

For every gallon of foreign brandy, or other spirits, of foreign manufacture, imported or brought from Great Britain, one shilling.

For every gallon of rum, or spirits, of the produce or manufacture of any of the colonies or plantations in America, not in the possession or under the dominion of his Majesty, imported from any other place, except Great Britain, one shilling.

For every gallon of molasses and syrups, which shall be imported or brought into the said province, in ships or vessels belonging to his Majesty's subjects in Great Britain or Ireland, or to his Majesty's subjects in the said province, three pence.

For every gallon of molasses and syrups, which shall be imported or brought into the said province, in any other ships or vessels, in which the same may be legally imported, six pence; and after those rates, for any greater or less quantity of such goods respectively.

Rates deemed sterling money of Great Britain;

how they are to be levied, &c.

to whom they are to be paid,

and how to be applied.

Regulations with respect to goods brought into the province chargeable with the duties before mentioned.

Penalties and forfeitures where to be prosecuted for, &c.

Any person keeping a house of public entertainment to pay £1 16s for a license.

II. And it is hereby further enacted by the authority aforesaid, That the said rates and duties, charged by this act, shall be deemed, and are hereby declared to be, sterling money of Great Britain, and shall be collected, recovered, and paid, to the amount of the value which such nominal sums bear in Great Britain; and that such monies may be received and taken according to the proportion and value of five shillings and six pence the ounce in silver; and that the said duties, hereinbefore granted, shall be raised, levied, collected, paid, and recovered, in the same manner and form, and by such rules, ways, and means, and under such penalties and forfeitures, except in such cases where any alteration is made by this act, as any other duties payable to his Majesty upon goods imported into any British colony or plantation in America are, or shall be raised, levied, collected, paid, and recovered, by any act or acts of parliament, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions, penalties, and forfeitures, relating thereto, were particularly repeated and again enacted in the body of this present act; and that all the monies that shall arise by the said duties, (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same,) shall be paid by the collector of his Majesty's customs into the hands of his Majesty's receiver general in the said province for the time being, and shall be applied, in the first place, in making a more certain and adequate provision towards defraying the expenses of the administration of justice, and of the support of civil government, in the said province; and that the lord high treasurer, or commissioners of his Majesty's treasury, or any three or more of them for the time being, shall be, and is or are hereby empowered, from time to time, by any warrant or warrants under his or their hand or hands, to cause such money to be applied out of the said produce of the said duties towards defraying the said expenses; and that the residue of the said duties shall remain and be reserved in the hands of the said receiver general, for the future disposition of parliament.

III. And it is hereby further enacted by the authority aforesaid, That if any goods chargeable with any of the said duties hereinbefore mentioned shall be brought into the said province by land carriage, the same shall pass and be carried through the port of Saint John's, near the river Sorrel; or if such goods shall be brought into the said province by any inland navigation, other than upon the river Saint Lawrence, the same shall pass and be carried upon the said river Sorrel, by the said port, and shall be there entered with, and the said respective rates and duties paid for the same, to such officer or officers of his Majesty's customs as shall be there appointed for that purpose; and if any such goods coming by land carriage, or inland navigation, as aforesaid, shall pass by or beyond the said place before named, without entry or payment of the said rates and duties, or shall be brought into any part of the said province, by or through any other place whatsoever, the said goods shall be forfeited; and every person who shall be assisting, or otherwise concerned in the bringing or removing such goods, or to whose hands the same shall come, knowing that they were brought or removed contrary to this act, shall forfeit treble the value of such goods, to be estimated and computed according to the best price that each respective commodity bears in the town of Quebec, at the time such offence shall be committed; and all the horses, cattle, boats, vessels, and other carriages whatsoever, made use of in the removal, carriage, or conveyance of such goods, shall also be forfeited and lost, and shall and may be seized by any officer of his Majesty's customs, and prosecuted, as hereinafter mentioned.

IV. And it is hereby further enacted by the authority aforesaid, That the said penalties and forfeitures by this act inflicted, shall be sued for and prosecuted in any court of admiralty, or vice admiralty, having jurisdiction within the said province, and the same shall and may be recovered and divided in the same manner and form, and by the same rules and regulations, in all respects, as other penalties and forfeitures for offences against the laws relating to the customs and trade of his Majesty's colonies in America shall or may, by any act or acts of parliament be sued for, prosecuted, recovered, and divided.

V. And be it further enacted by the authority aforesaid, That there shall, from and after the fifth day of April, one thousand seven hundred and seventy-five, be raised, levied, collected, and paid, unto his Majesty's receiver general of the said province, for the use