

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1856. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1856.

19 Victoria – Chapter 18

An Act to levy an Impost for Railway purposes. Passed 12th April 1856.

Section.

1. Duty of 2½ per cent on imports granted.
2. Payment and collection of duty, by whom and how.

Section.

3. Appropriation of money raised.
4. Separate account to be kept.
5. Exemptions from duty.

We, her Majesty's dutiful and loyal subjects, the Assembly of New Brunswick, in General Assembly convened, for the raising the necessary fund to assist in providing for the interest of Debentures issued for the purpose of constructing Railways in this Province, have freely resolved to give and grant to the Queen's Most Excellent Majesty, the several rates and duties hereinafter mentioned, and do therefore pray Your Excellency that it may be enacted;—

Be it therefore enacted by the Governor, the Legislative Council, and Assembly, as follows:—

1. On and after the passing of this Act, there shall be granted to the Queen, for the use of the Province, towards defraying the interest on any loan effected for the construction of Railways, and on all Debentures issued for Railway purposes, upon all goods, wares, merchandise, chattels, and things not specially herein excepted, brought into the Province, whether from any part of the British Empire or Foreign place, or which may be saved from any wrecked or stranded vessel, a duty of two pounds ten shillings for every hundred pounds of the true and real value thereof, and at the like rate for any greater or less sum.

2. The duties herein imposed shall be paid by the importer or importers thereof respectively, and shall be held and taken to be in addition to any duties which are or may be imposed and collected by any Act of the General Assembly of the Province now or hereafter in force, and shall be collected and secured by means, and under the regulations and penalties, and shall be drawn back on exportation, or warehoused in the manner provided by any law in force at the time for the collection and protection of the Revenue.

3. The moneys raised by this Act shall be appropriated towards the payment of the interest of any loan obtained for Railway purposes, and of the interest of any Debentures issued by the Government of the Province for work done on Railways.

4. The Treasurer shall in each and every year collect and retain in a separate and distinct fund all moneys collected under the authority of this Act.

5. The articles specified in the Schedule to an Act made and 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;" and any articles the growth or produce of any British Colony or other country which are or may be exempted by law, or Proclamation under the authority of law, and the baggage, apparel, household effects, the working tools and implements used and in use of persons or families arriving in the Province, if used abroad by them, and not intended for any other person or persons, or for sale, and carriages of travellers not intended for sale, shall and are hereby declared to be exempt from duty under this Act.