

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1831. Fredericton, NB: John Simpson, Printer to the King's Most Excellent Majesty, 1831.

1 William IV – Chapter 1

An Act to alter and amend the Act for raising a Revenue in the Province. Passed 25th March 1831.

I. Be it enacted by the President, Council, and Assembly, That an Act made and passed in the Eleventh Year of the Reign of His late Majesty King George the Fourth, intituled *An Act for raising a Revenue in the Province*, be and the same is hereby continued, (excepting so much of the same as is hereby repealed, altered or amended,) and, together with this Act, declared to be in Force until the First Day of April, which will be in the Year One thousand eight hundred and thirty two.

II. And be it further enacted, That so much of the First Section of the said herein before recited Act as imposes additional Duties upon Rum, Whiskey, Whiskey and Sugar when imported or brought into this Province by Non-residents, and also so much of the same Section as imposes a Duty upon Vinegar, or upon Articles of Foreign Growth or Manufacture, when imported from any Part of the British Empire, be and the same is hereby repealed; and that the Duty upon Foreign horned Cattle shall be Sixty Shillings only for every Head of such Cattle, instead of the Duty imposed in and by the said First Section of the said herein before recited Act.

III. And be it further enacted, That so much of the Fifth Section of the said Act as allows a Drawback upon the Exportation of Vinegar, and upon Articles which have paid or are subject to the long Duties; and also the Proviso in the Seventh Section of the same Act which relates to the Payment of Drawbacks, allowed therein (when the Duties have been secured) in Proportion upon the several Instalments of Bonds as they become due, be and the same are hereby repealed.

IV. And be it further enacted, That the Drawbacks upon all Articles exported, and entitled thereto, and for the Duties on which Bonds have or may be given, shall be endorsed upon such Bonds and deemed equivalent to Cash Payments, without any Reference to the Times when the several Instalments of the same are payable or become due.

V. And be it further enacted, That no Provincial Duty shall be charged upon the Importation of the following Articles: that is to say, Hides, Tallow, Cotton Wool, Plants and Seeds of every Description, Indigo, Fruits, whether preserved, dry or green, Dye Woods, Salt, Leaf Tobacco, Bees Wax, Felt, Lignum-vitae, Bristles, Horse Hair, Horns, Cordage, Canvas, Hemp, Iron and India Rubber; any Thing in the herein before recited Act to the contrary notwithstanding.

VI. And be it further enacted, That any Importer or Consignee of Rum, Whiskey, Brandy, Geneva, Wine, Shrub, Santa, Cordials, and Brown Sugar, may have his Option either to secure the Duties on the same in the Manner prescribed in and by the said herein before recited Act, or to warehouse such Articles and pay the Duties thereon from time to time as the same may be sold for Home Consumption, and before the Delivery thereof from such Warehouse, as hereinafter provided.

VII. And be it further enacted, That before the Owner, Agent or Consignee of any such Articles shall have the benefit of the Option herein before provided, it shall be the duty of the Owner, Importer or Consignee of any such Articles to enter the same for warehousing, and to provide a good and sufficient Warehouse, to be approved of by the Treasurer of the Province, or Deputy Treasurer, as the Case may be, and fitted and prepared in every Respect to the Satisfaction of the said Treasurer or Deputy; and before any such Articles shall be admitted into any such Warehouse, the Owner, Importer or Consignee of the same shall, instead of the Bonds required in the said herein before recited Act, give Bonds, with Two sufficient Sureties, to be approved of by the said Treasurer or Deputy, as the Case may be, in double the Amount of the Duties payable on such Articles, conditioned for the safe depositing of such Articles in such Warehouse, mentioned in the Entry of the same, and for the Payment of the Duties upon such Articles, or for the Exportation thereof, according to the Account first taken of such Articles upon the landing of the same; and with the further Condition, that no Part thereof shall be taken out of such Warehouse until cleared from thence upon due Entry and Payment of Duty or upon due Entry for Exportation; and with the further Condition, that the whole of such Articles shall be so cleared from such Warehouse, and the Duties upon the Deficiency (if any) of the Quantity according to such First Account shall be paid within Two Years from the Date of the First Entry thereof: Provided always, that no One Importer of Articles subject to Duties under the Provisions of any Act or Acts of the General Assembly of this Province, shall be allowed the Privilege of warehousing the same, unless the Duties upon such transportation shall amount to Fifty Pounds.

VIII. And be it further enacted, That if any Articles which have been entered to be warehoused shall not be duly carried and deposited in the Warehouse, or shall afterwards be taken out of the Warehouse without due Entry and Clearance, or having been entered and cleared for Exportation from the Warehouse, shall not be duly carried therefrom and shipped, or shall afterwards be relanded, except with the Permission of the proper Officer of the Treasury, such Goods shall be forfeited.

IX. And be it further enacted, That upon the Entry outwards of any Articles to be exported from the Warehouse, the Person entering the same shall give Security by Bond in treble the Duty thereon, with Two sufficient Sureties, to be approved by the Treasurer or Deputy Treasurer, conditioned that the same shall be landed at the Place for which they be entered outwards, or be otherwise accounted for to the Satisfaction of the said Treasurer or Deputy Treasurer; and all Articles deposited in any Warehouse pursuant to this Act, shall be taken out for Home Consumption or for Exportation within Two Years from the Date of the original Report and Entry of such Articles.

