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For calculations see pages 85, 86 and 87.

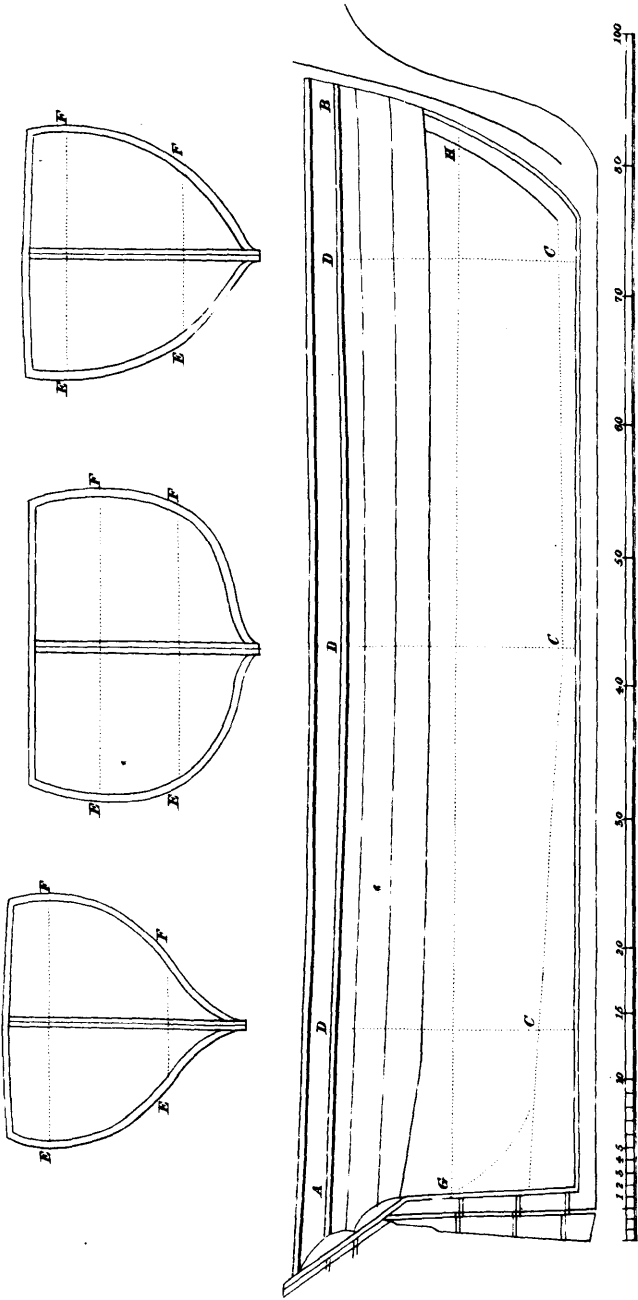


DIAGRAM ILLUSTRATIVE OF MEASURING VESSELS
Vide 8th Vict. Ch. 5th. Sec. 8.

CANADA
CUSTOMS ACTS,
TARIFF AND REGULATIONS;

ALSO,

ABSTRACT OF ACTS OF THE IMPERIAL PARLIAMENT REGULATING
THE TRADE OF THE BRITISH POSSESSIONS;

WITH

DIAGRAM AND ANALYTICAL INDEX.

PUBLISHED UNDER THE DIRECTION OF

R. S. M. BOUCHETTE, ESQ., COMMISSIONER OF CUSTOMS, CANADA.



QUEBEC:
PRINTED BY STEWART DERBISHIRE & GEORGE DESBARATS,
Law Printer to the Queen's Most Excellent Majesty.

1854.

1854

(1)

ENTERED according to the Act of Provincial Legislature, in the year one thousand eight hundred and fifty-four, by S. Derbishire & G. Desbarats, Law Printer to Her Majesty, in the Office of the Registrar of the Province of Canada.

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ANNO OCTAVO
VICTORIÆ REGINÆ.

CAP. IV.

An Act to provide for the Management of the Customs and of matters relative to the Collection of the Provincial Revenue.

[17th March, 1845.]

WHEREAS it is expedient to repeal the Acts, Ordinances and Provisions of law hereinafter mentioned, relative to the management of the Customs and of matters relative to the Collection of the Provincial Revenue, to the end that the provisions of law relative to the matters aforesaid may be amended, consolidated and made uniform throughout this Province: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That the Act of the Legislature of the Province of Lower Canada, passed in the fourth year of the Reign of His late Majesty King George the Fourth and intituled, *An Act to authorize the Governor, Lieutenant Governor, or Person administering the Government of the Province, to restore Goods and Vessels seized to the proprietor or proprietors, on the terms and conditions therein mentioned*; and the Act of the said Legislature, passed in the seventh year of the Reign last aforesaid, and intituled, *An Act to establish the manner of issuing Licenses on which duties are imposed by any laws in force in this Province*; and the Act of the said Legislature, passed in the sixth year of the Reign of His late Majesty King William the Fourth, and intituled, *An Act to regulate and establish the Salaries of the Officers of the Customs at the inland Ports in this Province, and for other purposes therein mentioned*; and so much of the Act of the Legislature of Upper Canada, passed in the forty-fifth year of the Reign of His Majesty King George the Third, intituled, *An Act for altering the time of issuing Licenses for keeping a House of Public Entertainment, or for the retailing of Wine, Brandy, Rum, or any other Spirituous Liquors, or for the having and using of Stills for the purpose of distilling Spirituous Liquors, and for repealing so much of an Act passed in the forty-third year of His Majesty's Reign as relates to the period of paying into the hands of the Receiver General the Monies collected by the Inspector of each and every District throughout this Province for such Licenses*; or of the Act of the said Legislature, passed in the fourth year of the Reign of His late Majesty King George the Fourth, and intituled, *An Act to repeal an Act passed in the forty-first year of His late Majesty's Reign, intituled, 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Produce brought into this Province from the United States of America, as are now paid on Goods and Merchandize imported from Great Britain and other places'*; and also, an Act passed in the forty-third year of His late Majesty's Reign, intituled, *An Act to explain and amend an Act passed in the forty-first year of His Majesty's Reign, intituled, 'An Act for granting to His Majesty, His Heirs*

Preamble.
Commencement of this Act.
Repeal of certain Acts or parts of Acts.
L. C.
4 Geo. IV, cap. 14. Forfeitures, &c.
L. C.
7 Geo. IV, cap. 5. Form of Licenses.
L. C.
6 Will. IV, cap. 24. Inland Ports.
U. C.
Part of 45 Geo. III, cap. 1.
Time of issuing Licenses, and their duration.
U. C.
4 Geo. IV, (2d Sess.) cap. 11. Customs.

and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America, as are now paid on Goods and Merchandize imported from Great Britain and other places,' and to provide more effectually for the collection and payment of Duties on Goods and Merchandize coming from the United States of America, into this Province, and also, to establish a fund for the erection and repairing of Light Houses, and to make more effectual provision for the due collection of Duties on Goods imported into this Province; or of the Act of the said Legislature, passed in the seventh year of the Reign of His late Majesty King William the Fourth, and intituled, An Act to amend the laws relating to the collection of duties on Imports from the United States into this Province, and for other purposes therein mentioned; or of the Act of the said Legislature, passed in the third year of Her Majesty's Reign, and intituled, An Act to regulate the time for making returns and payments by Collectors and other persons receiving the Public Revenues of this Province, and for other purposes; or of the Act of the said Legislature, passed in the same year of the same Reign, and intituled, An Act for further regulating the manner of granting Licenses to Inn Keepers, and to the Keepers of Ale and Beer Houses within this Province; or of any other Act, Ordinance or Law, whether of the Legislature of this Province or of the Legislature of Lower Canada or of Upper Canada, as may be in any wise inconsistent with or repugnant to the provisions of this Act, shall be and the said Acts, parts of Acts, Laws and provisions of Law are hereby repealed from and after the Fifth day of April, one thousand eight hundred and forty-five, and that the following provisions of this Act shall commence and have force and effect from and after the sixth day of April, in the year of our Lord, one thousand eight hundred and forty-five, and not before.

U. C.
7 Will. IV,
cap. 25.
Customs.

U. C.
3 Vict. cap. 9.
Collectors, &c.

U. C.
3 Vict. cap. 20.
Licenses for
Public Houses.

Present com-
missions to
continue in
force.

II. And be it enacted, That all commissions and appointments of any officers or persons employed in the collection or management of the Revenue, or in accounting for the same, in force at the time this Act shall commence, shall continue in force, and the nature of the duties and local extent of the powers of each office, shall, until they be expressly altered, remain the same as if granted or made under the authority of this Act, subject always to the provisions and enactments thereof; and that all bonds which shall have been given by such officers or persons, or their sureties, shall remain in full force and effect.

In so far as
may be con-
sistent with
the Acts of the
Imperial Par-
liament, the
Governor in
Council shall
determine
what officers
are necessary,
and fix their
salaries.
Proviso:
amount of
salaries limited.
Salaries to be
in lieu of all
other emolu-
ments, and
officers to give
their whole
time to the
duties of their
office.
Exceptio.

III. And be it enacted, That in so far as may be consistent with the Acts of the Parliament of the United Kingdom in force in this Province, it shall be lawful for the Governor of this Province in Council from time to time to determine what officers or persons it may be necessary to employ in collecting, managing, or accounting for the Provincial Revenue, and in carrying into effect the laws thereunto relating, or for preventing any contravention of such laws, and to assign their names of office, and to grant to such officers or persons as aforesaid such salaries or pay for their labour and responsibility in execution of the duties of their respective offices and employments, as to the said Governor in Council shall seem reasonable and necessary, and to appoint the times and manner in which the same shall be paid: Provided always, that no officer or person, as aforesaid, appointed under the authority of this Act, shall be paid a higher annual salary than five hundred pounds currency. (a)

IV. And be it enacted, That the salary or pay allowed to any such officer or person as aforesaid shall be in lieu of all fees, allowances or emoluments of any kind whatsoever, except actual and authorized disbursements, shares of seizures, forfeitures and penalties excepted, and that no person, whether appointed before or after this Act shall come into force, who shall receive a salary at or exceeding the rate of two hundred and fifty pounds, currency, per annum, shall exercise any other calling, profession, trade or employment whatsoever, with a view to derive profit therefrom, directly or indirectly, or shall hold any other office of profit whatsoever, except it be an office relating to

to the management and collection of the Revenue and the accounting for the same, and held by such officer or person with the permission of the Governor in Council.

V. And be it enacted, That it shall be lawful for the Governor in Council, from time to time, to make all such new Divisions of the Province into Districts or otherwise, as may be required with regard to the collection or management of the Revenue, and to assign the officers or persons by whom any duty or service relative to any such purpose shall be performed within or for any such District or Division, and the place or places within the same, where such duty or service shall be performed; and to make all such regulations concerning such officers and persons, and the conduct and management of the business to them intrusted, as may be consistent with the law, and as he may deem expedient for carrying it into effect, in the manner best adapted to promote the public good: and any general regulation or order made by the Governor in Council for any purpose whatever for which an order or regulation may be so made under the provisions of this Act, shall apply to each particular case within the intent and meaning of such general regulation or order, as fully and effectually as if the same had been made with reference to such particular case, and the officers, functionaries or parties concerned had been specially named therein: Provided also that a printed copy of any regulation or order of the Governor in Council, printed by the Queen's Printer, or a written copy thereof attested by the signature of the Clerk of the Executive Council, shall be evidence of such regulation or order; and any order in writing, signed by the Provincial Secretary, and purporting to be written by command of the Governor, shall be received in evidence as the order of the Governor.

Certain powers with regard to the Management of the Customs vested in the Governor in Council.

General regulations how to apply.

Proviso: as to proof of regulations, orders, &c.

VI. And be it enacted, That every person employed on any duty or service relating to the collection or management of the Revenue, by the orders or with the concurrence of the Governor in Council (whether previously or subsequently expressed) shall be deemed to be the proper officer for that duty or service; and that every act, matter or thing required by any law at any time in force to be done or performed by, to, or with any particular officer nominated in such law for that purpose, being done or performed by, to, or with any person appointed or authorized by the Governor in Council to act for or in behalf of such particular officer, shall be deemed to be done or performed by, to, or with such particular officer; and every act, matter or thing required by any law, at any time in force, to be done or performed at any particular place within any port, or within any such District or Division of this Province, as aforesaid, being done or performed at any place within such Port, District or Division, appointed by the Governor in Council for such purpose, shall be deemed to be done or performed at the particular place so required by law.

Persons employed with the concurrence of the Governor in Council to be deemed the proper officers.

Same as to places.

VII. And be it enacted, That any officer or person employed in the collection, management or accounting for any branch of the Revenue, may be employed in the collection, management or accounting for any other branch thereof whenever it may be deemed advantageous for the public service so to employ him.

Officers employed in one branch may be employed in another

VIII. And be it enacted, That it shall be lawful for the Governor in Council, from time to time, to appoint the hours of general attendance of the officers and persons employed in the collection and management of the Revenue, at their proper offices and places of employment, and also to appoint the times during such hours, or the seasons of the year, at which any particular parts of the duties of such officers or other persons shall be performed by them respectively: Provided always, that a notice of the hours of general attendance so appointed shall be kept constantly posted up in some conspicuous place in such offices and places of appointment.

Hours of office and seasons for certain business, how appointed.

Proviso.

IX. And be it enacted, That no day shall be kept as a public holiday by the officers and persons employed in the collection and management of the Revenue,

What days shall be kept as holidays.

Revenue, except Christmas day, New Year's day and Good Friday in every year, any days appointed by Proclamation of the Governor for the purpose of a general fast, or of a general thanksgiving, and such days as shall have been appointed for the celebration of the birth-days of Her Majesty and Her Royal Successors, and such other days as may be from time to time appointed as holidays by the Governor in Council.

Governor in Council to appoint the mode and times in which monies shall be accounted for and paid over. Proviso. X. And be it enacted, That it shall be lawful for the Governor in Council, from time to time to appoint the times and mode in which any officer or person employed in the collection, management or accounting for any part of the Revenue, shall account for and pay over the public monies which may come into his hands, to the officer appointed to receive the same, and to determine the times, manner and form in which, and the officer by whom all Licenses on which any duty shall be payable are to be issued: Provided that such accounts and payments shall be rendered and made by such officers respectively, at least once in every three months.

