

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1855. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1855.

18 Victoria – Chapter 2

An Act imposing Duties for raising a Revenue. Passed 10th March 1855.

Section.

1. Duties as in Table to be collected.
2. to be in addition to any other Duties.
3. Duties remitted on Goods for the deep sea or whole fishery.
4. Weights and Measures.
5. Goods in "Table of Exemptions" free.
6. Duty on Goods of several component parts.

Section.

7. Certain articles may be admitted Duty free by Proclamation.
8. What Act not to interfere with.
9. Cap. 14, Rev. Stat., and 17 V. c. 10, repealed.
10. Limitation.

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—

And be it enacted by the Governor, the Legislative Council, and Assembly, as follows:—

1. On and after the passing of this Act, there shall be collected and paid unto the Queen for the use of the Province, upon all goods brought into the same, the several Duties set forth in figures in the subjoined "Table of Duties," opposite the respective goods in such Table specified, according to the value, number, or quantity thereof, whether from any part of the British Empire or Foreign place, or which may be saved from any wreck or stranded vessel.
2. The Duties shall be in addition to any other Duties which are or may be imposed, and shall be payable on all goods already imported on which no Duties have been paid, in the same manner as if imported after the passing of this Act.
3. On affidavit of the exporter of any dutiable goods for the deep sea or whale fisheries, the Duties paid thereon shall be repaid, or if from the warehouse the Bonds shall be satisfied to the extent of the Duties on the goods exported; and on satisfactory proof by affidavit that ship biscuit is required to be shipped as stores from any warehouse, in a vessel of upwards of fifty tons burthen, for a voyage out and home of not less than thirty days probable duration, the same may be delivered from the warehouse as such stores, when entered on the vessel's clearance.

4. The Duties shall be collected, paid, and received according to the weights and measures now in use in this Province, and if imposed according to specific quantity, value, or number, the same shall apply in like proportions to greater or less amounts.
5. The goods mentioned in the Table hereinafter contained denominated "Table of Exemptions," shall be free of Duty.
6. The Governor in Council, in any case of doubt as to the Duty on articles made up of several component parts, may direct such Duty to be taken according to such part as appears to be within the intention of this Act.
7. The Governor in Council, whenever from time to time it may be thought advisable, may declare by Proclamation what Articles, the growth, production, or manufacture of any of the British North American or West Indian Possessions, or of the United States of America, maybe imported free of Duty.
8. Nothing in this Act shall interfere with the operation of an Act passed in the eighteenth year of the Reign of Her present Majesty, intituled *An Act for giving effect on the part of the Province of New Brunswick to a certain Treaty between Her Majesty and the United States of America*, or of the said Treaty as confirmed thereby.
9. Chapter 14 of the Revised Statutes, intituled "Of the Ordinary Revenue," and also the Act 17 Victoria, Chapter 19, intituled *An Act relating to the Ordinary Revenue*, be and the same are hereby repealed.
10. This Act shall continue and be in force until the first day of May which will be in the year of our Lord one thousand eight hundred and fifty nine.

TABLE OF DUTIES

Specific Duty.

Axes, each, of 3 lbs weight and upwards, - - - - £ 0	1	6
Candles of all kinds, (except Sperm and Wax,)		
per pound, - - - - - - - - - - - - - - 0	0	1
Sperm and Wax, per pound, - - - - - - - - 0	0	4
Cider, per gallon, - - - - - - - - - - - - - 0	0	3
Coffee, per pound, - - - - - - - - - - - - - 0	0	1½
Fruit, Dried, (excellent produce of United States of		
America,) per pound, - - - - - - - - - - - 0	0	1
Leather--Sole, Upper Leather, Harness, and Belt		
Leather, per pound, - - - - - - - - - - - 0	0	2
Sheep Skins, tanned or dressed, per dozen,		
Calf Skins, tanned, per dozen, - - - - - - - 0	3	0

