

Rate, shall cease, determine, and be no longer paid; and in lieu and instead thereof, all Earthen Ware (except *India* or *China*) not otherwise rated, whether painted or not, which, from and after the said twentieth Day of *June*, shall be imported or brought into this Kingdom, either for private Use, or to be uttered or sold in *Great Britain*, shall be liable to and pay for the old Subsidy, granted by the Act of Tonnage and Poundage, made in the twelfth Year of the Reign of King *Charles* the Second, ten Pounds ten Shillings for every one hundred Pounds, according to the true Value and Price of such Earthen Ware; to be ascertained by the Oath or Affirmation of the Importer or Proprietor thereof, in the Presence of the Customer, Collector, Comptroller, and Surveyor of his Majesty's Customs at the Port of Importation, or any two of them; and the several further Subsidies, additional Duties, and all other Imposts and Duties whatsoever, to which such Earthen Ware was subject and liable to, at the Rate of Ten-pence per Pound Weight, before the making of this Act, shall in like Manner be paid proportionably according to such Value and Price, and not according to any other Rate or Value.

and instead thereof, all Earthen Ware, &c. to pay 10 l. 10 s. for every 100 l. ad valorem; to be ascertained on Oath of the Importer, &c.

III. And be it further enacted by the Authority aforesaid, That such Earthen Ware shall be subject and liable to the same Rules, Regulations, Restrictions, and Forfeitures, that other unrated Goods, undervalued by the Importer or Proprietor, are subject and liable to by Law; and the several Subsidies, Impositions, and Duties, made payable by this Act upon such Earthen Ware, shall be raised, levied, collected, recovered, paid and applied, in such Manner and Form, and by such Ways and Means, and under the like Penalties and Forfeitures, and with such Discounts, Allowances, and Drawbacks, as the said former Subsidies and other Duties were raised, levied, collected, recovered, paid, and applied, and were subject and liable to; and all the Powers, Penalties, Provisions, Articles, and Clauses, contained in the several Acts of Parliament which granted or continued the same respectively, shall continue in full Force and Effect, and shall be applied, practised, and executed, for the raising, levying, collecting, recovering, paying, and applying the said respective Subsidies, Impositions, and other Duties, according to the true Intent and Meaning of this present Act, as fully and effectually, to all Intents and Purposes, as if the said Clauses, Powers, and Provisions, had been repeated and enacted in the Body of this present Act.

Earthen Ware subject to the same Rates, &c. as other unrated Goods, &c. Duties, &c. to be collected and applied as the former Duties; and the Powers of the Acts which granted the same continued in full Force.

C A P. XXXVIII.

An Act for raising a certain Sum of Money by Loans or Exchequer Bills, for the Service of the Year one thousand seven hundred and seventy-five. 1,250,000 l.

C A P. XXXIX.

An Act to empower Justices of the Peace to administer Oaths where any Penalty is to be levied, or Distress to be made, in pursuance of any Act of Parliament, wherein the same is not expressly directed.

WHEREAS it is frequently necessary for Justices of the Peace to administer Oaths or Affirmations, where Penalties are to be levied, or Distresses to be made, in pursuance of Acts of Parliament, which they have no Power to administer, unless authorised so to do by such Acts respectively; may it therefore please 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 Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That in all Cases where any Penalty is directed to be levied, or Distress to be made, by any Act of Parliament now in Force, or hereafter to be made, it shall and may be lawful for any Justice or Justices acting under the Authority of such Acts respectively, and he and they is and are hereby authorised and empowered to administer an Oath or Oaths, Affirmation or Affirmations, to any Person or Persons, for the Purpose of levying such Penalties, or making such Distresses respectively.

Preamble.

In all Cases where Penalties, &c. are directed to be levied under Acts, Justices are empowered to administer Oaths, &c. for levying such Penalties, &c.

C A P. XL.

An Act for amending and explaining an Act, passed in the fourteenth Year of his Majesty's Reign, intituled, *An Act to establish a Fund towards further defraying the Charges of the Administration of Justice, and Support of the Civil Government within the Province of Quebec, in America.*

WHEREAS by an Act, passed in the fourteenth Year of his Majesty's Reign (intituled, *An Act to establish a Fund towards further defraying the Charges of the Administration of Justice, and Support of the Civil Government within the Province of Quebec, in America*), it is, amongst other Things, enacted, That if any Goods, chargeable with any of the Duties in the said Act mentioned, shall be brought into the said Province by Land Carriage, the same shall pass and be carried through the Port of *Saint John's*, near the River *Sorrel*; or if such Goods shall be brought into the said Province by any Inland Navigation, other than upon the River *Saint Lawrence*, the same shall pass and be carried upon the said River *Sorrel* by the said Port, and shall be there entered with and the said respective Rates and Duties paid for the same, to such Officer or Officers of his Majesty's Customs as shall be there appointed for that Purpose; and if any such Goods coming by Land Carriage or Inland Navigation, as aforesaid, shall pass by or beyond the said Place before named without Entry or Payment of the said Rates and Duties, or shall be brought into any Part of the said Province by or through any other Place whatsoever, the said Goods shall be forfeited; and every Person who shall be assisting, or otherwise concerned, in the bringing or removing such Goods, or to whose Hands the same shall come, knowing that they were

Preamble Clause in Act 14 Geo. III. recited.