May authorize accounts to be kept for statistical purposes. XI. And be it enacted, That it shall be lawful for the Governor in Council, to direct any officer or person employed in collecting, managing or accounting for any branch of the Provincial Revenue, to keep any books or accounts which they may deem it advisable to direct to be kept for the purpose of obtaining any statistical information concerning the trade or commerce of the Province, the public works thereof, or other matters of public interest, and to authorize and allow any necessary expense incurred for such purpose.

Officers to take an oath of office. XII. And be it enacted, That every person who shall be appointed, after the commencement of this Act, to any office or employment relative to the collection or management of the Revenue, or in accounting for the same, shall at his admission to such office or employment take the following oath, before such officer as the Governor shall appoint to receive the same, that is to say:

The oath. "I, A. B. do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge, by my appointment as _____, and that I will not require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed or to be done or performed in the execution or discharge of any of the duties of my said office or employment, on any account whatever other than my salary, or what shall be allowed me by law, or by order of the Governor of this Province in Council.—So help me God."

Penalty on officers taking, or persons offering any fee, gratuity, &c. XIII. And be it enacted, That if any officer or any person acting in any office or employment connected with the collection and management of the Revenue or the accounting for the same, shall take or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatever, directly or indirectly, from any person (not being an officer or person legally authorized to pay or allow the same,) on account of any thing done by him in any way relating to his office or employment, except such as he shall receive by order or with the permission of the Governor in Council, every such officer or person so offending shall on proof thereof, to the satisfaction of the Governor, be dismissed from his office or employment, and if any person (not being an officer duly authorized to pay or allow the same,) shall give, offer or promise any such fee, perquisite, gratuity or reward, such person shall, for every such offence, incur a penalty of one hundred pounds currency, which penalty shall be recoverable in any Court having jurisdiction in civil cases to a like amount.

Before whom oaths in matters relative to XIV. And be it enacted, That in all cases wherein proof on oath or by affirmation or declaration shall be required by any law relating to the collection or management of the Revenue or to the accounting for the same,

or shall be necessary for the satisfaction or consideration of the Governor in Council, in any matter relating to the collection or management of the Revenue or to the accounting for the same, and no person or officer shall be specially named as the officer or person before whom the same is to be made, it may be made before any Collector or Chief Officer of the Customs for the port or place where such proof is required, or before the persons acting for them respectively, or before such other officer or person as shall be appointed to receive the same by the Governor, and such officers and persons are hereby authorized and empowered to administer such oath or affirmation or receive such declaration; and in any case or class of cases, where an oath is or shall be required by this Act or by any law in force or to be hereafter in force, in any matter relating to the collection or management of the Revenue or the accounting for the same, it shall be lawful for the Governor in Council, if he shall deem it fit, to authorize the substitution for such oath, of a solemn affirmation or of a declaration, which shall then avail to all intents and purposes as such oath would have done.

the revenue may be made.

Governor in Council may substitute affirmations or declarations for oaths.

XV. And be it enacted, That upon all examinations and inquiries made by order of the Governor in Council, for ascertaining the truth as to any fact relative to any matter concerning the collection or management of the Revenue, or the accounting for the same, or the conduct of officers or persons employed therein, and upon like examinations and inquiries made by the Collector of the Customs, or by the Chief Officer employed in the collection and management of the Revenue, in or at any port, district or place, or by any person or officer authorized by the Governor in Council to make such examinations and inquiries, any person to be examined as a witness shall deliver his testimony on oath to be administered to him by the officer or person making the examination or inquiry, who is hereby authorized and empowered to administer the same: and any person wilfully making any false statement, in any such examination upon oath or in any solemn affirmation or declaration substituted as aforesaid for an oath, whether such oath shall have been required by this Act or by any other Act relating to the Revenue, shall be deemed guilty of wilful and corrupt perjury, or of a misdemeanour punishable in the same manner as wilful and corrupt perjury, and shall on conviction be liable to be punished accordingly.

Witnesses on certain examinations and inquiries may be examined on oath.

Wilful false statement to be perjury.

XVI. And be it enacted, That all books, papers, accounts and documents of what kind soever, and by whom and at whose cost soever the paper and materials thereof may have been procured or furnished, which shall have been kept by or used, or shall have been received or taken into the possession of any officer or person employed or having been employed in the collection or management of the Revenue or in accounting for the same, by virtue of his employment as such, shall be deemed to be chattels belonging to Her Majesty, and all monies or valuable securities which shall have been received or taken into his possession by virtue of his employment shall be deemed to be monies and valuable securities belonging to Her Majesty; and if any such officer or person shall at any time fraudulently embezzle any such chattel, money or valuable security, (and any refusal or failure to pay over or deliver up any such chattel, money or valuable security to any officer or person who being duly authorized by the Governor in Council, shall demand the same after the passing of this Act, shall be a fraudulent embezzlement thereof), he shall be deemed to have feloniously stolen the same, and may be indicted and proceeded against, and being convicted thereof shall be liable to be punished in the same manner as any servant who having fraudulently embezzled any chattel, money, or valuable security, received or taken into his possession by virtue of his employment, for or on the account of his master and being in law deemed to have feloniously stolen the same, may be indicted, proceeded against and punished: Provided always, that nothing herein contained shall prevent, lessen or impeach any remedy which Her Majesty or any other party may have against such offender or his sureties, or against any other party whomsoever; but nevertheless the conviction of any such offender shall not be received in evidence in any suit or action at law or in equity, against him.

Punishment of officers or persons employed in collecting the Revenue, and embezzling the same or any books, &c. thereunto relating.

Proviso: other remedies not to be impaired.

Summary remedy against officers receiving Revenue and refusing to pay over the same.

XVII. And be it enacted, That if at any time it shall appear clearly, by the books or accounts kept by or in the office of any officer or person employed in the collection or management of the Revenue or in accounting for the same, or by his written acknowledgment or confession, that such officer or person hath by virtue of his office or employment received monies belonging to Her Majesty, and amounting to a sum certain, which he hath refused or neglected to pay over to the officer duly appointed to receive the same, and in the manner and at the time lawfully appointed, then upon affidavit of the facts, made by any officer cognizant thereof, thereunto authorized by the Governor in Council, before a Justice or Judge of any Court having jurisdiction in civil matters to the amount of the sum so ascertained as aforesaid, it shall be lawful for such Justice or Judge to cause to be issued against, and for the seizure and sale of the goods, chattels and lands of the officer or person so in default as aforesaid, such writ or writs as might have issued out of such Court, if the bond given by him had been put in suit, and judgment had been thereupon obtained in favour of Her Majesty, for a like sum, and any delay by law allowed between judgment and execution had expired; and such writ or writs shall be executed by the Sheriff or other proper officer, and such sum as aforesaid shall be levied under them with costs, and all further proceedings shall be had, as if such judgment as aforesaid had been actually obtained.

Revenue Officers exempted from certain charges.

XVIII. And be it enacted, That no officer or person regularly employed in the collection or management of the Revenue, or in accounting for the same, shall while he shall be such officer or so employed, be compelled to serve in any other public office, or in any municipal or local office, or on any jury or inquest, or in the militia; any law, usage or custom to the contrary notwithstanding.

Governor empowered to remit duties, tolls, &c., in cases where great injustice and inconvenience would otherwise arise.

XIX. And whereas it is expedient that the Executive Government should be empowered to relax the strictness of the laws relative to the collection of the Revenue, in cases where without such relaxation great public inconvenience or great hardship and injustice to individuals could not be avoided: Be it therefore enacted, That it shall be lawful for the Governor of this Province when he shall deem it right and conducive to the Public good, to remit any duty or toll payable to Her Majesty, imposed, or authorized to be imposed by any Act of the Provincial Legislature, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act for any contravention of the laws relating to the collection of the Revenue or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty be given by law to the informer or prosecutor, or to any other party; and such remission may be made by any general regulation or by any special order in any particular case, and may be total or partial, unconditional or conditional, and if conditional, and the condition be not performed, the order made in the case shall be null and void, and all proceedings may be had and taken as if it had not been made: Provided always, that a detailed statement of all such remissions as aforesaid, shall be annually submitted to the several branches of the Legislature, within the first fifteen days of each ensuing session thereof.

Such remission may be made by general regulation.

Proviso.

Remission of penalty to act as a pardon for the offence.

XX. Provided always, and be it enacted, That if the Governor of this Province shall direct, that the whole or any part of any penalty imposed by any Act relating to the revenue be remitted or returned to the offender, such remission or return shall have the effect of a pardon for the offence for which the penalty shall have been incurred, which shall thereafter have no legal effect prejudicial to the party to whom such remission shall have been granted: Provided also, that it shall be lawful for Her Majesty's Attorney General or other law officer to sue for and recover in Her Majesty's name, any penalty or forfeiture imposed by any Act relating to the Revenue, before any Court or other judicial authority, before which such penalty or forfeiture shall be recoverable under such Act, (and in such case, the whole of such penalty or forfeiture, shall belong to Her Majesty for the public uses of the Province, unless the Governor in Council shall, as he is hereby empowered

Proviso.

empowered to do, allow any portion thereof to the seizing officer or other person by whose information or aid the penalty or forfeiture shall have been recovered,) or to direct the discontinuance of any suit for any such penalty, by whom or in whose name soever, the same shall have been brought; any thing in any Act, whether passed during the present Session or otherwise, or in any law to the contrary notwithstanding.

XXI. And be it enacted, That the words "Governor" or "Governor of this Province," whenever they occur in this Act, shall be understood to mean and include the Lieutenant Governor or person administering the Government; and whenever any thing is directed to be done by the Governor in Council, it shall be understood that the same is to be done by the Governor, Lieutenant Governor, or person administering the Government of this Province, by and with the advice and consent of the Executive Council thereof; and the words "Provincial Revenue" or "Revenue," shall be understood to mean and include and apply to all Provincial Revenue and branches thereof, and public monies, whether arising from duties of Customs or other duties, or from tolls for the use of any public works, or from penalties or forfeitures, or other source whatsoever, in so far as the collection, management and accounting for the same, shall be respectively subject to the control of the Provincial Legislature: and any officer, functionary, or person whose duty it shall be to receive any monies forming part of the Revenue, or who shall be entrusted with the custody or expenditure of any such monies, although he may not be regularly employed in collecting, managing or accounting for the same, shall be subject to the provisions of this Act so far as regards the accounting for and paying over such monies, whatever be the office or employment by virtue of which he shall receive or be entrusted with the same; and words importing the singular number only shall be understood to include several persons, matters or things of the same kind, as well as one person, matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to or inconsistent with such construction.

Interpretation clause.

Governor in Council.

Revenue.

Revenue Officers.

Singular number, &c.

XXII. Provided always, and be it enacted, That nothing in this Act contained, shall be construed to repeal or alter any enactment in the Act passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intitled, *An Act for the Disposal of the Public Lands*, but this Act shall apply to Revenue derived from the lands in the said Act mentioned, and to the officers and persons employed in collecting, managing and accounting for the same, in so far only as its provisions shall be consistent with those of the said Act.

Proviso, as to the Act for the disposal of public lands.

XXIII. And be it enacted, That this Act may be altered, varied or repealed by any Act to be passed during the present Session.

Act may be altered during this session.

XXIV. And be it enacted, That this Act shall remain in force until the fifth day of April, one thousand eight hundred and forty-eight, and thence until the end of the then next Session of the Provincial Parliament, and no longer. (a)

Limitation of this Act.

(a) Made permanent by 12 Vic. Cap. 2.



ANNO OCTAVO
VICTORIÆ REGINÆ.

CAP. V.

An Act to secure the Right of Property in British Plantation Vessels navigating the Inland Waters of this Province, and not registered under the Act of the Imperial Parliament of the United Kingdom, passed in the third and fourth years of the Reign of His late Majesty King William the Fourth, intituled, *An Act for the Registering of British Vessels*, and to facilitate transfers of the same, and to prevent the fraudulent assignment of any property in such Vessels.

[17th March, 1845.]

Preamble.

WHEREAS it is expedient to secure the Right of Property in British Plantation Vessels navigating the Inland Waters of this Province, and not registered under the Act of the Imperial Parliament, intituled, *An Act for the Registering of British Vessels*, passed in the third and fourth years of the reign of His Majesty, William the Fourth, and to facilitate transfers of Vessels, and to prevent the fraudulent assignment of the property in such Vessels: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That this Act shall commence upon the first day of July, one thousand eight hundred and forty-five, except when any other commencement is herein particularly directed.

Commencement of Act.

Right of ownership in any such vessels to be registered.

II. And be it enacted, That all persons claiming property in any ship or Vessel, over fifteen tons, shall cause his or their ownership in the same to be registered in manner hereinafter provided for, and shall obtain a certificate of the registry of such ownership, from the person or persons authorized to make such registry and to grant such certificate, as hereinafter directed; the form of which certificate shall be as follows, *videlicet*:

Form of certificate of ownership.

“ This is to certify, that in pursuance of an Act, passed in the year of the reign of Queen Victoria, intituled, “ *An Act, &c., [here insert the title of this Act, and the names, occupations and residence of the subscribing owners,]* having made and subscribed the declaration required by the said Act: and having declared that he [or they] together with [names, occupations and residence of non-subscribing owners] is (or are) sole owner (or owners in the proportions specified on the back thereof,) of the ship or vessel called the [ship's name] of [place to which the ship belongs] which is of the burthen of [number of tons] and whereof [master's name] is master; and that the said ship or vessel was [when and where built, referring to builder's certificate or certificate of last ownership, then delivered up to be cancelled] and [name and employment of surveying officer] having certified to me that the said ship or vessel has [number] decks and [number] masts, that her length from the fore part of the main stem, to the after part of the stern post aloft,

is [number of feet and inches] her breadth at the broadest part [stating whether that be above or below the main wales] is [number of feet and inches] her [height between decks if more than one deck, or depth in the hold if only one deck] is [number of feet and inches] [if a steamer propelled by steam with an engine room, state the length and tonnage of the engine room, in feet and inches of length and tons,] that she is [how rigged,] rigged with a standing [or running] bowsprit, is [description of stern] sterned, carvel [or clinker] built, has [whether any or no] head; and the subscribing owners have consented and agreed to the above description; and their ownership or property in the said ship or vessel called the [name] has been duly registered at the Port of [name of the port.] Certified under my hand at the Custom House, in the said Port of [name of the port] this [date] day of [name of the month] in the year [words at length.]

