

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1848. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1848.

11 Victoria – Chapter 2

An Act to provide for the Collection and Protection of the Revenue of this Province. Passed 30th March 1848.

I. Be it enacted by the Lieutenant Governor, Legislative Council and Assembly, That the Treasurer of the Province for the time being shall have the superintendence and management of the Treasury Department throughout the whole of the said Province, and the charge of the Collection of any Duties which may be imposed by any Act or Acts for raising a Revenue within the said Province, subject to the authority, directions and control of the Lieutenant Governor or Administrator of the Government of the said Province; and such Treasurer shall enter into good and sufficient security by Bond, to Her Majesty, Her Heirs and Successors, with at least two sureties, in a sum not less, ten thousand pounds, conditioned for the faithful discharge of the duties required of him.

II. And be it enacted, That it shall and may be lawful for His Excellency the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of Her Majesty's Executive Council, in places where a Deputy Treasurer may be required for the due enforcement of this or any other Act relating to the Revenue of this Province, to appoint fit persons to be Deputy Treasurers in such port or place; which persons so appointed, shall give good and sufficient security by Bond, to Her Majesty, for the faithful discharge of their duties respectively, that is to say, the Deputy Treasurers at Saint Andrews and Miramichi, respectively, in a sum not less than four thousand pounds; the Deputy Treasurer at Dalhousie, in a sum not less than three thousand pounds; the Deputy Treasurers at Richibucto and Bathurst, respectively, in a sum not less than two thousand pounds; the Deputy Treasurer at West Isles in a sum not less than one thousand pounds; and all other Deputy Treasurers, in a sum not less than five hundred pounds; and all such Bonds shall be executed by at least two good and sufficient sureties, and shall be taken in the name of Her Majesty, Her Heirs and Successors; and the said Deputy Treasurers now in office, and all those who may hereafter be appointed, shall be accountable to the Treasurer of the Province for the time being, for all sums of money received by them under and by virtue of this or any other Act relating to the Revenue of the Province, and when thereunto required shall pay or remit the same in such manner as the said Treasurer may direct; and each Deputy Treasurer shall and may retain for his services, ten pounds for every hundred pounds which he shall receive, secure, or which shall come into his hands, under and by virtue of this or any other Act relating to the Revenue of this Province, over and above his proportion of the seizures and forfeitures which he may make under and by virtue of this or any other Act relating to the Provincial Revenue; 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.

III. And be it enacted, That it shall and may be lawful for the said Treasurer, 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 and his sureties 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 or any other Act relating to matters of Revenue, when personally executing the duties of his office, but shall not receive any compensation or allowance from the Public Treasury for his services, except his proportion of the proceeds of any seizures he may make, or of any penalties and forfeitures which may be incurred by this or any other Act during his continuance in office as aforesaid.

IV. And be it enacted, That the Tide Surveyors and Waiters, and all other Revenue Officers who may be appointed by the Lieutenant Governor or Administrator of the Government for any port or place within the Province, shall, in all respects, be under the orders, directions and control of the Treasurer and Deputy Treasurer respectively, for the places where such Officers maybe appointed; and the said Tide Surveyors and Waiters, and other Revenue Officers, shall attend to the unloading of ships with dutiable articles, and shall not allow any such dutiable articles to be landed from any ship arriving at any port or place for which they are respectively appointed, without a Permit from the Treasurer, Deputy Treasurer, or other authorized Officer, as the case may be; and if any Tide Surveyor, Waiter, or other Revenue Officer, attending the unloading of any ship with dutiable articles, shall discover any articles on board which have not been duly entered by the master in his report of the cargo on board such ship, or in the Entry of the owner or consignee of such articles, or if any such articles shall be by such Officer found to be landed from such ship, or otherwise imported contrary to the provisions of this or any other Act relating to matters of Revenue, it shall be the duty of such Tide Surveyors and Waiters, and other Officers respectively, and they are hereby required forthwith to seize and take possession of such articles, and secure the name, and make report to the Treasurer or Deputy Treasurer at the port or place where such detention shall take place, and the said Treasurer or Deputy Treasurer shall immediately proceed against the same, according to the provisions of this Act.

V. And be it enacted, That all Commissions, Deputations, and Appointments, granted to any Officers of the Revenue in force at the time of the passing of this Act shall continue in force as if the same had been afterwards granted and made under and by authority of this Act, and that all Bonds which shall have been given by any such Officers, and their respective sureties, for good conduct or otherwise, shall continue and remain in full force and effect; and it shall and may be lawful for all Deputy Treasurers, except the Deputy Treasurer for the Port of Saint John, in case of sickness or necessary absence of either of them, to appoint a fit person for them respectively, to attend to the duties of their respective offices during their sickness or necessary absence; and the person or persons so appointed, shall, during the period of such appointment, have the same power and authority in every respect as the Deputy Treasurers have by virtue of this or any other Act relating to matters of Revenue; and for the conduct of such person, the said Deputy Treasurers, and their respective sureties, shall be responsible.

VI. And be it enacted, That the Treasurer of the Province, and the Deputy Treasurers respectively, are hereby authorized and empowered to administer all the oaths required to be made and taken for carrying the provisions of this or any other Act relating to the Revenue of this Province into effect; and every person who shall be convicted of making a false oath to any of the particulars

required of him to be sworn to, shall be liable to all the pains and penalties to which persons are liable for wilful and corrupt perjury.

