

ABSTRACT.

“ And it is hereby further enacted, by the Authority aforesaid, That from and after the First Day of *September*, One thousand seven hundred and seventy-five, it shall and may be lawful for any Person or Persons to import into this kingdom any raw and undressed Seal Skins taken and caught by the Crews of Vessels belonging to and fitted out either from *Great Britain, Ireland*, or the Islands of *Guernsey, Jersey*, or *Man* respectively, and whereof the Captain or Master and Three-fourths at the least of the Mariners are His Majesty's Subjects, or by Persons employed by the Masters or Owners of such Vessels, without paying any Custom, Subsidy, or other Duty for the same, any Law or Usage to the contrary notwithstanding.

Provided always, That nothing in this Act shall extend, or be construed to extend, to give Liberty of importing any such Seal Skins Duty-free, unless the Captain or Person having the Charge or Command of such Ship or Vessel importing the same shall make Oath before the Collector or other principal Officer of the Customs at the Port of Importation (who is hereby authorised and required to administer such Oath), that all the Skins imported in such Ship or Vessel were really and *bona fide* the Skins of Seals taken and caught by the Crews thereof,

REMARK III.

The seals being caught in the winter, when no ships or vessels can venture on the coast, render it impossible that the masters of them can take this oath without being guilty of perjury, as they are absolutely required to swear that the skins on board of their vessels were, *bona fide*, caught by the crews of their vessels, or by the crews of some other vessels properly qualified. How can a man take this oath who has not wintered in Newfoundland? Yet the act requires that he should. And as *Custom-house oaths* (as they are called in derision throughout the mercantile world) are disregarded, or at least regarded only as matters of form, at once troublesome and unnecessary; they comply with the law, commit perjury without ceremony or reserve, and when men become accustomed to trifle with oaths in one instance, their reverence and regard for them, in every other, will depend more upon their interest and convenience, than upon any obligations of morality or religion. These observations are not made for the purpose of
C cavil.