1° & 2° GULIELMI IV. Cap. 23.

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 should 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 should be imported or brought into the said Province in any other Ships or Vessels in which the same might be legally imported, Sixpence; and after those Rates for any greater or less Quantity of such Goods respectively; and it was thereby further enacted, that all the Monies that should arise by the said Duties (except the necessary Charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same,) should be paid by the Collector of His Majesty's Customs into the Hands of His Majesty's Receiver General in the said Province for the Time being, and should be applied in the first place in making a more certain and adequate Provision towards defraying the Expences of the Administration of Justice and of the Support of the Civil Government in the said Province; and that the Lord High Treasurer, or the Commissioners of His Majesty's Treasury or any Three or more of them, for the Time being, should be and they were thereby empowered from Time to Time, by any Warrant or Warrants under his or their Hand or Hands, to cause such Money to be applied, out of the said Produce of the said Duties, towards defraying the said Expences; and it was thereby enacted, that the Residue of the said Duties should remain and be reserved in the Hands of the said Receiver General for the future Disposition of Parliament: And whereas the said Province of Quebec hath, since the Enactment of the said Act, been divided into the Two Provinces of Upper Canada and Lower Canada: And whereas it is expedient to make further Provision for the Appropriation of the Duties raised, levied, and collected under the said Act; be it therefore 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 it shall and may be lawful for the Legislative Councils and Assemblies of the said Provinces of Upper Canada and Lower Canada respectively, by any Acts to be by them from Time to Time passed, and assented to by His Majesty, His Heirs and Successors, or on His or Their Behalf, to appropriate, in such Manner and to such Purposes as to them respectively shall seem meet, all the Monies that shall seem meet to hereafter arise by or be produced from the said Duties, except so much of such Monies as shall be necessarily defrayed for the Charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same.

Legislative Councils of Upper and Lower Canada may appropriate certain Revenues thereof as shall them.

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