

T W O

Acts of Parliament,

One passed in the *Sixth* Year of the Reign of
King GEORGE the Second :

*For Encouraging the Trade of the British Sugar
Colonies.*

The other, passed in the *Fourth* Year of the Reign
of King GEORGE the Third :

For Granting certain Duties in the BRITISH Colonies.



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to His Excellency the Governor and the Honorable
His Majesty's Council of the Province of Massachusetts
Bay.
M.DCC.LXIV.

**An Act of Parliament,
Passed in the Sixth Year of the Reign of His Majesty
King GEORGE the Second. 1733.**

CHAP. IV.

An Act for the better securing and encouraging the Trade of His Majesty's Sugar Colonies in AMERICA.

WHEREAS the Welfare and Prosperity of your Majesty's Sugar Colonies in *America* are of the greatest Consequence and Importance to the Trade, Navigation and Strength of this Kingdom: and whereas the Planters of the said Sugar Colonies have of late Years fallen under such great Discouragements, that they are unable to improve or carry on the Sugar Trade upon an equal Footing with the Foreign Sugar Colonies, without some Advantage and Relief be given to them from *Great-Britain*; for Remedy whereof, and for the Good and Welfare of your Majesty's Subjects, we your Majesty's most dutiful and loyal Subjects, the Commons of Great-Britain assembled in Parliament, have given and granted unto Your Majesty the several and respective Rates and Duties herein after mentioned, and in such Manner and Form, as is herein after expressed; and do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lord's Spiritual and Temporal, and Commons, in this present Parliament assembled, and by Authority of the same, That from and after the Twenty-fifth Day of *December*, One thousand seven hundred and thirty three, there shall be raised, levied, collected and paid, unto and for the Use of His Majesty, His Heirs and Successors, upon all Rum or Spirits of the Produce or Manufacture of any of the Colonies or Plantations in *America*, not in the Possession or under the Dominion of His Majesty, His Heirs and Successors, which, at any Time or Times within or during the Continuance of this Act, shall be imported or brought into any of the Colonies or Plantations in *America*, which now are, or hereafter may be, in the Possession or under the Dominion of His Majesty, His Heirs and Successors, the Sum of Nine pence, Money of *Great Britain*, to be paid according to the Proportion and Value of Five shillings and Six pence the Ounce in Silver, for every Gallon thereof, and after that Rate for any greater or lesser Quantity; and upon all Molasses or Syrups of such Foreign Produce or Manufacture as aforesaid, which shall be imported or brought into any of the said Colonies or Plantations of or belonging to His Majesty, the Sum of Six pence of like Money, for every Gallon thereof, and after that Rate for any greater or lesser Quantity; and upon all Sugars and Paneles of such Foreign Growth, Produce or Manufacture, as aforesaid, which shall be imported into any of the said Colonies or Plantations of or belonging to His Majesty, a Duty after the Rate of Five shillings, of like Money, for every Hundred Weight, *Avoirdupois*, of the said Sugar and Paneles, and after that Rate for a greater or lesser Quantity.

And for the better raising, levying, and collecting the said Duties, it is hereby further enacted by the Authority aforesaid, That upon the Importation of any such Goods, as aforesaid, into any of the said Colonies or Plantations belonging to the Crown of *Great Britain*, and Entry or Entries shall be made with the Collector or other proper Officer of the Customs, or the Import Officer, or proper Officer of the Excise, in the Port or Place where the same shall be imported, and that all and every the said Duties hereby Imposed, for and upon all such Rum, Spirits, Molasses, Syrups, Sugar, and Paneles, of such Foreign Growth, Produce, or Manufacture, aforesaid, which shall be imported into any of the said Colonies or Plantations of or belonging to the Crown of *Great Britain*, as aforesaid, shall be paid down in ready Money by the Importers thereof, before the landing of the same respectively.

