act be, and it is hereby repealed, saving the right of recovery of any penalties and forfeitures inflicted and incurred under and by virtue of the provisions of the same.

And 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 a 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,

II. Be it therefore further 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 sum of ten Pounds for every one 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. And whereas in and by the ninth section of the last herein before recited Act, no provision is made for dutiable articles reported for exportation, (and reshipped without being landed) and put on board any other ship or vessel than the same bottom in which they were imported.

III. Be it therefore further enacted, That whenever any dutiable articles reported for exportation, pursuant to the directions contained in the ninth section of the same Act, shall be reshipped and put on board of any ship or vessel, either in the harbours of the City of Saint John, Saint Andrews, or in the Miramichi River, from and out of the same bottom in which such articles were imported, and shall be actually exported in any such ship or vessel to any port or place without the limits of this Province, then and in such case, any monies which may have been paid for the rates and duties arising thereon, shall be repaid, and the bond or 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 ship or vessel other than the same bottom in which such dutiable articles shall have been imported, shall be the following oath, to be taken and subscribed by the master of the vessel in which they were imported, before the

Treasurer or his Deputy at either of the said Harbours of the City of Saint John, Saint Andrews, or at Miramichi, 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, and that no part thereof hath been landed since the entry and report thereof, as aforesaid; and that the same articles have been really and bona fide shipped and put on board of the vessel called the _____ in the harbor of _____ 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. 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 foregoing 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 ship or vessel on board of which such articles have been reshipped, 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 been paid for the duties and rates arising thereon, or before the cancelling the bond or bonds which may have been given to secure the payment thereof) to produce to the Treasurer, or to his Deputy at Saint John, Saint Andrews, or Miramichi, from which such dutiable articles were so reshipped as aforesaid, a certificate under the hand and seal of the Collector or principal Officer of the Customs, at the port or piece 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 either of the said ports of Saint John, Saint Andrews, or Miramichi, from which such articles may have been exported as aforesaid, 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, which were shipped and put on board of the ship or vessel _____ whereof _____ was master, then laying in the harbour of _____ have been really and bona fide, as I verily believe, 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.

IV. And be li further enacted, That if any dutiable articles shall be fraudulently relanded, in any part of this Province, after being reshipped or put on beard of any ship or vessel in either of the said Harbours of Saint John, Saint Andrews, or at Miramichi, for exportation as aforesaid, the same

shall be forfeited,, proceeded against, and applied in the manner prescribed in and by the third section of the same recited Act.

And whereas it is thought advisable, that upon the exportation of any Rum and Brown Sugar from and out of this Province, and which upon their importation were subject to the long duties imposed in and by the first section of the same recited Act, no greater sum should be reserved for the use of the Province than what is reserved upon the exportation of any Rum or Brown Sugar which upon their importation were subject to the short duties. And whereas it is thought advisable that a drawback should be allowed upon all Molasses exported from and out of this Province—

V. Be it therefore enacted. That upon the exportation of any Rum or Brown Sugar from and out of this Province, and upon which the long duties have been paid, or secured to be paid, agreeably to the provisions of the same Act, there shall be allowed the following drawback, to wit: Upon every gallon of Rum, eleven-pence; and for every hundred weight of Brown Sugar, three shillings and six-pence; and upon the exportation of all Molasses, upon which any duties have been paid, or secured to be paid as aforesaid, there shall be allowed a drawback of all the duties which have been so paid, or secured to be paid as aforesaid, excepting two shillings and six-pence for each and every hogshead of Molasses; all of the said dutiable articles to be subject nevertheless to the proviso contained in the twelfth section of the same Act, and to the provisions of, and proof required by the thirteenth section of the same Act, excepting where the same is hereinafter altered.

VI. And be it further enacted, That no Rum and Brown Sugar imported into this Province, and which at the time of the importation thereof were subject to the payment of the long duties, nor any Molasses, shall be entitled to the drawback in the next preceding section mentioned, unless the owner or consignee shall make oath at the time of the importation thereof into this Province, before the Treasurer or either of his Deputies, that he is owner or consignee of such Rum, Brown Sugar, and Molasses, and that the same are owned by, and are the exclusive and sole property of British Subjects; and shall also at the time of the exportation thereof, make the like oath before the Treasurer, or either of his Deputies, who are hereby required and authorized to administer the said oaths.

VII. And be it further enacted, That in all cases of claims for the payment of any drawback allowed upon the exportation of any dutiable articles from and out of this Province, the production of a certificate from the British Consul, or Judge of the Inferior Court, as to the hand writing of any Collector or Principal Officer of the Customs at the port or place to which such dutiable articles shall have been exported, as is directed in and by the same recited Act, shall be dispensed with.

VIII. And be it further enacted, That the same recited Act to which this is an amendment, 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-one, and no longer.