

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1829. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1829.

9 & 10 George IV – Chapter 31

**An Act further to continue and amend the several Acts for raising a Revenue in this Province.
Passed 10th February, 1829.**

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That an Act passed in the ninth Year of the Reign of His present Majesty, intituled, "An Act to continue and amend the Revenue Laws of this Province," also a certain other Act passed in the eighth Year of His Majesty's Reign, 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 passed in the third Year of His 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 thirty.

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, the following Rates and Duties on the undermentioned articles imported and brought into this Province from any foreign Country, either by sea or inland navigation or transportation, that is to say, on all Horned Cattle the sum of fifty Shillings per head; and on all dead Meats, six Shillings and eight Pence per hundred pounds.

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 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. And be it further enacted, That from and after the passing of this Act, whenever any Oxen or Cows imported or driven into either of the Ports of Saint John or Saint Andrews 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 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 so exported, which the Treasurer or his Deputy at either of the said Ports are hereby authorized and required to save and serve. 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, A. B. 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 shall, not again be relanded in any part of this Province, with my knowledge, and consent, (unavoidable accident excepted,) so help me God. Which, affidavit and certificate shall be filed at the office of the Treasurer or his Deputy, at any of the said Ports, on such drawbacks being paid or allowed. And provided also, That no drawback shall be allowed on any 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.

V. 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 any persons guilty of perjury in any Court of Record in this Province, and may be proceeded against and punished accordingly.

VI. And be it further enacted, That if any of the Cattle shall be fraudulently relanded in any part of this Province after shipment for exportation as aforesaid, the same shall be forfeited, proceeded against, and applied in the manner directed by the Revenue Laws in force in respect to articles by those Laws declared to be forfeited.