

*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 48

**An Act relating to the mode of Accounting and Currency. Passed 9th April 1860.**

Section.

1. Public Accounts to be rendered in dollars and cents.
2. Equivalent for parts of a cent to be fixed by Governor in Council.
3. Eagle of United States, tender for \$10.
4. Dollar divisible into 100 cents; cent into 10 mills.
5. Certain silver coins struck by order of Her Majesty to be legal tender;

Section.

6. Also copper or bronze coins similarly struck.
7. Act not to affect power of Governor under 15 V. c. 85.
8. Subject to this Act, Act 15 V. c. 85, to be in force.
9. Commencement of Act.

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

1. All Accounts rendered to any Officer or Department of the Government by any person accountable to such Officer or Department, or to the Government or Legislature, shall be made up and rendered in dollars and cents; but any such Accounts may have a second column, containing sums in pounds, shillings and pence, equivalent to the sums so stated in dollars and cents, if the accountant prefer that mode.
2. When any fee or sum of money is required to be paid for any purpose, act, matter or thing whatever, and such fee or sum of money cannot be converted into dollars and cents without the fractional part of a cent, the Governor in Council may by Order in Council, to be published in the Royal Gazette, fix the amount to be paid in lieu of such fractional part of a cent.
3. The Eagle of the United States coined after the first day of July in the year of our Lord one thousand eight hundred and thirty four, and weighing ten penny weights eighteen grains troy, shall pass and be a legal tender for ten dollars each, and the multiples and divisions thereof in the same proportion.
4. The dollar referred to in an Act made and passed in the fifteenth year of the Reign of Her present Majesty Queen Victoria, intituled *An Act for establishing a Tender in all payments to be made in this Province, and for consolidating and amending the Laws relating to the Currency therein*, and in this Act, shall be equivalent to and divided into one hundred cents, and of such value that four dollars or four hundred cents shall be equal to one pound currency now in use; and every cent shall be divided into ten mills: that twenty cents shall be equal to one shilling of the present currency, and so on in proportion for any greater or lesser sum

5. Such silver coins representing dollars or the divisions of a dollar as Her Majesty shall see fit to direct to be struck for the purpose, and at such rates as Her Majesty shall assign to them respectively, shall pass current and be a legal tender to the amount of ten dollars in any one payment; but the holder of the notes or obligations of any person or body corporate, to the amount of more than ten dollars, shall not be bound to receive in such silver coins more than that amount in payment of such notes, if presented at one time, although each or any of such notes be for a less sum.

6. Such copper or bronze coins representing cents or multiples or divisions of a cent as Her Majesty shall see fit to direct to be struck for the purpose, and at such rate and of such denomination as Her Majesty shall assign to them respectively, shall pass current and be a legal tender to the amount of twenty cents in any one payment.

7. Nothing in this Act contained shall diminish the power or authority conferred on the Governor by the seventh Section of an Act made and passed in the fifteenth year of the Reign of Her present Majesty, intituled *An Act for establishing a Tender in all payments to be made in this Province, and for consolidating and amending the Laws relating to the Currency therein*.

8. Subject to the provisions of this Act, the Act passed in the fifteenth year of the Reign of Her present Majesty Queen Victoria, intituled *An Act for establishing a Tender in all payments to be made in this Province, and for consolidating and amending the Laws relating to the Currency therein*, shall remain in full force and effect.

9. This Act shall come into operation and be in force on the first day of November next.