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ACTS

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⁶⁹²
THE GENERAL ASSEMBLY

OF

NOVA-SCOTIA, ³³⁵¹

RELATING TO THE REVENUE,

AND THE

PREVENTION OF SMUGGLING.

PUBLISHED BY ORDER OF GOVERNMENT.

HALIFAX, N. S.

JOHN S. THOMPSON, QUEEN'S PRINTER.

1850.

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1st. Of Officers of the Customs.

47 GEO. III. CAP. 16.

An Act to regulate the appointment of Collectors, and other Officers of Impost and Excise.

One Collector of Impost and Excise for each District.

Be it enacted by the Lieutenant-Governor, Council and Assembly, That from and after the first day of January, one thousand eight hundred and seven, there shall be only one person appointed or employed, as Collector of Impost and Excise, for the district of Halifax, or any other District or Port in this Province.

Commissions and Duties of Collectors.

II. *And be it further enacted,* That from and after the said first day of January, One Thousand Eight Hundred and Seven, there shall be allowed and paid to the Collectors of Impost and Excise, out of all and every the duties respectively collected by them, and paid in cash into the Treasury of the Province, as follows: that is to say, to defray the charges of collection, in the District of Halifax, Three Pounds Ten Shillings, and no more, on every Hundred Pounds there collected and paid; and Ten Pounds, and no more, on every Hundred Pounds collected and paid at all and every other the Districts and Ports in this Province; which several allowances shall be in lieu of all fees and perquisites whatsoever: *Provided nevertheless,* that if any Collector of Impost and Excise shall directly, or indirectly, follow and exercise the business or trade of a Merchant, Shopkeeper or Dealer, in any of the articles by Law subject to the Duties, he shall forfeit and pay for each and every offence the sum of Fifty Pounds; to be recovered in any of His Majesty's Courts of Record in this Province, by bill, plaint, or information; one half of which forfeiture shall be paid to His Majesty, for the use of the Government of this Province, the other half to the person or persons prosecuting for the same; and no commission shall be allowed such Collector on the Duties by him collected for the year in which such offence shall have been committed.

Collectors to give Bond.

IV. *And be it further enacted*, That the Collectors of Impost and Excise, already appointed in and for the several Districts and Ports of this Province, shall forthwith give Bond, with two Sureties, to His Majesty, His Heirs and Successors, for the due and faithful performance of the duties of the office of Collector within their respective Districts or Ports, agreeably to the true intent and provisions of the several Revenue Acts of this Province already in force, or hereafter to be enacted, that is to say: the Collector of Impost and Excise at Halifax, and his Sureties, shall become bound as aforesaid in the sum of Five Thousand Pounds; and the Collectors at the other Districts and Ports respectively, with their Sureties, in the sum of One Thousand Pounds; and every Collector hereafter to be appointed shall give like Bonds before he enters on the execution of his office.

Commissioners of the Revenue to direct the prosecution of delinquents, &c.

VI. *And be it further enacted*, That it shall and may be lawful for the Commissioners of the Revenue, and they are hereby required to order and direct prosecutions to be speedily commenced against all delinquent Officers and Provincial Debtors, and their Sureties, without favour or distinction; and also, to direct any informations to be filed on account of any seizures or forfeitures of the Revenue Laws of this Province.

Books to be kept by double entry.—Their inspection.—Collectors to transmit to Treasurer
List of Permits given and received.

VII. *And be it further enacted*, That the Collectors of Impost and Excise shall keep a regular set of Books by double entry, wherein shall be opened accounts with all and every importing Merchant, debiting all entries, and crediting all receipts of Money, Permits, and Certificates of Drawbacks; which Books shall be regularly balanced and produced for inspection with their general accounts when called for by the Treasurer of the Province, or the Committee of Public Accounts; and the Collectors of Impost and Excise are hereby directed to transmit quarterly to the Treasurer of the Province a list of Permits by them given and received for the removal of dutiable articles within the preceding quarter, under pain of removal from office for neglect of his duty.

57 GEO. III. CAP. 20.

An Act to regulate the manner of taking the Bonds of Sheriffs, Collectors of Impost and Excise, and of the Treasurer of the Province.

Securities of Collectors, &c. to be registered.

VIII. *And be it further enacted*, That all Bonds or Securities now given, or which shall hereafter be given, by the Collectors of Impost and Excise, and by Sheriffs, also the Bonds which hath and shall be given by the Treasurer of the Province, shall be registered at full length, with the Secretary of the Province, on the Oath of one of the Subscribing Witnesses to such Bonds, in a Book to be kept by him for that purpose ; and in case of the loss of such Bonds, or of any of them, and on proof thereof being made, a copy of such Bond taken from the Record thereof, and compared and certified, by the Secretary of the Province, under his hand and seal, to be a correct Copy, shall be received in Evidence, and admitted to be used in Evidence in the same manner as if the Original Bond had been produced or read in Evidence.

Death or removal from the Province of Sureties.

IX. *And be it further enacted*, That in case of the death, or removal from the Province, of any of the persons who shall have become bound as Sureties for the Collectors of Impost and Excise, it shall be lawful for the Commissioners of the Revenue to require the Collector for whom such person was bound, to give a new Bond, with other persons as Sureties, according to the provisions of this Act.

Public Accountants to render Accounts quarterly.

X. *And be it further enacted*, That the Collectors of Impost and Excise, and all other Public Accountants, shall make Oath that such Accounts are just and true, and shall render their Accounts to the Auditor of Public Accounts quarterly, in each and every year.

4 GEO. IV. CAP. 9.

An Act in addition to, and amendment of, an Act, entitled, An Act to regulate the Appointment of Collectors, and other Officers of Impost and Excise.

Districts for collection of Duties enlarged or limited.

Be it enacted, by the Lieutenant-Governor, Council and Assembly, That from and after the publication of this Act, it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to enlarge or limit any of the Districts or Ports for which any Collector of Impost and Excise hath been, or shall hereafter be appointed, and to define the limits and bounds of such District or Port in the Commission of such Collector, any thing in the said Act to the contrary notwithstanding.

13 VIC. CAP. LIV.

An Act for the Management of the Colonial Customs and Excise.

Receiver General to superintend Collection of Duties in Halifax.

Be it enacted, by the Lieutenant-Governor, Council, and Assembly, as follows :

I. The Receiver General of this Province shall have the superintendence of the Collection of Colonial Duties and Impost in the Port of Halifax, and shall have under his direction for that purpose a Principal Clerk, who shall give Bond in the sum of One Thousand Pounds, with two sufficient Sureties, in Five Hundred Pounds each, for the faithful discharge of his duties, and shall be entitled to a Salary of Two Hundred and Fifty Pounds per annum, payable quarterly.

Clerk to Receiver General.

II. Such Clerk shall be appointed by the Governor in Council, and shall hold office during pleasure, and shall pay into the hands of the Receiver General the whole of the Monies which he shall receive on account of the Duties of Colonial Customs or otherwise, on the day on which he shall receive the same, or at such other time as the Receiver General may direct.

Receiver General not disabled from holding seat in Legislature.

III. Nothing in this Act contained shall be construed to disable the Receiver General from holding Seats in the Executive and Legislative Councils, or House of Assembly.

All present appointment of Officers to be in force.

IV. All Commissions, Deputations, and Appointments, granted to any Officer of the Colonial Customs in force at the time of the passing of this Act, shall continue in force as if the same had been afterwards granted by virtue of this Act, and all Bonds which shall have been heretofore given by any such Officers and their respective Sureties for good conduct or otherwise, shall remain in force.

Penalty for illegally acting as Officer of Colonial Customs.

V. If any person shall illegally assume the duty, or exercise the functions of any Officer of the Colonial Customs, or of any Officer of the Revenue, or of any Officer appointed by Commission, he shall for every offence pay a fine not exceeding Twenty-five Pounds, and the Costs of Prosecution; and in case of non-payment of such fine and costs, shall be liable to be committed to Jail for a period not exceeding Three Months.

2d. Of Customs Duties.

12 VIC. CAP. X.

An Act for Granting Duties of Impost for the Support of Her Majesty's Government within this Province.

Duration of Act.

Be it enacted, by the Lieutenant-Governor, Council and Assembly, That upon, from, and after the First day of April in this year of Our Lord One Thousand Eight Hundred and Forty-nine, this Act shall come into and be in operation, and shall remain and continue in operation until the First day of April, which will be in the year of Our Lord One Thousand Eight Hundred and Fifty, and no longer.

Duties to be levied and paid according to Table.

II. *And be it enacted,* That upon, from and after the day appointed for this Act to come into operation, and during the continuance thereof, and instead and in lieu of all other Duties whatsoever and howsoever denominated, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, for the use of the Province, and the support of the Government thereof, and other public purposes within the same, for and upon all Goods, Wares and Merchandize, imported or brought into this Province, by Sea or Inland Carriage or Navigation, on and after the time when this Act shall come into operation, and during the continuance thereof, the several and respective Imposts Duties, Rates and Impositions, inserted, described, and set forth in Figures in the Table of Duties herein after contained, denominated 'Table of Duties,' opposite to and against the respective Articles in the said Table mentioned, described and enumerated, and according to the value, number or quantity of such Articles therein specified.

Beef and Pork for Ship's Stores free of duty.

III. *And be it enacted,* That Salted Beef and Pork, duly Warehoused, at any Port or Place within this Province, may be delivered out of such Warehouse, to be shipped as Stores, and which shall and may be so shipped without entry or payment of any Duty, for every Ship of the burthen of Sixty Tons at least, bound on a voyage to any Port or Place out of this Province, the proba-

ble duration of which, out and home, will not be less than forty days. *Provided always*, that such Beef and Pork shall be borne upon the Ship's Clearance, and shall be shipped in such quantities, and subject to such directions and regulations as the Collector of Impost and Excise at the Port of Shipment shall direct and appoint. *Provided also*, That the surplus Stores of such Beef or Pork may be delivered into the charge of the Searcher, or other proper Officer of Impost and Excise, to be re-shipped as Stores, under such Rules and Regulations as such Collector or other proper Officer of Impost and Excise may see fit to direct; and any such Beef or Pork shipped contrary to such directions shall be forfeited.

Duties on Spirituous Liquors made in Province.

IV. *And be it enacted*, That there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, for the purposes aforesaid, for and upon all Rum and other Spirituous Liquors which shall be by any way or method whatsoever manufactured, compounded, extracted, distilled, or made in this Province, and which in the said Table are specifically enumerated and described, the several Duties therein stated.

Table of Exemptions.

V. *And be it enacted*, That the several and respective Goods, Wares and Merchandize, mentioned in the Table hereinafter contained, denominated "Table of Exemptions," shall respectively be held free of any Duties by this Act imposed.

Duties on Goods, wrecked, &c.

VI. *And be it enacted*, That all Goods, Derelict, *flotsam jetsam*, and wrecked, brought or coming into this Province, shall at all times be subject to the same duty as Goods of the like kind imported into this Province are respectively subject unto. *Provided always*, That if any such Goods be of such sorts as are entitled to allowance for damage, such allowance shall be made under such regulations and conditions as the Board of Revenue shall from time to time direct; *and provided also*, that all such Goods as cannot be sold for the amount of duty thereon, shall be delivered over to the person entitled to receive the same, and shall be deemed to be unenumerated Goods, and shall be liable to, and shall be charged with duty accordingly.

Duties to be paid according to British Weights and Measures, &c.

VII. *And be it enacted*, That all the said Duties hereby imposed;

shall be collected, paid, and received according to the British Weights and Measures now in use in this Province; and that in all cases where the said Duties are in the said Table of Duties imposed according to any specific quantity or any specific value or number, the same shall be deemed to apply in the same proportion to any greater or less quantity, value or number.

Duties—how to be collected and applied.

VIII. *And be it enacted*, That the said Duties by this Act imposed, shall be ascertained, secured, paid, levied, collected, recovered and applied, under and according to the directions, provisions, regulations and penalties, and by the ways and means respectively prescribed and contained in the several Acts of the General Assembly now or hereafter to be passed, and from time to time in force, concerning the securing, paying, levying, collecting, recovering, and applying the said Duties.

Importer may Warehouse Goods.

IX. *And be it enacted*, That it shall be lawful for the Importer of any Goods subject to the Duties hereby imposed, to Warehouse such Goods upon the first entry thereof, under and according to the Rules, Regulations, and Conditions from time to time in force, or to be enacted concerning the Warehousing of Goods, and without payment of Duty upon such first entry thereof.

Goods in Warehouse subject to Duties hereby imposed.

X. *And be it enacted*, That all Goods which shall have been Warehoused in this Province before this Act goes into operation, and which shall remain so Warehoused after the operation thereof commences, and on which the Duties heretofore imposed have not been paid or secured by a subsisting and continuing security, shall in lieu of all former Duties, become liable to and be charged with the Duties hereby imposed on the like Goods and Merchandize.

Drawback on Exportation.

XI. *And be it enacted*, That upon the exportation from this Province of any Goods by this Act charged with Duties, there shall be allowed and granted a Drawback of the whole amount of the Duty paid or secured thereon. *Provided* such Exportation shall be made in all respects conformably to the Rules and Regulations from time to time in force or to be enacted, touching the allowance of Drawbacks on Exportation. *And provided also*, that all the requisites for obtaining such Drawbacks be observed in respect of the Goods exported.

Drawback under former Acts.

XII. *And be it enacted*, That the amount of all Drawbacks granted, allowed, or made payable, under or by virtue of any Act of the General Assembly in force on or immediately before the day when this Act is limited to take effect, for and upon any Goods charged with Duty under any prior Act, shall remain, and continue and be allowed with respect to such Goods in the same manner as if the Act whereby such Drawbacks were allowed had continued in force after the commencement hereof.

Duties and Drawbacks under management of Board of Revenue.

XIII. *And be it enacted*, That all Duties imposed by this Act, and all Drawbacks allowed by this or any former Act, shall be under the management of the Board of Revenue, who shall in respect of such Duties and Drawbacks manage and allow the same, as hath been, or is, or shall be, by Law prescribed.

Duties to be paid into Treasury Quarterly.—Appropriation thereof, &c.

XIV. *And be it enacted*, That all the Monies arising from the Duties by this Act imposed, shall be remitted and paid into the Public Treasury of the Province in Halifax by Quarterly Payments, on or as near as may be practicable to the first day of every Quarter, and shall be carried to the Account of the Provincial Revenue, and be and be deemed part of the Public Funds of this Province, and shall be paid, applied, and appropriated to such purposes, and no other, as are or may be expressed or contained in the several Acts of the General Assembly of this Province from time to time in force.

To be drawn by Governor's Warrant.

XV. *And be it enacted*, That all Monies arising from the said Duties, and paid into the Public Treasury, shall, from time to time be drawn by the Governor by Warrant, under his Hand and Seal, pursuant to the instructions and directions of Her Majesty, and in payment and discharge of any Monies appropriated, or to be appropriated, by any Act of the General Assembly.

Collection of Duties on Goods imported before operation of Act. &c.

XVI. *And be it enacted*, That all Duties on Goods imported, or to be imported before the coming of this Act into operation, and imposed by any Act of the General Assembly of this Province passed for raising a Revenue, and which has expired, or shall expire at or after the coming of this Act into operation, and

all penalties and forfeitures incurred or inflicted under the provisions of such former Act, shall be collected, paid, raised, levied, recovered, and enforced, according to the several and respective provisions of such former Act, whereby such Duties, penalties, and forfeitures were imposed, the expiration or repeal of such former Act or any thing therein contained to the contrary notwithstanding.

Reduction of Duties into Currency of Province.

XVII. *And be it enacted*, That all the said several Duties hereby imposed, and in the said Table of Duties mentioned and contained, shall be estimated, calculated, and reduced into the Currency of this Province, as follows, that is to say—All the several Specific Duties imposed by the said Table of Duties upon any Article therein mentioned, according to the weight, measure, or tale thereof, shall be considered and deemed to be imposed and charged in Sterling Money, and the same shall be reduced and converted into the Currency of this Province, by adding to the aggregate amount of the Duty imposed and payable on any such Article, according to the rate of Duty charged and imposed thereon, one-fourth part of the said aggregate amount, and in calculating all Duties by the said Table imposed upon any Article according to the value thereof, One Hundred Pounds Sterling shall in all cases be deemed and taken to represent, and be equivalent to One Hundred and Twenty-five Pounds Currency of this Province.

Payment into Treasury.

XVIII. *And be it enacted*, That all such Duties, when so reduced and converted into Currency, shall and may be paid and received at the Provincial Treasury, or by or to any Collector of the Colonial Revenue, in Treasury Notes of this Province, at and after the rate of Twenty Shillings for every One Pound Currency; in Doubloons, of full weight and fineness, at and after the rate of Four Pounds Currency; and in British Sovereigns and British Silver Coins at and after the rate of Twenty-five Shillings Currency for every Sovereign, and in the like proportion for such British Silver Coins: *Provided* that no greater sum than Fifty Shillings Currency shall be tendered or received or paid in such British Silver Coins at any one time in discharge of such Duties as aforesaid.

Animal to improve Breed—duty free.

XIX. *And be it enacted*, That any Animal hereby charged with Duty, which shall be imported for the purpose of improving the Breed, and which shall be certified to be so imported by the President and Secretary of any Agricultural Society, shall be wholly free of any Duty by this Act imposed.

TABLE OF DUTIES.

ARTICLES.	DUTIES IN STERLING MONEY.		
	£	s.	d.
Apples, fresh or dried, per barrel,	0	4	0
Bacon, per cwt.	0	9	0
Beef, salted, per cwt.	0	6	0
Fresh, per cwt.	0	5	0
Biscuit, fine, called Crackers or Cakes, per cwt.	0	3	4
Butter, per cwt.	0	8	0
Candles, Tallow, per lb.	0	0	1
All other Candles, per lb.	0	0	3
Cattle, viz: Horses, Mares, or Geldings, each,	2	0	0
Neat Cattle, viz: Oxen, or other Neat Cattle, three years old or upwards, each,	1	10	0
Cows and Cattle under three years old,	0	10	0
Sheep, each,	0	3	0
Hogs over 100 lbs. weight, each,	1	0	0
“ of 100 lbs. weight and under, each,	0	2	0
Cheese, per cwt.	0	5	0
Chocolate, or Cocoa Paste, per lb.	0	0	1
Coffee, Green, per lb.	0	0	1
Roasted, Burned, or Ground, per lb.	0	0	2
Clocks, on all Clocks costing under 20s.	0	5	0
On all others,	0	10	0
Hams, smoked or dried, per cwt.	0	9	0
Lard, per cwt.	0	8	0
Leather, Sole Leather, including Hides and Skins, partially dressed therefor, per lb.	0	0	1
Upper Leather of all sorts, including Hides and Skins partially dressed therefor, per lb.	0	0	2
Molasses, per gallon,	0	0	2½
Onions, per cwt.	0	2	6

Pears, fresh or dried, per bbl.	0	4	0
Pork, salted, per cwt.	0	6	0
Fresh, per cwt.	0	4	0
Raisins in boxes, per lb.	0	0	0 $\frac{1}{2}$
In other packages, per lb.	0	0	0 $\frac{1}{4}$
Spirits, viz : Brandy, Gin, Rum, or other Spirituous Liquors, which by any way or method whatsoever shall be manufactured, com- pounded or extracted, distilled, or made within this Province, not exceeding the strength of Proof by Sykes' Hydrome- ter, and so in proportion for any greater strength than the strength of Proof, p gal.	0	0	11
Brandy, Whiskey, Gin, Cordials, and other Spirits, (except Rum,) not ex- ceeding the strength of Proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of Proof, per gallon,	0	2	8
Rum not exceeding the Strength of Proof by Sykes' Hydrometer, and so in pro- portion for any greater strength than the strength of Proof, per gallon,	0	1	6
Shrub or Santee, per gallon,	0	1	4
Sugar, Refined, per cwt.	0	14	0
Crushed and Bastard Facings, per cwt.	0	10	0
Brown or Muscovado, not Refined, per cwt.	0	7	0
Teas, viz : Souchong, Congo, Pekoe, Bohea, Pou- chong, and all other Black Teas, per lb.	0	0	2
Gunpowder, Hyson, Young Hyson, Twan- kay, and other Green Teas, per lb.	0	0	4
Tobacco, manufactured, (except Snuff & Cigars,) per lb.	0	0	1 $\frac{1}{2}$
Tongues of Cattle, dried or pickled, per cwt.	0	9	0
Wines, viz: Hock, Constantia, Malmsey, Tokay, Champagne, Burgundy, Hermitage, Claret, called Lafitte, Latour, Lafa- yette, Margaux, or Hautbrian, per gallon,	0	3	0
Madeira and Port, per gallon,	0	2	6
Sherry Wine, of which the first cost is £20 per pipe or upwards, per gal.	0	2	6

Other Claret Wines, Barsac, Sautern, Vin de Grave, Moselle, and other French Wines, and Lisbon and Ger- man Wines, per gallon,	0	1	3
All other Sherry Wines, Teneriffe, Mar- sella, Sicilian, Malaga, Fayall, and all other Wines, per gallon,	0	1	3
Clocks, viz : All Wheels, Machinery, and Materials for manufacturing Clocks,	20	0	0
Confectionary, Syrups, and Articles manufactured from Sugar,			
Hay and Straw, For every £100 of the value,	10	0	0
Cigars and Snuff, Currants and Figs,			
Leather, viz : Boots, Shoes, and Leather Manu- factures of all sorts,	2	10	0
Meat, Fresh, Poultry, of all sorts, Dead, For every £100 of the value,			
Anchor, Grapnels, and Anchor Palms, Cables, of Hemp, or other vegetable substance, or of Iron,	2	10	0
Copper, viz : Plates, Sheets, Bars or Bolts, for Ship Building, wrought or cast for Machin- ery, pure or without other Metal, Cop- per Castings of every description for Machinery for Mills or Steam Boats, Copper and Composition Nails and Spikes for Ship Building,			
Cordage, Tarred or untarred, and whether fitted for Rigging or otherwise,	2	10	0
Iron, viz : In Bars or Bolts, Castings for Mills or Steam Engines, and Cast or un- wrought Pipes and Tubes, Sheet Iron and Iron Spikes,			
Oakum, Pitch, Sail Cloth of all kinds, Canvas included, Tar, For every £100 of the value,			

All other Goods, Wares and Merchandize, not otherwise charged with duty, and not enumerated in the Table of Exemptions,	}	6 5 0
For every £100 of the value,		

TABLE OF EXEMPTIONS.

Ashes, viz : Pot Ashes and Pearl Ashes.

Asses and Mules.

Baggage and Apparel of Passengers not intended for sale.

Barilla and Soda Ash.

Beans.

Biscuit or Bread.

Books not prohibited to be imported into the United Kingdom.

Bullion, Gold or Silver.

Burr Stones.

Coal.

Cocoa.

Coin, Gold and Silver Coins and British Copper Coins.

Copper, viz : Copper Ore, or in Pigs or Bricks old or worn, or fit only to be re-manufactured.

Corkwood.

Corn, viz: Wheat, Rye, Indian Corn, Barley, Oats, Rice, and Buckwheat, unground ; Wheat Flour, Barley Meal, Rye Meal, Oat Meal, Indian Meal, Buckwheat Meal, Peas, Beans, & Calavances.

Fish, viz : Fresh, Salted, Dried, or Pickled.

Fish Hooks.

Fish Oil, viz: Train Oil, Spermaceti Oil, Head Matter and Blubber;

Fins and Skins the produce of Fish or Creatures living in the sea.

Flax.

Furniture that has actually been in use, Working Tools and Implements, the property of Immigrants, or persons coming to reside in this Province, and not intended for sale.

Hemp.

Hides, or pieces of Hides, raw, not tanned, curried or dressed.

Horns.

Horses and Carriages of Travellers, and Horses, Cattle, Carriages and other Vehicles when employed in carrying Merchandize, together with the necessary Harness and Tackle, so long as the same are *bona fide* in use for that purpose.

Iron, viz : Unwrought or Pig Iron, Ores of Iron of all kinds, Iron Rails for Rail Roads, Boilers, Plates and Plough Moulds.

Lintels.

Lime and Lime Stone.
 Lienes for the Fisheries, of all kinds.
 Manures of all kinds.
 Maps and Charts.
 Nets, Fishing Nets and Seines of all kinds.
 Ores of all kinds.
 Paintings.
 Palm Oil.
 Plants, Shrubs and Trees.
 Plate of Gold and Silver, old, and fit only to be re-manufactured.
 Potatoes.
 Rags, viz : Old Rags, Old Rope, Junk, and Old Fishing Nets.
 Rosin.
 Sails or Rigging saved from Vessels wrecked on the coast of this Province.
 Salt.
 Seeds of all kinds.
 Skins, Furs, Pelts, or Tails undressed.
 Stone, Unmanufactured.
 Sugar of the Maple.
 Tallow.
 Twines and Lines used in the Fisheries.
 Tobacco, Unmanufactured.
 Tow.
 Turpentine.
 Whale, Fin or Bone.
 Wood, viz : Boards, Planks, Staves, Square Timber, Shingles and Firewood.

13 VIC. CAP. III.

An Act to continue and amend the Act for granting Duties of Impost for the Support of Her Majesty's Government within this Province.

Act 12 Vic. cap. 10, except as amended, to be continued.

