

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1822. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1822.

3 George IV – Chapter 9

An Act for raising a Revenue in this Province. Passed the 21st March, 1822.

Be it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the first day of April next, there be and is hereby 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, the several rates and duties on the articles herein after mentioned, which shall or may be brought or imported into any Port of Place within this Province, to be paid by the Importer or Importers thereof, that is to say—

For every Gallon of Rum and Whiskey, tenpence, where two-thirds of such Rum and Whiskey, have been purchased with the Produce of this Province, and imported in a Vessel, or Vessels, part whereof is owned therein, and an additional twopence per Gallon on all Rum and Whiskey otherways imported—

For every Gallon of Wine, one shilling and threepence, where two-thirds of such Wine have been purchased with the Produce of this Province, and imported in a Vessel, or Vessels, part whereof is owned therein, and an additional threepence per Gallon on all Wines otherways imported—For every Gallon of Shrub, Santa, or Cordials of any kind, threepence, where two-thirds of such Shrub, Santa, or Cordials, have been purchased with the Produce of this Province, and imported in a Vessel, or Vessels, part whereof is owned therein, and an additional one penny per Gallon on all Shrub, Santa, or Cordials, otherways imported—For every Gallon of Brandy, and all other distilled Spirituous Liquors, one shilling and sixpence—For every Gallon of Molasses, one penny—For every Pound of Coffee, one penny—For every gross Hundred Weight of Brown Sugar, on the amount of the original Invoice, allowing twenty-five per cent, for tare and wastage, two shillings and sixpence, where two-thirds of such Sugar have been purchased with the Produce of this Province, and imported in a Vessel, or Vessels, part whereof is owned therein, and four shillings per Hundred Weight on all Brown Sugar Otherways imported.

II. And be it further enacted, That the said rates and duties shall be paid at the time of the importation of such articles into the City and County of Saint John, unto the Treasurer of the Province, or his Deputy there, and at every other port or place where the same shall be imported, unless such rates and duties on any one cargo shall amount to upwards of ten pounds, in which case, and where the same shall not amount to fifty pounds, it shall be lawful for the said Treasurer, or his Deputy or Deputies respectively, to take a Bond, duly executed by the Owner or Importer of such dutiable articles, with one good and sufficient surety, in double the amount of the rates and duties payable upon the articles specified in the report of such Cargo, for the payment of the same, one-half in three months, and the other half in six months; and where the rates and duties arising on any one Cargo (as specified in the report of such Cargo) shall amount to fifty pounds, and shall not exceed one hundred pounds, then it shall be lawful for the said Treasurer, or his

Deputy or Deputies respectively, to take a Bond, executed in like manner, for the payment of the same, one-third in three months, one-third in six months, and the remaining third in nine months; and where the rates and duties arising on any one Cargo (as specified in the report of such Cargo) shall exceed one hundred pounds, then it shall be lawful for the said Treasurer, or his Deputy or Deputies respectively, to take a Bond, executed in like manner, for the payment of the same, one-third in six months, one-third in twelve months, and the remaining third in eighteen months; all which bonds shall be taken in the name of the King's Majesty, and be payable to His said Majesty, His Heirs and Successors, and conditioned for the payment of the amount of the said rates and duties respectively, at the time or times specified therein, either to the Treasurer for the time being, or his Deputy, if taken in St. John, or to the Deputy Treasurer for the time being at the port or place where the same may be taken.

