

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1832.* Fredericton, NB: John Simpson, Printer to the King's Most Excellent Majesty, 1832.

2 William IV – Chapter 8 Session 1

**An Act for raising a Revenue in the Province. Passed 9th March 1832.**

I. 'We, His Majesty's most Dutiful and Loyal Subjects, the Assembly of New-Brunswick, in General Assembly convened, for raising the Supplies necessary to defray the Expenses of His Majesty's Government of the Province, have freely and voluntarily resolved to give and grant unto the King's Most Excellent Majesty the several Rates and Duties hereinafter mentioned, and do therefore pray Your Excellency that it may be enacted;' And be it enacted by His Excellency the Lieutenant Governor, by and with the Advice and Consent of the Council and Assembly, in General Assembly convened, and by the Authority of the same, That from and after the First Day of April next, there be 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 hereinafter mentioned, on the following Articles which may be imported or brought into this Province either by Sea, Inland Navigation, or by Land; (that is to say,)

For every Gallon of Rum, One Shilling;  
For every Gallon of Molasses, One Penny;  
For every Pound of Coffee, One Penny;  
For every Gallon of Shrub, Santa, and Lime- Juice, Six Pence;  
For every Hundred Weight of Brown or Muscovado Sugar, on the Quantity mentioned in the original Invoice, allowing Twenty five per Cent. for Tare and Wastage, Two Shillings and Six Pence;  
And for every Pound of Loaf Sugar, One Penny;

And in Addition to the Rates and Duties already imposed by the Means and Power of any Act or Acts of the Imperial Parliament, or under and by virtue of this Act, the following Rates and Duties shall be granted as aforesaid; (that is to say,)

For every Gallon of Brandy, One Shilling and Ten Pence;  
And for every Gallon of Whiskey, Hollands, Geneva, and Cordials, One Shilling and Six Pence;  
For every Gallon of Wine in Bottles, One Shilling and Three Pence; and for every Gallon of Wine not in Bottles One Shilling and Six Pence;  
For every Head of Foreign Oxen, Two Pounds;  
For every Cow, or other Horned Cattle, Three Pounds and Ten Shillings;  
And for every Hundred Pounds of Dead Meats of all Kinds, Six Shillings and Eight Pence;

For every Foreign Horse, Five Pounds, and where a Duty on such Horse shall have been paid or secured at the Custom House, by the Means and Powers of any Act or Acts of the Imperial Parliament, then the Difference only between the Amount so paid or secured at the Custom House and the Duty herein imposed shall be demanded and received;

And upon the following Articles, not being of the Manufacture of and not imported from any Part of the United Kingdom, in Addition to the Rates and Duties already imposed or which may be imposed by the Means and Powers of any Act or Acts of the Imperial Parliament, the following Rates and Duties upon every Hundred Pounds of the real Value thereof; (that is to say,)

For Chairs, Clocks, Watches, and every Description of Household Furniture, Twenty five Pounds;

For Soap and Candles, Ten Pounds;

For Bread, Ten Pounds;

For Manufactured Tobacco, Fifteen Pounds;

And for all other such Articles not herein enumerated, or otherwise charged with Duty by this Act, Ten Pounds, excepting nevertheless, Liquors, Pitch, Tar, Turpentine, and Lumber of every Description, Grass Seed, Hides, Tallow, Cotton Wool, Plants and Seeds of every Description, Indigo, Fruit, whether preserved, dry or green, Dye Woods, Salt,-Leaf Tobacco, Bees Wax, Felt, Lignum Vitae; Bristles, Horse Hair, Horns, Cordage, Canvas, Hemp, Iron and India Rubber, and Books;

And in all Cases where the Duties imposed by this Section are charged upon the real Value of the Articles imported, such Value shall be ascertained by the Declaration of the Importer or Consignee of such Articles before the Treasurer of the Province, or any Deputy Treasurer, in Manner and Form following; (that is to say,)

“I, A. B. do declare that the Articles mentioned in this Entry, subject to Provincial Duty, and contained in the several Packages therein particularly described, are of the Value of \_\_\_\_\_, to the best of my Knowledge and Belief; and that the same were entered of the same Value at the Custom House.

(Signed) A. B.”

Which Declaration shall be endorsed on the Bill of Entry of such Articles in the Presence of the Treasurer or his Deputy; Provided that if it shall appear to the Treasurer or his Deputy, that such Articles have been invoiced below the true and real Value thereof at the Place from whence the same were imported, or if the Price is not known, the Articles shall in such Case be examined by Two competent Persons, to be nominated and appointed by the Lieutenant Governor or Commander in Chief of the Province; and such Persons shall declare before the Treasurer or his Deputy what is the true and real Value of such Articles; and the Value so declared on the Declaration of such Persons shall be deemed to be the true and real Value thereof, and upon which the Duties imposed by this Act shall be charged and paid.

II. And be it further enacted, That the Rates and Duties imposed by this Act shall be paid at the Time of Importation of such Articles as are liable to the same to the Treasurer of the Province, or to any Deputy Treasurer at the Place where the same may be imported, unless such Rates and Duties on any One Cargo or Importation, as mentioned in the Master’s or the Owner’s or

