

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1863. Fredericton, NB: G. E. Fenety, Printer to the Queen's Most Excellent Majesty, 1863.

26 Victoria – Chapter 1

An Act to continue and amend An Act imposing Duties for raising a Revenue, and the several Acts in amendment thereof, and to make further provision for raising a Revenue. Passed 20th April, 1863.

Section.

1. Continues former Acts, except so far as is inconsistent with this Act.
2. Regulates duties on Wines.
3. Regulates Fire Clay, and Brick and Tiles of Fire Clay.
4. Exempts certain cases and casks covering goods from duty.

Section.

5. How duties imposed are to be collected.
6. Nothing in this Act to affect duties heretofore imposed for Railway purposes.
7. Meaning of "first cost," and "costing."

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

1. That (except so far as is inconsistent with this Act) an Act made and passed in the twenty second year of the Reign of Her present Majesty, intituled *An Act imposing Duties for raising a Revenue*, as amended by an Act made and passed in the twenty third year of the Reign of Her present Majesty, intituled *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,'* and by another Act made and passed in the twenty fifth year of the Reign of Her present Majesty, intituled *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,'* and both the said last mentioned Acts, shall respectively be, and the said Acts, except so far as the same are repealed, are hereby continued until the first day of May which will be in the year one thousand eight hundred and sixty seven.

2. So much of the said Acts as impose any Duty upon Wines, (except for the Duties payable for Railway Impost,) are hereby repealed; and in lieu of the Duties so repealed, the following Duties shall be collected and paid:— Upon all Wines imported into this Province, that is to say, upon

Wines costing \$2.00 per gallon and upwards, 90 cents per gallon;

Wines costing \$1.00 per gallon and upwards, and less than \$2.00 per gallon, 80 cents per gallon;

Wines costing less than \$1.00 per gallon, 30 cents per gallon;

and on every \$100 of the true and real value of all Wines, in addition, \$12.50 over and above the Duties now payable for Railway Impost.

3. In lieu of the Duty now payable on Fire Clay, and Bricks and Tiles made of Fire Clay, under the provisions of the above recited Acts, there shall hereafter be imposed and collected on every \$100 of the true and real value thereof, \$1.00 over and above the Duties now payable thereon for Railway Impost.

4. The following Packages in which Goods are imported, viz:— Bales, Trusses, Cases covering casks of Wine or Brandy in wood, outside Cases and Casks covering Dry Goods, Hardware and Cutlery, Crates and Casks covering Glassware or Earthenware, and Cases and Casks covering bottled Liquors, Casks covering Oils, and Casks covering Molasses, shall hereafter be admitted free of Duty.

5. The Duties imposed by the second Section of this Act shall be collected, recovered and paid in all respects in the manner prescribed in the said hereinbefore first recited Act, and subject to all the provisions and penalties therein contained.

6. Nothing in this Act shall extend or be construed to extend to relieve any articles from the payment of any Duties now payable thereon, and imposed under and by virtue of an Act passed in the nineteenth year of Her present Majesty's Reign, intituled *An Act for levying an Impost for Railway purposes*, or under the provisions of the fourth Section 6f the Act passed in the twenty fifth year of Her present Majesty's Reign, intituled *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.'*

7. That the words "first cost," and "costing," used in this Act, or in the Acts hereby continued and amended, shall mean the cost or value of the articles at the Port or place from which the same are imported.