

ANNO OCTAVO VICTORIÆ REGINÆ.

CAP. CIX.

An Act to authorize a return of Duties in certain cases.

Passed 14th April 1845.

Preamble.

WHEREAS British and Colonial Vessels resorting to the Saint Croix for cargoes of Lumber for the West India Markets, by reason of their exemption from all duties or charges, except a small port charge, almost exclusively proceed to the Ports on the United States side of the Saint Croix for their cargoes, thereby greatly injuring the Trade of the County of Charlotte: And whereas the inducement now existing for the said Vessels to resort to the said Ports for their Lumber, may, without loss to the Revenue, be removed by granting a return of the Export, Light House, and Buoy and Beacon Duties, to all British and Colonial Vessels laden in the said County, wholly or chiefly with Lumber for the said Markets; Therefore

A Drawback of Export Duty under the Act 7 V. c. 18, allowed on Lumber shipped to certain places, and also of the Light House, and Buoys and Beacon Duties chargeable on the Vessels carrying the Lumber.

I. Be it enacted by the Lieutenant Governor, Legislative Council and Assembly, That it shall and may be lawful for the Provincial Treasurer or Deputy Treasurer, and they are hereby respectively required to grant a drawback of all the export duty paid or secured to be paid under the Act of the General Assembly of the Province, intituled "An Act relating to the collection of duty on Timber and other Lumber," upon any sawed Lumber shipped from the County of Charlotte to any port or place in the British or Foreign West Indies, or to any British Possession in the Gulf of Mexico or South America, or to any French or Dutch Possession in South America, and also a drawback of the duties paid or secured for the support of Light Houses, Buoys and Beacons, by any ship or vessel on her return to the said County from any of the ports or places above mentioned, after having been laden in the said County, in whole or chiefly with sawed Lumber, and actually landed the same in some of the aforesaid ports or places.

A Bond for the Duties to be taken and cancelled on compliance with this Act.

II. And be it enacted, That it shall and may be lawful for the Treasurer or Deputy Treasurer, and they are hereby respectively required to take a Bond to the Queen's Most Excellent Majesty (in the penal sum of double the amount of the duties) with a good and sufficient surety for the payment of the said duties in one year from the date thereof, which Bond, it shall, on a compliance with the provisions of this Act, be the duty of the Treasurer or Deputy Treasurer to cancel.

Evidence of Exportation.

III. And be it enacted, That the evidence to be required of the exportation of the aforesaid Lumber, shall be the Affidavits of the Master and of the Owner or Consignee, before the Treasurer or one of his Deputies; and the Affidavit of the Master shall be as follows:—

'I, A. B. do swear, that the following Lumber, to-wit: — are now actually on board the — whereof I am Master, bound for — and that the same is intended to be landed at the above Port or place (or some other of the Ports or places above mentioned, as the case may be).'

And the Owner of the said Lumber, or his Agent, shall make and subscribe an Affidavit, that he is Owner, or Agent of the Owner of such Lumber, and that the contents of the Affidavit made by the Master, are just and true, to the best of his knowledge and belief: Provided always, that before any drawback or remission of duty upon sawed Lumber so exported shall be obtained, it shall be incumbent upon the Owner, Consignee, or Agent of such Lumber, to produce to the Treasurer or his Deputy to whom the several duties as aforesaid shall have been secured within one year from the time of exportation thereof, a Certificate, under the hand of the Collector or Principal Officer of the Customs or of the Revenue of the place to which the same was exported, or a Certificate of two resident Merchants of the place where such Lumber may have been landed, that such Lumber has been actually landed, and he shall, at the same time, make and subscribe the following Affidavit:—

'I, A. B. do swear, that the Lumber exported by me (or by A. B., the Owner, as the case may be) in the Ship or Vessel called the — whereof — was Master, a Certificate of the landing of which, is by me now exhibited, have been actually landed at — to the best of my knowledge and belief.'

Act suspended until Her Majesty's pleasure be known.

IV. And be it enacted, That this Act shall not go into operation until Her Majesty's Royal approbation thereunto be first had and declared.

[This Act was specially confirmed, ratified and finally enacted by Order of Her Majesty in Council, dated 20th November, 1845.]