Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1812. Saint John, NB: Jacob Mott, Printer to the King's Most Excellent Majesty, 1812.

52 George III – Chapter 6

An Act to impose a Duty on certain Articles imported into this Province. Passed the 7th of March, 1812.

Whereas it is deemed expedient that a Duty be laid on certain Articles imported into this Province, for the purpose of increasing the Revenue.

I.   Be it therefore enacted by the President, Council, and Assembly, That from and after the first day of May next, there be, and is hereby granted to His Majesty, his Heirs and Successors, for the use of this Province, and for the support of the Government thereof, the several rates and duties on the articles herein after mentioned which shall or may be brought or imported into this Province from the United States of America, to be paid by the person or persons importing or bringing the same, that is to say, on every ton of square Timber, two shillings – on every Ox, twenty shillings – on every Horse, five pounds.

II.   And be it further enacted, That the duties 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, 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 persons shall pay, or secure to be paid, the amount of such duties 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, and an Act passed this present Session on for continuing and amending the same.