

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1851.* Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1851.

14 Victoria – Chapter 5

**An Act imposing Duties for raising a Revenue. Passed 28th March 1851.**

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 fifty one, 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 and under the authority of 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 the Duties hereby imposed on the like Goods, which Duties shall be paid at the time of taking such Goods out of the Warehouse.

IV. And be it enacted, That when any articles 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 use 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 Ship Biscuit, Salted Beef and Pork, duly warehoused at any Port or place within this Province, may be delivered out of such Warehouse to be shipped as Stores for every Ship or Vessel of the burthen of fifty tons and upwards, bound on a Voyage to any Port or place out of this Province, the probable duration of which out and home will not be less than thirty days; provided always, that such Biscuit, Beef and Pork shall be borne upon the Ship's Clearance, and that due proof, on affidavit, shall be made to the Treasurer or Deputy Treasurer, that the articles required are requisite and necessary for the Voyage upon which such Vessel is intended to proceed.

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 And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present or any future Session of the Legislature.

VIII. And be it enacted, That this Act shall continue and be in force until the thirty first day of December which will be in the year of our Lord one thousand eight hundred and fifty four.

*Table of Colonial Duties and Exemptions from Duties.*

ARTICLES SUBJECT TO DUTY.

*Specific.*

	£
Apples, per bushel,	0 0 6
Axes, each, of three pounds weight and upwards,	0 1 6
Butter, per hundred weight,	0 9 4
Beans and Peas, per bushel,	0 1 6
Barley, per bushel,	0 0 6
Barley Meal, per hundred weight,	0 2 0
Buckwheat, per bushel,	0 0 6
Buckwheat Meal, per hundred weight,	0 2 6
Candles of all kinds, except Sperm and Wax, per pound,	0 0 1
Sperm and Wax, per pound	0 0 4
Cattle of all kinds over one year old, each,	2 0 0
Cheese, per hundred weight,	0 14 0
Cider, per gallon,	0 0 3
Clocks or Clock Cases of all kinds, each,	0 15 0
Coffee, per pound,	0 0 1½

Coals, per ton,	0 1 0
Chairs, per dozen, (in addition to any Duty imposed on Chairs and parts of chairs by this Act,)	0 10 0
Corn Meal, per barrel of 196 lbs.	0 1 0
Fruit, dried, per hundred weight,	0 9 4
Horses, Mares and Geldings, each,	2 0 0
Lard, per pound,	0 0 1
Leather,	
Sole, Upper Leather, Harness and Belt Leather, per pound,	0 0 2½
Sheep Skins, tanned and dressed, per dozen,	0 3 0
Calf Skins, tanned, per dozen,	0 6 0
Malt liquors of every description, (not being <i>aqua vitae</i> , otherwise charged with Duty,) whether in Bottles or otherwise, per gallon,	0 0 6
Meats, Fresh, per hundred weight,	0 9 4
Salted and cured, per hundred weight,	0 7 0
With an additional Duty of one shilling and two pence per hundred weight on and after the 1st day of April 1852, and a further increase of Duty of one shilling and two pence per hundred weight on and after the 1st day of April 1853.	
Molasses and Treacle, per gallon,	0 0 1
Oats, per bushel,	0 0 3
Oatmeal, per barrel of 196 lbs.	0 2 4
Rye, per bushel,	0 0 2
Rye Flour, per barrel of 196 lbs.	0 1 0
Soap, per pound,	0 0 ½
Spirits and Cordials, viz:	
Brandy, per gallon,	0 3 4
Rum, for every gallon thereof of any strength under and not exceeding the strength of proof of 26 by the Bubble,	0 1 0
And for every Bubble below 26 in number, by the Bubble, an additional per gallon,	0 0 1
Lemon Syrup, per gallon,	0 1 0
Gin, Whiskey, and all other Spirits, (not hereinbefore enumerated,) per gallon,	0 1 6
Sugar, Refined, in Loaves, per pound,	0 0 1½
Refined Crushed, and White Bastard, per hundred weight,	0 9 4
Of all kinds, except Refined Crushed, and White Bastard, per hundred weight	0 6 0
Tea, per pound,	0 0 2
Tobacco, manufactured, except Snuff and Cigars, per pound,	0 0 1½
Wines, per gallon,	0 2 6
And on every hundred pounds of the true and real value thereof, in addition,	100 0
Wheat, per bushel,	0 0 2
Wheat Flour, per barrel of 196 lbs.	0 3 0