Consignee's Report, shall amount to upwards of Twenty five Pounds; and when the said Duties upon any One importation as aforesaid shall exceed Twenty Five Pounds and not amount to Fifty Pounds, it shall and may be lawful for the said Treasurer, or any Deputy Treasurer, to take a Bond duly executed by the Owner or Consignee of such dutiable Articles, with at least One good and sufficient Surety, in Double the Amount of such Duties, for the Payment of the same in Three Months; and when the said Duties amount to Fifty Pounds and are under One hundred Pounds, then the Bond shall be taken, and duly executed in like Manner aforesaid, for the Payment of the same. One Half in Three Months and One Half in Six Months; and when the said Duties amount to One hundred Pounds and are under Two hundred Pounds, then the Bonds shall be taken, and duly executed in like Manner as aforesaid, for the Payment of the same, One Third in Four Months, One Third in Eight Months, and the remaining Third in Twelve Months; and when the said Duties shall amount to Two hundred Pounds and upwards, then the Bond shall be taken, and duly executed in like Manner as aforesaid, for the Payment of the same, One Third in Six Months, One Third in Twelve, and the remaining Third in Eighteen Months: all which Bonds shall be taken in His Majesty's Name, and made payable to His said Majesty, His Heirs and Successors, and conditioned for the Payment of the Amount of the said Duties respectively at the Time or Times specified therein, to the Treasurer of the Province or to his Deputy at the Place where the same may be taken: Provided always, that in Cases where by the Provisions of this Act the Importer or Importers are entitled to have Credit, for Payment of any Duties upon giving Bonds as aforesaid, the Treasurer or any Deputy Treasurer shall be and they are hereby authorised to receive Payment at the Time of Entry if required, and to allow a Discount of Abatement thereupon at and after the Rate of Six per Centum per Annum, proportionable to the Credit which the said Importer or Importers may be so entitled to have.

III. And be it further enacted, That the Masters or Persons having charge of all Ships and Vessels arriving in any Port or Place in the Province, shall severally and respectively, within Twenty four Hours after their Arrival, or sooner if required by the Treasurer or any of his Deputies, make a Report to the said Treasurer of the Province, or to One of his Deputies at or nearest the Place of such Arrival, under a solemn Declaration, and subscribed by them respectively, containing an exact Account of the whole Cargo of the Ship or Vessel under his Command or Charge, whether subject to Duties or not, and shall in the same Report state, upon Declaration as aforesaid, the Name of each and every Owner and Consignee of such Cargo, and where the same is intended to be landed, and whether any and what Part thereof has been landed and taken from such Ship or Vessel after arriving within the Province; and upon Neglect or Refusal of such Master or Person having charge as aforesaid to make such Report, he shall forfeit and pay the Sum of One hundred Pounds; and in Addition to the Report of the Master or Person having charge of any Ship or Vessel, each and every Owner, or each and every Consignee of the Cargo, shall also make a Report in Writing by him subscribed, upon solemn Declaration before the said Treasurer or Deputy Treasurer, as the Case may be, of all dutiable Articles belonging to or consigned to him on board such Ship or Vessel: and any Part of such Cargo which shall be landed before such Report of file Master or Person having charge, and before the Reports of the several and respective Owners or Consignees thereof and a Permit obtained from the said Treasurer or Deputy, as the Case may be, for landing the same, shall, together with any dutiable Articles which may be found on board such Ship or Vessel, or landed therefrom and not included in the Report of the Master or Person having

charge and the Report of the said Owners or Consignees, be forfeited, and the Master or Person having charge of such Ship or Vessel, and every Person concerned in concealing such Articles on board, or in landing them without a Permit for that Purpose, shall each respectively forfeit and pay the Sum of One hundred Pounds: and it shall and may be lawful for the said Treasurer or any of his Deputies, at all Times, to enter on board any Ship or Vessel, and to search the same for dutiable Articles, and if any are found on board not having been duly reported, and the Duties, paid or secured, to seize and take the same from such Ship or Vessel; and the said Treasurer, or any Deputy Treasurer, being authorized by Writ of Assistance under the Seal of His Majesty's Supreme Court, or of the Inferior Court of Common Pleas in the County in which such Articles shall be found, (which Writ the proper Officers of such Courts respectively are hereby authorized and required to issue upon the Allowance or Fiat of One of the Justices of such Court,) shall, and may take One or more Constable or Constables, and, at all Times in the Day Time, enter and go into any House, Store, Warehouse, Out house or other Building, and, if resisted, break open any Door or Doors; and search for dutiable Articles, and, if any such are found having been imported and landed contrary to Law, seize and carry the same away; and it shall be the Duty of the said Treasurer or any Deputy Treasurer to cause the same Articles forthwith to be appraised and valued by Three respectable Persons; and in all Cases where the Value of the Articles shall not exceed the Sum of Twenty five Pounds, they shall be prosecuted to Condemnation in the Name of the Treasurer, or Deputy Treasurer making the Seizure, in Thirty Days from the Time of making such Seizure, before any Two of His Majesty justices of the Peace residing near the Place where the Seizure shall have been made, who are hereby required and directed to keep a Book of Record, in which they shall fairly enter all Causes tried before them under this Act, together with all the Evidence taken in the course of the Investigation; and when the Value of the Articles so seized and taken as aforesaid shall exceed the Sum of Twenty five Pounds, they shall be prosecuted to Condemnation as aforesaid in the Name, of the Treasurer, or Deputy Treasurer making the Seizure, or by Information of His Majesty's Attorney or Solicitor General, or any of the King's Counsel learned in the Law, in Ninety Days from the Time of making such Seizure, before His Majesty's Supreme Court, or before any Two Justices of the Inferior Court of Common Pleas in the County, where the Seizure shall have been made; and if any Dispute shall arise whether any of the Articles so seized as aforesaid were illegally imported, the Proof in all Cases shall be upon, the Owner or Person claiming such Articles.

IV. And be it further enacted, That when any dutiable Articles imported into the Province are intended to be exported without being, landed, the same shall be stated in the Report and Entry required to be made by this Act, and the Articles intended to be exported particularly described and specified in such Report; and such Articles so reported for Exportation shall be actually exported in the same Vessel in which they were imported, or re-shipped on board of any other Ship or Vessel without being landed, and shall actually be exported in such Ship or Vessel to any Port or Place without the Limits of the Province, then and in either of these Cases, any Duties which may have been paid on any Articles so exported shall be repaid, and any Bonds which may have been given for securing such Duties shall be cancelled, after the requisite Proofs of the actual landing of such Articles without the Province in either Case shall have been produced at the Office where the same were First reported for Exportation.