VII. And be it enacted, That the Clerks in the Office of the Provincial Treasury at the City of Saint John, appointed or to be appointed by the Treasurer of the Province, whilst in such Office, are hereby empowered to administer all oaths required to be administered by the Treasurer of the Province, in like manner as the Treasurer of the Province is authorized to administer the same; and any person who shall make a false oath before any Clerk in such Office, shall be deemed guilty of perjury, and liable to the pains and penalties of the same; provided always, that the Treasurer of the Province shall first publish in the Royal Gazette the names of such Clerks.

VIII. And be it enacted, That every person employed on any duty or service relating to the Treasury Department, by the orders or with the concurrence of Treasurer, shall be deemed to be the Officer of the Treasury for that duty or service; and that every act, matter or thing required by any Law at any time in force, to be done or performed by to or with any particular Officer nominated in such Law for such purpose, being done or performed by to or with any person appointed by the Treasurer to act for or in behalf of such particular Officer, the same shall be deemed to be done or performed by to or with such particular Officer; and that every act, matter or thing required by any Law at any time in force, to be done or performed at any particular place within any port, being done or performed at any place within such port appointed by the Treasurer for such purpose, the same shall be deemed to be done or performed at any particular place so required by Law.

IX. And be it enacted, That every person appointed or to be appointed to any office or employment in the service of the Treasury in this Province, shall, at their respective admissions thereto, take and subscribe the following oath before one of the Her Majesty's Justices of the Inferior Court of Common Pleas, or some one of the Justices of the Peace; which oath, the said Justice is hereby authorized and required to administer without fee or reward, that is to say:

'I, A. B., do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection, in the service of the Treasury in this Province; and that I will not require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed, in the execution or discharge of any of the duties of my office or employment, on any account whatever, other than my salary, and what is or shall be allowed me by Law, or by any special order of the Lieutenant Governor or Administrator of the Government or by the Treasurer of the Province for the time being. So help me God.'

X. And be it enacted, That it shall be lawful for the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice of the Executive Council, by Order in Council, from time to time to appoint the hours of general attendance of the respective Officers of the Treasury, and other persons in the service thereof, at their proper offices and places of employment; and it shall be lawful for the Treasurer of the Province for the time being, to appoint

the times during such hours at which any particular parts of the duties of such Officers and other persons respectively, shall be performed by them.

XI. And be it enacted, That all goods subject to Duties under any Act or Acts of the General Assembly of this Province, and which have been or shall be imported or brought by sea, or inland navigation, or by land carriage, into this Province, from any port or place abroad, beyond the seas, or out of this Province, or which being so subject to Duties shall be carried and transported by sea from one port or place within this Province to another port or place within this Province, shall be and the same are hereby made liable and subject to the several rules, restrictions, conditions, regulations, penalties and forfeitures in this Act contained, in respect to such importation, and the payment or security of the Duties thereon, or the warehousing of the same goods.

XII. And be it enacted, That the master, commander, or person in charge of every ship arriving at any port or place in this Province, whether laden or in ballast, shall, within twenty four hours after such arrival, and before bulk be broken, make due report in duplicate of such ship to the Treasurer of the Province, or to the Deputy Treasurer, or other authorized Officer, at or nearest the place of such arrival, under oath, subscribed by him; and if laden, such report shall contain an account of the particular marks, numbers and contents of all the different packages or parcels of the goods on board of such ship, and the particulars of such goods as are stowed loose, and the names and number of Passengers (if any) to the best of his knowledge and belief, and of the place or places where such goods were respectively taken on board; and shall, in the same report, state on oath, as aforesaid, the name of each and every owner and consignee of such cargo, and where the same is intended to be landed; and such report shall further state whether and in what cases such ship has broken bulk in the course of the voyage, and whether any and what part thereof has been landed and taken from such ship after arriving in the Province, and what part (if any) is intended for exportation in the same ship, and what surplus stores or stock remain on board such ship; and the master, commander, or other person in charge of any ship who, after arriving within the Province, shall fail to make such report, or who shall make a false report, or who shall land any part of the cargo before a Warrant is granted therefor, shall in each and every case forfeit the sum of one hundred pounds.

XIII. And be it enacted, That it shall be lawful for the Treasurer, on any Deputy Treasurer, or Tide Surveyor, or other authorized Officer, to board any ship in any port or place in any part of this Province, either before or after such ship comes to anchor, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and the said Officers shall have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place, or any box or chest be locked, and the keys withheld, the said Officers may open any such place, box, or chest, in the best manner in their power; and if any goods be found concealed on board any such ship, they shall be forfeited; and if any lock, mark, or seal, be placed upon any goods on board, and such lock, mark, or seal, be wilfully opened, altered, or broken, before due delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the Officer, be opened, the master of such ship shall forfeit the sum of one hundred pounds.

XIV. And be it enacted, That it shall be lawful for the Treasurer, or any Deputy Treasurer, or Tide Surveyor, or other authorized Officer, to station persons on board any ship while within the limits of any part of this Province; and the master of every ship, on board of which any Officer is so stationed, shall provide every such Officer sufficient room under the deck, in some part of the forecastle or steerage, for his bed or hammock, and in case of neglect or refusal so to do, shall forfeit the sum of ten pounds.

