

THE  
**ACTS**  
OF  
**THE GENERAL ASSEMBLY, &c.**

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CAP. I.

An Act imposing Duties for raising a Revenue.

*Passed 30th March 1848.*

**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 ;

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 forty eight, 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 Duties*, 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 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 and under the authority of 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 of 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.

Duties to be in addition to any Duties otherwise imposed.

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 the Duties hereby imposed on the like Goods ; which Duties shall be paid at the time of taking such Goods out of the Warehouse.

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

IV.

Duties to be repaid, &c. on 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 use aforesaid.

Duties to be paid according to the 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.

Ship stores may be delivered from the Warehouse to be shipped.

VI. And be it enacted, That Ship Biscuit, Salted Beef, and Pork, duly warehoused at any Port or place within this Province, may be delivered out of such Warehouse to be shipped as Stores for every Ship or Vessel of the burthen of fifty tons and upwards, bound on a Voyage to any Port or place out of this Province, the probable duration of which out and home will not be less than thirty days; provided always, that such Biscuit, Beef and Pork shall be borne upon the Ship's Clearance, and that due proof, on affidavit, shall be made to the Treasurer or Deputy Treasurer, that the articles required are requisite and necessary for the Voyage upon which such Vessel is intended to proceed.

Act may be amended during the present Session. Limitation.

VII. 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.

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 forty nine.

Table of Colonial Duties and Exemptions from Duties.

ARTICLES SUBJECT TO DUTY.

*Specific.*

Articles liable to and exempted from Duty.

	On British and Colonial produce, growth or manufacture.			On Foreign produce, growth or manufacture.		
	£	s.	d.	£	s.	d.
Apples, per bushel, ....	0	0	6	0	0	6
Butter, per hundred weight, ....	0	4	6	0	9	0
Candles of all kinds, except Sperm and Wax, per pound, ....	0	0	1	0	0	1½
Sperm and Wax, per pound, ....	0	0	3	0	0	4
Cattle of all kinds over one year old, ....	1	0	0	2	0	0
Cheese, per hundred weight, ....	0	3	0	0	6	0
Clocks or Clock Cases of all kinds, each, ....	0	5	0	0	15	0
Coffee, per pound, ....	0	0	1	0	0	1½
Fish of Foreign taking or curing, dried or salted, per hundred weight, ....	Free.			0	2	6
Pickled, per barrel, ....	Free.			0	5	0
Fruit, dried, per hundred weight, ....	0	5	0	0	7	6
Horses, Mares, and Geldings, each, ....	2	0	0	3	0	0
Leather, ....						
Sole, per pound, ....	0	0	1½	0	0	2½
Upper Leather, per pound, ....	0	0	1½	0	0	3½
Harness and Belt Leather, per pound, ....	0	0	1	0	0	2½
Sheep Skins, tanned and dressed, per dozen, ....	0	2	6	0	3	0
Calf Skins, tanned, per dozen, ....	0	2	6	0	6	0

Malt

	On British and Colonial produce, growth or manufacture.			On Foreign produce, growth or manufacture.		
	£	s.	d.	£	s.	d.
Malt Liquors of every description, (not being aqua-vitæ, otherwise charged with duty,) whether in Bottles or otherwise, per gallon, ....	0	0	3	0	0	6
Meats, fresh, per hundred weight, ....	0	4	2	0	6	3
Salted and cured, per hundred weight, ....	0	2	6	0	5	0
Molasses and Treacle, per gallon, ....	0	0	1	0	0	3
Spirits and Cordials, viz:—						
Brandy, per gallon, ....	0	3	0	0	3	0
Rum and other Spirits, and Cordials :						
For every gallon of such Rum or other Spirits or Cordials of any strength under and not exceeding the strength of proof of 26 by the Bubble, ....	0	1	0	0	1	3
And for every Bubble below 26 in number, an additional, per gallon,....	0	0	2	0	0	2
Lemon Syrup, per gallon, ....	0	1	0	0	1	0
Sugar, Refined, in Loaves, per pound, ....	0	0	1	0	0	2
Refined, Crushed, per hundred weight, ....	0	5	0	0	10	0
Of all kinds, except Refined and Crushed, per hundred weight, ....	0	2	6	0	6	0
Tea, per pound, ....	0	0	2	0	0	2
Tobacco, manufactured, except Snuff and Cigars, per pound,	0	0	1	0	0	1
Wines, per gallon, ....	0	3	0	0	3	0
Wheat Flour, per barrel, ....	0	1	0	0	2	0

Articles liable to and exempted from Duty,  
Continued.