III. And be it further enacted, That every Master of any Ship or Vessel coming into any port or harbour of this Province, shall within twenty-four hours after his arrival, and before breaking bulk, make report to the said Treasurer or his Deputy there, in writing, by him subscribed and under oath, of all the packages or articles, whether dutiable or not, on board such ship or vessel, describing and specifying the same and shall in the same report state, that there has not to his knowledge or belief, been landed or taken from on board such ship or vessel any such articles, or any part thereof, since the sailing of such ship or vessel from the port or place where such articles were laden on board the same for exportation; and in case of refusal or neglect of any such Master, he shall forfeit and pay the sum of one hundred pounds, to be recovered by information to be made and filed by His Majesty's Attorney General, in the Supreme Court of Judicature in this Province, upon the filing whereof the first Process in all cases shall be a Capias, to be directed to the Sheriff or Coroner of the place where the offender may be found, by virtue of which Process, the said offender shall be held to bail for his appearance at the return of the Process, to answer the matters charged in such information; and if it shall appear, or there shall be reasonable cause to suspect that such articles hereby made dutiable, have been clandestinely landed, brought or imported into this Province, before entry and report made as aforesaid, or not being duly entered as aforesaid shall be found on board any ship or vessel after such entry and report, or if any such articles shall have been landed from any ship or vessel after entry and report made as aforesaid, other than were specified in such report, or for which a permit shall not have been obtained agreeably to the provisions of this Act, such dutiable articles so landed or found on board, contrary to the true intent and meaning of this Act, shall be, and the same are hereby declared to be forfeited, and shall and may be seized and detained by the said Treasurer or his Deputy or Deputies respectively, and information made by His Majesty's Attorney General, and proceedings to condemnation had in the Supreme Court: And the Master of such ship or vessel, and each and every person concerned, shall also be liable to the penalty of one hundred pounds, to be recovered in manner as is herein first before set forth, all which penalties and forfeitures, after deducting the costs and charges of prosecution, together with all reasonable charges that may have accrued, shall be paid as follows:--that is to say, one-half part to the officer seizing and prosecuting the same articles to condemnation, or, complaining against and prosecuting such offender or offenders to conviction and the other half into the hands of the Treasurer of the Province, for the use thereof: And it shall and may be lawful for the said Treasurer and his Deputy or Deputies respectively, at all times to enter on board any ship or vessel, and to examine and

search throughout the same for dutiable articles, and there to seize and from thence to carry away, all such as are by this Act made liable to seizure; and being authorised 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 articles hereinafter mentioned shall be found (which writ the proper officers of such Courts respectively, are hereby authorised and required to issue upon the allowance or fiat of one of the Justices of such Court, 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, warehouse, or outhouse, and in case of any 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 such dutiable articles whatsoever, so landed, brought, or imported as aforesaid, contrary to the provisions and true intent and meaning of this Act.

IV. And be it further enacted, That in addition to the entry and report herein before required to be made by the Master of any ship or vessel arriving in any port or place in this Province, the owner or consignee of the dutiable articles on board such ship or vessel (and in cases where there may be several owners or consignees of the same cargo, each owner or consignee thereof) shall make report in writing, by him subscribed under oath before the said Treasurer, or either of his Deputies, of all dutiable articles belonging to or consigned to him as aforesaid, on board such ship or vessel, and before such entry and report shall be made by the owner or consignee as aforesaid, the said articles shall not be permitted to be landed from on board such ship or vessel.

V. And be it further enacted, That for the recovery of all such duties as are imposed by this Act, and shall not be paid at the several times limited for the payment thereof respectively as aforesaid, the said Treasurer or his Deputy of the port or place in which such Bonds may have been taken, is hereby directed to cause Process to be issued against all and every person and persons so standing indebted, and to pursue the same if necessary, to final judgment and execution; and if the said Treasurer or either of his Deputies as aforesaid, shall not within one month after the time limited for the payment of any one sum so becoming due as aforesaid, cause Process to be issued as aforesaid, the said Treasurer or his Deputy so neglecting, shall be answerable for and chargeable with the same.

VI. And be it further enacted, That it shall be the duty of the Treasurer of the Province, for the time being, to appoint fit persons (to be approved by the Lieutenant-Governor or Commander in Chief) to be his Deputies in the several ports and places in this Province, where the same may be necessary, to perform the duties and services in and by this Act required, which persons so appointed shall give good and sufficient security by Bond, to His Majesty, for the faithful discharge of their duty respectively, and to be accountable to the said Treasurer, when thereunto required, for all sums to be received by virtue of this or any former Act, and that such Deputies shall have the same powers to make seizures and proceed to condemnation, as are given to the Treasurer by virtue of this Act, and shall and may (exclusive of their proportion of the proceeds of the penalties and forfeitures incurred by this Act, retain ten pounds for every hundred pounds they shall so receive in full for their services: Provided always, that the same does not exceed the sum of three hundred pounds to any one Deputy for his services in any one year.

