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Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1862. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1862.

25 Victoria – Chapter 12

An Act to explain an Act passed at the present Session, intituled *Act in additmi to and in amendment of the Acts imposing Duties for raising a Revenue, and in amendment of an Act passed in the nineteenth year of Her Majesty's Reign, intituled 'An Act to levy an Impost for Railway purposes.'* Passed 23rd April 1862.

Definition of the terms "first cost" and "costing."

Be it enacted by the Lieutenant Governor, Legislative Council, and Assembly,—That the words "first cost" and "costing," used in the said above recited Act passed at the present Session, shall mean the cost or value of the articles at the Port or place from which the same are imported.