

Province by Sea, or Inland Carriage or Navigation, on or after the said First Day of April One Thousand Eight Hundred and Forty, and during the continuance of this Act, the several and respective Impost Duties, Rates and Impositions, inserted, described, and set forth, in figures, in the Table of Duties hereinafter contained, denominated Table of Colonial Impost Duties, opposite to and against the respective articles in the said Table mentioned, described, and enumerated, and according to the value, number, or quantity of such articles therein specified, that is to say :

For and upon Goods, Wares, and Merchandize, of the growth, production, or manufacture of the United Kingdom, or of any of the British Possessions, imported or brought as aforesaid, the several Colonial Impost Duties respectively set forth in figures in the first column of the said Table of Duties ; and,

For and upon Goods, Wares, and Merchandize, not being of the growth, production, or manufacture of the United Kingdom, or any of the British Possessions, imported or brought as aforesaid, the several Colonial Duties respectively set forth in figures in the second column of the said Table of Duties.

III. *And be it further enacted*, That save and except, as may hereinafter be provided, all the said several Duties hereinbefore imposed, and in the said several columns of the said Table mentioned, shall be, and shall be held and taken to be, in addition to, and over and above any Duties in, by or under, the Act of the Imperial Parliament, passed in the Third and Fourth Year of the Reign of His late Majesty King William the Fourth, entitled, An Act to Regulate the Trade of the British Possessions abroad, or any other Act or Acts of the said Imperial Parliament, in amendment of, or in addition to, or alteration of the same, now or hereafter to be passed, imposed, levied, collected, charged, or payable, upon the several articles in such Table respectively mentioned, contained, or referred to.

Duties considered additional to those imposed by Act of Imperial Parliament 3 and 4 Wm IV

IV. *And be it further enacted*, That there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs, and Successors, for the purposes aforesaid, for and upon all Rum, or other Spirituous Liquors, which shall be, by any way or method whatsoever, manufactured, compounded, extracted, distilled or made, in this Province, and which, in the said Table, are specially enumerated and described, the several Duties therein stated.

Duties on Rum and other Spirituous Liquors

V. *And be it further enacted*, That the several and respective Goods, Wares, and Merchandize, mentioned in the said Table, and against or opposite to which the words "Duty free" are inserted in the first column of Duties of the said Table, shall respectively be held free of any Colonial Duties by this Act imposed on Goods of British growth, production, or manufacture, as aforesaid, and the several and respective Goods, Wares, and Merchandize, mentioned in the said Table, and against or opposite to which the words "Duty free" are inserted in the second column of Duties in the said Table, shall respectively be held free of any Duties by this Act imposed on Goods not being of British growth, production or manufacture, as aforesaid.

Duties on dry goods wares and Merchandize

VI. *And be it further enacted*, That all Goods derelict; *flotsam, jetsam*, and wrecked, brought or coming into this Province, shall at all times be subject to the same Duty as Goods of the like kind imported into this Province are respectfully subject unto ; *Provided always*, that, if for ascertaining the proper amount of Duty so payable, any question shall arise as to the origin of any such Goods, the same shall be deemed to be of the growth, production, or manufacture of such Country or place as the Board of Revenue shall, upon investigation by them, determine ; *and, provided also*, that if any such Goods be of such sorts as are entitled to allowance for damage, such allowance shall be made under such regulations and conditions as the Board of Revenue shall, from time to time, direct ; *and, provided further*, that all such Goods as cannot be sold for the amount of duty thereon, shall be delivered over to the person entitled to receive the same, and shall be deemed to be unenumerated Goods, and shall be liable to, and shall be charged with Duty, accordingly.

Wrecked Goods

VII. *And be it further enacted*, That all Wheat Flour, Salted Beef, and Salted Pork, being of Foreign production, imported or brought by Land or Inland Navigation into the Province of Upper or Lower Canada, and thence imported into this Province direct, shall be deemed to be of the production of a British Possession, and be charged with Colonial Duty accordingly, unless exempt from such Duty.

Foreign Flour, Beef, Pork, Imported from Lower Canada

VIII. *And be it further enacted*, That all the said Colonial Duties hereby imposed, shall be