[Signed,]

Collector.”

And on the back of such certificate of ownership there shall be an account of the parts or shares held by each of the owners mentioned and described in such certificate, in the form and manner following: Endorsement of shares, or proportion of ownership.

“Names of the several owners within mentioned: | “Number of sixty-fourth shares held by each owner:

[Name,	Thirty-two,]
[Name,	Sixteen,]
[Name,	Eight,]
[Name,	Eight,]

[Signed,]

Collector.”

III. And be it enacted, That the Collector of Her Majesty’s Customs of any Port in this Province, is hereby authorized and required to make such registry and grant such certificate of ownership: Provided always, that no certificate of ownership shall be granted to any ship or vessel not wholly built in this Province, and which shall not wholly belong and continue to wholly belong to Her Majesty’s subjects. Collectors of Customs required to make registry and grant certificates of ownership.

IV. And be it enacted, That every ship or vessel shall be deemed to belong to some Port, at or near to which some or one of the owners who shall make and subscribe the declaration required by this Act before register of ownership be made, shall reside; and that no such certificate of ownership shall be granted by any Collector of Customs hereinbefore authorized to grant such certificate in any port or place other than the port or place to which such ship or vessel shall properly belong; but that any and every certificate made and granted in any port or place to which any such ship or vessel does not properly belong, shall be utterly null and void to all intents and purposes. Certificates of ownership to be granted to vessels at the ports to which they belong.

V. And be it enacted, That at every port where registry of ownership shall be made in pursuance of this Act, a book shall be kept by the Collector, in which all the particulars contained in the form of the certificate of ownership hereinbefore directed to be used, shall be duly entered; and every registry of such ownership shall be numbered in progression, beginning such progressive numeration at the commencement of each and every year; and such Collector shall forthwith transmit to the Inspector General, or such other officer as the Governor shall appoint for that purpose, a true and exact copy, together with the number of every certificate, which shall be by him so granted. Books of registry of ownership to be kept by the Collector.

VI.

Declaration to be made and subscribed before certificate of ownership be granted.

VI. And be it enacted, That no certificate of ownership shall be granted until the following declaration be made and subscribed, before the Collector of Customs to whom application may be at any time made to grant a certificate of ownership, by the owner of such ship or vessel, if such ship or vessel is owned by or belongs to one person only, or in case there shall be two joint owners, then by both of such joint owners, if both shall be resident within twenty miles of the port or place where such registry is required, or by one of such owners, if one or both of them shall be resident at a greater distance from such port or place; or if the number of such owners or proprietors shall exceed two, then by the greater part of the number of such owners or proprietors, if the greater number of them shall be resident within twenty miles of such port or place as aforesaid, (not in any case exceeding three of such owners or proprietors, unless a greater number shall be desirous to join in making and subscribing the said declaration) or by one of such owners if all or all except one, shall be resident at a greater distance.

Form of declaration to be made and subscribed by owner of a ship or vessel before receiving a certificate of ownership.

“ I, A. B. of [place of residence and occupation,] do truly declare, that the ship or vessel [name] of [port or place] whereof [master's name] is at present master, being [kind of build, burthen, &c., as described in the certificate of the surveying officer] was [when and where built,] and that I, the said A. B., [and the other owners' names and occupations, if any, and where they respectively reside, videlicet, town, place, or parish or county,] am (or are) sole owner (or owners) of the said vessel, and that no other person or persons whatever hath or have any right, title, interest, share or property therein or thereto: and that I, the said A. B., [and the said other owners, if any,] am (or are) truly and *bonâ fide* a subject (or subjects) of Great Britain, and that I, the said A. B., have not, nor have any of the other owners, to the best of my knowledge and belief, taken the oath of allegiance to any foreign state whatever: (or, he or they hath (or have) become a denizen or denizens (or naturalized subject or subjects) (as the case may be) of the United Kingdom of Great Britain and Ireland, by Her Majesty's letters patent, (or by any Act of Parliament,) [naming the times when such letters of denization have been granted respectively, or the year or years in which such Act or Acts for naturalization have passed respectively:] and that no foreigner, directly or indirectly, hath any share or part interest in the said ship or vessel.”

Vessels to be surveyed previous to certificate of ownership being granted.

VII. And, in order to enable the Collector of Her Majesty's Customs to grant a certificate of ownership, truly and accurately describing every ship or vessel to which a certificate may be granted, in pursuance of this Act, and also to enable all other Officers of Her Majesty's Customs, on due examination, to discover whether any such ship or vessel is the same with that for which a certificate of ownership is alleged to have been granted: Be it enacted, That previous to the granting of any certificate of ownership as aforesaid, some one or more person or persons appointed by the Governor General, taking to his or their assistance, if he or they shall judge it necessary, one or more person or persons skilled in the building and admeasurement of ships, shall go on board of every such ship or vessel to which such certificate of ownership may be granted, and shall strictly and accurately examine and admeasure every such ship or vessel, as to all and every particular contained in the form of the certificate of ownership hereinbefore directed, in the presence of the master, or of any other person who shall be appointed for that purpose on the part of the owner or owners, or, in his or their absence, by the said master, and shall deliver a true and just account, in writing, of all such particulars of the build, description, and admeasurement of every such ship or vessel, as are specified in the form of the certificate of ownership above recited, to the Collector authorized as aforesaid to grant such certificate of ownership: and the said master or other person attending on the part of the owner or owners, is hereby required to sign his name also to the certificate of such surveying or examining officer, in testimony of the truth thereof, provided such master or other person shall consent and agree to the several particulars set forth and described therein.

Owner or master to sign, if he concur in the description.

VIII. And be it enacted, That for the purpose of ascertaining the tonnage of ships or vessels, the rule for admeasurement shall be the same as that contained in the Acts of the Imperial Parliament severally passed in the fifth and sixth years of the reign of His late Majesty King William the Fourth, intituled, *An Act to regulate the admeasurement of the tonnage and burthen of the merchant shipping of the United Kingdom*, and in the sixth and seventh years of the reign of Her present Majesty, intituled, *An Act to amend the laws relating to the Customs*, that is to say: the tonnage of every ship or vessel shall be measured and ascertained while her hold is clear, and according to the following rule, that is to say—divide the length of the upper deck between the afterpart of the stem and the forepart of the sternpost into six equal parts. *Depths* :—at the foremost, the middle and the aftermost of those points of division, measure in feet and decimal parts of a foot the depths from the under side of the upper deck to the ceiling at the limber strake: in the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck. *Breadths* :—divide each of those three depths into five equal parts, and measure the inside breadths at the following points,—*videlicet*, at one-fifth and at two-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper deck of the midship depth. *Length* :—at half the midship depth, measure the length of the vessel from the afterpart of the stem to the forepart of the sternpost; then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths: add together the upper and lower breadths at the foremost division, three times the upper breadth and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division for the sum of the breadths, then multiply the sum of the depths by the sum of the breadths and this product by the length, and divide the final product by three thousand five hundred, which will give the number of tons for register; if the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk head: multiply these three measurements together, and dividing the product by 92.4, the quotient will be the number of tons to be added to the result as above found: in order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake; and for the purpose of ascertaining the tonnage of all such ships or vessels as there shall be occasion to measure, while their cargoes are on board, the following rule shall be observed, that is to say: measure first the length on the upper deck between the afterpart of the stem and the forepart of the sternpost; secondly, the inside breadth on the under side of the upper deck, at the middle point of the length; and thirdly, the depth from the under side of the upper deck down the pumpwell to the skin; multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnage of such ship or vessel: if the vessel have a poop or half deck or a break in the upper deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulkhead, multiply these three measurements together, and dividing the product by ninety-two and four-tenths, the quotient will be the number of tons to be added to the result above found: Provided always, that in each of the several rules hereinbefore prescribed, when applied for the purpose of ascertaining the tonnage of any ship or vessel propelled by steam, the tonnage due to the cubical contents of the engine room shall be deducted from the total tonnage of the vessel as determined by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage of the said ship or vessel; the tonnage due to the cubical contents of the engine room shall be determined in the following manner, that is to say: measure the inside length of the engine room in feet and decimal parts of a foot from the foremost to the aftermost bulkhead, then multiply the said length by the depth of the ship or vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92.4, and the quotient shall be deemed the tonnage due to the cubical contents of the engine room: Provided always, that the tonnage due

Rule of admeasurement.

5 & 6 W. 4, c. 56.

6 & 7 Vict. c. 84.

to

to the cubical contents of the engine room, and also the length of the engine room shall be set forth in the certificate of ownership as part of the description of the ship or vessel, and that any alteration of such tonnage due to the cubical contents of the engine room, or of such length of the engine room after the granting of such certificate, shall be deemed to be an alteration requiring a certificate *de novo* within the meaning of this Act; and provided also that the true amount of the tonnage of every ship or vessel to be ascertained under this Act, shall be deeply carved or cut in figures of at least three inches in length on the main-beam of every such ship or vessel, prior to the issue of the certificate of ownership.

When master is changed, his name to be endorsed on certificate of ownership.

IX. And be it enacted, That when and so often as the master, or other person having or taking the charge or command of any ship or vessel to which a certificate of ownership has been granted in manner hereinbefore directed, shall be changed, the master or owner of such ship or vessel shall deliver the certificate of ownership belonging to such ship or vessel, to the person or persons hereinbefore authorized to grant such certificate of ownership, at the port where such change shall take place, who shall thereupon endorse and subscribe a memorandum of such change, and shall forthwith give notice of the same to the proper officer of the port or place where such ship or vessel received its certificate of ownership pursuant to this Act, who shall likewise make a memorandum of the same in the book of register of ownership, which is hereby directed and required to be kept.

Name of vessel for which certificate of ownership has been granted never after to be changed, and to be painted on the stern.

X. And be it enacted, That it shall not be lawful for any owner or owners of any ship or vessel to give any name to such ship or vessel other than that by which she was called when first granted a certificate of ownership, in pursuance of this Act: And that the owner or owners of all and every ship or vessel to which certificate of ownership has been granted, shall, before such ship or vessel, after having received certificate of ownership, shall begin to take in any cargo, paint or cause to be painted in white or yellow letters of a length of not less than four inches, upon a black ground, on some conspicuous part of the stern, the name by which such ship or vessel shall have been granted certificate of ownership, pursuant to this Act, and the port to which she belongs, in a distinct and legible manner, and shall so keep and preserve the same: And that if such owner or owners, or master or other person having or taking the charge or command of such ship or vessel, shall permit such ship or vessel to begin to take in any cargo before the name of such ship or vessel has been so painted as aforesaid, or shall wilfully alter, erase, obliterate, or in any wise hide or conceal, or cause or procure or permit the same to be done, or shall, in any written or printed paper or other document, describe such ship or vessel by any name other than that by which she was first named in her certificate of ownership, pursuant to this Act, or shall verbally describe, or cause or procure or permit such ship or vessel to be described by any other name, to any officer or officers of Her Majesty's revenue, in the due execution of his or their duty, then, and in every such case, such owner or owners, or master, or other person having or taking the charge or command of such ship or vessel, shall forfeit the sum of twenty pounds, currency.

Penalty for contravention.

Builder's certificate of particulars of ship or vessel.

XI. And be it enacted, That all and every person or persons who shall apply for a certificate of ownership for any ship or vessel, shall, and they are hereby required to produce to the person or persons authorized to grant such certificate, a true and full account, under the hand of the builder of such ship or vessel, of the proper denomination, and of the time when, and the place where such ship or vessel was built, and also an exact account of the tonnage of such ship or vessel, together with the name of the first purchaser or purchasers thereof, (which account such builder is hereby directed and required to give under his hand, on the same being demanded by such person or persons so applying for a certificate of ownership as aforesaid,) and shall also make and subscribe a declaration before the person or persons hereinbefore authorized to grant such certificate, that the ship or vessel for which such certificate is required, is the same with that which

Declaration to be made there-to,

is so described by the builder as aforesaid: Provided always, that if, by reason of the death or absence of the builder of any ship, or other cause, it shall not be possible for the owner of any ship or vessel to procure a builder's certificate, then in that case it shall be competent for the Governor General, on an application being made to him to that effect, and on being satisfied of the justice of the same, to cause the Collector of Her Majesty's Customs at any port, to grant a certificate of ownership, notwithstanding that the builder's certificate be not produced to him. Proviso.

XII. And be it enacted, That if any ship or vessel, after a certificate of ownership shall have been granted, pursuant to the directions of this Act, shall in any manner whatever be altered so as not to correspond with all the particulars contained in the certificate of ownership, in such case it shall be incumbent on the owners of such ship or vessel to return the said certificate of ownership to the Collector of the port where the same was granted, and the Collector of the port shall grant a certificate of ownership *de novo*, in manner hereinbefore required, and on failure whereof the owner of such ship or vessel shall forfeit the sum of twenty pounds, currency. When vessels are altered to a certain extent, certificates of ownership to be granted *de novo*.

XIII. And be it enacted, That when and so often as the property in any ship or vessel or any part thereof, belonging to any of Her Majesty's subjects shall, after being granted certificate of ownership, be sold to any other or others of Her Majesty's subjects, the same shall be transferred by bill of sale or other instrument in writing, containing a recital of the certificate of ownership of such ship or vessel, or the principal contents thereof, otherwise such transfer shall not be valid or effectual for any purpose whatever either in law or equity; Provided always, that no bill of sale shall be deemed void by reason of any error in such recital, or by the recital of any former certificate of ownership instead of the existing certificate, provided the identity of the ship or vessel intended in the recital be effectually proved thereby. Property in vessels to be transferred by bill of sale
Proviso: Bill of sale not void by unimportant error in recital, &c.

