

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1842. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1842.

5 Victoria – Chapter 1

An Act imposing Duties for raising a Revenue. Passed 29th March 1842.

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 two, 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 described and set forth 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 Foreign 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, now or hereafter to be in force, 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 that 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 all the Duties by this Act imposed shall be collected, paid and received according to the weights and measures now in use in this Province; and that in all cases where the said Colonial Duties are in this Act imposed according to any specific quantity or any specific value or number, the same shall be deemed to apply in the same proportion to any greater or less quantity, value or number.

VII. And be it enacted, That no drawback shall be allowed or Duties abated upon any Foreign Ox or other Foreign Horned Cattle or dead Meats, whether the same shall be imported for the use of Her Majesty's Army, Navy, or Ordnance, or otherwise, any thing to the contrary in any Act of the General Assembly notwithstanding.

VIII. 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 three.

Schedule of Articles subject to Duty and Articles exempted from Duty.

SPIRITS, videlicet,

Brandy, per gallon, two shillings and three pence,
Rum or Spirits, per gallon, one shilling and sixpence,
And further, for and upon all Rum or Spirits stronger than of the proof of twenty six by the bubble, for every bubble below twenty six, an additional one penny per gallon,
Being of Foreign production, a further and additional one shilling per gallon,
Geneva, Gin, Hollands or Cordials, per gallon, one shilling and six pence, Whiskey, per gallon, two shillings,
Shrub, Santa, Lime Juice, per gallon, six pence,

WINES, videlicet,

Hock, Constantia, Malmsey, or Tokay, per gallon, three shillings and one penny,
Champagne, Burgundy, or Hermitage, per gallon, two shillings and ten pence, Claret, called Lafitte, Latour, Margeaux, or Hautbrain, per gallon, two shillings and seven pence,
Madeira and Port, per gallon, two shillings and four pence,
Other Claret Wines:—Barsac, Sauterne, Vin de Grave, Moselle and other French Wines, and Lisbon and German Wines, per gallon, one shilling and ten pence,
All Sherry Wines, Teneriffe, Marsala, Sicilian, Malaga, Fayal, and all other Wines per gallon, one shilling and four pence,
All Wines the produce of the Cape of Good Hope (except Constantia,) per gallon, one shilling and three pence,

SUGAR, videlicet,

Muscovado or Brown Sugar, per hundred weight, two shillings and six pence,
And on Foreign Sugar, an additional, per hundred weight, one shilling and three pence,
Loaf, Lump or Refined, per pound, one penny,
COFFEE, per pound, one penny,
DRIED FRUITS, per hundred weight, five shillings,
MOLASSES, per gallon, one penny,

Being of Foreign production, an additional, one penny per gallon,

TOBACCO, videlicet,

Manufactured, (except Snuff and Cigars) per pound, one penny,
Snuff and Cigars, for every hundred pounds of the true and real value thereof, ten per cent,

CATTLE,

For and upon every Foreign Horse, five pounds,
For and upon every Foreign Ox, one pound five shillings,
For and upon all other Foreign Horned Cattle, one pound five shillings per head,
For and upon all Foreign dead fresh Meats, per pound, one penny,

For and upon the following Foreign Manufactured Articles, when not imported from the United Kingdom,

Chairs, or prepared parts of or for Chairs,
Clocks,
Clock Cases,
Clock Movements or Machinery,
Watches,
Household Furniture,
Pictures,
Mirrors,
Looking Glasses,
And for and upon all Soap and Candles,
Indian 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 one hundred pounds of the true and real value thereof, twenty five pounds.

SILK, and for all Manufactures, of which a component part. } For every one hundred pounds of the Silk shall form true and real value thereof, five pounds.

And 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, or not otherwise charged with Duty, nor hereafter declared to be free of Duty ; also all manufactures of Cotton, of the British East India possessions, Pepper, and other description of Spices, } For every one hundred pounds of the true and real value thereof, two pounds ten shillings.

Colonial Leather, } For every one hundred pounds of the true and real value and thereof, five
and Malt Liquor } pounds.

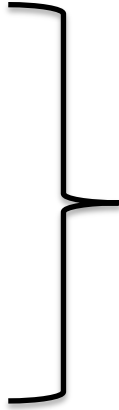
For and upon all Foreign Wheat Flour imported from Nova Scotia, for each and every Barrel of one hundred and ninety six pounds, five shillings and ten pence.

EXCEPTIONS

To all Foreign Articles, Manufactured or not Manufactured, *videlicet*,
Agricultural Implements, (Axes excepted),
Barrilla Ashes,
Beans,
Bees Wax,
Bristles,
Books (printed) and Pamphlets,
Bricks,
Bread,
Cotton Wool,
Cordage,
Canvas,
Dye Wood,
Felt,
Flour and Meal of all kinds, (Buckwheat Flour excepted,)
Fresh and Green Fruits of all kinds,
Grass Seed and other kinds of Seeds and Plants,
Grain of all kinds,
Ground Gypsum,
Hay,
Hides,
Horse Hair,
Horns,
Hemp,
Hops,
Indigo,
Iron,
Indian Rubber,
Lumber of all kinds, (Cedar, Pine, Spruce and Hemlock Shingles excepted,)
Leaf Tobacco,
Lignumvitae,
Looking Glass Plates, and Pictures and Plate Glass,
Mahogany Logs, Boards and Veneers,
Meats, Dried and Salted,
Mill Saws,
Palm Oil,
Pitch,

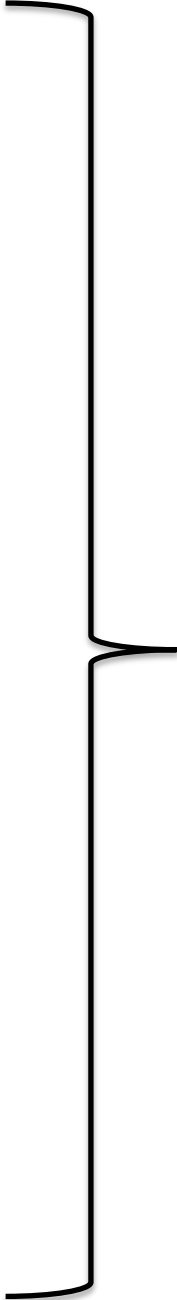
DUTY FREE

Potashes,
Rosin,
Rice,
Salt,
Tar,
Trees and Shrubs,
Turpentine,
Tallow,
Vinegar,



DUTY FREE

To all Articles the Manufacture of the United Kingdom, videlicet,
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 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 Apparatus,
Hydraulic Engines,
Maps,
Oakum,
Pork,



DUTY FREE

Printing Paper,
Steel,
Spikes and Sheating Nails,
Ship Tackle and Apparel,
Sheathing Paper,
Tin in Sheets and Blocks,
Zinc,



DUTY FREE