

CAP. XVIII.

An Act imposing Duties for raising a Revenue.

Passed 27th March 1849.

‘**W**E, 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.

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 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 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.

To be paid by the importer of the articles, in addition to Duties otherwise imposed.

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.

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

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.

VI.

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 any 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.

Certain Ship Stores may be delivered from the Warehouse to be shipped.

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.

Act may be amended.

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 fifty.

Limitation.

Table of Colonial Duties and Exemptions from Duties.

ARTICLES SUBJECT TO DUTY.

	<i>Specific.</i>	£	s.	d.
Apples, per bushel,	0	0	6
Butter, per hundred weight,	0	9	4
Candles of all kinds, except Sperm and Wax, per pound,	0	0	1
Sperm and Wax, per pound,	0	0	4
Cattle of all kinds over one year old,	2	0	0
Cheese, per hundred weight,	0	9	4
Cider, per gallon,	0	0	3
Clocks or Clock Cases of all kinds, each,	0	15	0
Coffee, per pound,	0	0	1½
Coals, per ton,	0	1	0
Fruit, dried, per hundred weight,	0	9	4
Horses, Mares and Geldings, each,	2	0	0
Lard, per pound,	0	0	1
Leather,				
Sole, Upper Leather, Harness and Belt Leather, per pound,	0	0	2½
Sheep Skins, tanned and dressed, per dozen,	0	3	0
Calf Skins, tanned, per dozen,	0	6	0
Malt Liquors of every description, (not being aqua vitæ, otherwise charged with Duty,) whether in Bottles or otherwise, per gallon,	0	0	6
Meats, fresh, per hundred weight,	0	9	4
Salted and cured, per hundred weight,	0	4	8
Molasses and Treacle, per gallon,	0	0	2
Soap, per pound,	0	0	0½
Spirits and Cordials, viz:—				
Brandy, per gallon,	0	3	4
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	6
And for every Bubble below 26 in number, by the Bubble, an additional, per gallon,	0	0	2
Lemon Syrup, per gallon,	0	1	0

Sugar,

ARTICLES SUBJECT TO DUTY—*Continued.*

	<i>Specific.</i>	£	s.	d.
Sugar, Refined, in Loaves, per pound,		0	0	1½
Refined Crushed, and White Bastard, per hundred weight,		0	9	4
Of all kinds except Refined Crushed, and White Bastard, per hundred weight,		0	6	0
Tea, per pound,		0	0	2
Tobacco, manufactured, except Snuff and Cigars, per pound,		0	0	1½
Wines, per gallon,		0	2	6
And on every one hundred pounds of the true and real value thereof,		10	0	0
Wheat Flour, per barrel,		0	2	0

Ad-valorem.

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

Anchors; Ashes; Barilla; Beans and Peas; Burr Stones; Canvas; Cordage, except Manilla Rope; Chain Cables and other Chains for Ships' use; Cotton Wool and Cotton Warp; Copper in Sheets, Bars and Bolts, for Ship Building; Dye Wood; Felt; Hemp, Flax and Tow; Hides, green and salted; Iron in Bolts, Bars, Plates, Sheets, and Pig Iron; Nets and Seines; Oakum; Ores of all kinds; Pitch; Sails and Rigging for new Ships; Sheathing Paper; Silk Plush for Hatters' pur- poses; Tallow; Tar; Tobacco, unmanufactured; Wool; Zinc;	}	1 0 0
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On the following Articles, for every one hundred pounds of the true and real value thereof, viz :—

Axes; Bread and Biscuit; Bricks; Iron Castings; Manilla Rope; Ready Made Clothing;	}	10 0 0
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On the following Articles, for every one hundred pounds of the true and real value thereof, viz :—

Boots, Shoes, and other Leather Manufactures; Carriages, Wagons, Sleighs, and other Vehicles; Chairs and prepared parts of or for Chairs; Clock Wheels, Machinery and Materials for Clocks; Household Furniture, (except Baggage, Apparel, Household Effects, Working Tools and Implements used and in use of persons or families arriving in this Province, if used abroad by them, and not intended for any other person or persons, or 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; Piano Fortes; Snuff and Cigars;	}	20 0 0
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And all other Goods, Wares and Merchandise, not otherwise charged with Duty, and not hereafter declared to be free of Duty, for every one hundred pounds of the true and real value thereof,	}	7 10 0
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ARTICLES

ARTICLES EXEMPTED FROM DUTY.

Baggage, Apparel, Household Effects, Working Tools and Implements used and in use of persons or families arriving in this Province, if used abroad by them, and not intended for any other person or persons, or for sale; Books, Printed; Carriages of Travellers, not intended for sale; Coins and Bullion; Corn Broom Brush; Corn, Wheat, Rye, Indian Corn, Barley, Oats, Rice ground and unground, and Buckwheat; Barley Meal, Rye Flour and Meal, Oatmeal, Indian Meal, Buckwheat Meal; Eggs; Lines and Twines for the Fisheries; Manures of all kinds; 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, Hake, Porpoise, Palm, and Rape; Plants, Shrubs and Trees; Printing Paper, Types, Printing Presses, and Printers' Ink; Rags, old Rope and Junk; Rock Salt; Sails and Rigging saved from Vessels wrecked; Salt; Soap Grease; Wood and Lumber of all kinds, (except Cedar, Spruce, Pine and Hemlock Shingles.)

CAP. XIX.

An Act to authorize the commutation of Debts due the Crown by Settlers in certain cases for work on the Public Roads.

Passed 27th March 1849.

6 WHEREAS for the better encouragement of Settlers on New Lands who have not paid the amount of their purchase money, it is deemed advisable to provide for the commutation thereof in certain cases by work to be performed on the Public Roads;

Preamble.

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the passing of this Act 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 the Executive Council, in all cases where purchasers of Crown Lands who have improved and are actually resident upon their respective Lots, but have not yet paid the whole of the purchase money therefor, and where the principal money due in any case does not exceed the sum of twelve pounds, to order and direct that the purchasers respectively shall have permission to do and perform work and labour upon the Public Roads in the vicinity of and as near as may be to their respective Lots, in payment of the balances remaining due on the said purchases.

Labour on Roads to be accepted for Crown Land Debts not exceeding £12.

II. And be it enacted, That in order that the said work may be efficiently performed, 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 the Executive Council, forthwith to appoint in and for each County, or in and for any particular District, Parish, or Settlement, one or more fit and proper person or persons as Commissioner or Commissioners to superintend and direct the performance and application of such labour.

Superintending Commissioners to be appointed.

III. And be it enacted, That each and every person who may be indebted to the Crown in a sum not exceeding as aforesaid twelve pounds, for and on account of the purchase of Land, who is an actual and *bona fide* Settler on the Lot for which he is so indebted, and who is desirous of availing himself of the benefits and advantages of this Act, shall signify the same on or before the fifteenth day of June next, to such Commissioner as may be appointed for the Parish, District or Settlement where such Settler may reside, and shall at the same time deposit with such Commissioner the sum of one shilling on each and every pound of the debt due from such Settler, and for which he is desirous of performing work.

Debtors to notify the Commissioners of their intention to work, &c.

IV.