Be it enacted, by the Lieutenant-Governor, Council, and Assembly, as follows :

1. The Act passed in the Twelfth year of Her Majesty's Reign, entitled, An Act for granting Duties of Impost for the support of Her Majesty's Government within this Province, which Act will remain in operation until the First day of April in the present year, is, except as altered by this Act, hereby further continued

until the first day of April in the year of our Lord One Thousand Eight Hundred and Fifty-one, and no longer.

Duty on Zinc Sheathing, &c.

II. A Duty of Two and a Half per cent. *ad valorem*, shall be imposed, paid, levied, and collected on the Article known as Zinc Sheathing, of a size forty-eight inches long by fourteen inches wide, intended for, and to be used as Sheathing for Vessels, and Zinc Sheathing Nails imported into this Province in like manner as if the same Articles had been originally inserted among the Articles which were charged with a Duty of Two and a Half per cent. in the Schedule of Duties annexed to the Act hereby amended.

Duty on Flour.

III. There shall be imposed, paid, levied, and collected, a Duty, at the rate of One Shilling Sterling on every Barrel of Wheaten Flour imported into this Province, in like manner as if the Articles of Wheaten Flour had been inserted in such Table of Duties, and therein had been charged with Duty at the above rate, instead of being included in the Table of Exemptions.

Continuation of Act.

IV. This Act shall come into operation on the First day of April in this present year, and shall continue in force until the First day of April, which will be in the year of Our Lord One Thousand Eight Hundred and Fifty-one, and no longer.

13 VIC. CAP. LI.

An Act for Regulating the Trade between the British North American Possessions.

Governor may declare by Proclamation Articles to be imported duty free.

Be it enacted, by the Lieutenant-Governor, Council and Assembly, as follows :

I. The Governor in Council may, whenever it shall be thought advisable so to do, declare by Proclamation what Articles, the growth, production or manufacture of the British North American Possessions of Canada, New-Brunswick, Prince Edward's Island, and Newfoundland, or either of them, may be imported into this Province free of Duty.

Duration of Act.

II. This Act shall come into operation on the First day of April, in this present year, and shall remain in force until the First day of April, which will be in the year of our Lord One Thousand Eight Hundred and Fifty-one, and no longer.

PROCLAMATION.

By His Excellency Lieutenant-General

SIR JOHN HARVEY,

Knight Commander of the Most Honorable Military Order of the Bath, Knight Commander of the Royal Hanoverian Guelphic Order, Lieutenant-Governor and Commander in Chief, in and over Her Majesty's Province of Nova-Scotia, and its Dependencies, &c&c&c.

L. S.
J. HARVEY.

WHEREAS, by an Act made and passed in the last Session of the General Assembly of this Province, I have been authorized, by and with the advice and consent of the Executive Council, whenever it may be thought advisable so to do, to declare, by Proclamation, what Articles, the growth, produce, or manufacture of either of the British North American Possessions of Canada, New Brunswick, Prince Edward Island, and Newfoundland, may be imported into this Province, free of duty:

I have therefore thought fit, by and with the advice and consent aforesaid, to declare, and I do hereby declare, that the following Articles, being of the growth, production, or manufacture of the said British North American Possessions of Canada, New Brunswick, Prince, Edward Island, and Newfoundland, or of either or any of them, may henceforth be imported into this Province direct from the respective Colonies, free of duty, upon such proof of origin and character as may from time to time be required by any order of the Lieutenant Governor in Council, that is to say:—
Grain and Bread Stuffs of all kinds, Vegetables, Fruits, Seeds, Hay and Straw, Hops, Animals, Salted and Fresh Meats, Butter, Cheese, Lard, Tallow, Hides, Horns, Wool, undressed Skins, and Furs of all kinds, Ores of all kinds, Iron in Pigs and Blooms, Copper, Lead in Pigs, Grindstones, and Stones of all kinds, Earth, Coals, Lime, Ochres, Gypsum, ground or unground, Rock Salt, Wood, Bark, Timber and Lumber of all kinds, Firewood, Ashes, Fish, Fish Oil, viz: Train Oil, Spermaceti Oil, Head Matter and Blubber, Fins and Sins, the produce of Fish or Creatures living in the Sea.

Given under my Hand and Seal at Arms, the 29th day of May, in the year of our Lord One Thousand Eight Hundred and Fifty:

By His Excellency's Command,

JOSEPH HOWE.

3d. Of the Laws of the Customs.

4 Wm. IV. CAP. XLIX.

An Act for the General Regulation of the Colonial Duties.

Reports, Entries, &c.

II. *And be it further enacted*, That all Reports, Entries, Clearances, Bonds, proceedings, matters, and things whatsoever, which, under, or in pursuance of the provisions of the said Imperial Act, or of any Act in addition to, or amendment thereof, shall be made, done, or performed, by, to, or before any Officers of His Majesty's Customs, if the same, also by any Act relating to the Colonial Revenue, be required to be done before any Officer of the Colonial Revenue, shall be made, done, or performed, by delivering to such Officer a duplicate original of the same entry, paper, document, bond, or writing, and signed by the same parties, as shall have been made, done or signed, before such Officer of the Customs.

Definitions of certain terms used in Acts.

And in order to avoid the frequent use of numerous terms and expressions in any Act, relating to the Colonial Revenue, and to prevent any misconstruction of the terms used therein.

IV. *Be it further enacted*, That whenever the several terms or expressions following, shall occur in any Act relating to the Colonial Revenue, the same shall be construed respectively in the manner hereinafter directed, that is to say, that the term "*Ship*" shall be construed to mean Ship or Vessel generally, unless such term shall be used to distinguish a Ship from Sloops, Brigantines, and other classes of Vessels; that the term "*Master*" of any Ship, shall be construed to mean the person having or taking the command of such Ship; that the term "*Owners*" and the term "*Owner*" of any Ship, shall be construed alike to mean one Owner, if there be one only, and any or all the Owners, if there be more than one; that the term "*Mate*" of any Ship, shall be construed to mean the person next in command of such ship to the Master thereof; that the term "*Seaman*" shall be construed alike to mean Seaman, Mariner, Sailor or Landsman, being one of the crew of any ship; that the term "*His Majesty*" shall be construed to mean His Majesty, His Heirs and Successors; that the term "*Governor*" shall be construed to mean the Governor, Lieutenant

Governor, President, or Commander in Chief of this Province for the time being; that the term "*parts beyond the Seas*" shall be construed to mean any port or place not being within this Province, or the limits thereof; that the term "*East India Company*" shall be construed to mean the United Company of Merchants of England, trading to the East Indies; that the term "*Limits of the East India Company's Charter*" shall be construed to mean all places and seas eastward of the Cape of Good Hope, to the Straits of Magellan; that the term "*Collector*" shall be construed to mean the Collector of Impost of the Port intended in the sentence; that the term "*proper Officers*" or "*proper Officer of the Colonial Revenue*" shall be construed to mean the person appointed or directed to do the act referred to; that whenever mention is made of any Public Officer, the Officer mentioned shall be deemed to be such Officer for the time being; that the term "*Warehouse*" shall be construed to mean any place, whether house, shed, yard, timber pond, or other place in which Goods entered to be warehoused upon importation may be lodged, kept and secured, without payment of Duty, or although prohibited; that the term "*King's Warehouse*" shall be construed to mean any place provided by the Crown for lodging Goods therein for security of the Duties under the Act of the Imperial Parliament; and that the term "*Special Warehouse*" shall be construed to mean any other Warehouse where Goods liable to Colonial Duties are permitted to be warehoused.

Bonds—how taken—cancelled.

V. *And be it further enacted*, That all Bonds relating to Colonial Duties, required to be given in respect of Goods or ships, shall be taken by the Collector, and in the name of His Majesty, for the use of the Province, and after the expiration of three years from the date thereof, or from the time, if any limited therein, for the performance of the condition thereof, every such Bond, upon which no prosecution or suit shall have been commenced, shall be void and may be cancelled.

Exceptions to persons offering as Sureties.

VII. *And be it further enacted*, That it shall not be lawful for any Collector to receive as surety, in any Bond for the payment of Duties, any person against whom a suit shall have been commenced, or unsatisfied judgment remain in force, for or in respect of any Bond for Duties to which he shall have become party as principal.

Samples of Goods.

VIII. *And be it further enacted,* That it shall be lawful for the Officers of the Colonial Revenue to take such samples of any Goods as shall be necessary, for ascertaining the amount of any Duties payable on the same; and all such samples shall be disposed of, and accounted for, in such manner as the Board of Revenue shall direct.

Times of importation and exportation of Goods determined.

IX. *And be it further enacted,* That if, upon the first levying or repealing of any Duty, or upon the first granting or repealing of any Drawback or Bounty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise, it shall become necessary to determine the precise time at which an importation or exportation of any Goods made and completed, shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which the ship importing such Goods had actually come within the limits of the port at which such ship shall in due course be reported, and such Goods be discharged; and that such time, in respect of exportation, shall be deemed to be the time at which the Goods had been shipped on board the ship in which they had been exported; and that if any question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made, and the time of such departure shall be deemed to be the time of the last clearance of such ship with the Collector of Impost, for the voyage upon which she had departed.

Duties overpaid.

X. *And be it further enacted,* That although any Duty of Impost shall have been overpaid, or although after any such Duty shall have been charged and paid, it shall appear or be judicially established that the same had been charged under an erroneous construction of the Law, it shall not be lawful to return any such overcharge, after the expiration of three years from the date of such payment, but the same may be granted at the discretion of the General Assembly.

Counterfeiting or falsifying Entries.

XI. *And be it further enacted,* That if any person shall coun-

terfeit or falsify, or wilfully use when counterfeited or falsified, any Entry, Permit, Certificate, or other Document, for the unloading, lading, entering, reporting, or clearing, any ship or vessel, or for the landing or shipping of any Goods or Article whatever, or shall, by any false statement, procure any writing or document to be made for any of such purposes, every person so offending shall, for every such offence, forfeit the sum of Two Hundred Pounds: *Provided always*, that this penalty shall not attach to any particular offence for which any other penalty shall be expressly imposed by any Law in force for the time being.

Agency.

XII. *And be it further enacted*, That whenever any person shall make application to any Officer of the Colonial Revenue, to transact any business on behalf of any other person, it shall be lawful for such Officer to require of the person so applying, to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority to refuse to transact such business with the applicant.

False Declarations.

XIII. *And be it further enacted*, That if any declaration required to be made by this Act, or by any other Act relating to the Colonial Revenue, (except declarations to the value of Goods,) be untrue in any particular, or if any person required by any Act relating to the Colonial Revenue to answer any questions put to him by the Officers of the Colonial Revenue, touching certain matters, shall not truly answer such questions, the persons making such declaration or answering such questions shall, over and above any other penalty to which he may become subject, forfeit the sum of Fifty Pounds.

Seizures.

XIV. *And be it further enacted*, That all Goods, and all ships, vessels, and boats, which, by any Act at any time in force relating to the Colonial Revenue shall be declared to be forfeited, shall and may be seized by any Officer of the Colonial Revenue, or by any person authorized to make seizures; and such forfeiture of any ship, vessel, or boat, shall be deemed to include the guns, tackle, apparel and furniture of the same, and such forfeiture of any Goods shall be deemed to include the proper package in which the same are contained.

Property seized may be restored upon certain terms.

XV. *And be it further enacted*, That in case any Goods, ships, vessels, or boats, shall be seized as forfeited, or detained as undervalued, by virtue of any Act relating to the Colonial Revenue, it shall be lawful for the Board of Revenue to order the same to be restored, in such manner and on such terms and conditions as they shall see fit to direct; and if the Proprietor of the same shall accept the terms and conditions, he shall not have or maintain any action for recompense or damage, on account of such seizure or detention, and the person making such seizure shall not proceed in any manner for condemnation.

Forfeitures may be remitted.

XVI. *And be it further enacted*, That if any ship shall have become liable to forfeiture, on account of any Goods laden therein, or unladen therefrom, or if the Master of any ship shall have become liable to any penalty on account of any Goods laden in such ship or unladen therefrom, and such Goods shall be small in quantity or of trifling value, and it shall be made appear to the satisfaction of the Board of Revenue that such Goods had been laden or unladen contrary to the intention of the Owners of such ship, or without the privity of the Master thereof, as the case may be; it shall be lawful for the said Board to remit such forfeiture; and also, to remit or mitigate such penalty as they shall see reason, to acquit such Master of all blame in respect of such offence, or more or less to attribute the commission of such offence to neglect of duty on his part as Master of such ship, and every forfeiture and every penalty or part thereof so remitted shall be null and void, and no suit or action shall be brought or maintained by any person whatever on account thereof.

Officers may be stationed on board Vessels.

XVII. *And be it further enacted*, That it shall be lawful for the Board of Revenue, and for the Collector of any port under their directions, to station Officers on board any ship, while within the limits of any port in this Province, and the Master of every ship, on board of which any Officer is so stationed, shall provide every such Officer sufficient room under deck, in some part of the fore-castle or steerage, for his bed or hammock. and in case of neglect or refusal so to do shall forfeit the sum of Fifty Pounds.

Goods taken to Warehouse for security of Duties.

XVIII. *And be it further enacted*, That whenever any Goods, not duly entered to be Warehoused or for home use, shall be taken to and secured in any of the Warehouses of the Province, for security of the Duties thereon, or to prevent the same from coming into home use, it shall and may be lawful for the Board of Revenue to charge and demand and receive Warehouse Rent for such Goods, for all such time as the same shall remain in such Warehouse, at the same rate as may be payable for the like Goods, when warehoused in any Warehouse in which such Goods may be warehoused without payment of Duties: *Provided always*, that it shall be lawful for the Board of Revenue, by order of such Board, respectively, from time to time to fix the amount of rent, which shall be payable for any Goods secured in any of the Warehouses as aforesaid.

Goods in Warehouse may be sold.

XIX. *And be it further enacted*, That in case such Goods shall not be duly cleared from the Warehouse within three calendar months, (or sooner, if they be of a perishable nature,) it shall be lawful for the Board of Revenue to cause such Goods to be publicly sold by Auction, for home use, or for exportation, as the case may be, and the produce of such sale shall be applied towards the payment of the Duties, if sold for home use, and of the Warehouse rent, and all other charges; and the overplus (if any) shall be paid to the person authorised to receive the same: *Provided always*, that it shall be lawful for the said Board to cause any of such Goods to be destroyed, as cannot be sold for a sum sufficient to pay such Duties and charges, if sold for home use, or sufficient to pay such charges, if sold for exportation: *Provided also*, that if such Goods shall have been landed by the Officers of the Colonial Revenue, and the freight of the same shall not have been paid, the produce of such sale shall be first applied to the payment of such freight.

Information.

XX. *And be it further enacted*, That in any information or other proceeding for any offence against any act made or to be made, relating to the Colonial Revenue, the averment that such offence was committed within the limits of any port shall be sufficient, without proof of such limits, unless the contrary be proved.

Goods relanded after shipment.

XXI. *And be it further enacted*, That if any Goods that have

been taken from the Warehouse, to be exported from the same, or any Goods which have been entered or cleared to be exported for any drawback or bounty, shall not be duly exported to parts beyond the Seas, or shall be re-landed in any part of this Province, (such Goods not having been duly re-landed or discharged, as short shipped, or for some just cause, and not fraudulently, and under the care of the proper Officers,) or shall be carried to any port of the Province of New Brunswick, or Prince Edward's Island, not having been duly entered, cleared, and shipped, to be exported directly to those Provinces, respectively, the same shall be forfeited, together with the ship, vessel, boat, or craft, which may have been used in so re-landing, landing, or carrying such Goods; and any person by whom or whose orders or means such Goods shall have been so taken or cleared, or so re-landed, landed, or carried, shall forfeit a sum equal to treble the value of such Goods.

Operation of Act may be suspended.

XXII. *And be it further enacted*, That, upon the representation of the Board of Revenue, it shall be lawful for the Governor, for the time being, with the advice and consent of His Majesty's Council, to suspend the operation of any regulation or restriction in this Act contained, which may be found in practice attended with injury or inconvenience to the Trade of the Province, and such suspension to continue during the whole or such part of the duration of this Act, as shall be found expedient.

8 VIC. CAP. XVII.

An Act to continue and amend the Act for the General Regulation of the Colonial Duties.

Board of Revenue to make regulations relative to the use of Hydrometer.

II. *And be it enacted*, That it shall and may be lawful for the Board of Revenue, from time to time, to make such regulations as may be deemed necessary for the due and proper use of Sykes' Hydrometer, under any Act or Acts of the General Assembly now made, or hereafter to be made, relating to the Colonial Revenue; and also for directing how and in what manner the strength of any Rum or other Spirituous Liquors, to be ascertained by such Hydrometer, shall be arrived at, until such Hydrometer can be procured for the use of the several Collectors of Impost and Excise throughout the Province.

12 VIC. CAP. XI.

An Act to continue and amend certain Acts relating to the Colonial Revenue.

Reports, Entries, &c., to be made to Officers of Colonial Revenue.

XVIII. *And be it enacted*, That all Reports, Entries, Clearances, Bonds, Provisions, Matters and Things whatsoever, which under or in pursuance of the provisions of the Imperial Acts for Regulating the Trade of the British Possessions abroad, shall heretofore have been made, done or performed, by, to, or before any Officer of Her Majesty's Customs, where the same also by any Act relating to the Colonial Revenue may have been required to be done before any Officer of the Colonial Revenue, shall be made, done, and performed, by delivering to such Officer of the Colonial Revenue a Duplicate Entry, Paper, Bond, Document, or Writing, in the same form, and signed by the same parties as have been in use and heretofore required to be made, done, or signed before such Officer of the Customs: *Provided* that it shall be lawful for the Governor in Council to dispense with the delivery of such Duplicate Entry, Paper, Bond, Document, or Writing, in cases where the same shall be found burthensome, and not requisite or necessary for the carrying out of the Revenue Laws.

Bonds taken at Customs as Security.

XIX. *And be it further enacted*, That in all cases where Bonds shall have been taken at any Custom House within this Province, for any purpose whatsoever, in relation to any Goods imported or brought into this Province, when such Bonds shall, under any Act of this Province heretofore in force, have been declared a security for the payment of any Colonial Duties chargeable on such Goods, or for the due Exportation thereof, or for any other purpose in relation thereto, and shall remain and continue at the time of this Act coming into operation as such Security, all such Bonds shall remain and be subsisting Securities for the payment of such Colonial Duties, or for other the purposes for which they may have been declared Securities by any such Provincial Act, and that, notwithstanding the repeal or expiration of such Act; and the Officer of the Customs in whose possession any such Bonds may be, shall not cancel or deliver up the same until satisfied by the Certificate or Permit of the Collector of Impost and Excise that the purposes for which they have been respectively declared Securities by such Provincial Acts have been satisfied.

Duties of Collector of Customs transferred to Collector of Excise.

XX. *And be it enacted*, That if the Entry or Clearance of any Vessel heretofore required to be made at any Custom House within this Province shall be dispensed with, then all and singular the duties and powers by any Act of this Province imposed or conferred on the Collector or Sub-Collector of the Customs at any such Port or Place shall be performed by, and are hereby conferred upon the Collector of Impost and Excise for the same Port or Place, in the same manner as if he had been originally named in any such Act, instead of such Collector or Sub-Collector of the Customs.

Excise Department—Rate and mode of payment, &c.

XXII. *And be it enacted*, That it shall be lawful for the Governor in Council, from time to time, to appoint such and so many additional Officers, in or under the Impost and Excise Department, in any Port or Place within this Province, as shall in consequence of the Repeal of the Imperial Duties theretofore payable within the same, be deemed necessary for the due security of the Colonial Revenue, and for the prevention of Fraud in relation thereto, and such Officers shall be paid by Warrant on the Treasury at such Rates as shall be fixed by the Governor in Council; and the Governor in Council shall also have full power and authority from time to time to make all such Regulations in reference to the Entry or Clearance of any Vessel, or the discharging or lading on board of any Cargo, or the Importation, Exportation, or Warehousing of any Goods, or otherwise, in relation to any Goods imported or brought into this Province, as may in consequence of the passage of the Act for the Repeal of the said Imperial Duties, or any change in the Customs Establishment of this Province consequent thereon, be deemed necessary for the protection of the Colonial Revenue and the prevention of Fraud.

Security of Colonial Revenue.

XXIII. *And be it enacted*, That the Governor in Council shall be, and he is hereby invested with full power and authority to make and establish all such other and further Regulations as may be found necessary for the security and protection of the Colonial Revenue, in the same manner and to the same extent as if the making of the particular regulations so required had been specifically authorized hereby.

13 VIC. CAP. II.

An Act further to continue and amend certain Acts relating to the Colonial Revenue.

Recovery of Penalties for breach of Revenue Laws.

Be it enacted by the Lieutenant-Governor, Council and Assembly, as follows :

III. All Penalties and Forfeitures hereafter incurred for breach of the Revenue Laws of this Province, may be recovered against any Ship, Vessel or Boat, in or from which any Goods or Effects shall be illegally imported, or concealed, or landed, or thrown over ; and on Judgment for the amount of the Penalty against the Master or any other person on board of such Ship, Vessel or Boat, Execution may be issued against such Ship, Vessel, Boat or Effects, and such Ship, Vessel or Boat, shall also be liable to seizure in the first instance, and shall be forfeited in the same manner as if such Ship, Vessel or Boat had been detected hovering on the Coast with prohibited Goods on board. But it shall be lawful for the Board of Revenue, on proof made to their satisfaction that the Owners and Master of such Ship, Vessel or Boat were ignorant of such illegal importation or concealment, to relieve such Owners from such penalties and forfeitures, in whole or in part, and on such terms as to the Board may appear meet.

4th. Of the Importation of Goods.

4 Wm. IV. CAP. XLVII.

An Act for Regulating the Importation of Goods.

Goods imported liable to provisions hereof.

II. *And be it further enacted*, That all Goods subject to Colonial Impost Duties, and which have been, or shall be imported, or brought by sea or inland navigation, or carriage, into this Province, from any port or place abroad, beyond the seas, or out of this Province, or which, being so subject to Colonial Impost Duties, shall be carried and transported, by sea or by land, from one port or place within this Province to any other port or place within this Province, shall be, and the same are hereby made liable and subject to the several rules, restrictions, conditions, regulations, penalties, and forfeitures, in this Act contained, in respect to such Importation, and the payment or security of the Duties thereon, or the warehousing the same Goods.

Entry of Goods.

III. *And be it further enacted*, That it shall be lawful for the Importer of any such Goods, subject to Colonial Duties, at his option, on the importation and first entry thereof, either to enter the said Goods for Home use, and *then* pay or secure the Duties thereon, or otherwise to warehouse such Goods *without* payment of any Duty on the first entry, and from the Warehouse to enter such Goods, or any part thereof, from time to time, for Home use or for Exportation, as to the Importer shall seem fit; but subject nevertheless to the several rules, regulations, restrictions, and conditions, in those respects prescribed.

Entry of Goods for Warehouse.

V. *And be it further enacted*, That if the Importer of any such Goods shall think proper to make entry thereof for Warehouse, then, and without deduction from the amount of the Colonial Duties on the Goods in such entry contained, of any Imperial Duties to which the same may be subject, the Importer of such Goods, instead of paying down or securing the Colonial Duties, shall give Bond with *two* sufficient Sureties, to be approved of by the Collector of Impost, in treble the Colonial Impost Duties payable on such Goods, with a condition for the safe depositing the said Goods in the Warehouse mentioned in the said entry, and

with such further conditions and stipulations as in respect to such Bond is prescribed in the Act for Warehousing Goods; and such Bond shall otherwise be made and executed as by the Board of Revenue shall be ordained.

Breaking bulk before Entry.

VI. *And be it further enacted*, That no Goods shall be unladen from any ship, arriving from parts beyond the seas, in any port or place within this Province, or from any ship having on board Articles chargeable with Colonial Impost Duties and arriving in any Port in this Province from any other port or place therein; nor shall bulk be broken, after the arrival of such ship within three leagues of the Coasts of this Province, before due report of such ship and due entry of such Goods shall have been made and Permit granted in manner hereinafter directed; and that no Goods shall be so unladen, except at such times and places, and in such manner, and by such persons, and under the care of such Officers, as is and are hereinafter directed; and that all Goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the Master of such ship shall forfeit the sum of Fifty Pounds; and if, after the arrival, of any such ship within three leagues of the coast of this Province, any alteration may be made in the stowage of the cargo of such ship, so as to facilitate the unloading, *unlawfully*, of any part of such cargo, or if any part be *fraudulently* or *unnecessarily* staved, destroyed or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk. *Provided always*, that fresh fish, coin, and bullion, may be landed without report, entry, or Permit; and that Goods imported in any ship stranded or wrecked, and Goods in danger of being lost or spoiled, may be landed without report, entry, or permit, until such Goods are safely deposited on shore.

Manifest of cargo required.

