

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1848. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1848.

11 Victoria – Chapter 8

An Act for the imposition of Duties on certain Goods imported under the Act of Parliament relating to the British Possessions abroad, and remaining in Warehouse from and after the first day of April next. Passed 30th March 1848.

Whereas by and under the authority of an Act of the Imperial Parliament made and passed in the ninth and tenth years of the Reign of Her Present Majesty, intituled *An Act to enable the Legislatures of certain British Colonial Possessions to reduce or repeal certain Duties of Customs*, an Act of the General Assembly of this Province was made and passed in the tenth year of the Reign of Her Present Majesty, intituled *An Act to repeal the Duties imposed on such articles imported into this Province under the Act of the Imperial Parliament made and passed in the eighth and ninth years of the Reign of Her present Majesty, intituled 'An Act to regulate the Trade of the British Possessions abroad;'* by which said recited Act of Assembly all Duties heretofore payable at the Custom House upon articles of foreign production will cease and determine from and after the first day of April in this present year upon articles not previously imported: And whereas in consequence of the repeal of the Duties under the said Imperial Act to take place at the time aforesaid, doubts have arisen whether such Duties can be collected on such articles remaining in Warehouse from and after the first day of April next, although imported prior to the said first day of April, and chargeable with such Duties at the time of such importation, and it is just and reasonable that the like Duties as are and would have been payable in and by the said recited British Possessions Act on all articles of foreign production, had not the said recited Act of Assembly passed, should be imposed on all such articles of foreign production actually imported under the said recited British Possessions Act, and remaining in Warehouse from and after the said first day of April, and whereon the Provincial Duties shall have been previously paid, and that the same should be paid to or secured by and under the authority of the Treasurer of the Province, or Deputy Treasurer, at the same time and in the same manner as the Provincial Duties levied on the same articles are paid or secured; and it is also just and reasonable that on all such articles of foreign production so remaining in Warehouse from and after the said first day of April, but imported prior thereto, and whereon the Duties imposed by the said British Possessions Act have previously been paid at the Customs, a deduction of the amount of such Duties should be made from the Duties to which such articles will be liable on being taken out of Warehouse for home consumption under and by virtue of the Act passed at this present Session of the Assembly for raising a Revenue;

Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That all articles of foreign production imported under and by virtue of the Act of the Imperial Parliament made and passed in the eighth and ninth years of the Reign of Her present Majesty, intituled *An Act to regulate the Trade of the British Possessions abroad, and remaining in Warehouse at the time when the Duties imposed by the said Imperial Act shall be repealed by virtue of a certain Act of Assembly made and passed in the tenth year of the Reign of Her present Majesty, intituled An*

*Act to repeal the Duties imposed on such articles imported into this Province under the Act of the Imperial Parliament made and passed in the eighth and ninth years of the Reign of Her present Majesty, intituled 'An Act to regulate the Trade of the British Possessions abroad,' and whereon the Provincial Duties alone shall have been previously paid, shall be subject to such and the like Rates and Duties, and such and the like Rates and Duties are hereby imposed upon the same respectively as are imposed on the like articles, and are contained and particularly enumerated in the said British Possessions Act; provided that nothing in this Act mentioned shall be held or construed to extend to revive the imposition of Duties on any articles of foreign production enumerated in the said recited British Possessions Act, and imported from and after the first day of April next; and provided further, that no other Duties whatever shall be levied or collected on the said articles of foreign production so remaining in Warehouse as aforesaid under and by virtue of the Act made and passed in the present Session of the Assembly, intituled *An Act imposing Duties for raising a Revenue*.*

II. And be it enacted, That all such articles of foreign production which shall so remain in Warehouse as aforesaid from and after the said first day of April next, and whereon the Provincial Duties alone shall have been paid as aforesaid, shall be taken possession of and detained by the said Treasurer of the Province, or Deputy Treasurer at the Port or District where the said may be Warehoused, or if removed therefrom before giving the security hereinafter mentioned, shall and may be seized and detained until, the same shall be entered at the Treasurer or Deputy Treasurer's Office, and security given under the Act of Assembly made and passed in the present Session of the Assembly, intituled *An Act to provide for the collection and protection of the Revenue of this Province*, either for the payment of such Duty hereby imposed on taking the same out of the Warehouse, or for exportation, as the case may be, and shall be subject to the like provisions for enforcing such security, or payment of the Duties thereon hereby imposed, or upon seizure for proceeding thereupon in all respects as in the said recited Act last mentioned are prescribed.

III. And be it enacted, That on all such articles of foreign production so remaining in Warehouse from and after the first day of April next, but imported prior thereto, and whereon the Duties imposed by the said British Possessions Act have previously been paid at the Customs, it shall and may be lawful for the Treasurer or Deputy Treasurer where such articles may be, to deduct the amount of the Duties so paid at the said Customs, from the Duties to which such articles will be liable on being taken out of Warehouse for home consumption under and by virtue of the Act of Assembly made and passed in the present Session of the Assembly, intituled *An Act imposing Duties for raising a Revenue*.