

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1860.* Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1860.

23 Victoria – Chapter 19

**An Act in addition to and in amendment of an Act passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled *An Act imposing Duties for raising a Revenue*. Passed 9th April 1860.**

Section.

1. Duties imposed by Act 22 V. c. 1, how to be collected and paid after first November next.
2. Table of Exemptions in 22 Vic. C. 1, limited.

Section.

3. Sec. 7 of 22 V. c. 1, repealed as to British West Indies and the United States.
4. Subject to this Act, Act 22 V. c. 1, to be in force.
5. Limitation.

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

1. From and after the first day of November next the Duties imposed in the Table of Duties in the Act passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled *An Act imposing Duties for raising a Revenue*, shall be collected and paid in dollars and cents in lieu of the mode provided by that Act, and in the manner and according to the following Table, viz:—

TABLE OF DUTIES.

<i>Specific.</i>	\$	cts
Axes, each, 3 lbs. weight and upwards, - - -	0	30
Candles of all kinds (except Sperm and Wax) per lb.	0	02
Sperm and Wax, per pound, - - -	0	06
Cider, per gallon, - - -	0	05
Coffee, per pound, - - -	0	02½
Fruit, dried, (except produce of the United States of America,) per pound, - - -	0	02
Leather - Sole, Upper Leather, Harness, and Belt		
Leather, per pound, - - -	0	04
Sheep Skins, tanned or dressed, per dozen, -	0	60
Calf Skins, tanned, per dozen, - - -	1	20
Malt Liquors of every description, (not being <i>aqua vitae</i> , otherwise charged with duty) whether in bottles or otherwise, per gallon, - - -	0	10

	\$	cts
Soap, costing less than 10 cents per lb. per pound	0	01
Spirits and Cordials, viz:--		
Alcohol, per gallon,	0	30
Brandy, per gallon,	0	80
Gin and Whiskey, per gallon,	0	50
Lemon Syrup, Shrub, and Santa, per gallon,	0	20
All other Cordials, per gallon,	0	50
Tinctures, per gallon,	0	30
Rum, and all other Spirits not herein enumerated, per gallon,	0	30
Sugar, Refined, in loaves, per pound,	0	02½
All other kinds of Refined, or white Bastard Sugar, or Sugar Candy, per pound,	0	02
Brown, or Muscovado, or Clayed, and any other kind of Sugar not Refined, per cwt.	1	20
Tea, per pound,	0	04
Tobacco, manufactured, (except Snuff and Cigars,) per pound,	0	04
Wines, per gallon,	0	50
And on every hundred dollars of the true and real value thereof, in addition,	12	50

*Ad-valorem.*

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

<p>Anchors; Canvas; Cordage; Chain Cables, and other Chains; Cotton Warp; Copper, and Patent Metals in 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; Sheating Paper; Silk Plush for Hatters' purposes; Block Tin; Tin Plates; Lead, in pig or sheets; Zinc, 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 Salpetre,</p>	\$1 00
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On the following articles, for every hundred dollars 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 any other persons 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;  
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 00

And on all other Goods, Wares, and Merchandise,  
not herein otherwise charged with Duty, and not  
hereinafter declared to be free from Duty, for  
every one hundred dollars of the true and real value  
thereof,

\$12 50

2. The Table of Exemptions mentioned in the fifth Section of the said recited 'Act imposing Duties for raising a Revenue shall only be construed to apply to the Duties imposed by the said recited Act, and this Act.

3. So much of the seventh Section of the said recited 'Act imposing Duties for raising a Revenue,' as authorizes the Governor in Council by Proclamation to admit articles, the growth, production or manufacture of the West Indian Possessions or of the United States of America, into this Province free of Duty, is hereby repealed.

4. Subject to the provisions of this Act, the said recited 'Act imposing Duties for raising a Revenue,' shall remain in full force and effect in all respects, and the Duties therein specified, computed and determined as is in this Act prescribed, shall be collected, received and paid in all other respects, in the manner prescribed in the said recited Act, and subject to all the provisions and penalties contained in the said recited Act.
5. This Act shall be in force as long as the Act to which it is an amendment.