VII. *And be it further enacted*, That no Goods shall be imported into any part of this Province, from parts beyond the seas, in any British ship, unless the Master shall have on board a Manifest of such Goods, made out and dated and signed by him at the place or respective places where the same, or the different parts of the same, was or were taken on board; and every such Manifest shall set forth the name and tonnage of the ship, the name of Master, and of the place to which the ship belongs, and of the

place or places where the Goods were taken on board, respectively, and of the place or places to which they are destined respectively; and shall contain a particular account and description of all the packages on board, with the marks and numbers thereon, and the sorts of Goods and different kinds of each sort contained therein, to the best of the Master's knowledge, and of the particulars of such Goods as are stowed loose, and the names of the respective Shippers and Consignees, as far as the same can be known to the Master; and to such particular account shall be subjoined a *general* account or recapitulation of the total number of the packages of each sort, describing the same by their usual names, or by such descriptions as the same can best be known by, and the different Goods, and also, the total quantities of the different Goods *stowed loose*. *Provided always*, that it shall be lawful for the Board of Revenue, or for any Collector of Impost under their directions, to excuse the production of such Manifest in particular cases, and until a sufficient time in the opinion of the said Board shall have elapsed, after the publication of this Act, for making generally known the necessity for producing such Manifest; and if any Goods shall be imported into this Province in any British ship, without such Manifest, (except in cases within the foregoing proviso), or if any Goods contained in such Manifest be *not* on board, the Master of such ship shall forfeit the sum of Fifty Pounds, unless any deficiency in the Goods mentioned in such Manifest, or any omission to insert any Goods therein, be satisfactorily explained and accounted for by the said Master.

Manifest to be produced to Officers of Colonial Revenue.

VIII. *And be it further enacted*, That the Master of every ship, required to have a Manifest on board, shall (except in cases within the foregoing proviso) produce such Manifest to any Officer of the Colonial Revenue, who shall come on board his ship, after her arrival within three leagues of the coasts of this Province, and who shall demand the same for his Inspection; and such Master shall also deliver, to any such Officer who shall be the first to demand it, a true copy of such Manifest signed by the Master; and thereupon, such Officer respectively shall notify, on such Manifest, and on such Copy, the date of the production of such Manifest, and of the receipt of such Copy; and shall transmit such Copy to the Collector of Impost of the Port to which such Vessel is *first* bound; and shall return such Manifest to the Master; and

if such Master shall not in any case produce such Manifest, or deliver such Copy, he shall forfeit the sum of Fifty Pounds.

Masters of Vessels to report their arrival.

IX. *And be it further enacted*, That the Master of every Ship arriving from parts beyond the seas, in any part of this Province, whether laden or in ballast, and the Master of every Ship having on board articles chargeable with Colonial Impost Duties, and arriving at any port of this Province from any other port within, the same, shall come directly, and before bulk be broken, to the Office of the Collector of Impost for the port where he arrives, and there make a report in writing to the Collector of Impost, or other proper Officer, of the arrival and voyage of such Ship, stating her name, country, and tonnage—and if British, the Port of Registry—the name and country of the Master, and the number of the crew, and whether she be laden, or in ballast, and if laden, the marks, numbers, and contents of every package and parcel of Goods on board, and the particulars of such Goods as are stowed loose, and where the same were laden, and where, and to whom consigned, and where any and what Goods, if any, had been unladen during the voyage, as far as any of such particulars can be known to him; and in such report it shall be further declared where, and in what cases, such Ship has broken bulk in the course of her voyage, and what part of her cargo, if any, is intended for importation at such port, and what is intended for importation at *another* port in this Province, and what part, if any, is intended for exportation in such Ship to parts beyond the seas, and what surplus stores or stock remain on board such Ship; and the Master shall further answer all such questions concerning the Ship and the cargo, and the crew and the voyage, as shall be demanded of him by such Officer; and if any Goods be unladen from any Ship before such report be made, or if the Master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of Fifty Pounds; and if any Goods be *not* reported, such Goods shall be forfeited.

Contents of Packages not known.

X. *And be it further enacted*, That if the contents of any package, so intended, as aforesaid, for exportation in the same Ship to parts beyond the seas, or to any other port in this Province, shall be reported by the Master as being *unknown* to him, it shall

be lawful for the Officer of the Colonial Revenue to open and examine such package on board, or to bring the same on shore, or to the Warehouse, for that purpose; and if there be found in such package any Goods prohibited to be imported under the Imperial Act, such Goods shall be forfeited; or if the Goods be such as may be entered for Home use, the same shall be chargeable with the Colonial Impost Duties, unless, in either case, the Board of Revenue, in consideration of the sort or quality of the Goods, or the small rate of Duty payable thereon; shall see fit to order the same to be delivered for exportation.

Duties of Masters of Vessels.

XI. *And be it further enacted*, That the Master of every Ship arriving from parts beyond the seas, in any part of this Province, or arriving with Goods on board chargeable with Colonial Impost Duties, at any port of this Province, from another port or place thereof, shall, at the time of making such report, deliver to the Collector of Impost the Manifest of the cargo of such Ship, where a Manifest is required; and if required by such Collector, shall produce to him any Bill or Bills of Lading, or a true copy thereof, for any and every part of the cargo laden on board, and shall answer all such questions relating to the ship, cargo, and crew, and voyage, as shall be put to him by such Collector; and in case of failure, or refusal to produce such Manifest, or to answer such questions, or to answer them truly, or to produce such Bill of Lading, or copy, or if such Manifest or Bill of Lading, or copy, be false, or if any Bill of Lading be uttered by any Master, and the Goods expressed therein shall not have been *bona fide* shipped on board such Ship, or if any Bill of Lading, uttered or produced by any Master, shall not have been signed by him, or by his authority, or any such copy shall not have been received or made by him, previously to his leaving the place where the Goods expressed in such Bill of Lading or copy were shipped, then, and in every such case, such Master shall forfeit the sum of Fifty Pounds.

Portion of Cargo to be landed in other Ports of Province.

XII. *And be it further enacted*, That if any part of the Cargo of any ship, for which a Manifest is required, be reported for importation at some *other* port in this Province, the Collector of Impost, for the port at which some part of the Cargo has been delivered, shall notify such delivery on the Manifest, and return the same to the Master of such Ship.

Live Stock or perishable Articles.

XIII. *And be it further enacted*, That in case any ship shall arrive at any port of this Province, having Live Stock or other perishable articles on the deck of such vessel, after the hours of transacting business at the Office of Impost there are passed, it shall and may be lawful for the Collector of Impost, the Guager, or either of the Tide Waiters, to permit and suffer the Master thereof to unlade the Live Stock and other perishable articles, before rendering the account or report hereinbefore required to be made and rendered; and such report shall be made as soon as may be after the next opening of the Office, under the same penalty as if no report were made.

Powers of Officers of Colonial Revenue.

XIV. *And be it further enacted*, That it shall be lawful for the proper Officers of the Colonial Revenue to board any ship arriving at any port or place in this Province, and freely to stay on board until all the Goods laden therein shall have been duly delivered from the same; and such Officers shall have free access to every part of the ship, with power to fasten down Hatch-ways, (the fore-castle excepted,) and to mark any Goods before landing, and to lock up, seal, mark, or otherwise to secure, any Goods on board such ship; and if any place, or any box or chest, be locked and the keys be withheld, such Officers, if they be of the degree of Collector of Impost, Guager or Weigher, may open any such place, box, or chest, in the best manner in their power; and, if such Officers be under that degree they shall send for their Superior Officer who may open or cause to be opened any such place, box, or chest, in the best manner in his power; and if any Goods be found concealed on board any such ship they shall be forfeited. And if the Officers shall place any lock, mark, or seal, upon any Goods on board, and such lock, mark, or seal, be wilfully opened, altered or broken, before due delivery of such Goods, or if any such Goods be secretly conveyed away, or if the Hatch-ways, after being fastened down by the Officer, be opened or broken by the Master, or by any person with his assent, or by his authority, the said Master of such ship shall forfeit Fifty Pounds.

Entry of Goods which are to be landed.

XV. *And be it further enacted*, That whenever report shall be made in manner aforesaid, that part of the Goods reported are intended to be landed in the place where such report is made,

and another part thereof to be carried in the same ship to some other port or ports *within* this Province, or to be exported from the same into parts beyond the seas, then entry inwards shall, at such first port of arrival, be made of those Goods *only* which are designed to be there landed; and such proceedings shall be had and taken with and in respect of the Goods so landed at such first port of arrival, as are hereinafter prescribed, for ascertaining and securing the Duties payable thereon, and for warehousing such Goods; and entry outwards coastwise, shall also be made of such Goods as are intended to be carried in the same vessel to some other port or ports in the Province; and, on arrival at such second or other ports, such and the like proceedings shall be adopted, with respect to the Goods there to be landed, and the Duties thereon, as are herein before directed to be had in respect of the Goods landed at the first port and the Duties thereon: but if, at the first, second or other port of arrival, the residue of the Goods on board shall be designed to be shipped out of the Province to parts beyond the seas, then Entry *outwards* for Exportation shall be made of such Goods; and the Regulations with respect to the Exportation of Dutiable Articles shall respectively attach thereto.

No Goods to be landed without permission.

XVI. *And be it further enacted*, That no Goods shall be unladen, or water-borne to be unladen, from any ship in any part of this Province, until due entry (except in the case of Goods charged with Duty according to the weight, tale, guage, or measure thereof,) shall have been made of such Goods, and Permit granted for the unloading of the same; and that no Goods shall be so unladen, or water borne to be unladen, except at some place at which an Officer of the Colonial Revenue is appointed to attend the unloading of Goods, or at some place for which a Permit shall be granted by the Collector of Impost for the unloading of such Goods; and that no Goods shall be so unladen, except in the presence, or with the permission in writing, of the proper Officer. *Provided always*, that it shall be lawful for the Board of Revenue to make and appoint such other Regulations for the carrying coastwise of any Goods, as to them shall appear expedient; and that all Goods unladen, or water borne to be unladen, contrary to the Regulations of this Act, or contrary to any Regulations so made and appointed, shall be forfeited.

Account to be taken of Goods landed.

XVII. *And be it further enacted*, That in all cases where Impost Duties, imposed by any Act for granting Colonial Duties upon Goods brought into this Province, are charged according to the weight, tale, guage, or measure thereof, then immediately upon the report of the ship and cargo being made as hereinbefore prescribed, the Collector of Impost for the Port into which such Goods are imported, shall grant to the Importer or Master a Permit to break bulk, and to unlade the same Goods, or such part thereof as are designed to be unladen in such Port, and to land the same at such wharf or place as shall be most convenient to such Importer for the landing thereof; and, as soon as the said Goods have been landed, shall forthwith cause the same to be weighed, counted, guaged, or measured, according as the Duties are charged thereon respectively; and shall also cause to be marked, on the heads of all casks or packages containing Spirituous Liquors, the name of the Country, Island, or Place, whence the same shall have been brought; together with the contents of such casks, and the Guager's Sir-name, or such other names or marks, as the Board of Revenue shall direct; and shall cause a return in writing, of the contents of each cask or package so weighed, counted, guaged, or measured, with proper references to the number and marks thereof respectively, to be made out in duplicate, and to be signed by the Guager and Weigher of the Port, or other person executing the duties of that office, and filed in the office of the said Collector; and thereupon, the Importer of the said Goods shall make entry thereof as in this Act is directed; and if any such Goods, so chargeable with Duty, according to the weight, tale, guage, or measure thereof, shall be removed or carried away from the place named in the *landing* Permit, without a *removal* Permit having been granted for such removal, or before such Goods shall have been duly guaged, weighed, or counted, under the directions of the proper Officer of the Colonial Revenue, and due entry made thereof, and the Duties thereon paid or secured, or entry made for Warehousing the same as hereinafter mentioned, such Goods shall be forfeited; and the Master of such Vessel shall forfeit and pay a penalty of Fifty Pounds.

Bills of Entry to be furnished.

XVIII. *And be it further enacted*, That the person entering any Goods inwards (whether for payment or security of Duty, or to

be warehoused upon the first perfect entry thereof, or for the payment of Duty upon the taking out of the Warehouse, or whether such Goods be free of Duty), shall deliver to the Collector of Impost, or other proper Officer, a bill of the entry of such Goods fairly written in words at length, containing the name of the Importer, and of the Ship, and of the Master, and of the place from which the Goods were brought, and of the place within the Port where the Goods are to be unladen, and the description and situation of the Warehouse, if the Goods are to be warehoused, and the name of the person in whose name the Goods are to be entered, with the particulars of the quality and quantity of the Goods, and the packages containing the same, and the marks and numbers on the packages, and setting forth whether such Goods be the produce of the British Possessions in America or not; and such person shall at the same time, at his option, either pay down all Duties due upon the said Goods, if the same shall not exceed the sum of Ten Pounds, or give such security for the payment of the said Duties as is hereinbefore prescribed, or shall enter such Goods to be warehoused according to the regulations from time to time in force for the Warehousing of Goods; and the Collector or other proper Officer shall thereupon grant his Permit for the unloading such Goods, unless the same being Goods chargeable with Duties according to the weight, tale, guage, or measure thereof, have been previously landed.

Duplicate Bills of Entry.

XIX. *And be it further enacted*, That the person making such entry, shall also deliver, at the same time, two or more duplicates, as the case may require, of such entry, in which all sums and numbers may be expressed in figures, and the particulars to be contained in such Bill shall be written and arranged in such form and manner, and the number of such duplicates shall be such as the Collector of Impost shall require; and such Bill of Entry, being duly signed by the Collector of Impost, and transmitted to the Landing Tide Waiter, shall be the Warrant to him for the landing or delivery of such Goods.

Fraud.

XX. *And be it further enacted*, That every person, not being the Master of the Importing Ship, who shall *fraudulently* make, or cause to be made, any such entry inwards of any Goods, not being duly authorised thereto by the Proprietor or Consignee of

such Goods, shall, for every such offence, forfeit the sum of Fifty Pounds.

Goods may be abandoned.

XXI. *And be it further enacted*, That it shall be lawful for any person to abandon any whole package of Goods, charged with Colonial Duties, to the Collector of Impost, for the Colonial Duties charged upon, and payable, in respect of such whole package, without being liable for any duty upon the same; and every package so abandoned, shall be described in a written notice, to be given to the Collector of Impost, of such abandonment; and thereupon, at such time, and in such manner, and under such regulations as the Board of Revenue shall prescribe, shall be sold by Public Auction; and, after payment of the attendant charges, the Duties shall be paid out of the proceeds, and the residue be paid into the Treasury.

Entries to correspond with Manifest.

XXII. *And be it further enacted*, That no Entry, nor any Permit for the landing of any Goods, or for the taking of any Goods out of any Warehouse, shall be deemed valid, unless the particulars of the Goods and Packages in such Entry shall correspond with the particulars of the Goods and Packages, purporting to be the same in the report of the Ship, and in the Manifest, where a Manifest is required, and the Certificate or other document, where any is required, by which the Importation or Entry of such Goods is authorised; nor unless the Goods shall have been properly described in such Entry by the denominations, and with the characters and circumstances according to which such Goods are charged with Duty, or may be imported; and any Goods taken or delivered out of any Ship, or out of any Warehouse, by virtue of any Entry or Permit, not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be Goods landed or taken without due entry thereof, and shall be forfeited.

Goods charged by measure or weight.

XXIII. *And be it further enacted*, That if the Goods in such Entry be charged to pay duty according to the number, measure, or weight thereof, such number, measure, or weight, shall be stated in the Entry; and if the Goods in such Entry be charged to pay duty according to the *value* thereof, such value shall be stated in the Entry, and shall be affirmed by the declaration of

the Importer, or his known Agent, written upon the Entry, and attested by his signature, as hereinafter mentioned; and if any person make such declaration, not being the Importer or Proprietor of such Goods, nor his Agent, duly authorised by him, nor the Master, such person shall forfeit the sum of Fifty Pounds.

Cases where perfect Entry cannot be made.

XXIV. *And be it further enacted*, That if the Importer of any Goods, or his Agent, after full conference with him, shall make and subscribe a declaration before the Collector of Impost, or other proper Officer, that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for the Collector to receive an entry by Bill of Sight, for the packages or parcels of such Goods, by the best description which can be given, and to grant a Permit thereupon, in order that the same may be landed and secured, to the satisfaction of the Officer of the Colonial Revenue, and at the expense of the Importer, and may be seen and examined by such Importer in the presence of the proper Officers; and within three days after the Goods shall have been so landed, the Importer shall make a perfect entry thereof, and pay down all Duties due thereon, or secure the same as before prescribed, or enter the same to be warehoused—and in default of such entry, such Goods shall be taken to the King's or Special Warehouse; and if the Importer shall not, within one month after such landing, make perfect entry of such Goods, or give the Bond for warehousing the same, or pay or secure the Duties due thereon, together with charges of removal and Warehouse rent, such Goods shall be sold for the payment thereof, and the overplus, if any, shall be paid to the Proprietor of the Goods.

Importers refusing to pay Duties.

XXVI. *And be it further enacted*, That if the Importer of such Articles shall refuse to pay or secure the Colonial Impost Duties thereon, it shall and may be lawful for the Collector, or other Officer of the Colonial Revenue, where such Articles shall be imported, and he is hereby required to take and secure the same, with the casks or other package thereof, and to cause the same to be publicly sold within the space of twenty days at the most, after such refusal made, and at such time and place as such Officer shall, by four or more days public notice, appoint for that purpose—which Articles shall be sold to the best bidder, and the money arising from the sale thereof shall be applied, in the first

place in payment of the said Duties, together with the charges that shall have been occasioned by the said sale, and the overplus, if any, shall be paid to such Importer or Proprietor, or any other person authorised to receive the same.

Time limited for entry of Goods.

XXVII. *And be it further enacted,* That every Importer of any Goods, shall, within twenty days after the arrival of the Importing Ship, (the same Goods not being intended for exportation in the same ship to parts beyond the seas,) make due entry inwards of such Goods, and land the same, and in default of such entry and landing, it shall be lawful for the Officers of the Colonial Duties to convey such Goods to the King's, or some Special Warehouse; and if the Duties due upon such Goods be not paid or secured within *three* months after such twenty days shall have expired, together with all charges of removal and Warehouse rent, or if the said Goods be not duly entered and warehoused, the same shall be sold, and the produce thereof shall be applied, first, to the payment of Freight and Charges, next, of Duties, and the overplus, if any, shall be paid to the proprietor of the Goods.

Goods—prize, smuggled or saved from wreck.

XXVIII. *And be it further enacted,* That the value of Goods, not chargeable with Colonial Duties, according to the number, measure, or weight thereof, which have been, or shall be brought into this Province, under the denomination of Prize Goods, or which shall be sold therein, by order of any Court of Vice Admiralty, or Instance Court, or which have or shall hereafter become forfeit to His Majesty, on account of illegal importation, or of other causes whatsoever, and also, the value of all such Goods which shall be derelict, jetsam, flotsam, or wreck, or landed or saved from any ship, wrecked, stranded, or lost, not having been first landed in any other place beyond the seas, shall, if the value thereof cannot be ascertained by the means aforesaid, be ascertained by the gross price at which the same shall have been sold at Public Auction; and that all such Goods, whether so charged to pay Duty, according to the value to be produced as aforesaid, or charged according to the number, measure, or weight thereof, shall be fairly and openly exposed to sale, and sold by way of Public Auction within two years from the importation thereof, and after due notice of the time and place of such sale, given by the person charged with such sale, to the Collector of Impost, for the

Port where the same shall be held; and the respective purchasers of all such articles shall be considered the *bona fide* Importers thereof, for the payment or security of the Colonial Duties thereon, and shall make payment of, or give security for, the Colonial Duties thereon.

Goods concealed in packages landed under Bill of Sight.

XXIX. *And be it further enacted*, That when any package or parcel shall have been landed by Bill of Sight, and any Goods or other things shall be found in such package or parcel, concealed in any way, or packed with intent to deceive the Officers of the Colonial Revenue, as well all such Goods and other things, as the package or parcel in which they are found, and all other things contained in such parcel, shall be forfeited.

Abatement claimed on damaged Goods—how determined.

XXXI. *And be it further enacted*, That the Officers of the Colonial Revenue shall thereupon examine such Goods with reference to such damage, and may state the proportion of damage, which, in their opinion, such Goods have so received, and may make a proportionate abatement of Duties; but if such Officers be incompetent to estimate such damage, or if the Importer be not satisfied with the abatement made by them, the Collector of Impost shall choose two indifferent Merchants, experienced in the nature and value of such Goods, who shall examine the same, and shall make and subscribe a Declaration, stating in what proportion, according to their judgment, such Goods are lessened in their value, by reason of such damage; and thereupon, the Collector of Impost may make an abatement of the Duties, according to the proportion of damage so declared by such Merchants,

Proviso.

XXXII. *Provided always, and be it further enacted*, That no abatement of Duties shall be made on account of any damage received by any sorts of Goods charged with Duty, according to the weight, measure, gauge, or tale thereof, respectively.

Surplus Stores.

XXXIII. *And be it further enacted*, That the surplus Stores of every Ship, arriving from parts beyond the seas, in this Province, shall be subject to the same Duties, and the same prohibitions, restrictions, and regulations, as the like sorts of Goods shall be subject to, when imported by way of Merchandize; but if it

shall appear to the Collector of Impost that the quantity or description of such Stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for him to permit such surplus Stores to be entered for the private use of the Master or Owner of such Ship, or any Passenger therein, to whom such surplus Stores may belong, on payment of the proper Duties, or to be warehoused for the future use of such Ship, although the same could not be legally imported by way of Merchandize.

Goods composed of different kind of materials.

XXXIX. *And be it further enacted*, That in all cases where Goods are manufactured, or composed of two or more different kinds of materials, and the rate of Colonial Duty wherewith such Goods are charged according to the value, would be higher, if the same were rated on *one* material rather than the *other*, then, and in every such case, and with respect to all articles or things as formed of substances differently charged with Duty, the same Goods and Articles shall be rated and charged with the *highest* Duty which any or either of such component parts or materials is subject to, or chargeable with: and if any doubt should occur, with respect to the mode of charging or computing such Duty on articles of that nature, the Collector of Impost shall, and he is hereby required to charge the Duty thereon, in the same manner as the same Goods, if liable to any Imperial Duties, would be therewith charged at the Custom House.

Goods imported from an adjacent British Colony.

XL. *And be it further enacted*, That it shall be lawful to bring or Import, by Land or Inland Navigation, into this Province, from any adjacent British Colony, any Goods which might be imported by sea, and so to bring or Import such Goods in the Vessels, Boats, or Carriages of such Colony; and that the Colonial Duties imposed thereon, shall be ascertained, levied, and recovered, for, and upon all Goods so brought or imported, in the same manner, and by the same means, and under the same rules, regulations, penalties, restrictions, and forfeitures, as the Duties on the like Goods imported by sea may and can be ascertained, levied, or recovered, as far as the same are applicable. And, if any Goods shall be brought or imported contrary hereto, or if any Goods so brought or imported shall be removed from the station or place appointed for the examination of such Goods, by the Officers of the Colonial Revenue, before all Duties payable thereon shall have

been paid or secured, such Goods shall be forfeited, together with the Vessel, Boat, or Carriage, and the Horses or other Cattle in, or by which such Goods shall have been so imported or brought, or so removed.

Vessels entering Gut of Annapolis.

XLII. And for preventing frauds on the Revenue, *Be it enacted*, That no Ship entering the Gut of Annapolis, shall pass the Town Plot of Digby to unlade at Bear River, or Moose River, or the creeks in the lower part of the Township of Granville, or any other place or places between the Town Plot of Digby aforesaid, and the Town Plot of Annapolis, until the Master of such Vessel and Importer of the Goods on board respectively, shall have made a Report and Entry, with the Collector of Impost in the Town of Digby, in the manner hereinbefore directed, of the whole Dutiable Articles on board such ship, and shall have paid or secured the Colonial Impost Duties on such Goods; nor shall any ship, entering the Gut of Annapolis aforesaid, pass the Town Plot of Annapolis to unlade at any place or places further up the said River, or to the Northward or Eastward of the said Town Plot of Annapolis, until such Report and Entry as aforesaid shall have been made as aforesaid with the Collector of Impost in the Town of Annapolis, of the whole Dutiable Articles on board such Ship; and until all the Colonial Impost Duties on such Goods shall have been paid or secured according to the provisions of this Act, under the penalty of Fifty Pounds for every such offence, to be paid by the Master of such ship or vessel.

Vessels in distress.

XLIII. *And whereas*, Ships, not bound to this Province, are often times obliged by stress of weather, or other sufficient causes, to enter some one of its Ports; and such ships may have on board Goods subject to Colonial Duties, which Goods it may be necessary to unlade, in order to repair such ships, and enable them afterwards to proceed on their intended voyage.

Be it therefore enacted, That it shall and may be lawful for the Collector of Impost, for the Port in which any such ship may arrive, from the causes aforesaid, upon application to him by the Master or Agent thereof, to permit such Master or Agent to unlade all such Dutiable Articles, and to deposit and store the same in the custody of the said Collector, and in some suitable Warehouse; and such Collector shall cause to be taken an exact ac-

count of the packages in which such Goods are contained, and of the contents of each package, and a correct entry of such Cargo shall be duly made by such Master or Agent in manner before mentioned; and all the said Goods shall remain in the custody of the Collector, until such ships shall have been put in a condition to receive the same on board again, and be ready for sea; and, upon payment of store rent, and all other reasonable charges that may have been incurred by the unloading and storing the whole or any part of such Goods, the said Collector is hereby required to deliver up the same to the said Master or Agent, to be exported from the Province, but under the same security, regulations, restrictions, and conditions, as if such Goods had originally been duly imported into this Province—and the same Goods shall not be subject to any Colonial Impost Duties: *Provided always*, that no such person as aforesaid, shall be entitled to the benefit of the exemption contained in this Clause who shall be proved to have sold any of the said Goods, other than and except such part thereof as may be necessary for defraying the expense of the repairs and charges incurred in respect of such ship; and except also, such parts of such cargo as have been permitted to be sold for that purpose by the Board of Revenue: *And provided always*, that if any part of the said Goods shall be sold for the payment of the repairs and other necessary charges that may arise in refitting any such ship for the prosecution of her intended voyage, the Goods sold shall be subject to and pay the Colonial Duties chargeable thereon; and the same Goods shall *either* be entered to be warehoused, or the Duties shall be paid or secured in the manner hereinbefore provided, and by the purchaser thereof.

