

Overplus to be paid to the Importer.

said Sale, and the Overplus (if any) shall be paid to such Importer, or any other Person authorized to receive the same.

29 G. 3. c. 39.

VII. And whereas a certain Act made and passed in the Twentieth Year of the Reign of His late Majesty King George the Third, intituled *An Act to allow the Importation of Rum and other Spirits from His Majesty's Colonies or Plantations in the West Indies into the Province of Quebec, without Payment of Duty, under certain Conditions and Restrictions*, has been repealed during the present Session of Parliament: And whereas Doubts may be entertained whether a certain other Act, passed in the Forty-ninth Year of His said late Majesty's Reign, intituled *An Act to allow the Importation of Rum and other Spirits from the Island of Bermuda into the Province of Lower Canada, without Payment of Duty, on the same Terms and Conditions as such Importation may be made directly from His Majesty's Sugar Colonies in the West Indies*, might not still remain in force, notwithstanding the Repeal of the said first-mentioned Act; be it therefore enacted and declared, That the said last-mentioned Act shall be and the same is hereby repealed.

49 G. 3. c. 16. allowing the Importation of Rum, repealed.

Additional Duty of Gd. per Gallon on West India Rum imported into Lower Canada from this Kingdom, &c.

VIII. And whereas it is expedient to afford Protection to the Trade between the said Colonies and Plantations and the Province of Lower Canada, by imposing the same Duty upon Rum or other Spirits, the Produce or Manufacture of the said Colonies, imported from Great Britain into the said Province, as is now payable upon the same Articles when imported from His Majesty's said Colonies or Plantations in the West Indies; 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 every Gallon of Rum or other Spirits, the Produce or Manufacture of any of His Majesty's Islands, Colonies, or Plantations in the West Indies, which shall be imported or brought into any Port of the said Province of Lower Canada from Great Britain or Ireland, or any of the British Dominions in Europe, the Sum of Sixpence, over and above all other Duties now or hereafter to be made payable thereon in the said Province.

Value of Duties, and Application of the Money arising there-by.

IX. And be it further enacted, That the Rates and Duties chargeable by this Act shall be deemed, and are hereby declared to be Sterling Money of Great Britain, and shall be collected, recovered, and paid to the Amount of the Value which such nominal Sums bear in Great Britain; and that such Sums may be received and taken according to the Proportion and Value of Five Shillings and Sixpence to the Ounce in Silver; and that the said Duties herein-before granted shall be received, levied, collected, paid, and recovered in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures as any other Duties payable to His Majesty upon Goods imported into the said Provinces of Upper and Lower Canada, or into either of them respectively, are or shall be raised, levied, collected, paid, and recovered by any Act or Acts of Parliament, as fully and effectually to all Intents and Purposes, as if the several Clauses, Powers, Directions, Penalties, and Forfeitures relating thereto were particularly repeated and again enacted in the Body of this Act; and that all the Monies which shall arise by the said Duties, (except the necessary Charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall be paid by the Collector of His Majesty's Customs, into the Hands of His Majesty's Receiver General in the said Provinces respectively for the Time being, and shall be applied to and for the Use of the Provinces of Upper and Lower Canada respectively, in such Manner only as shall be directed by any Law or Laws which may be made by His Majesty His Heirs or Successors, by and with the Advice and Consent of the Legislative Council and Assembly of each of the said Provinces respectively.

Goods the Produce of

X. And be it further enacted, That it shall be lawful to export in any British or American Vessel or Vessels, Boat or Boats, Carriage or Carriages,

from any of the Ports or Places of Entry now or hereafter to be established in the said Provinces, to any Port or Place in the United States of America, any Article of the Growth, Produce, or Manufacture of any of His Majesty's Dominions, or any other Article legally imported into the said Provinces: Provided always, that nothing herein contained shall be construed to permit or allow the Exportation of any Arms or Naval Stores, unless a Licence shall have been obtained for that Purpose from His Majesty's Secretary of State; and in case any such Articles shall be shipped or waterborne for the Purpose of being exported contrary to this Act, the same shall be forfeited, and shall and may be seized and prosecuted as herein-after directed.

XI. And be it further enacted, That nothing in this Act contained shall be construed to interfere with or repeal, as respects the Inland Navigation of the said Provinces, any of the Provisions contained in a certain Act passed in the Seventh and Eighth Years of the Reign of King William, intituled *An Act for preventing Frauds, and regulating Abuses in the Plantation Trade*; except in so far as the same are altered or repealed by this Act.

Not to affect Inland Navigations of the Provinces.

7 & 8. W. 3. c. 22

XII. And be it further enacted, That all Penalties and Forfeitures incurred in either of the said Provinces under this Act (except were it is otherwise provided), shall and may be sued for and prosecuted in any Court having competent Jurisdiction within such Province respectively; and the same shall and may be recovered, divided, and accounted for in the same Manner and Form, and by the same Rules and Regulations in all respects, as other Penalties and Forfeitures for Offences against the Laws relating to the Customs and Trade of the said Provinces respectively, shall or may be by any Act or acts of the Legislatures of such provinces be directed to be sued for, prosecuted, recovered, divided, and accounted for within the same respectively.

Recovery and Application of Penalties.

XIII. And whereas it is expedient to encourage the Trade between Newfoundland, Nova Scotia, New Brunswick, and Prince Edwards Island, by enabling the Merchants and Traders of Newfoundland to export from thence into Canada, Rum and other Spirits, the produce of the British West India Islands, or any of His Majesty's Colonies on the Continent of South America, free of any Duty which may have been imposed upon its Importation from any of the Places last aforesaid, and for which Purpose to allow, upon the Export of such Rum or other Spirits, a Drawback of the full Duties paid upon the Importation thereof; be it therefore enacted, That from and after the passing of this Act, there shall be paid and allowed, upon the Exportation from any or either of the said Colonies of Newfoundland, Nova Scotia, New Brunswick, or Prince Edwards Island into Canada, of Rum or other Spirits, being the Produce of the British West India Islands, or any of His Majesty's Colonies on the Continent of South America, a Drawback of the full Duties of Customs which may have been paid upon the Importation there of from any of the places last aforesaid, into any or either of the said Colonies of Newfoundland, Nova Scotia, New Brunswick, or Prince Edwards Island, upon a Certificate being produced, under the Hands and Seals of the Collector & Comptroller of His Majesty's Customs at Quebec, certifying that the said rum or other Spirits have been duly landed in Canada.

Drawback on the Exportation of Rum and Spirits, from Newfoundland, &c. to Canada.

XIV. And be it further enacted, That no Entry shall pass, nor any Drawback be paid or allowed, upon the Exportation of Rum or other Spirits from any or either of the said Colonies of Newfoundland, Nova Scotia, New Brunswick, or Prince Edwards Island, into Canada, unless such Entry be made in the Name of the real Owner or Owners Proprietor or Proprietors of the said Goods; and that before such owner or owners, proprietor or proprietors, shall receive the said Drawback so allowed as aforesaid, One or more of them shall verify upon Oath, upon the Debenture to be made out for the Payment of such Drawback, that he or they is or are the real Owner or Owners of the said Goods; nor unless Proof on Oath shall be made to the Satisfaction of the Collector and Comptroller of His Majesty's Customs at the Port from

Conditions on which the Drawback shall be paid.