*Ad-valorem.*

On the following articles, for every one hundred pounds of the true and real value thereof, videlicet:—

Boots, Shoes, and other Leather Manufactures, ....	4	0	0	30	0	0
Carriages, Waggon, Sleighs, and other Vehicles, ....	4	0	0	30	0	0
Chairs, and prepared parts of or for Chairs; Clock Wheels, Machinery and Materials for Clocks; Household Furniture, (except the Property of Passengers and Emigrants, for their own use, and not intended for sale); Looking Glasses; Oranges and Lemons; Whale Oil, (except the return Cargoes of Vessels fitted out for Fishing Voyages from Ports in this Province); Wooden Wares of all kinds; Matches; Corn Brooms, and Brushes; Hats and Hat Bodies, ....	4	0	0	20	0	0
Piano Fortes; Snuff and Cigars, ....	10	0	0	20	0	0
Cordage, ....	Free.			10	0	0
Bread and Biscuit, ....	4	0	0	10	0	0
All other Goods, Wares and Merchandise, not otherwise charged with Duty, and not hereafter declared to be free of Duty, for every hundred pounds of the true and real value thereof, ....	4	0	0	15	0	0

EXEMPTIONS

EXEMPTIONS FROM DUTY

Articles liable to  
and exempted from  
Duty,  
Continued.

- Anchors.
- Ashes.
- Baggage and Apparel not intended for sale.
- Barilla.
- Beans and Peas.
- Books, Printed.
- Burr Stones.
- Canvas.
- Carriages of Travellers not intended for sale.
- Chain Cables and other Chains for Ships' use.
- Coal Tar.
- Coals.
- Coins, Bullion, and Diamonds.
- Composition Nails and Spikes for Ship Building.
- Corn, Wheat, Rye, Indian Corn, Barley, Oats, Rice ground and unground, and Buckwheat unground, Barley Meal, Rye Flour and Meal, Oatmeal, Indian Meal, Buckwheat Meal, and Calavances.
- Cotton Wool and Cotton Warp.
- Copper in Sheets, Bars and Bolts, for Ship Building.
- Corn Broom Brush.
- Dog Stones.
- Duck.
- Dye Wood.
- Eggs.
- Felt.
- Fishing Craft Utensils, Instruments, and Bait.
- Fruits, Fresh Roots and Vegetables of all kinds, except Apples, Oranges and Lemons.
- 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, Sheets, and Pig Iron.
- Lines and Twines for the Fisheries.
- Looking Glass Plates.
- Manures of all kinds.
- Mill Saws.
- Morocco Skins.
- Nets and Seines.
- Oakum.
- Oil, Blubber, Fins, and Skins, the produce of Creatures living in the Sea, the return of Vessels fitted out in this Province for Fishing Voyages.
- Oil—Seal, Cod, Porpoise, Palm, and Rape.
- Ores of all kinds.
- Pitch.
- Plants, Shrubs, and Trees.
- Poultry of all kinds.
- Printing Paper.
- Quicksilver.

Rags,

Rags, Old Rope, and Junk.  
 Rock Salt.  
 Rosin.  
 Sail Cloth of all kinds.  
 Salt.  
 Seeds of all kinds.  
 Sails and Rigging saved from Vessels wrecked.  
 Sheathing Paper.  
 Ships, Ship Tackle and Apparel.  
 Skins, Furs, Pelts, or Tails, undressed.  
 Soap Grease.  
 Spikes and Sheathing Nails.  
 Steam Engines, Boilers, and Machinery, for Mills.  
 Stone, unmanufactured.  
 Tallow.  
 Tar.  
 Tin in Sheets and Blocks.  
 Tobacco, unmanufactured.  
 Turpentine.  
 Varnish of all kinds.  
 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 provide for the Collection and Protection of the Revenue of this Province.

Passed 30th March 1848.

I. **B**E it enacted by the Lieutenant Governor, Legislative Council and Assembly, That the Treasurer of the Province for the time being shall have the superintendence and management of the Treasury Department throughout the whole of the said Province, and the charge of the Collection of any Duties which may be imposed by any Act or Acts for raising a Revenue within the said Province, subject to the authority, directions and control of the Lieutenant Governor or Administrator of the Government of the said Province; and such Treasurer shall enter into good and sufficient security by Bond, to Her Majesty, Her Heirs and Successors, with at least two sureties, in a sum not less than ten thousand pounds, conditioned for the faithful discharge of the duties required of him.

II. And be it enacted, That it shall and may be lawful for His Excellency the Lieutenant Governor or Administrator of the Government for the time being, by and with the advice and consent of Her Majesty's Executive Council, in places where a Deputy Treasurer may be required for the due enforcement of this or any other Act relating to the Revenue of this Province, to appoint fit persons to be Deputy Treasurers in such port or place; which persons so appointed, shall give good and sufficient security by Bond, to Her Majesty, for the faithful discharge of their duties respectively, that is to say, the Deputy Treasurers at Saint Andrews and Miramichi, respectively, in a sum not less than four thousand pounds; the Deputy Treasurer at Dalhousie, in a sum not less than three thousand pounds; the Deputy Treasurers at Richibucto and Bathurst, respectively, in a sum not less

### MANAGEMENT.

Treasurer to have  
 superintendence of  
 Treasury Department  
 and collection  
 of Duties through-  
 out the Province.

### OFFICERS.

Appointment of  
 Deputy Treasurers.

Security to be  
 given.

*Meeting open a  
 distance of 100  
 a Lieutenant Governor*

*14 Dec  
 Cap II*