Salvage, allowed and paid.

XLIII. *And be it further enacted*, That it shall be lawful for the Owner or Salvor, of any property saved from sea, and liable to the payment of Colonial Impost Duties, and in respect of which property any sum shall have been awarded under any Law in force at the time, or in respect of which any sum shall have been paid, or agreed to have been paid, by the Owner thereof, or his Agent, to the Salvors, to defray the salvage of the same, to sell so much of the property so saved as will be sufficient to defray the expense of the salvage so awarded, or such other sum so paid or agreed to be paid; and that upon the production of an award made in execution of any such Law to the Board of Revenue, or

upon proof to the satisfaction of the Board, that such sum of money has been paid, or has been agreed to be paid, the said Board are hereby empowered and required to allow the sale of such property as aforesaid, *free* from the payment of all Duties, to the amount of such sum so awarded, paid, or agreed to be paid, or to the amount of such other sum as to the said Board shall seem just and reasonable.

Persons in Possession of Shipwrecked Goods.

XLIV. *And be it further enacted*, That if any person shall have possession of any Goods, derelict, flotsam, jetsam, or wreck, brought or coming into any part of this Province, and which shall be subject to any Colonial Duties, and either on land or within any Port of this Province, and shall not give notice thereof to the nearest Officer of the Colonial Revenue immediately after such possession, or without unnecessary delay, or shall not, on demand, pay or secure the Duties thereon, or deliver the same to the proper Officer of the Colonial Revenue, such person shall forfeit the sum of Fifty Pounds; and if any person shall remove or alter, in quality or quantity, any such Goods, or shall *unnecessarily* open or alter any package containing any such Goods, or shall cause any such act to be done, or assist therein, before such Goods shall be deposited in some Warehouse, in the custody of the Officers of the Colonial Revenue, every such person shall forfeit the sum of Fifty Pounds; and in default of the payment of the Colonial Duties on such Goods, within eighteen months from the time when the same were so deposited, the same may be sold in like manner, and for the like purposes, as Goods imported may, in such default, be sold: *Provided always*, that any person, having, by law, just claim to such Goods, or having possession of the same, shall be at liberty to retain the same in his own custody, giving Bond, with two sufficient Sureties, to be approved by the Collector of Impost, in treble the value of such Goods, for the payment of the Duties thereon, at the end of one year and one day, or to deliver such Goods to the proper Officer of the Colonial Revenue, in the same state and condition as the same were in at the time of taking possession thereof.

Proviso.

XLV. *Provided always, and be it further enacted*, That nothing in the next preceding Section contained, shall extend to Goods derelict, jetsam, flotsam, or wreck, in the custody or under the

management of any Commissioner, for the time being, of the Isle of Sable.

Days of Landing Goods.

XLVII. *And be it further enacted*, That no Goods whatever, (except articles hereinbefore allowed to be landed without Permit,) shall be unshipped from any Ship arriving from parts beyond the seas, or arriving coastwise with Goods subject to Colonial Duties, or be landed or put on shore, but only on days, not being Sundays or Holidays, and in the day time, and between such hours as the Board of Revenue shall appoint; nor shall any Goods, except as aforesaid, be so unshipped or landed, unless in the presence, or with the authority of the proper Officer of the Revenue, and at the place expressed in the Permit for landing; and that no Goods, except as aforesaid, after having been unshipped, shall be transhipped, or after having been put into any boat or craft to be landed, shall be removed into any other boat or craft, previously to their being duly landed, without the permission or authority of the proper Officer of the Colonial Revenue.

Expenses of attending examination of Goods.

XLVIII. *And be it further enacted*, That the unshipping, carrying, and landing of all Goods, and the bringing the same to the proper place after landing, for examination, or weighing or gauging, and the putting the same into the scales, and the taking the same out of and from the scales, after weighing, shall be performed by, or at the expense of, the Importer.

8 VIC. CAP. XV.

An Act to continue and amend the Act for regulating the Importation of Goods.

Entry of Goods.

IV. *And be it enacted*, That instead of the period of twenty days days allowed by the Twenty-seventh Clause of the said Act hereby continued and amended, for the entry inwards of Goods, after the arrival of the importing Ship, there shall be allowed for such entry six days only after such arrival, and if due entry inwards be not made within the said six days, it shall and may be lawful to proceed as in and by the said Clause is directed, in the same manner as if the said period of six days had been inserted in such Clause instead of twenty days, as therein mentioned.

Duty on damaged Goods.

V. *And be it enacted*, That if any Goods which are not charged with Colonial Duties according to the number, measure, weight, or tale thereof, shall receive damage during the voyage, an abatement of such Duties shall be allowed in proportion to the damage so received—provided proof be made to the satisfaction of the Board of Revenue, or any Officer of the Colonial Revenue acting therein under their direction, that such damage was received after the Goods were shipped abroad in the Ship importing the same, and before they were landed, and provided claim to such abatement of Duties be made at the time of the first examination of such Goods.

Invoice price of Goods to be given under Oath.

VI. *And be it enacted*, That in all cases where Impost Duties imposed by any Act for granting Colonial Duties upon the Importation of Goods into this Province are charged not according to the weight, tale, guage or measure, but according to the value thereof, the Importer or his known Agent, of sufficient age and capacity, shall be required to declare on oath before the Collector of Impost, what is the Invoice price of such Articles, and that he verily believes such Invoice price is the current value of the Articles at the place whence the said Articles were imported, and shall at the same time exhibit to the Collector the Original Invoice or Invoices of the said Goods, and shall, on oath, before such Collector, certify the same as such Original Invoice or Invoices, and that the said Invoice or Invoices contain all the Goods subject to Colonial Duty then imported by, or belonging or consigned to him, in the Ship or Vessel specified in his entry, to the best of his knowledge and belief; or if he has not and cannot procure such Original Invoice or Invoices, he shall, on oath, before such Collector, declare that he has not in his possession or under his control, and cannot procure such Original Invoice or Invoices, and shall account for the want thereof; and shall also, on such oath, declare and set forth what he believes to be the current value of such Goods at the place whence the same were imported, as near as the same can be ascertained: *Provided always*, that all such oaths shall be signed by the party who shall make the same, and that in case the Collector shall be prevented by indisposition or other necessary causes, from being present when such entry is made, every such oath shall be administered by the Chief Clerk or authorised substitute of such Collector.

Value of Goods—how ascertained.

VII. *And be it enacted*, That, if it shall appear to the Collector of Impost or other proper Officer, upon the entry of any such Goods into this Province, whereon Colonial Impost Duties are charged not according to the weight, tale, gauge or measure, but according to the value thereof as aforesaid, that such Goods have been valued below the real and true value thereof at the place whence the same were imported, or by the person making entry thereof as aforesaid, such Goods shall be examined by two competent persons, to be nominated and appointed by the Collector of Impost or other proper Officer, with whom such entry shall be made as aforesaid; and such persons shall declare on oath before such Collector or other proper Officer, what is the true and real value of such Articles, and the value so declared on the oath of such persons shall be deemed to be the true and real value of such Goods, and upon which the Colonial Impost Duties imposed shall be charged and paid.

Persons making the valuation to be paid.

VIII. *And be it enacted*, That such persons so appointed and sworn as aforesaid shall, upon making such declaration as to the value of such Goods as aforesaid, be entitled to receive the sum of Ten Shillings each for every such valuation, to be paid by the Collector of Impost or other proper officer before whom such declaration shall be made as aforesaid, and charged in his accounts.

One Partner may execute Bond to bind the Firm.

IX. *And be it enacted*, That in cases where Mercantile Firms or Co-partnerships shall be required as principals to give security for Colonial Duties of Impost and Excise under any Act or Acts of this Province, the Bonds and Warrants to confess Judgments required in such cases may be made and executed by one Partner of any such Firm or Co-partnership in the name of and for himself and his Co-partners; and all Bonds and Warrants to confess Judgments so executed and made shall be as effectual to bind all the Partners of such Firm or Co-partnership, as if the same had been severally made and executed by each of the Partners.

12 VIC. CAP. XI.

An Act to continue and amend certain Acts relating to the Colonial Revenue.

Importation of Rum.—Size of Package.

III. *And be it enacted*, That on, from, and after the first day

of June next, no Rum, Brandy, Gin, or Alcohol, shall be imported or brought into this Province, by Sea or Inland Carriage or Navigation, in any Cask or Package not capable of containing at least One Hundred Gallons; nor shall any Rum, Brandy, Gin or Alcohol, in any smaller Cask or Package than aforesaid, be exposed or offered for sale, or be in the possession of any person, on, from and after such time, unless imported previously thereto, or unless such Rum, Brandy, Gin or Alcohol, shall have been transferred to such smaller Cask or Package after its importation into this Province—of all which the proof shall be on the party in possession; and every person offending against any of the provisions hereof, shall forfeit and pay a penalty of Ten Pounds for every such Cask or Package; and the Rum, Brandy, Gin or Alcohol, and Casks, shall be forfeited, condemned and sold. *Provided always,* That nothing in this Clause or Section contained, shall apply, or be construed to apply, to Rum, Brandy, Gin or Alcohol, imported into this Province from Europe, the West Indies, or any of the British Possessions in North America.

Duties on Entries for Home use.

IV. *And be it enacted,* That, hereafter the Duties upon all Goods entered for Home use, whether on the first entry thereof, or on entry from the Warehouse, shall be paid down by the Importer or person making the entry thereof, before any permit shall be granted for the Goods contained in such entry.

Passenger Steamboats to Warehouse their Cargo before entry.

V. *Be it enacted,* That it shall be lawful for the Collector of Impost and Excise to allow the Master of any Steam Boat employed regularly in the conveyance of Passengers, upon due report of such Boat, to deposit the Cargo on board such Boat in a good and sufficient Warehouse, to be provided by the Owner or Agent of such Boat, and approved by the said Collector, such Owner or Agent having first giving general security, by Bond, with two sufficient Sureties, for the payment of the full Duties of Importation on all such Goods as shall at any time be so Warehoused therein, or for the exportation thereof; and all Goods so deposited, shall be deemed and taken to be on board the Steam Boat in which they were imported, and shall be subject to the same rules, regulations, restrictions, penalties and forfeitures, as if the same had not been taken out of such Steam Boat; and the Master or Owner of such Steam Boat shall have the same lien on the

Goods for Freight or other charges, as if the same had not been deposited in the Warehouse, but shall not be entitled to any Rent for the Goods so deposited in such Warehouse—provided the Owner or Consignee of such Goods make entry of such Goods within six days from the time of their being so deposited in such Warehouse.

5th. Of the Warehousing of Goods.

4 WM. IV. CAP. XLVI.

An Act for the Warehousing of Goods.

Warehouses.

II. *And be it further enacted*, That in every port and place in this Province, where a King's Warehouse is or shall be appointed, every such Warehouse so established shall be and be deemed a Warehouse for the free warehousing and securing all Goods subject to Colonial Impost Duties; and that at every such port or place where such King's Warehouse is appointed, and also at every port or place where there is no such Warehouse, it shall be lawful for the Board of Revenue, upon any application made to them for that purpose, by notice in writing under their hands, and under and subject to such Regulation as the said Board of Revenue may prescribe, to appoint from time to time such *Special* Warehouse as shall be approved of by such Board, for the free warehousing and securing of Goods therein, for the purposes of this Act; and also, in such notice to declare what sort of Goods may be so warehoused, in any such King's or Special Warehouse under this Act; and also, by like notice, to revoke or alter any such appointment or declaration.

On Importation of Goods, Duties to be paid or Goods Warehoused.

III. *And be it further enacted*, That it shall be lawful for the Importer of any Goods, subject to Colonial Impost Duties, into any port or place within the Province; and for the Distiller or Manufacturer of any Brandy, Gin, Rum, or other Spirituous Liquors manufactured, compounded, extracted, distilled, or made within this Province, at his option, either to pay or secure the Duties on the said Goods, or Spirituous Liquors, or to Warehouse the same in any King's or Special Warehouse, without payment of any Duty on the first Entry thereof; and, before such Goods or Spirituous Liquors are delivered from such Warehouse, to pay the Duties thereon, from time to time, as the same may be sold or entered for Home Consumption; or otherwise to export the same Goods or Spirituous Liquors, but subject nevertheless to the Rules, Regulations, Conditions and Restrictions hereinafter contained.

Goods in Warehouse.

IV. *And be it further enacted*, That all Goods so Warehoused in any *Special* Warehouse, shall be stowed in such parts or divi-

sions of the same, and in such manner as the Collector of Impost shall direct ; and that every Special Warehouse shall be locked and secured in such manner, and shall be opened and visited only at such times, and in the presence of such Officers, and under such Rules and Regulations as the Collector of Impost, under the authority of the Board of Revenue, shall direct ; and that all such Goods shall, after being landed upon importation, be carried direct to the Warehouse ; or shall, after being taken out of the Warehouse for Exportation, be carried to be shipped under such Rules and Regulations, as under the authority aforesaid, the Collector shall direct, or as by Law shall be established.

Goods warehoused subject to Regulations.

V. *And be it further enacted*, That all Goods warehoused in any *King's* Warehouse, shall be stowed and secured, and visited under, and shall in all respects be subject to, the like Rules and Regulations as Goods, liable to Imperial Duties, and therein warehoused, are or may be under and subject unto.

Entry of Goods to be warehoused.

VI. *And be it further enacted*, That upon the Entry of any Goods to be warehoused, the Importer of such Goods, instead of paying down or giving Security for the Colonial Impost Duties due thereon, shall give Bond in such form as the Board of Revenue shall prescribe, with two sufficient Sureties, to be approved of by the Collector of Impost, in treble the Duties payable on such Goods ; with condition for the safe depositing of such Goods in the Warehouse mentioned in such entry and for the payment of all Colonial Impost Duties due upon such Goods, or for the Exportation thereof, according to the first account taken of such Goods upon the landing of the same ; and with further condition that no part thereof shall be taken out of such Warehouse until cleared from thence upon due Entry and payment of Duty, or upon due Entry for Exportation ; and with further condition, that the whole of such Goods shall be so cleared from such Warehouse, and the Duties upon any deficiency of the quantity, according to such first account, shall be paid within two years from the date of the first Entry thereof : and if, after such Bond shall have been given, the Goods, or any part thereof shall be sold or disposed of, so that the original Bondholder shall be no longer interested in, or have any control over the same, it shall be lawful for the Collector of Impost to admit fresh Security to be given by the Bond of the new Pro-

prietor, or other person having control over such Goods, with his sufficient Sureties, and to cancel the Bond given by the original Bonder of such Goods, or to exonerate him to the extent of the fresh Security so given: *Provided*, that such fresh Security shall not be given for a less sum than one *fifth* part of the Duties mentioned in the condition of the Bond.

Goods for Warehouse not deposited therein.

VII. *And be it further enacted*, That if any Goods which have been entered to be warehoused, shall not be duly carried and deposited in the Warehouse, within the times, or in the manner directed by the proper Officer, or shall afterwards be taken out of the Warehouse without due Entry and Clearance, or having been entered and cleared for Exportation from the Warehouse, shall not be duly carried and shipped, as by Law prescribed with respect to Goods Exported, or shall afterwards be reloaded, except with the permission of the Collector or other proper Officer such Goods shall be forfeited.

Account to be taken of Goods to be Warehoused.

VIII. *And be it further enacted*, That upon the Entry and landing of any Goods to be warehoused, the proper Officer of the Colonial Revenue, charged with such Duty, shall take a particular account of such Goods, and shall mark the contents on each package, and shall enter the same in a book to be kept for that purpose; and no Goods, which have been so warehoused, shall be taken or delivered from the Warehouse, except upon due Entry, and under care of the proper officers for *Exportation*, or and upon due Entry, and payment or security of Duty, for *Home use*; and whenever the whole of the Goods warehoused under any Entry shall be cleared from the Warehouse, or whenever further time shall be granted for any such Goods to remain warehoused, an account shall be made out of the quantity upon which the Duties have been paid, and of the quantity exported, and of the quantity (to be then ascertained) of the Goods still remaining in the Warehouse as the case may be, deducting from the whole the quantity contained in any whole packages, (if any) which may have been abandoned for the Duties; and if on such account there shall in either case appear to be any deficiency of the original quantity, the Duty, except as is hereinafter excepted, payable upon the amount of such deficiency, shall then be paid.

Samples of Goods in Warehouse.

X. *And be it further enacted*, That it shall be lawful for the Collector of Impost at any Port, under such regulations as the Board of Revenue shall prescribe, or he shall see fit, to permit moderate samples to be taken of any Goods so warehoused, but without entry, and without payment of Duty, except as the same shall eventually become payable, as on a deficiency of the original quantity.

Goods may be packed and re-packed in Warehouse.

XI. *And be it further enacted*, That it shall be lawful for the Collector of Impost at any Port, under such regulations as the Board of Revenue, or he, shall see fit, to permit the proprietor or other person having control over any Goods so warehoused, at the expense of the proprietor of such Goods, to sort, separate, and pack, and re-pack any such Goods, and to make such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the preservation of such Goods, or in order to the sale, shipment, or legal disposal of the same; and also, in the Warehouse, to draw off any Wine, Spirits, or other Liquors, into bottles or casks, and to mix Brandy with any Wine, and to fill up any casks of Wine, Spirits, or other Liquors, from any other casks of the same respectively, secured in the same Warehouse, and to rack off any Wine from the lees, or to mix any Wines, under such regulations as the Board of Revenue shall establish; and also to permit any parts of such Goods, so separated to be destroyed, but without prejudice to the claim for Duty upon the whole original quantity of such Goods: *Provided always*, that it shall be lawful for any person to abandon any *whole* packages to the Collector of Impost for the Colonial Duties, without being liable to any Duty upon the same: *and provided also*, that no portion of any Goods be taken out of the Warehouse, at any one time, less than a whole package.

Removal of Goods from one Warehouse to another.

XII. *And be it further enacted*, That, unless prohibited by the provisions of the Imperial Act, Goods warehoused at any port in this Province, being first duly entered, may be delivered under the authority of the Collector of Impost, without payment of Duty, except for any deficiency thereof, for the purpose of removal to another Warehouse in the same Port, or to a Warehouse in some other Port of this Province, under Bond to the satisfaction.

of such Collector, other regulation as the Board of Revenue may make, for the due arrival and re-warehousing of such Goods in such other Warehouse, or: at such other Port, or for the paying or securing the Duties on such Goods thereat.

Clearing of Goods from Warehouse.

XIII. *And be it further enacted*, That all Goods which have been so warehoused, or re-warehoused in this Province, shall be duly cleared, either for Exportation or for Home Consumption, within two years from the day of the first Entry for the warehousing thereof; and if any such Goods be not so cleared, it shall be lawful for the Collector of Impost, unless otherwise directed by the Board of Revenue, to cause the same Goods to be sold, and the produce shall be applied, first to the payment of Duties, next of Warehouse Rent and other charges, and the surplus, if any, shall be paid to the Proprietor.

Entry outwards of Goods to be exported.

XIV. *And be it further enacted*, That, upon the Entry outwards of any Goods to be exported from the Warehouse, the person entering the same shall give Security by Bond, in such form as shall be appointed, in treble the Colonial Duties of Impost on the quantity of such Goods, with two sufficient Sureties, to be approved of by the Collector of Impost, that the same shall be landed at the place for which they shall be entered outwards, or be otherwise accounted for, to the satisfaction of the Board of Revenue, or shall be prescribed by the Act relating to Goods exported.

Sales and transfers of warehoused Goods.

XV. *And be it further enacted*, That if any Goods, lodged in any Warehouse, shall be bona fide sold, and upon such sale there shall have been a written agreement, signed by the parties, or a written contract of sale made, and executed and delivered by some person legally authorized, for and on behalf of the parties respectively, and the amount of the price therein stipulated shall have been actually paid, or secured to be paid, by the purchaser, every such sale shall be valid, although such Goods shall remain in such Warehouse—provided that a transfer of such Goods, according to such sale, shall have been entered in a book, to be kept for that purpose by the officer of the King's or Special Warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates thereof, upon the application of the owners of the Goods, and to produce such book upon demand made.

Stowage of Goods in Warehouse.

XVI. *And be it further enacted*, That all Goods warehoused, shall, by or at the charge of the owner thereof, be stowed in such manner as that easy access may be had thereto, under the penalty on such owner, of Five Pounds for every omission.

Frauds.

XVII. *And be it further enacted*, That if any Goods warehoused shall, by or with the sanction or authority of the Proprietor thereof, be fraudulently concealed in, or removed from, the Warehouse, the same shall be forfeited; and if any Proprietor or Importer of any Goods warehoused, or any person in his employ, shall, by or with the sanction, authority, or knowledge, of such Proprietor or Importer, by any contrivance, fraudulently open the Warehouse, or gain access to any Goods warehoused, except in the presence of the proper Officer acting in the execution of his duty, or shall fraudulently adulterate any such Goods, or, by water or otherwise, reduce the strength, or increase the quantity of any Spirits or other Liquors warehoused, and subject to Colonial Impost Duties, such Importer or Proprietor shall forfeit for every such offence the sum of One Hundred Pounds.

Dutiable Goods lost or destroyed.

XVIII. *And be it further enacted*, That if any Goods entered to be warehoused, or entered to be delivered from the Warehouse, shall be lost or destroyed by any unavoidable accident, either on ship board, or in the landing or shipping of the same, or in the receiving into, or delivering from, the Warehouse; or if any such Goods shall be destroyed, or, being liquids, shall leak or evaporate while deposited in any Warehouse, it shall be lawful for the Board of Revenue, on due proof thereof, to remit or return the Colonial Duties payable or paid on the quantity of such Goods so lost or destroyed: *Provided always*, that no abatement shall be made in respect of any deficiency in quantity of any Spirits or Liquors, occasioned either by leakage, accident, or natural evaporation, in any Warehouse, or in respect of deficiency, by wastage of any article whatsoever, unless the said Goods shall have been deposited in the Warehouse during six Calendar Months; nor shall such abatement be made in cases where suspicion shall arise, that part of such Goods have been clandestinely conveyed away.

Goods may, without warehousing, be entered for Home use, &c.

XIX. *And be it further enacted*, That if, after any Goods shall have been duly entered, and landed to be warehoused, and be-

fore the same shall have been actually deposited in the Warehouse, the Importer shall further enter the same, or any part thereof, for Home use, or for Exportation, as from the Warehouse, the Goods so entered shall be considered as *virtually* and *constructively* warehoused, although not actually deposited in the Warehouse, and shall and may be taken and delivered for Home use, or for Exportation, as the case may be.

Liability of Goods Warehoused for Freight.

XX. *And be it further enacted*, That all Goods, landed and warehoused under this Act, shall, when so landed and warehoused, continue and be subject and liable to such and the like claim for freight, in favor of the Master or Owner of the respective ships or vessels, or of any other person or persons interested in the freight of the same, from and out of which such Goods shall be so landed, as such Goods respectively were subject and liable to, whilst the same were on board such ship or vessel, and before the landing thereof.

Goods entered from Warehouse liable to Duties then in force for Home use.

XXII. *And be it further enacted*, That, upon entry made for Home use of any Goods warehoused in any *King's* or *Special* Warehouse in this Province, the same Goods shall be liable to, and chargeable with, the Colonial Impost Duties in force, and payable upon Goods of the like nature imported from abroad at the *date* or such entry, and in the same manner as if such warehoused Goods had been *then* first imported into the Province, at the date of such Entry from the Warehouse for *Home* use.

8 VIC. CAP. XVIII.

An Act to continue and amend the Act for the Warehousing of Goods.

Board of Revenue to appoint Warehouses.

III. *And be it enacted*, That it shall and may be lawful for the Board of Revenue in and for any Free Warehousing Port in this Province, by any order or orders of such Board from time to time to appoint such Warehouses at such Ports respectively as shall be approved of by them, for the Free Warehousing and securing of Goods therein, for the purpose of any Act or Acts relating to the Colonial Revenue, and also in any such order to declare what Goods may be so Warehoused, and also by like order or orders to revoke or alter any such appointment or declaration: *Provided*

always, that every such order shall be transmitted to the Governor, Lieutenant-Governor, or Commander in Chief for the time being, and shall be published in such manner as he shall direct.

12 VIC. CAP. XI.

An Act to continue and amend certain Acts relating to the Colonial Revenue.

Security for Duties on Goods Warehoused.

VII. *And be it enacted*, That in every case where Goods liable to Duties shall be Warehoused in any Warehouse under or by virtue of any Act of the General Assembly, the Owner or Importer of such Goods shall give to the Collector of Impost and Excise, security in treble the amount of such Duties, by a Bond, with two sufficient Sureties by him to be approved, and of the like tenor in other respects, with the Bond formerly given and entered into at the Custom House on Warehousing the same Goods, when chargeable with Imperial Duties, and such and the like Entries, Certificates and Proceedings, shall be admitted by the said Collector for the cancelling the said Bond, as were formerly required and prescribed for the cancelling of the Bond for the due Warehousing of the same Goods at the Custom House.