XIV. And be it enacted, That the property in every ship or vessel of which they are more than one owner, shall be taken and considered to be divided into sixty-four equal parts or shares, and the proportion held by each owner shall be described in the certificate of ownership as being a certain number of sixty-fourth parts or shares; and that no person shall be entitled to be registered as an owner of any ship or vessel, in respect of any proportion of such ship or vessel which shall not be an integral sixty-fourth part or share of the same; and upon the first application for a certificate of ownership of any ship or vessel, the owner or owners who shall take and subscribe the declaration required by this Act, before a certificate of ownership be granted, shall also declare the number of such parts or shares then held by each owner, and the same shall be so registered accordingly: Provided always, that if it shall at any time happen, that the property of any owner or owners in any ship or vessel cannot be reduced by division into any number of integral sixty-fourth parts or shares, the right of any owner or owners to any such fractional parts shall not be affected by reason of the same not having been registered: Provided also, that it shall be lawful for any number of such owners named and described in such certificate of ownership, being partners in any house or co-partnership actually carrying on trade in any part of Her Majesty's Dominions, to hold any ship or vessel, or any share or shares of any ship or vessel, in the name of such house or co-partnership as joint owners thereof, without distinguishing the proportionate interest of each of such owners; and that such ship or vessel or the share or shares thereof so held in co-partnership, shall be deemed and taken to be partnership property to all intents and purposes, and shall be governed by the same rules, both in law and equity, as relate to and govern all other partnership property in any other goods, chattels and effects, whatsoever. Property in vessels to be divided into sixty-four parts or shares.
Declaration upon first registry to state the number of such shares held by each owner.
Proviso.
Proviso:
Partners may hold vessels of shares without distinguishing the proportionate interest of each partner.

XV. And be it enacted, That no greater number than thirty-two persons shall be entitled to be legal owners at one and the same time of any ship or vessel, as tenants in common, or to be registered as such: Provided always, that nothing herein contained shall affect the equitable title of minors, heirs, legatees, Not more than thirty-two persons to be owners of any legatees,

ship or vessel at one time.

Proviso, as to equitable title of heirs, &c.

Proviso.

Joint stock companies.

Trustees may apply for registry.

legatees, creditors or others, exceeding that number, duly represented by or holding from any of the persons within the said number, registered as legal owners of any share or shares of such ship or vessel: Provided also, that if it shall be proved to the satisfaction of the Governor in Council, that any number of persons have associated themselves as a joint stock company, for the purpose of owning any ship or vessel, or any number of ships or vessels, as the joint property of such company, and that such company have duly elected or appointed any number, not less than three, of the members of the same, to be trustees of the property in such ship or vessel, or ships or vessels, so owned by such company, it shall be lawful for such trustees, or any three of them, with the permission of the Governor in Council, to make and subscribe the declaration required by this Act before certificate of ownership be granted, except that instead of stating therein the names and description of the other owners, they shall state the name and description of the company to which such ship or vessel, or ships or vessels, shall in such manner belong.

Bills of sale not to be effectual until produced to the Collector and entered in the book of registry of ownership.

XVI. And be it enacted, That no bill of sale or other instrument in writing, shall be valid and effectual to pass the property in any ship or vessel, or in any share thereof, after a certificate of ownership as hereby provided shall have been granted to such ship or vessel, or of any share thereof, or for any other purpose, until such bill of sale or other instrument in writing shall have been produced to the Collector of the port at which such ship or vessel had been granted certificate of ownership, or to the Collector of any other port at which she is about to receive certificate of ownership *de novo*, as the case may be, nor until such Collector shall have entered in the books of such last registry of ownership, in the one case, or in the book of such registry of ownership *de novo*, after all the requisites of law for such register *de novo* shall have been duly complied with, in the other case, (and which such Collector is hereby required to do upon the production of the bill of sale or other instrument for that purpose), the name, residence, and description of the vendor or mortgagor, or of each vendor or mortgagor, if more than one, the number of shares transferred, the name, residence, and description of the purchaser or mortgagee, or of each purchaser or mortgagee, if more than one, and the date of the bill of sale or other instrument, and of the production of it; and further, if such ship or vessel is not about to receive a certificate of ownership *de novo*, the Collector of the port where such ship is registered shall, and he is hereby required to endorse the aforesaid particulars of such bill of sale or other instrument, on the certificate of ownership of the said ship or vessel, when the same shall be produced to him for that purpose in manner and to the effect following, *videlicet* :

Form of Endorsement.

“ Custom House [Port and date; name, residence and description of vendor or mortgagor,] has transferred by [bill of sale or other instrument,] dated [date, number of shares,] to [name, residence and description of purchaser or mortgagee].

A. B. Collector.”

Notice to Inspector General, &c.

And forthwith to give notice thereof to the Inspector General or other officer to whom the copies of certificates are to be transmitted: and in case the Collector shall be desired so to do, and the bill of sale or other instrument shall be produced to him for that purpose, then the said Collector is hereby required to certify by endorsement upon the bill of sale or other instrument, that the particulars before mentioned have been so entered in the book of registry of certificates of ownership, and endorsed upon the certificate of ownership as aforesaid.

Entry of bill of sale to be valid, except in certain cases.

XVII. And be it enacted, That when and so soon as the particulars of any bill of sale or other instrument by which any ship or vessel or any share or shares thereof, shall be transferred, shall have been so entered in the book of registry of certificates of ownership as aforesaid, the said bill of sale or other instrument shall be valid and effectual to pass the property thereby

thereby intended to be transferred, as against all and every person and persons whatsoever, and to all intents and purposes, except as against such subsequent purchasers and mortgagees who shall first procure the endorsement to be made upon the certificate of ownership of such ship or vessel, in manner hereinafter mentioned.

XVI. I. And be it further enacted, That when and after the particulars of any bill of sale or other instrument, by which any ship or vessel, or any share or shares thereof shall be transferred, shall have been so entered in the book of registry of certificates of ownership as aforesaid, the Collector shall not enter in the book of registry of certificates of ownership the particulars of any other bill of sale or instrument, purporting to be a transfer by the same vendor or mortgagor, or vendors or mortgagors, of the same ship or vessel, share or shares thereof, to any other person or persons, unless thirty days shall elapse from the day on which the particulars of the former bill of sale or other instrument were entered in the book of registry, or, in case the ship or vessel was absent from the port to which she belonged, at the time when the particulars of such former bill of sale or other instrument were entered in book of registry, then, unless thirty days shall have elapsed from the day on which the ship or vessel arrived at the port to which the same belonged: And in case the particulars of two or more such bills of sale or other instruments as aforesaid, shall at any time have been entered in the book of registry of the said ship or vessel, the Collector shall not enter in the book of registry the particulars of any other bill of sale or other instrument as aforesaid, unless thirty days shall in like manner have elapsed from the day on which the particulars of the last of such bills of sale or other instruments were entered in the book of registry, or from the day on which the ship or vessel arrived at the port to which she belonged, in case of her absence as aforesaid; and in every case where there shall at any time happen to be two or more transfers by the same owner or owners of the same property in any ship or vessel entered in the book of registry as aforesaid, the Collector is hereby required to endorse upon the certificate of ownership of such ship or vessel, the particulars of that bill of sale or other instrument, under which the person or persons claims or claim property, who shall produce the certificate of ownership for that purpose, within thirty days next after the entry of his said bill of sale or other instrument in the book of registry as aforesaid, or within thirty days next after the return of the said ship or vessel to the port to which she belongs, in case of her absence at the time of such entry as aforesaid; and in case no person or persons shall produce the certificate of ownership within either of the said spaces of thirty days, then it shall be lawful for the Collector, and he is hereby required, to endorse upon the certificate of ownership, the particulars of the bill of sale or other instrument, to such person or persons as shall first produce the certificate of ownership for that purpose; it being the true intent and meaning of this Act, that the several purchasers and mortgagees of such ship or vessel, share or shares thereof, when more than one appears to claim the same property or to claim security on the same property, in the same rank and degree, shall have priority one over the other, not according to the respective times when the particulars of the bill of sale or other instrument by which such property was transferred to them, were entered in the book of registry as aforesaid, but according to the time when the endorsement is made upon the certificate of ownership as aforesaid: Provided always, that if the certificate of ownership shall be lost or mislaid, or shall be detained by any person whatever, so that the endorsement cannot in due time be made thereon, and proof thereof shall be made by the purchaser or mortgagee, or his known agent, to the satisfaction of the Inspector General or other officer to whom the copies of certificates of ownership are to be transmitted, it shall be lawful for the Inspector General or such other officer, to grant such further time as to him shall appear necessary for the recovery of the certificate of ownership, or for the registry of ownership *de novo*, of the said ship or vessel under the provisions of this Act; and thereupon the Collector shall make a memorandum in the book of registry of certificates of ownership of the further time so granted, and during such time no other bill of sale shall be entered for the transfer of the same ship

When a bill of sale has been entered for any shares, thirty days shall be allowed for endorsing the certificate of ownership before any other bill of sale for the same shall be entered.

Nature of the priority intended in this Act.

Proviso, in case the certificate be mislaid.

or vessel, or the same share or shares thereof, or for giving the same security thereon.

Bill of sale may be produced after entry at other ports than those to which vessels belong, and transfer indorsed on certificate of ownership.

Proviso.

XIX. And be it enacted, That if the certificate of ownership of such ship or vessel, shall be produced to the Collector of any port where she may then be, after any such bill of sale shall have been recorded at the port to which she belongs, together with such bill of sale containing a notification of such record, signed by the Collector of such port as before directed, it shall be lawful for the Collector of such other port to endorse on such certificate of ownership, being required so to do, the transfer mentioned in such bill of sale; and such Collector shall give notice thereof to the Collector of the port to which such ship or vessel belongs, who shall record the same in like manner as if he had made such endorsement himself, but inserting the name of the port at which such endorsement was made: Provided always, that the Collector of such other port shall first give notice to the Collector of the port to which such ship or vessel belongs, of such requisition made to him to endorse the certificate of ownership, and the Collector of the port to which such ship or vessel belong shall thereupon send information to the Collector of such other port, whether any and what other bill or bills of sale have been recorded in the book of the registry of such ship or vessel, and the Collector of such other port, having such information, shall proceed in manner directed by this Act in all respects, to the endorsing of the certificate of ownership, as he would do if such port were the port to which such vessel belonged.

If upon granting certificate of ownership *de novo*, any bill of sale shall not have been recorded, the same shall then be produced.

Proviso.

XX. And be it enacted, That if it shall become necessary to grant a certificate of ownership to any ship or vessel *de novo*, and any share or shares of such ship or vessel shall have been sold since she had last received certificate of ownership, and the transfer of such share or shares shall not have been recorded and endorsed in manner hereinbefore directed, the bill of sale thereof shall be produced to the Collector of Her Majesty's Customs who is to make registry of such ship or vessel, otherwise such sale shall not be noticed in the certificate of ownership *de novo* except as herein-after excepted: Provided always, that upon the future production of such bill of sale, and of the existing certificate of ownership, such transfer shall and may be recorded and endorsed, as well after such certificate of ownership *de novo* being granted as before.

Upon change of property, certificates of ownership *de novo*, may be granted, if desired, although not required by this Act.

XXI. And be it enacted, That if upon any change of property in any ship or vessel the owner or owners shall desire to have a certificate of ownership *de novo*, although not required by this Act, and the owner or proper number of owners shall attend at the Custom House at the port to which such ship or vessel belongs, for that purpose, it shall be lawful for the Collector of Her Majesty's Customs at such port to grant a certificate of ownership *de novo*, of such ship or vessel at the same port, and to record the same in the book of registry of certificates of ownership, the several requisites hereinbefore in this Act mentioned and directed being first duly observed and complied with.

Copies of declarations, &c. and of extracts from books of registry admitted in evidence.

XXII. And whereas great inconvenience may arise from the registering officers being served with *subpœnas* requiring them to bring with them and produce on trials in Courts of Law, relative to the ownery of vessels or otherwise, the oaths or declarations required to be taken by the owners thereof, prior to the certificate of ownership being granted, and the books of registry, or copies, or extracts therefrom; And whereas it would tend much to the dispatch of business if the attendance of such registering officers with the same upon such trials were dispensed with: Be it therefore enacted, That the Collector of Her Majesty's Customs at any Port or place, and the person or persons acting for them respectively, shall upon every reasonable request by any person or persons whomsoever, produce and exhibit for his, her or their inspection and examination, any oath or declaration sworn or made by any such owner or owners, proprietor or proprietors, and also any register or entry in any book or books of registry required by this

this Act to be made or kept, relative to any ship or vessel, and shall upon every reasonable request by any person or persons whomsoever, permit him, her or them to take a copy or copies, or an extract or extracts thereof respectively: And that the copy and copies of any such oath or declaration, register or entry, shall, upon being proved to be a true copy or copies thereof respectively, be allowed and received as evidence upon every trial at law, without the production of the original or originals, and without the testimony or attendance of the Collector, or other person or persons acting for him respectively, in all cases, as fully and to all intents and purposes, as such original or originals if produced by any Collector or other person or persons acting for them, could or might legally be admitted or received in evidence.

XXIII. And be it further enacted, That when any transfer of any ship or vessel, or of any share or shares thereof, shall be made only as a security for the payment of a debt or debts, either by way of mortgage or of assignment to a trustee or trustees for the purpose of selling the same for the payment of any debt or debts, then, and in every such case, the Collector of the port where the ship or vessel is registered, shall, in the entry in the book of registry, and also in the endorsement on the certificate of ownership in manner hereinbefore directed, state and express that such transfer was made only as a security for the payment of a debt or debts, or by way of mortgage, or to that effect; and the person or persons to whom such transfer shall be made, or any person or persons claiming under him or them as a mortgagee or mortgagees, or as a trustee or trustees only, shall not by reason thereof be deemed to be the owner or owners of such ship or vessel, share or shares thereof, nor shall the person or persons making such transfer, be deemed by reason thereof to have ceased to be an owner or owners of such ship or vessel any more than if no such transfer had been made, except so far as may be necessary for the purpose of rendering the ship or vessel, share or shares so transferred, available by sale or otherwise, for the payment of the debt or debts, for securing the payment of which such transfer shall have been made.

