

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1819. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1819.

59 George III – Chapter 9

An Act to explain and amend an Act, intituled “An Act to impose a duty-upon certain Articles imported in to this Province.” Passed the 24th of March, 1819.

Whereas in and by an Act, made and passed in the fifty-second Year of His Majesty's Reign, intituled “An Act to impose a duty on certain Articles imported into this Province,” a duty of five pounds is laid upon every Horse, and a duty of twenty shillings, upon every Ox, which may be imported or brought into this Province. And whereas doubts have arisen as to what description of Cattle are contemplated by the said Act: For remedy whereof,

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the passing of this Act, the said duty of twenty shillings shall be paid upon all Neat Cattle of every description, so imported or brought, (Cows excepted) and that all Cows shall be subject to a duty of ten shillings each.

II. And whereas the beneficial effects intended by the said Act have been, in almost every instance, evaded, to the great injury of the Revenue, for want of fit persons to be appointed as Collectors of the said duties; For remedy whereof, Be it further enacted, that it shall and may be lawful for the Treasurer of the Province to appoint fit and proper persons, residing on the Great Roads leading from the County of Charlotte to Fredericton and Saint John, and in such other place or places as he may judge meet and expedient; and such persons are hereby authorised to detain, and report to the Treasurer or his Deputy, all such Cattle and Horses as may be found on such roads, place, or places, and so imported and brought as aforesaid, unless the owner or owners, person or persons, having charge of, or driving such Cattle and Horses, shall produce a certificate from the Treasurer, or one of his Deputies, that the duties have been paid, or secured to be paid on such Cattle and Horses, or that the same were bred or raised within the Province.

III. And be it further enacted, that the said Collectors shall give bonds to the Treasurer, to the amount of one hundred pounds, with two sufficient Securities, in the sum of fifty pounds each, for the faithful discharge of their trust, and shall be allowed one-half of the commission to be received by the Deputy-Treasurer of the County in which such Collector shall reside, and also ten per cent, on the net proceeds of all Cattle so detained and forfeited, under and by virtue of this Act, or the Act to which this is an amendment.

IV. And be it further enacted, that the herein before recited Act, of which this is an amendment, except wherein it is hereby altered and amended, shall be continued and be in force for three years, and from thence to the end of next Session of the General Assembly