Appointment of Warehouses by Governor in Council.

XXI. *And be it enacted*, That it shall be lawful for the Governor, in Council, from time to time to make and establish, by Proclamation in the Royal Gazette, such and so many Warehouses as shall be thought necessary for the Free Warehousing and Securing of Goods therein, under and for the purposes of all or any of the Acts of this Province relating to the Warehousing of Goods for any purpose whatsoever; and such Warehouses, so appointed, shall, from time to time in any such Proclamation named, stand in the place and stead of any Queen's Warehouse, wherever under any such Act of the Province such Goods shall be required to be Warehoused in a Queen's Warehouse; and all Goods warehoused therein shall be stowed, secured, and visited, under and in all respects be subject to the like rules and regulations as Goods liable to Imperial Duties have heretofore been under and subject to when Warehoused in any Queen's Warehouse, subject nevertheless to such alterations and such other and further regulations as may be deemed requisite by the Governor in Council.

6th. Of the Importation of Goods.

4 W.M. IV. CAP. XLVIII.

An Act concerning Goods exported, and for granting Drawbacks.

Drawbacks.

III. *And be it further enacted*, That whosoever shall export or carry out of this Province, by Sea, any Goods chargeable with Colonial Impost Duties, upon which, on their entry inwards for home use, the Duties shall have been duly paid or secured, shall be entitled to, and shall be allowed, a drawback or allowance of the *whole* amount of such Duties: *Provided* the Goods shall be of the quantity or value for which a drawback of Duty is hereinafter allowed; *and provided also*, that the regulations hereinafter contained shall be in all things observed in respect thereof.

Goods warehoused may be exported without payment of Duties.

IV. *And be it further enacted*, That all Goods charged with Colonial Impost Duties, and entered to be Warehoused on or as of the first importation thereof, shall and may be exported and carried out of this Province by Sea, from any *King's* or *Special* Warehouse, without payment of Duty: *Provided* the regulations hereinafter contained shall be observed in respect thereof.

Exportation of Goods on which Drawback is to be claimed.

V. *And be it further enacted*, That no Goods, on which upon Exportation any drawback of Duties is intended to be claimed; and no Goods which, having been warehoused without payment of Duty, are intended to be exported from the Warehouse, shall be laden, or waterborne to be laden, on board of any Ship, in any port or place of this Province, until due Entry outwards shall have been made of such Goods, and Permit granted for the lading of the same; and that no Goods shall be so unladen or waterborne, except at some place at which an Officer of the Colonial Revenue is appointed to attend the lading of such Goods; and that no Goods shall be so unladen, except in the presence, or with the permission in writing, of the proper Officer: *Provided always*, That it shall be lawful for the Board of Revenue to make and appoint such other regulations, for the carrying coastwise of any Goods, as to them shall appear expedient; and that all Goods, laden, or waterborne to be laden, contrary to any regulations of this Act, or contrary to any regulations so made and appointed, shall be forfeited.

Bills of Entry of Goods outwards.

VI. *And be it further enacted*, That the Person entering any such Goods outwards, for Drawback or for Exportation, or from the Warehouse, shall deliver to the Collector or other proper Officer a Bill of the Entry thereof outwards, fairly written in words at length, containing the name of the Exporter, and of the Ship, and of the Master, and of the place to which bound, and of the particular place within the port where the Goods are to be laden, and the particulars of the quality and quantity of the Goods, and the packages containing the same, and the marks and numbers on the packages; and the Collector, or other proper Officer, shall thereupon grant his Shipping Permit for the lading of such Goods: which Permit shall be written upon, or annexed to a Copy or Copies of such Entry to be made by the Exporter.

Bond to be given for Goods exported.

VII. *And be it further enacted*, That upon the entry outwards of any Goods, to be exported for drawback, or to be exported from the Warehouse, the person entering the same shall give security, by Bond, in treble the Duties of Importation on the quantity of such Goods, with two sufficient Sureties, to be approved of by the Collector, that the same shall be landed at the place for which they may be entered, or be otherwise accounted for, to the satisfaction of the Board of Revenue.

Unauthorised Entry of Goods for Exportation.

VIII. *And be it further enacted*, That every person who shall make or cause to be made any entry outwards, of Goods for drawback, or for exportation from the warehouse, not being the Master of the exporting ship, or not being duly authorized thereto by the Proprietor, or Agent of the Proprietor of such Goods, shall for every such offence forfeit the sum of Fifty Pounds.

Particulars of Goods to be expressed in Entries.

IX. *And be it further enacted*, That no entry outwards, nor any Shipping Permit, or for the taking of any Goods out of any Warehouse for exportation, shall be deemed valid, unless the particulars of the Goods and packages in such entry shall correspond with the particulars of the Goods and packages purporting to be the same, in the entry *inwards* for home use, or in the entry for warehousing; nor unless such Goods shall have been properly described, in the entry *outwards*, by the denomination, and with

the characters and circumstances, according to which such Goods were originally charged with duty; and any Goods, laden on board any ship, or taken out of any Warehouse, by virtue of any entry outwards or Shipping Permit, *not* corresponding or agreeing substantially in such respects, or *not* properly describing the same, shall be deemed Goods taken without due entry thereof, and shall be forfeited.

Quantities of Wines, &c. entitled to Drawback.

X. *And be it further enacted*, That a drawback as aforesaid, of the whole Colonial Duties, upon Goods *not* warehoused, or upon Goods on which those Duties shall have been paid or secured, shall be allowed, upon any quantity of Wine *not less* than twenty-five gallons, or upon any quantity of Spirits or other Liquors *not less* than one hundred gallons, re-shipped or exported in the original casks or packages; and upon any quantity *not less* than three hundred weight of Coffee, or any quantity of *not less* than ten hundred weight of Sugar; or other articles charged with Duty, according to the weight thereof; and upon any amount, not less than Fifty Pounds, of the original or declared value of any articles charged with duty according to the *value* thereof.

Permit to be exhibited to Guager.

XI. *And be it further enacted*, That before any Goods, not exported from the Warehouse, and being charged with Duty according to the weight, tale, guage, or measure thereof, shall be laden for exportation, the shipping permit granted therefor shall be exhibited to the Guager and Weigher for the port; who shall thereupon, without fee, guage or weigh the same Goods, or ascertain the tale or measure thereof, before the shipment of such Goods; and certify on the permit that the Goods therein mentioned, are of the guage, tale, weight, or measure, by him ascertained.

Shipmaster's Affidavit as to Goods exported.

XII. *And be it further enacted*, That as soon as any Goods so entered outwards for drawback, not being Goods exported from the Warehouse, shall have been actually laden and put on board the ship mentioned in the Permit, the Master of such ship, and the exporter of the Goods shall, before the Collector, respectively make and subscribe an Affidavit in writing, to the said entry to be annexed or thereon written, whereby they shall severally declare *on oath*, that the Goods in such entry for exportation mentioned, are actually shipped and laden on board the ship

therein specified, for the purpose of being therein exported out of the Province, and are not intended to be relanded, sold or exchanged, in any part thereof; and the Exporter shall therein further *on oath* declare that the Goods so specified were really part of the stock of the person by whom the same were entered for home use: and shall specify the Office of the Collector where the same were so entered, and the date of such entry: and declare that the Goods are of the same quality, proof and description, as when first imported, or as described in the entry outwards.

Drawback to be endorsed on Bond.

XIII. *And be it further enacted*, That as soon as such Bond for exportation shall have been given, and Affidavit made as aforesaid, in respect of Goods *not* exported from the Warehouse, then if the Duties thereon have not been fully paid, the Collector shall indorse on the Bond a credit or satisfaction for so much money as the Duties on the Goods shipped for exportation shall amount to, and the Bond for Exportation shall, to that extent, stand in lieu of the Bond for Duties; but if the whole, or any part of the Duties on the Goods exported have been paid, then the Exporter, or party entitled to the drawback, shall, within three months, be entitled to receive from the Treasurer of the Province the whole amount or balance of the Duties so actually paid, as aforesaid: *Provided*, that the Board of Revenue shall be satisfied that the said Goods were exported from the Province, and not relanded, sold, or consumed therein, or shall receive from the Exporter such proof of the fact as to them may seem necessary.

Certificates to be procured by Claimants of Drawbacks.

XIV. *And be it further enacted*, That if, at any time within *one year* from the date of such Entry outwards, there shall be produced, to the Collector of the Port whence such Goods were exported, a Certificate, annexed to, or containing a copy of such shipping Permit for any Goods exported, either for Drawback or from the Warehouse, and signed by or under the Seal and Signature of some Principal Officer of His Majesty's Customs at the place to which such Goods shall be exported; or signed by or under the Seal and Signature of any Consul or Vice-Consul in any Foreign State or Country to which such Goods shall be exported; or otherwise an Affidavit in writing, annexed to, or containing a copy of such Permit, and signed and sworn to, by any credible person resident at the place to which such Goods shall

be exported, and certified by any Notary Public, Judge, or Chief Magistrate, or any two Justices of the Peace of such place, and under his or their Seal of Office, if any; and in which Certificate or Affidavit it shall be stated that the Goods therein referred to, being the *same* stated in the Shipping Permit, were, to the knowledge of the party certifying or deposing, actually and truly landed at some port or place out of the Province, or were lost or destroyed by the perils of the seas, or that the vessel in which the Goods were shipped had never arrived at the port of destination, and was supposed to be lost, then, and in every such case, the Bond for exportation shall be cancelled, and the exportation be deemed actually made.

Drawbacks allowed.

XV. *And be it further enacted*, That, upon the production of the like Certificate or Affidavit, drawbacks for Duties shall be allowed by the Board of Revenue, and ordered to be credited or paid, as the case may be, to the respective parties by whom *heretofore* any Goods charged with Colonial Duties have been exported conformably with the provisions of any Acts heretofore in force, concerning drawbacks or allowances of such Duties, and who have not yet received or been allowed the same, on account of non-compliance with such provisions of former Acts.

. Dutiable Goods consigned Coastwise.

XVI. *And be it further enacted*, That whenever any Goods, imported into any port of this Province, and there duly entered, and upon which Goods the Colonial Impost Duties shall have been there duly paid or secured, shall be sent or consigned *coastwise* to any person at any other port of this Province, it shall and may be lawful for the person to whom such Goods are so sent or consigned, as the Agent of or for the original Importer, to export the same beyond the seas from such *second* port, and to receive the drawback of Duty thereon in the name of the original Importer: *Provided* such Goods have been at the *first* port duly entered, as aforesaid, for exportation to the second port *coastwise*: *And provided*, such and the like Shipping Permit, as before mentioned, has been granted for the Goods so exported coastwise—in which Permit it shall be stated that the Colonial Impost Duties thereon have been duly paid or secured at the first port of entry; and therein also shall be stated the importing ship's name, and the place from whence, and the time when such

Goods were imported, and the marks or numbers of the casks or packages: *And provided further*, that all Wines, Spirits and Liquors, be in the original casks or packages.

Portions of Cargoes intended for Exportation.

XVII. *And be further enacted*, That whenever Goods, subject to Colonial Impost Duties, shall be imported into this Province, and part thereof shall, without being unladen, be designed to be exported in the *importing* ship to parts beyond the seas, such report, entry, and other proceedings, as are directed and prescribed by the Act for Regulating the Importation of Goods, shall be had and taken for, and in respect of, all such Goods as shall be intended to be landed in this Province; and all the regulations and enactments of that Act shall apply thereto; and all the Goods intended to be exported in the importing ship shall be reported and entered outwards, for exportation in the *same* ship, in the manner by the present Act before prescribed, but without landing or putting on shore the Goods so designed to be exported, unless in cases hereinafter mentioned; and the duties to which such Goods, if entered inwards and landed, would be subject to, shall, without landing such Goods, or gauging or weighing the same, be ascertained by means of, and according to, the quantities and values in the original Manifest or Invoice of the cargo specified, after deducting therefrom the quantity and value of the Goods entered inwards and landed from such ship; and thereupon such shipping Permit as aforesaid shall be granted, and such Bond for exportation shall be given, by the Exporter, with two Sureties in such sum, and with such conditions, as is hereinbefore directed, in respect to Goods exported after having been landed in this Province; and such Bond shall be cancelled on production of the Certificate or Affidavit with respect to the Goods exported, as is before directed for cancelling Bonds for exportation and obtaining allowance of drawback.

Original Invoice to be produced of Goods intended for Exportation.

XVIII. *And be further enacted*, That, upon such entry outwards for exportation in the importing ship, the person making such entry shall produce and deliver, to the Collector or other proper Officer, the original Invoice of all the Goods so entered outwards for exportation; and shall answer all such questions concerning the ship, cargo, and voyage, as shall be demanded of him by such Officer; and shall also verify such Invoice by an

Affidavit, to be made in writing, and signed by the party making such entry, and the same shall be in the following words :

Affidavit to be made.

I (*Name and designation of Party*), do solemnly swear, that the Invoice to this Affidavit annexed, and now by me produced, is the original Invoice of the Goods now by me entered outwards for exportation, in the ship called the (*Ship's Name*), whereof (*Master's Name*) is Master, bound to (*Port of Destination*), and that such Invoice was actually and truly made at the Port out of the Province, where such Goods were originally shipped; and does contain, to the best of my knowledge and belief, a true and just account of the quantities and value of each and every part of the Goods so by me now entered for exportation in the said ship.

Examination of Reports and Entries.

XIX. *And be it further enacted*, That if on examination it shall be discovered that the report and entry made of such Goods for exportation shall be false, and that there was a greater quantity of Dutiable Goods laden on board the ship, than was reported and entered as aforesaid, all the surplus Goods shall be forfeited; and the party making such false entry shall be subject to all the penalties and forfeitures imposed in and by this Act, or any other Act relating to the Colonial Revenue, on persons making false report or entry; and if any part of the Goods so permitted to be exported as aforesaid, shall be *fraudulently* or *clandestinely* discharged or unladen within this Province, from on board the ship in which the same were imported, such ship, and all the Goods so landed, together with the boats, carts and carriages employed in landing or removing the same, shall be forfeited; and all and every person or persons, who shall be aiding and assisting in such fraudulent or clandestine landing of any such Goods, shall forfeit and pay the sum of Fifty Pounds.

Refusal to produce original Invoice.

XX. *And be it further enacted*, That in case the party making such report and entry for exportation, shall neglect or refuse to produce such original Invoice, and to verify the same as aforesaid, or to answer such questions, or to give such Bond for exportation as aforesaid; then the Collector or other proper Officer shall cause the Goods so entered for exportation to be landed, at the expense of the Importer, and the Duties to be ascertained and secured in

the manner directed by the Act for regulating the Importation of Goods.

Doubts as to the truth of Reports or Entries.

XXI. *And be it further enacted*, That in case the Collector shall have any just cause to doubt the truth or authenticity of any report or entry of Goods for exportation, or of the Invoice produced, he shall and may search and examine into the contents of the cargo, so reported and entered; and may remove or cause to be removed the packages from one part of the ship to the other, so as to ascertain, as far as possible, the true contents of each package; and the Master, Officers and Crew of such vessel, shall aid and assist the Revenue Officer or Officers in making such search and examination; and in case such assistance shall be refused, then and in such case, the Goods shall be landed, and the truth of such report and invoice ascertained; and it shall and may be lawful for the Officer making such search to call to his aid three respectable Merchants to assist therein; and if, in the opinion of such Merchants, there shall be any reasonable cause for further suspicion, they shall certify the same: which certificate shall be sufficient to authorise the proper Officer to order the cargo to be discharged, and the truth or falsity of the report and invoice actually ascertained, by weighing and guaging such Goods, as are chargeable with Duty according to the weight, number, gauge, or measure thereof, or by appraisement and valuation of the Goods subject to Duty, according to the value thereof, and in like manner as prescribed by the Act for regulating the Importation of Goods.

Proviso.

XXII. *Provided always, and be it further enacted*, That if the difference, between the Invoice and the return of the Guager and Weigher, shall, in the opinion of three Merchants not exceed the difference, which frequently occurs between the gauge and weight of two different ports and places, in such case no penalty or forfeiture shall attach to the person making such report or entry.

Delay in unloading.

XXIII. *And be it further enacted*, That if the Master or Owner of the ship, in which Goods are entered for exportation as aforesaid, shall unnecessarily delay unlading the part or parts of her cargo entered to be landed, or shall, after the unlading thereof, delay for a space longer than ten days proceeding on her voyage

and departing from the Province with the Goods so to be exported, the said Master or Owner shall pay, each and every day, to the Tide Waiter employed to attend such vessel during such delay, the daily pay established for a Tide Waiter to receive from the Province when on duty; and on refusal it shall be lawful for such Tide Waiter to recover the same, in a summary way, before one of His Majesty's Justices of the Peace for the County or place within which such Tide Waiter shall have been so employed.

Exemption from Duty of articles required by Army or Navy.

XXIV. *And be it further enacted,* That all Wines—and all Brandy, Gin, Rum, or other Distilled Spirituous Liquors, and Brown Sugars—and ail Flour, Bread, Cheese, Oatmeal, Peas, salted Suet, Vinegar, Oil, Raisins and Currants—and all salted Beef, salted Pork, Butter and Cocoa—imported into this Province for the use of His Majesty's Army, or Navy, or the Naval Yard, by any Commissary actually in His Majesty's Service, or by any Contractor for the supply of such articles for the use aforesaid; and all such articles being *prize* Goods, purchased for the use aforesaid, at any sale thereof made by the authority of a Court of Admiralty; and all such Distilled Spirituous Liquors, manufactured or distilled within this Province, and supplied for the use aforesaid, shall severally and respectively, be exempted and freed, from all Colonial Impost Duties with which the same may be charged or chargeable: *Provided* the said respective Goods, upon the first importation thereof, or being *prize* Goods, immediately after the purchase thereof, or being Spirituous Liquors, distilled within this Province, immediately after the manufacture thereof, shall be duly entered to be Warehoused, and deposited in any King's or Special Warehouse, according to the regulations in force with respect to the Warehousing of Goods: *and provided* that when any such enumerated Goods are intended to be delivered from the Warehouse, such entry *inwards* thereof shall be made as by law prescribed with respect to Goods entered for *home* use; and in such entry the party making the same shall state and declare, that the Goods therein mentioned are *solely* for the use of His Majesty's Army or Navy, or the Naval Yard, and for no other use or purpose whatsoever; and thereupon the person entering the same for the use aforesaid, shall give security, by Bond, in treble the Duties of Importation on the quantity of such Goods, with two sufficient Sureties, to be approved by the Collector of Impost, that the said Goods shall be delivered to the proper per-

son or persons authorized to receive the same for the use of His Majesty's Army, Navy, or Naval Yard, or be otherwise accounted for to the satisfaction of the Board of Revenue.

Delivery of Goods from Warehouse for Army or Navy.

XXV. *And be it further enacted*, That upon such Security being given, a Permit for delivering from the Warehouse, the Goods so entered for the use aforesaid, shall be granted; and the same Goods shall be delivered out of the Warehouse, in the presence of the proper Officer of the Colonial Revenue; and in his presence shall be immediately conveyed and delivered over to the Commissary, or other proper Officer appointed to receive the same, for the use of His Majesty's Army; or to, or on board of some one of His Majesty's Ships of War, or into the Naval Yard; and a receipt for the Goods so delivered shall be signed on the Permit; and the same being returned to the Collector of Impost, and verified on Oath if required, shall be sufficient for the cancelling of the said Security, unless the Goods shall be fraudulently applied, or used otherwise than for His Majesty's said Service.

Drawback allowed on Articles supplied Army or Navy.

XXVI. *And be it further enacted*, That if any of the Goods above enumerated, shall be supplied or delivered for the use of His Majesty's Army, Navy, or Naval Yard, after the Colonial Duties thereon have been paid or secured, a drawback of the *whole* Duties thereon shall be allowed—provided a Permit for the delivery thereof, for the use aforesaid, and specifying the quantities thereof respectively, with the marks and numbers of the casks or packages containing the same, shall have been first obtained from the Collector of Impost: *And provided*, the said Goods be conveyed and delivered, in the presence of the proper Officer of the Colonial Revenue, in the like manner as is before directed, with respect to Goods taken for the use aforesaid, out of Warehouse, and the like receipts on the Permit, and verification thereof, shall be made as aforesaid; and thereupon, credit on the Bond of the Importer, or party supplying such Goods, shall be given for the amount of Duty on the Goods so applied; or the like amount shall, if such Bond be satisfied, be paid to him from the Provincial Treasury, unless the Goods shall be *fraudulently* applied, or used *otherwise* than for His Majesty's Service.

Drawback allowed on Goods taken from Warehouse.

XXVII. *And be it further enacted*, That if any such Goods so entered, or for which Permit shall be granted for the delivery thereof, for the use of His Majesty's Army, Navy, or Naval Yard, shall be charged with Duty, according to the weight, tale, guage, or measure thereof, the same shall be *first* guaged or weighed, and the quantity contained in each cask shall be marked by the Guager on the head thereof; and on that quantity, and no more, the person supplying such Goods shall be allowed credit, or repaid the Duties by him secured or paid thereon.

Fraudulent relanding of Goods.

XXVIII. *And be it further enacted*, That if any such Goods so entered, or for which Permit shall be granted, for the use of His Majesty's Army, Navy, or Naval Yard, shall afterwards be fraudulently relanded in this Province, from any of His Majesty's Ships, or be sold within the Province, or be fraudulently applied, otherwise than for the use aforesaid, the same shall be forfeited; and every person party to, or concerned in such fraudulent relanding, sale, removal, or fraudulent application of any such Goods, otherwise than for the use aforesaid, shall forfeit the sum of Fifty Pounds.

License to purchase Wine.

XXIX. *And be it further enacted*, That it shall and may be lawful for the Governor, for the time being, on the application of the Captain or Officer commanding any of His Majesty's Ships of War, about to leave the Province, to grant a License, to purchase for the use of the Officers of such Ships respectively, so many gallons of Wine as shall be recommended by the Board of Revenue as a reasonable allowance, for the use of the Officers of such Ships, so as the same be calculated to supply such Officers for a period of at least three months; and the name or names of the person or persons from whom such Wines are intended to be purchased, shall be inserted in such License.

Permit to be obtained to ship Wines for the use of Navy.

XXX. *And be it further enacted*, That the person so selling Wines, in such License allowed, shall obtain the necessary Permit, and ship the said Wines, according to the provisions, and under all the regulations hereinbefore prescribed, in cases of exportation of Dutiable Articles from the Warehouse, or if entered

for home use, according to the regulations on exportation for drawback, and shall also take the Exporter's oath required in the latter case; and the Officers, for whose use such Wines shall have been so purchased, and shipped, shall certify that such Wines are actually on board one or more of His Majesty's Ships then ready for sea, and that no part thereof shall, with their consent, privity, or knowledge, be reloaded in this Province—which certificate, together with the License for such purchases, shall be delivered to the Collector of Impost; and thereupon, the person from whom such Wines shall have been purchased, shall have his Bond on export from the Warehouse cancelled, or otherwise shall be entitled to a drawback of the Duties which shall have been paid or secured thereon, in the same manner as is allowed by this Act on Wines exported out of this Province.

Agents may be appointed to enter Goods, &c.

XXXII. *And be it further enacted*, That if any Owner or Merchant shall be resident in some part of the Province, being more than ten miles from the office of the Collector at the port of shipment, he may appoint any person to be his Agent, to make and pass his entry, and to clear and ship his Goods, and to receive for him the drawback or bounty payable on his debenture or certificate of drawback, if payable to him—provided the name of such Agent, and the residence of such Owner or Merchant, be subjoined to the name of such Owner or Merchant in the entry, and in the shipping Permit for such Goods: and such Agent, being duly informed, shall make declaration upon the entry, if any be necessary, and also upon the debenture, in behalf of such Owner or Merchant, to the effect before required of such Owner or Merchant, and shall answer such questions touching his knowledge of the exportation of such Goods, and the property therein, and of the right to the drawback or bounty, as shall be demanded of him by the Collector; and if any such Goods be exported by any Corporation or Company, trading by a Joint Stock, it shall be lawful for them to appoint any person to be their Agent for the like purposes, and with the like powers, to act in their behalf.

Limitation of claim for Drawbacks.

XXXIII. *And be it further enacted*, That no drawback shall be allowed upon the exportation of any Goods, unless such Goods be shipped within *three* years after the payment of the Duties inwards thereon.

Agency in the export of Goods.

XXXIV. *And be it further enacted*, That if any Goods, which are to be exported for drawback, be the property of any person residing abroad, having been consigned by the Owner thereof to some person as his Agent, residing in this Province, to be exported from the same to parts beyond the Sea, by such Agent, upon account of such Owner, it shall be lawful for such person (being the Consignee by whom, or in whose name, the Duties inwards on such Goods had been paid, or his legal Representative,) in like manner, as Agent for such Owner, to enter, clear and ship, such Goods for him, and upon like condition to receive for him the Drawback payable thereon.

Articles not included in the Exemptions.

XXXV. *And be it further enacted*, That the exemption contained in the said Act of the present Session of the General Assembly, for granting Colonial Impost Duties, whereby Foreign Goods otherwise charged with Duty are in certain cases declared free from such Colonial Duties, to the extent of the Imperial Duties chargeable thereon, in case the said Goods were otherwise imported, shall not extend, or be construed to extend, to any Foreign Flour, or salted Beef, or salted Pork, imported, entered, or supplied for the use of the British Fisheries.