Transfers by way of mortgage.

Mortgagee not to be deemed an owner.

XXIV. And be it enacted, That when any transfer of any ship or vessel, or of any share or shares thereof, shall have been made as a security for the payment of any debt or debts, either by way of mortgage or of assignment as aforesaid, and such transfer shall have been duly registered according to the provisions of this Act, the right or interest of the mortgagee or other assignee as aforesaid, shall not be in any manner affected by any act or acts of bankruptcy committed by such mortgagor or assignor, mortgagors or assignors, after the time when such mortgage or assignment shall have been so registered as aforesaid, notwithstanding such mortgagor or assignor, mortgagors or assignors, at the time he or they shall so become bankrupt as aforesaid, shall have in his or their possession, order and disposition, and shall be the reputed owner or owners of the said ship or vessel, or the share or shares thereof, so by him or them mortgaged or assigned as aforesaid; but that such mortgage or assignment shall take place of and be preferred to any right, claim or interest which may belong to the assignee or assignees of such bankrupt or bankrupts in such ship or vessel, share or shares thereof; any law or statute to the contrary thereof notwithstanding.

Transfers of ships for security of debts being registered, rights of mortgagee not affected by any act of bankruptcy of mortgagor, &c.

XXV. And be it enacted, That if any person or persons shall falsely make declaration to any of the matters hereinbefore required to be verified by declaration, or if any person or persons shall counterfeit, erase, alter or falsify any certificate or other instrument in writing, required or directed to be obtained, granted or produced by this Act, or shall knowingly or wilfully make use of any certificate or other instrument, so counterfeited, erased, altered or falsified, or shall wilfully grant such certificate or other instrument in writing knowing it to be false, such person or persons shall, for every such offence, forfeit the sum of one hundred pounds sterling.

Penalty on persons making false declaration or falsifying any document.

XXVI. And be it enacted, That all the penalties and forfeitures inflicted and incurred by this Act, shall and may be sued for, prosecuted, recovered and

How penalties are to be recovered;

and disposed of in such manner, and by such ways, means and methods as any penalties or forfeitures inflicted or which may be incurred for any offences committed against any law relating to the Customs, may now legally be sued for, prosecuted, recovered and disposed of; and that the officer or officers concerned in seizures or prosecutions under this Act, shall be entitled to, and receive the same share of the produce arising from such seizures, as in the case of seizures for unlawful importation, and to such share of the produce arising from any pecuniary fine or penalty for any offence against this Act, as any officer or officers is or are now, by any law or regulation, entitled to upon prosecutions for pecuniary penalties.

This act to cease when Imperial Statutes regulating registration of British vessels are extended to the inland waters.

XXVII. Provided always, and be it enacted, That this Act shall cease and determine as to any further registration under it, if at any time the Act of the Imperial Parliament first above cited, and intituled, *An Act for the Registering of British Vessels*, shall be extended to vessels navigating the inland waters of this Province, and not proceeding to sea; but all things done under the provisions hereof, and all rights acquired by virtue of such provisions, shall remain good and valid, and all penalties and forfeitures incurred, shall and may be sued for and enforced; and all prosecutions for any such penalty or forfeiture incurred, may be continued and completed as if this Act had not so ceased.

Act may be altered this session.

XXVIII. And be it enacted, That this Act may be altered, varied or repealed by any Act or Acts to be passed in this Session of the Provincial Parliament.

NOTE.—The British Registry Act 3 & 4, Wm. 4, ch. 55, referred to has not been extended to the inland waters of this Province; nor has this been done by the subsequent consolidating Registry Act, 8 & 9 Vic. ch. 89. The colonial Act has not been generally acted upon the obligation to register under it not being deemed compulsory.

ANNO DECIMO ET UNDECIMO

VICTORIÆ REGINÆ.

C A P . X X X I .

An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned.

[28th July, 1847.]

WHEREAS it is expedient for the interests of Commerce and the ends of Justice, and also for affording convenience and facility to all persons who may be subject to the operation, or who may be authorized to act in execution, of the Laws of the late Provinces of Upper and Lower Canada, and of this Province of Canada, relating to the Customs, that those Laws should be repealed, and that the purposes for which they have, from time to time, been made, should be secured by new enactments, more consonant with the state of this Province since the late Union of the Provinces, and exhibiting more perspicuously and compendiously the various provisions contained in them: And whereas, by the Act of the Parliament of the United Kingdom of Great Britain and Ireland, passed in the Session held in the ninth and tenth years of Her Majesty's Reign, and intituled, *An Act to enable the Legislatures of certain British Possessions to reduce or repeal certain duties of Customs*, it is provided that whenever the Legislature, or other proper legislative authority of any of the British Possessions in America or the Mauritius, make or pass any Act or Ordinance, Acts or Ordinances, reducing or repealing all or any of the duties of Customs imposed by the Act of the said Parliament, passed in the Session held in the eighth and ninth years of Her Majesty's Reign, and intituled, *An Act to regulate the Trade of British Possessions abroad*, upon any articles imported into such Possessions, and if Her Majesty, by and with the advice of Her Privy Council, assent to such Act or Ordinance, Acts or Ordinances, such Duties of Customs shall, upon the Proclamation of such assent in the Colony, or at any time thereafter which may be fixed by such Act or Ordinance, be reduced or repealed in such Possession, as if such reduction or repeal had been effected by an Act or Acts of the Imperial Legislature, any thing in any Act to the contrary notwithstanding; and it is expedient, and will greatly facilitate and encourage the commerce of this Province, to repeal all the duties imposed by the said Act of the Imperial Parliament, to the end that all the Duties of Customs, levied in this Province, may be imposed, levied and collected under one Act, and under the same regulations and provisions: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That this Act shall come into full force and effect upon, from and after, and not before, such day as shall be appointed for that purpose in any Proclamation to be issued by the Governor in Council, proclaiming Her Majesty's assent to this Act, by and with the advice of Her Privy Council, and appointing the day upon, from and after which this Act shall come into full force and effect: Provided always, that such day shall not be before the fifth day of January, one thousand eight hundred and forty-eight, and that at any time after the issuing of such Proclamation,

Preamble.

Certain Imperial Acts recited.

Imperial Act, 9 and 10 V. c. 94.

Imperial Act, 8 and 9 V. c. 93.

When this Act shall come into force.

Proviso as to regulations.

Proclamation,

Proclamation, it shall be lawful for the Governor in Council to make and publish regulations for any purpose for which he may make regulations under this Act, but such regulations shall have no force or effect before the day upon which this Act shall come into full force and effect.

Repeal of former Acts.

L. C. 4 G. 4, c. 14.
Forfeitures.

L. C. 9 G. 4, c. 14. Collection of duties at Montreal.

L. C. 2 W. 4, c. 3.
The same.

L. C. 6 W. 4, c. 24. Inland Ports.

U. C. 4 G. 4, c. 1. (2nd Sess.) Salt duties.

U. C. 4 G. 4, c. 11. (2nd Sess.) Duties.

U. C. 4 G. 4, c. 12. (2nd Sess.) Commissioners.

U. C. 2 W. 4, c. 3. Commissioners.

U. C. 7 W. 4, c. 25. Collection of duties, &c.

U. c. 3. V. c. 9. Collectors.

Canada, 4 and 5 V. c. 6. Holy Scriptures duty on Canada, 4 and 5 V. c. 14, Duties.

II. And be enacted, That the several Acts relating to the Provincial Customs, hereinafter mentioned and referred to, that is to say: The Act of the Parliament of Lower Canada, passed in the fourth year of the Reign of His late Majesty King George the Fourth, and intituled, *An Act to authorize the Governor, Lieutenant Governor, or person administering the Government of this Province, to restore goods and vessels seized to the proprietor or proprietors, on the terms and conditions therein mentioned*;—and the Act of the said Parliament, passed in the ninth year of the same Reign, and intituled, *An Act to authorize the collection of certain Duties at Montreal*;—and the Act of the said Parliament, passed in the second year of the Reign of His late Majesty King William the Fourth, intituled, *An Act to extend the provisions of a certain Act therein mentioned, and to authorize the collection of certain Duties at Montreal*;—and the Act of the said Parliament, passed in the sixth year of the same Reign, and intituled, *An Act to regulate and establish the salaries of the Officers of the Customs at the Inland Ports in this Province, and for other purposes therein mentioned*;—and the Act of the Parliament of Upper Canada, passed in the fourth year of the Reign of His late Majesty King George the Fourth, and intituled, *An Act further to regulate by Law the commercial intercourse of the Province of Upper Canada with the United States of America*;—and the Act of the said Parliament, passed in the same year of the same Reign, intituled, *An Act to repeal an Act passed in the forty-first year of His late Majesty's Reign, intituled, 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on goods and merchandize, brought into this Province from the United States of America, as are now paid on goods and merchandize imported from Great Britain and other places'*;—and also an Act passed in the forty-third year of His late Majesty's Reign, intituled, *An Act to explain and amend an Act passed in the forty-first year of His Majesty's Reign, intituled, 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on goods and merchandize, brought into this Province from the United States of America, as are now paid on goods and merchandize imported from Great Britain and other places, and to provide more effectually for the collection and payment of Duties on goods and merchandize coming from the United States of America into this Province, and also to establish a fund for the erection and repairing of Light-houses, and to make more effectual provisions for the due collection of Duties on goods imported into this Province'*;—and the Act of the said Parliament, passed in the same year of the same Reign, and intituled, *An Act to compensate the services of the Commissioners of Customs*;—and the Act of the said Parliament, passed in the second year of the Reign of His late Majesty King William the Fourth, intituled, *An Act to remove doubts respecting the jurisdiction of Commissioners of Customs in this Province*;—and the Act of the said Parliament passed in the seventh year of the same Reign, intituled, *An Act to amend the Laws relating to the collection of Duties on Imports from the United States into this Province, and for other purposes therein mentioned*;—and the Act of the said Parliament, passed in the third year of the Reign of Her present Majesty, Queen Victoria, intituled, *An Act to regulate the time for making returns and payments by Collectors and other persons receiving the Public Revenues of this Province, and for other purposes therein mentioned*;—and the Act of the Parliament of this Province, passed in the Session held in the fourth and fifth years of the Reign of Her present Majesty Queen Victoria, and intituled, *An Act to exempt from duty all copies of the Holy Scriptures imported into this Province by sea*;—and the Act of the said Parliament, passed in the Session last aforesaid, and intituled, *An Act to repeal certain Acts therein mentioned, and to consolidate the Laws relating to the Provincial Duties to be levied on goods, wares and merchandize imported into this Province*;—and the Act of the said Parliament, passed in the Session last aforesaid, and intituled, *An*

An Act to extend the benefit of the Warehousing System, established by a Canada, 4 and certain Act of the Imperial Parliament, passed in the Session held in the 5 V. c. 16, third and fourth years of His late Majesty's Reign, to Duties imposed by Warehousing. Provincial Acts;—and the Act of the said Parliament, passed in the eighth year of Her Majesty's Reign, and intituled, An Act to continue for a limited Canada, 8 V. time the Act for imposing Duties on Agricultural Produce and Live Stock c. 1. imported into this Province;—and the Act of the said Parliament, passed Duties. in the same year of Her Majesty's Reign, and intituled, An Act for granting Canada, 8 V. Provincial Duties of Customs;—and the Act of the said Parliament, passed c. 3. in the ninth year of Her Majesty's Reign, and intituled, An Act to alter and Duties. amend the Laws imposing Provincial Duties of Customs;—and the Act of Canada, 9 V. the said Parliament, passed in the same year of Her Majesty's Reign, and c. 1. intituled, An Act for the further prevention of smuggling;—and so much of Duties. the Act of the Parliament of the United Kingdom of Great Britain and Canada, 9 V. Ireland, passed in the Session held in the eighth and ninth years of Her c. 31. Majesty's Reign, and intituled, An Act to regulate the trade of British Smuggling. Possessions abroad, as imposes any Duties of Customs on any Goods, Imperial Act. Wares and Merchandize imported into this Province, shall be and the same 8 and 9 V. c. are hereby repealed upon, from and after the day on which this Act shall 93. come into full force and effect, except so far as the said Acts, or any of Repeal. them, or any thing therein contained, repeal any former Act or Acts, or any Exception. part thereof, (and all and every such said Act or Acts, or the part thereof so Exception. repealed, shall remain and continue so repealed, to all intents and purposes whatsoever); and except so far as relates to any arrears of duties or drawbacks, which shall have become due and payable, or duties for which Bonds shall have been given, or any penalty or forfeiture which shall have been incurred, under the said Acts hereby repealed, or any of them, or to any offence which shall have been committed contrary to the said Acts or any of them.

III. And be it enacted, That in lieu and in stead of all other Duties of *This Sec. Customs, whether Imperial or Provincial, upon Goods, Wares and Merchan- repealed by dize imported into this Province, there shall be raised, levied, collected and 12 Vict. paid unto Her Majesty, Her Heirs and Successors, upon Goods, Wares and cap. 1, Sec. 1. Merchandize imported into this Province, the several Duties of Customs respectively inserted, described and set forth in figures in the Table to this Act annexed, and intituled, "Table of Duties of Customs Inwards," and that the articles enumerated or mentioned in the Table to this Act annexed and intituled, "Table of Exemptions," may be imported without payment of any Duty under this Act: Provided always, that the Governor in Council may by any regulation, to be from time to time made in that behalf, exempt from duty any article subjected in the first mentioned Table to an *ad valorem* duty as being unenumerated in the said Table; and from the day on which such regulation shall be therein appointed to take effect, (not being less than one month after the date thereof,) and while such regulation shall remain in force, such article shall be exempt from duty accordingly: Provided also, that if in any British North American Colony, all articles (except spirits or strong waters) being the growth, produce or manufacture of this Province, shall be exempt from duty on importation into such Colony, then the Governor in Council may exempt from duty on importation into this Province, all articles (except spirits or strong waters) being the growth, produce or manufacture of such Colony and imported directly therefrom.*

IV. And be it enacted, That all sums of money granted or imposed by *Currency, this Act, either as duties, penalties or forfeitures, shall be Provincial Cur- Weights and rency; and that all duties shall be paid and received under this Act, ac- Measures. cording to British Weights and Measures in use on the Sixth day of July, one thousand eight hundred and twenty-five; and that in all cases wherein Duties to be the same are imposed according to any specific quantity or any specific proportionate to quantity or value, the same shall be deemed to apply in the same proportion to any value.*

V. And be it enacted, That the duties imposed by this Act shall be held *Management to be duties within the meaning of the Act passed in the eighth year of Her Act, 8 Vict. c. Majesty's*

4 to apply to duties under this Act.

