

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1843.* Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1843.

6 Victoria – Chapter 1

**An Act imposing Duties for raising a Revenue. Passed 29th March 1843.**

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 three, 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 "Table of Colonial Duties and Exemptions of 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 wreck 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 also over and above any Duties which are or may be otherwise imposed and collected by any other Act or Acts of the General Assembly of this Province, passed or to be passed, or 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 this 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 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 proportions to any greater or less quantity, value or number.

VI. 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.

VII. 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 four.

ARTICLES.	On British Produce.	On Foreign Produce.
Ale, .....	4 per centum	10 per centum
Anchors and Grapnels, and Anchor Palms, for every one hundred pounds of the value,	free	5 per centum
Apples, fresh or dried, per barrel, .....	free	£0 2 6
Ashes, to wit—Pot Ashes and Pearl Ashes,	free	free
Agricultural Implements, ad valorem, .....	4 per centum	10 per centum
Bacon, ... ..	4 per centum	15 per centum
Baggage and Apparel, worn and in use, and not made up and not intended for sale,	free	free
Barley, unground, .....	4 per centum	10 per centum
“ Hulled or Pearl Barley, for every one hundred pounds of the value,	4 per centum	10 per centum
Barilla, .....	free	free
Beef, Salted, of all sorts, per hundred weight,	free	free
“ Fresh, brought by Land or Inland Navigation, per hundred weight,	free	£0 9 4
“ Fresh, otherwise brought, per hundred weight,	free	£0 9 4
Biscuit or Bread, ad valorem, .....	free	10 per centum

ARTICLES.	On British Produce.	On Foreign Produce.
Biscuit, Fine, called Crackers or Cakes, ad valorem,	free	10 per centum
Books, printed, prohibited to be imported into the United Kingdom, ....	prohibited	prohibited
“ not so prohibited,	free	free
Bullion, Gold or Silver,	free	free
Burr Stones,.....	free	free
Butter, per hundred weight, .....	free	£0 8 4
Bees Wax, ....	free	free
Bristles,	free	free
Bricks and Tiles, ad valorem,	4 per centum	10 per centum
Bunting, .....	free	free
Cables of Hemp or other vegetable substances, for every one hundred pounds of the value,	free	10 per centum
“ of Iron, for every one hundred pounds of the value,	free	10 per centum
Candles of Wax or Spermaceti, for every one hun- dred pounds of the value,.....	4 per centum	10 per centum
“ Tallow, for every one hundred pounds of the value,	4 per centum	10 per centum
Carriages of Travellers, not for Merchandize or in tended to be sold,	free	free
Cattle, viz: Asses and Mules, Horses, Mares or Geldings, each, ...	free	£4 0 0
Neat Cattle, viz: Oxen or other Neat Cattle, three years old or upwards, each,	free	£15 0
Cows, and Neat Cattle under three years old, each, .....	free	£10 0
Sheep, each, ...	free	£0 5 0
Hog, each, .....	free	£0 10 0
Chairs, prepared posts of, or for Chairs, ad valorem,	4 per centum	10 per centum
Chocolate or Cocoa Paste, for every one hundred pounds of the value, ....	4 per centum	10 per centum
Coals, .....	free	free
Cocoa, used in the manufacture of Chocolate,	free	free
Coffee, per hundred weight ....	free	£0 2 6
Clocks of all kinds, for every one hundred pounds of the value, ....	4 per centum	15 per centum
All Wheels, Machinery, and materials for manufacturing Clocks, for every one hundred pounds of the value,.....	4 per centum	15 per centum
Corkwood, ....	4 per centum	10 per centum
Coin, Base or Counterfeit .....	prohibited	prohibited
“ Gold and Silver Coins, and British Copper Coins, .....	free	free
Copper, viz: Copper Ore, or in Pigs or Bricks, ....	free	free
“ in Plates, Sheets, Bars or Bolts, for Ship building, .....	free	free

