

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1845. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1845.

8 Victoria – Chapter 2

An Act imposing Duties for raising a Revenue. Passed 27th March 1845.

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 the present year of our Lord one thousand eight hundred and forty five, 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 Duties, 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 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 of 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 one half 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.

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 And be it enacted, That this Act may be amended or repealed by any Acts to be passed in the present Session of the Legislature.

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 six.

TABLE OF COLONIAL DUTIES AND EXEMPTIONS FROM DUTIES

ARTICLES SUBJECT TO DUTY:

Specific

Apples, per bushel.....	£0 0 6
Brandy, per gallon.....	0 2 0
All other spirits and Cordials, per gallon,.....	0 1 4
Candles of all kinds, except Sperm and Wax, per pound,.....	0 0 1
Sperm and Wax, per pound,	0 0 2
Cattle, Oxen and all other Cattle over one year old, (Cows excepted,) each,.....	1 0 0
Clocks or Clock Cases of all kinds, each,.....	0 10 0
Coffee, per pound,.....	0 0 0½
Fruit, dried, per hundred weight,.....	0 5 0
Horses, Mares, and Geldings, each,.....	2 0 0
Leather,	
Calf and Morocco Skins, tanned or dressed, per dozen,.....	0 5 0
Harness and Belt, per pound,.....	0 0 2
Sheep Skins, tanned or dressed, per dozen,.....	0 2 6
Sole, per pound,.....	0 0 1½
Upper, per pound,.....	0 0 3

Malt Liquors of every description, not being <i>aqua vitae</i> , otherwise	
Charged with Duty, whether in Bottle or otherwise, per gallon.....	0 0 3
Sugar, refined, in loaves, per pound,.....	0 0 1
Refined, crushed, per hundred weight,.....	0 5 0
Of all kinds, except refined and crushed, per hundred weight,.....	0 2 6
Tea, per pound,.....	0 0 0½
Tobacco, manufactured, except Snuff and Cigars, per pound,.....	0 0 0½
Wines, per gallon,.....	0 2 3

Ad-Valorem

On the following Articles, for every one hundred pounds of the true and real value thereof,
videlicet:--

Boots, Shoes, and other Leather Manufactures,.....	7½ per cent.
Bricks and Tiles,.....	10 per cent.
Chairs, and prepared parts of or for Chairs,.....	10 per cent.
Clock Wheels, Machinery and Materials for Clocks,.....	10 per cent.
Household Furniture, except the property of Passengers and Emigrants, for their own use, and not intended for sale,.....	10 per cent.
Iron Castings, except such articles as are usually designated Hollow Ware,.....	7½ per cent.
Looking Glasses,.....	7½ per cent.
Oranges and Lemons,.....	10 per cent.
Piano Fortes,.....	10 per cent.
Snuff and Cigars.....	10 per cent.
Whale Oil, except such as be the return cargoes of Vessels fitted out for Fishing Voyages from Ports in this Province,.....	10 per cent.
Wooden Ware of all kinds, including Matches,.....	10 per cent.
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 true and real value thereof,.....	4 per cent.

EXEMPTIONS FROM DUTY

- Anchors.
- Ashes.
- Baggage and Apparel not intended for sale.
- Barilla.
- Books, printed.
- Burr Stones.
- Canvas.
- Carriages of Travellers, not intended for sale.
- Chain Cables and other Chains for Ships' use.
- Coal Tar.
- Coals.
- Coins, Bullion and Diamonds.

Composition Nails and Spikes for Ship building.
Copper in sheets, bars or bolts, for Ship building.
Cordage and Oakum.
Corn and Grain of all kinds, (except Wheat.)
Corn Broom Brush.
Cotton Wool and Cotton Warp.
Dog Stones.
Duck.
Dye Wood.
Eggs.
Felt.
Fish of all kinds.
Fishing Craft Utensils, Instruments and Bait.
Fruits, fresh, and Roots and Vegetables of all kinds, except Apples, Oranges and Lemons.
Furniture, Working Tools and Implements, the property of Emigrants, not intended for sale.
Glue.
Gypsum, ground and unground.
Hemp, Flax and Tow.
Hides, green and salted.
Iron, in bolts, bars, plates, sheet and pig iron.
Lines and Twines for the Fisheries.
Looking Glass Plates.
Lumber.—See *Wood and Lumber*.
Mahogany Logs, Boards and Veneers.—See *Wood and Lumber*.
Manures of all kinds.
Meats, fresh, salted and cured.
Mill Saws.
Mineral Salt.
Molasses.
Nets, Fishing Nets and Seines.
Oil, Blubber, Fins, and Skins, the produce of creatures living in the Sea, the return of Vessels fitted
out in this Province for Fishing Voyages.
Seal, Cod, Dog, Porpoise, Palm and Rape.
Onions.
Ores of all kinds.
Pitch.
Plants, Shrubs and Trees.
Poultry of all kinds.
Printing Paper.
Quicksilver.
Rags, old Rope and Junk.
Rice, ground and unground.
Rosin.
Sail Cloth of all kinds.

Sails and Rigging saved from Vessels wrecked.

Salt.

Seeds of all kinds.

Sheathing Paper.

Ships, Ship Tackle and Apparel.

Skins, Furs, Pelts or Tails undressed.

Soap Grease.

Spikes and Sheathing Nails.

Steam Engines, Boilers, and Machinery for Mills.

Stone, unmanufactured.

Tallow.

Tar.

Tin in Sheets and Blocks.

Tobacco, unmanufactured.

Turpentine.

Varnish of all kinds.

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

Wool.

Zinc.