Malt Liquors of every description, (not being <i>aqua viate</i> , otherwise charged with duty,) whether in bottles or otherwise, per gallon, - - - - -	0	6	0
Soap, per pound, - - - - -	0	0	0½
Spirits and Cordials, viz:--			
Alcohol, per gallon, - - - - -	0	1	6
Brandy, per gallon, - - - - -	0	4	0
Gin and Whisky, per gallon, - - - - -	0	2	6
Lemon Syrup, Shrub, Santa, and other Cordials, per gallon, - - - - -	0	1	0
Rum, and all other Spirits, not herein enumerated, per gallon, - - - - -	0	1	6
Sugar, Refined, in loaves, per pound, - - - - -	0	0	1½
All other kinds of Refined or white Bastard Sugar, or Sugar Candy, per pound, - - - - -	0	0	1
Brown, or Muscovado, or Clayed, and any other kind of Sugar not refined, per hundred weight, - - - - -	0	6	0
Tea, per pound, - - - - -	0	0	2
Tobacco, manufactured, (except Snuff and Cigars,) per pound, - - - - -	0	0	2
Wines, per gallon, - - - - -	0	2	6
And on every hundred pounds of the true and real value thereof, in addition, - - - - -	10	0	0

Ad-valorem.

On the following articles, for every one hundred pounds of the true and real value thereof, viz:

Anchors; Canvas; Cordage; Chain Cables, and other Chains; Cotton Warp; Copper and Patent Metal in sheets, bars, bolts, and scraps; Felt; Foreign Hides, green, dried, or salted, (except the produce of the United States of America); Iron in bolts, bars, plates, sheets, and Pig Iron; Oakum; Sails and Rigging for new Ships; Sheathing Paper; Silk Plush for Hatters' purposes; Block Tin; Tin Plate; Lead; Zinc; Bar and Sheet Steel; Brimstone, crude and roll; Sulphuric Acid; Muratic Acid; Chloride of Lime; Soda Ash; Copperas; Alum; Prussiate of Potash; Phosphorus; Carboys; Nitre and Spelter;	£1	0	0
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On the following articles, for every one hundred pounds of the true and real value thereof, viz:

Boots and shoes of whatever material, and parts of the same; Leather Manufactures; Chairs, and prepared parts of or for Chairs; Clocks, 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 sale); Looking Glasses; Oranges and Lemons; Brushes; Hats and Hat Bodies; Piano Fortes; Snuff and Cigars; Carriages Wagons, Sleighs, and other Vehicles, and parts thereof; Veneer and other Mouldings; Frames for Pictures and Looking Glasses; Wooden Wares of all kinds; Matches; Corn Brooms; and all Agricultural Implements, and parts thereof, (except Spades, Shovels, Scythes, and Reaping Hooks); Trunks; Valises; Portmanteaus;

£15 0 0

Iron Castings, viz:--Cooking, Close, Box, and Round Stoves, and parts thereof, except square Stoves, designated as Canada Stoves; Apparatus for Cooking Stoves; Franklin Stoves, Register Grates, Fire-frames, and parts thereof; Kitchen Ranges, Boilers, Cast Iron Furnaces, and Parts thereof;

£15 0 0

And on all other Goods, Wares, and Merchandise 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,

£10 0 0

TABLE OF EXEMPTIONS

Baggage, Apparel, Household effects, Working Tools, and Implements used and in use of 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: Grain, Flour, Meal, and Bread Stuffs of nil kinds: Rice, ground and unground: Eggs and Poultry: Manures of all kinds: Fish of all kinds: Products of Fish and all other creatures living in the water: Palm Oil: Plants, Shrubs, and Trees: Firewood: Printing Paper, Types, Printing Presses, and Printers' Ink: Rags: old Rope and Junk: Salt of all kinds: Sails and Rigging saved

from Vessels wrecked: Soap Grease and Tallow: Butter: Cheese: Lard: Timber and Lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part: Lines and Twines: Shoe Thread and Boot Webbing: Animals of all kinds: fresh, smoked, salted, and cured Meats: Colton Wool: Cotton Batting: Seeds and Vegetables: undried Fruits: dried Fruits, the produce of the United States of America: Furs, Skins, or Tails, undressed: Stone or Marble in its crude or unwrought state: Slate: Ores of Metals of all kinds: Coal: Pitch: Tar: Turpentine: Ashes: Pelts ; Wool: Bark: Gypsum, ground or unground: hewn, wrought or unwrought Burr or Grindstones: Dye Stuffs: Molasses: Flax, Hemp, Manilla, and Tow, unmanufactured: unmanufactured Tobacco: Rosin: Horns: Hides, the produce of the United States of America: Barilla: and Chalk.