



BY AUTHORITY.

ANNO DECIMO OCTAVO VICTORIÆ REGINÆ.

## CAP. II.

## An Act imposing Duties for raising a Revenue.

- Section.
1. Duties as in Table to be collected.
  2. To be in addition to any other Duties.
  3. Duties remitted on Goods for the deep sea or whale fishery.
  4. Weights and Measures.
  5. Goods in "Table of Exemptions" free.
  6. Duty on Goods of several component parts.

- Section.
7. Certain articles may be admitted Duty free, or by proclamation.
  8. Act not to interfere with s. 1, of 18 V. c. 1.
  9. Cap. 14, Rev. Stat., and 17 V. c. 19, repealed.
  10. Limitation.

Passed 10th March 1855.

We, Her Majesty's dutiful and loyal Subjects, the Assembly of New Brunswick, in General Assembly convened, for raising the necessary Supplies to defray the expenses of Her Majesty's Government within this Province, have freely resolved to give and grant to the Queen's Most Excellent Majesty, the several Rates and Duties in the Schedule hereinafter mentioned, and do therefore pray Your Excellency that it may be enacted—

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

1. On and after the passing of this Act, there shall be collected and paid unto the Queen for the use of the Province, upon all goods brought into the same, the several Duties set forth in figures in the subjoined "Table of Duties," opposite the respective goods in such Table specified, 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.

2. The Duties shall be in addition to any other Duties which are or may be imposed, and shall be payable on all goods already imported on which no Duties have been paid, in the same manner as if imported after the passing of this Act.

3. On affidavit of the exporter of any dutiable goods for the deep sea or whale fisheries, the Duties paid thereon shall be repaid, or if from the Warehouse the Bonds shall be satisfied to the extent of the Duties on the goods exported; and on satisfactory proof by affidavit that ship biscuit is required to be shipped as stores from any Warehouse, in a vessel upwards of fifty tons burthen, for a voyage out and home of not less than thirty days probable duration, the same may be delivered from the Warehouse as such stores, when entered on the vessel's clearance.

4. The Duties shall be collected, paid, and received according to the weights and measures now in use in this Province, and if imposed according to specific quantity, value, or number, the same shall apply in like proportions to greater or less amounts.

5. The goods mentioned in the Table hereinafter contained denominated "Table of Exemptions," shall be free of Duty.

6. The Governor in Council, in any case of doubt as to the Duty on articles made up of several component parts, may direct such Duty to be taken according to such part as appears to be within the intention of this Act.

7. The Governor in Council, whenever from time to time it may be thought advisable, may declare by Proclamation what Articles, the growth, production, or manufacture of any of the British North American or West Indian Possessions, or of the United States of America, may be imported free of Duty.

8. Nothing in this Act shall interfere with the operation of an Act passed in the eighteenth year of the Reign of Her present Majesty, intituled *An Act for giving effect on the part of the Province of New Brunswick to a certain Treaty between Her Majesty and the United States of America*, or of the said Treaty as confirmed thereby.

9. Chapter 14 of the Revised Statutes, intituled "*Oj the Ordinary Revenue*," and also the Act 17 Victoria, Chapter 19, intituled *An Act relating to the Ordinary Revenue*, be and the same are hereby repealed.

10. This Act shall continue and be in force until the first day of May which will be in the year of our Lord one thousand eight hundred and fifty nine.

## TABLE OF DUTIES.

## Specific.

Axes, each, of 3 lbs. weight and upwards,	-	£0	1	6
Candles of all kinds, (except Sperm and Wax,) per lb.	-	0	0	1
Sperm and Wax, per lb.	-	0	0	4
Cider, per gal.	-	0	0	3
Coffee, per lb.	-	0	0	1½
Fruit, Dried, (except produce of United States of America,) per lb.	-	0	0	1
Leather—Sole, Upper Leather, Harness, and Belt Leather, per lb.	-	0	0	2
Sheep Skins, tanned or dressed, per doz.	-	0	3	0
Calf Skins, tanned, per doz.	-	0	6	0
Malt Liquors of every description, (not being <i>aqua vita</i> , otherwise charged with Duty,) whether in bottles or otherwise, per gal.	-	0	0	6
Soap, per lb.	-	0	0	0½
Spirits and Cordials, viz:—				
Alcohol, per gal.	-	0	1	6
Brandy, per gal.	-	0	4	0
Gin and Whisky, per gal.	-	0	2	6
Lemon Syrup, Shrub, Santa, and other Cordials, per gal.	-	0	1	0
Rum, and all other Spirits not herein enumerated, per gal.	-	0	1	6
Sugar, Refined, in loaves, per lb.	-	0	0	1½
All other kinds of Refined or White Bastard Sugar, or Sugar Candy, per lb.	-	0	0	1
Brown, or Muscovado, or Clayed, and any other kind of Sugar not refined, per cwt.	-	0	6	0
Tea, per lb.	-	0	0	2
Tobacco, manufactured, (except Snuff and Cigars,) per lb.	-	0	0	2
Wines, per gal.	-	0	2	6
And on every hundred pounds of the true and real value thereof, in addition,	-	10	0	0