

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1832.* Fredericton, NB: John Simpson, Printer to the King's Most Excellent Majesty, 1832.

2 William IV – Chapter 1 Session 2

**An Act to alter and amend an Act, intituled *An Act for raising a Revenue in the Province*. Passed 7th May 1832.**

I. Be it enacted by the Lieutenant Governor Council, and Assembly, That the First Section of an Act made and passed in the present Year of His Majesty's Reign, intituled *An Act for raising a Revenue in the Province*, be and the same is hereby repealed; and in lieu of the several Rates and Duties imposed in and by the said First Section; We, His Majesty's Dutiful and Loyal Subjects, the Assembly of New Brunswick, in General Assembly Convened, for raising the Supplies necessary to defray the Expenses of His Majesty's Government of the Province, have freely and voluntarily resolved to give and to grant to the King's Most Excellent Majesty the several Rates and Duties herein after mentioned; and do therefore pray Your Excellency that it may be enacted; and so be it enacted by His Excellency the Lieutenant Governor, by and with the Advice and Consent of the Council and Assembly, and by the Authority of the same, that from and after the Commencement 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 herein after mentioned on the following Articles which may be imported or brought into this Province either by Sea, by Inland Navigation, or by Land, from any Part of the British Empire or any Foreign Port or Place; (that is to say,)

For every Gallon of Rum, One Shilling;

For every Gallon of Molasses, One Penny;

For every Gallon of Shrub, Santa, or Lime juice, Six Pence;

For every Gallon of Brandy, One Shilling and Ten Pence;

For every Gallon of Hollands, Geneva, and Cordials, One Shilling and Six Pence;

For every Gallon of Wine in Bottles, One Shilling and Three Pence;

For every Gallon of Wine not in Bottles, One Shilling and Six Pence;

For every Gallon of Whiskey, Two Shillings and Six Pence;

For every Hundred Weight of dried Fruit, Five Shillings;

For every Pound of Coffee and Loaf Sugar, One Penny;

For every Hundred Weight of Brown or Muscavado Sugar, on the Quantity mentioned in the original Invoice, allowing Twenty five per Centum for Tare and Wastage, Two Shillings and Six Pence;

For every Foreign Horse, Five Pounds;

For every Foreign Ox, Two Pounds;

For every Foreign Cow, or other horned Cattle, Three Pounds Ten Shillings;

For every Hundred Pounds of Foreign dead fresh Meats of all Kinds, Six Shillings and Eight Pence;

And upon the following Foreign manufactured Articles, when not imported from the United Kingdom, upon every Hundred Pounds of the real Value thereof, the Rates and Duties following; (that is to say,)

For Chairs, Clocks, Watches, and every Description of Household Furniture, Pictures, Mirrors and Looking Glasses, Twenty five Pounds;

For Soap and Caddies, Ten pounds;

For Tobacco; Fifteen Pounds;

And for all other Foreign Articles, manufactured or not manufactured; not herein enumerated or described, when not imported from the United Kingdom, upon every Hundred Pounds of the real Value thereof, Ten Pounds; excepting nevertheless, Liquors, Vinegar, Pitch, Tar, Turpentine, Rosin, Lumber of every Description, Grass Seed, and all other Seeds and Plants, Hides, Tallow, Cotton Wool, Indigo, Tea, Dye Woods, Salt, Leaf Tobacco, Bees' Wax, Felt, Lignum Vitae, Bristles, Horse Hair, Horns, Cordage, Canvass, Hemp, Iron, India Rubber, Books, Flour and Meal of all Kinds, Wheat, Rye, Barley, Oats, Buckwheat, Rice, Peas, Beans, Indian Corn, Bread, and dried and Baited Meats;

And in all Cases where the Duties imposed by this Section are charged upon the real Value of the Articles imported, such Value shall be ascertained by the Declaration of the Importer or Consigned of such Articles; before the Treasurer of the Province; or any Deputy Treasurer, in Manner and Form following; (That is to say,)

"I A. B; do declare that the Articles mentioned in this Entry, subject to Provincial Duty, and contained in the several Packages therein particularly described, (or otherwise particularly described,) are of the Value of \_\_\_\_\_ to the best of my Knowledge and Belief.

