

C A P. LXXXVIII.

AN ACT to establish a Fund towards further defraying the Charges of the administration of Justice, and Support of the Civil Government within the Province of Quebec, in America.

Preamble.
Certain Duties
imposed by His
most Christian
Majesty upon
Rum, Brandy,
&c. imported in-
to Quebec.

WHEREAS certain Duties were imposed, by the Authority of His most Christian Majesty, upon Wine, Rum, Brandy, *Eau de Vie de Liqueur*, imported into the Province of Canada, now called the Province of Quebec, and also a duty of three Pounds *per Centum ad Valorem*, upon all dry Goods imported into, and exported from the said province, which duties subsisted at the time of the Surrender of the said province to your Majesty's forces in the late War: And whereas it is expedient that the said duties should cease and be discontinued; and that in lieu and instead thereof, other duties should be raised by the Authority of Parliament, for making a more adequate provision for defraying the Charge of the administration of Justice, and the support of Civil Government in the said Province; We your Majesty's most dutiful and loyal subjects, the Commons of Great Britain, in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted; And be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That from and after the fifth day of April, one thousand seven hundred and seventy-five, all the duties which were imposed upon Rum, Brandy, *Eau de Vie de Liqueur*, within the said Province, and also of three Pounds *per Centum ad Valorem*, on dried goods imported into, or exported from, the said province, under the authority of his most Christian Majesty, shall be, and are hereby discontinued; and that in lieu and instead thereof, there shall, from and after the said fifth day of April, one thousand seven hundred and seventy-five, be raised, levied, collected, and paid, unto his Majesty, his Heirs and Successors, for and upon the respective goods herein-after mentioned, which shall be imported or brought into any part of the said Province, over and above all other duties now payable in the said province, by any Act or Acts of Parliament, the several Rates and Duties following; that is to say;

date April 5,
1775, to be dis-
continued within
the Province.

and instead of
which the follow-
ing Duties to be
paid to His Ma-
jesty.

The Rates.

For every gallon of Brandy, or other Spirits, of the Manufacture of Great Britain, Three-pence.

For every gallon of Rum, or other spirits, which shall be imported or brought from any of His Majesty's Sugar Colonies in the West-Indies; Six-pence.

For every gallon of Rum, or other spirits, which shall be imported or brought from any other of his Majesty's Colonies or Dominions in America. Nine-pence.

For every gallon of Foreign Brandy, or other spirits, of Foreign Manufacture imported or brought from Great Britain, one Shilling.

For every gallon of Rum, or spirits, of the produce or Manufacture of any of the Colonies or Plantations in America, not in the possession or under the dominion of His Majesty, imported from any other place, except Great Britain, one Shilling.

For every gallon of Molasses and Syrups, which shall be imported or brought into the said province, in Ships or vessels belonging to his Majesty's Subjects in Great Britain or Ireland, or to his Majesty's Subjects in the said province, three-pence.

For every gallon of Molasses and Syrups, which shall be imported or brought into the

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