

C A P. X.

An ACT for RAISING a REVENUE in this Province.

I. **B**E 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 the 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 or other distilled spirituous liquors *two pence*, for every gallon of Wine *three pence*, for every *gross* hundred weight of brown Sugar when landed allowing *twenty* per cent for tare *two shillings*, for every pound of Coffee *one penny*, for every barrel of Wheat or Rye Flour the growth, product, or manufacture of any or either of the *United States of America* *two shillings*, and so in proportion for a greater or less quantity estimating each barrel at *one hundred and ninety six pounds*, and on all horses, neat cattle, hogs, poultry, and dead meats of any kind, directly or indirectly imported from the *United States* a duty of *ten* per cent on the first cost.

Duties to be paid
after the 1st A-
pril next, to wit:

on every gallon
of Rum 2d.
every gallon of
Wine 3d.
every cwt. of
brown Sugar 2s.
every 1lb. of
Coffee 1d.
every barrel of
Flour the pro-
duce of the U-
nited States 2s.

on horses, cattle
hogs, poultry &
dead meats 10
per cent.

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 upwards of *ten pounds*, in which case the Treasurer or his Deputy upon such Importer or owner giving bond with good and sufficient security in double the amount of the duties payable upon the articles specified in the report, estimating, each hoghead of Sugar at *fifteen hundred* weight, may take the same payable in *three months*, and if the said duties shall amount to *fifty pounds* and upwards bonds may be so taken payable in *six months*.

Duties to be paid
at the time of
importation,

unless they 2s
amount to 10l.
on one cargo,
then bond may
be taken payable
in 3 months,

if they amount
to 50l. bond may
be taken payable
in 6 months

III.