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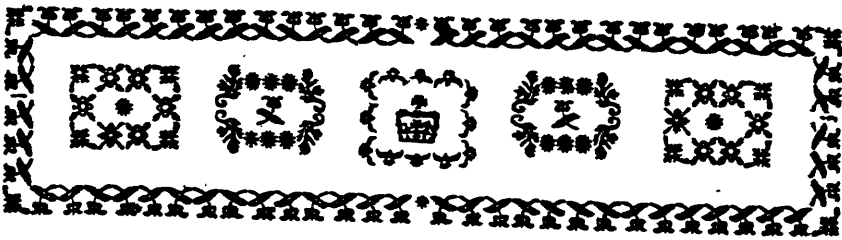
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C A P. XXXIX.

An Act to allow the Importation of Rum, or other Spirits, from His Majesty's Colonies or Plantations in the *West Indies*, into the Province of *Quebec*, without Payment of Duty, under certain Conditions and Restrictions.



WHEREAS, by an Act made and Preamble. passed in the Fourteenth Year of the Reign of His present Majesty, a Duty of Sixpence is imposed on every Gallon of Rum, or other Spirits, which shall be imported or brought into any Part of the Province of *Quebec*, from any of His Majesty's Sugar Colonies in the *West Indies*: And whereas it would greatly tend to encourage a proper commercial Intercourse between the said Province and the said Colonies, if Rum, imported into the said Province in any Ship or Vessel which shall carry from thence, and land in any of His Majesty's

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From Aug. 1, 1788, Ships which carried Lumber, &c. from Quebec to the West Indies the last Voyage, to be permitted to import, Duty-free, into that Province, a Quantity of Rum equal to the Value of the Lumber, &c. so carried.

Majesty's Sugar Colonies in the West Indies, a Cargo of Lumber or Provisions, Horses or Neat Cattle, was exempt from Payment of the said Duty: 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, from and after the First Day of August One thousand seven hundred and eighty-eight, in all Cases where any Rum, or other Spirits, being the Produce or Manufacture of any of the said Colonies in the West Indies, shall be legally imported or brought into the said Province from any of the said Colonies, in any Ship or Vessel which, in her last preceding Voyage, shall have carried to, and landed in, any of the said Colonies, a Cargo of Lumber and Provisions, Horses or Neat Cattle, from the said Province, it shall and may be lawful to admit to an Entry and land any Quantity of such Rum or Spirits, not exceeding in Value the Cargo of Lumber or Provisions, Horses or Neat Cattle, so carried and landed, without Payment of the said Duty of Sixpence per Gallon.

Ships carrying Rum from the West Indies to the said Province, and loading there with Lumber, &c. to be permitted to enter, Duty-free, a Quantity of Rum equal to the Value of the said Lumber, on giving Bond as herein mentioned.

II. And be it further enacted by the Authority aforesaid, That in all Cases where any Rum or other Spirits, being the Produce or Manufacture of any of the said Colonies in the West Indies, shall be legally imported or brought into the said Province from any of the said Colonies, in any Ship or Vessel which, in her next clearing out from the said Province after such Importation, shall load with a Cargo of Lumber or Provisions, Horses, or neat Cattle, in the said Province, and shall carry to and land the same in some of the said Colonies, it shall and may be lawful to admit to an Entry and land any Quantity of such Rum or Spirits, not exceeding in Value the Cargo of Lumber or Provisions, Horses or Neat Cattle so loaded, without Payment of the said Duty of Sixpence per Gallon; provided always, that the Owner or Owners of such last mentioned Ship or Vessel, which shall so as aforesaid have legally imported such Rum or other Spirits, or in Case of such Owner or Owners not residing in the said Province, the Master

or Person having or taking the Charge or Command of such Ship or Vessel, together with One or more sufficient Sureties residing within the said Province, shall, before such Rum or other Spirits shall be so admitted to an Entry without Payment of the said Duty, give Bond to His Majesty, His Heirs and Successors, to be taken by the Two Principal Officers of the Customs there, in the penal Sum of Five hundred Pounds, with Condition that the said Ship or Vessel shall, in her next clearing out from the said Province after such Importation, be laden with a Cargo of Lumber or Provisions, Horses or Neat Cattle, equal in Value to the Rum or Spirits so admitted to an Entry, without Payment of the said Duty as aforesaid; and that the said Lumber or Provisions, Horses or Neat Cattle, shall be carried to and landed in some of the said Colonies in the West Indies.

