

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1844.* Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1844.

7 Victoria – Chapter 18

**An Act relating to the collection of Duty on Timber and other Lumber. Passed 25th March 1844.**

Whereas, in consequence of the alteration of protective duties upon Colonial Timber, and other circumstances affecting its value, it is thought reasonable and just to reduce the rates of tonnage duty on Timber and Lumber cut upon Crown Lands, and to adopt a less difficult and expensive mode for its collection: And Whereas also it is considered necessary for the purpose of sustaining the Public Revenues, that a small duty should be imposed upon all Timber and Lumber shipped from this Province;

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the day appointed for this Act to come into operation, there be imposed, and there is hereby imposed upon all Timber, Masts, Pine Spars, Saw Logs, Sawed Lumber, or Scantling, shipped from this Province, the following rates of duty, that is to say: ---

For every forty cubic feet of Pine Timber, the sum of one shilling;

For every forty cubic feet of Spruce, Juniper or Hard Wood Timber, Masts or Spars, the sum of ninepence;

For every thousand superficial feet of Saw Logs, Sawed Lumber or Scantling, the sum of one shilling;

Provided always and be it further enacted, that the duty imposed by this section shall not be payable upon the exportation of any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling which shall have been cut upon Crown Lands under a license from the Lieutenant Governor or Administrator of the Government for the time being, before this Act shall come into operation; nor upon any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling cut upon granted Lands within this Province, and actually carried to the Port of shipment before this Act shall come into operation, and the duties hereby imposed shall be remitted as hereinafter provided.

II. And be it enacted, That at the time appointed for this Act to come into operation, it shall be the duty of all persons owning any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling fit for exportation, and who may claim the same to be exported free of duty, to cause a particular account of the same to be taken and certified under the hand of the Seizing Officer of the district in which such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling may be; which account shall be filed in the office of the Surveyor General of this Province, and a duplicate thereof shall be filed in the office of the Treasurer or Deputy Treasurer at the Port or district where such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, may be shipped; and upon the exportation of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, by the person who may have had

such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling on hand, although the Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling so exported may not be the identical Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling mentioned in the accounts aforesaid, all duties imposed by this Act upon Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, to the extent of the quantity so taken an account of, shall, on shipment of the quantity so taken an account of, be remitted by the said Treasurer or Deputy Treasurer, and an endorsement thereof made by him upon such duplicate account to be taken and filed in the office of the said Treasurer or Deputy Treasurer; which account shall be transmitted with the other accounts of exportation of Timber, Masts, Spars, Saw Logs, Sawed Lumber and Scantling, to the Secretary of the Province.

III. And be it enacted, That it shall in all cases be the duty of the shippers or of the exporters from this Province, of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, and they are hereby respectively required to render to the Treasurer or Deputy Treasurer of the Port or place of shipment within this Province, a just and true statement, on oath, before such Treasurer or Deputy Treasurer, who is hereby authorized and required to administer such oath, of all the Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling that shall be shipped on board of any ship or vessel for exportation, and at the same time to pay the duty thereon, which is imposed by the first section of this Act, (except such as is entitled to a remission of duty,) into the hands of such Treasurer or Deputy Treasurer.

IV. And be it enacted, That any person or persons who shall make a false report or manifest of the quantity of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling entered for exportation, shall, upon conviction thereof, forfeit and pay a sum not exceeding fifty pounds, to be recovered and levied in the name of Her Majesty and for Her Majesty's use.

V. And be it enacted, That it shall not be lawful for any consignee, shipper or owner of any Timber, Lumber or other Wood, liable to the payment of any duty or duties under the provisions of this Act, that shall or may, after the passing of this Act, be laden on board of any ship or vessel, or the master or commander thereof respectively, in this Province, to clear such ship or vessel so laden or having on board such Timber, Lumber or other Wood, at the Custom House of any Port within this Province, until such consignee, shipper or owner shall have first paid such duties, and have procured and obtained from the Treasurer or Deputy Treasurer of the Port or place where such Timber, Lumber or other Wood shall be shipped or laden, a certificate that the duties payable on the Timber, Lumber or other Wood, liable as aforesaid, and so laden on board of such ship or vessel, have been paid agreeably to the provisions of this Act.

VI. And be it enacted, That if any such consignee, shipper or owner shall presume to clear any ship or vessel at any Custom House within this Province, having on board any Timber, Lumber or other Wood, liable to the payment of any duties under the provisions of this Act, or to sail or depart with such ship or vessel from any Port or place within this Province, without first paying such duties into the hands of the Treasurer or Deputy Treasurer of the Port or place of shipment, agreeably to the provisions of this Act, such consignee, shipper or owner, shall be subject and liable to a penalty for each and every offence of not less than three pounds, nor more than one hundred pounds, at the discretion of the Court before whom such offender or offenders shall be

prosecuted; which penalty, with costs of suit, shall be recovered in an action of debt in any Court or Tribunal in this Province competent to try the same, upon the oath of one or more credible witness or witnesses, at the suit of the Province Treasurer or Deputy Treasurer of the Port or place of shipment; three fourth parts of which penalty shall, when received, be paid into the hands of the Province Treasurer as part of the Revenues of the Province, and the residue to the informer or person prosecuting for the same.

VII. And in order to secure the payment of the duties imposed by this Act on Timber, Lumber and other Wood that shall or may hereafter be exported from this Province, Be it enacted, That before any consignee, shipper or owner of any Timber, Lumber or other Wood shall ship or load, or cause to be shipped or laden, on board of any ship or vessel, any Timber, Lumber or other Wood liable to duty under this Act, such consignee, shipper or owner, shall give a Bond to the Queen's Most Excellent Majesty, conditioned for the payment to the Treasurer or Deputy Treasurer of the Port or place of shipment, with good and sufficient security, to the satisfaction of such Treasurer or Deputy Treasurer, in the penal sum of one hundred pounds, conditioned for the payment of all the Duties payable on any Timber, Lumber or other Wood that shall be so shipped or laden on board any such ship or vessel, prior to such ship or vessel being cleared at the Custom House of the Port or place of shipment, or to such ship or vessel sailing from the place or places of lading.

VIII. And be it enacted, That if any Timber, Lumber or other Wood liable to the duties under the provisions of this Act, shall be shipped or laden on board of any ship or vessel at any Port or place in this Province, prior to the giving of such bond or security required by the seventh section of this Act, the consignee, shipper or owner of such Timber, Lumber or other Wood so shipped contrary to the provisions of this Act, shall be subject and liable to a penalty not exceeding five pounds, nor less than two pounds, for each and every offence, in the discretion of the Justice or tribunal before whom prosecuted; which penalty, together with the costs of suit, shall or may be recovered upon the oath of one or more credible witness or witnesses, before any one of Her Majesty's Justices of the Peace for the County or City and County in which such Timber, Lumber or other Wood shall be so shipped or laden, at the suit of the Treasurer or Deputy Treasurer of the Port or place of shipment, by action of debt, in like manner, and under the like proceedings with the like costs as small debts are recoverable, before one Justice of the Peace, by virtue of an Act of the General Assembly of this Province, intituled *An Act to regulate proceedings before Justices of the Peace in Civil Suits*, three fourth parts of which penalty, when received, shall be paid into the hands of the Province Treasurer or Deputy Treasurer, as part of the Revenues of the Province, and the residue to the informer or person prosecuting for the same.

IX. And be it enacted, That this Act shall not come into operation until the first day of May next, and shall be and continue in force until the first day of May which will be in the year of our Lord one thousand eight hundred and forty six.