ARTICLES.	On British Produce.	On Foreign Produce.
Copper, Wrought or Cast, for Machinery, pure, or with other Metal, or Castings of every description, for Machinery, for Mills or Steam Boats, and Copper and Composition Nails and	free	free
Spikes, for Ship building,	free	free
Corn, viz: Buckwheat, Indian Corn and Rye, unground, ....	free	free
Wheat, unground, ....	4 per centum	4 per centum
Wheat, Flour, ....	free	free
Corn, viz: Barley Meal, Rye Meal, Oat Meal, Indian Meal, Buckwheat Meal, Peas, Beans and Calavences, ....	free	free
Cordage, tarred or untarred, and when exempted from Imperial Duty, for every one hundred pounds of the value, ....	free	10 per centum
Cotton Twist or Warp, ....	free	10 per centum
“ Wool,	free	free
“ Wool,	free	10 per centum
Canvas, .....	free	free
Coal Tar, .....	free	free
Dog Stones, .....	free	free
Duck, .....	free	10 per centum
Fish, viz: Fresh, Salted, Dried or Pickled,	free	free
Fish Hooks, .....	free	10 per centum
Fish Oil, viz: Train Oil, Spermaceti Oil, Head Matter, Blubber, Fins and Skins, the produce of Fish or Creatures living in the Sea, taken or caught by the Crews		
of British Ships, .....	free	free
“ Not taken or caught by British Subjects, or the Crews of British Ships, or imported otherwise than from the United Kingdom or a British Possession, ....	free	free
Flax, .....	free	free
Fruit, Fresh, not otherwise charged with Duty, for every one hundred pounds of the value, “ dried, viz: Raisins, Currants and Figs, for every hundred weight,	4 per centum	4 per centum
Felt, Patent	£0 5 0	£0 5 0
Fishing Nets, .....	free	free
Hay and Straw, for every one hundred pounds of the value, .....	free	free
Hemp,	free	free
Hides or pieces of Hides, raw, not tanned, dressed	free	free
Household Furniture, .....	4 per centum	15 per centum

ARTICLES.	On British Produce.	On Foreign Produce.
Horns,	free-	free
Horse Hair,	free	free
Hops, .....	free	free
Hooks, Lines and Twines, .....	free	free
Hydraulic Engines, ....	free	free
Gypsum, ground, .....	free	free
Grass Seed, and other kind of Seeds, .....	free	free
Iron, viz: In Bars or Pigs, unwrought or Pig Iron,	free	free
“ Ores of Iron of all kinds, .....	free	free
“ Castings for Machinery, for Mills, for Steam Engines, and for other purposes, and		
cast or wrought Pipes and Tubes,	free	free
“ Sheet Iron, intended to be used in manufac- turing Cut Nails, .....	free	free
“ Iron Rails for Rail Roads, Boiler Plates and Plough Moulds, and Block Bushes, ....	free	free
Indigo, .....	4 per centum	10 per centum
Indian Rubber, .....	4 per centum	10 per centum
Lard, per hundred weight, .....	£0 4 0	£0 8 0
Leather, Sole, ad valorem, .....	4 per centum	10 per centum
“ Upper Leather of all sorts, for every one hundred pounds of the value,.....	4 per centum	10 per centum
“ Boots, Shoes, and Leather Manufactures of all sorts, for every one hundred pounds of the value, ....	4 per centum	10 per centum
Lentils, .....	free	free
Lime and Lime Stone, .....	free	free
Lines for the Fisheries, of all kinds, .....	free	free
Lumber of all kinds, (Cedar, Pine, Spruce and Hemlock Shingles excepted,) .....	free	free
Leaf Tobacco, .....	free	free
Lignum Vitae,	free	free
Looking Glass Plates, .....	4 per centum	10 per centum
Looking Glasses, ....	4 per centum	15 per centum
Maps and Charts, .....	free	free
Machinery, or parts of Machinery, for Steam En- gines, Mills, or Agricultural purposes, for every one hundred pounds of the value,	free	10 per centum
Molasses, .....	free	free
Mahogany Logs, Boards and Veneers, .....	free	free
Mill Saws, ....	free	free
Mineral Salt, and Salt of all kinds,	free	free
Malt, .....	free	free
Mathematical and Musical Instruments of all kinds, and Philosophical and Chemical Apparatus,....	free	free
Mirrors, .....	4 per centum	10 per centum
Nets, Fishing Nets and Seines of all kind,	free	10 per centum

TABLE OF COLONIAL DUTIES AND EXEMPTIONS OF DUTY.

