

all kinds of iron castings, and tin ware, there be a duty of twenty pounds on every hundred pounds of the value thereof.

20 per cent on iron castings and tin ware.

III. *Provided always*, That nothing in this Act contained, shall extend or be construed to extend to prevent, or in any wise prohibit the importation, free from the payment of any duty, of the following articles being the growth, produce or manufacture of the said United States of America; unmanufactured Tobacco, Cotton Wool, Tallow, Raw Hides, Printing Paper, the personal Baggage, travelling Horse or Horses, travelling Carriage or Carriages, of any person or persons, subjects or foreigners, who may lawfully come into or reside in this Province.

Certain articles exempt from duty.

IV. *Provided always*, That nothing in this Act contained, shall extend or be construed to extend to prohibit the admission of Flour, Pork and other Provisions, Pot and Pearl Ashes, Salt, Lumber, Wheat, Meal and Grain, Furs and Skins undressed, into this Province free of duty, for exportation only; and *Provided also*, That the Importer of such goods, or the consignee thereof, is hereby required, before landing the same, to enter into a bond in double the amount of the value thereof, that the same shall be exported from this Province, which Bond shall be made out by the Collector on payment of two shillings and six-pence for the same. *Provided always*, That all such articles as last aforesaid, shall be entered and reported according to Law, on their importation into this Province.

Others to be admitted free of duty for exportation only.

Bonds for exportation to be given, and articles entered and reported.

V. *And be it further enacted by the authority aforesaid*, That from and after the passing of this Act, there shall be paid on all vessels or boats, the property of the citizens of the United States of America, coming into any of the ports of this Province the following duties, namely; on all vessels above five ton to fifty tons, the tonnage duty of six-pence per ton; on all vessels above fifty tons, one shilling per ton; *Provided always*, that whenever any ship or vessel laden as aforesaid, the cargo or load whereof is intended to be imported, in order to be transported to Lower Canada, the master or other person having charge or command of such ship or vessel, or the agent or agents for the proprietor or proprietors thereof, shall forthwith on the arrival at any such Port or Ports of Entry as aforesaid, make a report and declaration thereof, to the Collector or to his deputy, stationed at such Port or Ports of Entry, and such report and declaration shall be verified upon oath, and such master or person commanding such vessel, or agent or agents for the proprietor, if required, shall, and he is hereby required to enter into a Bond in double the amount of the tonnage duty imposed by this Act, for the payment thereof, should the whole or any part of such goods wares and merchandize remain in or be unexported from this Province; *provided also*, that nothing in this Act contained shall extend, or be construed to extend to compel the payment of any tonnage duty on vessels exclusively employed for the purpose of transporting passengers and their baggage.

Tonnage duty on American vessels.

Vessels laden with goods in transitu for Lower Canada to report.

Bond to be given.

Vessels employed only in transporting passengers to pay no tonnage duty.

VI. *Provided always, and be it further enacted by the authority aforesaid*, That nothing in this Act contained shall extend or be construed to extend to authorise the demand of tonnage duty on any such vessel laden exclusively with goods, wares and merchandize in transitu, or for exportation, to Lower Canada, or with Salt, or other commodities, in transitu from Queenston to Fort Erie, secured to be re-exported to the United States.

nor vessels laden with goods in transitu or for exportation.

VII. *And be it further enacted by the authority aforesaid*, That it shall and