

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1859. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1859.

22 Victoria – Chapter 1

An Act imposing Duties for raising a Revenue. Passed 21st March 1859.

Section.

1. Duties to be collected.
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Section.

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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 Lieutenant Governor, the Legislative Council, and Assembly, as follows:—

1. On 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 bare 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; and the articles enumerated or mentioned in the Table herein-after contained, intituled 'Table of Prohibitions,' shall not be imported into this Province under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.
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, may be 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. An Act made and passed in the eighteenth year of the Reign of Her present Majesty, intituled *An Act imposing Duties for raising a Revenue*, is hereby repealed.
10. This Act shall continue and be in force until the first day of May in the year of our Lord one thousand eight hundred and sixty three.

TABLE OF DUTIES.

Specific.

Axes, each of 3 lbs. weight and upwards,	-	£ 0	1	6
Candles of all kinds, (except Sperm and Wax,)				
per pound,	-	-	0	1
Sperm and Wax, per pound	-	-	0	4
Cider, per gallon,	-	-	0	3
Coffee, per pound,	-	-	0	1½
Fruit, Dried, (except produce of United States of				
America,) per pound,	-	-	0	1

Leather - Sole, Upper Leather, Harness and Belt			
Leather, per pound, - - - - -	0	0	2
Sheep Skins, tanned or 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
Soap, (costing less than 6d. per lb.) per pound, -	0	0	0½
Spirits and Cordials, viz:--			
Alcohol, per gallon, - - - - -	0	1	6
Brandy, per gallon, - - - - -	0	4	0
Gin and Whiskey, per gallon, - - - - -	0	2	6
Lemon and Syrup, Shrub, and Santa, per gallon,	0	1	0
All other Cordials, per gallon, - - - - -	0	2	6
Tinctures, per gallon, - - - - -	0	1	6
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 Muscavado, or Clayed, and any			
other kind of Sugar not refined, per cwt. -	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, - - - - -	12	10	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 Metals in sheets, bars, bolts, and scraps; Felt, in rolls or sheets; Foreign Hides, green, dried, or salted, (except the produce of the United States of America); Iron in bolts, bars, plates, sheets; Pig Iron; and Railway Rails and Chairs; Oakum; Sails and Rigging for new Ships; Sheathing Paper; Silk Plush for Hatters' purposes; Block Tin; Tin Plates; Lead, in pig or sheets; Zing, in pig or sheets; Bar and Sheet Steel; Brimstone, crude and roll; Sulphuric Acid; Muriatic Acid; Chloride of Lime; Soda Ash; Copperas; Alum; Phosphorus; Prussiate of Potash; Carboys; Nitre, and Spelter;

} £ 1 0 0

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 Manufacturers; 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 any other person or persons, or 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;			
And on all other Goods, Wares, 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,	}	£ 12	10 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, properly such, and not intended for sale: Coins and Bullion: Corn Broom Brush: Grain, not malted: Flour, Meal, and Bread Stuffs of all 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: Cotton 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: Resin: Horns: Hides, the produce of the United States of America: Barilla: and Chalk.

TABLE OF PROHIBITIONS.

The following articles are prohibited to be imported, under a penalty of fifty pounds, together with the forfeiture of the parcel or package of goods in which the same may be found:—

Books and Drawings of an immoral or indecent character; Coin, base or counterfeit.