V. And be it further enacted, That upon the following Articles upon which the Duties have been paid or secured, there shall be allowed when exported after having been landed from the Vessel in which they were imported, or imported by Land or Inland Navigation, or which may have been purchased at any Custom House Sale or Sale of Government Stores, the following Drawbacks; to-wit, for every Gallon of Rum; One Shilling; for every Gallon of Wine in Bottles, One Shilling and Three Pence; for every Gallon of Wine not in Bottles One Shilling and Six Pence; for every Gallon of Brandy, and other distilled spirituous Liquors, One Shilling; for every Gallon of Shrub, Santa, Cordials, and Lime Juice, Six Pence; for every Gallon of Molasses, One Penny; for every gross Hundred Weight of brown Sugar, Two Shillings and Six Pence; for every Pound of Coffee, One Penny; upon every Head of Foreign Horned Cattle, Forty Shillings: Provided always, that no Drawbacks shall be allowed unless the Articles be exported within Twelve Months from the Time of their Importation, and in the same Package or Cask in which they were imported, and not in less Quantity in any One Ship or Vessel at any One Time, then Fifty Gallons or more of Wine (except in Cases where the Importer of Wine may bottle the same or any Part thereof, or may have occasion to shift the same or any Part thereof into Casks of smaller Size, and in stick Cases the said Importer, but no other Person whomsoever, shall be entitled to Drawback on the Exportation of such Wine so bottled or shifted in like Manner as if the same had been exported in in the original Cask or Package with the Limitation that no less Quantity than Six Dozen Bottles of such Wine, nor a less Quantity than Twenty-five Gallons thereof in any One Cask, shall be entitled to such Drawback), Brandy, Hollands and Geneva; Five hundred Gallons or more of Molasses; One hundred Gallons or more of any other Liquors; Ten hundred Weight or more of brown Sugar; and Five hundred Weight of Coffee, nor unless the requisite Proofs of their having been landed without the Province be produced at the Office within Twelve Months from the Time of: Exportation; and no Drawback shall be allowed upon. Articles landed in any Part of the United States, Eastward of Machias Harbour; and provided also, that when satisfactory Proof is lodged with the Treasurer or Deputy Treasurer of the Export of any Article subject to Duty, the said Duty shall not be exacted within Twelve Months after the Exportation of such Articles.

VI. And be it further enacted, That the Evidence to be required of the Exportation of dutiable Articles in the same Bottom shall be Declaration of the Master, and of the Owner or Consignee, before the Treasurer or One of his Deputies; and the Declaration of the Master shall be as follows:

“I, A. B. do declare that the following Articles, to-wit \_\_\_\_\_, are now actually on board the \_\_\_\_\_ whereof I am Master; that the same were imported in the same Vessel, and are the same that were mentioned in the Entry, and Report of the said Vessel and Cargo at this Office on the \_\_\_\_ day of \_\_\_\_\_ and that the said Articles are now in the same State in which they were at the Time of Importation thereof; that no Part of the same are to be landed within the Province to the best of my Knowledge and belief.”

And the Owner or Consignee of the same Articles shall, at the same Time and Place, make and subscribe a Declaration that he is the Owner or Consignee of such Articles, and that the Contents of the Declaration made by the Master are just and true to the best of his Knowledge and Belief: and when Articles are not exported in the same Bottom in which they were imported; then the

Master of the Vessel in which they Were imported shall make and subscribe a Declaration as follows; (to-wit,)

"I, A. B. do declare that the following Articles, to-wit, \_\_\_\_\_, were imported into the Province in the Vessel called the \_\_\_\_\_, whereof I am Master, and are the same mentioned and specified in the Entry and Report of the said Vessel and Cargo at this Office on the \_\_\_ day of \_\_\_\_\_; that they are now in the same State in which they were at the Time of importation; that no Part thereof has been landed since the said Entry and Report; and that the same have been actually shipped on board the Vessel called the \_\_\_\_\_, in the Harbour of \_\_\_\_\_, whereof \_\_\_\_\_ is Master,"

And the Owner or Consignee of the same Articles shall, at the same Time and Place, make and subscribe a Declaration that he is the Owner or Consignee of such Articles, and that the Contents of the Declarations made by the said Masters are just and true, and that the said Articles are not be landed within the Province to the best of his Knowledge and Belief; and the Master of the Vessel on board of which such Articles have been reshipped, shall at the same Time make and subscribe a Declaration that the Articles mentioned in the Declaration of the Master of the Vessel in which they were imported are actually on board the Ship or Vessel of which he is Master, and that the same or any Part thereof are not to be again landed in the Province to the best of his Knowledge and Belief.

VII. And Be it further enacted; That when any dutiable Articles are exported for Drawback after having been landed in the Province, the Evidence of such Exportation shall be a Declaration made and subscribed by the Owner or Consignee of such Articles, before the Treasurer or Deputy Treasurer, as follows; (to-wit;)

"I, A. B. do declare that the Articles by me now shipped on board the \_\_\_\_\_, whereof is Master, were lawfully imported (or purchased at a Custom House Sale, or Sale of Government Stores) in the \_\_\_\_\_, whereof \_\_\_\_\_ was Master, from \_\_\_\_\_; and that the Duties thereon have been paid or secured to be paid by me at this Office; and that the same or any Part thereof are not intended to be reloaded in the Province, to the best of my Knowledge and Belief."

Also a Declaration made and subscribed by the Master of the Vessel in which the Articles are to be exported, as follows; (to-wit)

"If A. B. do declare that the Articles shipped by \_\_\_\_\_, as mentioned in his Declaration, are now actually on board the \_\_\_\_\_, whereof I am Master; bound for \_\_\_\_\_; and that the same or any Part thereof are not to be reloaded within the Province, to the best of my Knowledge and Belief."

Provided always, that before any Drawback shall be paid, or a Remission of Duties upon Articles exported in the same Bottom or transhipped in to another Vessel and exported without being landed, obtained, it shall be incumbent on the Owner or Consignee of such Articles to produce to the Treasurer, or Deputy to whom the Duties shall have been paid or secured, within One Year

from the Time of Exportation thereof, a Certificate under the Hand and Seal of the Collector or principal Officer of the Customs or of the Revenue of the Place to which the same were exported, or a Certificate of Two resident Merchants of the Place where such dutiable Articles may have been landed, that such Articles have been there actually landed, and he shall at the same Time make and subscribe the following Declaration; (to-wit,)

“I, A. B. do declare that the Articles exported by me in the \_\_\_\_\_, whereof \_\_\_\_\_ was Master, a Certificate of the landing of which is by me now exhibited, have been actually landed at \_\_\_\_\_ to the best of my Knowledge and Belief.”