VII. And be it further enacted, That it shall and may be lawful for the Treasurer of the Province, in case of sickness or necessary absence from the City and County of Saint John, to appoint a fit person to act as his Deputy there, for whose acts the said Treasurer shall be responsible, which Deputy shall have the same power and authority in every respect during his continuance in office as the said Treasurer hath by virtue of this Act, when present and capacitated to execute the duties incident to his office: Provided always, that such Deputy in the City of Saint John, shall not be entitled, to any allowance whatever from the Public Treasury for his services, except his proportion of the proceeds of any penalties and forfeitures incurred by this Act, which may arise in consequence of any seizure made by him any thing herein contained to the contrary thereof in anywise notwithstanding.

VIII. And be it further enacted, That the Tide Surveyors for the City and County of Saint John and County of Charlotte respectively now appointed, of who shall hereafter be appointed by the Lieutenant-Governor or Commander in Chief, shall in all respects be subordinate to and under the direction and control of the Treasurer or his Deputies for the respective places aforementioned, and that from and after the entry of any ship or vessel at the office of the Treasurer or his Deputies for the respective places aforementioned, there shall be a Permit or Permits made out and directed by the said Treasurer or his Deputy at such place, to the Tide Surveyor there, expressing therein the quantities of the several dutiable articles contained in the cargo of the said ship or vessel as entered at the said Treasurer's or Deputy Treasurer's office, and no dutiable articles shall be landed from on board any ship or vessel, within the said City and County of Saint John or the said County of Charlotte without such Permit or Permits so to be given as aforesaid, and that it shall be the particular duty of the said Tide Surveyors respectively, to attend to the unloading of any such ship or vessel, under the Permits so to be given by the said Treasurer or his Deputies respectively, and if any dutiable articles are found landed from on board any such ship or vessel, within the said City and County of Saint John, or the said County of Charlotte, before entry and report made and a Permit or Permits obtained as herein before required, or if there shall be found on board any such ship or vessel, any such dutiable articles not mentioned in the same Permit or Permits, or if any such dutiable articles shall at any time be found to have been landed there from any ship or vessel, or otherways brought or imported contrary to the provisions of this Act, it shall be the duty of the said Tide Surveyors respectively, and they are hereby required forthwith to take possession of and detain the same, and immediately make report thereof to the said Treasurer, or his Deputies at such places respectively, in order that the same articles may be seized and prosecuted to condemnation in manner as herein before provided. And any such Tide Surveyor for taking and detaining such articles, shall have and receive one moiety of the part of such forfeitures herein before directed, to be paid to the officers seizing and prosecuting the same.

IX. And be it further enacted, That the rates and duties arising by virtue of this Act, shall be paid or secured to be paid in manner as is herein before provided, at the time of entry and report on the ship or vessel having on board such dutiable articles, and before bulk be broken. And if the whole or any part of such dutiable articles shall be intended for exportation, the same shall be mentioned, and such articles particularly specified in the entry and report, which is by this Act required to be made of such vessel and cargo, at the Treasurer's office; and in case such articles so reported for exportation, shall be actually exported in the same bottom in which they were

imported or reshipped, and put on board of any ship or vessel before being landed, either in the Harbours of the City of St. John, St. Andrews, West Isles, 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 either of such cases 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 so far as may relate to them, shall be canceled and considered of no validity.

X. And be it further enacted, That the evidence to be required of such exportation when made in the same bottom, shall be the following oath, to be taken and subscribed by the Master of such ship or vessel, before the said Treasurer or either of his Deputies: to wit, I _____ do swear, that the following articles, to wit, _____ are now actually on board the _____ whereof I am Master, that the same articles were imported into this Province in the same vessel, 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; and that the same or any part thereof are not to be landed in any part of this Province, to the best of my knowledge and belief: So help me God. And the owner or consignee of the same articles, shall at the same time make and subscribe an affidavit (to be indorsed upon the said affidavit of the said master) before the said Treasurer or one of his Deputies, stating that he is the owner 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.

XI. And be it further enacted, That the evidence to be required of such exportation from the harbours of the City of Saint John, Saint Andrews, or West Isles, or the Miramichi River, 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 places in that behalf abovementioned:—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 have 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 harbour 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 the owner, importer, or consignee, of the same articles, shall at the same time make and subscribe an affidavit, to be indorsed on the foregoing affidavit of the same 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 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, 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 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, West Isles, or Miramichi, from whichever of these places 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 place to which such articles shall have been exported, that the same have been there landed, or in cases of exportation to any port or place within the United States of America, a like certificate under the hands and seals of two Merchants there residing: 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, West Isles, 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.

