

## CAP. V.

An ACT to amend, revive, and continue, the several Acts imposing a Duty on Articles to be imported from the United States of America, and for appropriating the same.

Act 55th Geo.  
III.

[Except 7th  
Sec.]  
Act 57th Geo.  
III.

Continued to  
25th March,  
1821.

Duties on Live  
Stock, import-  
ed from the U-  
nited States.

**B**E it enacted, by the Governor, Council, and Assembly, That the Act, passed in the fifty-fifth year of His Majesty's Reign, entitled, An Act imposing a Duty on articles to be imported from the United States of America, and for appropriating the same, (except the Seventh Section thereof); and also, the Act, made in the fifty-seventh year of His Majesty's Reign, to alter and continue the aforesaid Act, and every matter, clause and thing, contained in the said Acts, be revived and continued, and the same are hereby revived and continued, until the 25th day of March, which will be in the year of our Lord one thousand eight hundred and twenty-one, and no longer.

*And be it further enacted,* That all Horses, Oxen, Cows, Young Cattle, Sheep and Hogs, which shall be imported into this Province from the United States of America, or from any of the Islands in the Bay of Passamaquoddy, shall be subject to the following Duties:

For and upon every Horse, Mare or Gelding, two Pounds.

For and upon every Ox, one pound five shillings.

For and upon every Cow, and head of Young Cattle, ten shillings.

For and upon every Sheep, one shilling and three pence.

For and upon every Hog, five shillings.

Instead of the Duty heretofore paid on articles so imported, which Duties, hereby established, shall be collected, paid and applied, in the same manner as mentioned, expressed, and contained, in the Act of which this is an amendment.

## CAP. VI.

An ACT to impose a Duty on Articles Sold at Public Auction.

Auction Duty.

**B**E it enacted, by the Governor, Council and Assembly, That all Goods, Chattels, Wares, Merchandise, and Effects whatsoever, which shall or may hereafter be sold at Public Auction, Vendue or Outcry, within this Province, by any Auctioneer or Auctioneers, or by any other person or persons whatsoever, shall be, and are hereby made subject to a Duty of two pounds ten shillings, for every hundred pounds of the value or price at which the same shall be sold as aforesaid, and to the same rate for every greater or lesser sum, to be paid by the person or persons who shall sell the same as aforesaid. *Provided always,* that all Goods belonging to the Crown, or seized by any Public Officer or Officers, for, or on account of any forfeiture or forfeitures, penalty or penalties, Horses, Cattle, Lanes, Ships and Vessels, Goods and Effects of deceased persons, Goods distrained for rent or taken in Execution, Effects of Insolvent Debtors, Household Furniture, not imported into this Province for sale, Goods damaged at Sea, and sold on account of the Owners and Insurers within twenty-one days after the same shall be landed, and Salt, shall not be subject to, and are hereby declared free from, the Duty before-mentioned.

Articles ex-  
empted from  
Duty.

Licence to be  
obtained by  
Auctioneers.

II. *And be it further enacted,* That no Auctioneer or Auctioneers, or other person or persons whatever, shall sell or dispose of any Goods, Chattels, Wares, Merchandise, or Effects whatsoever, on which the Duty is imposed by this Act, at Public Auction, Vendue or Outcry, without having previously obtained a License for that purpose from His Excellency