XV. And be it enacted, That the master of every ship in which any goods are imported into this Province, shall, before any goods or ballast be taken on board, to be carried to any place without the Province, or to another port within the Province, deliver to the Treasurer of the Province, or to a Deputy Treasurer, or other authorized Officer, at the port or place where such vessel may be, a Certificate from the proper Officer, of the clearance inwards of the cargo imported in such ship; and if any goods or ballast be taken on board any ship before the delivery of such Certificate, the master shall forfeit the sum of one hundred pounds; provided always, that when it shall become necessary to lade any heavy goods or ballast on board any ship before the whole of the inward cargo is discharged, it shall be lawful for the Treasurer, Deputy Treasurer, or other authorized Officer, to issue a stiffening order for that purpose, stating what particular goods or ballast may be taken on board.

XVI. And be it enacted, That every importer of any goods shall within five days after the arrival of the ship importing the same, the same not being intended for exportation in the same ship, make perfect entry of such goods, or entry by Bill of Sight in manner hereinafter provided; and in default of such entry, it shall be lawful for the Treasurer, or Deputy Treasurer, or other authorized Officer, to convey such goods to the Queen's or some special Warehouse; and whenever the cargo of any ship shall have been discharged, with the exception only of a small quantity of goods, it shall be lawful for the Treasurer, Deputy Treasurer, other authorized Officer, to convey such remaining goods, and at any time to convey any small packages or parcels of goods, to the Queen's or some special Warehouse, although such five days shall not have expired, there to be kept waiting the due entry thereof, during the remainder of such five days; and if the Duties due upon any goods so conveyed to a Warehouse shall not be paid or secured within three months after such five days shall have expired, together with all charges of removal and Warehouse rent, the same shall be sold, and the produce thereof shall be applied first to the payment of freight and charges, next to Duties, and the overplus (if any) shall be paid to the owner of the goods, or his authorized agent.

XVII. And be it enacted, That the person entering any goods inwards, whether for payment of Duty, or to be warehoused, upon the first perfect entry thereof, or for payment of Duty upon the taking out of the Warehouse, such goods be free of Duty, shall deliver to the Treasurer, Deputy Treasurer, other authorized Officer, as the case may be, a Bill of Entry of such goods, expressing the name of the ship and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the Warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods; and in the margin of such Bill shall

delineate the respective marks and numbers of such packages, and shall pay down or give security for any Duties which may be payable upon the goods mentioned in such Entry; and such person shall also deliver at the same time one or more duplicates of such Bill; and the particulars to be contained in such Bill shall be written and arranged in such form and manner, and the number of duplicates shall be such as the Treasurer, Deputy Treasurer, or other authorized Officer, shall require; and such Bill, being duly signed by the Treasurer, Deputy Treasurer, or other authorized Officer, shall be the Warrant for the landing or delivering of such goods; and any goods which shall be landed from any ship before the report of the master or commander has been made, and before entry inwards by the owner or consignee, or other person entering the same, and a Permit obtained from the Treasurer, Deputy Treasurer, or other authorized Officer, for the landing of the same, such goods so landed shall be forfeited; and the person or persons concerned in receiving or concealing such articles, or in landing them without a Permit for that purpose, or who shall make an untrue report or entry of such goods, shall for each offence forfeit and pay the sum of one hundred pounds.

XVIII. And be it enacted, That no entry nor any Warrant for the landing any goods, nor for the taking of any goods out of any Warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, and in the Certificate or other document, where any is required, by which the importation or entry of such goods is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with Duty; and any goods taken or delivered out of any ship, or out of any Warehouse, or for the delivery of which, or for any order for the delivery of which from any Warehouse, demand shall have been made, not having been duly entered, shall be forfeited.

XIX. And be it enacted, That if the goods in such entry be charged to pay Duty according to number, measure, or weight thereof, such number, measure, or weight, shall be stated in the Bill of Entry; and if the goods in such entry be charged to pay Duty according to the value thereof, such value shall be stated in the entry, and shall be, upon the oath of the importer, or his authorized agent, before the Treasurer, Deputy Treasurer, or other authorized Officer, written upon the Bill of Entry, and attested by his signature; and if any person make such entry upon oath, not being the importer or owner of such goods, nor his agent duly authorized by him, such person shall forfeit the sum of one hundred pounds; and such affidavit shall be made in the manner and form following, and shall be binding upon the person by or in behalf of whom the same shall be made, that is to say:

'I, A.B., do swear that I am the importer (or authorized by the importer) of the Goods contained in this Entry, that the several quantities are correctly stated, and that those articles subject to Duty, according to the value thereof, cost the sum of _____, Currency, and no more, to the best of ray knowledge and belief.

A. B.

Sworn before me this _____ day of _____ C. D., Treasurer.'

Provided always, That if it shall appear to the Treasurer, Deputy Treasurer, or other authorized Officer, that such articles have been invoiced below the real value thereof at the place from whence the same were imported, or if the value is not known, it shall be lawful for such Treasurer, Deputy Treasurer, or other authorized Officer, to cause such articles to be examined by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor or Administrator of the Government for the time being; and such person or persons, or any one of them, shall declare or certify to the Treasurer, Deputy Treasurer, or other authorized Officer, what is the true and real value of such articles; and the value so declared or certified shall be the true and real value of such articles, and upon which the Duties imposed by any Act or Acts of the General Assembly of this Province shall be charged and paid; provided nevertheless, that in all cases where goods are not entered according to the true value thereof at the place from whence they were imported, the Treasurer, Deputy Treasurer, or other authorized Officer, may take such goods for the use of the Province, paying to the importer or proprietor of such goods the amount of value as stated in his entry, together with An Addition of ten pounds per centum, and also any Duties that may have been paid upon such goods at the time of entry; and such goods shall be disposed of for the benefit of the Province; and if the proceeds of such sale shall exceed the sum paid together with the Duties and charges incurred, one moiety of the overplus shall be given to the Officer who had taken the goods, and the money retained for the benefit of the Province shall be paid into the hands of the Treasurer of the Province, and carried to account of Ordinary Duties.