Operation of the Act may be suspended.

XXXVI. *And be it further enacted*, That, upon the representation of the Board of Revenue, it shall be lawful for the Governor for the time being, with the advice and consent of His Majesty's Council, to suspend the operation of any regulation or restriction in this Act contained, which may be found in practice attended with injury or inconvenience to the Trade of the Province, and such suspension to continue during the whole, or such part, of the duration of this Act, as shall be found expedient.

8 VIC. CAP. XXI.

An Act to continue and amend the Act concerning Goods exported, and for granting Drawbacks.

Board of Revenue to regulate exportation of Spirituous Liquors.

III. *And be it enacted*, That it shall and may be lawful for the Board of Revenue from time to time to make such rules and regulations as they may deem necessary to be observed with regard to the

exportation of any Rum or any other Spirituous Liquors on which a Drawback of Duties shall be claimed, and for ascertaining the strength of any such Rum, or other Spirituous Liquors, in order to the allowance of the proper Drawbacks thereon, and in order to guard against any fraud in relation to the strength of such Rum, or other Spirituous Liquors, and the proper Drawback thereon.

7th. Of Smuggling.

4 W_{M.} IV. CAP. L.

An Act for the prevention of Smuggling.

Powers vested in Officers of Colonial Revenue to search Vessels for uncustomed Goods.

II. *And be it further enacted*, That it shall be lawful for the Officers of the Colonial Revenue to go on board any ship in any port in any part of this Province, and either before or after such ship comes to anchor, and to rummage and search all parts of such ship for *prohibited* and uncustomed Goods; and also to go on board any ship sailing, hovering or being within one league of any of the Coasts thereof, and in either case freely to stay on board such ship so long as she shall remain in such port or within such distance; and if any such ship be bound elsewhere, and shall continue so hovering for the space of twenty-four hours after the Master shall have been required to depart, it shall be lawful for the Officer of the Colonial Revenue to bring such ship into port, and to search and examine her cargo, and to examine the Master upon Oath touching the cargo and voyage; and if there be any Goods on board prohibited, under any Act of Parliament, or relating to the Colonial Revenue, to be imported, such ship and cargo shall be forfeited; and if the Master shall not truly answer the questions to be demanded of him in such examination, he shall forfeit the sum of One Hundred Pounds.

Boats, &c. used in conveyance of Goods liable to forfeiture.

III. *And be it further enacted*, That all boats, carriages, and cattle, made use of in the removal of any Goods liable to forfeiture under any Act relating to the Colonial Revenue, shall be forfeited, and every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harbouring of such Goods, or into whose hands or possession the same shall knowingly come, shall forfeit the treble value thereof, or the penalty of One Hundred Pounds, at the election of the Officers of the Colonial Revenue or person prosecuting, and the averment in any information or libel to be exhibited for the recovery of such penalty, that the Officer or person proceeding has elected to sue for the sum mentioned in the information, shall be deemed sufficient proof of such election, without any other or further evidence of such fact.

Property liable to Seizure and by whom.

IV. *And be it further enacted*, That all Goods and all ships, Vessels and Boats, and all Carriages and all Cattle, liable to forfeiture under any Act relating to the Colonial Revenue, shall and may be seized and secured by any Officer of the Colonial Revenue, or by any person employed for that purpose, by or with the concurrence of the Board of Revenue, whether previously or subsequently expressed; and also by any Sheriff or Deputy Sheriff of any County or District within this Province, or by any Justice assigned to keep the Peace therein, or by any person who in any place distant more than ten miles from any office of a Collector of Impost shall by the Warrant of any Justice of the Peace, granted upon information made on Oath before him of any such forfeiture, be appointed to seize and secure any boats, carriages, or cattle, liable to forfeiture as aforesaid, and every person who shall in any way hinder, oppose, molest or obstruct, any Officer of the Colonial Revenue, or any person so employed as aforesaid in the exercise of his office, or any person acting in his aid or assistance; or any such Sheriff, Deputy Sheriff, Justice of the Peace, or other person appointed by any Justice of the Peace, in manner aforesaid, or any person or persons acting in the aid or assistance of any such person as last aforesaid, shall for every such offence forfeit the sum of One Hundred Pounds.

Houses, Shops, &c. may be searched.

V. *And be it further enacted*, That it shall be lawful for any Officer of the Colonial Revenue to enter in the day time into any house, shop, cellar, or other building whatsoever, wherein such Officer shall have reasonable cause to suspect or believe any Goods to be, or be concealed or deposited, which are liable to forfeiture under any Act relating to the Colonial Revenue, provided, that before such entry made, information on oath shall be given to some one of His Majesty's Justices of the Peace for the place where such house, shop, cellar or other building is situate, that such Officer has reasonable cause to suspect and believe that Goods liable to forfeiture as aforesaid are deposited or concealed therein, and immediately on such information being laid or given, such Justice shall and he is hereby enjoined and authorized forthwith, but at some time between Sun-rising and Sun-setting, to go with such Officer to such house, shop, cellar, or other building,

and then and there to enter with such Officer, or to authorize him to enter and search for such Goods, if the doors be open, but if the doors be fastened and admission denied, then, after first demanding to be admitted, and declaring the purpose for which such entry is demanded, it shall be lawful for such Justice and he is hereby required to direct and order such Officer forcibly to enter into such house, shop, cellar, or other building, and to search therein for any Goods forfeited, and to seize all Goods liable to forfeiture under any Act relating to the Colonial Revenue.

Writs of Assistance may be granted.

VI. *And be it further enacted*, That under the authority of a Writ of Assistance granted by the Supreme Court of this Province, or the Chief Justice thereof, who are hereby authorized and required to grant such Writ of Assistance, upon application made to them or him in Term time, or vacation, for that purpose, by the Board of Revenue, and due cause shewn therefor, it shall be lawful for any Officer of the Colonial Revenue, taking with him a Peace Officer, to enter any building or other place in the day time, and to search for and seize and secure any Goods liable to forfeiture under any Act relating to the Colonial Revenue, and in case of necessity to break open any doors and chests, or other packages, for that purpose, and such Writ of Assistance when issued shall be deemed to be in force during the space of three months.

Account of Stocks may be taken.

VII. *And be it further enacted*, That every Collector in his respective District, shall once in every three months or oftener, if he shall think proper, and at any time between Sun-rising and Sun-setting, and with or without the other Officers of the Revenue, enter into any houses, shop, store-house, or cellar, possessed by any person trading or dealing in any Goods subject to, or charged with Colonial Impost Duties, and take an account of all such Goods composing the Stock or in the possession of such Trader or Dealer; and if such Trader or Dealer shall refuse to open the door of such house, shop, store-house or cellar, or prevent the Collector or his Officers from entering into the same for the purpose, or obstruct or prevent the taking of any such account of stock, every such person shall forfeit the sum of One Hundred Pounds.

Assaulting or resisting Officers of the Revenue.

VIII. *And be it further enacted*, That if any person shall by force or violence assault, resist, oppose, molest, hinder or obstruct, any Officer of the Colonial Revenue, or other person employed as aforesaid, in the exercise of his Office, or any person acting in his aid or assistance, such person being thereof convicted, shall be adjudged guilty of a misdemeanour, and shall be proceeded against as such, and punished at the discretion of the Court before whom such person shall be tried.

Seizures placed in possession of Collector of Impost.

IX. *And be it further enacted*, That all things which shall be seized as being liable to forfeiture, under any Act relating to the Colonial Revenue, shall be taken forthwith and delivered into the custody of the Collector of Impost at the Colonial Office, next to the place where the same were seized, who shall secure the same by such means and in such manner as shall be provided and directed by the Board of Revenue; and after condemnation thereof, the Collector shall cause the same to be sold at Public Auction to the best bidder: *Provided always*, That, except in cases particularly provided for, it shall be lawful for the Board of Revenue to direct in what manner the produce of such sale or any residue of such produce shall be applied, or in lieu of such sale to direct that any of such things shall be destroyed, or shall be reserved for the public service: *And provided also*, That the Board of Revenue shall have power to direct by whom and to what extent any person rendering service or giving information, under which any seizure shall be made, shall be recompensed out of the proceeds of the seizure, and also to allow such remuneration out of the Provincial share of such seizures.

Penalties and Forfeitures.

X. *And be it further enacted*, That all penalties and forfeitures which may have been heretofore, or may be hereafter incurred, under this or any other Act relating to the Colonial Revenue, shall and may be prosecuted, sued for, and recovered in any Court of Record in this Province: *Provided always, and be it further enacted*, That, subject nevertheless, in all respects, to the control and order of the Board of Revenue, when and so soon as any Ship, Goods, or other thing seized or taken as forfeited under any such Act, shall be delivered into the possession of the Collector for the District in which the seizure is made, the said Collector

shall forthwith cause the same to be appraised, on Oath, by three competent and respectable persons, to be named by him; and if on appraisement, made and signed by the Appraisers, it shall appear that any Goods, or any Cattle or Carriages used in the removal thereof, have been seized, is or are not of the full and reasonable value of Forty Pounds, then, and in every such case, but not otherwise, nor for any ship seized, an Information in writing may, if the party who made the seizure thinks proper so to proceed, be exhibited in the name of such Collector, before any two of His Majesty's Justices of the Peace, resident in the District of such Collector, charging the said Goods, or other thing, as aforesaid; seized, to be forfeited, under some particular section or sections in the Information to be referred to, of the Act under which the seizure is made, and praying the condemnation thereof; and upon such Information being exhibited to the said Justices, they shall, under their hands and seals, grant a Summons, requiring all persons claiming, or having any interest in the Goods or things seized, to appear at the place, day, and hour, in such Summons to be specified, there to claim such Goods, and answer the Information, otherwise the Goods will be condemned; and a copy of such Summons shall, at least eight clear days before the time of appearance, be served upon the person from whose possession the Goods were taken, or shall be left at, or affixed openly to, the house, building, or place, or the ship, vessel, or boat, if there remaining, from which the Goods were taken, or at two or more public places nearest to the place of seizure; and if any party shall appear to answer such Information, the said Justices shall hear and determine the same, and acquit or condemn the Goods or things, as the right may be; but if no person appear, Judgment of Condemnation shall be given, and the Justices shall issue a Warrant to the Collector, requiring and authorizing him to sell the Goods seized by Public Auction, after such notice of sale as shall be appointed by the Warrant; and after paying the expense of the proceedings, to pay over one third part of the nett proceeds of the seizure to the party who seized the Goods condemned, another third part to the Overseers of the Poor for the Town or place where the Goods or things condemned shall be seized, for the benefit of the Poor of such Town or Place, and the remainder as the Board of Revenue shall appoint.

Judgments on Informations.

XI. *And be it further enacted, That if either the party prose-*

cuting or claimant be dissatisfied with the Judgment given on such Information, he shall be entitled to appeal therefrom to the Supreme Court, at its next sitting in the County or District for which the Collector is appointed; and such appeal shall be allowed, upon sufficient security being given, to the satisfaction of the said Justices, by Bond, to abide the decision of the said Supreme Court; and if the appeal be by the claimant, the security shall be given in treble the appraised value of the Goods, and the proceeding shall be sent to such Supreme Court; and the said Court shall, upon such appeal, hear and determine the same in a summary manner, and confirm or reverse the Judgment of the Magistrates, and with or without costs, as to such Court shall seem fit; and if there be Judgment of Condemnation, shall order the sale, as aforesaid.

Goods seized may be restored upon security being given.

XII. *And be further enacted*, That if any Goods, or any ship or vessel shall be seized as forfeited, under any Act relating to the Colonial Revenue, it shall be lawful for the Judge or Judges of any Court, having jurisdiction, to try and determine such seizures, with the consent of the Collector of Impost, to order the delivery thereof, on security by Bond, with two sufficient sureties, to be first approved of by such Collector, to answer double the value of the same in case of condemnation; and such Bond shall be taken to the use of His Majesty, in the name of the Collector of Impost in whose custody the Goods, or the ship or vessel may be lodged, and such Bond shall be delivered and kept in the custody of such Collector; and in case the Goods, or the ship or vessel shall be condemned, the value thereof shall be paid into the hands of such Collector, who shall thereupon cancel such Bond; and all the provisions of this clause shall extend to prosecutions before two Magistrates, as aforesaid.

Suits—how brought.

XIII. *And be it further enacted*, That, except in cases hereinbefore provided for, no suit shall be commenced for the recovery of any penalty or forfeiture, under any Act relating to the Colonial Revenue, except in the name of some Collector of Impost, or other person employed as hereinbefore mentioned, or of His Majesty's Attorney General, or, in his absence, of the Solicitor General, of the Province; and if any question shall arise, whether any person is an Officer of the Colonial Revenue, or such other

person as aforesaid, *viva voce* evidence may be given of such fact, and shall be deemed legal and sufficient evidence.

Special Jury allowed.

XIV. *And be it further enacted*, That in all suits or prosecutions, in any Court of Record, in respect of any seizure, penalty or forfeiture, under any Act relating to the Colonial Revenue, the party prosecuting or defending shall be entitled to a Special Jury for the trial thereof, and shall and may take the depositions *de bene esse* of any Witnesses, aged, infirm, or about to leave the Province, or have a Commission for taking the depositions of any Witnesses out of the Province, in such and the like manner as in suits between party and party is authorised by Law, and such depositions, duly taken and returned, shall be read in evidence on the trial.

Disputes.

XV. *And be it further enacted*, That if any Goods shall be seized for non-payment of Duties, or any other cause of forfeiture, and any dispute shall arise whether the Duties have been paid for the same, or the same have been lawfully imported, or lawfully laden or exported, the proof thereof shall be on the owner or claimer of such Goods, and not on the Officer who shall seize and stop the same.

Claims to Property seized.

XVI. *And be it further enacted*, That no claim to any thing seized under any Act relating to the Colonial Revenue, and returned into any of His Majesty's Courts of Record for Adjudication, shall be admitted, unless such claim shall be entered in the name of the Owner, with his residence and occupation, nor unless Oath to the property in such thing be made by the Owner, or by his Attorney or Agent by whom such claim shall be entered, to the best of his knowledge and belief; and every person making a false Oath thereto shall be deemed guilty of a misdemeanour, and shall be liable to the pains and penalties to which persons are liable for a misdemeanour.

Security to be given in prosecutions of Claims.

XVII. *And be it further enacted*, That no person shall be admitted to enter a claim to any thing seized in pursuance of any Act relating to the Colonial Revenue, and prosecuted in any Court of the Province, until sufficient security shall have been

given in the Court where such seizure is prosecuted, in a penalty not exceeding Forty Pounds, to answer and pay the costs occasioned by such claim ; and in default of giving such security such things shall be adjudged to be forfeited, and shall be condemned.

Certificates and Official Papers received as evidence.

XVIII. *And be it further enacted,* That all Certificates and Copies of Official Papers, being duly certified under the hand and seal of any of the principal Officers of His Majesty's Customs, or of any Collector of Colonial or Provincial Revenues or Duties, in any of the British Possessions in America, or the West Indies, or under the hand and seal of the principal Officers of His Majesty's Customs in the United Kingdom, or other the British Possessions, or under the hand and seal of any British Consul or Vice Consul in a Foreign country, and all Certificates and copies of Official Papers made, or required to be made, pursuant to any Act relating to the Colonial Revenue, shall be received as evidence on the trial of any Suit or Prosecution carried on under the authority of, or with respect to, any matter contained in any Act relating to the Colonial Revenue.

Notice of Prosecution of Revenue Officer.

XIX. *And be it further enacted,* That no Writ shall be sued out against, nor a copy of any process served upon, any Officer of the Colonial Revenue, or other person as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the Attorney or Agent of the party who intends to sue out such Writ or Process : in which Notice shall be clearly and explicitly contained the cause of the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the Attorney or Agent ; and no evidence of the cause of such action shall be produced except of such as shall be contained in such notice ; and no Verdict shall be given for the Plaintiff, unless he shall prove on the trial that such Notice was given ; and, in default of such proof, the Defendant shall receive in such action a verdict and costs.

Actions to be brought within three months.

XX. *And be it further enacted,* That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district where the facts were committed, and the Defendant may plead the general issue, and give the special matter in evidence ; and if the Plaintiff shall

become non-suited, or shall discontinue the action, or if, upon a verdict or demurrer, judgment shall be given against the Plaintiff, the Defendant shall receive treble costs, and have such remedy for the same as any Defendant can have in any other cases where costs are given by law.

Claimants not entitled to Costs where there was probable cause of Seizure.

XXI. *And be it further enacted,* That in case any information or suit shall be brought to trial, on account of any seizure made under this Act, and a verdict shall be found for the claimant thereof, and the Judge or Court before whom the cause shall have been tried shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment or other suit or prosecution, on account of such seizure; and if any action, indictment, or other suit or prosecution, shall be brought to trial against any person, on account of such seizure, wherein a verdict shall be given against the Defendant, the Plaintiff, besides the thing seized or the value thereof, shall not be entitled to more than two pence damages, nor to any costs of suit, nor shall the Defendant, in such prosecution, be fined more than one shilling.

Tender of amends.

XXII. *And be it further enacted,* That it shall be lawful for such Officer, within one calendar month after such notice, to tender amends to the party complaining or his agent, and to plead such tender in bar to any action, together with other pleas; and if the Jury shall find the amends sufficient they shall give a verdict for the Defendant; and in such case, or in case the Plaintiff shall become nonsuited or shall discontinue his action, or judgment shall be given for the Defendant upon demurrer, then such Defendant shall be entitled to the like costs as he would have been in case he had pleaded the general issue only: *Provided always,* that it shall be lawful for such Defendant, by leave of the Court where such action shall be brought, at any time, before issue joined, to pay money into Court as in other actions.

Damages in cases where there was probable cause for seizure.

XXIII. *And be it further enacted,* That in any such action, if the Judge or Court before whom such action shall be tried, shall certify upon the record that the Defendant or Defendants in such action acted upon probable cause, then the Plaintiff, in such ac-

tion, shall not be entitled to more than two pence damages nor to any costs of suit.

Penalties and Forfeitures to be paid into hands of Collectors.

XXIV. *And be it further enacted*, That, except in the case hereinbefore provided for, all penalties and forfeitures recovered under any Act relating to the Colonial Revenue, or to Trade or Navigation, shall be paid into the hands of the Collector of Impost of the Port where the same shall have been recovered and shall be divided, paid and applied as follows, (that is to say), after deducting the charges of prosecution from the produce thereof, one half part of the net produce shall be paid into the hands of the Collector of Impost at the port or place where such penalties or forfeitures shall be recovered, for the use of His Majesty's Government in this Province, and be paid under the order, and in such manner as the Board of Revenue direct, and the other half part to the person who shall seize, inform, and sue for the same; subject nevertheless, to such distribution of the produce of the seizures so made, as well with regard to the moiety hereinbefore granted to His Majesty, as with regard to the other moiety given to the seizer or prosecutor, as the Board of Revenue shall think fit to order and direct by any order or orders to be made for that purpose: *Provided always*, that no Officer of the Colonial Revenue, save and except the Officer who shall have actually made any seizure, or been the means of recovering any penalty or forfeiture, shall be entitled to any part thereof.

Time limited for bringing Actions.

XXV. *And be it further enacted*, That all actions or suits, for the recovery of any of the penalties or forfeitures imposed by this Act, or any other Act relating to the Colonial Revenue, may be commenced or prosecuted at any time within three years after the offence committed, by reason whereof such penalty or forfeiture shall be incurred, but not afterwards, any Law, usage or custom to the contrary notwithstanding.

Appeals.

XXVI. *And be it further enacted*, That no appeal shall be prosecuted from any Judgment of any of His Majesty's Courts of Record in this Province, touching any penalty or forfeiture imposed by any Act relating to the Colonial Revenue, unless such appeal shall be entered, and security therefor filed within twelve months from the time when such Judgment was pro-

nounced: *Provided always, and be it further enacted*, That in any case in which proceedings shall have been, or shall hereafter be instituted in a Court of Record of this Province, against any ship, vessel, boat, goods, or effects, for the recovery of any penalty or forfeiture under any Act relating to the Colonial Revenue, the execution of any Judgment restoring such ship, vessel, boat, or effects, to the claimant thereof, which shall be pronounced by the Court in which such proceedings shall have been had, shall not be suspended by reason of any appeal which shall be prayed and allowed from such Judgment: *Provided*, that the party or parties appellate shall give sufficient security, to be approved of by the Court to render and deliver the ship, vessel, boat, goods, or effects, concerning which such Judgment shall be pronounced, or the full value thereof to be ascertained, either by agreement between the parties, or in case the said parties cannot agree, then by appraisement, under the authority of the said Court, to the appellant or appellants, in case the Judgment so appealed from shall be reversed, and such ship, vessel, boat, goods, or effects, be ultimately condemned.

Persons discovered to have been on board of vessels liable to forfeiture.

XXVII. *And be it further enacted*, That every person who shall be found or discovered to have been on board any vessel or boat liable to forfeiture, under any Act relating to the Revenue, for being found within one league of any part of this Province, having on board, or in any manner attached thereto, or conveying, or having conveyed in any manner such Goods or other things as subject such vessel or boat to forfeiture, or who shall be found or discovered to have been on board any vessel or boat, from which any part of the cargo shall have been thrown overboard, or staved or destroyed, shall forfeit the sum of Twenty Pounds: *Provided*, such person, so found on board, shall have been knowingly and wilfully concerned in such acts.

Additional Penalties imposed upon Illicit Traders.

And to put a stop to Smuggling into this Province from any of the British Colonies in, or Provinces in North America, any Goods subject to the Provincial Duties of Impost:

XXVIII. *Be it enacted*, That the Master, and Owner or Owners of any ship or vessel, on board of which any Goods subject to a Duty of Impost, shall have been imported and brought into this Province from any of the said British Colonies

in North America, and on which the Duties due, as aforesaid, shall not have been duly paid or secured, as aforesaid, according to Law, such Master, Owner, or Owners, over and above the penalties and forfeitures to which they are at present liable, shall each severally forfeit and pay to His Majesty, for each and every such offence, a penalty not less than Ten Pounds, nor exceeding One Hundred Pounds, over and above being bound jointly and severally to pay to His Majesty the full amount of the Duties due on the Goods clandestinely landed from such vessel or vessels; and all and every person or persons concerned in exporting to this Province, from any of the said British Colonies or Provinces, or in bringing in, importing, landing, receiving, or helping to land or receive into this Province, or in any shape having in his or their possession any Goods whatsoever, whereon the Duties of Impost shall not have been paid or secured, as the Law directs, each and every such person, for each and every such offence, over and above the penalties and forfeitures to which they may be at present liable, shall each severally pay to His Majesty a penalty not to exceed, as aforesaid, One Hundred Pounds, nor less than Ten Pounds, besides, being each jointly and severally liable to pay to His Majesty the full amount of the Duties of Impost payable on all or any of the said Goods so by them, or either of them imported, brought, landed, and received, from any place whatsoever, or helped to be landed or received, or who may have the same in possession, if such Duties shall not have been previously paid or secured as the Law Directs.

False Certificates in respect of Drawbacks.

XXIX. *And be it further enacted,* That if any person or persons in this Province shall hereafter grant or give any certificate or document in writing, stating therein that any Goods whatsoever have been landed or put on shore in this Province, for the purpose of enabling any person to obtain the drawback allowed in the United States, or any of the Provinces or Colonies of North America, such person or persons, if unable to prove that the Goods, Wares, and Merchandize, so specified in any such certificate, have duly [paid or secured in this Province the Duties of Impost due thereon, shall for each and every such offence, severally pay a like penalty, not exceeding One Hundred Pounds, nor less than Ten Pounds, over and above being either jointly or severally liable to pay the full amount of the Duties due on the Goods specified in such certificate or certificates, document or documents; and

every person or persons convicted of granting any such false certificate shall, after such conviction be forever after rendered incapable to serve His Majesty in any office of trust or confidence, within this Province, notwithstanding any commission or appointment given to, or made in favor of, such person or persons so convicted as aforesaid.

Operation of this Act may be suspended.

XXX. *And be it further enacted*, That, upon the representation of the Board of Revenue, it shall be lawful for the Governor for the time being, with the advice and consent of His Majesty's Council to suspend the operation of any regulation or restriction in this Act contained, which may be found in practice attended with injury or inconvenience to the Trade of the Province, and such suspension to continue during the whole or such part of the duration of this Act, as shall be found expedient.

5 Wm. IV. CAP. XXXVIII.

An Act to continue and amend an Act for the prevention of Smuggling.

Seizures—by whom authorised to be made.

II. *Be it therefore enacted*, That all Goods, and all ships, vessels and boats, and all carriages and cattle, liable to forfeiture, under any Act now in force, or hereafter to be made, relating to the Colonial Revenue, shall and may be seized and secured, as well by any Officer or person empowered or to be empowered, under the Act hereby continued, or authorized pursuant to the provisions thereof, as also, by any Officer of His Majesty's Navy, in command of, or serving under the Commander of, any of His Majesty's ships or vessels, and likewise, by any other person or persons employed or to be employed and commissioned by the Lieutenant-Governor for the time being, on shore or at sea, for the prevention of Smuggling, and for preventing violations of the Laws from time to time in force, relating to the Colonial Revenue, and every person who shall in any way hinder, oppose, molest or obstruct, any such Officer or person so employed, empowered or commissioned, in the execution of his duty, or any person acting in his aid or assistance, shall forfeit the sum of One Hundred Pounds.

