

that any such account is false, (whether the same be of such articles passing from Lower Canada, or coming from Upper Canada) he shall have authority at any time within three months after the same shall have been received, (either by himself, or any other person he may see fit to appoint by letter, for that purpose) to require such account to be verified on oath before a justice of the peace, by the person or persons who signed such account; and every person when so required, who shall refuse to verify on oath any such account by him signed, shall for every such offence, forfeit and pay the sum of ten pounds, with costs of suit.

IV. That all carriages passing Coteau du Lac upwards, shall stop at the office of the inspector, under the penalty of ten shillings on every driver thereof, who shall refuse, or neglect so to stop; and if not provided with a written account, signed as aforesaid, of the articles subject to duties, contained in such carriage or carriages, or not being able to give a verbal account of such articles, to the satisfaction of the inspector, he, the said inspector, shall have authority to search and examine the ladings thereof, in order to ascertain the same. Provided always, that no account shall be necessary to be given of any article subject to duty, being *bona fide* for the use of the driver or passengers in any such carriage, during his or their journey.

V. That the said inspector shall enter into a book, to be by him provided and kept for the purpose, all such accounts as he shall or may be furnished with, as before prescribed, together with such as he shall take from actual examinations, in cases where carriages shall not be provided therewith, and therefrom twice in every year, that is to say, on the thirtieth day of June, and on the thirty-first day of December, he shall make up and certify upon oath before a justice of the peace, two general accounts of the quantities of all such articles so passing Coteau du Lac upwards, on which duties shall have been imposed by the Legislature of Lower Canada, and shall transmit one of such certified general accounts to the Governor, Lieutenant-Governor, or Person administering the government of Lower Canada, and the other thereof to the Governor, Lieutenant-Governor, or Person administering the government of Upper Canada.

VI. That the Legislature of Upper Canada shall impose and levy upon all articles subject to duties in Lower Canada, which shall be brought into Upper Canada from the United States of America, without passing through Lower Canada, duties equal to those that are, or shall be imposed and levied on similar articles when brought from the United States into Lower Canada, and that the Legislature of Upper Canada shall take the most effectual measures that their local situation will admit of, for enforcing the collection of such duties.

VII. That any boat, canoe, or carriage, coming from Upper Canada into Lower Canada, upon, or along the River Saint Lawrence, if containing articles subject to duties at the port of Quebec, or within the province of Lower Canada, shall stop at Coteau du Lac, until that there shall be delivered to the said inspector an account thereof in the manner and form before prescribed for such articles passing upwards; and the conductor, or person, or persons having charge of any such boat or canoe, or brigade thereof, having on