



(Continued from last Gazette.)

II. And be it enacted, That all male persons of the age of twenty one years, or upwards resident in the said Parish of Portland, or in any other Parish within the said county adjoining thereto, who may have subscribed, and shall continue to subscribe, or who hereafter may subscribe, annually in aid of the Funds of the said Church, the sum of one pound or more, shall be entitled to vote in the choice of, and shall also be qualified to be chosen and elected Church Wardens and Vestrymen of the said Church: Provided always, that no such subscriber shall be so entitled or eligible, unless he shall before the day of election have actually paid his annual subscription for the year preceding; and provided also, that no person shall be eligible to be elected as such Church Warden or Vestryman, unless he be a member of the Church of England as by Law established, or shall have been for at least six months previous, a stated hearer and attendant at the public worship of the same.

III. Provided also, and be it enacted, That the said Church Wardens and at least one half of the Vestrymen so to be chosen at any annual election, (if so many shall be found duly qualified, as aforesaid and willing to serve,) shall be persons resident in the said Parish of Portland; and that at the first election which may be held under this Act, persons who may have subscribed, and actually paid to the support of the Clergyman officiating in the said Church, one Pound or upwards, during the past or current year, shall be deemed subscribers in aid of the Funds of the said Church for the purposes of this Act; and that at all times after the said first election, it shall be optional with the said Rector, Church Wardens and Vestry, whether or not to receive subscriptions in aid of the Funds of the said Church from persons who may not be resident in the said Parish.

IV. And be it further enacted, That Grace Church shall be deemed and taken to be the Parish Church, of the said Parish of Portland, until the said Rector, Church Wardens and Vestry shall have erected another church instead thereof, and the same shall be duly consecrated to that purpose, and opened for public worship, according to the rites and ceremonies of the said Church of England; and in case of the erection of such other church, all the provisions of this Act shall extend and be construed to extend to the said new church in as full and ample a manner as if the same were particularly re-enacted and applied to such new church.

V. And be it enacted, That the several provisions of this Act, shall extend and be construed to extend to any other Parish within this Province, in which a church may be erected, consecrated and opened, for public worship as aforesaid, according to the rites and ceremonies of the said Church of England, in which the sittings for the congregation shall be free and open to all persons, without any price or rent being paid therefor; and also to any church already erected, in which the Rector, Church Wardens and Vestry thereof, may with the consent and approbation of all the Pew owners and occupants, to be signified in writing, declare the seats to be from thenceforth free and open, in as full and ample a manner, as if the same were particularly re-enacted and applied to such churches and Parishes respectively: Provided always, that nothing herein contained shall extend or be construed to extend to authorize the erection of more than one church corporation of the said church of England, in any one Parish in this Province.

VI. And be it enacted, That all and every the clauses, enactments, and provisions of an Act made and passed in the twenty ninth year of the reign of King George the third, intitled "An Act for erecting a Parish in the City of Saint John, and incorporating the Rector, Church Wardens and Vestries of the Church of England, in the several Parishes in this Province," and of a certain other Act made and passed in the fifty sixth year of the same reign, for explaining and amending the above recited Act, shall extend and be construed to extend to the said Parish of Portland, and the said Church Corporation of Grace Church, and to every other Parish and Church Corporation to which this Act may apply; excepting so far as the same clauses, enactments and provisions, or any of them, may be contrary to, or inconsistent with, the provisions of this Act.

CAP. IV.

An Act to provide for the collection of the Revenue of the Province.

Passed 8th March 1836.

WHEREAS it is deemed necessary that provision should be made for the collection of the Revenue of this Province;

I. Be it therefore enacted by the Lieutenant Governor, the Legislative Council and Assembly, That this Act shall come into operation, and take effect from the first day of April in this year of our Lord one thousand eight hundred and thirty six.

II. And be it further 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 of security of the duties thereon, or the warehousing the same Goods.

III. And be it further enacted, That the Master, Commander or person in charge of every Ship or Vessel arriving at any port or place in this Province, shall within twenty four hours after such arrival and before bulk be broken, make due report of such Ship or Vessel to the Treasurer of the Province, or to the Deputy Treasurer at or nearest the place of such arrival, under oath subscribed by him, and 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 stored loose to the best of his knowledge, 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 whether any and what part thereof has been landed and taken from such Ship or Vessel after arriving within the Province, and the Master of any Ship who shall fail to make such report or who shall make a false report, shall forfeit the sum of one hundred pounds.

