

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 1

An Act Imposing Duties for raising a Revenue. Passed 25th March, 1844.

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 expences 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 the present year of our Lord one thousand eight hundred and forty four, 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 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, 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 herein before 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 uses 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 Ox, or other Horn 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 one half part of 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.

VIII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of the Legislature.

IX. 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 five.

TABLE OF COLONIAL DUTIES AND EXEMPTIONS FROM DUTY.
 ARTICLES SUBJECT TO DUTY.

	£
Apples, per bushel,.....	0 0 6
Brandy, per gallon,.....	0 2 0
All other Spirits and Cordials, per gallon.....	0 1 4
Clocks, or Clock Cases, of all kinds, each,.....	1 5 0
Coffee, per pound,.....	0 0 0½
Cows, each.....	0 10 0
Cattle three years old and upwards, (except Cows,) each,.....	1 0 0
Candles of all kinds, per pound,.....	0 0 1
Clothing made up and imported for sale, viz:--	
Cloaks, Dress, Frock, Surtout and Great Coats, (except Pea and Monkey	
Jackets, and Pilot Coats made of Pilot Cloth or Flushing,) each.....	0 7 6
Pantaloons and Trowsers made of Cloth, of which Wool shall be a component	
part, (except those made of Pilot Cloth or Flushing,) per pair.....	0 2 0
Silk, Satin, or Velvet Vests, each,.....	0 5 0

Fruit, dried, per hundred weight,.....	0 5 0
Horses, Mares and Geldings, each,.....	2 0 0
Leather.	
Harness, per pound.....	0 0 2
Sole, per pound,.....	0 0 11
Upper, per pound,.....	0 0 3
Calf, and Morocco Skins, tanned or dressed, per dozen,.....	0 10 0
Sheep Skins, tanned or dressed, per dozen,.....	0 4 0
Malt Liquors of every description, whether in bottle or otherwise, per gallon,.....	0 0 3
Meats, Fresh, of all kinds, per hundred weight,.....	0 3 6
Sugar, refined, in Loaves, per pound,.....	0 0 1
Sugar, refined, crushed, per hundred weight,.....	0 5 0
Sugar of all kinds, except refined and crushed, per hundred weight,.....	0 2 6
Tea, per pound,.....	0 0 1
Wines, per gallon,.....	0 2 3
Axes and all Agricultural Implements, (except Scythes, Sickles, and Reaping Hooks),.....	10 per cent
Bricks and Tiles.....	10 per cent
Boots, Shoes, and other Leather Manufactures,.....	10 per cent
Chairs, and prepared parts of or for Chairs,.....	20 per cent
Clock Wheels, Machinery and Materials for Clocks,.....	25 per cent
Household Furniture, (except the Property of Passengers and Emigrants, and not intended for sale),.....	15 per cent
Hats,.....	7½ per cent
Iron Castings, (except such articles as are usually designated Hollow Ware, and as such are otherwise charged with Duty, as Agricultural Implements),.....	10 per cent
Looking Glasses, and Looking Glass Plates, silvered,.....	15 per cent
Looking Glass Plates, unsilvered, and without Frames,.....	5 per cent
Nails, cut,.....	10 per cent
Piano Fortes,.....	10 per cent
Wooden Ware of all kinds, including Matches,.....	20 per cent
Whale, and other Fish Oil, (except such as be the return cargoes of Vessels fitted out for Fishing Voyages from Ports in this Province),.....	10 per cent
All other Goods, Wares and Merchandise not otherwise charged with Duty, and Not herein declared to be free of Duty, for each £100 value.....	4 0 0

EXEMPTIONS FROM DUTY.

- Anchors.
- Ashes.
- Baggage and Apparel not intended for sale.
- Barilla.
- Bibles and Testaments.
- Burr Stones.

Coin, Bullion and Diamonds.
Cordage and Oakum.
Chain Cables and other Iron Chains for Ships' use.
Carriages of Travellers not intended for sale.
Coals.
Cocoa.
Copper, in sheets, bars, or bolts, for ship building.
Composition Nails and Spikes, for ship building.
Corn and Grain of all kinds, (except Wheat.)
Cotton Wool and Warp.
Canvass.—See Sail Cloth.
Coal Tar.
Dog Stones.
Dye Wood.—See Wood,
Duck.—See Sail Cloth.
Eggs.
Fish of all kinds.
Fruit and Vegetables, fresh, (except Apples.)
Felt.
Fishing Craft Utensils, Instruments and Bait.
Furniture, Working Tools and Implements, the property of Emigrants not intended for sale.
Gypsum, ground and unground.
Hemp, Flax and Tow.
Hides, green and salted.
Iron, in bolts, bars, plates, sheet and pig iron.
Lentils.
Lines and Twines for the Fisheries.
Lumber.—See Wood.
Manures of all kinds.
Mahogany Logs Boards and Veneers.—See Wood.
Mill Saws.
Mineral Salt.
Meat, salted and cured.
Molasses.
Nets, Fishing Nets and Seines.
Oil, Blubber, Fins and Skins, the produce of Fish and Creatures living in the Sea, the returns of
Vessels fitted out in this Province for fishing voyages.
Onions.—See Fruit and Vegetables.
Ores of all kinds.
Pitch.
Plants, Shrubs and Trees.
Poultry of all kinds.
Palm and Rape Oil, and Soap Grease.
Quicksilver.

Rags, viz: Old Rags, and Old Rope and Junk.

Rice, ground and unground.

Rosin.

Sails, Rigging saved from Vessels wrecked.

Sail Cloth of all kinds.

Salt.

Seeds of all kinds.

Skins, Furs, Pelts or Tails undressed.

Steam Engines, Boilers and Machinery for Mills.

Stone, unmanufactured.

Spikes and Sheathing Nails.

Ships, Ship Tackle and Apparel.

Sheathing Paper.

Tallow.

Tar.

Tin in sheets and blocks.

Tobacco, unmanufactured.

Turpentine.

Wood and Lumber of all kinds, (except Cedar, Spruce, Pine and Hemlock Shingles.

Wool.

Zinc.