

An Act, for the further Increase of the Revenue of this Province. Passed the 3d of March, 1813.

WHEREAS importations are made into this Province by persons non-resident therein, and whereas it is expedient to lay a duty on such importations for the purpose of increasing the Revenue. Preamble.

I. *Be it enacted by the President, Council and Assembly, that* from and after the passing of this Act, all goods of every description (fish and provisions of all kinds excepted) imported into this Province, by any non-resident or non-residents therein, or for his or their account, shall be subject to a duty of two and one half per cent on the prime cost, which duty shall be payable to the Treasurer or his Deputy, at the place where the same shall be imported or entered. *Provided always* that upon British Merchandize and Manufactures imported and entered for exportation to some other British Colony or Plantation, the duties shall be secured by Bond, to be cancelled upon proof of the exportation of the same (without breaking package) to such other British Colony or Plantation. Imported goods of every description (fish & provisions excepted) subject to a duty of 2½ per cent on the prime cost. Upon British goods intended for exportation to a British colony, duties to be secured by bond to be cancelled upon proof of exportation without breaking package.

II. *And be it further enacted, that it shall be the duty of* every person importing or bringing goods of any kind into this Province, or receiving the same, to report the same in writing to the Treasurer or his Deputy, at the port or place where the same shall be imported and entered, within twenty four hours after the arrival of the vessel in which the same shall be imported as aforesaid, and before the same or any part thereof shall be landed; to make oath whether any, and if any, what part of such goods belongs to any non-resident or non-residents, and all goods so imported brought or received respecting which the person importing, bringing or receiving the same, shall not make oath, that no non-resident has directly or indirectly any share or interest therein shall be subject to the said duty by this Act imposed; and the person or persons importing or bringing or receiving the same as Agent or Consignee shall pay, or secure to be paid, the aforesaid duty of two and one half per cent on the prime cost, which shall be ascertained by the oath of the person or persons importing, bringing or receiving such goods as aforesaid, to be made before the said Treasurer or his Deputy, at the port or place where the same shall be imported and entered; which oath as well as all other oaths required by this Law, the Treasurer, or his Deputy as aforesaid, is hereby empowered to administer: and in case any difference shall arise between the said Treasurer or his Deputy, and the owners or importers of any of the goods herein made liable to duty, as to the quantity, quality, or value thereof, such difference shall be settled by three Merchants on oath, to be chosen by the said Treasurer, or his Deputy, the decision of two of which Merchants shall be final. Importer or receiver to report to the Treasurer within twenty four hours, and before landing the goods and make oath whether any & what part belongs to a non-resident. All goods imported liable to duty unless oath made that no non-resident has any share therein. Importer or Receiver to pay or secure the duties. Amount of prime cost to be ascertained by oath of importer or receiver, to be made before the Treasurer. Differences respecting the quantity or quality of goods to be settled by three merchants on oath.