

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1838. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1838.

1 Victoria – Chapter 2

An Act imposing duties upon certain articles imported into this Province. Passed 9th March 1838.

We Her Majesty's dutiful and loyal subjects, the Assembly of New Brunswick, in General Assembly convened, for raising the necessary supplies to defray the expenses of Her Majesty's Government within this Province, have freely and voluntarily resolved to give and grant to the Queen's Most Excellent Majesty, the several rates and duties hereinafter mentioned, and do therefore pray Your Excellency that it may be enacted;

I. And be it enacted by His Excellency the Lieutenant Governor, by and with the advice and consent of the Legislative Council and Assembly, and by the authority of the same, That on and after the first day of April which will be in the present year of our Lord one thousand eight hundred and thirty eight, there be and are hereby granted to the Queen's Most Excellent Majesty, her heirs and successors, for the use of this Province and for the support of the Government thereof, the several rates and duties hereinafter 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 from any foreign port or place, or which may be saved from any wrecked or stranded ship or vessel, viz:—

For and upon all rum, spirits, gin, hollands, geneva, whiskey and cordials, one shilling and sixpence per gallon;

For and upon all brandy, two shillings per gallon;

For and upon all wines, two shillings per gallon;

Provided always, That all wines imported direct from the place of their growth and manufacture, in vessels owned within the Province, shall be subject to the duty of one shilling and sixpence per gallon and no more;

For and upon all molasses, one penny per gallon;

For and upon all shrub, santa or lime juice, sixpence per gallon;

For and upon every hundred weight of dried fruits, five shillings;

For and upon all coffee, loaf or refined sugar, one penny per pound;

For and upon all brown or muscovado sugar, two shillings and sixpence per hundred weight;

For and upon every foreign horse, three pounds ten shillings;

For and upon every foreign ox, one pound;

For and upon all other horned cattle, (cows excepted,) three pounds ten shillings;

For and upon all foreign manufactured tobacco, one half penny per pound;

For and upon the following foreign manufactured articles when not imported from the United Kingdom, upon every one hundred pounds of the real value thereof, the rates and duties following, that is to say;

For and upon all chairs, clocks, clock cases, clock movements or machinery, watches, and upon every description of household furniture, pictures, mirrors or looking glasses, twenty five pounds;

For and upon all soap and candles, ten pounds;

And for and upon all other foreign articles, manufactured or not manufactured, not herein before enumerated or described, when not imported from the United Kingdom, upon every hundred pounds of the real value thereof, ten pounds; and further the amount of any duty for the time being, payable under any Act or Acts of the Imperial Parliament, unless such duties shall have been collected and paid at any Custom House within the Province, excepting nevertheless:

Agricultural implements (axes excepted); bricks and tiles; bees' wax; bristles; books (printed) and pamphlets; beans; barley; bread; cottonwool; cordage; canvass; dye woods; felt; flour and meal of all kinds (buckwheat excepted); grass seeds, and all other kind of seeds and plants; hay; hides; horse hair; horns; hemp; hops; indigo; iron; india rubber; indian corn; liquors otherwise charged with duty; lumber of all kinds; leaf tobacco; lignumvitae; mahogany logs, boards or veneers; meats (dried and salted); mill saws; oats; pitch; peas; rosin; rice; rye; salt; tar; turpentine; tallow; tea; vinegar; wheat;

For and upon all articles, the manufacture of the United Kingdom, imported or brought into this Province, whether by sea or inland carriage or navigation, or which may be saved from any wrecked or stranded ship or vessel, for every hundred pounds of the real value thereof, the sum of two pounds ten shillings, excepting nevertheless:

Agricultural implements; anchors; barley (pot or pearl); beef; bacon; books (printed) and pamphlets; bread, bunting; bricks and tiles; coals; copper (bolt and sheet); copper spikes or nails; canvass; coal tar; cordage; duck; felt (patent); fishing nets, hooks, lines and twines; flour and meals of all kinds; globes; iron (bolt, bar, square, pig or sheet); iron block bushes; loaf or refined sugar (otherwise charged with duty); lead (bar and sheet); mineral salt, and salt of all kind; malt; machinery for mills or steam boats; mathematical and musical instruments of all kinds, and

philosophical and chemical apparatus; maps; oakum; pork; printing paper; steel; spikes and sheathing nails; ship's tackle and apparel; sheathing paper; tin in sheets or block; zinc; For and upon all leather or any article made of leather, and on malt liquor, not being of foreign manufacture or the manufacture of the United Kingdom, imported or brought into this Province, five pounds for and upon every one hundred pounds of the value of the said articles at the place of the last shipment:

And for and upon all articles manufactured of silk or cotton in the British East India Possessions, upon pepper and all description of spices from whatever place imported, two pounds ten shillings upon every one hundred pounds of the value of the said articles, at the place of the last shipment: All which duties shall be paid by the importer or importers of such articles respectively, notwithstanding any duties which are or may be imposed and collected under any Act or Acts of the Imperial Parliament, and shall be collected and secured by means and under the regulations and penalties, and shall be drawn back on exportation, or warehoused, in the way and manner provided by any Act or Acts of the General Assembly for collecting the Revenue of the Province.

II. And be it further enacted, That all goods which have been warehoused in this Province before this Act comes into operation, and which shall remain so warehoused after the operation thereof commences, and on which the Provincial duties heretofore imposed have not been paid or secured by a subsisting or continuing security, shall in lieu of all former duties become liable to and be charged with Provincial duties hereby imposed on the like goods and merchandize.

III. And be it further enacted, That when any articles that shall have been warehoused, or on which duties shall have been paid under this or any other or previous Act, shall be exported for the use of the deep sea or whale fisheries, the amount of such duties shall be repaid to the exporter by the Treasurer or Deputy Treasurer, or the warehouse bond cancelled, on affidavit (of the exporter) of the same having been so exported for the use aforesaid.

IV. And be it further enacted, That this Act shall continue and be in force until the first day of April which will be in the year of our Lord one thousand eight hundred and thirty nine.