

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1810. Saint John, NB: Jacob Mott, Printer to the King's Most Excellent Majesty, 1810.

50 George III – Chapter 32

An Act for regulating the Importation of certain Articles into this Province. Passed the 14th of March, 1810.

Whereas Importations have been, and still are made into this Province, chiefly for exportation; and whereas it is expedient to lay a duty on such imports for the purpose of encreasing the Revenue.

I. Be it enacted by the President, Council, and Assembly, That all articles hereafter imported or brought into this Province from the United States, be, and are hereby made subject and liable to a duty of five per cent on the amount or value thereof, estimated at the first cost or value. Provided always that no Sheep or Neat Cattle, or other articles under the description of Provisions, shall be subject to any duty.

II. And be it further enacted, That the duty, so to be levied, shall be collected by the Treasurer or his Deputy in the different Counties; and that it shall be the duty of every person importing or bringing any articles made liable to duty by virtue of this Act, to report the same immediately to the Treasurer or his Deputy as aforesaid, with an invoice of the first cost of the same, on oath, under the same pains and penalties for neglect or refusal so to do as are prescribed in and by the third Section of an Act, made and passed in the forty seventh year of His MAJESTY'S Reign, intituled "An Act for raising a Revenue in this "Province," and that such person shall pay the amount of such duties, or give security for payment of the same, in the same manner and in the same proportions and under the same pains and penalties as are prescribed in the said in part recited Act.

III. And be it further enacted, That this Act shall be and remain in full force for the term of two years and no longer.