Gratuities to Seizing Officers.

III. *And be it further enacted*, That if any Officer or Officers employed for collection or securing the Colonial Revenue, or any person now or hereafter to be employed or commissioned for the prevention of Smuggling, shall make any collusive seizure, or deliver up or make any agreement to deliver up, or not seize any vessel, boat, or Goods, liable to forfeiture under any Law relating to the Colonial Revenue, or shall take any bribe, gratuity, recompense or reward, for the non-performance of his duty, every such Officer or other person shall forfeit for such offence the sum of Two Hundred Pounds, and be rendered incapable of serving His Majesty in any Office whatever, either Civil or Military, of Provincial appointment, and every person who shall give, or offer, or promise to give, or procure to be given, any bribe, recompense or reward to, or shall make any collusive agreement with, any such Officer or person as aforesaid, to induce him in any way to neglect his duty, or to do, conceal or connive at, any act whereby any of the provisions of any Statute now or hereafter to be enacted concerning the Colonial Revenue may be evaded, shall forfeit the sum of One Hundred Pounds.

 8 VIC. CAP. XVI.

An Act to continue and amend the several Acts for the prevention of Smuggling.

Property seized to be condemned unless claim made therefor within one month.

II. *And be it enacted*, That all Vessels, Boats, Goods and other things which shall have been or shall be hereafter seized as forfeited, under and by virtue of any Act now in force, or hereafter to be made relating to the Colonial Revenue, shall be deemed and be taken to be condemned, and may be dealt with in the same manner as directed by Law in respect to Vessels, Boats, Goods, and other things seized and condemned, for breach of any such Laws, unless the person from whom such Vessels, Boats, Goods, or other things shall have been seized, or the owner of them, or some person authorized by him shall, within one Calendar Month from the day of seizing the same, give notice in writing to the person or persons seizing the same, or to the Collector or other Chief Officer of Excise at the nearest Port, that he claims, or intends to claim such Vessels, Boats, Goods or other things.

Allowance to Officer making seizure.

III. *And be it enacted*, That it shall and may be lawful for the Board of Revenue, by and out of the Government portion in the Twenty-fourth Section of the Act herein first mentioned, and hereby continued and amended, of the proceeds of all Vessels, Boats, Goods, and other things liable to forfeiture, and seized and condemned as forfeited, under any Act now in force or hereafter to be made relating to the Colonial Revenue, to grant and allow to the officer or persons making such Seizures respectively, in addition to the share to the Seizor granted by the Statute, such further gratuity, share or allowance, whether in whole or in part of such Government portion aforesaid, in recompense of the vigilance and exertion displayed by such officer or persons respectively for the prevention of Smuggling, as the said Board of Revenue shall deem reasonable under the circumstances.

Sth. Of the Fisheries and the prevention of Illicit Trade.

6 WM. IV. CAP. VIII.

An Act relating to the Fisheries, and for the prevention of Illicit Trade in the Province of Nova-Scotia. and the Coasts and Harbors thereof.

Preamble.

Whereas, by the Convention made between His late Majesty King George the Third and the United States of America, signed at London, on the Twentieth day of October, in the Year of Our Lord One Thousand Eight Hundred and Eighteen, and the Statute made and passed in the Parliament of Great Britain, in the Fifty-ninth year of the Reign of His late Majesty King George the Third, all Foreign ships, vessels or boats, or any ship, vessel or boat, other than such as shall be navigated according to the Laws of the United Kingdom of Great Britain and Ireland, found fishing, or to have been fishing, or preparing to fish, within certain distances of any Coasts, Bays, Creeks or Harbours whatever, in any part of His Majesty's Dominions in America, not included within the limits specified in the first article of the said Convention, are liable to seizure: *And whereas*, the United States did, by the said Convention, renounce forever any liberty enjoyed or claimed by the Inhabitants thereof, to take, dry or cure fish on or within three marine miles of any of the Coasts, Bays, Creeks or Harbours of His Britannic Majesty's Dominions in America, not included within the above mentioned limits: *Provided however*, that the American Fishermen should be admitted to enter such Bays or Harbours for the purpose of shelter, and of repairing damages therein, of purchasing wood, and of obtaining water, and for no other purpose whatever, but under such restrictions as might be necessary to prevent their taking, drying or curing fish therein, or in any other manner whatever abusing the privileges thereby reserved to them: *And whereas*, no rules or regulations have been made for such purpose, and the interests of the Inhabitants of this Province are materially impaired: *And whereas*, the said Act does not designate the persons who are to make such seizure as aforesaid; and it frequently happens that persons found within the distances of the Coasts aforesaid, infringing the articles of the Convention aforesaid, and the enactments of the

Statute aforesaid, on being taken possession of, profess to have come within said limits for the purpose of shelter, and repairing damages therein, or to purchase wood and obtain water, by which the Law is evaded, and the vessels and cargoes escape confiscation, although the cargoes may be evidently intended to be smuggled into this Province, and the Fishery carried on contrary to said Convention and Statute :

Revenue Officers, &c.. to board and seize vessels hovering on Coast, &c.

I. *Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly,* That, from and after the passing of this Act, it shall be lawful for the Officers of His Majesty's Customs, the Officers of Impost and Excise, the Sheriffs and Magistrates throughout this Province, and any person holding a Commission for that purpose from His Excellency the Lieutenant-Governor for the time being, to go on board any ship, vessel or boat, within any Port, Bay, Creek or Harbor, in this Province; and also, to go on board of any ship, vessel or boat, hovering within three marine miles of any of the Coasts, Bays, Creeks or Harbors thereof, and in either case freely to stay on board such ship, vessel or boat, as long as she shall remain within such Port or distance, and if any such ship, vessel or boat, be bound elsewhere, and shall continue so hovering for the space of twenty-four hours, after the Master shall have been required to depart, it shall be lawful for any of the above enumerated Officers or persons to bring such ship, vessel or boat, into Port, and to search and examine her cargo, and to examine the Master upon oath, touching the cargo and voyage, and if there be any Goods on board prohibited to be imported into this Province, such ship, vessel or boat, and the cargo laden on board thereof, shall be forfeited; and if the said ship, vessel or boat, shall be Foreign, and not navigated according to the Laws of Great Britain and Ireland, and shall have been found fishing, or preparing to fish, or to have been fishing, within such distance of such Coasts, Bays, Creeks or Harbors of this Province, such ship, vessel or boat, and their respective cargoes, shall be forfeited; and if the Master or person in command thereof shall not truly answer the questions which shall be demanded of him in such examination, he shall forfeit the sum of One Hundred Pounds.

Penalty for opposing Officers.

II. *And be it further enacted,* That all goods, ships, vessels and boats, liable to forfeiture under this Act shall and may be seized

and secured by any such Officer of His Majesty's Customs, Officer of Impost and Excise, Sheriffs, Magistrates or other person holding such Commission, as aforesaid, and every person who shall in any way oppose, molest or obstruct, any Officer of the Customs, Officer of Impost and Excise, Sheriff, Magistrate, or other person so commissioned and employed as aforesaid, in the exercise of his office, or shall in any way oppose, molest or obstruct any person acting in aid or assistance of such Officer of the Customs, Officer of Impost and Excise, Sheriff, Magistrate, or other person so commissioned and employed as aforesaid, shall, for every such offence, forfeit the sum of Two Hundred Pounds.

Officers of Customs to take charge of goods and vessels seized.

III. *And be it further enacted*, That all goods, ships, vessels, and boats, which shall be seized, as being liable to forfeiture under this Act, shall be taken forthwith, and delivered into the custody of the Collector and Comptroller of the Customs, at the Custom House, next to the place where the same were seized, who shall secure and keep the same in such manner as other vessels and goods seized are directed to be secured by the Commissioners of His Majesty's Customs.

Sale of forfeited property, and disposal of proceeds.

IV. *And be it further enacted*, That all goods, ships, vessels, boats, or other thing, which shall have been condemned as forfeited under this Act, shall, under the direction of the principal Officer of Customs or Excise where such seizure shall have been secured, be sold by Public Auction, to the best bidder, and the produce of such sale shall be applied as follows, that is to say: the amount chargeable for the custody of said goods, ship, vessel, boat, or any other thing so seized, as aforesaid, shall be first deducted and paid, and the residue divided into two equal moieties, one of which shall be paid to the Officer or other person or persons legally seizing the same, without deduction, and the other moiety to the Government, and paid into the Treasury of this Province, all costs incurred having been first deducted therefrom: *Provided always*, that it shall be lawful for the Commissioners of the Revenue to direct that any of such things shall be destroyed, or reserved for the public service.

Prosecutions.

V. *And be it further enacted*, That all penalties and forfeitures which may be hereafter incurred under this Act, shall and may be

prosecuted, sued for, and recovered in the Court of Vice Admiralty, having jurisdiction in this Province.

Bonds may be taken for property seized.

VI. *And be it further enacted*, That if any goods, or any ship, vessel, or boat, shall be seized as forfeited under this Act, it shall be lawful for the Judge or Judges of any Court having jurisdiction, to try and determine such seizures, with the consent of the person seizing the same, to order the delivery thereof, on security by Bond, with two sufficient sureties, to be first approved by such Seizing Officer or person, to answer double the value of the same in case of condemnation; and such Bond shall be taken to the use of His Majesty, in the name of the Collector of the Customs in whose custody the goods or ship, vessel or boat, may be lodged, and such Bond shall be delivered and kept in the custody of such Collector; and in case the goods, or the ship, vessel, or boat, shall be condemned, the value thereof shall be paid into the hands of such Collector, who shall cancel such Bond, and distribute the money paid in such manner as above directed.

Suits, by whom prosecuted. &c.

VII. *And be it further enacted*, That no suit shall be commenced for the recovery of any penalty or forfeiture under this Act, except in the name of His Majesty, and shall be prosecuted by His Majesty's Advocate or Attorney General, or in his absence, by the Solicitor General for this Province; and if any question shall arise whether any person is an Officer of the Customs, Excise, Sheriff, Magistrate, or other person authorized to seize as aforesaid, *viva voce* evidence may be given of such fact, and shall be deemed legal and sufficient evidence.

Proof of illegality of seizure.

VIII. *And be it further enacted*, That if any goods, ship, vessel or boat, shall be seized for any cause or forfeiture under this Act, and any dispute shall arise, whether the same have been lawfully seized, the proof touching the illegality thereof shall lie on the owner or claimant of such goods, ship, vessel or boat, and not on the Officer or person who shall seize and stop the same.

Claim to property seized.

IX. *And be it further enacted*, That no claim to any thing seized under this Act, and returned into His Majesty's Court of Vice Admiralty for adjudication, shall be admitted, unless such

claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such thing be made by the owner, or by his Attorney or Agent, by whom such claim shall be entered, to the best of his knowledge and belief; and every person making a false oath thereto, shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

Claimants to give security.

X. *And be it further enacted*, That no person shall be admitted to enter a claim to any thing seized in pursuance of this Act, and prosecuted in this Province, until sufficient security shall have been given, in the Court where such seizure is prosecuted, in a penalty not exceeding Sixty Pounds, to answer and pay the costs occasioned by such claim, and in default of giving such security, such things shall be adjudged to be forfeited, and shall be condemned.

Notice of Action against Officers of Customs, &c.—Issue of Writs.

XI. *And be it further enacted*, That no writ shall be sued out against, nor a copy of any process served upon, any Officer of the Customs, Excise, Sheriff, Magistrate, or other person authorised to seize, as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the Attorney or Agent of the party who intends to sue out such writ or process, in which notice shall be clearly and explicitly contained the cause of action, and the name and place of abode of the person who is to bring such action, and the name and place of abode of the Attorney or Agent; and no evidence of the cause of such action shall be produced, except of such as shall be contained in such notice; and no verdict shall be given for the Plaintiff, unless he shall prove on the trial that that such notice was given, and in default of such proof, the Defendant shall receive in such action a verdict and costs, or judgment of non-suit shall be awarded against the Plaintiff, as the Court shall direct.

Time limited within which Actions shall be brought.

XII. *And be it further enacted*, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in any of His Majesty's Courts of Record in this Province, and the Defendant may plead the general issue, and give the special matter in evidence; and if the Plaintiff shall become non-suited, or shall discontinue the action,

or if, upon a verdict or demurrer, judgment shall be given against the Plaintiff, the Defendant shall receive treble costs, and have such remedy for the same as any Defendant can have in other cases where costs are given by Law.

Verdicts in favor of Claimants.

XIII. *And be it further enacted*, That in case any information or suit shall be brought to trial, on account of any seizure made under this Act, and a verdict shall be found for the Claimant thereof, and the Judge or Court before whom the cause shall have been tried, shall certify on the record that there was probable cause of seizure, the Claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment or other suit or prosecution, on account of such seizure, and if any action, indictment or other suit or prosecution, shall be brought to trial against any person on account of such seizure, wherein a verdict shall be given against the Defendant, the Plaintiff, besides the thing seized, or the value thereof, shall be entitled to no more than Two Pence damages, nor to any costs of suit, nor shall the Defendant in such prosecution be fined more than One Shilling.

Amends may be tendered to parties complaining.

XIV. *And be it further enacted*, That it shall be lawful for any such Officer of the Customs, Excise, or Sheriff, or Magistrate, or other person authorized to seize as aforesaid, within one calendar month after such notice, to tender amends to the party complaining or his agent, and to plead such tender in bar to any action, together with other pleas, and if the jury shall find the amends sufficient they shall give a verdict for the Defendant, and in such case, or in case the Plaintiff shall become non-suit, or shall discontinue his action, or judgment shall be given for the Defendant upon demurrer, then such Defendant shall be entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only : *Provided always*, that it shall be lawful for such Defendant, by leave of the Court where such action shall be brought, at any time before or after issue joined, to pay money into Court as in other actions.

Justification of Seizing Officers.

XV. *And be it further enacted*, That in any such action, if the Judge or Court before whom such action shall be tried, shall cert

tify upon the record that the Defendant or Defendants in such action acted upon probable cause, then the Plaintiff in such action shall not be entitled to more than Two Pence damages, nor to any costs of suit.

Recovery of Penalties.

XVI. *And be it further enacted*, That all actions or suits for the recovery of any of the penalties or forfeitures imposed by this Act, may be commenced or prosecuted at any time within three years after the offence committed, by reason whereof such penalty or forfeiture shall be incurred, any law, usage or custom, to the contrary notwithstanding.

Appeals.

XVII. *And be it further enacted*, That no appeal shall be prosecuted from any decree or sentence of any of His Majesty's Courts in this Province, touching any penalty or forfeiture imposed by this Act, unless the inhibition shall be applied for and decreed within twelve months from the time when such decree or sentence was pronounced.

9th. Of Excise Duties.

4 W^M. IV. CAP. II.

An Act concerning Duties on Liquors Distilled within this Province.

Distillers to make weekly Return of Liquors distilled.

II. *And be it further enacted*, That the owner or owners of any Distillery or Distilleries, Manufactory or Manufactories, or other person or persons, who shall, by any way or method whatsoever, manufacture, compound, extract, distil, or make in this Province, any Brandy, Gin, Rum, or other Spirituous Liquors in this Province, and in case such Distillery or Distilleries, Manufactory or Manufactories, shall be carried on by any servant or servants, having the care or management of the same, then such owner, master, or servant or servants respectively, shall, on the Saturday of every week, after the coming of this Act into operation, render a true and faithful account to the Collector of Impost, nearest to the place where such Manufacture is carried on, or Distillery situate, of the quantity of Brandy, Gin, Rum, or other Spirituous Liquors, that have been manufactured or distilled in his, her or their Distillery or Distilleries, Manufactory or Manufactories, and shall make and subscribe before the said Collector the Oath following: I

do solemnly swear, that the Account which I have now rendered and subscribed of the Brandy, Gin, Rum, and other Spirituous Liquors, manufactured or distilled at the Distillery or Manufactory of _____ is a true and faithful Account of all the Brandy, Gin, Rum, and other Spirituous Liquors, manufactured, compounded, extracted, distilled, or made by any way or method whatsoever, at the said Distillery or Manufactory, since the _____ day of _____ last, and that no Brandy, Gin, Rum, and other Spirituous Liquors, have been so manufactured, compounded, extracted, made or distilled, at the said Distillery or Manufactory, since the _____ day of _____ last, except what the said Account contains, and I further swear, that no Brandy, Gin, Rum, or other Spirituous Liquors, to my knowledge or belief, have been removed from the said Distillery or Manufactory, without being duly gauged by the Guager for the District of _____ or without a Permit to remove the same from the Collector of Impost and Excise for the said District. So help me God.

Entry to be made and Duties secured.

III. *And be it further enacted*, That, upon such Account and Report being rendered and verified as aforesaid, due Entry shall be made of the full quantity of Brandy, Gin, Rum and other Spirituous Liquors in the said Account stated, and of the amount of the Colonial Duties due thereon, and if such Duties do not exceed the sum of Two Pounds, then the same shall be paid down by the owner thereof, and if the Duties exceed the sum of Two Pounds, then Security shall be given for the payment of such Duties by Bond to be made and executed with such Sureties, and in the like manner as is by Law prescribed with respect to Duties charged on Goods imported into this Province, and thereupon the Collector of Impost shall grant to the said Distiller or Manufacturer a Removal Permit therefor, which shall be in the words following :

Permit A. B. to receive from the Stock of C. D. the following Liquors, distilled, made or compounded, by him, that is to say :

and to carry the same from the Distillery or Manufactory of the said C. D. to _____ the Duties thereon having been paid or secured in the Impost Office. Given under my Hand at
 this day A. D. 183

Investigation of Returns.

IV. *And be it further enacted*, That for investigating into the exactness of every such Account or Report so to be rendered, and for ascertaining the true quantity of Liquors so from time to time manufactured, compounded, extracted, distilled or made, in any such Distillery or Manufactory, by any person whomsoever, it shall and may be lawful for the Collector of Impost, and any Officer of the Colonial Revenue, to have and exercise all such and the like powers and authorities, ways and means, as by Law may be provided with respect to Goods subject to Duties imported into this Province, and the same powers, authorities, ways and means, are hereby expressly made applicable to the Distiller or Manufacturer, the Distillery or Manufactory, and Liquors there made or Manufactured, severally and respectively as the case may require.

Seizures under this Act.

V. *And be it further enacted*, That if any such Brandy, Gin, Rum, or other Spirituous Liquors, as in this Act are mentioned, shall be found in any Distillery, Manufactory or Place, after the day on which the same ought to have been reported, without hav-

ing been duly entered and reported as aforesaid, then such unreported dutiable articles shall be forfeited, and may be seized accordingly, and if, after any such Account rendered, and Entry made, of any such Brandy, Gin, Rum or other Spirituous Liquors, the Duties payable on the quantity thereof, in such Entry mentioned, shall not be paid or secured as aforesaid, within twenty-four hours after such report and Entry made, then it shall be lawful for the Collector of Impost, or other Officer of the Colonial Revenue, to take the said Dutiable Articles into his custody, and to store the same, and he shall, within five days after receiving the same into his possession, give notice for the space of ten days of the sale thereof, and, at the day and place fixed, shall proceed to sell at Public Auction, so much of the said dutiable Articles as shall be necessary to pay the Duties thereon, with the reasonable costs and charges attending the storing and selling such Articles, as shall pay any surplus money arising from such sale, or the residue remaining of such Articles, after payment of the Duties, Costs and Charges aforesaid, unto any person lawfully authorised to receive the same.

Removal of Liquors without Permit.

VI. *And be it further enacted*, That no Brandy, Gin, Rum, or other Spirituous Liquors, as aforesaid, of the value of Five Pounds or above, shall be transferred by, or removed from the Store or Stock of any Distiller, Manufacturer or Owner of the same, to any other person or persons whatsoever, without such Removal Permit as aforesaid, from the Collector of the District wherein such Distillery or Manufactory shall be.

Penalties for violation of this Act.

VII. *And be it further enacted*, That in case any of the above enumerated dutiable Articles shall be found in the possession of any person or persons whomsoever, or shall be found for the purpose of being carried or removed, laden on any Cart, Truck, Waggon, Sled, Horse or Horses, or on board any Boat or Vessel, the Colonial Impost Duties to which the said articles may be subject not being paid or secured, or without the respective Permits, by this Act required, the person or persons in whose possession they shall be so found shall forfeit Fifty Pounds, and all and every such dutiable Article, Cart, Truck, Waggon, Sled, Horse, Boat and Vessel, used in removing the same articles, shall be forfeit, and if any question shall arise whether the aforesaid Duties have

been paid or secured, the proof of the payment or securing of the same shall lie on the possessor or claimer of such articles.

Board of Revenue authorised to make Regulations.

VIII. *And be it further enacted*, That it shall be lawful for the Board of Revenue to make such regulations as to them shall seem expedient for the more effectually securing and collecting the Duties from time to time payable on Brandy, Gin, Rum, or other Spirituous Liquors as aforesaid, and for preventing Frauds, with respect to the paying, securing or enforcing, the collection of the said Duties.

8, VIC. CAP. XIX.

An Act to amend the Act concerning Duties on Liquors Distilled within this Province.

Officers to be employed to attend Distilleries.

III. *And be it enacted*, That the Board of Revenue shall employ such number of fit and proper Officers as shall be necessary for attending on such Distilleries and Manufactories, at all times when they are at work, so as one of such Officers shall always be present thereat; and the said Officers, under the direction of the Board of Revenue, or of the Collector of Impost nearest to the place where such Manufacture is carried on, or Distillery situate, shall be employed alternately in superintending and watching the progress of such Manufacture or Distillery, and shall report the same twice at least in every week to the said Collector.

Officers to be sworn, and to report quantities distilled.

IV. *And be it enacted*, That such Officers shall be sworn by the said Collector diligently and faithfully to attend the Manufactories or Distilleries to which they may from time to time be appointed, and to report to the said Collector truly and honestly, to the best of their knowledge and belief respectively, all such quantities of Brandy, Gin, Rum, and other Spirituous Liquors as shall be manufactured or distilled thereat, and to use their utmost exertion and diligence in preventing any violation or evasion of the Act whereof this Act is an amendment, or of the provisions of this Act, or any other of the Acts now or hereafter to be in force for the protection of the Provincial Revenue.

Rate of payment to officer.

V. *And be it enacted*, That the said Officers while actually employed in pursuance of this Act, shall be respectively entitled to receive on the certificate of the Board of Revenue, at and after the rate of Five Shillings for each and every day during which such Officers respectively shall be actually employed as aforesaid, and that any one of such Officers who shall appear to have been absent while the Manufactory or Distillery to which he was so appointed was at work, or to have connived in any way at the violation of the aforesaid Acts, shall be forthwith dismissed from his said employment, and shall be subject to a fine of Ten Pounds, to be sued for and recovered by the Collector of Impost before any two Justices of the Peace, and to be applied in such way as the Board of Revenue may from time to time direct and appoint.

Board of Revenue to regulate Distilleries.

VI. *And be it enacted*, That it shall be lawful for the Board of Revenue to make, alter, and renew such regulations from time to time as to them shall seem expedient for regulating the attendance of such Officers, and the seasons of the year and hours at which such Distilleries and Manufactories shall be allowed to be at work, and for carrying into effect the provisions of the aforesaid Acts, or of this Act, so as to check and prevent any frauds in receiving or enforcing the collection of Duties on Spirituous Liquors distilled in this Province.

Distillers to comply with regulations.

VII. *And be it enacted*, That all such Manufacturers or Distillers shall in all things comply with and observe such regulations as may from time to time be made as aforesaid, and shall give free access to such Officers whenever such Manufactory or Distillery is at work, or such Officers, or any of them, as shall think it necessary to enter into and inspect the same by day or by night; and any such Manufacturer or Distiller neglecting or refusing to obey such regulations, or impeding such Officers, or any of them, in the execution of their duty, shall be subject for every such neglect or refusal, or impeding of such Officer, to a fine of Ten Pounds, to be sued for and recovered by the Collector of Impost before any two Justices of the Peace, and to be applied in such ways as the Board of Revenue may from time to time direct and appoint.

9 VIC. CAP. XL.

An Act to continue the Act to amend the Act concerning Duties on Liquors distilled within this Province, and also further to amend the same.

Board to make regulations for detecting Frauds—supervision of Distilleries, &c. .

II. *Be it declared and enacted*, That the Board of Revenue shall and may from time to time make, alter, and renew such Regulations, as to them shall seem expedient, for checking and detecting Frauds, and therein may provide for the supervision of the Distilleries and the Buildings in which the same are conducted when not in operation, as well as when at work, and for closing and keeping closed the Manufactories for Distilling Spirituous Liquors, and the Buildings in which such Manufactures are or may be conducted when not in operation, and for the expenses incident thereto, in such manner and under such Regulations as to the said Board may seem proper, and also for searching for concealed pipes, and other secret means, by which frauds may be perpetrated, and with that object for opening Doors, or Windows, or otherwise entering Buildings, and taking down and removing partitions, floors, ceilings, and other impediments to such search which it may be necessary or proper to take down or remove for the purpose of such search, and also for making the Manufacturers, Occupiers, or Owners of such Distilleries or Buildings, when fraud shall be detected, liable for the expenses incident thereto, and generally to make, alter, revoke, and renew all such Rules and Regulations as to the said Board from time to time may seem necessary, for insuring a faithful account of the Duties payable by Law, and for carrying into effect the Acts made, or which may be made hereafter, for securing Duties payable on Spirituous Liquors Distilled in this Province.