XII. And be it further enacted, That if at any time it shall be found, that all or any of the articles so reported for exportation, have been landed contrary to the provisions of this Act, every ship or vessel in which the same were imported, together with all and every such articles, shall be forfeited, and shall and may be seized and prosecuted to condemnation, and the proceeds thereof applied in the manner herein before mentioned.

XIII. And be it further enacted, That if at any time within one year after the report so made of the articles intended to be exported, it shall be discovered that any of those articles have been fraudulently landed in any part of this Province, the owner or consignee of such articles, and the master or owner of such ship or vessel, shall severally forfeit and pay the sum of one hundred pounds for each offence, to be recovered by information to be made and filed by His Majesty's Attorney General, in manner as before mentioned, and applied (after deducting the costs and charges) one half to the informer, and the other half to be paid into the hands of the Treasurer of the Province, for the use thereof.

XIV. And be it further enacted, That upon the following dutiable articles, which, shall be imported into this Province after the first day of April next, and upon which the short rates and duties herein before imposed, have been paid or secured to be paid as aforesaid, and which have not been exported in the same bottom or reshipped without being landed in manner before mentioned,

there shall be allowed upon exportation of the same, the following drawback, to wit, For every gallon of Rum and Whiskey, ninepence; for every gallon of Wine, one shilling and twopence; for every gallon of Shrub, Santa, or Cordials, twopence; for every gallon of Brandy and other distilled Spirituous Liquors, one shilling and fivepence; and for every gross Hundred Weight of Brown Sugar, two shillings.

Provided always, That one hundred gallons or more of Liquor in the original package or cask, or ten hundred weight or more of Brown Sugar, are exported in one ship or vessel at one time, and also that the same be exported within twelve months from the time of the importation thereof.

XV. And be it further enacted, That upon the following dutiable articles which shall be imported into this Province after the first day of April next, and upon which the long rates and duties herein before imposed, have been paid or secured to be paid as aforesaid, and which have not been exported in the same bottom or reshipped without being landed in manner before mentioned, there shall be allowed upon exportation of the same, the following drawback, to wit: For every gallon of Rum and Whiskey, elevenpence; for every gallon of Wine, one shilling and fivepence; for every gallon of Shrub, Santa, or Cordials, threepence; for every hundred weight of Brown Sugar, three shillings and sixpence; 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 as aforesaid, excepting two shillings and sixpence for each and every hogshead of Molasses; all of the said dutiable articles to be subject nevertheless to the proviso contained in the last preceding section of this Act.

XVI. And be it further enacted, That no Rum, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar or Molasses, imported into this Province and which at the time of the importation thereof, were subject to the payment of the long duties, shall be intitled 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, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar or 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 exportation thereof, make the like oath before the Treasurer or either of his Deputies, who are hereby required and authorised to administer the said oaths.

XVII. And be it further enacted, That the drawbacks herein before allowed, shall be paid by the Treasurer or one of his Deputies as aforesaid, to the owner or importer thereof, out of the monies arising from the duties on the same articles so exported, when the same monies shall be received, and not before. Provided always, that previous to any part of such drawback being paid, the owner or importer of such articles shall at the time of exporting the same, make and subscribe the following oath, before the Treasurer or one of his Deputies, to wit.—I _____ do swear, that the _____ by me now shipped on board the _____ whereof _____ is master, was lawfully imported into this Province, in the _____ master, from _____ and that the duties thereon, have been paid by me or secured to be paid at this office, and that the same or any part thereof is not intended to be relanded in any part of this Province, to the best of any knowledge and belief. So help me God. And provided also,

