

A C T S

PASSED AT THE SESSION BEGUN AND HELD AT BOSTON,
ON THE FIFTEENTH DAY OF NOVEMBER, A.D. 1698.

CHAPTER 17.

AN ACT FOR DISCONTINUING THE DUTIES OF IMPOST, GRANTED AT THE SESSION OF THE GENERAL ASSEMBLY BEGUN AND HELD THE TWENTY-FIFTH DAY OF MAY, 1698, [ONE THOUSAND SIX HUNDRED NINETY-EIGHT], AND FOR GRANTING OF OTHER DUTIES OF IMPOST INSTEAD THEREOF.

For the better encouragement of trade and commerce within this province,—

Be it enacted by the Lieutenant-Governour, Council and Representatives convened in General Assembly, and by the authority of the same,

[SECT. 1.] That all and singular the rates and dutys of impost upon all wines, liquors, goods, wares and merchandizes that shall be imported into this province, granted unto his majesty in and by an act made and passed by the great and general court or assembly, at their session begun and held the twenty-fifth day of May in this present year of our Lord one thousand six hundred ninety-eight, intituled “An Act for granting unto his majesty several dutys of impost, excise and tunnage of shipping,” be and hereby are discontinued; and that all and singular the clauses, paragraphs and articles in the said act contained any wayes relating to the said dutys of impost, be and hereby are repealed and made void and of none effect. 1698, chap. 16.

And be it further enacted by the authority aforesaid,

[SECT. 2.] That in lieu and stead of the said duties of impost granted by the said recited act and discontinued as aforesaid (over and above the provision made by the tax granted by this court to make good the abatement upon the said impost), there shall be and hereby is given and granted unto his most excellent majesty, to and for the ends, uses and intents following; that is to say, for and towards the subsisting and paying of wages to seamen and souldiers that are or shall be employed in his majesty’s service for the defence of his majesty’s subjects and interests within this province, and the suppressing of the Indian rebels; for the upholding and supplying of his majesty’s castle upon Castle Island near Boston, and his majesty’s Fort Mary at Saco; for maintaining of the province galley; for the payment of such salaries, gratuities and allowances as have been or shall be made by the general assembly; and for defraying of the incident and contingent charges in and about the support of the government within this his majesty’s province; and for no other uses or intents whatsoever, the several duties and impositions hereafter mentioned, upon all wines, liquors, goods, wares and merchandizes that shall be imported into this province from

and after the publication of this act, for and during the continuance thereof; that is to say,—

For every pipe of common wine of the Western Islands, the sum of ten shillings.

For every pipe of Canary, Malago or sherry wine, the sum of twenty shillings.

For every pipe of Madera or Passado wine, the sum of fifteen shillings.

For every pipe of port wine, or wine of any of the sorts not before mentioned, the sum of ten shillings.

And so proportionably for greater or lesser quantities, and for every gallon of rum or other spirits, the sum of three halfpence.

For every hundred pound sterling in English merchandizes, at the prime cost in England, the sum of ten shillings.

For every hogshead of sugar, two shillings.

For every hogshead of molasses, one shilling.

For every hogshead of tobacco, two shillings sixpence.

For every tun of loggwood, three shillings.

And for all the other commoditys, goods, wares and merchandizes (salt, cotton-wool, provisions, and every other thing of the growth and product of New England excepted), one penny for every twenty shillings' value here.

And be it further enacted by the authority aforesaid,

Impost to be paid before landing.

[SECT. 3.] That all the aforesaid imposts, rates and duties shall be paid in currant money of this province by the importer of any wines, liquors, goods or merchandizes unto the commissioner or receiver to be appointed, as is hereinafter directed, for entering and receiving of the same, at or before the landing of any wines, liquors, goods or merchandizes; and all entries where the impost or duty to be paid doth not exceed four shillings shall be made without charge to the importer, and not more than sixpence to be paid for any other single entry to what value soever.

Fee for entry.

