

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1821. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1821.

2 George IV – Chapter 23

An Act to increase the Revenue op this Province, by imposing a duly on certain merchandize. Passed the 20th of March, 1821.

Whereas for the purpose of encouraging the inhabitants of this Province and of encreasing the Revenue thereof it is expedient to impose a duty on goods and merchandize imported by Foreigners and Aliens—

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That all goods and merchandize of what nature or kind soever (excepting lumber of all kinds and livestock) belonging wholly or in part to any Foreigner or Alien, that may be imported or brought into this Province, shall be subject to a duty of five per cent, upon the prime cost thereof, to be ascertained by the oath of the person or persons importing, bringing, or receiving the same, to be made before the Treasurer or his Deputy at the port or place where the same shall be imported and entered, which oath, as well as all other oaths herein after required by this Law, the Treasurer or his Deputy as aforesaid is hereby empowered to administer.

II. And be it further enacted, That the several and respective duties herein before imposed shall be payable to the Treasury or his Deputy at the port or place where the respective articles so made liable to duty shall be imported and entered, and that it shall be the duty of every person importing or bringing goods and merchandize of any kind into this Province, either by land or water, to report the same in writing to the Treasurer or his Deputy at the port or place where the same shall be imported or received, within twenty-four hours after arrival, and if brought by water, before the same or any part thereof shall be landed, and with regard to all goods and merchandize (excepting as in and by the first section of this Act is excepted) to make oath whether any, and if any, what part of such goods and merchandize belongs to any Foreigner or Alien, and all goods and merchandize (excepting as above excepted) respecting which the person importing, bringing, or receiving the same, shall not make oath that no Foreigner or Alien has directly or indirectly any share therein, shall be subject and liable to the duty imposed in and by this Act.

III. And be it further enacted, That it shall be the duty of the Treasurer or his Deputy as aforesaid, to demand, collect and receive the several and respective duties herein before imposed; and in cases where the amount of duties on any one cargo or entry shall exceed the sum often pounds, the said Treasurer or his Deputy shall take bonds and security for such duties, payable one half in three months, and the other half in six months, in like manner and under the same penalties as are prescribed by the Acts now in force for raising a Revenue in this Province; and in case any difference shall arise between the said Treasurer or his Deputy and the owner or importer of any of the goods or articles herein before made liable to duty, as to the quantity, quality or value thereof, such difference shall be settled by three merchants, on oath, to be chosen by the said Treasurer or his Deputy, the decision of two of which merchants shall be final.

IV. And be it further enacted, That every person importing or bringing goods or merchandize of any kind into this Province, or receiving the same as aforesaid, either by land or water, who shall neglect or refuse to report and make oath as herein before particularly provided, shall be subject to the like pains and penalties as are prescribed in and by the third section of an Act made and passed in the fifty-eighth year of the Reign of His late Majesty King George the Third, intituled "An Act for raising a Revenue in this Province," for masters of vessels not making report as therein directed, and all goods not duly reported and entered, and for which the duties shall not have been duly paid or secured according to the true intent and meaning of this Act, are hereby declared to be forfeited, and the Treasurer or his Deputy is hereby invested with authority of search and seizure and all other powers incident thereto, and proceedings shall be had in all respects in like manner as provided in like cases in and by the said above in part recited Act, and every person who shall be convicted of making or taking a false oath, in any case where an oath is directed or required to be taken by this Act, shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are by Law liable for wilful and corrupt perjury.

V. And be it further enacted, That the several and respective Collectors appointed or to be appointed by the Treasurer of the Province, under and by virtue of an Act made and passed in the fifty-ninth year of the Reign of His said late Majesty King George the Third, intituled "An Act to explain and amend an Act, intituled an Act to impose a duty upon certain articles imported into this Province," shall and may and are hereby authorized and empowered to detain and report to the Treasurer or his Deputy, in like manner as provided in and by the said last recited Act, all goods and articles made liable to duty by this Act, which may be found on any road or roads, island or places in this Province, unless the owner or owners, person or persons, having possession or charge of such goods and articles, shall produce a certificate from the Treasurer or one of his Deputies, that the duties have been paid or secured to be paid thereon, and that in such cases such Collectors shall be entitled to the like allowance as are provided in the said last mentioned Act, in cases of detention under and by virtue of that Act.

VI. And be it further enacted, That this Act shall continue and be in force for one year, and from thence to the end of the next Session of the General Assembly, and no longer.