Provided also, that the Drawbacks, upon all Articles exported; and entitled thereto, and for the Duties on which Bonds have or may be given, shall be endorsed upon such Bonds; and be deemed equivalent to Cash Payments, without any Reference to the Times when the several Instalments of the same are payable or become due.

VIII. And be it further enacted, That if all or any of the Articles reported for Exportation without being landed, or which having been landed have been shipped for Exportation, with a View to obtain, a Remission of the Duties thereon, or to obtain the Drawbacks, allowed by this Act, have been landed or relanded contrary to the true Intent and Meaning of this Act, all such Articles so landed or relanded, and such as may be on board at the Time of discovering such intended Fraud, shall be forfeited, and shall and may be seized and prosecuted to Condemnation, and the Proceeds of such Forfeitures applied, as hereinafter directed; and if it shall be discovered within One Year after the Articles so reported for Exportation, or which may have been shipped for Exportation after having been landed, or after any Drawbacks may have been paid or received, that the Whole or any Part thereof have been fraudulently relanded within the Province, the Owner or Consignee of such Articles, and the Master or Owner of the Ship or Vessel from which the same were relanded, shall severally forfeit and pay the Sum of One hundred Pounds, to be recovered and applied as hereinafter directed.

IX. And be it further enacted, That, the Evidence required to obtain any Drawback on Horned Cattle exported from this Province, shall be a Certificate of the Treasurer or Deputy Treasurer, the Case may be, that the Cattle upon which the Drawback is claimed were on the Importation of such Cattle reported for Exportation, also a Declaration shall be annexed, in Manner and Form as follows; (to wit,)

“I, A. B. do declare that the following (here state the Number and Description of Cattle) now on board the \_\_\_\_\_, whereof \_\_\_\_\_ is Master, bound for \_\_\_\_\_ and that they are the same as are mentioned in the annexed Certificate, and were, reported for Exportation, and that the same are not intended to be relanded in this Province, to the best of my Knowledge and Belief.”

And also the Declaration of the Master of the Vessel mentioned in the Owner’s or Consignee’s Declaration, and subscribed by him in Form following; (to. wit,)

"I, A. B. do declare that the \_\_\_\_\_, shipped by \_\_\_\_\_, are now actually on board the \_\_\_\_\_, whereof I am Master, bound for \_\_\_\_\_; and that the same are not to be relanded in this Province with my Knowledge or Consent, unavoidable Accident excepted."

Which Declaration and Certificate shall be filed in the Office where taken: Provided always, that no Drawbacks shall be allowed and paid in less than One Month after the sailing of the Vessel in which the Cattle for which the same are claimed were shipped, nor unless the Cattle reported for Exportation shall be actually exported within Three Months from the Time of their Importation: Provided always, that, if any Cattle shall be fraudulently relanded in this Province after Shipment for Exportation as aforesaid, the same shall be forfeited, and may be sold forthwith, without further Process, by the Treasurer or nearest Deputy Treasurer, and the Proceeds applied, One Half to the Informer the Residue to His Majesty for the Use of the Province; and the Owner or Consignee of such Cattle, and the Master of the Vessel from which they have been fraudulently relanded, shall severally forfeit and pay a Fine of One hundred Pounds.

X. And be it further enacted, That any Importer or Consignee of Rum, Whiskey, Brandy, Geneva, Wine, Shrub, Santa, Cordials, Loaf and Brown Sugars, may have his Option either to secure the Duties on the same in the Manner prescribed in and by this Act, or to warehouse such Articles and pay the Duties thereon from time to time as the same may be sold for Home Consumption, and before Delivery thereof from such Warehouse as hereinafter provided.

XI. And be it further enacted. That before the Owner, Agent or Consignee of any such Articles shall have the Benefit of the Option herein before provided, it shall be the Duty of the Owner, Importer or Consignee of any such Articles to enter the same for warehousing, and to provide a good and sufficient Warehouse to be approved of by the Treasurer of the Province or Deputy Treasurer, as the Case may be, and fitted and prepared in every Respect to the Satisfaction of the said Treasurer or deputy; and before any such Articles shall be admitted into any such Warehouse, the Owner, Importer or Consignee of the same shall, instead of the Bonds herein before required, give Bonds with Two sufficient Sureties to be approved of by the said Treasurer or Deputy, as the Case may be, in Double the Amount of the Duties payable on such Articles, conditioned for the safe depositing of such Articles in such Warehouse mentioned in the Entry of the same, and for the Payment of the Duties upon such Articles, or for the Exportation thereof, according to the Account First taken of such Articles upon the landing of the same, and with the further Condition, that no Part thereof shall be taken out of such Warehouse until cleared from thence upon due Entry and Payment of Duty, or upon due Entry for Exportation, and with the further Condition, that the Whole of such Articles shall be so cleared from such Warehouse, and the Duties upon the Deficiency (if any) of the Quantity according to such First Account, shall be paid within Two Years from the Date of the First Entry thereof; Provided always, that no One Importer of Articles subject to Duties under the Provisions of any Act or Acts of the General Assembly of this Province, shall be allowed the Privilege of warehousing the same unless the Duties upon such Importation shall amount to Fifty pounds.

XII. And be it further enacted, That if any Articles which have been entered to be warehoused shall not be duly carried and deposited in the Warehouse, or shall afterwards be taken out of the



Warehouse without due Entry and Clearance, or having been entered and cleared for Exportation from the Warehouse shall not be duly carried therefrom and shipped, or shall afterwards be relanded, except with the Permission of the proper Officer of the Treasury, such Goods shall be forfeited.

