

XLIV. And be it enacted, That no Vessel or Boat shall be admitted to be a *British* Vessel or Boat on any of the Inland Waters or Lakes in *America*, except such as shall have been built at some Place within the *British* Dominions, and shall be wholly owned by *British* Subjects, and shall not have been repaired at any Foreign Place to a greater Extent than in the Proportion of Ten Shillings for every Ton of such Vessel or Boat at any One Time: Provided always, that nothing herein-before contained shall extend to prevent the Employment of any Vessel or Boat as a *British* Vessel or Boat on such Inland Waters or Lakes which shall have wholly belonged to *British* Subjects before the Fifth Day of *July* One thousand eight hundred and twenty-five, and which shall not have been since that Day repaired as aforesaid in any Foreign Place.

What Vessels shall be deemed *British* on the Lakes in *America*.

XLV. Provided always, and be it enacted, That it shall not be lawful so to bring or import any Goods except into some Port or Place of Entry at which a Custom House now is or hereafter may be lawfully established: Provided also, that it shall be lawful for the Governor, Lieutenant Governor, or Person administering the Government of any of the said Possessions respectively, by and with the Advice and Consent of the Executive Council thereof for the Time being, if any Executive Council be there established, from Time to Time to diminish or increase, by Proclamation, the Number of Ports or Places of Entry which are or hereafter may be appointed in such Province for the Entry of Goods brought or imported as aforesaid.

Goods must be brought to a Place where there is a Custom House. Governor may appoint Custom Houses.

XLVI. And be it enacted, That the Duties imposed by this Act shall be ascertained, levied, and recovered for and upon all Goods so brought or imported in the same Manner, and by the same Means, and under the same Rules, Regulations, Restrictions, Penalties, and Forfeitures, as the Duties on the like Goods imported by Sea may and can be ascertained, levied, or recovered, as far as the same are applicable; and if any Goods shall be brought or imported contrary hereto, or if any Goods so brought or imported shall be removed from the Station or Place appointed for the Examination of such Goods by the Officers of the Customs before such Examination shall have been made, and before all Duties payable thereon shall have been paid or satisfied, such Goods shall be forfeited, together with the Vessel, Boat, or Carriage, and the Horses or other Cattle, in or by which such Goods shall have been so imported or brought or so removed.

Duties to be collected in same Manner as on Goods imported by Sea.

XLVII. And be it enacted, That the same Tonnage Duties shall be paid upon all Vessels or Boats of the United States of *America* importing any Goods into either of the Provinces of *Upper* or *Lower Canada* as are or may be for the Time being payable in the United States of *America* on *British* Vessels or Boats entering the Harbours of the State from whence such Goods shall have been imported.

Duties in Canada on American Boats to be the same as in *America* on *British* Boats.

XLVIII. And whereas it is expedient to constitute and appoint some of the Free Ports and other Ports in *America* to be free warehousing Ports, or to be warehousing Ports for all or any of the Goods which

Ports herein mentioned to be free warehousing Ports.