

THE ACTS
OF THE
GENERAL ASSEMBLY.

CAP. I.

An Act to continue and amend the Laws for raising a Revenue in this Province.
Passed 17th March 1835.

WE, His Majesty's dutiful and loyal Subjects, the Assembly of New Brunswick, in General Assembly convened, for raising the Supplies necessary to defray the expenses of His Majesty's Government within this Province, have freely and voluntarily resolved to give and to grant to the King's most excellent Majesty, the several Rates and Duties hereinafter mentioned, and do therefore pray your Excellency that it may be enacted; and be it enacted by His Excellency the Lieutenant Governor, by and with the advice and consent of the Legislative Council, and Assembly, and by the authority of the same, That on and after the first day of April which will be in the present year of our Lord one thousand eight hundred and thirty-five, there be and are hereby granted to the King's most excellent Majesty, his Heirs and Successors, for the use of this Province, and for the support of the Government thereof, the several Rates and Duties hereinafter mentioned, on the following articles which may be imported or brought into this Province, either by sea, by inland navigation, or by land, from any part of the British Empire, or from any Foreign port or place:—

- For every Gallon of Rum, Spirits, Gin, Hollands, Geneva, Whiskey, or Cordials, *One Shilling and Sixpence;*
- For every Gallon of Molasses, *One Penny;*
- For every Gallon of Shrub, Santa, or Lime Juice, *Sixpence;*
- For every Gallon of Brandy, *Two Shillings;*

For every Gallon of Wine, viz: Hock, Constantia, Mulmsey or Tokay, Champagne, Burgundy, Hermitage, Claret called Lafitto, Latour, Margaux, or Hautbrion, *Two Shillings and Nine Pence* per Gallon; For every Gallon of Madeira, Port, or Sherry, *Two Shillings* per Gallon; and for all other kind of Wines, *One Shilling and Sixpence* per Gallon;

For every Hundred Weight of dried Fruits, *Five Shillings*;

For every Pound of Coffee, and loaf or refined Sugar, *One Penny*;

For every Hundred Weight of brown or Muscovado Sugar, on the quantity mentioned in the original invoice, allowing twenty five per centum for tare and wastage, *Two Shillings and Sixpence*;

For every Foreign Horse, *Five Pounds*;

For every Foreign Ox, *One Pound*;

For every Foreign Cow, or other Horned Cattle, *Three Pounds Ten Shillings*;

For every Hundred Pounds of Foreign dead fresh Meats, of all kinds, *Six Shillings and Eight Pence*;

And upon the following Foreign manufactured articles, when not imported from the United Kingdom, upon every Hundred Pounds of the real value thereof, the rates and duties following (that is to say);

For Chairs, Clocks, Clock Cases, Clock Movements or Machinery, Watches, and every description of Household Furniture, Pictures, Mirrors, and Looking Glasses, *Twenty-five Pounds*;

For Soap and Candles, *Ten Pounds*;

For Tobacco, *Five Pounds*;

And for all other Foreign articles, manufactured or not manufactured, not hereinbefore enumerated or described, when not imported from the United Kingdom, upon every Hundred Pounds of the real value thereof, *Ten Pounds*; excepting, nevertheless, Liquors, Vinegar, Pitch, Tar, Turpentine, Rosin, Lumber of all descriptions, including Mahogany logs or boards, Grass Seeds and all other Seeds and Plants, Hides, Tallow, Cotton Wool, Indigo, Tea, Dye Wood, Salt, Leaf Tobacco, Bees' Wax, Felt, Lignum Vitæ, Bristles, Horse Hair, Horns, Cordage, Canvas, Hemp, Iron, India Rubber, Books, Flour and Meal of all kinds, Wheat, Rye, Barley, Oats, Buckwheat, Rice, Peas, Beans, Indian Corn, Bread, dried and salted Meats, and Mill Saws;

Upon all articles of the manufacture of the United Kingdom, imported into this Province, whether by sea, or inland carriage or navigation, for every Hundred Pounds of the real value thereof, the sum of *Two Pounds Ten Shillings*; excepting, nevertheless, Mineral and other Salt, Coals, Fishing Nets, Hooks, Lines and Twines, Steel, bolt, square, flat, pig and sheet Iron, Spikes and sheathing Nails, bolt and sheet Copper, and Copper Spikes and Nails, bar and sheet Lead, Canvas, Coal Tar, Oakum, Cordage, Anchors, and all Tackle and Apparel for Ships or Vessels, Steam and Mill Machinery of all kinds, Zinc, Beef, Pork and Bacon, Flour, Meal of all kinds, Mathematical Instruments of all kinds, Sheathing Paper, Iron Block Bushes, Loaf Sugar, Printed Books and Maps;

