

## BY AUTHORITY.

## ANNO DECIMO QUINTO VICTORIÆ REGINÆ.

## CAP. XXVIII.

An Act to consolidate and amend the Laws relating to the collection and protection of the Revenue of this Province.

*Passed 30th March 1852.*

**B**E it enacted by the Lieutenant Governor, Legislative Council and Assembly, as follows:—

Provincial Treasurer to have the superintendence of the Treasury Department and collection of Duties throughout the Province.

1. The Treasurer of the Province for the time being shall have the superintendence and management of the Treasury Department throughout the whole of the said Province, and the charge of the collection of any Duties which may be imposed by any Act or Acts for raising a Revenue within the said Province, subject to the authority, direction and control of the Lieutenant Governor; and such Treasurer shall enter into good and sufficient security by Bond to Her Majesty, Her Heirs and Successors, with at least two sureties, in a sum not less than ten thousand pounds, conditioned for the faithful discharge of the duties required of him.

Appointment of Deputy Treasurers.

2. It shall and may be lawful for the Lieutenant Governor, by and with the advice and consent of Her Majesty's Executive Council, in ports or places where a Deputy Treasurer may be required for the due enforcement of this Act, to appoint fit persons to be Deputy Treasurers in such ports or places; which persons so appointed shall give good and sufficient security by Bond to Her Majesty for the faithful discharge of their duties respectively, that is to say, the Deputy Treasurers at Saint Andrews and Miramichi respectively, in a sum not less than four thousand pounds; the Deputy Treasurer at Dalhousie, in a sum not less than three thousand pounds; the Deputy Treasurers at Richibucto and Bathurst respectively, in a sum not less than two thousand pounds; the Deputy Treasurer at West Isles, in a sum not less than one thousand pounds; and all other Deputy Treasurers, in a sum not less than five hundred pounds, or in such other sum as the Lieutenant Governor in Council shall direct; and all such Bonds shall be executed by at least two good and sufficient sureties, to be approved of by the Lieutenant Governor in Council, and shall be taken in the name of Her Majesty, Her Heirs and Successors; and the Deputy Treasurers now in office, and all those who may hereafter be appointed, shall be accountable to the Treasurer of the Province for all sums of money received by them under and by virtue of this Act, and when thereunto required, shall pay or remit the same in such manner as the said Treasurer may direct; and the Treasurer and Deputy Treasurers respectively, shall annually on the thirtieth day of November close the Accounts for the year; and the Deputy Treasurers respectively, shall forward to the Treasurer on or before the tenth day of December in each year their said Accounts, duly attested with all necessary vouchers.

Security to be given.

Time for rendering Accounts.

Treasurer to report to the Auditor overcharges, &c., in the Deputies' Accounts.

3. From and after the passing of this Act it shall be the duty of the Treasurer of the Province forthwith, or as soon as practicable after the annual returns of the respective Deputy Treasurers are made in pursuance of the provisions of this Act, to point out and bring under the notice of the Provincial Auditor any overcharges of commission, or any other overcharges, omissions or errors which may appear in the Account or Accounts of any such Deputy or Deputies.

Account Books to be furnished to and used by the Deputy Treasurers.

4. The Treasurer of the Province shall and he is hereby required to procure and furnish each and every Deputy Treasurer with such Account Books as he may deem necessary for a Treasury Office, in which Books are to be entered all matters relating to the Treasury Department respectively, in conformity with such system as the said Treasurer may adopt and require; and the said Treasurer shall also procure and furnish each and every Deputy Treasurer with a sufficient number of printed forms for the purpose of making out their Accounts and Returns, together with such other printed forms appertaining to their said offices as he may deem fit; and on such Account Books and printed forms being furnished to the respective Deputy Treasurers, it shall be their duty, and they and each of them are hereby required to make their entries in such Account Books accordingly, and make all necessary returns strictly in conformity with such forms as the said Treasurer may provide and direct; and such books shall be deemed and taken to be the public record of all transactions relating to each Treasury Department.

Compensation to Deputy Treasurers.

5. From and after the time appointed for this Act to go into operation, it shall and may be lawful to and for the several and respective Deputy Treasurers to