Monies levied under this Act, to form part of the Consolidated Revenue Fund.

Regulations and orders not inconsistent with this Act, to remain in force.

No new appointments of Officers to be required by reason of this Act.

Certain salaries and allowances not affected, &c. nor any provisions of any Imperial Act, except such as impose duties. Bonds to remain valid.

Goods not to be unladen except after due entry; And at the places appointed for the purpose. Exception. Forfeiture for contravention.

At what places only goods may be imported.

Forfeiture of goods carried past the Custom House, on importation by land or removed, &c. Vessel forfeited in certain cases.

And may be detained.

Majesty's Reign, and intitled, *An Act to provide for the Management of the Customs and of matters relative to the collection of the Provincial Revenue*, and shall, as shall all matters and things thereunto relating, be subject to the provisions of the said Act, and to the regulations and orders of the Governor in Council, made or to be made under the authority thereof, in so far as the same may not be inconsistent with this Act; and all monies arising from such duties or from any penalties hereby imposed, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Receiver General, and shall form part of the Consolidated Revenue Fund of this Province, and shall be accounted for to Her Majesty, through the Lords Commissioners of Her Majesty's Treasury for the time being, in such manner and form as Her Majesty shall direct.

VI. Provided always, and be it enacted, That all regulations and orders made by the Governor in Council, before this Act shall come into force and effect, under the authority of the said Act or of any other Act relating to the Customs, shall remain in force, and shall apply to the duties imposed by and things to be done under this Act, in so far as they may not be inconsistent with this Act, until revoked or altered by the Governor in Council, notwithstanding the repeal of any such Act as aforesaid.

VII. Provided also, and be it enacted, That neither the repeal of the Acts hereby repealed, nor any thing in this Act contained, shall be construed to render necessary any new appointment of the several officers employed in the collection or management of, or in any matter relating to the Provincial Customs, but such officers shall continue to act in their respective capacities under the provisions of this Act, and of the law, until removed, or permitted to resign, by competent authority,—nor shall any thing herein contained be construed to affect the amount of the salary or allowances attached to any office connected with the management or collection of the Provincial Duties of Customs during the time it shall be held by the present incumbent; or to repeal or affect any provisions of any Imperial Act, except such only as impose Duties of Customs; and that all bonds which shall have been given by any such officers and their respective sureties for good conduct or otherwise, shall remain in full force and effect.

VIII. And be it enacted, That no goods shall be unladen from any vessel arriving from any place out of this Province, until due entry shall have been made of such goods, and warrant granted for the unloading of the same; and that no goods shall be so unladen, (unless for the purpose of lightening any ship or vessel in crossing over any shoal, or bar, or sand-bank,) except at some place at which an officer of the Customs is appointed to attend the unloading of goods, or at some place for which a sufferance shall be granted by the Collector or other proper officer, for unloading of such goods; Provided always, that all goods unladen, contrary to the regulations of this Act, shall be forfeited.

IX. And be it enacted, That it shall not be lawful to bring or import any goods into this Province, whether by sea, land, coastwise or by inland navigation, and whether any duty be or be not payable on such goods, except into some port or place of entry at which a Custom House now is or hereafter may be lawfully established; and if any goods shall be brought or imported into this Province at any other place, or being brought into such port or place of entry by land or inland navigation, shall be carried past such Custom House, or shall be removed from the station or place appointed for the examination of such goods by the Collector or other officer of the Customs at such port or place, before the same shall have been examined by the proper officer, and all duties thereon paid and a permit given accordingly, such goods shall be forfeited, together with the vessel in which the same shall be imported; if of less value than two hundred pounds and if the same be worth more than that sum, it may be seized, and the master or person in charge thereof shall incur a penalty of two hundred pounds, and the vessel may be detained until such penalty be paid or security given

for the payment thereof; and unless payment be made or satisfactory security be given, within thirty days, such vessel may, at the expiration thereof, be sold for the said penalty; and in any case of importation by land, such goods shall be forfeited, together with the carriage and all the harness and tackle thereof, in or by which such goods shall have been so imported or removed, and the horses or other cattle employed in drawing such carriage, or in importing or removing such goods: Provided always, that it shall be lawful for the Governor in Council, by regulation from time to time to appoint, alter, increase or diminish the number, position or limits of the ports and places of entry for the purposes of this Act.

X. And be it enacted, That the master of every vessel arriving from sea or coastwise in any port in this Province, whether laden or in ballast, shall come directly, and before bulk be broken, to the Custom House for the port or place of entry where he arrives, and there make a report in writing to the Collector or other proper officer, of the arrival and voyage of such vessel, stating her name, country and tonnage, and, if British, the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such vessel, and whether she be laden or in ballast, and, if laden, the marks and numbers of every package and parcel of goods on board, and where the same was laden, and where and to whom consigned, and where any and what goods, if any, have been unladen during the voyage, as far as any of such particulars can be known to him; and the master shall further answer all such questions concerning the vessel and cargo, and the crew, and the voyage, as shall be demanded of him by such officer; and if any goods be unladen from any vessel before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds; and if any goods be not reported, such goods shall be forfeited, unless it shall appear that there was no fraudulent intention, in which case the master shall be allowed to amend his report: Provided always, that the Governor in Council may, by regulation, declare any trade or voyage on the rivers, lakes or waters, within or adjacent to this Province, whether to or from any place within or without this Province, to be a coasting trade or a coasting voyage within the meaning of this Act, whether such rivers, lakes or waters, be or be not, geographically or for the purposes of other Acts or laws, inland waters; and all carrying by water which shall not be a carrying by sea or coastwise, shall be deemed to be a carrying by inland navigation; and the Governor in Council may also, from time to time, with regard to any such coasting trade, dispense with such of the requirements of this section as he may deem it expedient or unnecessary to enforce: Provided always, that the necessary discharging of any goods for the purpose of lightening the vessel in order to pass any shoal, or otherwise for the safety of such vessel, shall not be deemed an unlawful landing or breaking of bulk, under this section.

XI. And be it enacted, That the master or person in charge of every vessel or carriage, arriving by land or inland navigation, in any port or place of entry in this Province, from any place beyond the limits of this Province, and having any goods therein, (whether any duty be payable on such goods or not) or if the carriage or its tackle, or the horses or cattle drawing the same or any of them be liable to duty, and any person whatsoever arriving and having with him or in his charge or custody any goods,—shall come directly and before any such goods shall be unladen or put out of his custody to the Custom House for such port or place of entry, and make a report in writing (in such form as may be appointed for that purpose by competent authority) to the Collector or other proper officer, of the arrival of such vessel, carriage or goods, stating in such report the marks and numbers of every package and parcel of goods in such vessel or carriage, or in the charge and custody of such person, from what place the same are respectively brought, and to what place and to whom consigned or belonging, as far as such particulars shall be known to him, and shall then and there produce such goods to the Collector or other proper officer, and shall declare that no goods have been unladen from such vessel or carriage,

And carriages in case of importation by land.

Proviso: Governor in Council to appoint places of entry and after the same.

Report to be made by the master of a vessel arriving from sea or coastwise.

Contents of such Report.

Penalty for contravention.

Goods not reported to be forfeited.

Governor in Council may declare what shall be a coasting voyage.

What shall be deemed inland navigation.

Governor in Council may relieve coasters.

Proviso as to lightening vessels.

Report to be made on importation by land or inland navigation.

Contents of such Report.

Forfeiture of goods unladen, &c. without being so reported, penalty for untrue report, &c.

carriage, or have been put out of his possession, between the time of his coming within the limits of this Province and of his making such report and declaration, and shall further answer all such questions concerning such vessel, carriage or goods, as shall be demanded of him by such Collector or Officer; and if any goods be unladen from such vessel or carriage, or put out of the custody of such master or person, before such report shall be made, or if such master or person fail to make such report or to produce such goods, or shall make an untrue report, or shall not truly answer the questions demanded of him, he shall for each or any such offence forfeit the sum of one hundred pounds, and if any such goods be not so reported and produced, or if the marks and numbers of any package do not agree with the report made, such goods or package shall be forfeited.

Within what time entries shall be made by sea or from any place out of the Province.

By in land navigation, or by land in decked vessels.

In undecked vessels.

Bill of entry inwards or outwards.

Duplicates.

Particulars required.

Duties to be paid down unless the goods are warehoused.

Warrant for unloading.

Permit if required.

For want of entry goods may be taken to the warehouse; and sold if duties be not paid within a certain time.

Proviso as to goods not intended to be landed at the first port the vessel makes.

Where the entry shall be completed.

Entry inwards by bill of sight, how and in what cases made.

XII. And be it enacted, That every importer of any goods by sea or from any place without this Province shall, within five days after the arrival of the importing vessel make due entry inwards of such goods, and land the same; and every importer of any goods imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within two days of the arrival of the importing vessel, make due entry inwards of such goods, and land the same, and every importer of any goods imported by inland navigation in any undecked vessel or in any vessel of less than one hundred tons burthen, or by land, shall, within twenty-four hours after the importation of such goods, make due entry inwards of such goods, and produce the same to the proper officer: And the person entering any goods, whether inwards or outwards, shall deliver to the Collector, or other proper officer, a Bill of the entry thereof, in such form as shall be appointed by competent authority, fairly written or printed, or partly written or partly printed, and in duplicate, containing the name of the importer or exporter, and if imported or exported by water, the name of the vessel and of the master, and of the place to or from which bound, and of the place within the port where the goods are to be unladen or laden, and the description of the goods, and the marks and numbers and contents of the packages, and the place from or to which the goods are imported or exported or carried, and stating whether such place be within or without the limits of this Province; and, unless the goods are to be warehoused in the manner by this Act provided, such person shall at the same time pay down all duties due upon all goods entered inwards; and the Collector, or other proper officer, shall immediately thereupon grant his warrant for the unloading or lading of such goods, and grant a permit for the conveyance of the same further into the Province, if so required by the importer; and in default of such entry and landing, or production of such goods, or payment of duty, it shall be lawful for the Officers of Customs to convey such goods to the Customs' Warehouse; and if such goods be not duly entered and the duties due thereon paid within three months from the date of such warehousing, together with all charges of removal and warehouse rent, the same shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied first to the payment of duties and charges, and the overplus, if any, after discharging the vessel's lien, shall be paid to the owner of the goods or to his lawful agent: Provided always, that if any goods be brought in any decked vessel, from any place out of this Province to any port of entry therein, and not landed, but it be intended to convey such goods to some other port in this Province in the same vessel, there to be landed, then the duty shall not be paid nor the entry completed at the first port, but at the port where the goods shall be landed, and to which they shall be conveyed accordingly, under such regulations and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council shall from time to time appoint.

XIII. And be it enacted, That if the importer of any goods whereon a duty *ad valorem* is imposed, or the person authorized to make the declaration required with regard to such goods, shall make and subscribe a declaration before the Collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for such Collector or officer to cause such goods to be landed on a Bill of Sight

for the packages and parcels thereof, by the best description that can be given, and to be seen and examined by such person, and at his expense, in the presence of the Collector or principal officer, or of such other officer of the Customs as shall be appointed by the said Collector or other proper officer, and to be delivered to such person, on his depositing in the hands of the Collector or officer such sum of money as shall, in the judgment of the Collector or officer, be fully sufficient to pay the duties thereon, and engaging to make perfect entry thereof, within a time to be appointed by such Collector or officer; and in the event of any such importer not completing a perfect entry within the time so appointed, the money so deposited shall be taken and held to be the duty accruing on such goods, and shall be dealt with and accounted for accordingly.

12 V. c. 1, 27.

Deposit of money for duty.

Provision if perfect entry be not made as stipulated

XIV. And be it enacted, That whenever any person shall make any application to any officer of the Customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority, to refuse to transact such business; and any act or thing done or performed by such agent shall be binding upon the person by or on behalf of whom the same shall be done or performed, to all intents and purposes, as fully as if such act or thing had been done or performed by such principal.

Written authority of any agent may be required.

The acts of the agent shall bind the principal.

XV. And be it enacted, That in all cases where the duties imposed upon goods imported into this Province are charged not according to the weight, tale, gauge or measure, but according to the value thereof, such value shall be the invoice value of the goods at the place whence the same were imported with the addition of ten pounds per centum thereon; and the importer or his known agent or clerk shall, in the Bill of Entry thereof, state the value for duty of such goods respectively calculated as aforesaid, and shall immediately produce to the Collector or other proper officer of the Customs the original invoice (if any there be) of such goods, in order to prove the value of such goods, and shall make and subscribe a declaration in the following form:

This Sec repeated by 12 Vict. cap. 1, Sec. 1.

“ I, A. B. of _____ do declare that the invoice (or invoices) now produced by me is (or are) just and true, and that it contains (or they contain) the exact particulars and true prices of the articles subject to “ *ad valorem* duty and mentioned in the annexed Bill of Entry, and that I “ am the importer (or the agent or clerk of C. D., the importer) thereof.

“ Witness my hand the _____ day _____ of _____

“ A. B.

“ The above declaration signed at _____ this _____ day of _____ in my presence.
E. F., Collector,
(or other proper officer.”)

