

THE
ACTS
OF
THE GENERAL ASSEMBLY, &c.

CAP. I.

An Act imposing Duties for raising a Revenue.

Passed 25th March 1844.

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 expences 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;

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 the present year of our Lord one thousand eight hundred and forty four, 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 described and set forth in the Table of Duties hereinafter contained, denominated *Table of Colonial Duties and Exemptions 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, Inland Navigation or by Land, from any part of the British Empire, or from any Foreign port or place, or which may be saved from any wreck, or stranded Ship or Vessel.

Duties granted for the use of the Province and the support of the Government.

II. And be it enacted, That the several Duties herein before 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, now or hereafter to be in force, and also over and above any Duties which are or may be otherwise imposed and collected by any other Act or Acts of the General Assembly of this Province, passed or to be passed, or now or hereafter to be in force, 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 this Province.

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

III.

Amended by 7th Vict.
By explaining the word "per cent"

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

III. And be it 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 Fisheries.

IV. And be it enacted, That when any Articles that shall have been warehoused, or on which Duties shall have been paid under this or any other 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 uses aforesaid.

Duties to be paid according to weights and measures in use.

V. And be it enacted, That all the Duties by this Act imposed shall be collected, paid and received according to the weights and measures now in use in this Province; and that in all cases where the said Colonial Duties are in this Act imposed according to any specific quantity, or any specific value or number, the same shall be deemed to apply in the same proportions to any greater or less quantity, value or number.

No drawback allowed on Foreign Cattle or Dead Meats.

VI. And be it enacted, That no drawback shall be allowed or Duties abated upon any Ox, or other Horn Cattle or Dead Meats, whether the same shall be imported for the use of Her Majesty's Army, Navy or Ordnance, or otherwise, any thing to the contrary in any Act of the General Assembly notwithstanding.

Bounty granted for seizures.

VII. And be it enacted, That one half part of the Duties that may be paid upon any articles seized by the Officers of Her Majesty's Customs, shall be paid by the Treasurer to the person or persons making such seizure as a bounty for such seizure.

Act may be amended during present Session.

VIII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of the Legislature.

Limitation.

IX. 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 forty five.

TABLE OF COLONIAL DUTIES AND EXEMPTIONS FROM DUTY.

ARTICLES SUBJECT TO DUTY.

Articles liable to and exempted from Duty.

Apples, per bushel,.....	£0	0	6
Brandy, per gallon,.....	0	2	0
All other Spirits and Cordials, per gallon,.....	0	1	4
Clocks, or Clock Cases, of all kinds, each,.....	1	5	0
Coffee, per pound,.....	0	0	0½
Cows, each,.....	0	10	0
Cattle under three years old, each,.....	0	10	0
Cattle three years old and upwards, (except Cows,) each,.....	1	0	0
Candles of all kinds, per pound,.....	0	0	1
Clothing made up and imported for sale, viz :—			
Cloaks, Dress, Frock, Surtout and Great Coats, (except Pea and Monkey Jackets, and Pilot Coats made of Pilot Cloth or Flushing,) each,.....	0	7	6

Pantaloons

Articles liable to
and exempted from
Duty.—Continued.

Pantaloons and Trowsers made of Cloth, of which Wool shall be a component part, (except those made of Pilot Cloth or Flushing,) per pair,.....	0	2	0
Silk, Satin or Velvet Vests, each,.....	0	5	0
Fruit, dried, per hundred weight,.....	0	5	0
Horses, Mares and Geldings, each,.....	2	0	0
Leather.			
Harness, per pound,.....	0	0	2
Sole, per pound,.....	0	0	1½
Upper, per pound,.....	0	0	3
Calf, and Morocco Skins, tanned or dressed, per dozen,.....	0	10	0
Sheep Skins, tanned or dressed, per dozen,.....	0	4	0
Malt Liquors of every description, whether in bottle or otherwise, per gallon,.....	0	0	3
Meats, Fresh, of all kinds, per hundred weight,.....	0	3	6
Sugar, refined, in Loaves, per pound,.....	0	0	1
Sugar, refined, crushed, per hundred weight,.....	0	5	0
Sugar of all kinds, except refined and crushed, per hundred weight,.....	0	2	6
Tea, per pound,.....	0	0	1
Wines, per gallon,.....	0	2	3
Axes and all Agricultural Implements, (except Scythes, Sickles, and Reaping Hooks),.....	10 per cent.		
Bricks and Tiles,.....	10 per cent.		
Boots, Shoes, and other Leather Manufactures,.....	10 per cent.		
Chairs, and prepared parts of or for Chairs,.....	20 per cent.		
Clock Wheels, Machinery and Materials for Clocks,.....	25 per cent.		
Household Furniture, (except the Property of Passengers and Emigrants, and not intended for sale),.....	15 per cent.		
Hats,.....	7½ per cent.		
Iron Castings, (except such articles as are usually designated Hollow Ware, and such as are otherwise charged with Duty, as Agricultural Implements),.....	10 per cent.		
Looking Glasses, and Looking Glass Plates, silvered,.....	15 per cent.		
Looking Glass Plates, unsilvered, and without Frames,.....	5 per cent.		
Nails, cut,.....	10 per cent.		
Piano Fortes,.....	10 per cent.		
Wooden Ware of all kinds, including Matches,.....	20 per cent.		
Whale, and other Fish Oil, (except such as be the return cargoes of Vessels fitted out for Fishing Voyages from Ports in this Province),.....	10 per cent.		
All other Goods, Wares and Merchandize not otherwise charged with Duty, and not herein declared to be free of Duty, for each £100 value,.....	£4	0	0

EXEMPTIONS FROM DUTY.