IV. And be it further enacted, That the owner, consignee or person entering any goods inwards (whether for payment of duty or to be warehoused upon the entry thereof, or for payment of duty upon taking out of the Warehouse or whether such goods be free of duty) shall deliver to the Treasurer of the Province or to the Deputy Treasurer, as the case may be, a report in writing by him subscribed under oath of all articles belonging to or consigned to him on board of such Ship or Vessel; and any part of such cargo which shall be landed before the report of the Master or Commander of such Ship or Vessel, and the report of the owner or consignee or other person entering the same, and a permit obtained from the said Treasurer or Deputy Treasurer, as the case may be, for landing the same, such goods so landed shall be forfeited, and the person or persons concerned in concealing such articles or in landing them without a Permit for that purpose shall each respectively forfeit and pay the sum of one hundred pounds.

V. And be it further 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 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 oath of the importer or his known agent, before the Treasurer, or Deputy Treasurer, written upon the bill of entry, and if any person making such entry upon oath not being the importer or proprietor 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, that is to say,

I, A. B. do swear that I am the importer (or authorised by the importer) of the goods contained in this entry and that they are of the value of _____ currency, and cost the same and no more to the best of my knowledge and belief.

C. D. Treasurer, or Deputy Treasurer.

And written on the bill of entry of such articles and in all cases made before the Treasurer or Deputy Treasurer at the port or place of importation, and shall be subscribed with the hand of the importer, or his known Agent.

VI. And be it further enacted, That if it shall appear to the Treasurer or Deputy Treasurer, that the said articles are not valued according to the true price or value thereof according to the true intent and meaning of this Act, then and in such case the importer or his known Agent shall be required to declare on oath before the Treasurer or Deputy Treasurer as the case may be what is the invoice price of such articles, and that he verily believes, such invoice price is the current value of the articles at the place whence such articles were imported, and such invoice price shall be deemed to be the value of the articles in lieu of the value so declared by the importer or his known Agent and upon which the duties shall be charged and paid; provided that if it shall appear to the Treasurer or Deputy Treasurer, 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 the articles shall in such case be examined by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor or Commander in Chief of the Province for the time being, and such person or persons or any one of them shall declare or certify to the Treasurer or Deputy Treasurer, 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 Acts of the General Assembly of the Province, shall be charged and paid: Provided always, that if such articles be charged with duties by virtue of any Act or Acts of the Imperial Parliament and have been charged with duties according to the provisions of the same, such valuation shall be accepted as the true value for paying the Provincial duties.

VII. And be it further enacted, That if upon the first entry of any article subject to duty, the rates and duties imposed by any Provincial Act or Acts shall not amount to the sum of twenty five pounds then the said duties shall be paid by the importer, or person making the entry thereof, before any permit shall be granted for the landing of the goods contained in such entry, but if the amount of such Provincial duties shall amount to the sum of twenty five pounds, and not exceed fifty pounds, then the importer shall give bonds with at least one sufficient surety to be approved of by the Treasurer, or Deputy Treasurer, in double the duties payable upon such goods with a condition for the payment of the duties in three months; and if the said Provincial duties, shall amount to the sum of fifty pounds, and not exceed one hundred pounds, then the importer shall give bond in like manner for the payment of the duties, one half in three months, and the other half in six months; and if the said Provincial duties shall amount to the sum of one hundred pounds, and not exceed two hundred pounds, then the importer shall give bond in like manner for the payment of the duties, one third in four months, one third in eight months, and the remaining third in twelve months; and if the said Provincial duties shall amount to the sum of two hundred pounds and upwards, then the importer shall give bond in like manner conditioned for the payment of the duties, one third in six months; one third in twelve months, and the remaining third in eighteen months; all which bonds shall be executed by the importer with at least one good and sufficient surety in double the amount of such duties, and shall be taken in His Majesty's name and made payable to His said Majesty, his Heirs and Successors, and conditioned for the amount of the said duties respectively at the time or times specified therein to the Treasurer of the Province or to the Deputy Treasurer at the port or place where the same may be taken: Provided always that in cases where by the provisions of this Act the importer or importers are entitled to have credit for payment of any duties upon giving bonds as aforesaid, the Treasurer or Deputy Treasurer shall be and they are hereby authorised, to receive payment at the time of entry if required, and to allow a discount or abatement therefrom at and after the rate of six per centum per annum proportionable to the credit which the importer or importers would be entitled to have.

