

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1840.* Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1840.

3 Victoria – Chapter 1

**An Act imposing Duties for raising a Revenue. Passed 25th March 1840.**

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 resolved to give and grant to the Queen's Most Excellent Majesty the several rates and duties in the Schedule 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 this present year of our Lord one thousand eight hundred and forty, 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 inserted, described and set forth in figures in the Table of duties hereinafter contained, denominated Schedule of Articles subject to duty and Articles exempted from duty, opposite to and against the respective Articles in the said Table or Schedule mentioned, described and enumerated, and according to the value, number or quantity of such Articles therein specified, whether 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 port or place, or which may be saved from any wrecked or stranded Ship or Vessel.

II. And be it enacted, That the several duties hereinbefore imposed and in the said Table or Schedule mentioned, shall be paid by the importer or importers of such Articles respectively, and shall be held and taken to be in addition to and over and above any duties which are or may be imposed and collected by 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.

III. And be it enacted, That all goods which shall 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, and shall be paid at the time of taking such goods and merchandize out of the warehouse.

IV. And be it enacted, That when any articles that shall have been warehoused, or on which duties shall have been paid under this or any other 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.

V. And be it enacted, That the duties which may be paid upon any Articles seized by the Officers of Her Majesty's Customs, shall be paid by the Treasurer to the Person or Persons making such seizure, as a Bounty for such seizure.

VI. And be it 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 forty one.

*Schedule of Articles subject to Duty, and Articles exempted from Duty*

	<i>£ s d</i>
<i>Spirits, videlicet,</i>	
Brandy, per gallon,	0 2 3
Rum or Spirits, being of the proof of 26 by the Bubble, per gallon,	0 1 6
And for every Bubble below 26, for each Bubble, per gallon an additional	0 0 1
Being of Foreign production a further and additional, per gallon,	0 0 6
Geneva, Gin, Hollands or Cordials, per gallon,	0 1 6
Whiskey, per gallon,	0 2 0
Shrub, Santa, Lime Juice, per gallon,	0 0 6
<i>WINES, videlicet,</i>	
On all Wines imported direct from the place of growth and produce, per gallon,	0 1 9
Otherwise imported, per gallon,	0 2 6
<i>SUGAR, videlicet,</i>	
Muscovado or Brown, per hundred weight,	0 2 6
Loaf, Lump or Refined, per pound,	0 0 1
COFFEE, per pound,	0 0 1
DRIED FRUITS, per hundred weight,	0 5 0
MOLASSES, per gallon,	0 0 1
<i>TOBACCO, videlicet,</i>	
Manufactured (except Snuff and Cigars) per pound,	0 0 0½
Snuff and Cigars, for every £100 of the true and real value thereof,	5 0 0
<i>CATTLE,</i>	
For and upon every Foreign Horse,	5 0 0
For and upon every Foreign Ox,	1 0 0
For and upon all other Foreign Horned Cattle,	1 0 0
For and upon the following Foreign Manufactured Articles, when not imported from the United Kingdom, <i>videlicet:</i>	

Chairs, Clocks, Clock Cases, Clock Movements or Machinery Watches, Household Furniture, Pictures, Mirrors, Looking Glasses.		For every £100 of the true and real value thereof,	25 0 0
And for and upon all soap and candles, india rubber shoes, and all other Foreign Articles, manufactured or not manufactured, not otherwise charged with duty, nor hereinafter declared to be free of duty,		For every £100 of the true and real value thereof,	10 0 0
Silk, and for all manufactures of which silk shall form a component part,		For every £100 of the true and real value thereof,	2 10 0
And for all 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, or not otherwise charged with duty, nor hereinafter declared to be free of duty; also all manufactures of cotton of the British East India possessions, pepper and all other Description of spices.		For every £100 of the true and real value thereof,	2 10 0
Colonial Leather and Malt Liquor		For every £100 of the true and real value thereof,	5 0 0

EXCEPTIONS

To all Foreign Articles, Manufactured or not Manufactured, *videlicet*:

Agricultural Implements, (Axes excepted.)

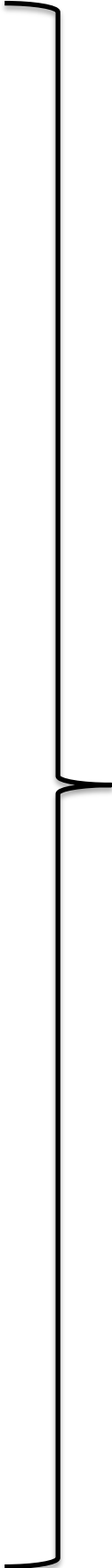
- Barilla Ashes,
- Bees Wax,
- Bristles,
- Books (printed) and Pamphlets,
- Beans,
- Bread,
- Cotton Wool,
- Cows,



DUTY FREE

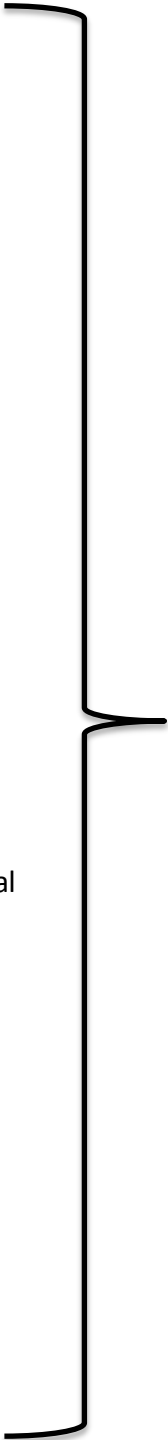
Cordage,  
Canvass,  
Dyewoods,  
Felt,  
Flour and Meal of all kinds, (Buckwheat excepted.)  
Grass Seeds and all other kinds of seeds and plants,  
Grain of all kinds,  
Ground Gypsum,  
Hay,  
Hides,  
Horse Hair,  
Horns,  
Hemp,  
Hops,  
Indigo,  
Iron,  
India Rubber,  
Lumber of all kinds,  
Leaf Tobacco,  
Lignumvitae,  
Looking Glass Plates, and Picture and Plate Glass,  
Mahogany Logs, Boards and Veneers,  
Meats, dried and salted,  
Mill Saws,  
Palm Oil,  
Pitch,  
Pease,  
Potashes,  
Rosin,  
Rice,  
Salt,  
Tea,  
Tar,  
Turpentine,  
Tallow,  
Vinegar.

To all articles the manufacture of the United Kingdom, *videlicet*:  
Agricultural Implements,  
Anchors,  
Barley, Pot or Pearl,  
Beef,  
Bacon,  
Books (printed) and Pamphlets,



DUTY FREE

Bread,  
Bunting,  
Bricks and Tiles,  
Coals,  
Copper, Bolt and Sheet, -  
Copper, Spikes and Nails,  
Canvas,  
Coal Tar,  
Cordage,  
Duck,  
Felt, patent,  
Fishing Nets,  
Hooks, Lines and Twines,  
Flour and Meal of all kinds,  
Globes,  
Iron, bolt, bar, square, pig or sheet,  
Iron Block Bushes,  
Lead, bar and sheet,  
Mineral Salt, and Salt of all kinds,  
Malt,  
Machinery for Mills or Steam Boats,  
Mathematical and Musical Instruments of all kinds, and Philosophical and Chemical  
Aparatus,  
Hydraulic Engines,  
Maps,  
Oakum,  
Pork,  
Printing Paper,  
Steel,  
Spikes and Sheathing Nails,  
Ship Tackle and Apparel,  
Sheathing Paper,  
Tin in sheets and blocks,  
Zinc.



DUTY FREE