

vince, and the same is not imported in a vessel or vessels no part whereof is owned therein. For every gallon of Wine, *nine pence*; and an additional *three pence* per gallon on all Wines not purchased with the produce of this Province, nor imported in a vessel or vessels no part whereof is owned therein. For every gallon of Brandy, Gin and all other distilled Spirituous Liquors, *nine pence*. 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 six pence*, where two-thirds of such Sugar has 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 other-ways imported.

Molasses and Brown Sugar.

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 to the deputy of the said Treasurer for the 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 amount to *Fifty Pounds*, and shall not 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 fourth in Three months, one fourth in Six months, one fourth in Nine months, and the remaining fourth in Twelve months. All which Bonds shall be taken in the name of the Treasurer, payable to him or to the Treasurer of the Province for the time being, 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 himself or 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.

To be paid at the time of importation,

unless they amount to upwards of Ten Pounds then Bonds to be taken.

Bonds to be taken in the name of the Treasurer, and payable to the Treasurer for the time being.

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

Masters within twenty four hours to report in writing under oath,

and state that nothing has been landed,