And be it further enacted, That in case any of the said Commodities shall be landed or put on Shore in any of His Majesty's said Colonies or Plantations in *America*, out of any Ship or Vessel, before due Entry be made thereof at the Port or Place where the same shall be imported, and before the Duties by this Act charged or chargeable thereupon shall be duly paid, or without Warrant for the landing and delivering the

same, first signed by the Collector, or Import-Officer, or other proper Officer or Officers of the Custom or Excise belonging to such Port or Place respectively, all such Goods as shall be so landed or put on Shore, or the Value of the same, shall be forfeited, and all and every such Goods as shall be so landed or put on Shore, contrary to the true Intent and Meaning of this Act, shall and may be seized by the Governor or Commander in Chief, for the time being, of the Colonies or Plantations where the same shall be landed or put on Shore, or any Person or Persons by them authorized in that behalf, or by Warrant of any Justice of the Peace or other Magistrate (which Warrant such Justice or Magistrate is hereby impowered and required to give upon Request) or by any Custom-house Officer, Import or Excise Officer, or any Person or Persons him or them accompanying, aiding, and assisting; and all and every such Offence and Forfeitures shall and may be prosecuted for and recovered in any Court of Admiralty in His Majesty's Colonies or Plantations in *America* (which Court of Admiralty is hereby authorized, impowered, and required to proceed to hear and finally determine the same) or in any Court of Record in the said Colonies or Plantations where such Offence is committed, at the Election of the Informer or Prosecutor, according to the Course and Method used and practised there in Prosecutions for Offences against penal Laws relating to Customs or Excise; and such Penalties and Forfeitures, so recovered there, shall be divided as follows, *viz.* One third Part thereof for the Use of His Majesty, His Heirs and Succesors, to be applied for the Support of the Government of the Colony or Plantation where the same shall be recovered, One third Part to the Governor or Commander in Chief of the said Colony or Plantation, and the other third Part to the Informer or Prosecutor who shall sue for the same.

And be it further enacted by the authority aforesaid, That from and after the Twenty-fifth Day of *December* One thousand seven hundred and thirty-three, no Sugars, Paneles, Syrups, or Molasses, of the Growth, Product, and Manufacture of any Colonies or Plantations in *America*, nor any Rum or Spirits of *America*(except of the Growth or Manufacture of His Majesty's Sugar Colonies there) shall be imported by any Person or Persons whatsoever into the Kingdom of *Ireland*, but such only as shall be fairly and *bona fide* loaden and shipped in *Great-Britain* in Ships navigated according to the several Laws now in being in that behalf, under the Penalty of forfeiting all such Sugar, Paneles, Syrups or Molasses, Rum or Spirits, or the Value thereof, together with the Ship or Vessel in which the same shall be imported, with all her Guns, Tackle, Furniture, Ammunition, and Apparel; and if any of the Commodities aforementioned shall be imported into *Ireland* contrary to the true Intent of Meaning of this Act, all and every such Commodities, with the Ship or Vessel wherein they shall be imported, and the Tackle, Ammunition, and Furniture thereof, shall and may be seized by the Lord Lieutenant, Lord Deputy, or Lords Justices, for the Time being, for the Kingdom of *Ireland*, or any Person or Persons authorized by him, them, or any of them, or by Warrant of any Justice of the Peace or other Magistrate (which Warrant such Justice or Magistrate is hereby impowered and required to give upon request) or by any Custom-House Officer, or Excise Officer, or any Person or Persons him, them, or any of them accompanying, aiding, and assisting, and all and every the said Offences committed against this Act may be prosecuted, and the Penalties and Forfeitures recovered, in any of His Majesty's Courts of Record at *Westminster* or in *Dublin* at the Election of the Informer or Prosecutor, by Bill, Complaint, or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed, or any more than One Imparlance; and the Penalties and Forfeitures recovered on such Prosecution shall go and be divided and applied in Manner following, One Moiety to the Use of the Informer or Prosecutor.