Which declaration shall be written or printed, or partly printed and partly written, on the Bill of Entry of such articles, and shall be subscribed with the hand of the importer thereof, or his known agent or clerk, in the presence of the Collector, or other proper officer of the Customs, at the port or place of entry, and the cost so declared shall, if not disputed by him, with the addition of ten per centum as aforesaid, be the value for duty: Provided always, that if it shall appear to the Collector, or other proper officer, that such articles have been invoiced below the real and true value thereof, at the place whence the same were imported, or if there be no invoice, the articles may in such case be examined by two competent persons, to be nominated and appointed from time to time by the Governor in Council, to act, whenever need shall be, as such examiners at the port or place; and such persons shall declare on oath, before the Collector or other proper officer, what is the true and real value of such articles at the place whence the same were imported, and the value so declared on the oath of such persons

persons with the addition of ten per centum thereon, shall be deemed to be the true and real value of such articles for duty and according to which the duties imposed thereon shall be charged and paid.

Collector may require further proof to his satisfaction that goods are properly entered, &c.

XVI. And be it enacted, That it shall be lawful for the Collector or proper officer of Customs to require from the importer (or from his agent) of any goods charged with duty, or conditionally exempted from duty, or exempt therefrom under this Act, before admitting the said goods to entry, such further proof as he may deem necessary, by oath or declaration, production of invoice or invoices, or bills of lading or otherwise, that such goods are properly described and rated for duty or come properly within the meaning of such exemptions.

Packages of which the contents are unknown may be opened.

XVII. And be it enacted, That any package of which the importer or his agent shall declare the contents to be unknown to him, may be opened and examined by the Collector or other proper Officer in the presence of such importer or agent and at the expense of the importer, who shall also bear the expense of re-packing.

Goods not corresponding with the entry to be forfeited.

XVIII. And be it enacted, That no entry nor any warrant for the landing of any goods or for the taking of any goods out of any warehouse (as hereinafter provided,) shall be deemed valid, unless the particulars of the goods and packages in such entry or warrant shall correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, or other report, (where any is required,) by which the importation or entry thereof is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty, or may be imported; and any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into the Province beyond the port or place of entry, by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited; and it shall be lawful for the Collector or proper officer, after the entry of any goods, on suspicion of fraud, to open and examine any package of such goods, in presence of two or more credible witnesses, and if upon examination the same should be found to agree with the entries, they shall be repacked by such Collector or proper officer, at the public cost, but otherwise they shall be forfeited.

Suspected packages may be opened.

Conditions.

Abatement on goods imported by water and damaged.

XIX. And be it enacted, That if any goods imported by water on which duties are made payable by this Act, shall receive any damage by water or otherwise during the course of the voyage, after such goods shall have been laden or shipped, and before the same shall be unshipped or discharged from the vessel in which they shall be imported into this Province, or from any vessel or craft into which the said goods may have been transhipped for the purpose of being conveyed to the port of destination, so that the owner or owners thereof shall be prejudiced in the sale of such goods, the Collector or proper officer of the Customs at the place where the same shall be landed, shall have power to choose three disinterested merchants, experienced in the value of such goods, who, or any two of them, upon viewing the same, shall certify and declare, what damage such goods have received, or how much the same are lessened in their true value by such damage, in relation to the duties imposed on them, and thereupon such officer shall, and he is hereby authorized and required to make or repay a proportionate allowance to the importer, by way of abatement of the duties due or payable, or which shall have been actually paid upon the same; and the said merchants shall be allowed in remuneration for such valuation at the discretion of such officer, a sum of not less than ten shillings nor more than fifty shillings for each merchant, and such remuneration shall be paid by the owner or owners of such goods.

How ascertained.

Remuneration to be allowed to the Merchants ascertaining such abatement.

Return of duties on

XX. And be it enacted, That when any vessel shall be entered at the Custom House at any port in this Province, on board of which there shall be

be any goods, on which any duty has been levied or collected, or on which any duty has been deposited, and that thereafter the said goods, wares and merchandize shall be lost or destroyed before the same shall be landed from such vessel, or from any vessel or craft employed to lighten such vessel; then, on proof being made on the oath of one or more credible witness or witnesses, before the Collector or proper officer of the Customs at the place, (which oath such Collector or officer is hereby authorized and required to administer,) and to his satisfaction, that such goods, or any part thereof (specifying the same) have been so lost or destroyed, before the landing of the same, the duties on the whole, or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent.

goods lost before landing; on what conditions to be obtained.

XXI. And be it enacted, That all goods, exempt from duty under this Act as being imported for the use of Her Majesty's Troops, or for any purpose for which such goods may be imported free of duty, shall in case of the sale thereof after importation, become liable to and be charged with the duties payable on like goods on their importation for other purposes; and if such duties be not paid such goods shall be forfeited and may be seized and dealt with accordingly.

Crown goods and others exempted from duty, to be liable to duty if sold. Forfeiture if duties be not paid.

XXII. And be it enacted, That in all cases where duties are charged according to the weight, tale, guage, or measure, such allowances shall be made for tare and draft upon the packages as shall be appointed by regulation made by the Governor in Council: Provided always, that when the original invoice of any goods shall be produced, and a declaration of the correctness thereof made as aforesaid, the tare according to such invoice shall be deducted from the gross weight of the goods instead of the allowances aforesaid; subject, however, to such further regulation as the Governor in Council shall from time to time make.

Allowance for tare, &c to be fixed by Governor in Council.

Proviso: where real tare is known. Proviso.

XXIII. And be it enacted, That the following Ports shall be Warehouseing Ports for the purposes of this Act, viz:—Amherstburgh, Belleville, Brockville, Chippewa, Cobourg, Colborne, Corawall, Dalhousie, Dover, Goderich, Hamilton, Hope, Kingston, Maitland (on Grand River,) Montreal, Niagara, Prescott, Quebec, Stanley, St. John's and Toronto, as shall also such other Ports and places of Entry as the Governor in Council shall from time to time appoint to be warehousing ports.

What shall be warehousing-ports.

XXIV. And be it enacted, That it shall be lawful for the importer of any goods into this Province to enter the same for exportation, on giving security by his own hand with one sufficient surety for the exportation of the same goods, or to warehouse the same on giving such security by his own bond for the payment of the amount of all duties to which such goods shall be liable, and the performance of all the requirements of this Act with regard to the same, the penalty of such bond being double the amount of the duty to which such goods are subject, without payment of any duties in either case on the first entry thereof, at such ports or places as aforesaid, and in such warehouses, and subject to such rules and regulations as shall be from time to time appointed by the Governor in Council in that behalf, not being repugnant to this Act, and, during the regular warehouse hours, and subject to such regulations as the Collector or proper officer of Customs at the warehousing ports shall see fit to adopt, (as well for the carrying and taking of such goods to the warehouse as for other purposes,) to sort, pack, repack or make such lawful arrangements respecting the same, in order to the preservation or legal disposal thereof, and to take therefrom moderate samples without present payment of duty or entry, and to remove the same under the authority of the said officer, from such warehousing port to any other warehousing port in this Province, under good and sufficient bonds to the satisfaction of such officer, or upon entry at any frontier port or Custom House, under the authority and with the sanction of the Collector or chief officer of Customs at such port or Custom House, and under bonds to his satisfaction, and subject to such regulations as may be made in that behalf

Goods may be entered for exportation or warehoused without payment of duties, subject to regulations of Governor in Council.

Sorting, &c.

Samples. Removal.

Passing on-wards from a frontier port.

by

Proviso: all goods to be cleared within two years.

Exception.

Otherwisethey may be sold.

Warehouse Rent.

Whole packages may be abandoned for duties.

Goods taken out for exportation and re-landed, &c., to be forfeited.

To what duties goods taken out of warehouse to remain liable.

Present appointments of warehouses to remain valid.

And also existing Bonds.

Duties on goods hereafter warehoused, when taken out.

Cattle and swine may be slaughtered, &c., and grain ground, in bond.

Under regulations to be made by the Governor in Council.

Proviso as to flour and meal and provisions.

Property in bond how to be transferable.

Proviso: transfers to be entered by the Collector in a book open to the public.

by the Governor in Council, to pass such goods on to any warehousing port in any other part of this Province: Provided always, that all such goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof (unless such Collector or proper officer shall see fit to extend the time,) and in default thereof it shall be lawful for such officer to sell such goods for the payment first of the duties and secondly of the warehouse rent and other charges, and the surplus, if any, shall be paid to the owner or his lawful agent, and the Collector or proper officer shall have full power to charge or to authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf: Provided also, that the importer may abandon any whole packages for duties, without being liable to pay any duty on the same.

XXV. And be it enacted, That if any goods entered to be warehoused shall not be duly carried into and deposited in the warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, or having been entered and cleared for exportation from the warehouse, shall not be duly carried and shipped, or otherwise conveyed out of this Province, or shall be afterwards re-landed, sold, used or brought into this Province, without the permission of the proper officer of the Customs, such goods shall be forfeited.

XXVI. Provided always, and be it enacted, That all goods which shall have been warehoused before this Act shall come into force and effect, and shall remain so warehoused after that time, shall, if taken out of the warehouse for consumption in this Province, be subject to the duties to which such goods would be subject if they were then imported into the Province, and not to any other: and all appointments of warehouses for the warehousing of goods made under the authority of any other Act in force before the commencement of this Act, shall continue in force as if the same had been made under the authority of this Act; and all bonds given in respect of any goods warehoused or entered to be warehoused under any Act in force at the time of the commencement of this Act shall continue in force for the purposes of this Act: and that all Goods taken out of warehouse at any time hereafter shall be subject to the duties to which they would be liable if then imported into this Province, and not to any other.

XXVII. And be it enacted, That it shall be lawful for the importer of any cattle or swine to slaughter and cure and pack the same (or if such cattle or swine should be imported in the carcass, to cure and pack the same) in bond; and for the importer of any wheat, maize or other grain, to grind and pack the same in bond; provided such slaughtering, curing, grinding and packing be done and conducted under such regulations and restrictions as the Governor in Council shall from time to time make for this purpose; and the said regulations may extend to the substitution of beef and pork, flour or meal, in quantities equivalent to the produce of such cattle and swine, wheat, maize or other grain.

XXVIII. Provided always, and be it enacted, That the property of any one or more parcel or parcels of any goods so warehoused shall be transferable from party to party on a *bond fide* bill of sale, on which there shall be a written agreement signed by the parties, or a written contract of sale made, executed and delivered by a broker or other person legally authorized for or in behalf of the parties respectively, and the amount of the price stipulated in the said agreement or contract shall have been actually paid or secured to be paid by the purchaser; and any such sale shall be valid, although such goods shall remain in such warehouse, provided that a transfer of such goods, according to such sale shall have been entered in a book to be kept for that purpose by the Collector or other proper officer of the Customs, who is hereby required to keep such book and to enter such transfers, with the dates thereof, upon application of the owners of the goods, and to produce such book upon demand made; and upon such sale

it shall be lawful for the proper officer to admit fresh security to be given by the bond of the new proprietor of such goods or person having the control over the same, (with his sufficient surety, in cases where the former bond was given with surety,) and to cancel the bond given by the original bond of such goods, or to exonerate him (and his surety if any he had,) to the extent of the fresh security so given: Provided that such sale shall be of whole packages only; and the party being the proprietor of any such goods for the time being shall then be deemed to be the importer thereof for the purposes of this Act.

Proviso: sales to be only of whole packages.

XXIX. And be it enacted, That the Governor in Council may by regulation authorize such allowance to be made for leakage, natural and unavoidable waste or deficiency on goods warehoused, as he may deem expedient, but, subject to such regulations, the duties shall be payable on the quantity originally warehoused.

Allowance for leakage, &c. how made.

XXX. And be it enacted, That the unshipping, carrying and landing of all goods, and bringing of the same to the warehouse or the proper place after landing, and the opening, unpacking, and repacking of the same for examination or for weighing or gauging, as the case may be, and the putting of the same into the scales, and the letting out of and from the scales after weighing, warehouse rent and expenses of safe keeping in warehouse, and all other expenses attending any thing to be done with such goods in order to carry this Act into effect, shall be performed by or at the expense of the importer of such goods.

All charges and expenses of unshipping, landing, &c. to be borne by the importer.

XXXI. And be it enacted, That the master of every vessel bound outwards from any port in this Province to any port or place beyond seas, or on any voyage to any place without the limits of this Province, shall deliver to the Collector or other proper officer, an entry outwards under his hand, of the destination of such vessel, stating her name, country and tonnage, (and if British, the port of registry,) the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such vessel; and before such vessel shall depart, the master shall bring and deliver to the Collector, or other proper officer, a content in writing under his hand, of the goods laden, and the names of the respective shippers and consignees of the goods, with the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content as far as any of such particulars can be known to him; and the master of every vessel bound outwards from any port in this Province to any port or place beyond seas, or on any voyage to any place without the limits of this Province, whether in ballast or laden, shall, before departure, come before the Collector or other proper officer, and answer all such questions concerning the vessel, and the cargo, if any, and the crew, and the voyage, as shall be demanded of him by such officer; and thereupon the Collector or other proper officer, if such vessel be laden, shall make out and give to the master a certificate of the clearance of such vessel for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be; and if the vessel shall depart without such clearance, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds.

Entry of vessels outwards.

Particulars of such entry.

Content to be delivered: particulars enquired in it.

Questions to be answered.

Clearance to be granted.

Penalty for leaving without a clearance or not answering questions truly.

Goods entered for warehousing, to be deemed warehoused in certain cases.

XXXII. And be it enacted, That if after any goods shall have been duly entered, or landed to be warehoused, or entered and examined to be rewarehoused, and before the same shall have been actually deposited in the warehouse, the importer shall further enter the same, or any part for home use, or for exportation as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused or rewarehoused, as the case may be, although not actually deposited in the warehouse, and shall and may be delivered and taken for home use or exportation, as the case may be.

Bond to be given on entry for exportation of goods from warehouse conditions.

