

C. 1. IN THE 60th YEAR OF GEORGE III. A. D. 1820. FIFTH SESSION.

Salt per bushel, six pence.

Sole Leather, per pound, two pence.

Calf Skins, and Skins dressed as Upper Leather, two shillings each.

Harness Leather, per pound, three pence.

Nails, per pound, two pence.

Flour, per barrel, ten shillings.

Pork, per barrel, ten shillings.

Fresh Pork, per cwt. five shillings.

Manufactured Tobacco, per pound, four pence.

Beef, per barrel, seven shillings and six pence.

Spirits distilled from grain, per gallon, two shillings and six pence.

Shoes, per pair, two shillings and six pence.

Boots per pair, five shillings.

On other articles, a duty ad valorem of 10 per cent.

Certain articles to be admitted free of duty.

Flour, pork, and other provisions for exportation free of duty.

Tonnage duty on vessels owned by American citizens.

Vessels laden for Lower Canada, & passing by ports in this Province, to make report and enter into bonds.

And all other Goods, Wares, and Merchandise, not herein before enumerated, the growth, produce, or manufacture of the said United States of America, a Duty of ten pounds on every hundred pounds, ad valorem, of the value of such Goods, Wares, and Merchandise, as aforesaid.

*Provided always*, That nothing in this Act contained shall extend or be construed to extend to prevent, or in any wise prohibit the importation, free from the payment of any Duty, of the following articles, being the growth, produce, and manufacture of the said United States of America: unmanufactured Tobacco, Sheep, the personal Baggage, travelling Horse or Horses, travelling Carriage or Carriages, of any person or persons, Subjects or foreigners, who may lawfully come into or reside in this Province. *Provided always*, That nothing in this Act contained shall extend, or be construed to extend, to prohibit the admission of Flour, Pork, and other Provisions into this Province, free of Duty, for exportation only, and *Provided also*, That the importer of such Goods, or the consignee thereof, is hereby required, before landing the same, to enter into a Bond in double the amount of the value thereof, that the same shall be exported from this Province.

II. *And be it further enacted by the authority aforesaid*, That from and after the passing of this Act, there shall be paid on all Vessels or Boats the property of the citizens of the United States of America, coming into any of the Ports of this Province, the following Duties, namely: on all Vessels above five tons to fifty tons, the Tonnage Duty of three pence per ton; on all Vessels above fifty tons, six pence per ton. *Provided always*, That whenever any Ship or Vessel, laden as aforesaid, the cargo or load whereof is intended to pass by such Port or Ports, in order to be transported to Lower Canada, the Master or other person having charge or command of such Ship or Vessel, or the agent or agents for the proprietor or proprietors thereof, shall forthwith on the arrival at any such Port or Ports of Entry, as aforesaid, make a report and declaration thereof to the Collector, or to his Deputy, stationed at such Port or Ports of Entry, and such report or declaration shall be verified on oath, and such Master or person commanding such vessel, or agent or agents for the proprietor, if required, shall and he is hereby required to enter into a bond in double the amount of the tonnage duty imposed by this Act, for the payment thereof, should the whole or any part of such goods, wares, and merchandize, remain in, or