

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1828. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1828.

9 George IV – Chapter 1

An Act to continue and amend the Revenue Laws of this Province. Passed 29th March, 1828.

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That an Act made and passed in the eighth year of the Reign of his present Majesty, intituled "An Act to continue and amend an Act, intituled An Act for raising a Revenue in this Province," And also, so much of an Act made and passed in the third year of his said Majesty's Reign, intituled "An Act for raising a Revenue in this Province," as is now in force, be, and the same are hereby continued, and shall, together with this Act, be and remain in force until the first day of April, which will be in the year of our Lord one thousand eight hundred and twenty-nine.

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 support of the Government thereof, in addition to the Rates and Duties already imposed by the means and powers of any Act or Acts of the Imperial Parliament, upon the undermentioned articles, imported into this Province from any Foreign Country, that is to say:

For Tallow Candles and Soap of every description, in addition to the *ad-valorem* Provincial duty of five per cent, to which they are now subject; the further duty of five pounds for every hundred pounds of the real value thereof; And for all kinds of Bread, ten pounds for every hundred pounds of the real value thereof; the value to be ascertained in the same manner as is directed in and by the fourth Section of the said herein before first recited Act; And for wine in bottles, sixpence for every Gallon.

III. And be it further enacted, That the several rates and duties imposed by this Act, shall be paid, levied, and recovered, or secured, in the manner directed in and by the said Act made and passed in the third year of His Majesty's Reign; and the said articles hereby made subject to duty, 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, and may be sued for, prosecuted, 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 last mentioned Act.

IV. Provided always, and be it further enacted, That upon the entry of any Goods of foreign growth or produce, subject to duties under this or any other Act of Assembly, and which are also subject to duties, and intended to be warehoused under the provisions of any Act or Acts of the Imperial Parliament; the importer of Such goods, instead of paying or securing the Provincial duty as directed in and by the said herein before first recited Act of Assembly, shall give Bond with at least one sufficient Surety to be approved of by the Treasurer or his Deputy, in double the amount of duties payable at the Treasury thereupon with Condition for safe depositing the Goods in the Warehouse, and for the payment of such duties before taking the same out of the Warehouse for

home consumption, or for the exportation thereof; and with further condition, that if the said Goods are not taken out of the Warehouse within two years, the duties shall, at the expiration of that period, be paid.

V. And be it further enacted, That if any Goods which shall have been so Warehoused, shall be taken out of the Warehouse, except for exportation, without payment of the said duties so imposed by this or any other Act of Assembly; such Goods shall be forfeited, and may be seized and disposed of in the manner directed in and by the said Act passed in the third year of His Majesty's Reign.