XIII. And be it further enacted, That upon the Entry outwards of any Articles to be exported from the Warehouse, the Person entering the same shall give Security by Bond in Treble the Duty thereon, with Two sufficient Sureties to be approved by the Treasurer or Deputy Treasurer, conditioned that the same shall be landed at the Place for which, they be entered outwards, or be otherwise accounted for to the Satisfaction of the said Treasurer or Deputy Treasurer; and all Articles deposited in any Warehouse pursuant to this Act, shall be taken out for Home Consumption or for Exportation within Two Years from the Date of the original Report and Entry of such Articles.

XIV. And be it further enacted, That the Drawback upon all dutiable Articles exported before the passing of this Act, shall be allowed and paid agreeably to the Act in Force at the Time of the Exportation of such Articles, notwithstanding the Expiration or Repeal of such Acts; any Thing in any Act of the General Assembly to the contrary notwithstanding.

XV. And be it further enacted, That when dutiable Articles have been exported, agreeably to the Provisions of this Act, and the Treasurer or any Deputy Treasurer, as the Case may be, shall have good Cause to believe that such Articles, or the Vessel in which they were exported, were lost at Sea, and that in consequence of such Loss no Certificate could be returned to entitle the Owner or Exporter, of such Articles to the Drawback allowed on such Articles, then it shall and may be lawful for the said Treasurer or any Deputy Treasurer, as the Case may be, to enlarge the Time of Payment of the Duties which may have been secured on such Articles until the Owner or Exporter shall have Time, by Application to the General Assembly, to obtain Remission of such Duties: Provided always, that if such Application should be refused, then it shall be the Duty of the said Treasurer or Deputy Treasurer, as the Case may be, upon receiving Notice of such Refusal, forthwith to take the necessary Steps for the Recovery of such Duties agreeably to the Provisions of this Act.

XVI. And be it further enacted, That whenever any Merchant at any Port in this Province, when the Provincial Duties are received or secured on any Dutiable Articles entitled to Drawback on Exportation, shall ship such Articles coastwise to his Agent at any Port or Place in this Province, it shall and may be lawful for such Agent to export the same and receive the Drawback thereon in the Name of the original Importer: Provided always, that such Articles shall be accompanied with a regular Permit from the Treasurer or Deputy Treasurer, as the Case may be, to shew that the Duties thereon have been paid or secured to be paid at the Office of the said Treasurer or Deputy Treasurer, expressing also the Place from the Time, when, and the Vessel's Name in which such Articles were imported, together with the Marks and Number of the Cask and Package containing such Articles, and also that such Casks and Packages are the same in which such Articles were originally imported, and in the same State as when so imported: Provided also, that the same Proof of the Exportation of such Articles by any Agent as aforesaid, shall be required to obtain the

Drawback thereon, as is required upon the Exportation of such Articles under this Provisions of this Act.

XVII. And for the more effectually securing the imposed on Cattle and Horses by this Act; be it further enacted; That it shall and may be lawful for the Treasurer of the Province to appoint fit and proper Persons, in every such Place and Places within the Province as he may judge meet and expedient, to be Collectors of such Duties; and every such Person so appointed, or who may have been appointed under any former Act relating to the Revenue, are hereby authorised to detain, and report to the Treasurer or Deputy Treasurer, all such Cattle and Horses; as may be found on any Road, Place or Places, and so imported and brought aforesaid; unless the Owner or Owners, Person or Persons having charge of and driving such Cattle and Horses shall produce a separate Certificate for each and every such Horse or Head of Cattle from the Treasurer; or One of his Deputies, that the Duties have been paid or secured to be paid on such Cattle and Horses; and the said Collectors shall give Bonds to the Treasurer in the Sum of One hundred Pounds; with Two sufficient Sureties in the Sum of Fifty Pounds each for the faithful Discharge of their Trust, and shall be allowed One Half of the Commission to be received by the Deputy Treasurer of the County in which such Collectors shall reside, and also One Half of the net Proceeds of the Sale of all Cattle and Horses so detained and forfeited under and by virtue of this Act.

XVIII. And be it further enacted; That the Duties of any Horses or Horned Cattle shall be collected at any Places in the Province except at the Office of this Treasurer of the Provinces, or the Deputy Treasurers at Saint Andrews, Saint Stephen, and Woodstock; and all Foreign Horses and Horned Cattle which may be found within the Province (except when on the the Way to any of the said Places) without a Certificate from the said Treasurer, or someone of the said Deputy Treasurers, for each and every such Horse, and for each and every Head of such Horned Cattle, that the Duty thereon had been paid either at the Deputy Treasurer's Office at Saint Andrews, Saint Stephens or Woodstock, shall be seized and forfeited, and may be prosecuted to Condemnation in Manner and Form as provided in and by the Third Section of this Act.

XIX. And be it further enacted, That the Deputy Treasurers of Saint Stephens and Woodstock shall have the same Powers to the fullest Extent as other Deputy Treasurers have under the Provisions of this Act, as far as Relates to Horses, Horned Cattle, Goods, Wares and Merchandize imported by Inland Navigation or by Land.

XX. And be it further enacted, That in Cases where any live Stock, or Dead Meats, or any other Description of perishable Articles, have been seized as forfeited for a Breach of this Act, or any other Act relative to the Revenue, and any Person shall appear to claim and defend such live Stock or perishable Articles, then and in such Case it shall and may be lawful to and for the Treasurer, or any of his Deputies who may have seized the same, to take a Bond, with Two good and sufficient Sureties, in double the Amount of the Duties on such Articles so seized, from the Person so claiming the same to be recovered upon the Condemnation, of the said Articles so seized in like Manner as other Bonds mentioned in this Act; which Bond in case the said Articles should not be condemned as forfeited shall be cancelled and may be destroyed; but if no Person shall appear to claim such livestock or perishable Articles so seized as aforesaid, then it shall and may be lawful to

and for the said Treasurer, or Deputy Treasurer so seizing the same, to prosecute such live Stock to Condemnation within Forty eight Hours after the Time of such Seizure, or such perishable Articles within Twenty four Hours after the Time of such Seizure, in the Manner pointed out in and by the Third Section of this Act.

