

(that is into a vessel bound to some place within the Port of Montreal, or up the River to some place out of the said Port,) within the limits aforesaid, without being landed, shall only be subject to pay the inward or landing rates and dues;—But if any such goods be landed upon the wharves or piers, or any of them, whether for immediate re-shipment or otherwise, then such goods shall pay the inward rates and dues, and also the outward rates and dues, if re-shipped:—And that all and every the provisions contained in the said recited Acts hereby amended with respect to the mode of collection and payment, and the remedy or punishment for the non-payment of the said rates and dues, and for the non-delivery or non-production of the statements thereby required, or of the declaration to the correctness of the wharfage return, and all and every the penalties imposed for such non-payment and non-delivery, and for sending in false wharfage returns, are hereby extended and expressly declared to apply to the rates and dues authorized to be levied under this Act; and the said Commissioners shall have the like remedies for the collection and enforcement of the payment of the said rates and dues and of the said penalties, as are provided in the said Acts hereby amended, the provisions of the said Acts with reference to the particulars aforesaid being hereby expressly extended and made applicable to the rates and dues contained in the said Schedule B, and to the enforcing of the payment and collection of the same.

Provisions of former Acts to apply to the new Rates.

V. And be it enacted, That for all Goods and things not enumerated in the said Schedule B, imported from the United States into the Port of Saint Johns, in Lower Canada, there shall be paid at Saint Johns aforesaid, and before a permit shall be granted for landing or shipping the same within the said Harbour of Montreal, a duty of one-eighth per centum upon the value thereof; which duty shall be paid at the time of making entry of such goods, to the Collector of the said Port of Saint Johns or Officer authorized to receive the said duty, whether the Goods on which the same is payable be or be not warehoused, or the other duties thereon be or be not paid; and such duty shall be so received for the use of the said Commissioners, and the said Collector or Officer shall endorse a receipt therefor on the back of the said permit, and sign the same; and the said permit so endorsed and signed shall free the Goods therein mentioned from any further charge of wharfage or dues upon being landed in the said Harbour, and shall at all times, upon the landing of any of the said Goods within the said Harbour, be exhibited to the Commissioners or person authorized by them to demand the same, on their or his request; and the said Collector shall, on the first of each and every month, transmit to the said Commissioners a detailed statement of the moneys received

Duty to be paid at St. Johns on goods not enumerated in the Tariff to this Act.