

“ Current Money, over and above the Duties or Impositions already directed and appointed to be paid
 “ by any Act or Acts of Assembly of this Province; and that there shall be paid a Duty of Two Pence
 “ Current Money *per* Gallon on all *Madeira* Wine imported into this Province, by Land or Water, by
 “ the Importer or Importers, to the respective Naval Officer of the Port or Place where the same shall be
 “ imported or brought into this Province by Land or Water as aforesaid.”

Upon the bare Perusal of which, your Excellency concludes, that the Expression, *at the Time of Entry*, must naturally relate to what precedes, *viz. Masters Importing Servants to serve for Seven Years or upwards at the Time of Entry*, and not to what follows *shall pay, &c.* This, we readily believe, was on a bare Perusal of the Words; for the least Reflection would have furnished your Excellency with a much more easy and natural Construction, *viz. that the Words [at the Time of their Entry] which are the true ones, had Relation to the Time of Payment of the Duty, and that the most natural and sensible Antecedent to the Words (their Entry) is Masters of Vessels, and Others, Importing Servants; and then your Excellency would have viewed the Matter in this Light; [all Masters of Vessels importing Servants to serve for Seven Years or upwards, at the Time of their Entry shall pay to the Naval-Officers]; and had the Legislature intended the Words [at the Time of their Entry] to relate to Servants to serve for Seven Years or upwards, so as to be descriptive of the Time of Servitude, surely the most natural and easy Expression would have been, not at the Time of their Entry, but from the Time of their Entry; for we are persuaded not only from the Abilities of the then Lower House, but also from those of the other Branches of the Legislature, that if so wild a Scheme as making the Time of Servitude to commence for the Purpose your Excellency contends for, at the Time of Entry, could possibly have entered into their Heads, they could not have missed so plain, easy, and clear a Manner of expressing themselves; but, that this could not have been their Intention, every one must be convinced, that would allow them to know, what no Planter in the Country is ignorant of, that the Time for the Commencement of Servitude of all Servants imported, has been long settled by Law and Custom, to be on the Day the Ship or Vessel Importing them, first anchors within this Province. As the Legislature then could not overlook a Law so universally known, Can it be presumed they would make use of the Words, *at the Time of their Entry*, merely as descriptive to shew upon what Servants the Duty of 20 s. was to be laid, and on what the Duty of 5 s. when, without these Words, it would have been abundantly clear? as will appear from the following View of the Paragraph without those Words, *viz. “ That all Masters of Vessels, and Others, Importing Servants into this Province by Land or Water, to serve for the Term of Seven Years or upwards, shall pay unto the Naval-Officers, &c. the Sum of 20 s. per Poll for each Servant; and that all Masters of Vessels Importing Servants to serve by Indenture or Custom of the Country for a less Term than Seven Years, shall pay the Sum of 5 s. for each Servant:”* By which every one immediately sees how useless the Words must be in the Sense your Excellency contends for.*

Besides should such a Construction prevail, it must follow, that the Act would defeat and be repugnant to itself; for the Law settling the Commencement of the Time of Servitude not being even virtually repeated by this, must still continue to operate; the Consequence of which plainly would be, that tho’ the Act in 1754 clearly intended to impose the Duty of 20 s. on all Servants imported for the Term of Seven Years or upwards, yet that Duty could only be collected on such as were to serve upwards of Seven Years, because these imported to serve for Seven Years not being Entered till after the Day of first Anchorage, (which almost in every Instance must be the Case) would not at the Time of Entry have Seven Years to serve, and consequently would only be liable to the Duty of 5 s. it therefore cannot be imagined the other Branches of the Legislature, whatever might have been done by the Lower House, could possibly have overlooked or fallen into so absurd and ridiculous a Scheme; nor can we believe your Excellency ever could have seen these Words in any other Light than what we contend for, or could ever have put a different Construction on them, had it not been suggested to you by a Person whose Interest it was to have them misconstrued and misunderstood; and what still makes this Matter more plain, if it is possible to make it plainer, is a Clause in the said Act of 1754, by which it is provided, “ That in Case any Duty shall be paid for any Negroes or Servants, in Virtue of this Act, and that such Negroes and Servants cannot be sold by the Importers, and that such Importer shall desire to export such Slaves or Servants, and shall give Bond, with sufficient Sureties, to the Naval-Officer, to whom such Duties hath been paid, that he or they shall and will export such Slaves or Servants to any other his Majesty’s Plantations, it shall and may be lawful for such Naval-Officer to repay the same Duty for such Slaves or Servants, so as aforesaid by him received, in Proportion to the Number of Slaves or Servants so bonded to be exported;” which evidently shews that it was the Meaning of the Legislature, that the Duty should be paid at the Time of Entry, otherwise the Act would not have made a Provision of a Repayment of the Duty in Case of Exportation.