XXI. And be it further enacted, That all Articles, which are subject to Duties by the Provisions of this Act, and which having been seized and sold by the Officers of His Majesty's Customs in any Part of the Province for having been illegally imported or smuggled, shall be liable to the same Rates and Duties as if the same had been legally imported and entered at the Treasurer's or any Deputy Treasurer's Office, as required by this Act; and the Purchaser or Purchasers of any such Articles sold as aforesaid shall, within Twenty four Hours after such Sale and Purchase, and before any Part of the Articles so purchased, shall be consumed, make report to the Treasurer, or his Deputy at the Place nearest the Sale, in Writing, under Declaration, of the Articles so purchased, and the Duties arising thereon shall then be paid or secured to be paid in the same Manner and subject to the same Regulations as Duties arising on such Articles when legally imported; and upon the Exportation, of any such Articles so purchased, reported, and upon, which the Duties have been paid or secured as aforesaid, the Purchaser shall be entitled to the like Drawback as is herein before allowed upon the Exportation of the like Articles, subject always to the like Regulations, Provisoos, and Restrictions as are herein before made and provided: and if any dutiable Articles which may have been imported into the Province, or purchased from some resident Merchant or Trader, for the Use of His Majesty's Army or Navy and upon which no Duties have been paid, or upon which the Duties may have been repaid, shall at any Time be sold by Order of Government, the Purchaser or Purchasers shall report the same, and pay or secure to be paid the same Amount of Duties as such Articles are liable to when imported into the Province, and shall be entitled to the same Drawbacks upon the Exportation thereof, subject to the same Regulations, Provisoos and Restrictions as are herein before provided and made as aforesaid: and any Purchaser of dutiable Articles at any Custom House Sale, or at the Sale of Government Stores as aforesaid, who shall refuse or neglect to make report of such Articles so purchased, and to pay or to secure the Duties thereon, shall, if the same Articles cannot be found, forfeit and pay the Sum of One hundred Pounds, and if the Whole of the same are found, then in lieu of such Penalty, the said Articles shall be forfeited, and may be searched for, seized, taken away and prosecuted by Order of the Treasurer or any Deputy Treasurer, and the Proceeds thereof applied, in Manner as herein after directed.

XXII. And be it further enacted, That any Articles subject to Duties by this Act which may be imported expressly for the Use of His Majesty's Army, Navy or Ordnance, and actually delivered to the Commissary or any authorized Officer of Government, shall be, and the same are hereby exempted from the Duties herein before imposed upon the like Articles; and any such Articles which may be supplied by any resident Merchant or Trader for the Uses aforesaid, and actually delivered to the Commissary or any other authorized Officer of Government, shall also be exempt from the Payment of any Duties herein imposed; and if the Duties thereon shall have Been paid, then such resident Merchant or Trader shall receive back the Amount of such Duties, or if indebted to the Treasury shall have Credit for the same by deducting the Amount from the gross Amount of his Bond, the Instalments of which shall be regularly paid upon the Balance thereof:

Provided always, that before any such dutiable Articles shall be exempted from the Payment of Duties, and before any Repayment of Duties shall be made, or Credit gives therefor, the Commissary or other authorized Officer of Government shall, if the said Articles have been imported, produce the Invoice or Bill of Lading of such Articles to the Treasurer or his Deputy at the Place of Importation, and shall make and subscribe a Declaration before the said Treasurer or Deputy as aforesaid, that the several Articles contained in such Invoice or Bill of Lading are imported expressly for the Use of His Majesty's Army, Navy or Ordnance and received into his Charge for that Purpose; and if any such Articles shall be supplied for the like Purpose by any resident Merchant or Trader such Merchant or Trader shall report, and make and subscribe a Declaration before the Treasurer or his Deputy as aforesaid, that the Article mentioned in the Report and Declaration were actually delivered to the Commissary or other authorised Officer, and the said Commissary or other authorized Officer shall also make and subscribe a Declaration before the Treasurer or Deputy Treasurer that the Articles mentioned in the said Report and Declaration of the Merchant or Trader are actually delivered into his Charge for the Uses aforesaid.

XXIII. And be it further enacted, That the Quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Callipers, and shall be ganged by a sworn Guager or Guagers appointed by the Lieutenant Governor or Commander in Chief; which Gaugers shall not gauge any dutiable Articles in which they have any Interest or Property.

XXIV. 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 of by the Lieutenant Governor or Commander in Chief, to be his Deputies in each Port or Place in the Province where a Deputy may be required for the due Enforcement of this Act, or any other Act relating to the Revenue; which Person so appointed and approved of shall give good and sufficient Security, by Bond to His Majesty, for the faithful Discharge of their Duties respectively, as follows; (that is to say,) the Deputy Treasurers of Saint Andrews and Miramichi respectively, in a Sum not less than Four thousand Pounds; of Richibucto in the County of Kent, in a Sum not less than Two thousand Pounds; the Deputy Treasurer of West Isles, in a Sum of One thousand Pounds; and all other Deputies respectively, in a Sum not less than Five hundred Pounds; and all such Bonds shall also be executed by at least Two good and sufficient Sureties to be approved of by the Treasurer, and shall be taken in the Name of His Majesty, His Heirs and Successors; and the said Deputies respectively shall be accountable to the said Treasurer, when thereunto required, for all Sums to be received by them by virtue of this or any other Act; and all such Deputies shall have the same Powers to the fullest Extent in every Respect to make Seizures and proceed to Condemnation and Sale as are given to the Treasurer by virtue of this Act; and each Deputy shall and may retain for his Services Ten pounds for every Hundred Pounds which he shall receive or secure for Duties imposed by this Act, over and above his Proportion of the Seizures and Forfeitures which he may make under and by virtue of this Act; provided always that the Sum so retained as aforesaid, shall not in any One Year exceed Three hundred Pounds for the services of any One Deputy and it shall and may be lawful for the said Treasurer in ease 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, during his Continuance in Office, shall have the same Power and Authority in every Respect as the Treasurer hath by virtue of this Act, when personally executing

the Duties of his Office, but shall receive no Compensation or Allowance from the public Treasury for his Services, except his Proportion of the Proceeds of any Seizures which he may make, or of any Penalties and Forfeitures which may be incurred by this Act during his Continuance in Office as aforesaid.

