

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1837. Fredericton, NB: John Simpson, Printer to the King's Most Excellent Majesty, 1837.

7 William IV – Chapter 5 (Session 1)

An Act to amend the Act to provide for collection of the Revenue of the Province. Passed 1st March 1837.

Whereas by the sixth section of an Act made and passed in the sixth year of the reign of his present Majesty, intituled "An Act to provide for the collection of the Revenue of the Province," it is, among other things, provided that if any articles charged with duties by virtue of any Act or Acts of the Imperial Parliament, and have been charged with duties, according to the provisions of the same, the valuation had on the same shall be accepted, deemed and taken to be the the value on which the provincial duties shall be demanded and paid: And whereas it is expedient to repeal so much of the said section as contains the said proviso;

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That so much of the said sixth section of the said Act as provides that if any article be charged with duties by virtue of any Act or Acts of the Imperial Parliament, and have been charged with duties, according to the provisions of the same, such valuation shall be accepted as the true value for paying the Provincial duties, be and the same is hereby repealed.

II. And whereas by the said Act no mode is pointed out to ascertain the value of goods seized for a breach of the Revenue Laws; for remedy whereof, Be it enacted, That when any article or articles shall be seized for a breach of the Revenue Laws of this Province, it shall be the duty of the Treasurer or Deputy Treasurer to make application to any one of His Majesty's Justices of the Peace in the County where such articles were seized, to nominate two persons to appraise the articles so seized, whose valuation shall be accepted as the true value thereof, the expense attending such valuation to be deducted from the proceeds of the seizure.

III. And whereas under the provisions of the twenty eighth section of said Act, doubts have arisen as to the time when the security in a Treasury bond shall be discharged in case the bond be not transmitted to the Attorney General for prosecution; for remedy whereof, Be it enacted, That no security in any bond taken for the payment or duties shall be discharged from the same, unless the Treasurer or Deputy Treasurer, shall neglect to transmit such bond to the Attorney General, to be prosecuted within thirty days after the last instalment in such bond shall become due and payable.

IV. And be it enacted, That it shall and may be lawful for the Deputy Treasurers at Miramichi, Richibucto, Saint Andrews, Bathurst and Dalhousie, in case of sickness or necessary absence of either of them, to appoint a fit person for them respectively to attend to the duties of these respective offices during their sickness or necessary absence, and for the conduct of such person, the said Deputy Treasurer and the respective sureties shall be responsible.

V. And be it enacted, That this Act shall continue and be in force for and during the continuance of the Act, which this is an amendment.