

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1826.* Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1826.

7 George IV – Chapter 26

**An Act to continue and revise the Revenue Laws of the Province. Passed the 7th of March, 1826.**

Be it enacted by the Lieutenant-Governor, Council, and Assembly, That an Act made and passed in the third year of His present Majesty's Reign, intituled "An Act for raising a Revenue in this Province," be and the same is hereby continued, and declared to be in full force, until the first day of April, which will be in the Year of our Lord one thousand eight hundred and twenty-seven, except such parts thereof as are hereby repealed.

II. And be it further enacted, That the first Section of the said herein-before recited Act, and so much of the fourteenth and fifteenth Sections thereof as relates to drawbacks on Wine, Brandy, Geneva and Cordials, be and the same are hereby repealed.

III. And be it further enacted, That An Act made and passed in the fifth year of his present Majesty's Reign intituled "An Act to continue and amend an Act intituled an Act for raising a Revenue in this Province," and also an Act made and passed in the sixth year of His Majesty's Reign, intituled "An Act to continue and amend the Acts for raising a Revenue in this Province," be and the same are hereby repealed.

IV. And be it further enacted, That from and after the first day of April next, there be and is hereby granted to the King's Most Excellent Majesty, His Heirs and Successors for the use of this Province, and the support of the Government thereof, the several rates and duties on the articles hereinafter mentioned, which shall or may be imported into any port or place within this Province, to be paid by the importer or importers thereof, that is to say: for every Gallon of Rum and Whiskey, ten pence, where two thirds of such Rum or Whiskey, have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part of which is owned therein, and an additional rate or duty of two pence per Gallon, upon all Rum and Whiskey, otherwise imported: For every Gallon of Shrub, Santa and Cordials of any kind, three pence, where two thirds of such Shrub, Santa or Cordials, have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part of which are owned therein, and an additional Rate or Duty of one penny per Gallon, upon all Shrub, Santa or Cordials otherwise imported: For every Gallon of Molassess, one penny: for every pound of Coffee, one penny: for every gross hundred weight of brown or Muscovado Sugar, on the amount of the original Invoice, allowing twenty-five per cent for tare and wastage, two shillings and six pence, where two thirds of such Sugar have been purchased with the produce of this Province, and imported in a Vessel or Vessels, part of which were owned therein, and four shillings per hundred weight, upon all Sugar otherwise imported. Provided always, that the short duty only, shall be demanded and taken, in all cases, where the duitable articles have been wholly purchased with the produce of this Province, and imported into the Province, in the same Vessel in which such Produce was exported there from, although no part of such Vessel may be owned therein.

V. And be it further enacted, That all duties collected by the Treasurer of the Province, or any of his Deputies, over and above the duties granted in and by the next preceding Section of this Act, between the fifth day of January, and the time of passing this Act, shall be returned to the party or parties paying the same; and all bonds given for the like duties, between the said two periods, shall be cancelled, or in cases where Bonds are given for the securing of duties, part of which only are over and above the duties granted in the said next preceding Section of this Act as aforesaid, between the two periods as aforesaid, that then only so much shall be demanded and recovered, on such Bonds as may remain due, after deducting such excess of duty as aforesaid.