*Ad-valorem*

On the following Articles, for every One hundred Pounds of the true and real value thereof, viz:--

Anchors; Ashes; Barilla; Burr Stones; Canvas; Cordage, except Manilla Rope;  
Chain Cables and other Chains for Ships' use; Cotton Wool and Cotton  
Warp; Copper and Patent Metal in Sheets, Bars and Bolts, for Ship Building;  
Dye Wood; Felt; Hemp, Flax and Tow; Hides, green and salted; Iron in Bolts,  
Bars, Plates, Sheets, and Pig Iron; Oakum; Ores of all kinds; Pitch; Sails and  
Rigging for new Ships; Sheathing Paper; Silk Plush for Hatters' purposes;  
Tallow; Tar; Tobacco, unmanufactured; Wool;

1 0 0

On the following Articles, for every One hundred Pounds of the true and real value thereof, viz:--

Bread and Biscuit; Bricks; Manilla Rope; Ready Made Clothing;

10 0 0

Castings, viz:-- Steam Engines and Boilers, and parts thereof; Mill Machinery;  
Ships' Castings; Composition Rudder Braces, &c.; Machinery of every  
Description; Square Stoves, known and designated as Canada Stoves;

7 10 0

On the following Articles, for every One hundred Pounds of the true and real value thereof, viz:--

Boots, Shoes, and other Leather Manufacturers; Chairs and prepared parts of  
or for Chairs; Clock Wheels, Machinery and Materials for Clocks; Household  
Furniture, (except Baggage, Apparel, Household Effects, Working tools and  
Implements, used and in use of persons or families arriving in this Province,  
if used abroad by them, and not intended for any other person or persons,  
or for sale); Looking Glasses; Oranges and Lemons; Whale Oil, (except the  
return Cargoes of Vessels fitted out for Fishing Voyages from Ports in this  
Province); Brushes; Hats and Hat Bodies; Piano Fortes; Snuff and Cigars;

20 0 0

Carriages, Wagons, Sleighs and other Vehicles; Veneer and other Mouldings for  
Looking Glasses, Picture and other Frames, made of Wood; Wooden Wares  
of all kinds; Matches; Corn Brooms; and all Agricultural Implements except  
Ploughs;

30 0 0

Iron Casings, viz:-- Cooking, Close, Box and Round Stoves, and parts thereof;  
Apparatus for Cooking Stoves; Franklin Stoves, Register Grates, Fire Frames,  
and parts thereof; Kitchen Ranges, Boilers, Cast Iron Furnaces, and parts  
thereof; Cast Iron Ploughs;

15 0 0

And all other Goods, Wares and Merchandize, not herein otherwise charged  
with Duty, and not hereafter declared to be free from Duty, for every One  
hundred Pounds of the true and real value thereof,

7 10 0

All articles, of which any component part or parts is or are subject to Duty, to be liable to the highest rate of Duty to which any one of the said component parts will be liable under this Act.

#### ARTICLES EXEMPTED FROM DUTY

Baggage, Apparel, Household Effects, Working Tools and Implements, used and in use of persons or families arriving in this Province, if used abroad by them, and not intended for any other person or persons, or for sale: Books, Printed: Carriages of Travellers, not intended for sale: Coins and Bullion: Corn Broom Brush: Indian Corn: Rice, ground and unground: Eggs: Manures of all kinds: 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: Oil – Seal, Cod, Hake, Porpoise, Palm, and Rape: Plants, Shrubs, and Trees: Printing Paper, Types, Printing Presses, and Printers' Ink: Rags, old Rope, and Junk: Rock Salt: Sails and Rigging saved from Vessels wrecked: Salt: Soap Grease: Wood and Lumber of all kinds, (except Cedar, Spruce, Pine and Hemlock Shingles): Block Tin: Zinc: Lead: Tin Plate: Bar and Sheet Steel: Lines and Twines for the Fisheries.