

to Regulate the Trade of the British Possessions abroad, a duty of Five Shillings Sterling has been and is imposed upon every Barrel of Foreign Wheat Flour imported into this Province; but in consequence of the provisions of the said Act enabling such Foreign Wheat Flour to be entered for the Fisheries, the Duty thereon is almost entirely evaded, notwithstanding that much of the Flour so entered for the Fisheries is actually introduced into general consumption, and is not confined to the consumption of the Fisheries; and whereas such a practice tends to produce fraud, which it is expedient to prevent, and for prevention thereof the General Assembly of this Province have, in the present Session thereof, imposed upon all Foreign Wheat Flour, whereon the Imperial Duties shall not have been actually paid at the Custom-House, a Colonial Impost Duty of Two Shillings Sterling per Barrel, and are desirous of equalizing the Duties on all Foreign Wheat Flour imported into this Province, so that there be no inducement to make fraudulent Entries of such Foreign Wheat Flour for the Fisheries:

Foreign Wheat Flour entered at any Custom House in this Province for home consumption and not for the Fisheries and the Imperial Duties be paid a Drawback to be allowed

Drawback to be allowed on certificate of collector of the payment of the Imperial Duties
This Act not to come into operation till her Majesty's pleasure be known
To continue in force so long as the Imperial Duty be payable

I. *Be it therefore enacted, by the Lieutenant-Governor, Council, and Assembly,* That on, from, and after the first day of April, in this present Year [of our Lord One Thousand Eight Hundred and Forty, whenever any Foreign Wheat Flour shall, by any person whomsoever, be entered at the Custom-House, in any Port in this Province, for home consumption, and not for the Fisheries, and the Imperial Duties aforesaid shall be paid thereon, it shall and may be lawful, when and so soon as this Act shall come into operation, as hereinafter mentioned, for any person so entering and paying the said Imperial Duties, to receive out of the Provincial Treasury a Drawback of Three Shillings Sterling, for each and every Barrel of Foreign Wheat Flour, by him so entered, and whereon the Imperial Duty shall have been so paid, as aforesaid.

II. *And be it further enacted,* That such Drawback shall be allowed by the Board of Revenue, upon proof made to them, by certificate of the Collector, or other proper Officer of the Customs, of the actual payment of the said Imperial Duties on the said Foreign Wheat Flour.

III. *Provided always, and be it further enacted,* That this Act shall not come into operation until Her Majesty's assent shall be signified thereto.

IV. *And be it further enacted,* That this Act shall continue and be in force so long as the said Imperial Duty, imposed on Foreign Wheat Flour, as hereinbefore mentioned, or any other Imperial Duty of the same amount, shall be in force, and payable on the said Article.

CAP. VI.

An Act for granting Colonial Duties of Impost for the Support of Her Majesty's Government within this Province, and for Promoting the Agriculture, Commerce, and Fisheries, thereof.

(Passed the 27th Day of March, 1840.)

BE it enacted, by the Lieutenant-Governor, Council, and Assembly, That upon, from, and after the First Day of April, in the Year of Our Lord One Thousand Eight Hundred and Forty, this Act shall come into and be in operation, and shall remain and continue in operation until the Thirty-first Day of March, which will be in the Year of Our Lord One Thousand Eight Hundred and Forty-one, and no longer.

II. *And be it further enacted,* That upon, from and after, the day appointed for this Act to come into and be in operation, and during the continuance thereof, and instead and in lieu of all other Colonial Duties whatsoever, and however denominated, there shall be raised, levied, collected, and paid, unto Her Majesty, Her Heirs and Successors, for the use of the Province, and the support of the Government thereof, and other public purposes within the same, for and upon Goods, Wares, and Merchandize, imported or brought into this Province

Continuation of Act

Duties levied