XX. And be it enacted, That if the importer of any goods shall make oath before the Treasurer, Deputy Treasurer, or other authorized Officer, that he cannot for want of full information make perfect entry thereof, it shall be lawful for the Treasurer, Deputy Treasurer, or other authorized Officer, to receive an entry by Bill of Sight, for the packages or parcels of such goods, by the best description which can be given, and to grant a Warrant thereupon, in order that the same may be landed and secured to the satisfaction of the Treasurer, Deputy Treasurer, or other authorized Officer, and at the expense of the importer, and may be seen and examined by such importer, in the presence of the proper Officers; and within three days after the goods shall have been so landed, the importer shall make a perfect entry thereof, and pay all Duties due thereon; and in default of such entry, such goods shall be taken to the Queen's or some special Warehouse; and if the importer shall not within one month after such landing make perfect entry of such goods, and pay the Duties due thereon, together with the charges of removal and Warehouse rent, such goods shall be sold for the payment thereof, and the overplus (if any) shall be paid to the owner of the goods.

XXI. And be it enacted, That it shall not be lawful to import or bring in by land or by inland navigation, any goods, wares, or merchandise, or any articles whatsoever, subject to Duty under any Revenue Law of this Province, except into some port or place of entry at which a Treasury Office now is or hereafter may be established; provided always, that it shall be lawful for the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of the Executive Council, from time to time to diminish or increase, by Proclamation, the number of ports or places of entry which are or hereafter may be appointed for the entry of goods brought or imported as aforesaid.

XXII. And be it enacted, That the Duties imposed by any Act or Acts of the General Assembly of this Province shall be ascertained, levied and recovered for and upon all goods so imported or brought in by land or inland navigation, in the same manner, and by the same means, and under the same rules, regulations, restrictions, penalties and forfeitures, as the Duties on the like goods imported by sea may and can be ascertained, levied and recovered, as far as the same is applicable; and if any goods shall be imported or brought in contrary hereto, or if any goods so imported or brought in shall be removed from the station or place appointed for the examination of such goods by the Officers of the Treasury before all Duties payable thereon shall have been paid or secured, such goods shall be forfeited, together with the vessel, boat, or carriage, and the horses or other cattle, in or by which such goods shall have been so imported, or brought in, or so removed.

XXIII. And be it enacted, That the surplus stores of every ship arriving at any port or place in this Province, shall be subject to the same Duties and the same restrictions and regulations as the like sort of goods shall be subject to when imported by way of merchandise; but if it shall appear to the Treasurer or other authorized Officer, that the quantity or description of such stores is not excessive or unsuitable, it shall be lawful for such Treasurer, Deputy Treasurer, or other authorized Officer, to permit such surplus stores to be warehoused or secured for the future use of such ship, and such surplus stores may be reshipped as stores for the same ship, without payment of Duty.

XXIV. And be it enacted, That any articles subject to Duties by any Act for raising a Revenue, which may be imported expressly for the use of Her Majesty's Army, Navy, or Ordnance, and actually delivered to an authorized Officer of Government, shall be and the same are hereby exempted from the Duties 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 any authorized Officer of Government, shall also be exempt from the payment of any Duties imposed upon the like articles; and if the Duties thereon shall have been paid, then such resident merchant or trader shall receive back the amount of such Duties; provided always, that before any such article shall be exempted from the payment of Duties, and before any repayment of Duties shall be made, the authorized Officer of Government, shall, if the said articles have been imported, make and subscribe an affidavit before the Treasurer, Deputy Treasurer, or other authorized Officer, that the several articles are imported expressly for the use of Her Majesty's Army, Navy, or Ordnance, and to be 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 make and subscribe an affidavit before the Treasurer, Deputy Treasurer, or other authorized Officer, as aforesaid, that the articles mentioned in the affidavit were actually delivered to an authorized Officer; and the said authorized Officer shall also make and subscribe an affidavit before the Treasurer, Deputy Treasurer, or other authorized Officer, that the articles mentioned in the said affidavit of the merchant or trader, actually delivered into his charge for the use as aforesaid.

XXV. And be it enacted, That all articles which are subject to Duties under any Act for raising a Revenue, and which have been or may be seized and sold 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 any Office of the Treasury, as required by this or any other Act relating to Revenue; 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 removed, make report to the Treasurer, Deputy Treasurer or other authorized Officer, at the place nearest the sale, in writing, under affidavit, of the articles so purchased; and the Duties arising thereon, shall 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, the purchaser shall be entitled to the like drawbacks as hereinafter allowed upon the exportation of the like articles, subject always to the like regulations, provisions and restrictions as are hereinafter 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 Her Majesty's Army, Navy, or Ordnance, 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 the Government, the purchaser or purchasers shall report the same, and pay 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, restrictions and provisions as are hereinafter provided and made, as hereinafter mentioned; 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 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 seized, taken away and prosecuted by order of the Treasurer, Deputy Treasurer, or any other authorized Officer, and the proceeds thereof applied in manner directed by this Act.

XXVI. And be it enacted, That the Duties imposed on goods, wares and merchandise, by any Law or Laws relating to Revenue in this Province, shall be paid at the time of importation, or, if warehoused under the provisions of this Act, prior to removal from such Warehouse, otherwise than for exportation or removal from the Warehouse to another port within the Province.