And it is hereby further enacted by the Authority aforesaid, That if any Person or Persons shall be aiding and assisting in bringing on Shore or Landing any Such Sugar, Paneles, Syrups, or Molasses, Rum, or Spirits into the Kingdom of *Ireland*, or into any of His Majesty's Colonies or Plantations in *America*, contrary to the true Intent and Meaning of this Act, or shall receive into his, her, or their House or Custody, any of the Commodities afore-mentioned, knowing the same to be imported or landed, and brought on Shore, contrary to this Act, every such Person so offending shall forfeit treble the Value of such Goods, to be estimated and computed according to the best Price that each respective Commodity

bears at the Place where any such Seizures shall be made, to be sued for, recovered, and applied in manner aforementioned.

And be it further enacted, That if any Person or Persons shall hinder, molest, or resist, any Custom-House Officer, Import or Excise Officer, or their or any of their Assistants, in the due Execution of his or their Duty in seizing or securing any of the Commodities aforementioned, imported into the Kingdom of *Ireland*, or landed or put on Shore in any of the Colonies or Plantations in *America*, which now are, or hereafter may be, in the Possession or under the Dominion of His Majesty, His Heirs, or Successors, contrary to the Purport or true Meaning of this Act, he, she, or they shall forfeit and pay the Sum of Fifty Pounds, to be sued for, recovered, and applied in manner aforementioned, and shall also be liable to be prosecuted for the same, by Indictment or otherwise, and being thereof found guilty, shall be imprisoned for Three Months without Bail or Mainprize; and if any Officer or Officers of the Customs, Import or Excise Officer or Officers, or their Assistants, shall be sued or prosecuted for any Thing done in Execution of his or their Duty for the better and more effectual putting in force this present Act, he or they may and shall plead the General Issue, and give this Act and the Special Matter in Evidence, and the Judges shall allow thereof; and if any Officer or Officers of the Customs, Import, or Excise Office, in any of His Majesty's Plantations or Colonies in *America*, shall willingly or knowingly connive at the fraudulent Importation, or landing and bringing on Shore, of any of the Commodities aforementioned, contrary to the Purport and true Meaning of this Act, or such Officer or Officers shall take upon him or them to seize any of the said Commodities, and shall by Fraud or Collusion desist from or delay the Prosecution thereof to Condemnation, he or they so conniving, desisting, or delaying, shall forfeit and lose the Sum of Fifty Pounds, to be sued for, recovered, and applied in Manner aforesaid, and such Officer or Officers shall also be incapable of holding any Office or Employment under His Majesty, His Heirs, or Successors.

And it is hereby further enacted by the Authority aforesaid, That if any of His Majesty's Subjects, who is or shall be Master, or have the Charge of any Ship or Vessel, shall take in, or permit, or suffer to be taken in, at Sea, or in any Creek or Harbour, or other Place, any Sugar, Paneles, Syrups, or Molasses, Rum, or Spirits, in order to be imported into *Ireland*, or brought on Shore, and landed in any of His Majesty's Plantations in *America*, contrary to the true Intent and Meaning of this Act, every such Master, or other Person, so offending, shall forfeit and pay the Sum of, One Hundred Pounds, to be sued for, recovered, and applied in Manner herein before mentioned.

And be it further enacted, That upon all Suits and Prosecutions for the Importation of any of the Commodities afore mentioned into the Kingdom of *Ireland*, or for the bringing on Shore and landing of any of the Commodities afore mentioned, in any of His Majesty's Colonies or Plantations in *America*, contrary to the Purport and true Meaning of this Act, the *Onus probandi*, that the same and every Part thereof were fairly and *bona fide*, and without Fraud, loaden and shipped in *Great Britain*, in Ships navigated according to the several Laws in being in that behalf, or that the Rum, or Spirits were made of the Growth or Manufacture of some of His Majesty's Sugar Colonies in *America*, were of the Growth, Produce, or Manufacture of His Majesty's Colonies or Plantations there, or were duly entered, and had really and *bona fide* paid the Duties hereby charged and chargeable thereon, before the bringing on Shore and landing thereof in any of His Majesty's Colonies or Plantations in *America*, shall lie on the Claimer or Owner thereof.