And be it further enacted by the authority aforesaid,

Master to make report of the contents of his loading,

[SECT. 4.] That all masters of ships or other vessels coming into any harbour or port within this province from beyond sea, or from any other province or colony, before bulk be broken, and within twenty-four hours after his arrival in such harbour or port, shall make a report to the commissioner or receiver of the impost to be appointed as hereafter mentioned, of the contents of the loading of such ship or vessel without any charge or fee to be demanded or paid for the same; which report such master shall give in to the said commissioner or receiver under his hand, and shall therein set down and express the quantities and species of the wines, liquors, goods and merchandizes laden on such ship or vessel, with the marks and numbers thereof, and to whom the same is consigned; and shall also make oath that the said report or manifest of the contents of his loading so to be by him given in under his hand as aforesaid contains a just and true account to the best of his knowledge of the whole lading taken on board and imported in said vessel from the port or ports such vessel came from; and that he hath not broken bulk nor delivered any of the wines, rum or other distilled liquors laden on said ship or vessel, directly or indirectly; and that if he shall know of any more wines, liquors, goods or merchandizes to be imported therein, before the landing thereof, he will cause it to be added to his manifest: which oath the commissioner or receiver is hereby impowred to administer, after which such master may unload, and not before, on pain of one hundred pounds, to be forfeited and paid by each master that neglects his duty in this behalf.

—upon oath.

Penalty for neglect.

And be it further enacted by the authority aforesaid,

[SECT. 5.] That all merchants, factors or other persons, importers, being owners of or having any of the wines, liquors, goods, wares or merchandizes consigned to them, that by this act are liable to pay impost or duty, shall, by themselves or order, make entry thereof in writing under their hands, with the said commissioner or receiver, and produce unto him the original invoice thereof, and pay the duty and impost by this act required, before such wines, liquors, goods, wares or merchandizes be landed or taken out of the vessel in which the same shall be imported, on pain of forfeiting all such wines, liquors, goods, wares or merchandizes so landed or taken out of the vessel in which they are imported. And no wines, liquors, goods, wares or merchandizes, that by this act are liable to pay impost or duty, shall be landed on any wharffe or into any warehouse or other place but in the daytime only, and that after sunrise and before sunset, unless in the presence of and with the consent of the commissioner or receiver, on pain of forfeiting all such wines, liquors, goods, wares and merchandizes, and the lighter, boat or vessel out of which the same shall be landed or put into any warehouse or other place. And if the commissioner or receiver shall suspect that any merchant, factor or other person to whom any wines, liquors, goods or merchandizes comes consigned, does not, in the entry or writing thereof to be given under his hand as aforesaid, make a full and perfect entry of such wines, liquors, goods and merchandizes, or that the invoices thereof produced and shewn by any person or persons, as by this act is directed, are not really and *bona fide* the original invoices of the wines, liquors, goods or merchandizes such person or persons would then enter, in every such case the commissioner or receiver is hereby ordered and directed not to admit such person or persons to an entry of the said wines, liquors, goods or merchandizes, until he or they shall have made oath to the truth of said writing or invoice by him or them presented as aforesaid; which oath the commissioner or receiver is hereby impowred to administer. And if such person or persons shall not have and produce any invoice of the quantity of the rum or liquors to him or them consigned, then the cask wherein the same is, shall be gaged at the charge of the importer, that the quantity thereof may be known.

Importers to
make entry.

And be it further enacted by the authority aforesaid,

[SECT. 6.] That every merchant or other person importing any wines into this province, shall be allowed twelve per cent [for] leakage, provided such wines have not been filled up on board; and that every hogshead, butt or pipe of wine that hath two third parts thereof leaked out, shall be accounted for outs; and the merchant or importer to pay no impost or duty for the same. And no master of any ship or other vessel shall suffer any wines to be filled up on board, without giving a certificate of the quantity so filled under his hand, before the landing thereof, to the commissioner or receiver of the impost in such port, on pain of forfeiting the sum of fifty pounds. And if it be made appear that any wines imported in any ship or vessel be decayed at the time of landing thereof, or in seven days afterward, oath being made, if required, before the commissioner or receiver that the same hath not been landed above that time, the duty and impost paid for such wine shall be repaid unto the importer thereof.

Allowance for
leakage.

Allowance for
decayed wines.

And be it further enacted by the authority aforesaid,

[SECT. 7.] That the master of every ship or vessel importing any wines, liquors, goods, wares or merchandizes, shall be liable to and shall pay the impost for such and so much thereof contained in his manifest as shall not be duely entred; and the duty paid for the same by the person or persons to whom such wines, liquors, goods, wares or merchandizes are or shall be consigned. And it shall and may be lawful to and

Master liable to
pay impost.

for the master of every ship or other vessel to secure and detain in his hands, at the owner's risque, all such wines, liquors, goods, wares or merchandizes imported in such ship or vessel, until he shall receive a certificate from the commissioner or receiver of the impost that the duty for the same is paid, and until he be repaid his necessary charges in securing the same: or such master may deliver such wines, liquors, goods, wares or merchandizes as are not entred, unto the commissioner or receiver of the impost in such port, or his order; who is hereby impowred and directed to receive and keep the same at the owner's risque, until the impost thereof, with charges, be paid, and then to deliver such wines, liquors, goods or merchandizes as such master shall direct.

