

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1867.* Fredericton, NB: G. E. Fenety, Printer to the Queen's Most Excellent Majesty, 1867.

30 Victoria – Chapter 1

**An Act to amend the Law relating to the imposition of Duties for raising a Revenue.  
Passed 10th June 1867.**

Section.

1. Imposes additional duty on rum, alcohol, &c.

Section.

2. Table of Exemptions.
3. Limitation.

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

1. Instead of the Duty imposed by an Act made and passed in the thirtieth year of the Reign of Her present Majesty, intituled *An Act relating to the imposition of Duties for raising a Revenue*, upon Rum, Alcohol, and all other Spirits not enumerated in the Act to which it is an amendment, there shall be collected and paid unto the Queen for the use of the Province, upon all such Rum, Alcohol, and other Spirits not therein enumerated, brought into the Province from any part of the British Empire or Foreign place, being either below proof or of the strength of proof of Sykes' Hydrometer, 70 cents per gallon; and for all such Spirits being over proof by Sykes Hydrometer, such Duty of 70 cents per gallon shall be increased in proportion for any greater strength as may be indicated by the said Hydrometer, per gallon.

2. Notwithstanding the provisions of any Act in force imposing Duties for raising a Revenue, or to levy an impost for Railway purposes, the following goods, wares, and merchandize, shall be imported into the Province free, and be exempt from the payment of any Duty whatever, viz:—

Anchors.

Acid—Sulphuric and Muriatic.

Brass or Patent Metal, in sheets, bars, bolts, or scraps.

Barilla.

Barley.

Chain Cables, and other Chains.

Canvas under No. 6.

Goals.

Copper, in sheets, bars, bolts, and scraps.

Com Broom Brush.

Furs, Skins and Tails of all kinds.

Guano.

Hemp.

Hides, green, dried, salted, and cured.

Ink—Printers’.

Junk.

Iron, in pigs, bolts, bars, and sheets, and Railway Rails and Chairs, and fastenings for Railway Rails.

Marble in its crude and unwrought state.

Mahogany, rough timber, or sawn.

Manilla, unmanufactured.

Manures of all kinds.

Pelts.

Rags.

Slate—Roofing.

Salt.

Soda Ash.

Steel, in bars and sheets.

Tin—Block and Plate.

Tobacco, unmanufactured.

Zinc, in pigs and sheets.

3. This Act shall continue and be in force during the time the said recited Act to which it is an amendment continues, or until altered by the Parliament of Canada.