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An ACT for raising a Revenue in this Province.

Passed the 21st of March, 1822.

BE it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the first day of April next, there be, and is hereby granted to the King's Most Excellent Majesty, His Heirs and Successors, for the use of this Province, and for the support of the Government thereof, the several rates and duties on the articles herein after mentioned, which shall or may be brought or imported into any port or place within this Province, to be paid by the Importer or Importers thereof, that is to say—For every gallon of Rum and Whiskey, tenpence, where two-thirds of such Rum and Whiskey have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part whereof is owned therein, and an additional twopenny per Gallon on all Rum and Whiskey otherwise imported—For every Gallon of Wine, one shilling and threepence, where two-thirds of such Wine have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part whereof is owned therein, and an additional threepence per Gallon on all Wines otherwise imported—For every Gallon of Shrub, Santa, or Cordials of any kind, threepence, where two-thirds of such Shrub, Santa, or Cordials, have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part whereof is owned therein, and an additional one penny per Gallon on all Shrub, Santa, or Cordials, otherwise imported—For every Gallon of Brandy and all other distilled spirituous Liquors, one shilling and sixpence—For every Gallon of Molasses, one penny—For every Pound of Coffee, one penny—For every gross hundred weight of Brown Sugar, on the amount of the original Invoice, allowing twenty-five per cent. for tare and wastage, two shillings and sixpence, where two-thirds of such Sugar have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part whereof is owned therein, and four shillings per hundred weight on all Brown Sugar otherwise imported.

II. And be it further enacted, That the said rates and duties shall be paid at the time of the importation of such articles into the City and County of Saint John, unto the Treasurer of the Province or his Deputy there, and at every other port or place where the same shall be imported, unless such rates and duties on any one cargo shall amount to upwards of ten pounds, in which case and where the same shall not amount to fifty pounds, it shall be lawful for the said Treasurer or his Deputy or Deputies respectively, to take a bond duly executed by the owner or importer of such dutiable articles, with one good and sufficient surety in double the amount of the rates and duties payable upon the articles specified in the report of such cargo, for the payment of the same, one half in three months and the other half in six months, and where the rates and duties arising on any one cargo, as specified in the report of such cargo, shall exceed one hundred pounds, then it shall be lawful for the said Treasurer or his Deputy or Deputies respectively, to take a bond executed in like manner for the payment of the same, one-third in three months, one-third in six months, and the remaining third in nine months, and where the rates and duties arising on any one cargo, as specified in the report of such cargo, shall exceed one hundred pounds, then it shall be lawful for the said Treasurer or his Deputy or Deputies respectively, to take a bond executed in like manner for the payment of the same, one-third in six months, one-third in twelve months, and the remaining third in eighteen months, all which bonds shall be taken in the name of the King's Majesty, and be payable to His said Majesty, His Heirs and Successors, and conditioned for the payment of the amount of the said rates and duties respectively, at the time or times specified therein, either to the Treasurer for the time being, or his Deputy, if taken in Saint John, or to the Deputy Treasurer for the time being, at the port or place where the same may be taken.

III. And be it further enacted, That every master of any ship or vessel coming into any port or harbour of this Province, shall within twenty-four hours after his arrival, and before breaking bulk, make report to the said Treasurer or his Deputy there, in writing, by him subscribed and under oath, of all the packages or articles, whether dutiable or not, on board such ship or vessel, describing and specifying the same, and shall in the same report state that there has not to his knowledge or belief, been landed or taken from on board such ship or vessel, any such articles, or any part thereof, since the sailing of such ship or vessel from the port or place where such articles were laden on board the same for exportation; and in case of refusal or neglect of any such master, he shall forfeit and pay the sum of one hundred pounds, to be recovered by information to be made and filed by His Majesty's Attorney-General, in the Supreme Court of Judicature in this Province, upon the filing whereof the first Process in all cases shall be a Capias, to be directed to the Sheriff or Coroner of the place where the offender may be found, by virtue of which Process, the said offender shall be held to bail for his appearance at the return of the Process, to answer the matters charged in such information, and if it shall appear, or there shall be reasonable cause to suspect that such articles hereby made dutiable, have been clandestinely landed, brought or imported into this Province, before entry and report made as aforesaid, or not being duly entered as aforesaid, shall be found on board any ship or

vessel after such entry and report; or if any such articles shall have been landed from any ship or vessel after entry and report made as aforesaid, other than were specified in such report, or for which a permit shall not have been obtained agreeably to the provisions of this Act, such dutiable articles so landed, or found on board, contrary to the true intent and meaning of this Act, shall be, and the same are hereby declared to be forfeited, and shall and may be seized and detained by the said Treasurer or his Deputy or Deputies respectively, and information made by His Majesty's Attorney General, and proceedings to condemnation had in the Supreme Court—And the master of such ship or vessel, and each and every person concerned, shall also be liable to the penalty of one hundred pounds, to be recovered in manner as is herein first before set forth, all which penalties and forfeitures, after deducting the costs and charges of prosecution, together with all reasonable charges that may have accrued, shall be paid as follows:—that is to say, one half part to the officer seizing and prosecuting the same articles to condemnation, or complaining against and prosecuting such offender or offenders to conviction, and the other half into the hands of the Treasurer of the Province, for the use thereof—And it shall and may be lawful for the said Treasurer and his Deputy or Deputies respectively, at all times to enter on board any ship or vessel, and to examine and search throughout the same for dutiable articles, and there to seize and from thence to carry away, all such as are by this Act made liable to seizure; and being authorised by writ of assistance under the Seal of His Majesty's Supreme Court, or of the Inferior Court of Common Pleas of the County in which the articles hereinafter mentioned shall be found (which writ the proper officers of such Courts respectively, are hereby authorised and required to issue upon the allowance or fiat of one of the Justices of such Court, to be filed together with the affidavit, upon which the same is grounded) to take the High Sheriff in person, or his Deputy, or any Coroner of the County, and in the day time to enter and go into any house, store, warehouse, or outhouse, and in case of any resistance, to break open doors and open and examine casks, chests, or other packages, and there to seize and from thence to carry away, any such dutiable articles whatsoever, so landed, brought, or imported as aforesaid, contrary to the provisions and true intent and meaning of this Act.

