

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 great 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.

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 of 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 sixpence the ounce in silver; and that the said duties, herein-before 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 expences 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 expences; 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.

Regulations
with respect to
goods brought in-
to the Province
chargeable with
the duties before
mentioned.

III. And it is hereby further enacted by the authority aforesaid, That if any Goods chargeable with any of the said duties herein-before 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 Sorel; or if such goods shall be brought into the said province by the inland navigation, other than upon the River Saint Lawrence, the same shall pass and be carried upon the said River Sorel, 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