

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1866. Fredericton, NB: G. E. Fenety, Printer to the Queen's Most Excellent Majesty, 1866.

29 Victoria – Chapter 1 (Session 2)

An Act relating to the imposition of Duties for raising a Revenue. Passed 9th July, 1866.

| Section. | Section. |
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| 1. Table of Duties. | 5. Imposes a Duty on Rum, &c. |
| 2. Imposes Duties for purposes of Railway fund. | 6. Exempts Cotton Wool and Hides. |
| 3. Duty on Tobacco manufactured increased. | 7. Duties, how levied and collected. |
| 4. Duty on Furs, Skins, and Tails, undressed, &c., imposed. | 8. Continues former Acts, except so far as inconsistent with this Act. |

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

1. There shall be collected and paid unto the Queen, for the use of the Province, upon the goods, chattels and things brought into the same, named in the subjoined "Table of Duties," the several Duties set forth in the said Table, according to the value, number or quantity thereof, whether from any part of the British Empire, or Foreign place, or which may be saved from any wreck or stranded vessel, viz:

Table of Duties.

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| Pork and Beef, salted, per barrel, | \$ 1 0 0 |
| Pork and Beef, fresh, for every hundred pounds, | 1 0 0 |
| Hams, smoked or dried, per pound, | 0 0 1 |
| Rock or Coal Oil, Benzole, and Paraffine, per gallon, | 0 0 6 |
| Horses, Mares, Geldings, and Oxen, each, | 8 0 0 |
| Neat Cattle, three years old or upwards, each, | 4 0 0 |
| Hogs, alive, over one hundred pounds weight, each, | 2 0 0 |
| Under one hundred pound, each, | 2 0 0 |
| Sheep, each, | 0 5 0 |
| Dried Fruit, when imported from the United States of America, per pound, | 0 7 5 |

2. In addition to the specific duty made payable on the articles specified in the Table of Duties, there shall be collected and paid on every hundred dollars of the true and real value of such articles, three dollars, for the purposes of the Railway Fund.

3. Instead of the Duty imposed on "Tobacco manufactured," by an Act made and passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled "*An Act imposing Duties for raising a Revenue,*" there shall be collected and paid on Manufactured Tobacco, five cents per pound.

4. There shall be collected and paid upon Furs, Skins, and Tails, undressed, Tobacco unmanufactured, and Coals, from the United States, upon every hundred dollars of the true and real value thereof, three dollars, for the purposes of the Railway Fund.

5. Instead of the Duty imposed by the said recited Act, intituled "*An Act imposing Duties for raising a Revenue,*" upon Rum and all other Spirits, not therein enumerated, there shall be paid and collected upon all such Rum and other Spirits not therein enumerated, being either below proof, or of the strength of proof of Sykes' Hydrometer, thirty five cents per gallon; and for all Spirits being over proof by Sykes' Hydrometer, such Duty of thirty five cents shall be increased in proportion for any greater strength as may be indicated by the said Hydrometer, per gallon.

6. Notwithstanding the provisions of an Act made and passed in the nineteenth year of the Reign of Her present Majesty Queen Victoria, intituled "*An Act to levy an Impost for Railway purposes,*" Cotton Wool and Hides shall be exempted and free from Duty.

7. The Duties imposed by this Act shall be levied, collected, received and paid in the same manner in all respects as is prescribed in the said recited Act, intituled "*An Act imposing Duties for raising a Revenue,*" and subject to all the provisions and penalties therein contained.

8. The Act made and passed in the twenty second year of the Reign of Her present Majesty Queen Victoria, intituled "*An Act imposing Duties for raising a Revenue,*" also an Act made and passed in the twenty third year of Her Majesty's Reign, 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 also an Act made and passed in the twenty fifth year of Her 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 purpose;'*" and also another Act passed in the same year, intituled "*An Act to explain an Act passed at the present Session, 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 Majesty's Reign, intituled 'An Act to levy an Impost for Railway purposes;'*" and also an Act made and passed in the twenty sixth year of Her Majesty's Reign, intituled "*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 provisions for raising a Revenue;*" be, and the said several Acts, except in so far as they may be inconsistent with or amended by this Act, are, together with this Act, hereby continued and declared to be in full force and effect until the first day of May in the year of our Lord one thousand eight hundred and sixty eight.