

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1834.* Fredericton, NB: John Simpson, Printer to the King's Most Excellent Majesty, 1834.

4 William IV – Chapter 1

**An Act to continue and amend the Act for raising a Revenue, and for the Increase of the Revenue of the Province. Passed March 1834.**

Whereas it is deemed expedient to continue and amend the Act for raising a Revenue, and to increase the Provincial Revenue by a small Ad-Valorem Duty on British Manufactures.

I. Be it therefore 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*, be and the same is hereby continued, and together with this Act declared to be in full Force until the First Day of April which will be in the Year One thousand eight hundred and thirty five, excepting so much of the same as is hereby repealed, altered and amended.

II. And be it enacted, That in Addition to the Rates and Duties imposed in and by the hereinbefore recited Act, intituled *An Act for raising a Revenue*, there be and are hereby granted to the King's Most Excellent Majesty, His Heirs and Successors, for the Use of this Province, and towards the Support of the Government thereof, the following Rates and Duties; (that is to say,) Upon all Articles of British Manufacture, imported into the Province, for every Hundred Pounds of the real Value thereof, the Sum of Two Pounds Ten Shillings, excepting, nevertheless, Mineral and other Salt, Coals, Fishing Nets, Hooks, Lines and Twines, Steel, Bolt, Square, Flat, Pig and Sheet Iron, Spikes and Sheathing Nails, Bolt and Sheet Copper, and Copper Spikes and Nails, Bar and Sheet Lead, Canvass, Cordage, Anchors, and all Tackle and Apparel for Ships or Vessels, Steam and Mill Machinery of all Kinds, Zinc, and all Articles imported expressly for the Whale and deep Sea Fisheries, and Loaf Sugar, which is otherwise charged with a Duty of One Penny a Pound by the Act to which this Act is an Amendment; all which Rates and Duties shall be levied, collected, secured, recovered and received by the Treasurer of the Province, or any of his Deputies, as the Case may be, in the Manner pointed out, and by the Means and Powers of the Act to which this is an Amendment, intituled *An Act for raising a Revenue*, and notwithstanding any Duties which now are or may be imposed and collected at any of the Custom Houses in the Province, by the Means and Powers of any Act or Acts of the Imperial Parliament.

III. And be it enacted, That only One Shilling and Sixpence per Gallon shall be levied, collected, secured and received by the Treasurer of the Province, or any Deputy Treasurer, upon Whiskey, instead of the Duty of Two Shillings and Sixpence per Gallon imposed in and by the First Section of the hereinbefore recited Act.

IV. And be it enacted, That all Articles saved or landed from any wrecked or stranded Ship or Vessel, shall be liable to the same Duties as they would be liable to if regularly imported, and shall be entitled to the same Drawbacks upon Exportation; which Duties shall be levied, collected, secured and received, under the Provisions of the Act to which this Act is an Amendment, in like

Manner as if the Articles liable to such Duties had been regularly imported; and the same Drawbacks shall be allowed and paid upon the Exportation of the same, as would be allowed and paid if such Articles had been so regularly imported, upon all the Provisions of the said recited Act relating to Drawbacks being strictly complied with; and all Bonds which may or have been given for securing Duties upon Goods landed from wrecked or stranded Vessels shall, and they are hereby declared to be, as valid, to all Intents and Purposes, as Bonds given for securing the Duties on Articles regularly imported.

V. And be it enacted, That in Addition to the Drawbacks allowed in and by the Sixth Section of the Act to which this Act is an Amendment, the following Drawbacks shall be allowed; (to wit,) For every Gallon of Hollands, Geneva and Whiskey, One Shilling and Sixpence; for every Pound of Loaf Sugar, One Penny; for every Hundred Weight of dried Fruits, Five Shillings; and upon British Manufactures, Two Pounds Ten Shillings, upon every Hundred Pounds of the real Value thereof, agreeably to the Value ascertained upon such Manufactures for charging them with Duties, at the Time of the Importation thereof: Provided always, that no less Quantity of the foregoing Articles shall be entitled to Drawback upon Exportation than is mentioned in the said Sixth Section of the said hereinbefore recited Act; and provided also, that no less Amount of British Manufactures shall be entitled to Drawback than One Hundred Pounds on Articles mentioned in any One Report of such Articles exported.

VI. And be it enacted, That in order to obtain the Drawbacks allowed in and by the next preceding Section of this Act, the same Forms shall be observed, and the same Evidence required, in every Respect, as is required in and by the said hereinbefore recited Act for obtaining any of the Drawbacks therein allowed.

VII. And be it enacted, That in Cases where the Duties upon Articles imported into Woodstock shall, upon any One Importation, exceed Ten Pounds, it shall and may be lawful for the Deputy Treasurer there, to take Bonds duly executed by the Owner or Consignee of such Articles, with One or more good and sufficient Surety or Sureties, for the Payment of the same in Two Months: which Bonds shall be taken in His Majesty's Name, and made payable to His Majesty, His Heirs and Successors, and conditioned for the Payment of the Amount of the said Duties, at the Times specified therein, to the said Deputy Treasurer who shall take the same, and may be recovered in the Manner pointed out, and by the Means and Powers of the Act to which this Act is an Amendment, for the Recovery of Bonds therein mentioned.

VIII. And be it enacted, That if any Person shall, by Force or Violence, assault, resist, oppose, molest, hinder or obstruct any Officer of the Treasury, in the Exercise of his Office, or any Person aiding such Person, shall upon Conviction before any Court of Record in this Province, be adjudged to pay a Fine not exceeding One hundred Pounds, nor less than Fifty Pounds, in the Discretion of the Court before whom such Person shall be tried; One half of which Fine, after deducting Costs, shall be paid to the Person prosecuting for the same, and the other Half into the Treasury for the Use of the Province.