

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 21

An Act authorizing the allowance of a drawback of part of the duties on certain articles imported into this Province, when such articles are exported. Passed the 20th of March, 1821.

Whereas by an Act made and passed in the fifty-second year of the Reign of His late Majesty King George the Third, intituled "An Act to impose a duty on certain articles imported into this Province," and also another Act made and passed in the fifty-ninth year of the same Reign, "to explain and amend the above mentioned in part recited Act," a duty is laid on oxen, cows and horses, imported into this Province from the United States of America: And whereas it is deemed expedient to allow a drawback on such oxen, cows and horses, as shall be imported into the several ports of Saint John, Saint Andrews, and West Isles, in this Province, expressly for exportation, on the same being exported—

I. Be it therefore enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the passing of this Act, whenever any oxen, cows or horses, imported in to either of the ports of Saint John, Saint Andrews, or West Isles, from the United States of America, (and reported for exportation at the office of the Treasurer or his Deputy at either of such ports) shall be exported from and out of either of such ports to any port or place out of this Province, that then and in such case the monies which may have been paid for the duties arising thereon, shall be repaid, and any bond or bonds taken to secure such duties, so far as may relate to the ox or oxen, cow or cows, horse or horses, so exported, shall be cancelled and considered of no validity, saving and reserving for the use of the Province, ten shillings on each and every ox, five shillings on each and every cow, and forty shillings on each and every horse, so exported, which the Treasurer or his Deputy at either of the said ports, are hereby authorized and required to save and reserve. Provided always, that the evidence to be required of such exportation shall be a certificate of the Treasurer or his Deputy at such port or ports, of such articles being reported for exportation, also the following affidavit, to be sworn to before the Treasurer or his Deputy at either of such ports, who are hereby authorized to administer such oath, of the owner or consignee, to which such certificate shall be annexed, to wit;—

I do swear that the following _____ are now on board _____ whereof _____ is master, bound for _____ and that they are the same as are mentioned in the annexed certificate and reported for exportation, and that the same are not intended to be relanded in any part of this Province, to the best of my knowledge and belief—So help me God.

And provided also, that the master of the ship or vessel in which the same are to be exported, shall make and subscribe the following oath, to wit:—I do swear that the _____ shipped by _____ are now actually on board the _____ whereof I am master, bound for _____ and that the same or any part thereof are not again to be relanded in any part of this Province, to the best of my knowledge and belief—So help me God. Which affidavit and

certificate shall be filed at the office of the Treasurer or his Deputy at one of the said ports, on such drawbacks being paid and allowed. And provided also, that no drawback shall be allowed on any horse or horses, cow or cows, ox or oxen, unless the same are exported within the space of three months from the day the same were reported at the office of the Treasurer or his Deputy at the respective ports herein before recited.

II. And be it further enacted, That any person or persons wilfully swearing falsely in any affidavit to be made under and by virtue of the directions of this Act, shall be deemed and are hereby declared to be guilty of wilful and corrupt perjury, and are hereby declared to be subject to the Laws now in force against persons guilty of perjury, in any Court of Record in this Province, and maybe proceeded against and punished accordingly.

III. And be it further enacted, That this Act shall be and continue in force for and during the continuation of the herein before in part recited Acts.