III. And be it further enacted by the Authority aforesaid, That the Value of the Rum or other Spirits so admitted to an Entry as aforesaid, and the Value of the Cargo of Lumber or Provisions, Horses or Neat Cattle, so loaded as aforesaid in the said Province, shall respectively be estimated and computed according to the Valuations contained in the Schedule annexed to this Act.

Rum and Lumber to be valued agreeable to the annexed Schedule.

IV. Provided always, and be it further enacted by the Authority aforesaid, That it shall and may be lawful for His Majesty, with the Advice of His Privy Council, by Order or Orders to be issued and published from Time to Time, to alter the Valuations contained in the said Schedule whenever it shall appear necessary or proper, upon any Representation or Report made by the Governor and Council of the said Province.

Valuations in the Schedule may be altered by His Majesty in Council.

The SCHEDULE mentioned and referred to in this Act.

	£.	s.	d.	
	Sterling.			
Flour, 1st Sort, - - -	0	10	9	} Pr Cwt.
2d Sort, - - -	0	7	4	
Biscuit - - - - -	0	10	6	
Wheat - - - - -	0	3	0	} Pr <i>Winchester</i> Bushel.
Pease - - - - -	0	2	9	
Oats - - - - -	0	1	1	
Barley - - - - -	0	2	0	
Flax Seed - - - - -	0	3	0	
Potatoes - - - - -	0	1	6	
Fresh Beef - - - - -	0	0	2	} Per lb.
Fresh Pork - - - - -	0	0	4	
Turkeys - - - - -	0	1	9	each.
Oak Timber squared, per Cubic Foot - - - - -	0	0	6	Pr Foot.
D ^o Plank 3 to 4 Inches thick, per Square Foot -	0	0	3	D ^o .
D ^o — D ^o 1½ to 2 Inches -	0	0	2	D ^o .
Barrel Staves, fit for the West Indies, 3 Feet 6 Inches long, 4 Inches broad, and 1 Inch thick - - - - -	4	10	0	Pr thousand Feet.
Heading, 2 Feet 6 Inches long, 5 to 6 Inches broad, and 1 Inch thick - - - - -	4	10	0	Pr thousand Feet.
Squared Pine Timber - - - - -	0	0	2	Pr Cubic Foot.
Pine Boards, 12 Feet long, 1 Inch thick, 12 Inches broad -	2	2	6	Pr thousand Feet.
D ^o ————— 15 Feet long, 1 Inch thick, 12 Inches broad -	2	15	0	Pr thousand Feet.
D ^o ————— 18 Feet long, 1 Inch thick, and 12 Inches broad -	3	10	0	Pr thousand Feet.
D ^o ————— 10 Feet long, 1 Inch thick - - - - -	1	15	0	Pr thousand Feet.
D ^o ————— 12 Feet long, 2 Inches thick - - - - -	3	7	6	Pr thousand Feet.
Hoops, 12 Feet long - - - - -	3	0	0	Pr thousand Feet.
Shingles - - - - -	0	12	0	Pr thousand Feet.
<i>Windward Islands West India</i>				
Rum - - - - -	0	1	9	Pr Gallon.
<i>Jamaica</i> Rum - - - - -	0	2	0	Pr Gallon.
Horses - - - - -	15	0	0	Pr Head.
Neat Cattle - - - - -	8	0	0	Pr Head.

F I N I S.