XXVII. And be it enacted, That the quantity of all goods charged to pay Duty according to the measure or weight thereof, shall be determined by one or more sworn Gaugers and Weighers, appointed by the Lieutenant Governor or Administrator of the Government for the time being; and the quantity of all dutiable Liquors and Molasses shall be ascertained by Gunter's Calipers; and the weight of all goods dutiable by weight, by proper scales and weights to be provided by the Province Treasurer, at the expense of the Province; and the owner or importer of all dutiable Liquors and Molasses, shall, at his own proper cost and charge, cause the same to be placed in a convenient position to be gauged; and the owner or importer of all goods required to be weighed, shall, at his own proper cost and charge, furnish such assistance as may be necessary for placing the same on the scales, and removing the same therefrom.

XXVIII. And be it enacted, That the importer or consignee of any goods or articles subject to Duty under and by virtue of any Act of the General Assembly of this Province, may warehouse such articles and pay the Duties thereon from time to time on such as may be sold or entered for home consumption, and before delivery thereof.

XXIX. And be it enacted, That before the owner, importer or consignee of any dutiable articles imported into this Province, shall have the privilege of warehousing the same, it shall be the duty of such owner, importer or consignee of any such articles, to enter the same for warehousing in a good and sufficient Warehouse, to be appointed by the Treasurer, Deputy Treasurer, or other authorized Officer, as the case may be, and fitted and prepared to the satisfaction of the said Treasurer, Deputy Treasurer, or other authorized Officer, and approved of by the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of the Executive Council; and that the notice of the appointment and approval of all such Warehouses shall be published in the Royal Gazette; and before any articles shall be admitted into any Warehouse, the owner, importer or consignee of the same, shall give bonds, with two sufficient sureties, to be approved of by the said Treasurer, Deputy Treasurer, or other authorized Officer, as the case may be, in double the amount of the Duties payable on such articles in such Warehouse mentioned in the entry of the same, and for the payment of the Duty on such articles, or for the exportation thereof, according to the account first taken of such articles upon the landing of the same, with the further condition that no part shall be taken out of such Warehouse until cleared from thence, upon due entry and payment of Duty, or upon due entry for exportation or removal from the Warehouse to another port in the Province, and with the further condition that the whole of such articles shall be so cleared from such Warehouse, and the Duties upon such 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.

XXX. And be it 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 or clearance, or having been entered and cleared for exportation from the Warehouse, or, for removal to another port in the Province, shall not be duly carried therefrom and shipped, or shall afterwards be relanded, except with permission of the proper Officer of the Treasury, such goods shall be forfeited.

XXXI. And be it enacted, That all goods so warehoused shall be stowed in such parts or divisions of the Warehouse, and in such manner as the Treasurer, Deputy Treasurer, or other authorized Officer, shall direct; and that the Warehouse shall be locked and secured in such manner, and shall be opened and visited only at such times, and in the presence of such Officers, and under such rules and regulations as the Treasurer, Deputy Treasurer, or other authorized Officer, may direct, and that all such goods shall, after being landed, upon importation, be carried to the Warehouse, or shall, after being taken out of the Warehouse for exportation, or for removal to another port in the Province, be carried to be shipped, under such rules and regulations as the Treasurer, Deputy Treasurer, or others authorized Officer, shall direct.

XXXII. And be it enacted, That if any goods which shall have been warehoused shall be fraudulently concealed in or removed from the Warehouse, such goods shall be forfeited, and may be seized and disposed of in the manner directed in by this Act; and if any importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance fraudulently open the Warehouse, or gain access to the goods, such importer or owner shall forfeit and for every such offence the sum of fifty pounds.

XXXIII. And be it enacted, That all goods which have been warehoused shall be duly cleared either for exportation or for home consumption within two years, and all surplus stores of ships within one year from the date of the first entry thereof; and if any such goods or stores be not so cleared, it shall be lawful for the Treasurer, Deputy Treasurer, or other authorized Officer, to cause the same to be sold, and the produce applied to the payment of Warehouse rent and other charges, and the Duties, and the overplus (if any) shall be paid to the proprietor.

XXXIV. And be it enacted, That upon the entry of any goods to be cleared from the Warehouse, whether the same be for home consumption or for exportation, or for removal to another port in the Province, the person entering such goods shall deliver a Bill of the Entry, and duplicates thereof, in the like manner as is directed in the case of goods entered to be landed, so far as the same is applicable; and if for home consumption, shall at the time pay down to the proper Officer the full Duties payable thereon, and not being less in amount than according to the account of the quantity first taken of the respective packages or parcels of the goods in such entry at the examination thereof at the time of the first entry and landing of the same, without any abatement on account of any deficiency; and if the entry be for exportation, or for removal to any other port in the Province, and any of the packages or parcels of the goods be deficient of the respective quantities of the same according to the account first taken as aforesaid, a like entry inwards shall also be passed in respect of the quantities so deficient, and the full Duties shall be paid on the amount thereof before such packages or parcels of goods shall be delivered or taken for exportation or removal.

XXXV. And be it enacted, That when the whole of the goods warehoused under any entry shall be cleared from the Warehouse, and the whole or any part of such goods have been entered for exportation, or for removal to another port in the Province, the Bond given for the Duties on such goods shall not be cancelled and given up, but the parties to such Bond shall be liable for the amount of Duties on the goods so exported or removed to another port in the Province, unless a Certificate of the landing of such goods shall be produced within a reasonable time, such Certificate to be signed by the principal Officer of Revenue or Excise, if the goods be landed at a place in the British Dominions, or by the British Consul, if the goods be landed at a place not in the British Dominions.

