

Proviso.

shall be liable and subject thereto, anything in this Act to the contrary notwithstanding: Provided always, that nothing in this Act shall extend or be construed to extend to exempt any of the said Artillery, Sea Fencibles, Dragoons or Riflemen from the control and command of the commanding Officer of the Regiment or Draft to which they may be attached.

Act may be altered.

IV. And be it enacted, That this Act may be altered, amended or repealed, by any Act to be passed during the present Session of the General Assembly.

CAP. II.

An Act imposing Duties for raising a Revenue.

Passed 23d March 1839.

WE, Her Majesty's dutiful and loyal Subjects, the Assembly of New Brunswick in General Assembly convened, for raising the necessary supplies to defray the expenses of Her Majesty's Government within this Province, have freely resolved to give and grant to the Queen's Most Excellent Majesty the several rates and duties in the Schedule hereinafter mentioned, and do therefore pray Your Excellency that it may be enacted;

Duties granted for the use of the Province and support of the Government on articles specified in the Schedule.

I. 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 this present year of our Lord one thousand eight hundred and thirty nine, there be and are hereby granted to the Queen's Most Excellent Majesty, Her Heirs and Successors, for the use of this Province and for the support of the Government thereof, the several rates and duties inserted, described and set forth in figures in the Table of duties hereinafter contained, denominatd *Schedule of Articles subject to Duty, and Articles exempted from Duty*, opposite to and against the respective Articles in the said Table or Schedule mentioned, described and enumerated, and according to the value, number or quantity of such articles therein specified, whether 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 port or place, or which may be saved from any wrecked or stranded Ship or Vessel.

Duties to be in addition to any Duties imposed by Acts of Parliament.

II. And be it further enacted, That the several duties hereinbefore imposed and in the said Table or Schedule mentioned, shall be paid by the importer or importers of such Articles respectively, and shall be held and taken to be in addition to and over and above any duties which are or may be imposed and collected by any Act or Acts of the Imperial Parliament, and shall be collected and secured by means and under the regulations and penalties, and shall be drawn back on exportation or warehoused in the way and manner provided by any Act or Acts of the General Assembly for collecting the Revenue of the Province.

Warehoused Goods on which Duties have not been secured to be liable to Duties imposed by this Act.

III. And be it further enacted, That all goods which shall have been warehoused in this Province before this Act comes 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 or continuing security, shall in lieu of all former duties become liable to and be charged with Provincial duties hereby imposed on the like goods and merchandize, and shall be paid at the time of taking such goods and merchandize out of the warehouse.

Duties to be repaid or Warehouse Bond cancelled as to goods exported for the deep sea or whale fishery.

IV. And be it further enacted, That when any articles that shall have been warehoused, or on which duties shall have been paid under this or any other or previous Act, shall be exported for the use of the deep Sea or Whale Fisheries, the

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 aforesaid.

V. And be it further 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 forty. Limitation.

Schedule of Articles subject to Duty, and Articles exempted from Duty.

	£.	s.	d.	Schedule of Articles liable to Duty.	
SPIRITS, <i>videlicet</i>,					
Brandy, per gallon,	0	2	0		
Rum, per gallon,	0	1	6		
Geneva, Gin or Hollands, per gallon,	0	1	6		
Whiskey, per gallon,	0	1	6		
Cordials, per gallon,	0	1	6		
Shrub, Santa, Lime Juice, per gallon,	0	0	6		
WINES, <i>videlicet</i>,					
On all wines imported direct from the place of growth and produce, per gallon,	0	1	6		
Otherwise imported, per gallon,	0	2	0		
SUGAR, <i>videlicet</i>,					
Muscovado or brown, per hundred weight,	0	2	6		
Loaf, Lump, or refined, per pound,	0	0	1		
DRIED FRUITS, per hundred weight,	0	5	0		
MOLASSES, per gallon,	0	0	1		
TOBACCO, Manufactured (except Snuff and Cigars) per pound,	0	0	0½		
Snuff and Cigars, for every £100 of the true and real value thereof,	5	0	0		
CATTLE.					
For and upon every foreign Horse,	3	10	0		
For and upon every foreign Ox,	1	0	0		
For and upon all other Foreign Horned Cattle,	3	10	0		
For and upon the following Foreign Manufactured Articles, when not imported from the United Kingdom, <i>videlicet</i> ,					
Chairs,	}	For every £100 of the true and real value thereof,		25 0 0	
Clocks,					
Clock Cases,					
Clock Movements or Machinery,					
Watches,					
Household Furniture,					
Pictures,					
Mirrors,					
Looking Glasses.					
And for and upon all soap and candles, india rubber shoes, and all other Foreign Articles, manufactured or not manufactured, not otherwise charged with duty, nor hereinafter declared to be free of duty,	}		For every £100 of the true and real value thereof,		10 0 0

And

Schedule of articles liable to Duty,
Continued.

And for and upon all Articles, the manufacture of the United Kingdom, imported or brought into this Province, whether by sea or inland carriage or navigation, or which may be saved from any wrecked or stranded ship or vessel, or not otherwise charged with duty, nor hereinafter declared to be free of duty; also all manufactures of silk or cotton, of the British East India Possessions, pepper and all other description of spices.

For every £100
of the true and
real value there-
of,

2 10 0

Colonial Leather and Malt Liquor, } For every £100 of the true
and real value thereof,

5 0 0

EXCEPTIONS

Articles exempted
from Duty.

To all Foreign Articles Manufactured or not Manufactured, *videlicet*,

Agricultural Implements, (Axes excepted.)
Bees Wax.
Bristles.
Books (printed) and Pamphlets.
Beans.
Bread.
Cotton Wool.
Cows.
Cordage.
Canvas.
Dye Woods.
Felt.
Flour and Meal of all kinds, (Buckwheat excepted.)
Grass seeds and all other kinds of seeds and plants.
Grain of all kinds.
Hay.
Hides.
Horsehair.
Horns.
Hemp.
Hops.
Indigo.
Iron.
India Rubber.
Lumber of all kinds.
Leaf Tobacco.
Lignum Vitæ.
Mahogany Logs, Boards and Veneers.
Meats, dried and salted.
Mill Saws.
Pitch.
Peas.
Rosin.
Rice.
Salt.

DUTY FREE.

Tea.

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A. D. 1839.

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- Tea.
- Tar.
- Turpentine.
- Tallow.
- Vinegar.

DUTY FREE.

Articles exempted from Duty, Continued.

To all articles the manufacture of the United Kingdom, *videlicet*.

- Agricultural Implements.
- Anchors.
- Barley, Pot or Pearl.
- Beef.
- Bacon.
- Books (printed) and Pamphlets.
- Bread.
- Bunting.
- Bricks and Tiles.
- Coals.
- Copper, Bolt and Sheet.
- Copper, Spikes and Nails.
- Canvas.
- Coal Tar.
- Cordage.
- Duck.
- Felt, patent.
- Fishing Nets.
- Hooks, Lines and Twines.
- Flour and Meal of all kinds.
- Globes.
- Iron, bolt, bar, square, pig or sheet.
- Iron Block Bushes.
- Lead, bar and sheet.
- Mineral Salt and Salt of all kinds.
- Malt.
- Machinery for Mills or Steam Boats.
- Mathematical and Musical Instruments of all kinds, and Philosophical and Chemical Apparatus.
- Hydraulic Engines.
- Maps.
- Oakum.
- Pork.
- Printing Paper.
- Steel.
- Spikes and Sheathing Nails.
- Ship Tackle and Apparel.
- Sheathing Paper.
- Tin in Sheets and Blocks.
- Zinc.

FREE DUTY.