

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1827.* Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1827.

8 George IV – Chapter 25

**An Act to continue and amend an Act intituled "An Act for raising a Revenue in this Province." Passed the 19th March, 1827.**

I. Be it enacted by the Lieutenant-Governor, Council and Assembly, That an Act made and passed in the third year of His 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 force until the first day of April, in the year one thousand eight hundred and twenty-eight, except so much of the same, as is repealed in and by an Act of the present Session, intituled "an Act to repeal certain enactments relative to the Revenue of this Province, and also to make provision for the better security of the said Revenue.

II. And be it further enacted, That from and after the passing of this Act, there be, and are hereby granted to the King's Most Excellent 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 be imported into this Province, that is to say,

For every gallon of Rum or 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 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 is owned therein; and an additional duty of one penny per gallon, upon all Shrub, Santa, and Cordials otherwise imported.

For every gallon of Molasses, 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 sixpence, 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 is owned therein; and four shillings per hundred weight for all sugar otherwise imported: Provided always, That the short duty only shall be demanded and taken in all cases where the dutiable 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 therefrom, although no part of such vessel may be owned therein.—And in addition to the rates and duties already imposed by the means and power of any Act of the Imperial Parliament,

or under and by virtue of this Act, the following rates and duties shall be granted as aforesaid, that is to say:

For every Gallon of Brandy, six pence;

For every Gallon of Holland or Geneva, six pence;

For every Gallon of Wine not in bottles, twelve pence.

III. And be it further enacted, That the following duties be granted as aforesaid, in addition to the rates and duties already imposed by the means and powers of any Act or Acts of the Imperial Parliament, or under and by virtue of this Act, upon the following articles not being of the manufacture of the United Kingdom, or of any other British possession, imported into this Province, that is to say:

For Chairs of all descriptions, twenty five pounds for every hundred pounds of the real value thereof; and for all other articles of Household Furniture, ten pounds for every hundred pounds of the real value thereof.

For manufactured Tobacco, fifteen pounds for every one hundred pounds of the real value thereof; and for all manufactured articles not being enumerated or described, or otherwise charged with duty by this Act, and not being of the manufacture of the United Kingdom, or any other British possession, five pounds for every hundred pounds of the real value thereof: excepting nevertheless, Food and Liquors of all sorts, Lumber of every description, and Books: Provided always, that none of the duties granted by this section of the Act shall be imposed, levied or received, when the articles herein mentioned are imported direct from the United Kingdom.

IV. And be it further enacted, That in cases where the duties imposed by this Act are upon the real value of the articles imported, such value shall be ascertained by the oath of the importer of such articles, or his known agent, in the manner and form following, that is to say:

"I A. B. do swear that the articles mentioned in this entry, and contained in the Packages (here specifying the several Packages, and describing the several marks and numbers as the case may be) are of the value of \_\_\_\_\_ to the best of my knowledge and belief; and that the same were valued at the same sum in the entry made at the Custom-House," (Signed) 'A. B.' which oath the Treasurer or his Deputy, or any of his Deputies, as the case may be, are hereby authorised and required to administer.

V. And be it further enacted. That there also be 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 sum of five pounds upon each and every Horse, imported or brought into this Province from any foreign country, to be paid by the person or persons importing or bringing the same; and that the said duty or so much thereof as may remain to be collected, after the duty imposed thereon by the Act of the Imperial Parliament of the United Kingdom is paid to, or secured, by the officers of

His Majesty's Customs House pursuant to the said Act of Parliament, shall be paid, levied, recovered or secured in the manner hereinafter directed.

VI. And be it farther enacted, That the importer or consignee of any such goods as are subject to duties under or by virtue of any Act or Acts of the Imperial Parliament of the United Kingdom, shall deliver to the Treasurer or Deputy Treasurer a bill of the entry thereof, containing the name of the importer; and of the ship, master and place from which bound; and the particulars of the quality and quantity of the goods and the packages containing the same; and the marks and numbers on such packages, and the value thereof, similar to the entry now required to be made at the Custom-House; and 30 such goods shall be unladen from any vessel, until such entry is made; and if any such goods shall be unladen before such entry, the same shall be forfeited.

VII. And be it further enacted, That the rates and duties imposed by this Act shall be paid at the time of importation of such articles as are liable to the same, into the City and County and City of Saint John, to the Treasurer of the Province, or his Deputy there, and to his Deputies at all other ports or places where the same shall be imported, unless such rates and duties, on any one cargo or importation shall amount to upwards of twenty-five pounds, in which case where the same shall not amount to fifty pounds, it shall be lawful for the Treasurer, or his Deputy, or Deputies, respectively, to take a Bond, duly executed by the owner or importer of such dutiable articles, with at least one good and sufficient surety, in double the amount of the rates and duties payable upon the articles specified in the report of such cargo or importation, for the payment of the same in three months; and where the rates and duties arising on any one cargo or importation, (as specified in the report of such cargo or importation,) shall amount to fifty pounds and not exceed one hundred pounds, then it shall be lawful for the said Treasurer, or his Deputy or Deputies, respectively to take a Bond duly executed in like manner for the payment of the same; one half in three months, and the remaining half in Six months; and where the rates and duties arising on any one cargo or importation shall exceed one hundred pounds and not amount to two hundred pounds, then it shall be lawful for the said Treasurer, or his Deputy or Deputies, respectively, to take a Bond duly executed in like manner for the payment of the same; one third in four months, one, third in eight months, and the remaining third in twelve months; and where the rates and duties arising on any one cargo or importation (as specified in the report of such cargo or importation) shall exceed two hundred pounds, then it shall be lawful for the said Treasurer, or his Deputy or Deputies, respectively to take a Bond executed in like manner for the payment of the same; one third in six months, one third in twelve months, and the other third in eighteen months; all which Bonds shall be taken in the name of the King's Majesty, and payable to his said Majesty, his Heirs and Successors, and conditioned for the payment of the amount of the said rates and duties respectively, at the time or times specified therein, either to the Treasurer for the time being, or his Deputy, if taken at Saint John, or to the Deputy Treasurer for the time being at the port or place where the same may be taken.

VIII. Provided always, and be it further enacted, That in cases where by the provisions of this Act, the importer or importers are entitled to have credit for payment of any duties upon giving Bonds as aforesaid, the Treasurer, or any of his Deputies, shall be, and they are hereby authorized to receive payment at the time of entry, if required, and to allow a discount or abatement

thereupon, at and after the rate of six per centum per annum, proportionably to the credit which the said importer or importers may be so intitled to have.

IX. And be it further enacted, That the several rates and duties imposed under and by virtue of this Act, shall be paid, levied, recovered or secured, and drawbacks thereon allowed in the manner as directed in and by the provisions of the said recited Act, made and passed in the third year of His Majesty's Reign, intituled, "An Act for raising a Revenue in this Province," excepting so far as the said Act is altered amended or repealed, by this or any other Act passed in the present Session; and the several articles, hereby made subject to duties, shall be liable to be seized, forfeited and disposed of; and the like pains, penalties and forfeitures are hereby inflicted and imposed, for the non entry or false entry, landing or relanding thereof, and shall and may be sued for, prosecuted and recovered, and disposed of in such manner and by such ways, means and methods as are directed in and by the provisions of the said recited Act, (except as aforesaid,) and the several provisions of that Act hereby continued in force, shall extend and apply and be taken and construed to extend and apply to the several dutiable articles, duties and penalties imposed by this Act in the same manner as if the said provisions were herein repeated.

X. And be it further enacted, That this Act shall continue, and be in force until the first day of April, which will be in the year of our Lord one thousand eight hundred and twenty-eight.