- Anchors.
- Ashes.
- Baggage and Apparel not intended for sale.
- Barilla.
- Bibles and Testaments.
- Burr Stones.

Coin,

Articles liable to
and exempted from
Duty.—*Continued.*

Coin, Bullion and Diamonds.
 Cordage and Oakum.
 Chain Cables and other Iron Chains for Ships' use.
 Carriages of Travellers not intended for sale.
 Coals.
 Cocoa.
 Copper, in sheets, bars, or bolts, for ship building.
 Composition Nails and Spikes, for ship building.
 Corn and Grain of all kinds, (except Wheat.)
 Cotton Wool and Warp.
 Canvass.—See *Sail Cloth*.
 Coal Tar.
 Dog Stones.
 Dye Wood.—See *Wood*.
 Duck.—See *Sail Cloth*.
 Eggs.
 Fish of all kinds.
 Fruit and Vegetables, fresh, (except Apples.)
 Felt.
 Fishing Craft Utensils, Instruments and Bait.
 Furniture, Working Tools and Implements, the property of Emigrants not
 intended for sale.
 Gypsum, ground and unground.
 Hemp, Flax and Tow.
 Hides, green and salted.
 Iron, in bolts, bars, plates, sheet and pig iron.
 Lentils.
 Lines and Twines for the Fisheries.
 Lumber.—See *Wood*.
 Manures of all kinds.
 Mahogany Logs Boards and Veneers.—See *Wood*.
 Mill Saws.
 Mineral Salt.
 Meat, salted and cured.
 Molasses.
 Nets, Fishing Nets and Seines.
 Oil, Blubber, Fins and Skins, the produce of Fish and Creatures living in the
 Sea, the returns of Vessels fitted out in this Province for fishing voyages.
 Onions.—See *Fruit and Vegetables*.
 Ores of all kinds.
 Pitch.
 Plants, Shrubs and Trees.
 Poultry of all kinds.
 Palm and Rape Oil, and Soap Grease.
 Quicksilver.
 Rags, viz :—Old Rags, and Old Rope and Junk.
 Rice, ground and unground.
 Rosin.
 Sails, Rigging saved from Vessels wrecked.
 Sail Cloth of all kinds.
 Salt.

A. D. 1844.

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- Seeds of all kinds.
- Skins, Furs, Pelts or Tails undressed.
- Steam Engines, Boilers and Machinery for Mills.
- Stone, unmanufactured.
- Spikes and Sheathing Nails.
- Ships, Ship Tackle and Apparel.
- Sheathing Paper.
- Tallow.
- Tar.
- Tin in sheets and blocks.
- Tobacco, unmanufactured.
- Turpentine.
- Wood and Lumber of all kinds, (except Cedar, Spruce, Pine and Hemlock Shingles.
- Wool.
- Zinc.

Articles liable to and exempted from Duty.— *Continued.*

CAP. II.

An Act to authorize the Justices of the Peace in the County of Kent to levy an assessment to defray the contingent expenses of the County.

Passed 25th March 1844.

BE it enacted by the Lieutenant Governor, Legislative Council and Assembly, That the Justices of the Peace for the County of Kent be and they are hereby authorized and empowered, at any General Sessions of the Peace, or at any Special Sessions to be for that purpose holden, to levy an assessment upon the Inhabitants of the said County, not exceeding one hundred and twenty pounds, to defray the necessary contingent expenses of the County; such sum to be assessed and collected under and by virtue of any Acts in force for the assessing and collecting of County or Parish Rates.

Reported 1844
Justices authorized to assess not exceeding £120, to defray the contingent expenses of the County.

CAP. III.

An Act to authorize the Justices of the Peace for the County of Charlotte to make further provision for the payment of the Treasurer of that County.

Passed 25th March 1844.

WHEREAS by the Laws now in force, the Sessions of the respective Counties in this Province are precluded from allowing to the County Treasurers respectively, for their services, per annum, any sum exceeding fifteen pounds, which in the County of Charlotte has been found a very inadequate compensation for the services and responsibility of that Officer;

Preamble.

Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That the Justices of the Peace for the said County, or the major part of them, at any General Sessions to be holden in and for the said County, are hereby fully authorized and empowered to make such additional compensation to the said Treasurer of that County, as they in their discretion may deem right and proper, not exceeding the sum of twenty five pounds per annum, to be paid out of the contingent fund of the said County.

Justices in General Sessions authorized to grant additional compensation to the Treasurer.