Upon Leather and Malt Liquor, not being of Foreign manufacture or the manufacture of the United Kingdom, imported into this Province, *Five Pounds per centum* on every One hundred Pounds of the value thereof at the place of the last shipment;

And upon all articles manufactured of Silk or Cotton in the British East India Possessions, on Pepper and all descriptions of Spices, from whatever place imported, *Two Pounds Ten Shillings* upon every One hundred Pounds of the value of the said articles respectively, at the place of the last shipment;

And in all cases when the duties are imposed and charged, not according to the weight, tale, gauge or measure, but according to the value thereof, such value shall be ascertained by the oath of the importer of such articles, or his known agent, before the Treasurer of the Province, or any Deputy Treasurer at the port or place of importation, in manner and form following (that is to say);

I, *A. B.*, do swear that the articles mentioned in this entry, and contained in the packages, or otherwise therein particularly described, and subject to Provincial duty, are of the value of — currency, and cost the same, to the best of my knowledge. *A. B.*

Sworn before me — at —, — day of —.

Which affidavit shall be written on the bill of entry of such articles and in all cases made before the Treasurer or Deputy Treasurer at the port or place of importation, and shall be subscribed with the hand of the importer thereof, or his known agent; and if it shall appear to the Treasurer or Deputy Treasurer, that the said articles are not valued according to the true price or value thereof, according to the true intent and meaning of this Act, then and in such case, the importer or his known agent shall be required to declare on oath before the Treasurer or Deputy Treasurer, as the case may be, what is the invoice price of such articles, and that he verily believes such invoice price is the current value of the articles at the place whence such articles were imported, and such invoice price shall be deemed to be the value of the articles, in lieu of the value so declared by the importer or his known agent, and upon which the duties shall be charged and paid: Provided, that if it shall appear to the Treasurer or Deputy Treasurer, that such articles have been invoiced below the real value thereof at the place from whence the same were imported, or if the value is not known, the articles shall in such case be examined by one or more competent person or persons to be nominated and appointed by the Lieutenant Governor or Commander in Chief of the Province for the time being; and such person or persons, or any one of them, shall declare before or certify to the Treasurer or Deputy Treasurer, what is the true and real value of such articles; and the value so declared or certified, shall be deemed to be the true and real value of such articles, and upon which the duties imposed by this Act shall be charged and paid: Provided always, that if such articles be charged with Imperial Duties, and have been charged with duties according to the provisions of the Imperial Act, such valuation shall be accepted as the true value for paying the Provincial duties thereon.

II. And be it enacted, That upon the following articles, upon which the duties have been paid or secured by virtue of this Act,

there shall be allowed when exported after having been landed from the vessel in which they were imported, or imported by land or inland navigation, or which may have been purchased at any Custom-house sale, or sale of Government Stores, the following Drawbacks, to wit:—For every Gallon of Rum, Spirits, Gin, Hollands, Geneva, or Whiskey, *One Shilling and Sixpence*; for every Gallon of Brandy, *Two Shillings*; for every Gallon of Shrub, Santa, Cordials, and Lime Juice, *Sixpence*; for every Gallon of Molasses, *One Penny*; for every Pound of Coffee, and loaf or refined Sugar, *One Penny*; for every Hundred Weight of Dried Fruits, *Five Shillings*; for every gross Hundred Weight of brown Sugar, *Two Shillings and Sixpence*; for every Head of Foreign horned Cattle, *One Pound*; and upon the Manufactures of the United Kingdom, not excepted in this Act, *Two Pounds Ten Shillings* upon every Hundred Pounds of the real value thereof, agreeably to the value ascertained upon such manufactures for charging them with duties at the time of importation thereof; and upon every Gallon of Wine, the same rate and duty as paid upon the importation thereof: Provided always, that no Drawbacks be allowed unless the articles be exported within twelve months from the time of their importation, and not in less quantity in any one ship or vessel than as follows: Wine, in wood, not less than twenty-five gallons, and in bottle, not less than six dozen; Brandy, Hollands, Geneva, Whiskey, not less than twenty-five gallons; Rum, not less than one hundred gallons; Molasses, not less than five hundred gallons; Brown Sugar, not less than ten hundred weight; Loaf or refined Sugar, not less than six hundred weight; Dried Fruits, not less than five hundred weight; Coffee, not less than five hundred weight; and upon any amount, not less than Fifty Pounds, of the original or declared value of any articles charged with duty according to the value thereof at the time of importation; nor unless the requisite proof of their having been landed without the Province, be produced at the Office within twelve months from the time of exportation; and no drawback shall be allowed upon articles landed in any part of the United States, Eastward of Machias Harbour: And provided also, that when satisfactory proof is lodged with the Treasurer or Deputy Treasurer, of the export of any article subject to duty, the said duty shall not be exacted within twelve months after the exportation of such articles.

