

C A P. II.

An Act for the further Increase of the Revenue by raising a Duty of Excise on all Goods, Wares and Merchandise imported into this Province.

WHEREAS the Revenue of the Province for the Year last past, has by no means been so productive as was expected; and whereas it is necessary to increase the Revenue for the purpose of discharging the present demands against the Province:

Preamble

I. *Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly,* That from and after the publication hereof, a Duty of Excise shall be levied, paid and received on all kind of Goods, Wares or Merchandise, of what kind or nature soever (except as herein after excepted) which shall be imported or brought within the Province, from any place or country whatsoever, and which shall be sold and expended or consumed within the same; which said Duty of Excise shall be levied, paid and collected at the following rates, *that is to say,* a Duty of Excise of Two Pounds Ten Shillings on every One Hundred Pounds worth of Goods of any kind as aforesaid, which shall be imported for sale and consumption as aforesaid, by any person or persons whatsoever; and a Duty of Excise shall be levied, paid and collected at the rate of Five Pounds on every One Hundred Pounds worth of Goods as aforesaid which shall be imported as aforesaid, for sale and consumption as aforesaid, or which shall be in any shape owned by any other person or persons whatsoever, who have not been actually resident Inhabitants within this Province, for six months, previous to such importation, unless such person or persons not having been so actually resident, shall have imported the same immediately and directly from Great-Britain and Ireland, which said Duty of Excise of Two Pounds Ten Shillings, *per centum,* and Five Pounds *per centum,* shall be calculated on the first or sterling cost of each One Hundred Pounds worth of such Goods as aforesaid, and so in proportion for a greater or less quantity thereof.

A Duty of Excise of two and a half per cent. on Goods imported by residents and

Five per cent. on non-resident importers

Who have not resided six months previous to such importation.

Two and a half per cent. and five per cent. shall be calculated on the sterling cost.

II. *And be it further enacted, by the authority aforesaid,* That all and every person or persons whatsoever, who shall import or bring within this Province after the publication hereof, any Goods, Wares or Merchandise of any kind whatsoever, such person or persons shall immediately produce to the Collector ~~or Collectors~~ of Impost and Excise for the district, wherein such importation shall be made, the original invoice of the Goods, Wares or Merchandise, which shall be so imported as aforesaid, and the Owner or Owners of such Goods shall make and subscribe the following affidavit (which the said Collector ~~are~~ hereby empowered to take and administer the oath thereon) " I, A. B. of _____ in the County of _____ do swear, that the account or invoice now by me produced, is just and true, and that it contains the

Importers to produce their original invoice to the Collectors of Impost and Excise, on Oath