And it is hereby further enacted by the Authority aforesaid, That in case any Sugar, or Paneles of the Growth, Produce, or Manufacture of any of the Colonies or Plantations belonging to or in the Possession of His Majesty, His Heirs, or Successors, which shall have been imported into *Great-Britain* after the Twenty-fourth Day of *June*, One thousand seven hundred and thirty-three, shall at any Time, within one Year after the Importation thereof, be again exported out of *Great Britain*, and that due Proof be first made, by Certificate from the proper Officers, of the due Entry and Payment of the Subsidies or Duties

charged or payable upon the Importation thereof, together with the oath of the Merchant or his Agent importing and exporting the same, or, in case such Merchant or Agent shall be one of the People called *Quakers*, by his solemn Affirmation to the Truth thereof, and that all other Requisites shall be performed that are by Law to be performed in Cases where any of the said Subsidies or Duties are to be paid by any former Statute, all the Residue and Remainder of the Subsidy or Duty, by any former Act or Acts of Parliament granted and charged on such Sugar or Paneles, as aforesaid, shall without any Delay or Reward be repaid to such Merchant or Merchants, who do export the same, within One Month after demand thereof.

And it is hereby further enacted by the Authority aforesaid, That from and after the Twenty-fourth Day of *June*, One thousand seven hundred and thirty three, for every Hundred Weight of Sugar refined in *Great Britain*, and so in proportion for a greater or lesser Quantity, which shall be exported out of this Kingdom, there shall be, by Virtue of this Act, repaid at the Custom-house to the Exporter, within One Month after the Demand thereof, over and above the several Sums of Three shillings and One shilling *per* Hundred, payable by Two former Acts of Parliament, one of them made in the Ninth and Tenth Years of the Reign of his late Majesty King *William* the Third, and the other in the Second and Third Years of the Reign of her late Majesty Queen *Anne*, the further Sum of Two shillings, Oath or solemn Affirmation as aforesaid, being first made by the Refiner, that the said Sugar, so exported, was produced from Brown and Muscovado Sugar, and that, as he verily believes, the same was imported from some of the Colonies or Plantations in *America* belonging to and in the Possession of the Crown of *Great Britain*, and that, as he verily believes, the Duty of the said Brown and Muscovado Sugar was duly paid at the Time of the Importation thereof, and that the same was duly exported, His Majesty's Searcher also certifying the Shipping thereof, and all other Requisites being duly performed, according to the Book of Rates.

And be it further enacted by the Authority aforesaid, That all Suits and Prosecutions for any Offence against this Act shall be brought and commenced within Two Years after such Offence committed. And for the better and more effectual carrying this Act into Execution, be it further enacted, That the Expence of prosecuting any Offence against this Act shall be paid and born, in the first Place, out of the Shares and Parts of the Penalties and Forfeitures hereby given and granted to His Majesty, His Heirs or Successors, upon Seizure, Condemnation, and Judgment to be had and obtained for or by reason of any Fraud or Misbehaviour against the true Intent or Meaning of this Act.

Provided, nevertheless, That nothing herein contained shall extend or be construed to extend to hinder or restrain the Importation of any Sugars, being of the Growth or Produce of any of the Dominions belonging to the King of *Spain*, or the King of *Portugal*, from any Part or Place from whence such Sugars might lawfully have been imported before the making of this Act; anything herein before contained to the contrary thereof in any wise notwithstanding.

And it is hereby declared and enacted, That this present Act shall be taken to be a Publick Act, of which all Judges and Justices shall take Notice, without specially pleading the same; and the same shall continue and be in Force for the Space of Five Years, to be computed from the Twenty fourth Day of *June*, One thousand seven hundred and thirty three, and to the end of the then next Session of Parliament.