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

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

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

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

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

IX. And be it further enacted, that the rates and duties arising by virtue of this Act, shall be paid or secured to be paid in manner as is herein before provided, at the time of entry and report of the ship or vessel having on board such dutiable articles, and before bulk be broken—And if the whole or any part of such dutiable articles shall be intended for exportation, the same shall be mentioned, and such articles particularly specified in the entry and report, which is by this Act required to be made of such vessel and cargo, at the Treasurer's office; and in case such articles so reported for exportation, shall be actually exported in the same bottom in which they were imported or reshipped, and put on board of any ship or vessel before being landed, either in the Ports of Saint John, Saint Andrews, West Isles, or in the Miramichi River, from and out of the same bottom in which such articles were imported, and shall be actually exported in any such ship or vessel, to any port or place without the limits of this Province, then and in either of such cases any monies which may have been paid for the rates and duties arising thereon, shall be repaid, and the Bond or Bonds which may have been taken to secure the said Duties, so far as may relate to them, shall be cancelled and considered of no validity.

X. And be it further enacted, that the evidence to be required of such exportation when made in the same bottom shall be the following oath to be taken or subscribed by the master of such ship and vessel, before the said Treasurer or either of his Deputies:—to wit,

I do swear, that the following articles, to wit, are now actually on board the whereof I am master, that the same articles were imported into this Province, in the same vessel, and are the same articles mentioned and specified in the entry and report of the same vessel and cargo, at this office, on the day of that the said articles are now in the same state and condition in which they were at the time of importation into this Province; that no part thereof hath been landed since the entry and report thereof as aforesaid; and that the same, or any part thereof are not to be landed in any part of this Province, to the best of my knowledge and belief. So help me God. And the owner or consignee of the same articles, shall at the same time, make and subscribe an affidavit (to be indorsed upon the said affidavit of the said master) before the said Treasurer or one of his Deputies, stating that he is the owner or consignee of such articles, and that the contents of such affidavit so made by the said master, are just and true, according to the best of his knowledge and belief.

XI. And be it further enacted, that the evidence to be required of such exportation from the harbours of the City of Saint John, Saint Andrews, or West Isles or the Miramichi River, in any ship or vessel other than the same bottom in which such dutiable articles shall have been imported, shall be the following oath to be taken and subscribed by the Master of the vessel in which they were imported, before the Treasurer or his Deputy at either of the said places in that behalf abovementioned:—to wit,

I do swear that the following articles, to wit, were imported into this Province in the vessel called the whereof I am Master and are the same Articles mentioned and specified in the entry and report of the same vessel and cargo at this office on the day of that the said articles are now in the same state and condition in which they were at the time of importation into this Province, and that no part thereof have been landed since the entry and report thereof as aforesaid, and that the same articles have been really and

bona-fide shipped and put on board of the vessel called the in the harbour of whereof

is Master and that the same or any part thereof, are not again to be landed in any part of this Province to the best of my knowledge and belief. So help me God.

And the owner importer or consignee of the same articles, shall at the same time make and subscribe an affidavit to be indorsed on the forgoing affidavit of the same Master, before the said Treasurer, or his said Deputy, stating that he is the owner importer or consignee of such articles, and that the contents of such affidavit so made by the said Master are just and true, according to the best of his knowledge and belief. And the Master of the ship or vessel, on board of which such articles have been reshipped, shall at the same time, make and subscribe an affidavit in like manner, to be endorsed on the said first mentioned affidavit, that the articles therein mentioned are actually on board of his said ship or vessel, and that the same or any part thereof, are not again to be landed in any part of this Province, to the best of his knowledge and belief: And provided further, it shall be incumbent on the owner, importer or consignee of such dutiable articles, (previous to the repayment of any monies which may have been paid for the duties arising thereon, or before the cancelling the Bond or Bonds which may have been given to secure the payment thereof) to produce to the Treasurer or to his Deputy at Saint John, Saint Andrews, West Isles or Miramichi, from whichever of these places, such dutiable articles were so reshipped as aforesaid, a Certificate under the hand and seal of the Collector or principal officer of the Customs, at the port or place to which such articles shall have been exported, that the same have been there landed, or in cases of exportation to any port or place within the United States of America, a like Certificate under the hands and seals of two Merchants there residing: And provided also, that it shall be further incumbent on the owner, importer or consignee, upon producing such certificate, to make and subscribe the following oath before the Treasurer or his Deputy, at either of the said ports of Saint John, Saint Andrews, West Isles or Miramichi, from which such articles may have been exported as aforesaid: to wit, I do swear that the following articles by me imported into this Province in the vessel called the whereof was Master and which were specified in the entry and report of the same vessel and cargo, at this office on the day of for exportation which were shipped and put on board of the ship or vessel whereof was Master, then laying in the harbour of have been really and bona-fide, as I verily believe landed at and that the same or any part thereof, are not again to be landed in any part of this Province to the best of my knowledge and belief.

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

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