And be it further enacted by the authority aforesaid,

Commissioner
empowred to
sue for the im-
post.

[SECT. 8.] That the commissioner or receiver of the impost in each port shall be and hereby is impowred to sue the master of any ship or vessel for the impost or duty for so much of the lading of wines, liquors, goods, wares and merchandizes imported therein according to the manifest by him to be given upon oath as aforesaid, as shall remain not entred, and the duty or impost thereof not paid; and where the goods, wares or merchandizes are such as that the value thereof is not known, whereby the impost to be recovered of the master for the same cannot be ascertained, the owner or person to whom such goods, wares or merchandizes are or shall be consigned shall be summoned to appear as an evidence at the court where suit for the impost and duty thereof shall be brought, and be there required to make oath to the value of such goods, wares or merchandizes.

And be it further enacted by the authority aforesaid,

Vessel, the mas-
ter of which
shall make de-
fault, to be
liable to make
good the pen-
alty, &c.

[SECT. 9.] That the ship or vessel, with her tackle, apparel and furniture, the master of which shall make default in anything by this act required to be performed by him, shall be liable to answer and make good the sum or sums forfeited by such master, according to this act, for any such default, as also to make good the impost or duty for any wines, liquors, goods, wares or merchandizes not entred as aforesaid; and upon judgement recovered against such master, the said ship or vessel, or so much of the tackle or appurtenances thereof as shall be sufficient to satisfy said judgement, may be taken in execution for the same; and the commissioner and receiver of the impost shall, and hereby is impowred to make seizure of such ship or vessel, and detain the same under seizure until judgement be given in any suit to be commenced and prosecuted for any of the said forfeitures or impost, to the intent that if judgement be rendred for the prosecutor or informer, such ship or vessel and appurtenances may be exposed for satisfaction thereof, as is before provided; unless the owners, or some on their behalf, for the releasing of such ship or vessel from under seizure and restraint, shall give sufficient security to the commissioner or receiver of the impost that seized the same, to respond and satisfy the sum or value of the forfeiture and duties, with charges that shall be recovered against the master thereof, upon suit to be brought for the same as aforesaid; and the master occasioning such loss or damage unto his owners through his default or neglect, shall be liable unto their action for the same. And the commissioner or receiver of the impost is hereby further impowred to allow bills of store, to the masters of any ships or vessels importing any wines or liquors, for such private adventures as shall belong to the master and seamen of such ship or other vessel, at the discretion of the [said] commissioner or receiver, not exceeding three per cent of the lading; and the dutys payable by this act for such wines or liquors in such bills of store mentioned and expressed shall be abated.

Commissioner
to allow bills of
store.

And be it further enacted by the authority aforesaid,

[SECT. 10.] That all penaltys and forfeitures accruing or arising by virtue of this act shall be one-half to his majesty, for the uses and intents for which the afore-mentioned duties of impost are granted, and the other halfe to him or them that shall seize, inform and sue for the same by action, bill, plaint or information in any of his majesty's courts of record, wherein no essoign, protection or wager of law shall be allowed; the whole charge of prosecution to be taken out of the halfe belonging to the informer.

Penalties, how to be recovered and disposed.

And be it further enacted by the authority aforesaid,

[SECT. 11.] That there be one fit person, and no more, nominated and appointed by this court, as a commissioner and receiver of the aforesaid dutys of impost, and for the inspection, care and management of the said office, and whatsoever relates thereunto, to receive commission for the same from the governour or commander-in-chief for the time being; with authority to substitute and appoint a deputy-receiver in each port besides that wherein he resides; and to grant warrants to such deputy-receivers for their said place, and to collect and receive the imposts for all wines, liquors, goods and merchandizes that shall be imported into such port, and to render the accompts thereof, and pay in the same to the said commissioner and receiver: which said commissioner and receiver shall keep fair books of all entries and duties arising by virtue of this act, and the same to lye open at all seasonable times to the view and perusal of the treasurer and receiver-general of this province, with whom he shall accompt for all collections and payments, and pay in all such moneys as shall be in his hands, as the treasurer shall demand it.

A commissioner and receiver to be appointed,

[SECT. 12.] And the said commissioner and receiver, and his deputy and deputys, before their entering upon the execution of their said office, shall be sworne to deale truly and faithfully therein; and shall attend in the office from nine to twelve of the clock in the forenoon, and from two to five of the clock in the afternoon.

