

L A W S

OF THE

PROVINCE OF NEW-BRUNSWICK.

[Passed the 21st of February, 1801.]

C A P. I.

An ACT for raising a Revenue in this Province.

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

THAT from and after the first day of April next, 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, to be paid by the importers thereof, that is to say; for every gallon of Rum, *six pence*; for every gallon of Brandy, Geneva, and all other distilled spirituous Liquors, *eight pence*; and for every gallon of Wine, *nine pence*.

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Duties per gallon;
on Rum 6d. Bran-
dy, Geneva, and
other distilled spi-
rituous Liquors,
8d. Wine 9d.

II. *And be it further enacted,* That the rates, duties and imposts 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, unless such duties on any one cargo shall amount to more than ten pounds and shall not exceed fifty pounds, in which case the Treasurer or his Deputy, upon such owner or importer giving bond with good and sufficient security in double the amount of the duties payable upon the articles specified in the report, may take the same payable in three months; and if the said duties shall amount to more than fifty pounds and shall not exceed one hundred pounds, bonds may be so taken payable in six months; and if the same shall amount to one hundred pounds and upwards, bonds may be so taken payable in nine months.

To be paid at the
time of importation

unless they amount
to more than 10l.
and upwards, then
bonds payable in 3
months.

If more than 50l.
in six months.

To 100l. and up-
wards nine months.

III.