

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1821. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1821.

2 George IV – Chapter 18

An Act in addition to the Acts now in force for raising a Revenue in this Province, and to continue the same. Passed the 20th of March, 1821.

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That in cases of claims for the payment of any drawbacks allowed upon the exportation of any dutiable articles from and out of this Province to any part of the United States of America, a certificate under the hands and seals of two merchants residing at the port or place in the United States to which such articles shall have been imported, that the same have been there landed, may be produced, and shall be deemed and taken, for the purpose of obtaining such drawback, as tantamount to, and of equal validity with, the certificate of the Collector or principal officer of the Customs, at such port or place, required in cases of drawback, in and by the provisions of an Act made and passed in the fifty-eighth year of the Reign of His late Majesty King George the Third, intituled "An Act for raising a Revenue in this Province," and of an Act made and passed in the sixtieth year of the same Reign, intituled "An Act to continue and amend an Act intituled an Act for raising a Revenue in this Province, and to repeal the one made in amendment thereof;" any thing in the said recited Acts, or either of them, in anywise to the contrary notwithstanding. Provided always, that the several and respective oaths and affidavits of the masters of vessels, and of the owners, importers, or consignees, of dutiable articles, directed and prescribed in the said recited Acts in cases of drawbacks, shall be duly made and taken in all cases to which this Act refers, and to which such oaths and affidavits respectively apply.

II. And be it further enacted, That if any merchant or other person resident in this Province, shall supply for, and on account of His Majesty's army within this Province, any rum or other spirituous liquors for which he shall have paid or secured the duties as by Law required, such merchant or other person shall be entitled to have credit or be repaid for the duties so secured or paid. Provided such rum or other spirituous liquors so sold and delivered for the use of His Majesty's army, shall have been delivered over to the Commanders of His Majesty's troops, or to one of His Majesty's Commissaries, or to some other person or persons duly authorized to receive the same, in the presence of the Treasurer or his Deputy for the port or place in which the same shall be so sold and delivered, and such merchant or other person or persons shall produce to the Treasurer or his Deputy as aforesaid, from the said Commander of His Majesty's troops, or from such Commissary or other person or persons duly authorized to receive the same as aforesaid, a certificate under his or their hands and seals, that the rum or other spirituous liquors so supplied by the said merchant or other persons on account of His Majesty, for the use of the army, hath been actually issued in and for His Majesty's service. And provided also, that the said merchant or other person so supplying such rum or other spirituous liquors, shall make and subscribe the following oath, which the said Treasurer or his Deputy as aforesaid, is hereby authorized to administer:

I _____ do swear, that I did on the ____ day of _____ in the year of our Lord _____ bona fide sell and deliver to _____ for the use of His Majesty's army at _____, _____ gallons of rum or other spirituous liquors for and on account of His Majesty, and for no other use; that such sale and delivery was an absolute sale and delivery of such _____ without any express or implied condition, trust or confidence, on the part of to whom the same was delivered, or of any other person or persons whomsoever, and that I do verily believe the said _____ hath been actually issued for _____ or applied to the purpose it is stated by this deponent to have been delivered for.

III. And be it further enacted, The provisions of this Act, as also those of the several Acts to which this is an addition, shall, and they are hereby declared to extend to the Parish of West Isles, in the County of Charlotte, in as ample and full a manner as to the harbours of Saint John, Saint Andrews, or the Miramichi river.

IV. And be it further enacted, That the said two herein before recited Acts, together with this Act, shall be, and the same are hereby continued and declared to be in force until the first day of April, which will be in the year of our Lord one thousand eight hundred and twenty-two, and no longer.