—and sworn;

[SECT. 13.] And the said commissioner and receiver, for his labour, care and expences in the said office, shall have and receive out of the province treasury sixty pounds in money per annum, and his deputy or deputys to be paid for their service such sum and sums as the said commissioner and receiver, with the treasurer, shall agree, upon reasonable terms: *provided, nevertheless,* that the present commissioner and receivers of the dutys of impost be and hereby are continued for collecting and receiving of the dutys granted by this act, and for the inspection, care and management of the said office, and what relates thereunto, until the first day of March next coming; and then the person that shall be nominated and appointed by this court to be the commissioner or receiver of the aforesaid dutys, to receive his commission for the same and to enter upon the exercise thereof; and that the said commissioner and receiver of the impost, and his deputy or deputys, shall also be receivers of the duty of tunnage of shipping, or powder duty, granted by the before-recited act intituled "An Act for granting unto his majesty several duties of impost, excise and tunnage of shipping," any thing therein contained to the contrary notwithstanding.

—his allowance.

Present commissioner and receivers to continue till the first of March.

And be it further enacted and provided by the authority aforesaid,

[SECT. 14.] That in case any wines or liquors, imported and landed within this province at any time before the publication of this act (the impost and duty of which hath been well and truly paid, or secured to be paid, according to the before recited act), be afterwards exported out of the province within twelve months after importation thereof, and be so made appear unto the commissioner or receiver of the impost, in such manner and forme as by the act or acts for granting the said dutys of impost is directed, then and in every such case there shall

Drawback to be allowed for wines and liquors imported before this act.

be repaid or discounted by the said commissioner or receiver unto the importer or his assigns the respective sums and drawbacks mentioned and expressed in the said before-recited act intituled "An Act for granting unto his majesty several duties of impost, excise and tunnage of shipping:" *provided, also*, that this act shall continue in force from the publication thereof until the twenty-ninth day of June, which will be in the year of our Lord one thousand seven hundred, and no longer. [*Passed December 9; published December 10.*]

CHAPTER 18.

AN ACT FOR REGULATING AND INSPECTING THE BUILDING OF SHIPS.

FORASMUCH as the building of ships is a business of great importance for the common good, and not only the safety of men's estates, but lives are nearly concerned in the well and orderly performing of the same; and forasmuch as builders, and workmen employed under them, are oft-times remiss and negligent of their duty in that regard, as has been found by experience; and it being therefore necessary and agreeable to the course and practice of his majesty's kingdom of England that suitable provision be made and effectual care taken therein,—

Be it enacted by the Lieutenant-Governour, Council and Representatives in General Court assembled, and by the authority of the same,

[SECT. 1.] That when and so often as any ship or vessel of thirty tons or upwards is to be built and set up in any town or place within this province, before any plank be brought on, the carpenter or undertaker shall repair unto one of the justices of the peace within the same county, who, upon request made, is hereby impowred to appoint and authorize one or more able shipwrights to be overseers and surveyers of the said building, and of all the materials and workmanship to be improved, made use of, done and to be done to, on and about the same from time to time, as often as the carpenter or undertaker shall see cause to call them thereto, and especially at such times as in and by this act is hereafter directed and appointed; that is to say, every teare of timbers shall be surveyed before they be inclosed or covered with plank; and the floor timbers before the keelson be bolted down; the beams and timbers for the decks shall be surveyed after laying, before any plank be fastned on; and the bottom to be surveyed before calking; which overseers and surveyers to be appointed as aforesaid shall take care that all the materials in said building be sound, sufficient and suitable for the occasion, and that the works be done and performed strong, substantial and in workmanlike manner, according to the rules of the shipwrights' art; and that all trunnels be not only sound and well seasoned, but also without sap; and shall have a particular care and regard that such ship or vessel be well calked; and not to allow any timber or plank of oake to be used therein other than white oake; and shall direct that all insufficient materials be taken out, and that defective workmanship be amended.

[SECT. 2.] And the surveyers and overseers to be appointed as aforesaid shall have an oath administred unto them to be faithful and indifferent between the carpenter or builder and the undertaker, and to observe the directions given them by this act.

And be it further enacted by the authority aforesaid,

[SECT. 3.] That if any carpenter or builder shall bring to and fasten any plank upon any ship or vessel of the burthen aforesaid, before a warrant of survey be obtained as aforesaid, and the surveyers and overseers have been to view the frame, every such carpenter or builder

Disallowed by the privy council, Oct. 22, 1700.

Warrant to be obtained and survey made before planking.

Special times for a survey.

No timber or plank of oak other than white oak to be used.

Surveyors to be sworn.

Penalty on builders neglecting to have a survey.