

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 9

An Act in addition 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 present Majesty's Reign, intituled *An Act to levy an Impost for Railway purposes.* Passed 11th April 1862.

Section.

1. Repeals certain parts of former Revenue Acts.
2. Table of Duties.
3. Duties, how to be collected.

Section.

4. Increases Railway Impost to three per cent. except on Agricultural Implements.

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

1. Such parts of the Act passed in the twenty second year of Her present Majesty's Reign, intituled *An Act imposing Duties for raising a Revenue*, and of the Act passed in the twenty third year of the same Reign, in addition to and in amendment thereof, as impose Duties upon the articles named in the following Table, are hereby repealed.
2. From and after the passing of this Act, there shall be collected and paid unto the Queen, for the use of the Province, upon the articles named in the subjoined "Table of Duties," the several Duties set forth in the said Table, according to the value, number, or quantity thereof, viz:—

TABLE OF DUTIES.

Alcohol, per gallon,	35 cents.
Rum, per gallon,	35 cents.
Gin and Whiskey, per gallon,	60 cents.
Wines, viz: Hock, Constantia, Malmsey, Tokay, Champagne, Burgundy, Hermitage, Sautern, Claret, and all Wines costing two dollars per gallon and upwards, per gallon,	90 cents.
Madeira, Port and Sherry Wines, of which the first cost is one dollar and upwards per gallon, and not exceeding two dollars,	80 cents per gallon.
All other Wines,	30 cents per gallon.
And on every hundred dollars of the true and real value of all Wines, in addition, \$12.50.	
Gunpowder, Hyson, Young Hyson, Twankay, and other Green Teas, per pound,	8 cents.
Sugar, Brown or Muscovardo or Clayed, and any other kind of Sugar not refined, per pound,	1 1/4 cents.
Molasses and Treacle, per gallon,	2 cents.

3. The said Duties shall be collected, received and paid in all respects in the manner prescribed in the said first recited Act, and subject to all the provisions and penalties therein contained, and shall be in addition to any Duty imposed by an Act passed in the nineteenth year of Her present Majesty's Reign, intituled *An Act to levy an Impost for Railway purposes*.

4. That the amount to be paid under the provisions of the first Section of an Act passed in the nineteenth year of the Reign of Her present Majesty, intituled *An Act to levy an Impost for Railway purposes*, shall be three dollars on every one hundred dollars, instead of two pounds ten shillings on every hundred pounds, as therein provided: Provided always, that as relates to Agricultural Implements, and all parts thereof, Duties shall be collected as if this Act had not passed.