

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 35

An Act relating to the collection of the Revenue. Passed 1st May 1856.

Section.

1. Drawback allowed in a certain case.
2. Articles exempted from duty under 18 V.
c. 2, not exempted under 19 V. c. 18.

Section.

3. Additional forms of affidavits may be framed.

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

1. A drawback of the duties on goods exported by sea, agreeably to the provisions of Section fifteen, of Chapter twenty eight, of the Revised Statutes, "Of Warehousing Goods," may be allowed where the value shall not be less than twenty five pounds on the first entry.
2. Nothing in the fifth Section of an Act passed at the present Session of the Legislature, intituled *An Act to levy an Impost for Railway purposes*, shall extend or be construed to extend to exempt from duty under the said recited Act of this Session, the articles or goods contained or enumerated in the Table of Exemptions to an Act passed in the eighteenth year of the Reign of Her present Majesty, intituled *An Act imposing Duties for raising a Revenue*, but the meaning and operation of the said fifth Section of the Act intituled *An Act to levy an Impost for Railway purposes*, shall be to exempt the articles particularly enumerated therein, the articles specified in the Schedule to an Act made and passed in the eighteenth year of the same Reign, 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 such articles as may be exempt by proclamation under the authority of Law, or declared free or exempt from duty by any Law hereafter to be made, to promote reciprocity of trade with any other country.
3. The Governor in Council may from time to time prescribe new and additional forms of affidavit, not inconsistent with any of the laws in force relating to the collection and protection of the Revenue, to be made by importers, owners, or authorized agents, for the purposes specified in Chapter 27, of the Revised Statutes, "Of dutiable goods, payment of duties, and entries," which shall be of the like force and effect, and subject the persons swearing to all the pains and penalties for swearing falsely, as if the said forms of affidavit were contained in the said Chapter 27, of the Revised Statutes, and prescribed thereby.