



BY AUTHORITY.

ANNO VICESIMO SECUNDO VICTORIÆ REGINÆ.

CAP. I.

An Act imposing Duties for raising a Revenue.

- Section.
1. Duties 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. Tables of Exemption and Prohibition.
 6. Duty on goods of several component parts.

- Section.
7. Certain article may, by Proclamation, be admitted free of Duty.
 8. Act not to interfere with Act 18 V. c. 1, or Treaty.
 9. Act 18 V. c. 2 repealed.
 10. Limitation.

Passed 21st March 1859.

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 Lieutenant Governor, the Legislative Council, and Assembly, as follows:—

1. On 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 of 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; and the articles enumerated or mentioned in the Table hereinafter contained, intituled "Table of Prohibitions," shall not be imported into this Province under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.

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. An Act made and passed in the eighteenth year of the Reign of Her present Majesty, intituled *An Act imposing Duties for raising a Revenue*, is hereby repealed.

10. This Act shall continue and be in force until the first day of May in the year of our Lord one thousand eight hundred and sixty three.

TABLE OF DUTIES.

Specific.

Axes, each of 3 lbs. weight and upwards, -	£0	1	6
Candles of all kinds, (except Spermin and Wax,) per pound, -	0	0	1
Spermin and Wax, per pound -	0	0	4
Cider, per gallon, -	0	0	3
Coffee, per pound, -	0	0	1½
Fruit, Dried, (except produce of United States of America,) per pound, -	0	0	1
Leather—Sole, Upper Leather, Harness and Belt Leather, per pound, -	0	0	2
Sheep Skins, tanned or dressed, per dozen, -	0	3	0
Calf Skins, tanned, per dozen, -	0	6	0
Malt Liquors of every description, (not being <i>aqua vite</i> , otherwise charged with duty,) whether in bottles or otherwise, per gallon, -	0	0	6
Soap, (costing less than 6d. per lb.) per pound, -	0	0	0½
Spirits and Cordials, viz:—			
Alcohol, per gallon, -	0	1	6
Brandy, per gallon, -	0	4	0
Gin and Whiskey, per gallon, -	0	2	6
Lemon Syrup, Shrub, and Santa, per gallon, -	0	1	0
All other Cordials, per gallon, -	0	2	6
Tinctures, per gallon, -	0	1	6
Rum, and all other Spirits not herein enumerated, per gallon, -	0	1	6
Sugar, Refined, in loaves, per pound, -	0	0	1½
All other kinds of Refined or White Bastard Sugar, or Sugar Candy, per pound, -	0	0	1
Brown or Muscovado, or Clayed, and any other kind of Sugar not refined, per cwt. -	0	6	0
Tea, per pound, -	0	0	2
Tobacco, manufactured, (except Snuff and Cigars,) per pound, -	0	0	2
Wines, per gallon, -	0	2	6
And on every hundred pounds of the true and real value thereof, in addition, -	12	10	0

Ad-valorem.

On the following articles, for every one hundred pounds of the true and real value thereof, viz:—

Anchors; Canvas; Cordage; Chain Cables, and other Chains; Cotton Warp; Copper and Patent Metal in sheets, bars, bolts, and scraps; Felt, in rolls or sheets; Foreign Hides, green, dried, or salted, (except the produce of the United States of America); Iron in bolts, bars, plates, sheets; Pig Iron; and Railway Rails and Chairs; Oakum; Sails and Rigging for	1	0	0
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