

ing the costs and charges) one half to the informer and the other half to be paid into the hands of the Treasurer of the Province for the use thereof.

XIV. *And be it further enacted*, that upon the following dutiable articles, which shall be imported into this Province after the first day of April next, and upon which the short rates and duties herein before imposed, have been paid or secured to be paid as aforesaid, and which have not been exported in the same bottom or reshipped without being landed in manner before mentioned, there shall be allowed upon exportation of the same, the following drawback, *to wit*: For every gallon of Rum and Whiskey *nine pence*, for every gallon of wine one *shilling* and *two pence*, for every gallon of shrub, santa or cordials *two pence*, for every gallon of brandy and other distilled spirituous liquors one *shilling* and *five pence*, and for every gross hundred weight of brown sugar *two shillings*.

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

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

XVI. *And be it further enacted*, that no Rum, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar or Molasses, imported into this Province and which at the time of the importation thereof, were subject to the payment of the long duties, shall be entitled to the drawback in the next preceding section mentioned, unless the owner or consignee shall make oath at the time of the importation thereof into this Province before the Treasurer or either of his Deputies, that he is owner or consignee of such Rum, Whiskey, Shrub, Santa, Cordials, Wine, Brown Sugar or Molasses, and that the same are owned by and are the exclusive and sole property of British Subjects; and shall also at the time of exportation thereof, make the like oath before the Treasurer or either of his Deputies, who are hereby required and authorized to administer the said oaths.

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

as mentioned in the affidavit upon the other side hereof, are now actually on board the whereof I am master, bound for and that the same or any part thereof are not again to be re-landed in any part of this Province, to the best of my knowledge and belief. So help me God. *And provided also*, That it shall be incumbent on the owner or importer of such dutiable articles to produce to the Treasurer or to the Deputy to whom the Duties shall have been secured, a certificate under the hand and seal of the Collector or principal officer of the Customs at the port or place to which the same shall be exported; or in cases where such port or place shall be within the United States of America, a Certificate under the hands and seals of two merchants there residing, that the same articles have been there landed. *And provided also*, That it shall be further incumbent on the owner or importer (upon producing such certificate and requiring the drawback as aforesaid) to make and subscribe the following oath, before the Treasurer or one of his Deputies, *to wit*:—I do swear that the articles by me exported on board the master, a certificate of the landing of which is now by me exhibited, have been really and bona fide landed at and that the same or any part thereof are not again to be landed in any part of this Province, to the best of my knowledge and belief. So help me God.

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

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

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

XXI. *And in order to deter and prevent as much as possible*, persons from being engaged in illicit trade, which if practised, will operate greatly to the prejudice of the fair dealer, as well as to the Public Revenue of this Province: *Be it further enacted*, That it shall be the duty of the Treasurer of the Province, and all and every of his Deputies, and also of the Tide Surveyors in the City of Saint John, and County of Charlotte, to be vigilant in detecting all persons that may be so engaged, as well as all articles made liable to duty, by virtue of this Act, illegally introduced or smuggled into any part of this Province, and all articles in and by this Act made dutiable, which shall be seized and condemned and sold at the Custom House or by any officer of the King's Customs, in any part of this Province, for having been illegally introduced or smuggled into the same, shall be liable to the same rates and duties as if those articles had been legally imported and entered at the Treasurer's office as required by this Act; and the purchaser or purchasers of any such articles at such Custom House sales, shall within twenty-four hours after the same purchases shall be made, and before any part of such articles shall be vended or consumed, make report to the said Treasurer or his Deputy at that place, in writing and under oath, before the said Treasurer or his Deputy as aforesaid, of the articles so purchased as aforesaid, and the duties arising thereon shall at the same time be paid or secured to be paid in the same manner and under the same regulations as duties arising upon such articles when legally imported as aforesaid; and in case of refusal and neglect so to make report & entry of such articles so purchased, the same are hereby declared forfeited, and shall and may be searched for, seized, condemned, sold and applied in the same manner as is herein be-

fore provided by the third section of this Act: and if any such articles or any part thereof cannot be found, then the purchaser thereof shall forfeit and pay the sum of *one hundred pounds*, to be recovered and applied in the same manner and to the same uses as is provided in and by the same section of this Act.

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

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

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

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

XXVI. *And be it further enacted*, that if any Merchant or other person resident in this Province, shall supply for and on account of His Majesty's Army, Navy or Ordnance within this Province, any articles made dutiable by this act for which he shall have paid or secured the duties as by Law required, such Merchant or other person shall be entitled to have credit or be repaid for the duties so secured or paid: *Provided* such dutiable articles so sold and delivered for His Majesty's service, shall have been delivered over to one of His Majesty's Commis-

saries, or to some other agent or person duly authorized on the part of His Majesty to receive the same in the presence of the Treasurer or his Deputy for the port or place in which the same shall be so sold and delivered, and such Merchant or other person or persons shall produce to the Treasurer or his Deputy as aforesaid from such Commissary or other agent or person duly authorized to receive the same as aforesaid, a Certificate under his hand and seal that such dutiable articles so supplied by the said Merchant or other persons on account of His Majesty for the use of the Army, Navy, or Ordnance as the case may be, have been actually issued in and for His Majesty's service: *And provided also*, that the said Merchant or other person so supplying such dutiable articles shall make and subscribe the following oath, which the said Treasurer or his Deputy as aforesaid is hereby authorized to administer:—

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

XXVII. *And be it further enacted*, That the said Treasurer of the Province and all and every of his Deputies, are hereby authorised and empowered to administer the several oaths herein required to be made and taken, and every person who shall be convicted of making or taking a false oath to any of the facts herein directed or required to be sworn to, shall be deemed guilty of perjury and shall be liable to the pains and penalties to which persons are by law liable for wilful and corrupt perjury.

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

XXIX. *And be it further enacted*, that the right of recovery of any of the penalties and forfeitures inflicted and incurred under and by virtue of the provision of an Act made and passed in the fifty-eighth year of the Reign of His late Majesty King George the Third "entitled an Act for raising a Revenue in this Province," and of the several Acts made in amendment thereof, be and the same is hereby saved.

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

By JOHN KEILLOR, Esquire, one of His Majesty's Justices of the Inferior Court of Common Pleas for the County of Westmorland.

NOTICE is hereby given, that upon the application of William Wilbur, of the Parish of Dorchester, in the County of Westmorland, Yeoman, to me duly made pursuant to the directions of the Act of Assembly in such case made and provided, I have directed all the estate as well real as personal of David Foster, late of said Parish, in the County aforesaid, Yeoman, (which said David Foster hath departed from this Province, with intent and design to defraud the said William Wilbur, and the other Creditors of the said David Foster, if any such there be) of their just dues, or else to avoid being arrested by the ordinary process of the Law, as is alleged against him) to be seized and attached; and that unless the said David Foster, do return and discharge his debts, within three months from the publication hereof, all the estate, as well real as personal, of the said David Foster, will be sold for the payment and satisfaction of the Creditors of the said David Foster.

Dated at Dorchester, the twenty-sixth day of January, in the year of our Lord one thousand eight hundred and twenty two.

JOHN KEILLOR, J. C. P.
E. B. CHANDLER, Att'y
for William Wilbur.