XXXVI. And whereas it is expedient that greater facilities should be given to Steam Boats employed principally in the conveyance of passengers, and which may also be laden with dutiable articles; Be it therefore enacted, That it shall be lawful for the Treasurer, or other authorized Officer, to allow the master of any Steam Boat employed regularly in the conveyance of passengers, upon due report of such Boat, as is required in and by this Act for ships arriving within the Province, to deposit the cargo on board such Boat in a good and sufficient Warehouse to be provided by the owner or agent of such Boat, and approved of by the said Treasurer, or other authorized Officer, such owner or agent having first given general security by bond, with two good and sufficient sureties, for the payment of the full Duties of importation on all such goods as shall at any time be so warehoused therein, or for the exportation thereof; and all goods so deposited shall be deemed and taken to be on board the Steam Boat in which they were imported, and shall

be subject to the same rules, regulations, restrictions, penalties, and forfeitures, as if the same had not been taken out of such Steam Boat; and the master or owner of such Steam Boat shall have the safe lien on the goods for freight or other charges as if the same had not been deposited in the Warehouse, but shall not be entitled to any rent for the goods so deposited in such Warehouse, provided the owner or consignee of such goods make perfect entry, or entry by bill of sight, and remove such goods within three days from the time of then being so deposited in such Warehouse.

XXXVII. And be it enacted, That upon Fredericton being constituted a Free Port, and Free Warehousing Port, for the limited purpose of importing goods in British Ships, and for warehousing the same in approved Warehouses, it shall and may be lawful for His Excellency the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of the Executive Council, to appoint a sufficient number of fit and proper persons as Revenue Officers at the said Port of Fredericton, under such salaries, and at such rates of allowance, as may be deemed advisable.

XXXVIII. And be it enacted, That whosoever shall export or carry out of this Province by sea, any articles chargeable with Provincial Duty, and upon which, upon their entry inwards for home use, the Duties shall have been paid, or which may have been purchased at any Custom House sale, or sale of Government Stores, shall be entitled to and shall be allowed a drawback or allowance of the whole amount of such Duties; provided that no drawback shall be allowed unless the goods upon which such drawback shall be claimed shall be of the value of not less than fifty pounds upon the first entry.

XXXIX. And be it enacted, That if all or any of the articles reported for exportation without being landed, or which have been landed, have been shipped 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 forfeiture applied as in this Act directed; and if it shall be discovered within one year after the articles reported for exportation, or after any drawbacks may have been paid or received, that the whole or any part thereof have been fraudulently relanded within this Province, the owner or consignee of such articles, and the master or owner of the ship from which the same were relanded, shall severally pay the sum of one hundred pounds, to be recovered and applied as hereinafter directed.

XL. And be it enacted, That all vessels and boats under fifteen tons, in which any goods liable to forfeiture under any Acts of the General Assembly relating to the Provincial Revenue shall be brought into this Province, and from which any goods so liable to forfeiture shall be landed, such vessel or boat shall be seized as forfeited by any Officer of the Treasury, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture; and that all carriages and cattle made use of in the removal of any goods liable to forfeiture under this or any Act relating to the Provincial Revenue, shall be forfeited; and every person who shall assist or be otherwise concerned in the unshipping, landing or removal, or in the

harbouring or concealing such goods, or into whose hands or possession the same shall knowingly come, shall forfeit treble the value thereof, or the penalty of one hundred pounds, at the election of the Officer or person prosecuting; and the averment in any information or libel to be exhibited for the recovery of such penalty, that the Officer or person proceeding has elected to sue for the sum mentioned in the information, shall be deemed sufficient proof of such election, without any other or further evidence of such fact.

XLI. And be it enacted, That all dutiable articles which may be seized as having been imported contrary to the provisions of this or any other Act of the General Assembly for raising a Revenue, shall and may be deemed and taken to be condemned for breach of any law or laws of this Province relating to Revenue, unless the owner or owners of the articles so seized as forfeited, or the person from whom they were so seized, or some person duly authorized by him, shall, within one calendar month from the day of seizing the same, give notice in writing the Treasurer, Deputy Treasurer, or other authorized Officer, at or nearest the place, where such seizure shall have been made, that he claims the articles or things so seized; provided always, that in case the articles so seized be live stock or dead meats, or any description of perishable articles, unless claim to the same shall be made, and notice thereof given within forty eight hours after such seizure made, the same shall be taken and deemed to be forfeited, and sold at public auction, after twenty four hours notice being given.

XLII. And be it enacted, that all articles seized as forfeited by virtue of this or any other Act relating to the Revenue of this Province, and claimed by any person or persons agreeably to the provisions of the preceding section, and security given for prosecuting such claim with effect, shall and may be prosecuted to condemnation in the name of the Treasurer or Deputy Treasurer making such seizure, or by information of Her Majesty's Attorney General or Solicitor General, before any two of Her Majesty's Justices of the Peace residing near the place where such 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 or any other Act relating to Revenue, together with the evidence taken before them upon such trial; provided always, that in case the articles seized shall be of the value of twenty five pounds, then the same shall be proceeded against in some of Her Majesty's Courts of Record within the Province.

