

L A W S

OF THE

PROVINCE OF NEW-BRUNSWICK.

[Passed the 4th day of February, 1799.]

C A P. I.

An ACT for raising a Revenue in this Province:

1. *Be it enacted by the Lieutenant Governor, Council and Assembly,*

THAT from and after the passing of this act, there be and hereby is granted to His MAJESTY, his Heirs and Successors for the use of this Province, and for the support of the Government thereof, the several rates and duties on the articles herein after mentioned, which shall or may be brought or imported into any port or place within this Province, (except the product or manufacture of Great-Britain or Ireland, directly imported from thence) to be paid by the importers thereof, that is to say; for every gallon of Rum, *three pence*, for every gallon of Brandy, Geneva, and all other distilled spirituous Liquors, *eight pence*, for every gallon of Wine, *nine pence*, for every gallon of Molasses, *one penny*, for every grofs hundred weight of brown Sugar, *two shillings*, on the amount of the original invoice; allowing *twenty-five per cent* for tare and wastage; for every pound of Bohea Tea, *one penny*, for every pound of Hyson, Souchong and all other Teas, *two pence*, for every pound of Leaf Tobacco, *two pence*, and for every pound of other Tobacco excepting such as is the manufacture of Great-Britain directly imported from thence, *six pence*.

Duties per gallon on Rum 3d. on Brandy, Geneva, and other distilled spirituous Liquors, 8d. on Wine 9d. Molasses 1d. brown Sugar 2s. per Cwt. Bohea Tea 1d. per lb. other Teas 2d. Leaf Tobacco 2d. other Tobacco 6d.

II. *And be it further enacted,* That the rates, duties, and imports to be raised and paid by virtue of this act, shall be paid at the time of the importation of such articles into the city and county of Saint John, unto the Treasurer of the Province or his Deputy, to be appointed in the manner herein after mentioned, and at every other port or place to his Deputy or Deputies in such county respectively where the same shall be imported,

Duties to be paid at the time of importation,