XXV. And be it further enacted, That the Tide Surveyors, and Waiters, and all other Revenue Officers who may be appointed by the Lieutenant Governor or Commander in Chiefs for the Port of Saint John, or for any other Port or Place in the Province, shall in all Respects be under the Orders, Directions and Control of the Treasurer or his Deputies respectively for the Places where such Officers may be appointed; and the said Tide Surveyors, and Waiters, and other Revenue Officers, shall attend to the unloading of Ships and Vessels with dutiable Articles, and shall not allow any such dutiable Articles to be landed from any Ship or Vessel arriving at any Port or Place for which they are respectively appointed, without a Permit from the Treasurer or Deputy Treasurer, as the Case may be; which Permit to land dutiable Articles shall be made by the said Treasurer or Deputy immediately upon the Duties thereon being paid or secured agreeably to the Provisions of this Act: and if any Tide Surveyor, or Waiter, or other Revenue Officer attending the unloading of any Vessel with dutiable Articles shall discover any such Articles on board which have not been entered and particularly mentioned in the Master's Report of the Cargo of such Vessel, or in the Report of any of the Owners or Consignees of such Articles, or if any such Articles shall be by such Officer found to have been landed from such Ship or Vessel, or otherwise imported contrary to the Provisions of this Act, it shall be the Duty of such Tide Surveyors, and Waiters, and other Revenue Officers respectively, and they are hereby required, forthwith to take Possession of such Articled and detain the same, and make report thereof to the Treasurer or Deputy Treasurer, as the Case may be; and the said Treasurer or Deputy Treasurer shall immediately seize the said Articles, and proceed to dispose of the same in the Manner directed in and by the Third Section of this Act; and the Proceeds of such Seizure shall be applied, One Moiety thereof to His Majesty for the Use of the Province, and the other Moiety equally between the Treasurer or Deputy Treasurer prosecuting the same, and the Officer first detaining such Articles.

XXVI. 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 transmit the same within Thirty Days to His Majesty's Attorney General for Prosecution; and His Majesty's Attorney General is hereby required forthwith to cause Process to be issued against all and every Person or Persons so standing indebted, and to pursue the same to final Judgment and Execution, unless Payment of the Sum due and Costs be previously made; and in case the said Bonds shall not be transmitted to be prosecuted within the said Thirty Days, the Surety on such Bond shall be discharged, and Recourse only to be had against the Principal to the same, or against the Treasurer or Deputy Treasurer so neglecting to transmit the same for Prosecution; Provided always, that all Bonds entered into for the Security of Duties imposed by this Act shall be void and may be cancelled or destroyed, unless such Bonds shall be sued within One Year from the Time limited in such Bonds for the Payment of such Duties, or the last Instalment limited in the same; and if such Bond shall not be prosecuted to final Judgment and

Execution in Three Years from the Time limited as aforesaid, then and in such Case such Bonds shall be void and may be cancelled and destroyed.

XXVII. And be it further enacted, That it shall be the Duty of the Treasurer of the Province, and of the several Deputy Treasurers, to make half yearly Returns to the Office of the Provincial Secretary, of the Bonds by town respectively taken for Duties, and then remaining unpaid, stating the Names of the Obligors, the Amount secured, the forms of Payment, and Date of such Bonds, and the Amount (if any) which has been paid thereon, and any other Particulars which may be necessary; which Returns shall be annually laid before the House of Assembly with the Treasurer's Accounts; and the Treasurer, or any Deputy Treasurer who shall neglect to make such Returns for a longer period than Two Months after the Expiration of each and every Period, shall severally forfeit and pay the Sum of Fifty Pounds, to be applied to the Use of the Province.

XXVIII. And be it further enacted, That all the monies received by virtue of this, or any other Act for raising a Revenue, shall remain in the Treasury, and, the same shall be disposed of or appropriated by an Act or Acts of the General assembly, to be for that Purpose enacted.

XXIX. And be it further enacted, That, the Treasurer of the Province and his Deputies respectively, are hereby authorized and empowered to receive all the Declarations required to be made and taken for carrying the several Provisions of this Act into Effect; and, every Person who shall be convicted of making a false Declaration to any of the Particulars herein required to be declared to, shall be liable to all the Pains and Penalties to which Persons are liable for wilful and corrupt Perjury.

XXX. And be it further enacted, That the several Penalties and Forfeitures incurred under the Provisions of this Act, may be reversed by Information of the Treasurer of the Province or any Deputy Treasurer, or of His Majesty's Attorney or Solicitor General, or any of the King's Counsel, learned in the Law, before any Two of His Majesty's Justices of the peace residing near the Place whose such Penalties and Forfeitures may be incurred; and the said Justices Shall summon the Party accused to appear before thorn, and if such Party shall make Default, they shall and may proceed, and, upon due Proof of One or more credible Witness or Witnesses convict such accused Party in the Penalty incurred, and shall cause the same to be levied by Warrant of Distress and Sale of such Offender's Gods and Chattels, and for Want of such Distress whereon to levy the same, shall commit such Offender to Prison for a Term not exceeding Six Months, unless such Penalty or Forfeiture, With Costs, be sooner paid: Provided always, that in any Case where the Party accused shall upon such Summons as aforesaid appear to make Defence, then the further Prosecution for such Penalty or Forfeitures shall be had before the Inferior Court of Common Pleas for the County where such Penalty or Forfeiture shall have been incurred, or in the Supreme Court in this Province; and if in either of the said Courts the Party accused shall be convicted, he shall be dealt with in the same Manner as is in this Section provided in Cases of Conviction on Default.