ARTICLES.	On British Produce.	On Foreign Produce.
Nails, Cut, .....	4 per centum	15 per centum
“ Wrought,	4 per centum	15 per centum
Oats, unground, for every one hundred pounds of the value, ....	free	free
Oakum, for every one hundred pounds of the value,	free	10 per centum
Onions,	free	free
Ores of all kinds,	free	free
Paintings, ad valorem, ....	4 per centum	10 per centum
Pears.— <i>See Fruit.</i>		
Pitch,	free	free
Plate, of Gold or Silver, old and fit only to be re- manufactured, ....	free	free
Plants, Shrubs and Trees, ....	free	free
Pork, salted of all kinds, ....	free	free
“ fresh, brought by land or inland navigation, or otherwise.— <i>See Fresh Meats.</i>		
Porter, in bottles, for every one hundred pounds of the value, ....	4 per centum	10 per centum
Poultry, of all sorts, dead, per hundred weight, ....	free	£0 9 4
Palm, Olive and Rape Oil, ....	free	free
Pot Ashes.— <i>See Ashes.</i>		
Quicksilver, .....	free	free
Rags, viz: Old Rags, old Ropes, Junk, and old Fishing Nets, .....	free	free
Rice, unground, .....	free	free
Rosin, .....	free	free
Sails or Rigging, saved from vessels wrecked on the Coast of the Province,	free	free
Sail Cloth of all kinds, Canvas included, ad valorem,	free	5 per centum
Salt.— <i>See Mineral Salt.</i>		
Seeds of all kinds, ....	free	free
Skins, Furs, Pelts or Tails, undressed, .....	free	free
Spirits, per Gallon,		
Brandy, .....	£0 1 9	£0 1 9
Geneva, Gin and Hollands, .....	£0 1 3	£0 1 3
Rum or Spirits,	£0 1 0	£0 1 0
Whiskey, ....	£0 1 6	£0 1 6
Shrub or Santa,	£0 0 6	£0 0 6
Cordials, ....	£0 1 3	£0 1 3
Stone, unmanufactured, not otherwise charged with Duty, .....	free	free
Sugar—Loaf Sugar, Lump or Refined, per pound,....	£0 0 1	£0 0 1
Crushed, per hundred weight, .....	£0 5 0	£0 5 0
Brown or Muscovado, per hundred weight,	free	free
Steel, ad valorem,	4 per centum	10 per centum
Spikes and Sheathing Nails, .....	free	10 per centum
Ship Tackle and Apparel, ....	free	10 per centum
Sheathing Paper,	free	10 per centum

ARTICLES.	On British Produce.	On Foreign Produce.
Tallow, for every one hundred pounds of the value,	free	10 per centum
Tar,	free	free
Tea, per pound, .....	£0 0 1	£0 0 1
Trees and Shrubs.— <i>See Plants.</i>	free	free
Twines and Lines, used in the Fisheries, ....		
Tobacco, manufactured, (except Snuff and Cigars,) for every pound weight,	10 per centum	£0 0 0j
“ Cigars and Snuff, for every hundred pounds of the value,	10 per centum	10 per centum
“ Unmanufactured.— <i>See Leaf Tobacco.</i>	free	free
Tongues of Cattle.— <i>See Meats.</i>		
Tow,		
Turpentine, ....	free	free
Tin in Sheets and Blocks, ....	4 per centum	4 per centum
Vegetables, fresh,	free	free
Vinegar, ad valorem, .....	4 per centum	4 per centum
Wines,		
Hock, Constantia, Malmsey and Tokay, per Gallon,	£0 3 1	£0 3 1
Champagne, Burgundy or Hermitage, per Gallon,	£0 2 10	£0 2 10
Claret called Lafitte, Latour, Margeaux or Hautbrian, per Gallon,	£0 2 7	£0 2 7
Madeira and Port, per Gallon,	£0 2 4	£0 2 4
Other Claret Wines, Barsac, Sauterne, Vin de Grave, Moselle, and other French Wines, and Lisbon and German Wines, per Gallon,	£0 1 10	£0 1 10
All Sherry Wines, Teneriffe, Marsala, Sicilian, Malaga, Fayal, and all other Wines, per Gallon,	£0 1 4	£0 1 4
All Wines the produce of the Cape of Good Hope, except Constantia, per Gallon,....	£0 1 3	£0 1 3
Whale Fins or Bone, taken or caught by Crews of British Ships, .....	free	free
Wood, viz: Masts, Spars, Boards, Plank, Deals, Staves, Heading, Shingles, Clapboards, Timber, Laths, Hoops, and Wood of all sorts, Lumber the produce of, and imported from, any British Possession, .....	free	free
The West Coast of Africa, Wood and Lumber otherwise imported, Cabinetmakers' Wood, Hard Wood,	free	free
Zinc, .....	free	free
All other Goods, Wares and Merchandize not otherwise charged with Duty, and not herein declared to be free of Duty, for every one hundred pounds of the value,	4 per centum	10 per centum