That the master of the ship or vessel in which the same articles are to be exported, shall make and subscribe the following oath, to be indorsed on the last mentioned affidavit, before the Treasurer or one of his Deputies, to wit: I do swear that the articles shipped by _____ as mentioned in the affidavit upon the other side hereof, are now actually on board the _____ whereof I am master, bound for _____ 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 provided also, That it shall be incumbent on the owner or importer of such dutiable articles to produce to the Treasurer or to the Deputy to whom the duties shall have been secured, a certificate under the hand and seal of the Collector or principal Officer of the Customs at the port or place to which the same shall be exported, or in cases where such port or place shall be within the United States of America, a certificate under the hands and seals of two Merchants there residing, that the same articles have been there landed. And provided also, that it shall be further incumbent on the owner or importer (upon producing such certificate and requiring the drawback as aforesaid) to make and subscribe the following oath, before the Treasurer or one of his Deputies, to wit:—I _____ do swear, that the articles by me exported on board the _____ master, a certificate of the landing of which is now by me exhibited, 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 acknowledge and belief. So help me God.

XVIII. And be it further enacted, That no drawback whatever on any duties, shall hereafter be allowed on any Rum, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar, or Molasses, exported from this Province, and landed at any port or place in the United States to the eastward of Machias harbour.

XIX. And be it further enacted, That if any dutiable articles whatever shall be fraudulently reloaded in any part of this Province, after shipment for exportation, the same shall be forfeited, proceeded against, and applied in the manner herein before described in and by the 3d section of this Act.

XX. And be it further enacted, That if it shall be discovered at any time before or within one year after the drawback shall be so received upon the exportation of any dutiable articles as aforesaid, that any of those articles have been fraudulently reloaded in any part of this Province, the owner or importer of such articles, shall forfeit and pay the sum of one hundred pounds for each offence, to be recovered by information to be made and filed by His Majesty's Attorney General, in manner as aforementioned, and applied (after deducting the costs and charges) one half to the informer, and the other half to be paid into the hands of the Treasurer of the Province, for the use thereof.

XXI. And in order to deter and prevent as much as possible, persons from being engaged in illicit trade, which if practised, will operate greatly to the prejudice of the fair dealer, as well as to the Public Revenue of this Province: Be it further enacted, That it shall be the duty of the Treasurer of the Province, and all and every of his Deputies, and also of the Tide Surveyors in the City of Saint John and County of Charlotte, to be vigilant in detecting all persons that may be so engaged, as well as all articles made liable to duty by virtue of this Act, illegally introduced or smuggled into any part of this Province, and all articles in and by this Act made dutiable which shall be seized and

condemned and sold at the Custom-House, or by any Officer of the King's Customs in any part of this Province, for having been illegally introduced or smuggled into the same, shall be liable to the same rates and duties as if those articles had been legally imported and entered at the Treasurer's office, as required by this Act; and the purchaser or purchasers of any such articles at such Custom-House sales, 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 said Treasurer or his Deputy at that place, in writing and under oath, before the said Treasurer or his Deputy as aforesaid, of the articles so purchased as aforesaid, and the duties arising thereon shall at the same time be paid or secured to be paid, in the same manner and under the same regulations as duties arising upon such articles when legally imported as aforesaid; 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 herein before provided by the third section of this Act; and if any such articles, or any part thereof, cannot be found, then the purchaser 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 section of this Act.

XXII. And be it further enacted, That upon the exportation of any such articles so purchased at the Custom House sales as aforesaid, and upon which the duties have been paid or secured to be paid, the purchaser shall be entitled to the like drawback as is herein before allowed upon the exportation of similar articles, under and subject to the like regulations, provisos, and restrictions, as are herein before made and provided.

XXIII. And be it further enacted, That the quantities of dutiable Liquors and Molasses shall be ascertained by the instrument commonly called Gunter's Callipers, and by no other instrument whatever, and shall be gauged by a sworn Gauger or Gaugers, legally appointed or to be appointed for that purpose by the Lieutenant-Governor or Commander in Chief, if in the City of Saint John or County of Charlotte, and in the several other Counties by the Justices in their General Sessions or any Special Sessions for that purpose holden. Provided, that no Gauger shall gauge any dutiable articles which shall be his own property, or consigned to him.

XXIV. Provided always and be it further enacted, That no goods imported into this Province, and consigned to any person in the Province of Nova Scotia, shall be liable to any of the duties imposed by this Act, but such goods may be landed and reshipped for the said Province, provided they are exported within ninety days after landing, in the same casks or packages in which they were landed, and the consignee or person to whose charge or care such goods may be sent or committed, make oath before the Treasurer or either of his Deputies, that such goods were originally shipped for the purpose of being conveyed into the Province of Nova-Scotia and not intended for sale or consumption in this Province, and that the same goods are reshipped in the same state and Casks or packages they were landed and received by him.