XXXI. And be it further enacted, That all Vessels and Boats of Fifteen Tons and under, and all Carriages, Horses and Cattle which may be siezed under this or any other Act relating to the Revenue of the Province, may be prosecuted upon Information of the Treasurer of the Province,

or any Deputy Treasurer, or the Commander of any Revenue Vessel, in the same Manner as is provided in and by the Third Section of this Act.

XXXII. And be it further enacted, That upon the Entry of any Goods of Foreign Growth or Produce subject to Duties under this Act and which are also subject to Duties and intended to be warehoused under the Provision of any Act or Acts of the Imperial Parliament, the Importers of such Goods, instead of paying or securing the Provincial Duty as directed in and by this Act, shall give Bond with at least One sufficient Surety to be approved of by the Treasurer or Deputy Treasurer, in Double the Amount of Duties payable at the Treasury thereupon, with Condition for safe depositing the Goods in the Warehouse, and for the Payment of such Duties before taking the same out of the Warehouse for Home Consumption or for the Exportation thereof, and with further Condition, that if the Goods be not taken out of the Warehouse in Two Years the Duties shall at the Expiration of that Period be paid.

XXXIII. And be it further enacted, that if any Goods which shall have been so warehoused shall be taken out of the Warehouse, except for Exportation, without Payment of the said Duties so imposed by this Act, such Goods shall be forfeited, and may be seized and disposed of in the Manner directed in and by this Act.

XXXIV. And be it further enacted, That all Forfeitures and Penalties incurred and recovered Under and by virtue of this Act, after deducting the Costs and Charges of Prosecution, together with all 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, and the other Half into the Hands of the Treasurer of the Province for the use thereof.

XXXV. And be it further enacted, That all Articles which shall have been seized, condemned and forfeited under and by virtue of this Act, shall (under the Direction of the Treasurer; or Deputy Treasurer at the Port or Place where such Articles shall have been so seized, condemned and forfeited) be sold by public Auction to the highest Bidder, and the Proceeds of such Sales disposed of as is provided in and by this Act

XXXVI. Provided always, and be it further enacted, That nothing in this Act shall extend or be Construed to extend to prevent any Person or Persons considering himself or themselves aggrieved by the Decision of any of the Justices of the Peace under the Provisions of this Act, from the Benefit of an Appeal from such Decision to to the Supreme Court of the Province.

XXXVII. And be it further enacted, That it shall and may be lawful to and for the Treasurer of the Province to appoint such and so many fit Persons, to be approved of by the Lieutenant Governor or Commander in Chief of the Province, to be his Deputy or Deputies at or near the Western Boundary of the Province, as he may deem necessary for securing the Duties upon the Horses, Cattle, and all Articles which may be imported into the Province by Inland Navigation or by Land, or for the Detection and Punishment of Offences against the Revenue Laws of the Province; which Deputies, so appointed or to be appointed, shall have the like Powers, in every Respect, as other

Deputy Treasurers have, except so far as relates to the Entry of Goods, Wares, and Merchandize imported by Sea.

XXVIII. And be it further enacted, That any Person importing by Inland Navigation or by Land, into Part of this Province, Horses, Horned Cattle, or any Articles which, are subject to a Duty under this, or any other Act or Acts of the General Assembly of this Province, who shall neglect to report the same and pay the Duties thereon; to the Treasurer of the Province, of the Deputy treasurers at Saint Andrews, Saint Stephens or Woodstock, as the Case, may be, shall for each and every Neglect or Offence be liable to the same forfeitures and Penalty as Persons are who may be convicted of fraudulently landing any dutiable Articles from on board of any Ship or Vessel arriving at any Port or Place in the Province, to be recovered and applied in the same Manner as the Penalties are in and by the Third Section of this Act; and all Goods, so imported as aforesaid may be seized by the Treasurer of the Province or any Deputy, as the Case may be, and prosecuted to Condemnation and Sale in the same Manner as Goods siezed and forfeited may be under and by virtue of this Act.

XXXIX. And be it further enacted; That if any Person or Persons shall import into this Province, by Inland Navigation or by Land, any Horses, Horned Cattle, or any Goods, Wares or Merchandize of any Description subject to Duty: under any of the Revenue Laws of this Province, and shall neglect to report the same, and pay the Duties on such Articles so imported, the office of the Deputy Treasurer at Saint Andrews, Saint Stephens, or Woodstock, such Person or Persons so offending shall be liable to the same Penalty as Persons are in and by the Third Section of this Act who shall land Articles From any Ship or Vessel before Report of the Cargo of such Ship or Vessel, to be recovered in the like Manner as the Penalties are in and by the Third Section of this Act; and all Horses, Horned Cattle, Goods, Wares and Merchandize of every Kind, which may be seized for Non-payment of the Duties, or for Default made to the Deputy Treasurer as aforesaid, may be proceeded against in the same Manner as Seizures are in and by the Provision of this Act.

XL. And be it further enacted, That when any Goods, Wares and Merchandize shall be Seized as forfeited, and prosecuted to Condemnation and Sale by the Treasurer of the Province or any Deputy Treasurer, under the Provisions of this Act or any other Act for raising a Revenue, Notice of such Sale shall be given to the Principal Officers of the Customs nearest to where such Condemnation and Sale shall take place; and if it shall appear that such Goods, Wares and Merchandize so condemned as forfeited are subject to Duties by the means and powers of any Act or Acts of the Imperial Parliament for the general Regulation of Trade, and that such Duties have not been paid, then and in such Cases it shall be the Duty of the said Treasurer or Deputy Treasurer, as the Case may be, to deduct the Amount of such Parliamentary Duties from the Proceeds of the Sale of such Goods Wares and Merchandize so condemned and sold, as aforesaid, and account for the same in the same Manner as if the Amount thereof had been received from such principal Officer of the Customs as aforesaid, and the Residue of such Proceeds shall be applied in the same Manner as the Proceeds of other Seizures are under the Provisions of this Act.



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XLI. And be it further enacted, That this Act shall continue and be in force from the First Day of April next until the First Day of April which will be in the Year of our Lord One thousand eight hundred and thirty-three.