

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 6

**An Act further to amend the Acts relating to the collection of the Revenue of the Province.
Passed 9th March 1838.**

Whereas by the sixth section of an Act made and passed in the sixth year of His late Majesty's reign, intituled "An Act to provide for the collection of the Revenue of the Province," it is provided that articles subject to an ad-valorem duty, when the value of such articles is not known, the articles shall in such case be examined by one or more competent person or persons, appointed or to be appointed by the Lieutenant Governor or Commander in Chief for the time being, and such person or persons, or any of them, shall declare or certify to the Treasurer or Deputy Treasurer, what is the true and real value of such articles, and the value so declared or certified shall be the true and real value of such articles and the value so declared or certified shall be the true and real value of such articles, and upon which the duties imposed by any Act or Acts of the General Assembly of this Province, shall be charged and paid: And whereas no provision is made for compensation to such appraisers for the services required to be by them performed; for remedy whereof,

I. Be it enacted by the Lieutenant Governor, Legislative Council and Assembly, That in all cases where the value of any articles imported into this Province, chargeable with duty according to the value thereof, and the value thereof is unknown, whereby it is necessary for the same to be appraised as before stated, the importer shall in addition to, and over and above the duty chargeable upon such goods on such entry, pay to the Treasurer or Deputy Treasurer the sum of ten shillings on each entry; which said sum the Treasurer or Deputy treasurer is required to receive before granting a permit for such goods to be landed, to be by him paid over to the person or persons so d daring or certifying such value.

II. And whereas by the eleventh section of the said recited Act, it is enacted, that all boats, carriages and cattle made use of in the removal of any goods liable to forfeiture under that or any Act Relating to the Provincial Revenue, shall be forfeited: And whereas the same has been found insufficient for the purpose intended, and it is deemed necessary to extend the same to all vessels and boats, from which any goods so liable to forfeiture shall be landed; Be it therefore further enacted, That all vessels and boats under fifteen tons, in which any goods liable to forfeiture under any Act or Acts of the General Assembly relating to the Provincial Revenue shall be brought into this Province, and from which any goods so liable to forfeiture shall be landed, such vessel or boat shall be seized as forfeited, by any officer of the Provincial Revenue, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture.

III. And be it further enacted, That this Act shall continue in force as long as the said Act to which this is an amendment.