



# ROYAL GAZETTE.

Published by Authority.

FREDERICTON, NEW BRUNSWICK, WEDNESDAY, APRIL 3, 1844.

ANNO SEPTIMO VICTORIÆ REGINÆ.

CAP. XVIII.

An Act relating to the collection of Duty on Timber and other Lumber.

Passed 25th March 1844.

**‘WHEREAS**, in consequence of the alteration of protective duties upon Colonial Timber, and other circumstances affecting its value, it is thought reasonable and just to reduce the rates of tonnage duty on Timber and Lumber cut upon Crown Lands, and to adopt a less difficult and expensive mode for its collection: And Whereas also it is considered necessary for the purpose of sustaining the Public Revenues, that a small duty should be imposed upon all Timber and Lumber shipped from this Province;

Duty imposed on all Timber, Masts, Pine Spars, Saw Logs, Sawed Lumber or Scantling shipped from the Province.

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the day appointed for this Act to come into operation, there be imposed, and there is hereby imposed upon all Timber, Masts, Pine Spars, Saw Logs, Sawed Lumber, or Scantling, shipped from this Province, the following rates of duty, that is to say:—

For every forty cubic feet of Pine Timber, the sum of one shilling;

For every forty cubic feet of Spruce, Juniper or Hard Wood Timber, Masts or Spars, the sum of nine pence;

For every thousand superficial feet of Saw Logs, Sawed Lumber or Scantling, the sum of one shilling;

Provided always and be it further enacted, That the duty imposed by this section shall not be payable upon the exportation of any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling which shall have been cut upon Crown Lands under a license from the Lieutenant Governor or Administrator of the Government for the time being, before this Act shall come into operation, nor upon any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling cut upon granted Lands within this Province, and actually carried to the Port of shipment before this Act shall come into operation, and the duties hereby imposed shall be remitted as hereinafter provided.

Exceptions.

II. And be it enacted, That at the time appointed for this Act to come into operation, it shall be the duty of all persons owning any Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling fit for exportation, and who may claim the same to be exported free of duty, to cause a particular account of the same to be taken and certified under the hand of the Seizing Officer of the district in which such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling may be; which account shall be filed in the office of the Surveyor General of this Province, and a duplicate thereof shall be filed in the office of the Treasurer or Deputy Treasurer at the Port or district where such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, may be shipped; and upon the exportation of Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, by the person who may have had such Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling on hand, although the Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling so exported may not be the identical Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling mentioned in the accounts aforesaid, all duties imposed by this Act upon Timber, Masts, Spars, Saw Logs, Sawed Lumber or Scantling, to the extent of the quantity

Account of Timber, &c., exempted from Duty when this Act comes into operation, to be taken, and remission made *pro tanto*.