

C H A P.
XXVII.

To be collected by the several Naval Officers, who shall annually account for the same.

Sterling: For Beaver, Four Pence per Skin: For Otter, Three Pence per Skin: For Wild-Cats, Foxes, Minks, Fishers and Wolves Skins, One Penny Halfpenny per Skin: For Musk-Rat, Four Pence per Dozen: For Raccoons, Three Farthings per Skin: For Elk-Skins, Twelve Pence per Skin: For Deer-Skins dressed or undressed, Four Pence per Skin: For young Bear and Cubb-Skins, Two Pence per Skin. And that all Non-residents, from and after the Publication hereof, that shall Export out of this Province, any Furs or Skins herein before mentioned and expressed, shall, for every Skin or Furs by him exported, of what Nature or Quality soever, being comprized within this Act, pay unto her Majesty, her Heirs and Successors, for the Use aforesaid, double the Duty by this Act appointed to be paid by Persons inhabiting or residing within this Province as aforesaid. The same several Impositions to be collected by the several and respective Naval Officers within this Province, which said Naval Officers, shall, once a Year, render an Account of the said Imposition to the Public Treasurers of the Province for the Time being, who shall, and are hereby authorized and impowered to receive the same, and render an Account thereof to the General Assembly of this Province, to the Uses, Intents and Purposes, aforesaid.

* This Act, so far as relates to the laying an Impost or Duty on Furs and Skins only, is repealed by the Act of 1723, ch. 11, §. 1.

Shipping such Goods before Duty paid, and Certificate from such Naval Officer;

shall incur a Forfeiture of the Goods.

II. **And** to the End the several Impositions may be justly and duly paid, without Fraud or Deceit, **Be it Enacted** by the Authority, Advice and Consent aforesaid, That any Person or Persons whatsoever, exporting any Furs or Skins out of this Province, shall, at or before shipping on board of such Vessel in which such Skins or Furs shall be exported as aforesaid, render upon Oath, an Account of the Nature, Quantity and Quality of the said Skins by him, her or them exported as aforesaid; and whether the same be his, her or their proper Goods and Commodities, or the Goods and Commodities of any other Person or Persons; then, whether he, she or they, to whom they properly belong as aforesaid, be Inhabitants or Residents of this Province as aforesaid: Which said Oath shall be administered by the several and respective Naval Officers, or their Deputies thereunto especially appointed. And if any Person or Persons, whether Inhabitants or Non-residents, shall put on board any Ship, or other Vessel, any Furs or Skins, for which he, she, or they, shall not have paid the Imposition aforesaid, or given good and sufficient Caution for the same, to the Naval Officer of the Port or Place from whence such Furs and Skins shall be shipped as aforesaid, or to his Deputy, for the Time being, and a Certificate, from under the Hand of such Naval Officer, or his Deputy, produce for the Payment, or Caution by him given for Payment of the Imposition aforesaid, he, she, or they, so offending, shall forfeit and lose all his, her or their Furs and Skins, so shipped as aforesaid; one Half thereof to her said Majesty, her Heirs and Successors, for the Use aforesaid, the other Half to him or them that shall inform, or sue for the same; to be recovered by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law to be allowed.

Certificates to be produced to Masters of Vessels.

III. **And** that the Master of any Ship or Vessel, that shall willingly or knowingly, take on board his said Ship or Vessel, any Skins or Furs as aforesaid, for which the Party or Parties shipping the same, shall not produce a Certificate as aforesaid, being thereof lawfully convicted, shall forfeit and pay the Sum of Five Thousand Pounds of Tobacco; one Half thereof to her sacred Majesty, her Heirs and Successors, for the Uses aforesaid, the other Half to him or them that shall inform, or sue for the same, to be recovered as aforesaid.

IV. **And** that the several and respective Naval Officers of the several and respective Ports may, and are hereby authorized and impowered, when and