

from any port or place in the United States of *America*, into any port or place of entry at which a custom-house now is or hereafter may be lawfully established, in either of the Provinces of *Upper* and *Lower Canada*: Provided always nevertheless, That it shall and may be lawful for the Governor, Lieutenant Governor, or person administering the government of either of the said Provinces respectively, by and with the advice and consent of the Executive Council thereof for the time being, from time to time to diminish or increase by proclamation, the number of ports or places which are or hereafter may be appointed in such Province for the entry of goods, wares and commodities imported from the United States of *America*.

And be it further Enacted, That from and after the passing of this Act, there shall be raised, levied, collected and paid unto His Majesty, His Heirs and Successors, for and upon such of the goods, wares and commodities which shall be so imported, as are enumerated in the Schedule or Table annexed to this Act marked (B.) the several duties of customs as the same are respectively inserted or described, and set forth in figures in the said Schedule.

CLAUSE (A.)  
Duties to be paid.

Provided always, and be it further Enacted, That if upon the importation of any article charged with duty by this Act, the said article shall also be liable to the payment of duty under the authority of any colonial law, equal to or exceeding in amount the duty charged by this Act, then and in such case the duty charged upon such article by this Act shall not be demanded or paid upon the importation of such article: Provided also, That if the duty payable under such colonial law, shall be less in amount than the duty payable by this Act, then and in such case the difference only between the amount of the duty payable by this Act, and the duty payable under the authority of such colonial laws, shall be deemed to be the duty payable by this Act; and the same shall be collected and paid in such and the like manner, and appropriated and applied to such and the like uses, as the duties specified in the said Schedule annexed to this Act marked (B.) are directed to be collected, paid, appropriated and applied.

CLAUSE (B.)  
Duties under any Colonial Law to be observed.

And be it further Enacted, That the same Tonnage Duties shall be paid upon all *American* vessels or boats, importing any goods into either of the said Provinces, as are or may be for the time being payable in the United States of *America*, on *British* vessels or boats, entering the harbours of the state from whence such goods shall have been imported.

CLAUSE (C.)  
Tonnage Duties to be the same as in United States.

And be it further Enacted, That in all cases in which the duties imposed by this Act upon the importation of articles into the said Provinces, or either of them, are charged, not according to the weight,

CLAUSE (D.)  
Value of Goods.