(Signed)

A. B."

which Declaration (in all Cases to be made before the Treasurer or a Deputy), shall be written on the Bill of Entry of such Articles; and if it shall appear to the Treasurer or Deputy Treasury that such

Articles have been invoiced below the real Value thereof at the Place from whence the same were imported, or if the Value is not known, the Articles shall in such Cases be examined by Two competent Persons, appointed or to be appointed by the Lieutenant Governor or Commander in Chief of the Province; and such Persons, or One of them, shall declare before or certify to the Treasurer, or Deputy Treasurer what is the real Value of such Articles; and the Value so declared or certified shall be deemed to be the real Value thereof, and upon which the Duties imposed by this Act shall be charged, paid and received.

II. And, be it further enacted, That the whole Amount of the several Rates and Duties imposed in and by the First Section of this Act shall be demanded, paid, and received by the Treasurer of the Province or any of his Deputies, as the Case may be, notwithstanding any Duties which are or may be imposed and collected at any of the Custom Houses in the Province, on any of the Articles and Property therein enumerated and described, by the Means and Powers of any Act or Acts of the Imperial Parliament.

III. And be it further enacted, That the several Rates and Duties imposed under and by virtue of this Act, shall be demanded, paid, received, secured and recovered, and the Drawbacks thereon allowed, in the Manner as directed in and by the Provisions of the Act to which this Act is an Amendment, intituled *An Act for raising a Revenue in the Province*, and the several Articles and Property by this Act 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, false Entry, landing or relanding thereof and Shall and may be prosecuted, sued for, recovered and disposed of in such Manner, and by such Ways, Means and Methods, as are directed in and by the said recited Act; and all the Provisions of the same excepting the First Section shall apply (as far as they can be applicable) to this Act, in like Manner to all Intents and Purposes as if the Whole of the said Provisions were herein repeated: and the Right of recovering any of the Duties, Penalties and Forfeitures imposed, inflicted or incurred under the Provisions of any former Act or Acts of the General Assembly for raising a Revenue is hereby expressly saved.

IV. And be it further enacted; That all Importers who have since the First Day of April last paid to the Treasurer of the Province, or any Deputy Treasurer, Duties upon the Importation of Articles which by this Act are not made subject to Duties, or who may have secured such Duties by Bond, and who shall within Ten Days next after the Commencement of this Act prove to the entire Satisfaction of the said Treasurer or Deputy, as the Case may be, that the Articles upon which such Duties have been paid or secured as aforesaid, or any Part thereof, are still on Hand, and unsold, shall be entitled to receive back from the said Treasurer or Deputy the Amount of such Duties or so much of the same as were paid on the Articles so remaining unsold, or to have such Amount endorsed on Bonds which may have been given to secure such Duties.

V. 'And Whereas in and by the Fifth Section of the said herein before in Part recited Act it is enacted, that no Articles therein mentioned shall be entitled to Drawback, unless the same are exported within Twelve Months from the Time of the Importation of the same, and it is Considered that it would be beneficial to the Trade of this Province to extend this Limitation upon Wines to a longer Period than Twelve Months;' Be it therefore further enacted, that Importers of

Wines shall be entitled to receive the Drawbacks allowed in and by the said Fifth Section upon Wine, if such Wine shall be exported within Two Years from the Time of the importation thereof; provided every other Provision of the said in Part recited Act relating to Drawbacks, be strictly complied with.

VI. And be it further enacted, That this Act shall come into Operation on the Fourteenth Day of this present Month of May, and be and remain in Force during the Continuance of the Act to which this Act is an Amendment, and no longer.