 12 VIC. CAP. XI.
An Act to continue and amend certain Acts relating to the Colonial Revenue.

Duties on Spirituous Liquors to be paid in cash.

XI. *And be it enacted*, That, at the time of making the weekly or other due Entry for Home use, whether upon the first entry

thereof, or on entry from the Warehouse of any Brandy, Gin, Rum, Whiskey, or other Spirituous Liquors, which shall be by any way or method whatsoever manufactured, compounded, extracted, distilled, or made in this Province, the whole Duties payable thereon shall be paid down in cash, whatever the amount thereof may be.

Allowance on exportation of Rum distilled in Province.

XII. *And be it enacted*, That upon the Exportation from this Province of any Rum, compounded, extracted, distilled, or made within the same, and which may have been duly Warehoused therein, the person so exporting the same, shall be entitled, upon the Certificate of the Collector of Impost and Excise for the Port from which the same shall be shipped, to receive from the Provincial Treasury, at and after the rate of Three Pence Sterling per gallon for every gallon of Rum so exported, to be paid by warrant to be drawn in the usual manner. *Provided always*, That no Collector of Impost and Excise shall grant such Certificate until all the requisites of the Law concerning the Warehousing of Goods, and the exportation thereof from Warehouse, have been fully complied with, and the Certificate and other Papers by Law required, in order to the obtaining of Drawbacks, shall have been obtained and delivered in manner practised in ordinary cases of Drawback.

10th. Of Light House Duties.

8, VIC. CAP. XXII.

An Act concerning the Support and Regulation of Light Houses.

Ships registered in this Province to pay a duty of 6d. per ton.

Be it enacted, by the Lieutenant-Governor, Council and Assembly, That after this Act shall come into operation, every Ship or Vessel registered in this Province, shall, when first cleared at any Custom House in this Province, pay to the Collector or Sub-Collector of Her Majesty's Customs, a Duty of Six Pence Currency, per ton, for each and every Ton of the Registered Burthen of such Ship or Vessel, and on receipt of such payment the Collector or Sub-Collector of Her Majesty's Customs, at the Port where such Ship or Vessel shall so clear, shall deliver to the Master of such Ship or Vessel a Certificate that all Light Duty has been paid, and such Ship or Vessel shall be exempt from any further payment to the Thirty-first day of March following the date of such Certificate: *Provided always,* that nothing in this Act contained shall be held to compel the Owner or Master of any New Vessel departing out of this Province intended for Sale, and on her First Voyage, to pay any of the Duties charged in this Act, unless the said Vessel shall again enter into this Province.

Ships coming into Province to pay 6d per ton.

II. *And be it enacted,* That hereafter every other Ship or Vessel coming into any Port or Place in this Province, from any Port or Place out of this Province, shall pay a Duty of Six Pence Currency, per ton, for each and every ton of the Registered Burthen of such Ship or Vessel, to the Collector or Sub-Collector of Her Majesty's Customs at the Port or Place in this Province where such Ship or Vessel shall arrive, at the time of Entry of such Ship or Vessel, and be entitled to a Certificate as aforesaid, and the exemption aforesaid.

Duty to be paid to Collector of Impost in absence of Collector of Customs.

III. *And be it enacted,* That in any Port, Place, or District where no such Collector or Sub-Collector of Customs is or may be appointed, then the Duties by this Act imposed shall be, and the same are hereby declared to be payable, and shall be paid to the Collector of Impost and Excise for the said Port, Place or District, who is hereby authorised, empowered, and directed to demand and receive the same.

Officers collecting Light Duty to continue to act.

IV. *Provided always, and be it enacted*, That in all cases where any Officer of Her Majesty's Customs other than the Collector or Sub-Collector at any Port, Place, or District in this Province, shall now hold the situation of Collector of Light Duty in and for such Port, Place or District, or any part or portion thereof, such Officer of the Customs shall in all cases continue to act as such Collector of Light Duties, so long as he shall continue to hold such or any other situation in the Customs at such Port, Place or District, and shall have all and the same powers, and be subject and liable to the same Rules and Regulations as any other Collector under this Act, and the Collector or Sub-Collector of the Customs at such Port, Place, or District, shall not act as Collector of Light Duties thereat, or in any way concern himself in the collection of such Light Duties, any thing hereinbefore contained to the contrary notwithstanding.

Ship not permitted to clear out till Duties paid.

V. *And be it enacted*, That no Ship or Vessel shall be permitted or suffered to clear out at the Custom House from any Port, Harbor, Out Port, or Place, in this Province, until the Master or Commander, or other person having charge or command of such Ship or Vessel shall have paid the Duties hereby imposed on such Ship or Vessel.

Persons sued may plead general issue.

VI. *And be it enacted*, That if any Collector, Sub-Collector, or other person, shall be sued or prosecuted for or by reason of any thing by such Collector, Sub-Collector, or other person, done or committed under and in pursuance of this Act, it shall and may be lawful for such Collector, Sub-Collector, or other person, to plead the general issue, and to give this Act and the special matter in evidence.

Not to extend to Ships of War, &c.

VII. *And be it enacted*, That nothing in this Act shall extend, or be construed to extend to any of Her Majesty's Ships of War, or Her Majesty's Packets, or to any Ship or Vessel actually engaged and employed as a Transport or Store Ship for the transport or conveyance of Her Majesty's Troops or Military Stores, or otherwise in the employment or service of Her Majesty's Government.

Amount received to be paid into the Treasury.

VIII. *And be it enacted*, That all Monies collected and received under and by virtue of this Act, shall be paid by the several Collectors, Sub-Collectors, or other persons collecting and receiving the same, after deducting thereout Five Pounds *per cent* on the amount received, to be retained by the said Collectors, Sub-Collectors, or other persons respectively, as and for their commission for receiving the same, into the Treasury of this Province, to be applied as hereinafter mentioned.

Penalty for refusing to pay duties.

IX. *And be it enacted*, That if any Master or Commander, or other person having charge or command of any Ship or Vessel coming or being in any Port, Harbor, or Place, or in the Strait of Canso, in this Province, which shall be liable to pay any Duties under this Act, shall, upon the same being demanded, refuse to pay the said Duty or Duties, or shall depart from such Port, Harbor or Place, or the Strait of Canso, in this Province, without first paying the said Duty or Duties, such Master, Commander, or other person having charge or command of any such Ship or Vessel, shall forfeit and pay over and above the said Duty or Duties, the penalty or sum of Five Pounds, to be recovered, together with the said Duty or Duties, by Bill, Complaint, or Information, at the suit of the Collector or Sub-Collector of the Customs, or in case of there being no such Collector or Sub-Collector, at the suit of the Collector of Impost and Excise, or Collector of Light Duties, in any Court of Record in this Province, or before any two of Her Majesty's Justices of the Peace—one half of such penalty to be paid to the Collector or other person who shall sue for the same, and the other half to be by him paid and applied in the like manner as the Duties hereby imposed are directed to be paid and applied.

Vessel liable to be seized.

X. *And be it enacted*, That if any Master or Commander, or other person having charge or command of any Ship or Vessel liable to pay any Duty or Duties under this Act, shall neglect or refuse to pay such Duty or Duties, after the same shall have been duly demanded, it shall and may be lawful for the Collector or Sub-Collector of the Customs, or if there be no such Collector or Sub-Collector, for the Collector of Impost and Excise, or Collector of Light Duties, to seize and take possession of, and detain

in his custody such Ship or Vessel, until the said Duty or Duties, together with the said penalty of Five Pounds, shall be fully paid and discharged.

Governor and Executive Council to appoint Collectors.

XI. *And be it enacted*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, by and with the advice of the Executive Council, from time to time, and so often as he shall think proper to appoint fit and proper persons to be Collectors of the Duties by this Act imposed in the Strait of Canso, and in the several Ports, Harbors, Creeks, and Rivers in this Province, and to describe the particular limits of each Collector's authority and jurisdiction, in the Commission or Commissions to be granted for that purpose: *Provided always*, that it shall not be deemed or adjudged to be necessary to make any new appointment in or for any Port, Place, or Harbor, where there shall be at the time of the passing of this Act a Collector or Sub-Collector of Her Majesty's Customs, or Collector of Impost and Excise appointed and in office; and such Collectors of Light Duties when so appointed shall have like powers under this Act with the Collectors and Sub-Collectors of Customs, and Collectors of Impost and Excise aforesaid, and shall be entitled to the sum of Seven Pounds and Ten Shillings *per cent.* as hereinbefore provided.

And whereas the passages to the Gulf of Saint Lawrence are rendered safe by the erection of Light Houses at the North and South entrances of the Strait of Canso, and on the Island of Saint Paul, and it is just that Vessels deriving benefit from said Lights should contribute to their support:

Ship without Certificate to pay duty.

XII. *Be it enacted*, That, hereafter every Ship or Vessel passing through the Straits of Canso without the Certificate aforesaid, shall pay a duty of Six Pence Currency per ton, for each and every ton of the Registered Burthen of such Ship or Vessel, which Duty shall be paid by every Ship or Vessel liable to pay the same after entrance and before departure from said Strait of Canso, and such Ship or Vessel on such payment shall be entitled to a Certificate as aforesaid, signed by the Collector or other person to whom payment is made, and the exemption aforesaid.

Certificate granted on payment of duty.

XIII. *And be it enacted*, That if any such Duty be demanded

from any Ship or Vessel exempted on payment of Annual Duty, and it shall appear that any sum had been paid since the First day of January in this present year of Our Lord One Thousand Eight Hundred and Forty-five, it shall be incumbent on the Collector or Sub-Collector of Her Majesty's Customs, or other person entitled to demand such Duties, on production of the Certificate of some Collector or other person now entitled to receive such dues, to deduct the amount so paid, and on receipt of the difference between the amount paid, and Six Pence Currency per ton, to grant the Certificate aforesaid.

12 VIC. CAP. XI.

An Act to continue and amend certain Acts relating to the Colonial Revenue.

Collection of Duties under Act last mentioned.

XVI. *And be it enacted*, That the Duties by the said last mentioned Act imposed, where the same, under the provisions of such Act, have heretofore been payable to the Collector or Sub-Collector of the Customs at any Port or Place, shall hereafter be payable and paid to the Collector of Impost and Excise for such Port or Place, or such other person as shall by the Governor in Council be appointed for that purpose; and such Collector of Impost and Excise, or other persons so appointed, shall, upon such payment being made, grant Certificate thereof, in manner in the said last mentioned Act prescribed; and the Officer of the Customs at such Port or Place shall not permit or suffer any Vessel to be cleared out until the Master or Commander, or other person having charge or command of such Ship or Vessel shall produce such Certificate of the payment of such Duties.

13 VIC. CAP. II.

An Act further to continue and amend certain Acts relating to the Colonial Revenue.

Steamers to pay Light Duties except H. M. War Steamers.

II. Steam Vessels arriving within this Province, whether carrying Mails or not, (excepting Her Majesty's War Steamers,) shall be subject to the payment of Light Duty, at the same rate as other Vessels arriving and leaving the Province.

11th. Of Immigrant Vessels and Passengers.

11 VIC. CAP. XLII.

An Act to Regulate Immigrant Vessels and Passengers.

Preamble.

WHEREAS, large numbers of destitute and diseased Immigrants have recently been landed in this Province, and have become burthensome, and introduced disease among the Inhabitants thereof; and it has in consequence become necessary to make temporary regulations to mitigate and provide against such evils:

Head Money to be paid by Master of Immigrant or Passenger Vessel.

1. *Be it enacted, by the Lieutenant-Governor, Council and Assembly,* That the Master or Person having charge of any Ship or Vessel which may arrive at any Port or Place in this Province, from any Port or Place whatever, with Passengers or Immigrants, or from which any Passenger or Immigrant shall have been landed in this Province, shall, at the time of reporting such Ship or Vessel, pay to the Collector or other Officer of the Customs at the Port or Place where such Ship or Vessel may arrive, the sum of Ten Shillings for every such Passenger or Immigrant then on board, or so landed as aforesaid; *provided,* such Ship or Vessel shall be reported to the Collector or other Officer of the Customs at the Port or Place of arrival between the Thirty-first day of March and the First day of September, in any year; and if any Ship or Vessel with Passengers or Immigrants, as aforesaid, shall be so reported as aforesaid, between the Thirty-first day of August and the First day of October in any year, then the Master or Person having charge of such Ship or Vessel shall, at the time of reporting as aforesaid, pay as aforesaid the sum of Fifteen Shillings for every such Passenger or Immigrant; and if any Ship or Vessel with Passengers or Immigrants as aforesaid, shall be so reported as aforesaid, between the Thirtieth day of September in any year, and the First day of April in the succeeding year, then the Master or person having charge of such Ship or Vessel shall, at the time of reporting as aforesaid, pay as aforesaid the sum of One Pound for every such Passenger or Immigrant—all which several sums the said Collector and Officer of the Customs are hereby authorized and required to demand and receive.

Additional amount payable if Ship be put in Quarantine.

II. *And be it enacted*, That if any Ship or Vessel arriving at any Port or Place in this Province, from any Port or Place whatever, with Passengers or Immigrants, shall be placed in Quarantine on any other account than merely for the purpose of cleaning or observation, the Master or person having charge of any such Ship or Vessel, in addition to, and over and above all other sums required to be paid as hereinbefore provided, shall also pay as aforesaid the further sum of Five Shillings for every Passenger or Immigrant on board such Ship or Vessel; and if any such Ship or Vessel so placed in Quarantine as aforesaid, shall be detained in such Quarantine for any longer period than Ten days, then the Master or person having charge of such Ship or Vessel, in addition to, and over and above all other sums required to be paid by this Act, shall pay as aforesaid, the further sum of Five Shillings for every Passenger or Immigrant on board such Ship or Vessel— which said additional and further sums the said Collector or other Officer of the Customs respectively are also hereby authorized and required to demand and receive.

Recovery of Head Money.

III. *And be it enacted*, That upon the refusal or neglect of the Master or person having charge of any Ship or Vessel arriving with Passengers or Immigrants as aforesaid, to pay the said several sums for every Passenger or Immigrant, as provided by the two preceding Sections, it shall be lawful for the Collector or other Officer of the Customs, as the case may be, to sue for and prosecute the same before any two Justices of the Peace, in any County in which such Ship or Vessel has arrived, in a summary way, which Justices are hereby empowered to try the same, and on conviction, the same shall and may be levied by Warrant of Distress, under the hands and seals of any two Justices of the Peace, directed to any Sheriff, Marshall, or Constable, at or near the place where the said Ship or Vessel may be, and by sale under the said Warrant, of the guns, boats, anchors, chains, tackle, apparel, and furniture, of such Ship or Vessel, and the overplus (if any) of such Distress and Sale, after deducting the costs, shall be paid to the Master or person having charge of such Ship or Vessel: *And provided also*, that no Ship or Vessel, which may have arrived at any Port or Place in this Province, with Passengers or Immigrants as aforesaid, shall be cleared out or proceed to

sea, until all sums of money due and payable for and on account of such Passengers or Immigrants, by virtue or authority of the two preceeding Sections, shall be first paid to the Collector or other Officer of the Customs, at the Port or Place where such Ship or Vessel may have arrived.

Owner and Charterer liable to Head Money.

IV. *And be it enacted*, That the Owner and Charterer of every such Ship or Vessel, so arriving with Passengers or Immigrants as aforesaid, as well as such Ship or Vessel, shall be bound and answerable for the payment of all such sums of Money as are payable under the said two first Sections, withcost of Suit.

Declaration, Schedule, &c. to be made by Shipmasters.

V. *And be it enacted*, That whenever any Ship or Vessel shall arrive at, or come to any Port or Place within this Province, the Master or Commander of such Ship or Vessel, immediately after the arrival thereof, and before any such Ship or Vessel shall be admitted to an entry, and before any Passenger shall be landed therefrom, shall either make and subscribe a Declaration before the Collector, or other principal Officer of the Customs for the Port or Place where such Ship or Vessel shall arrive, as aforesaid, that no Passenger embarked or sailed on board of such Ship or Vessel on her said voyage, or otherwise shall make out and deliver to the said Collector or other Principal Officer, a Schedule or List in writing, to be signed by him, setting forth the name, age, trade, occupation, profession, or employment, of every Passenger respectively, who may have embarked or sailed on board of such Ship or Vessel on her said voyage; and also the name, age, trade, occupation, profession, or employment, of every Passenger respectively who may have arrived, or been landed from any such Ship or Vessel in any Port or Place within this Province.

Monies collected under Act to be paid into Treasury.

VI. *And be it enacted*, That all Monies which shall be collected and received by the Collector or other Officer of the Customs under the provisions of this Act, shall be from time to time, and when and so soon as the same shall be collected and received by them respectively, paid into the Treasury of this Province, to be applied as hereinafter directed.

Money drawn and applied for benefit of poor Immigrants.

VII. *And be it enacted*, That it shall be lawful for the Governor, by Warrant under his Hand and Seal, to draw from the Treas-

sury from time to time such Monies, and to pay and apply the same in such manner and to such uses and purposes for the benefit of Poor Immigrants arriving in this Province, as he shall deem most expedient: *Provided always*, that an account of the disposal and application of such Monies shall be submitted to the House of Assembly at the then next Session of the General Assembly.

Penalty for infringement of Act by Master.

VIII. *And be it enacted*, That if any Master or Commander of any Ship or Vessel, with Passengers on board, arriving at any Port or Place within this Province, shall neglect or refuse to make out, sign, and deliver to the Collector or other principal Officer of the Customs, such Schedule or List, in writing, as is hereinbefore required, or shall fraudulently make and subscribe any such Declaration, or make out and deliver any such Schedule or List which shall be false in any particular, then, and in every such case, such Master or Commander shall forfeit and pay a penalty not exceeding Fifty Pounds.

Penalty for landing Passengers.

IX. *And be it enacted*, That any Master or other person in charge of any such Ship or Vessel which may arrive at any Port or Place within this Province, who, not being compelled thereto by absolute necessity, (to be adjudged of by the Collector or other principal Officer of the Customs at such Port or Place), shall land, or shall knowingly suffer to land, or be landed, any Passengers in any Port or Place within this Province, before making the entry and Declaration hereinbefore required, or otherwise contrary to the provisions of this Act, shall forfeit and pay the sum of Ten Pounds for every such Passenger so landed.

Act not to extend to Ships of War, &c.

X. *Provided always, and be it enacted*, That nothing in this Act contained shall extend, or be construed to extend, to any of Her Majesty's Ships of War, or Her Majesty's Steam or other Packets, or to any Ship or Vessel actually engaged or employed as a Transport or Store Ship for the transport or conveyance of Her Majesty's Troops or Military Stores, or otherwise in the employment or service of Her Majesty's Government.

Computation of Passengers.

XI. *And be it enacted*, That for the purpose and within the

meaning of this Act, Two Children, each being under the age of Fourteen years; shall, in all cases, be computed as one Passenger; and that Children under the age One year, shall not be included in the computation of the number of Passengers.

Owner, &c. of Vessel not bound for Province liable for relief afforded by Overseers of Poor.

XII. *And be it enacted*, That if any Passenger, landed from any Ship or Vessel which shall not have been cleared for any Port or Place in this Province, shall have required aid, either from the Public Treasury or the Poor Fund, or from any Overseers of the Poor of any Township or Settlement in this Province, and such aid shall have been provided for the support and sustenance of such Passenger, the Owner and Charterer, and also the Master or Commander of such Ship or Vessel, shall be liable and responsible to the extent of the monies so advanced; and the said Ship or Vessel shall not be cleared out, or suffered to depart from this Province until such monies shall have been fully repaid.

Wreck, Furniture, and Appurtenances, to be applied to support of Passengers.

XIII. *And be it enacted*, That in case any Ship or Vessel having Passengers on board shall at any time hereafter be wrecked on the coasts of this Province, and such Passengers be liable to become chargeable on the said Province, and any part of the said Ship or Vessel or her furniture or appurtenances be saved, and the Owner, Charterer, Master, or other Person in charge shall not provide for the sustenance of the said Passengers, and their transport to their place of destination, it shall be lawful for the Collector or other Principal Officer of the Customs at the Port nearest to the place where such wreck shall take place, or such other person as the Governor shall appoint for such purposes, to take charge of the said wreck and the furniture and appurtenances thereof, and sell the same, and out of the proceeds of such sale, after paying any amount that may be due for salvage and the wages of the seamen, to deduct such sum as may be required to defray the necessary sustenance of the said Passengers, and their expenses to their place of destination, and to pay over the balance (if any) to the owner, if present, and in his absence to the Master or Commander of such Vessel.

Governor in Council may remit Head Money.

XIV. *And be it enacted*, That it shall be lawful for the Governor in Council on the arrival of any Ship or Vessel at any Port or

Place in this Province with Passengers or Immigrants, and liable to the Quarantine or Head Money, by the Second Section of this Act imposed, to relieve the Owner, Charterer, Captain, or Agent of the said Ship or Vessel from the payment of the said Quarantine or Head Money, in whole or in part, as to the said Governor in Council as aforesaid may appear just and reasonable, and on such terms as they may think it necessary to impose.

Act not to apply to Natives, &c. of Province, and transient persons.

XV. *And be it enacted*, That this Act shall not be construed to apply to any person in or on board of any such Ship or Vessel arriving with Passengers or Immigrants as aforesaid, who shall have been born or domiciled in this Province, nor to any resident or inhabitant of the United States, or any of the Colonies of British North America, who come to this Province only for a temporary purpose, whether of pleasure or business, and who have a *bona fide* intention of returning to their place of residence, and shall make the same appear to the satisfaction of the Collector, or other Officer of the Customs as aforesaid.

Recovery and Application of Penalties, &c.

XVI. *And be it enacted*, That all penalties imposed by this Act for offences against the same, may be sued for and recovered by the Collector or other Officer of Her Majesty's Customs, or by any person commissioned for that purpose by the Governor, by bill, plaint, or information, in any Court of Record in this Province, or before two or more Justices of the Peace for the County in which the offence shall have been committed, or cause of complaint shall have arisen, or in which the offender or party complained against shall happen to be; and upon complaint being made in a case over which two Justices have jurisdiction as aforesaid, before any one Justice of the Peace, he shall issue a summons, requiring the party offending or complained against to appear on a day, and an hour, and place, to be named in such summons; and every such summons shall be served on the party offending or complained against, or shall be left at his house, place of residence, or business, or on board any Ship to which he may belong, and either upon the appearance or default to appear by the party offending or complained against, it shall be lawful for any two or more Justices to proceed summarily upon the case, and either with or without any written information; and upon proof of the offence, or of the Complainant's claim, either by confession.

of the party offending or complained against, or upon the oath of one or more credible witnesses, (which oath such Justices are hereby authorised to administer,) it shall be lawful for such Justices to convict the offender, and upon such conviction, to order the offender or party complained against to pay such penalty as the Justices may declare to have been incurred, and also to pay the costs attending the information or complaint; and if, forthwith, upon any such order, the monies thereby ordered to be paid be not paid, the same may be levied, together with the costs of the distress and sale, by distress and sale of the Goods and Chattels of the party ordered to pay such monies—the surplus, if any, to be returned to him upon demand; and any such Justices may issue their Warrant accordingly, and may also order such party to be detained and kept in safe custody until return can be conveniently made to such Warrant of Distress, unless such party give security to the satisfaction of such Justices for his appearance before them on the day appointed for such return, such day not being more than eight days from the time of taking such security; but if it shall appear to such Justices, by the admission of such party, or otherwise, that no sufficient distress can be had whereon to levy the monies so adjudged to be paid, they may, if they think fit, refrain from issuing such Warrant of Distress in such case; or if such Warrant shall have been issued upon the return thereof, such insufficiency shall be made to appear to the Justices, or any two or more of such Justices as aforesaid, then such Justices shall, by Warrant, cause the party ordered to pay such monies and costs as aforesaid, to be committed to Jail, there to remain without bail for a term not exceeding Three Months, unless such monies and costs ordered to be paid, and such costs of distress and sale, as aforesaid, be sooner paid and satisfied.

Irregularity in distress.

XVII. *And be it enacted*, That where any distress shall be made for any Penalty, Monies, or Costs, to be levied by virtue of this Act, the distress itself shall not be deemed unlawful, nor the party making the same be deemed a trespasser, *ab initio*, on account of any irregularity which shall be afterwards committed by the party so distraining, but the person aggrieved by such irregularity may recover full satisfaction for the special damages in an action upon the case.

Appointment of Agent where no resident Officer of Customs.

XVIII. *And be it enacted*, That it shall be lawful for the Governor in Council, in any Port or Place in this Province, where no Officer of the Customs is situate, to appoint and commission a fit and proper person, or Agent, who shall be thereby empowered to carry out and enforce the provisions of this Act.

12 VIC. CAP. XI.

An Act to continue and amend certain Acts relating to the Colonial Revenue.

Taxes on Immigrant Vessels and Passengers to be paid to Collector of Excise.

XXIV. *And be it enacted*, That all and singular the Taxes and Duties imposed and payable under the several Acts relating to Immigrant Vessels and Passengers, and Quarantine, shall in future be collected by and paid to the Collector of Impost and Excise for the Port or District, instead of the Collector of Customs therefor, as heretofore by Law provided.

1/13/20 n.s.