XLIII. And be it enacted, That if any articles shall be seized as forfeited under the provisions of this or any other Act relating to Revenue, it shall and may be lawful for the Treasurer or Deputy Treasurer making such seizure to deliver up the same to the claimant on security by Bond, with two sufficient sureties to be approved of by the Treasurer or Deputy Treasurer, to answer double the value of the same, in case of condemnation; and such Bond shall be taken in the name of Her Majesty, and may be sued for and recovered in any of Her Majesty's Courts of Record in the Province, and shall be delivered to and kept in the custody of such Treasurer or Deputy Treasurer, and in case the goods shall be condemned, the value thereof shall be paid into the hands of such Treasurer or Deputy Treasurer, who shall thereupon cancel such Bond.

XLIV. And be it enacted, That when any article or articles shall be seized for a breach of the Revenue Laws of this Province, it shall be the duty of the Treasurer or Deputy Treasurer to make

application to any one of Her Majesty's Justices of the Peace in the County where such articles were seized, to nominate two persons to appraise the articles so seized, whose valuation shall be accepted as the true value thereof, the expense attending such valuation to be deducted from the proceeds of the seizure.

XLV. And be it 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.

XLVI. And be it enacted, That the net proceeds of all articles seized and condemned under the provisions of this or any other Act relating to Revenue, shall be divided, paid and applied as follows, (that is to say,) one half part of the net proceeds shall be paid into the hands of the Treasurer of the Province for the use of the said Province, and the other half part to the person who shall seize and prosecute the same to conviction.

XLVII. And be it enacted, That any penalty or forfeiture inflicted under and by virtue of this or any Act relating to the Revenue of this Province, may be prosecuted, sued for and recovered by action of debt, bill, plaint, or information, in any of Her Majesty's Courts of Record within this Province, in the name of the Treasurer or Deputy Treasurer, or in the name of Her Majesty's Attorney or Solicitor General; and in every action or suit, the person against whom judgment shall be given for any penalty or forfeiture under this Act or under any other Act relating to Revenue, shall pay costs of suit, and every such action or suit shall and may be brought within one year after the offence committed, and not afterwards.

XLVIII. And be it enacted, That all forfeitures and penalties incurred and recovered under and by virtue of this or any other Act relating to Revenue, shall be divided, paid, and applied as follows, (that is to say,) after deducting the charges of prosecution from proceeds thereof, one half part to Her Majesty for the use of the Province, and for the support of the Government thereof, and the other moiety, or half part thereof, to the Officer who shall inform and sue for the same.

XLIX. And be it enacted, That it shall and may be lawful for the Treasurer, Deputy Treasurer, or any other authorized Officer, to enter in the day time into any house, shop, or cellar, or other building whatsoever, wherein such Officer shall have reasonable cause to suspect or believe any goods to be, or to be concealed or deposited, which are liable to forfeiture under this or any Act relating to the Provincial Revenue; provided, that before such entry made, information on oath shall be given to some one of Her Majesty's Justices of the Peace for the County, or City and County, where such house, shop, cellar or other building is situate, that such Officer has reasonable cause to suspect and believe that goods liable to forfeiture as aforesaid, are deposited or concealed therein; and immediately on such information being laid or given, such Justice shall, and he is hereby enjoined and authorized forthwith, but at some time between sunrise and sunset, to go with such Officer to such house, shop, or other building, and there to enter with such Officer, or to authorize him to enter and search for such goods, if the doors be open; but if the doors be closed and

admission denied, then, after first demanding to be admitted, and declaring the purpose for which such entry is demanded, it shall be lawful for such Justice, and he is hereby required to direct and order such Officer forcibly to enter into such house, shop, cellar, or other building, and to search therein for any goods forfeited, and to seize and take away all goods liable to forfeiture under any Act relating to Provincial Revenue.

L. And be it enacted, That under the authority of a Writ of Assistance granted by the Supreme Court of this Province, or by the Chief Justice thereof, or by any Judge thereof or by the Inferior Court of Common Pleas, or by any Justice of such Court, who are hereby authorized and required to grant such Writ of Assistance, upon application made in Term time, or in Vacation, for that purpose, by the Treasurer of the Province, or by any Deputy Treasurer, and due cause shewn therefor, it shall be lawful for any Officer of the Revenue, taking with him a Peace Officer, to enter any building or other place, in the day time, and to search for and seize and secure any goods liable to forfeiture under any Act or Acts relating to the Provincial Revenue, and in case of necessity, to break open any doors and chests, or other packages, for that purpose; and such Writ of Assistance, when issued, shall be deemed to be in force for and during the period specified in such Writ.

LI. And be it enacted, That if any person shall by force or violence assault, resist, oppose, molest, hinder or obstruct any Officer of the Provincial Revenue, or other person employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, such person, being thereof convicted before any Court of Record in this Province, shall pay a fine not exceeding one hundred pounds nor less than fifty pounds, in the discretion of the Court before whom such offender shall be tried; which fine shall be paid into the Province Treasury for the use of the Province; and in case such fine be not paid, such person shall be imprisoned for such time, not exceeding twelve months nor less than three months, at the discretion of the Court.

LII. And be it enacted, That no suit shall be commenced for the recovery of any penalty or forfeiture under any Act relating to the Provincial Revenue, except in the name of the Treasurer of the Province, or in the name of some Deputy Treasurer, or of Her Majesty's Attorney or Solicitor General of the Province; and if any question shall arise whether any person is an Officer of the Provincial Revenue, or such other person as aforesaid, viva voce evidence may be given of such fact, and may be deemed legal and sufficient evidence.

