

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 38

An Act to provide for a Drawback upon Flour exported in certain cases. Passed 13th April 1844.

Whereas by virtue of an Act, intituled *An Act imposing Duties for raising a Revenue*, passed in the present Session, a Duty is imposed upon Wheat imported into this Province, and it is deemed expedient that in all cases of such Wheat being manufactured into Flour for the purpose of exportation, a Drawback be allowed on such Flour equivalent to the amount of Duty paid on the Wheat from which the same shall have been made, and being such as has been imported and paid Duty as aforesaid;

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the passing of this Act, whosoever shall export or carry out of this Province, by sea, any superfine Wheat Flour, which shall have been manufactured from Wheat imported into this Province, and upon which a Duty has been paid, shall be entitled to and shall be allowed a Drawback or allowance of the whole amount of such Duty, that is to say, for every barrel of superfine Wheat Flour, of one hundred and ninety six pounds, so exported, a Drawback or allowance equal to the amount of Duty paid on every four bushels of Wheat from which the same shall have been manufactured, under the restrictions and provisions as otherwise provided by an Act, intituled *An Act to provide for the collection of the Revenue of this Province*.

II. And be it enacted, That in all cases of superfine Wheat Flour being exported for Drawback under the provisions of this Act, the exporters thereof shall make entry thereof and attest to the same at the office of the Treasurer or Deputy Treasurer at the Port from whence exported, setting forth the names of the vessel and master, and from whence imported, and the rate of Duty paid per bushel on such Wheat from which the Flour so as aforesaid may have been manufactured.