X. And be it further enacted, That the Drawbacks upon dutiable Articles exported to any Foreign Country, agreeably to the Provision of the herein before recited Act, may (with the other requisite Proofs required by the same Act) be obtained upon the Certificate of Two resident Merchants of the Place where such dutiable Articles may have been landed, as well as by the Certificate required by the said Act from the Principal Officer of the Customs at such Place.

XI. And be it further exacted, That the Drawback upon all Articles exported before the passing of this Act, or the Act to which this Act is an Amendment, shall be allowed and paid agreeably to the Act in Force at the Time of the Exportation of such Articles, notwithstanding the Expiration or Repeal of such Acts; any Thing in any Act of the General Assembly to the contrary notwithstanding.

XII. And be it further enacted, That when dutiable Articles have been exported agreeably to the Provisions of the herein before recited Act, and the Treasurer or any Deputy Treasurer, as the Case may be, shall have good Cause to believe that such Articles, or the Vessel in which they were exported, were lost at Sea, and that in consequence of such Loss no Certificate could be returned to entitle the Owner or Exporter of such Articles to the Drawback allowed on such Articles, then it shall and may be lawful for the said Treasurer or any Deputy Treasurer, as the Case may be, to enlarge the Time of Payment of the Duties which may have been secured on such Articles until the Owner or Exporter shall have Time, by Application to the General Assembly, to obtain Remission of such Duties: Provided always, that if such Application should be refused, then it shall be the Duty of the said Treasurer or Deputy Treasurer, as the Case may be, upon receiving Notice of such Refusal, forthwith to take the necessary Steps for the Recovery of such Duties, agreeably to the Provisions of the said herein before recited Act.

XIII. And be it further enacted, That whenever any Merchant at any Port in this Province, when the Provincial Duties are received or secured on any dutiable Articles entitled to Drawback on Exportation, shall ship such Articles coastwise to his Agent at any Port or Place in this Province, it shall and may be lawful for such Agent to export the same, and receive the Drawback thereon in the Name of the original Importer: Provided always; that such Articles shall be accompanied with a regular Permit from the Treasurer or Deputy Treasurer, as the Case may be, to shew that the Duties thereon have been paid, or secured to be paid, at the Office of the said Treasurer or Deputy Treasurer, expressing also the Place from the Time when, and the Vessel's Name in which such Articles were imported, together with the Marks and Number of the Cask and Package containing such Articles; and also that such Casks and Package containing such Articles, and also that such Cask and Packages are the same in which such Articles were originally imported, and in the same State as when so imported; Provided also, that the same Proof of the Exportation of such Articles by any Agent as aforesaid, shall be required to obtain the Drawback thereon, as is required upon the Exportation of such Articles under the Provisions of the said herein before recited Act.

XIV. And be it further enacted, That in Addition to the Duties imposed in and by the herein before recited Act, there shall be levied, collected and paid for every Gallon of Brandy, Hollands, Geneva and Cordials, Sixpence; the same to be paid, secured and recovered in the same Manner as the other Duties or the like Articles are in and by the Provisions of the said herein before recited Act.

XV. And be it further enacted, That it shall and may be lawful to and for the Treasurer of the Province to appoint such and so many fit Persons, to be approved of by the President or Commander in Chief of the Province, to be his Deputy or Deputies at or near the Western Boundary of the Province, as he may deem necessary for securing the Duties upon Horses, Horned Cattle, and all Articles which may be imported into the Province by Inland Navigation or by Land,

or for the Detection and Punishment of Offences against the Revenue Laws of the Province; which Deputies so, appointed or to be appointed, shall have the like Powers in every Respect, as the Deputy Treasurers have under and by virtue of the said herein before recited Act.

XVI. And be it further enacted, That any Person importing, by Inland Navigation or by Land, into any Part of this Province, Horses, Horned Cattle, or any Articles which are subject to a Duty under any Act or Acts of the General Assembly of this Province, who shall neglect to report the same and pay the Duties thereon to the Treasurer of the Province or the Deputy Treasurer, as the Case may be, shall for each and every Neglect or Offence be liable to the same Forfeitures and Penalty as Persons are who may be convicted of fraudulently landing any dutiable Articles from on board of any Ship or Vessel arriving at any Port or Place in the Province; to be recovered and applied in the same Manner as the Penalties are in and by the Third Section of the said herein before recited Act; and all Goods so imported as aforesaid, may be seized by the Treasurer of the Province, or any Deputy, as the Case may be, and prosecuted to Condemnation and Sale, in the same Manner as Goods seized and forfeited may be under and by virtue of the said Act.

XVII. And be it further enacted, That if any Person or Persons shall import into this Province, by Inland Navigation or by Land, any Horses, Horned Cattle, or any Goods, Wares or Merchandize of any Description subject to Duty under any of the Revenue Laws of this Province, and shall neglect to report the same, and pay the Duties on such Articles so imported, at the Office of the nearest Deputy Treasurer, such Person or Persons so offending shall be liable to the same Penalty as Persons are, in and by the Third Section of the said herein before recited Act, who shall land Articles from any Ship or Vessel before Report of the Cargo of such Ship or Vessel, to be recovered in the like Manner as the Penalties are in and by the Twentieth Section of the said herein before recited Act and all Horses, Horned Cattle, Goods, Wares and Merchandize of every Kind, which may be seized for Non-payment of the Duties, or for Default of Report made to the Deputy Treasurer as aforesaid, may be proceeded against in the same Manner as Seizures are in and by the Provision of the said Act.