VIII. And be it further enacted, That if the importer of such articles shall refuse to pay the duties imposed under and by virtue of any Act or Acts for raising a Revenue in this Province, it shall and may be lawful for the Treasurer or Deputy Treasurer at the place where such articles shall be imported, and he is hereby respectively required to take and secure the same with the cases or other packages thereof, and to cause the same to be publicly sold within the space of twenty days at the most after such refusal made, and at such time and place as such Treasurer, or Deputy Treasurer, shall by four or more days' public notice appoint for that purpose; which articles shall be sold to the best bidder, and the money arising from the sale thereof, shall be applied in the first place in payment of the said duties together with the charges that shall have been occasioned by such sale, and the overplus (if any) shall be paid to such importer or proprietor, or any other person authorised to receive the same.

IX. And be it further enacted, That every Importer of any goods shall within twenty days after the arrival of the importing ship, the same not being intended for exportation in the same ship, to parts beyond the seas, make due entry inwards of such goods and land the same, and in default of such entry and landing it shall be lawful for the Treasurer or Deputy Treasurer to convey such goods to the King's or some special Warehouse, and if the duties due upon such goods be not paid or secured within three months after such twenty 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 of duties, and the overplus if any shall be paid to the proprietor of the goods.

X. And be it further enacted, That it shall be lawful for the Treasurer or any Deputy Treasurer or Provincial Tide Surveyor, to go on board of any ship, in any Port in any part of this Province, and either before or after such Ship comes to anchor, and to rummage and search all parts of such Ship for dutiable goods, and freely to stay on board such Ship, so long as she shall remain in such Port or place, and to search and examine the cargo and to examine the matter upon oath, touching the cargo and voyage, and if there be any dutiable goods on board not reported the same shall be forfeited; and if the Master shall not truly answer the questions to be demanded of him in such examination, he shall forfeit the sum of one hundred Pounds.

XI. And be it further enacted, That all boats, 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 avertment 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.

XII. And be it further enacted, That it shall and may be lawful for the Treasurer, or any Deputy Treasurer, 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 His Majesty's Justices of the Peace for the County, or City or 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 sun rise and sun setting, to go with such officer to such house, shop, or other building and then 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 fastened 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 the Provincial Revenue.

XIII. And be it further enacted, That under the authority of a Writ of assistance granted by the Supreme Court of this Province, or the Chief Justice thereof, or any Judge thereof, or by the Inferior Court of Common Pleas, or any Justices 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 any Deputy Treasurer, and due cause shown 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.

XIV. And be it further enacted, That if any person shall by force or violence assault, resist, oppose, molest, hinder, or obstruct an 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.

XV. And be it further 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 His Majesty's Attorney General, or in his absence, of the 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, *visu voce* evidence may be given of such fact and shall be deemed legal and sufficient evidence.

XVI. And be it further 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 claimer of such goods, and not on the officer who shall seize and stop the same.

XVII. And be it further enacted, That no claim to any thing seized under this or any Act relating to the Provincial Revenue, and returned into any of His 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 misdemeanour, and shall be liable to the pains and penalties to which persons are liable for a misdemeanour.

XVIII. And be it further 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.

XIX. And be it further 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 the 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 receive in such action a verdict and costs.

XX. And be it further enacted, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district, 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 nonsuited, 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.

XXI. And be it further 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 or account of such service; 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 thing 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.

XXII. And be it further 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.

XXIII. And be it further 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.

XXIV. And be it further enacted, That all Commissions, Deputations, and appointments granted to any officers of the Revenue in force at the time of the commencement 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.

XXV. And be it further enacted, That it shall be the duty of the Treasurer of the Province for the time being in places where a Deputy 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 approved of by the Lieutenant Governor and Commander in Chief, to be Deputy Treasurers in such port or place, which persons so appointed and approved of shall give good and sufficient security by Bond to his Majesty, for the faithful discharge of their duties respectively, that is to say, the Deputy Treasurer 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 Treasurer of Richibucto in the County of Kent in a sum not less than two thousand Pounds; the Deputy Treasurer of Bathurst, 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 respectively in a sum not less than five hundred Pounds; and all such Bonds shall also be executed by at least two good and sufficient sureties to be approved of by the Treasurer and shall be taken in the name of His Majesty, His Heirs and Successors, and the said 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, when thereto required, 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 all Deputy Treasurers whether appointed under this, or any previous Act and now in force, shall have the same powers to the fullest extent in every respect to make seizures, and proceed to condemnation and sale, as are given to the Treasurer by virtue of this or any other Act; and each Deputy Treasurer shall and may retain for his services ten Pounds for every hundred Pounds which he shall receive, secure or 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