

THE
ACTS
OF
THE GENERAL ASSEMBLY, &c.

CAP. I.

An Act imposing Duties for raising a Revenue.

Passed 25th March 1840.

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;

I. And be it enacted by His Excellency the Lieutenant Governor, by and with the advice and consent of the Legislative Council and Assembly, and by the authority of the same, that on and after the first day of April which will be in this present year of our Lord one thousand eight hundred and forty, there be and are hereby granted to the Queen's Most Excellent Majesty, Her Heirs and Successors, for the use of this Province and for the support of the Government thereof, the several rates and duties inserted, described and set forth in figures in the Table of duties hereinafter contained, denominated *Schedule of Articles subject to duty and Articles exempted from duty*, opposite to and against the respective Articles in the said Table or Schedule mentioned, described and enumerated, and according to the value, number or quantity of such Articles therein specified, whether imported or brought into this Province either by Sea, by inland navigation, or by Land, from any part of the British Empire, or from any port or place, or which may be saved from any wrecked or stranded Ship or Vessel.

Duties granted for the use of the Province and support of the Government on articles specified in the Schedule.

II. And be it enacted, That the several duties hereinbefore imposed and in the said Table or Schedule mentioned, shall be paid by the importer or importers of such Articles respectively, and shall be held and taken to be in addition to and over and above any duties which are or may be imposed and collected by any Act or Acts of the Imperial Parliament, and shall be collected and secured by means and under the regulations and penalties, and shall be drawn back on exportation or warehoused in the way and manner provided by any Act or Acts of the General Assembly for collecting the Revenue of the Province.

To be in addition to any duties imposed by Acts of Parliament.

III. And be it enacted, That all goods which shall have been warehoused in this Province before this Act comes into operation, and which shall remain so warehoused after the operation thereof commences, and on which the Provincial duties heretofore imposed have not been paid or secured by a subsisting or continuing security, shall in lieu of all former duties become liable to and be charged with Provincial duties hereby imposed on the like goods and merchandize, and shall be paid at the time of taking such goods and merchandize out of the warehouse.

Warehoused goods on which duties have not been secured to be liable to duties imposed by this Act.

VI.