III. And be it enacted, That the second, third, fourth, fifth, seventh, eighth, ninth, tenth, eleventh, twelfth, thirteenth, fifteenth, sixteenth, seventeenth, eighteenth, nineteenth, twentieth, twenty-first, twenty-second, twenty-third, twenty-fourth, twenty-fifth, twenty-sixth, twenty-seventh, twenty-eighth, twenty-ninth, thirtieth, thirty-first, thirty-second, thirty-third, thirty-fourth, thirty-fifth, thirty-sixth, thirty-seventh, thirty-eighth, thirty ninth, fortieth, forty-first, forty-second, forty-third sections of an Act made and passed in the third year of the Reign of his present Majesty, King William the Fourth, intituled, *An Act for raising a Revenue*, and also the fourth, seventh and eighth sections of an Act made and passed in the fourth year of the same Reign, intituled, *An Act to continue and amend the Act for raising a Revenue, and for the increase of the Revenue of the Province,*

and every matter, clause and thing therein contained, shall be, and the same are hereby continued and declared to be in full force, virtue and effect, during the continuance of this Act, in as full and ample a manner as the same clauses would be, were they again herein repeated word for word.

IV. And be it enacted, That upon the entry outwards of any article to be exported from the Warehouse, or for removal from one Bonded Warehouse to another within the Province, the person entering the same shall give security by bond, in treble the duty thereon, with two sufficient sureties to be approved by the Treasurer or Deputy Treasurer, conditioned that the same shall be landed at the place for which they be entered outwards, or be otherwise accounted for to the satisfaction of the said Treasurer or Deputy Treasurer; and all articles deposited in any Warehouse, pursuant to this Act, shall be taken out for home consumption, or for exportation, within two years from the date of the original report and entry of such articles.

V. ' And whereas it is deemed expedient and advisable to adopt ' a more easy remedy for the disposal of any dutiable articles imported into this Province, and seized agreeably to the provisions ' of the fourth section of the herein before first recited Act, when ' no claim is made for the same;' Be it therefore enacted, That all dutiable articles which may be seized as having been imported and landed contrary to the provisions of this or any other Act of the General Assembly for raising a Revenue, shall and may be deemed and taken to be condemned for breach of any Law or Laws of this Province for raising a Revenue, unless the owner or owners of the articles so seized as forfeited, or the person from whom they were so seized, or some person duly authorized by him, shall within one calendar month from the day of seizing the same, give notice in writing to the Treasurer of the Province, or to the Deputy Treasurer at or nearest the place where such seizure shall have been made, that he claims the articles or other things so seized, or intends to claim them.

VI. And be it enacted, That all goods which have been warehoused in this Province before this Act goes into operation, and which shall remain so warehoused after the operation thereof commences, and on which the Provincial duties heretofore imposed have not been paid or secured by a subsisting and continuing security, shall, in lieu of all former duties, become liable to, and be charged with the Provincial duties hereby imposed on the like goods and merchandize.

VII. And be it enacted, That when any articles that shall have been warehoused, or on which duties have been paid under this or any previous Act, shall be exported for the use of the Deep-sea or Whale Fisheries, the amount of such Duties shall be repaid to the exporter by the Treasurer or Deputy Treasurer, or the Warehouse Bond cancelled, on affidavit of the exporter, of the same having been so exported for the use as aforesaid.

VIII. And be it enacted, That this Act shall continue and be in force until the first day of April which will be in the year of our Lord one thousand eight hundred and thirty-six.