XXV. And be it further enacted, That any articles made dutiable by this Act, which may be imported into this Province expressly for the use of His Majesty's Army, Navy, or Ordnance, shall be, and are hereby declared to be exempted from the payment of any duties herein before

imposed. Provided always, that whenever any such articles are so imported for the uses aforesaid, the Commissary or other agent or person duly authorised, on the part of His Majesty, to receive the same, shall produce an Invoice of such articles to the Treasurer or his Deputy at the port or place of importation, and shall declare on oath, and subscribe the same before the said Treasurer or his Deputy as aforesaid, that the several articles contained in such Invoice, are imported expressly for the use of His Majesty's Army, Navy, or Ordnance, as the case may be, to be issued to the same for and on account of His Majesty, and for no other use or purpose whatever; and in default of such Invoice and oath, such articles shall not be intitled to such exemption. And provided also, that in case any such articles shall at any time after importation thereof, be sold or disposed of in any other way than being issued in and for His Majesty's service as aforesaid, they shall be liable to the same rates and duties as if then imported on private account, and shall be liable to the same regulations as to reporting the same to the Treasurer or his Deputy, and paying and securing the duties thereon, and as to drawbacks in cases of exportation, and shall be subject and liable to the same seizures, forfeitures, and penalties, in all respects as dutiable articles sold at Custom-House sales are herein before made subject and liable to.

XXVI. And be it further enacted, That if any Merchant or other person resident in this Province, shall supply for and on account of His Majesty's Army, Navy, or Ordnance, within this Province, any articles made dutiable by this Act, for which he shall have paid or secured the duties as by Law required, such Merchant or other person shall be entitled to have credit or be repaid for the duties so secured or paid: Provided such dutiable articles so sold and delivered for His Majesty's service, shall have been delivered over to one of His Majesty's Commissaries, or to some other agent or person duly authorised on the part of His Majesty to receive the same in the presence of the Treasurer or his Deputy for the port or place in which the same shall be so sold and delivered, and such Merchant or other person or persons shall produce to the Treasurer or his Deputy as aforesaid, from such Commissary or other agent or person duly authorised to receive the same as aforesaid, a certificate under his hand and seal, that such dutiable articles so supplied by the said Merchant or other persons, on account of His Majesty, for the use of the Army, Navy, or Ordnance, as the case may be, have been actually issued in and for His Majesty's service. And provided also, that the said Merchant or other person so supplying such dutiable articles, shall make and subscribe the following oath, which the said Treasurer or his Deputy as aforesaid, is hereby authorised to administer:

I _____ do swear, that I did on the ____ day of _____ in the year of our Lord _____ bona fide sell and deliver to _____ for the use of His Majesty's [Army, Navy, or Ordnance, as the case may be] at _____ (here enumerate the dutiable articles sold and delivered) for and on account of His Majesty and for no other use; that such sale and delivery was an absolute sale and delivery of such _____ without any express or implied condition, trust, or confidence, on the part of _____ to whom the same were delivered, or of any other person or persons whomsoever, and that I do verily believe the said _____ have been actually issued for or applied to the purpose they are above stated by me to have been delivered for.

XXVII. And be it further enacted, That the said Treasurer of the Province, and all and every of his Deputies, are hereby authorised and empowered to administer the several oaths Herein required to be made and taken, and every person who shall be convicted of making or taking a false oath to any of the facts herein directed or required to be sworn to, 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.

XXVIII. And be it further enacted, That all the monies arising by virtue of this Act, shall remain in the Treasury until the same shall be disposed of by an Act or Acts of the General Assembly of this Province, to be passed for that purpose.

XXIX. And be it further enacted, That the right of recovery of any of the penalties and forfeitures inflicted and incurred under and by virtue of the provisions 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” and of the several Acts made in amendment thereof, be, and the same is hereby saved.

XXX. And be it further enacted, That this Act shall continue and be in force until the first day of April, which will be in the year of our Lord one thousand eight hundred and twenty-three.