LIII. And be it enacted, That if any goods shall be seized for non-payment of Duties, or any other cause of forfeiture, and any dispute shall arise whether the Duties shall have been paid for the same, or the same have been lawfully imported, or lawfully laden or exported, the proof thereof shall be on the owner or claimant of such goods, and not on the Officer who shall seize and stop the same.

LIV. And be it enacted, That no claim to any thing seized under this or any Act relating to the Provincial Revenue, and returned in any of Her Majesty's Courts of Record for adjudication, shall be admitted, unless such claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such thing be made by the owner, or by his

Attorney or Agent, by whom such claim shall be entered, to the best of his knowledge and belief; and every person making a false oath thereto shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

LV. And be it enacted, That no person shall be admitted to enter a claim to any thing seized in pursuance of this or any other Act relating to the Provincial Revenue, and prosecuted in any Court of the Province, until sufficient security shall have been given in the Court where such seizure is prosecuted, in a penalty not exceeding forty pounds, to answer and pay the costs of such claim if found against him, and in default of giving such security, such things shall be adjudged to be forfeited.

LVI. And be it enacted, That no writ shall be sued out against, nor a copy of any process served upon any Officer of the Provincial Revenue, or other person as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the Attorney or Agent to the party who intends to sue out such writ or process; in which notice shall be clearly and explicitly contained the cause of action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the Attorney or Agent; and no evidence of the cause of such action shall be produced except of such as shall be contained in such notice, and no verdict shall be given for the plaintiff unless he shall prove on the trial that such notice was given, and in default of such proof, the defendant shall recover in such action a verdict and costs.

LVII. And be it enacted, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the County or City and County where the facts were committed, and the defendant may plead the general issue, and give the special matter in evidence; and if the plaintiff shall become non-suited, or shall discontinue the action, or if upon a verdict or demurrer, judgment shall be given against the plaintiff, the defendant shall receive treble costs, and have such remedy for the same as any defendant can have in other cases where costs are given by Law.

LVIII. And be it enacted, That in case any information or suit shall be brought to trial on account of any seizure made under this or any other Act relating to the Revenue, and a verdict shall be found for the claimant thereof, and the Judge or Court before whom the cause shall have been tried shall certify on the Record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment or other suit or prosecution, on account of such seizure; and if any action, indictment or other suit or prosecution, shall be brought to trial against any person on account of such seizure, wherein a verdict shall be given against the defendant, the plaintiff, besides the things seized, or the value thereof, shall not be entitled to more than two pence damages, nor to any costs of suit, nor shall the defendant be fined more than one shilling.

LIX. And be it enacted, That it shall be lawful for such Officer, within one calendar month after such notice, to tender amends to the party complaining, or his agent, and to plead such tender in bar to any action, together with other pleas, and if the Jury shall find the amends sufficient, they

shall give a verdict for the defendant; and in such case, or in case the plaintiff shall become nonsuited, or shall discontinue his action, or judgment shall be given for the defendant upon demurrer, then such defendant shall be entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only; provided always, that it shall be lawful for such defendant, by leave of the Court where such action shall be brought, at any time before issue joined, to pay money into Court as in other actions.

LX. And be it enacted, That in any such action, if the Judge or Court before whom such action shall be tried, shall certify upon the Record that the defendant or defendants in such action acted upon probable cause, the plaintiff in such action shall not be entitled to more than two pence damages, nor to any costs of suit.

LXI. And be it enacted, That the liability of any article or articles to seizure under and by virtue of this or any other Act relating to Revenue, shall be and continue for the term of two years from the time, the same are imported or brought into the Province, and no longer.

LXII. And be it enacted, That wherever the several terms or expressions following shall occur in this Act, the same shall be construed respectively in the manner hereinafter directed, that is to say: that the term "Ship" shall be construed to mean ship or vessel generally; that the terms "Master" or "Commander of any ship, shall be construed to mean the person having or taking charge or command of such ship; that the term "Queen's Warehouse" shall be construed to mean any place provided by the Treasurer, Deputy Treasurer, or other authorized Officer, for lodging goods therein for security of Duties; and the term "Oath" shall be construed to mean oath, or affirmation in all cases Where affirmations are allowed by Law; that the word "Month" shall be construed to be calendar month; and that the words "this Act" shall be construed to mean this Act or any other Act that shall be passed relating to the collection or protection of the Revenue of this Province.

LXIII. And be it enacted, That an Act made and passed in the ninth year of Her Majesty's Reign, intituled An Act for the collection of the Revenue of this Province; and also an Act made and passed in the tenth year of the Reign of Her present Majesty, intituled An Act relating to the Provincial Revenue, be and the same are hereby repealed from and after the time of this Act coming into operation; provided always, that nothing in this Act contained shall extend to repeal the said recited Acts, so far as the said Acts may repeal any former Act or Acts, or so far as repeals any act, matter or thing heretofore done under and by virtue of the said recited Acts; and provided that every such act, matter or thing heretofore done under and by virtue of the said recited Acts, shall be and continue valid and effectual, and of the like force and effect, as if this Act had not been made and passed; and the right of recovering any Duties, penalties and forfeitures imposed, inflicted or incurred under the provisions of the said recited or any former Act or Acts relating to the collection of the Revenue of this Province, and all securities taken therefor, are hereby expressly saved in the same manner and to the same extent as if this Act had not been made and passed.

LXIV. And be it enacted, That this Act shall come into operation and be in force from and after the thirty first day of March next.

LXV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of the General Assembly.

LXVI. And be it enacted, That this Act shall continue and be in force for ten years.