XXXIII. And be it enacted, That upon the entry outwards of any goods to be exported from the Customs' warehouse, either by sea or by land or inland navigation, as the case may be, the person entering the same shall give security by bond, in double the duties of importation on such goods, and with a sufficient surety, to be approved by the Collector or proper officer, that the same shall, when the entry aforesaid shall be by sea, be actually exported, and when the entry aforesaid shall be by land or inland navigation, be landed or delivered at the place for which they shall be entered outwards, or in either case be otherwise accounted for to the satisfaction of the Collector or proper officer, and that such proof or certificate that such goods have been so exported, landed, or delivered, or otherwise legally disposed of, as the case may be, as shall be required by any regulation of the Governor in Council, shall be produced to the Collector or proper officer within a period to be appointed in such bond.

Duty-paid goods may be branded or marked under regulations to be made by the Governor in Council.

XXXIV. And whereas it is expedient that certain goods when imported into this Province should be marked or branded, with such mark or brand as may hereafter be deemed necessary, in order to denote the payment of the duty to which such goods are liable: Be it therefore enacted, That the Governor in Council may, by regulation, direct that after any goods have been entered at the Custom House, and before the same shall be discharged by the officers and delivered into the custody of the importer or his agent, such goods shall be marked or stamped in such manner or form as may be directed by such regulations for the security of the Revenue, and by such officer as may be directed or appointed for that purpose.

Penalty for forging marks, &c.

XXXV. And be it enacted, That if any person or persons shall at any time forge or counterfeit any mark or brand to resemble any mark or brand which shall be provided and used for the purposes of this Act, or shall forge or counterfeit the impression of any such mark or brand, or shall sell or expose to sale, or have in his, her, or their custody or possession, any goods with a counterfeit mark or brand, knowing the same to be counterfeit, or shall use or affix any such mark or brand to any other goods required to be stamped as aforesaid, other than those to which the same was originally affixed, such goods so falsely marked or branded shall be forfeited, and all and every such offender or offenders, and his, her, or their aiders, abettors, or assistants, shall, for every such offence, forfeit and pay the sum of fifty pounds, which penalty shall be recoverable in a summary way, on legal proof before any two Justices of the Peace in this Province, and in default of payment the party so offending shall be committed to any of Her Majesty's Jails in this Province, for a period not exceeding twelve calendar months; and if any wilfully false oath be made in any case where by this Act an oath is required or authorized, the party wilfully making the same shall be guilty of wilful and corrupt perjury, and liable to the punishment provided for that offence.

Or selling goods with counterfeit marks, &c.

Imprisonment in default of payment. False swearing to be perjury.

Penalty for counterfeiting or using counterfeited papers, &c.

Or forging certificates, &c.

XXXVI. And be it enacted, That if any person shall counterfeit or falsify, or use when so counterfeited or falsified, any paper or document required under this Act or for any purpose therein mentioned, whether written, printed, or otherwise, or shall by any false statement procure such document, —or shall forge or counterfeit any certificate relating to any oath, affirmation, or declaration, hereby required or authorized, knowing the same to be so forged or counterfeited, such person shall be guilty of a misdemeanor, and being thereof convicted, shall be liable to be punished accordingly.

Forfeiture and penalty for offering for sale goods pretended to be smuggled.

XXXVII. And be it enacted, That if any person or persons shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run on shore, or brought in, by land or otherwise without payment of duties, then and in such case all such goods (although not liable to any duties nor prohibited) shall be forfeited, and the person or persons, and every of them, offering the same for sale shall forfeit the treble value of such goods, or the penalty of fifty pounds, at the election of the prosecutor, which penalty shall be recoverable, in a summary way, upon legal proof thereof,

thereof, before any one or more Justices of the Peace, and in default of payment on conviction, the party so offending shall be committed to any of Her Majesty's Jails for a period not exceeding sixty days.

XXXVIII. And be it enacted, That all officers and persons employed by virtue and under the authority of an Act, intituled, *An Act to provide for the management of the Customs and of matters relative to the collection of the Provincial Revenue*, passed in the eighth year of Her Majesty's Reign, or under the direction of any officer or officers in the Customs department, or being an officer of the said department, shall be deemed and taken to be duly employed for the prevention of smuggling; and in any suit or information, the averment that such party was so duly employed shall be sufficient proof thereof, unless the Defendant in such suit or information shall prove to the contrary; and every such officer or person shall have full power and competent authority, upon information or upon reasonable grounds of suspicion, to detain, open and examine any package suspected to contain prohibited property or smuggled goods, and to go on board of and enter into any vessel, boat, canoe, carriage, waggon, cart, sleigh, or other vehicle or means of conveyance of any description whatsoever, and to stop and detain the same, whether arriving from places beyond or within the limits of this Province, and to rummage and search all parts thereof, for prohibited, forfeited or smuggled goods; and if any such prohibited, forfeited or smuggled goods shall be found in any such vessel or vehicle, it shall be lawful for such officer or person so employed to seize and secure such vessel or vehicle, together with all such sails, rigging, tackle, apparel, horses, harness, and all other appurtenances as shall at the time of such seizure belong to or be attached to such vessel or vehicle, with all goods and other things which shall be laden therein or thereon, and the same shall be forfeited; and it shall be lawful for such officer in the discharge of the said duty, to call in such lawful aid and assistance in the Queen's name, as may be necessary for securing and protecting such seized vessels, vehicles, or property; and if no such prohibited, forfeited or smuggled goods shall be found, such officer or person employed, having had reasonable cause to suspect that prohibited, forfeited or smuggled goods would be found therein, shall not be liable to any prosecution or action at law for any such search, detention or stoppage; and all masters or persons in charge of any such vessels, and all drivers or persons conducting or having charge of such vehicles or conveyances, refusing to stop when required to do so by such officer or person in the Queen's name, or any person being present at any such seizure or stoppage, and being called upon in the Queen's name by such officer or person to aid and assist him in a lawful way, and refusing to do so, shall forfeit and pay the sum of fifty pounds which penalty shall be summarily recovered, on legal proof before any two Justices of the Peace in this Province, and in default of payment the offender shall be committed to any of Her Majesty's Jails in this Province, for a period not exceeding six months.

XXXIX. And be it enacted, That if any person or persons whatsoever shall, under any pretence, either by actual assault, force or violence, or by threats of such assault, force or violence, in any way resist, oppose, molest or obstruct any Officer of Customs, or any person acting in his aid or assistance, in the discharge of his or their duty under the authority of this Act, or of any other Act of this Province relating to Customs, trade or navigation,—or shall wilfully or maliciously shoot at or attempt to destroy or damage any vessel or boat belonging to Her Majesty, or in the service of the Province, or maim or wound any Officer of the Army, Navy, Marine, or Customs, or any person acting in his aid or assistance, while duly employed for the prevention of smuggling, and in execution of his or their duty,—or if any person or persons shall be found with any goods liable to seizure or forfeiture, under this or any other Act relating to Customs, trade or navigation, and carrying offensive arms or weapons, or in any way disguised,—or shall stave, break, or in any way destroy any such goods, before or after the actual seizure thereof,—or shall scuttle, sink, or cut adrift any vessel, or destroy or injure any vehicle, before or after such seizure,—or shall wilfully and

Officer employed in the Customs or under 8 V c. 4, to be deemed employed for the prevention of smuggling.

What averment of such employment shall suffice.

Their powers. To search.

To detain vessels, carriages, &c.

And to seize in certain cases.

To call on persons to assist.

Reasonable cause of suspicion to be their justification.

Penalty for refusing to stop.

Or to assist. Mode of recovery.

Punishment of persons obstructing, assaulting or resisting officers, &c.

Firing at H. M.'s vessels.

Wounding persons in H. M.'s service.

Or having goods liable to seizure and being armed or disguised.

Or destroying vessels or goods,

Or any Custom House, &c.

Such offences to be felony.

Company of persons found with smuggled goods.

Misdemeanor.

Penalty for hiring persons to assist in smuggling.

maliciously destroy or injure by fire or otherwise any Custom-house, or any building whatsoever in which seized or forfeited goods are deposited or kept,—such person or persons being convicted thereof, shall be adjudged guilty of felony, and shall be punishable accordingly.

XL. And be it enacted, That if any five or more persons in company be found together and they or any of them shall have any goods liable to forfeiture under this Act, every such person shall be guilty of misdemeanor and punishable accordingly.

XLI. And be it enacted, That any person or persons who shall by any means procure or hire any person or persons, or who shall depute, authorize or direct any person or persons to assemble for the purpose of being concerned in the landing or unshipping, or carrying or conveying any goods which are prohibited to be imported, or the duties for which have not been paid or secured, shall for every person so procured or hired forfeit the sum of twenty-five pounds.

Vessels found hovering may be boarded and examined.

Vessel continuing to hover may be brought into Port.

Penalty for not obeying the officer boarding.

XLII. And be it enacted, That if any vessel shall be found hovering (in British waters) within one league of the coasts or shores of this Province, it shall be lawful for any Officer of Customs to go on board and enter into such vessel, and freely to stay on board such vessel, while she shall remain within the limits of this Province; and if any such vessel shall be bound elsewhere, and shall so continue hovering for the space of twenty-four hours after the master shall be required to depart by such officer of Customs, it shall be lawful for such officer to bring the vessel into port, and to examine her cargo, and if any goods prohibited to be imported into this Province be found on board, such ship or vessel, with her apparel, rigging, tackle, furniture, stores and cargo, shall be forfeited; and if the master or person in charge shall refuse to comply with the lawful directions of such officer, or shall not truly answer such questions as shall be put to him, respecting such ship and vessel or her cargo, he shall forfeit and pay the sum of one hundred pounds.

Penalty for harbouring smuggled goods.

XLIII. And be it enacted, That if any person or persons shall knowingly harbour, keep, conceal, purchase, sell or exchange any goods illegally imported into this Province, (whether such goods be dutiable or not) or whereon the duties lawfully payable shall not have been paid, such person shall for such offence forfeit treble the value of the said goods, as well as the goods themselves.

Vessels, &c. used in conveying forfeited goods to be forfeited.

Penalty for assisting in landing, &c. such goods.

Election of officer as to penalty how proved.

XLIV. And be it enacted, That all vessels and boats, with the guns, tackle, apparel and furniture thereof, carriages, harness, tackle, horses and cattle made use of in the removal of any goods liable to forfeiture under this Act, shall be forfeited; and every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harbouring of such goods, or into whose hands or possession the same shall knowingly come, shall, besides the goods themselves, forfeit treble the value thereof, or the penalty of fifty pounds, at the election of the officers of Customs or the party who shall sue for the same; and the averment in any information or libel to be exhibited for the recovery of such penalty, that such officer or party has elected to sue for the sum mentioned in the information or libel, shall be deemed sufficient proof of such election, without any other evidence of such fact.

Punishment of persons taking away goods, &c. seized.

XLV. And be it enacted, That if any person whatever, whether pretending to be the owner or not, shall either secretly or openly, and whether with or without force or violence, take or carry away any goods, vessel, carriage or other thing, which shall have been seized or detained on suspicion, as forfeited under this Act, before the same shall have been declared by competent authority to have been seized without due cause, and without the permission of the officer or person having seized the same, or of some competent authority, such person shall be deemed to have stolen such goods,

goods, being the property of Her Majesty, and to be guilty of felony, and liable to punishment accordingly. Such offence to be felony.

XLVI. And be it enacted, That if any goods, vessel, boat or carriage, subject or liable to forfeiture, under this or any other Act relating to the Customs, shall be stopped or taken by any Police Officer, or any person duly authorized, such goods shall be carried to the Custom House next to the place where the goods were stopped or taken, or the place which shall have been appointed for that purpose by the Governor in Council, and there delivered to the proper officer appointed to receive the same within forty-eight hours after the said goods were stopped and taken. To what place goods, &c. seized are to be taken.

XLVII. And be it enacted, That if any such goods shall be stopped or taken by such Police Officer, on suspicion that the same have been feloniously stolen, such Officer shall carry the same to the Police Office to which the offender is taken, there to remain until, and in order to be produced at the trial of the said offender; and in such case, the Officer shall give notice in writing to the Collector, or principal officer of Her Majesty's Customs, at the port nearest to the place where such goods may have been detained, of his having so detained the said goods, with the particulars of the same; and immediately after the trial, all such goods shall be conveyed to and deposited in the Custom House, or other place appointed as aforesaid, and proceedings relative to the same shall be had according to Law; and in case any Police Officer making detention of such goods, shall neglect to convey the same to such warehouse, or to give such notice of having stopped the same as before described, such officer shall forfeit the sum of twenty-five pounds; and such penalty shall be recoverable in a summary way before any one or more Justices of the Peace, and in default of payment the party so offending shall be committed to any of Her Majesty's Jails, for a period not exceeding thirty days. How smuggled goods stopped on suspicion of being stolen and taken to the Police Office shall be dealt with. Penalty on any Police Officer neglecting to obey this section.

XLVIII. And be it enacted, That all vessels, vehicles, goods, and other things, which have been or may be seized as forfeited under this or any other Act relating to Customs, or to trade, or navigation, shall be deemed and taken to be condemned, and may be dealt with accordingly, unless the persons from whom they were seized, or the owners thereof, shall, within one calendar month from the day of seizure, give notice in writing to the seizing officer, or other chief officer of Customs at the nearest port, that they claim or intend to claim the same: Provided always, that it shall be lawful for any Judge having competent jurisdiction to try and determine such seizure, with the consent of the Collector, at the place where such seized articles as aforesaid may be secured, to order the delivery thereof to the owner, on receiving security, by bond with two sufficient sureties, to be first approved by such Collector, to pay double the value, in case of condemnation,—which bonds shall be taken to Her Majesty's use in the Collectors's name, and shall be delivered to and kept by such Collector; and in case such seized articles shall be condemned, the value thereof shall be forthwith paid to the Collector and the bond cancelled—otherwise the penalty of such bond shall be enforced and recovered. Things seized to be deemed condemned if not claimed within a certain time. They may be delivered to the owner on due security being given.

XLIX. And be it enacted, That upon the exhibiting or filing of any information or other proceeding for the recovery of any penalty or forfeiture under the provisions of this Act, it shall be lawful for any Judge of the Court in which the prosecution shall be brought, upon affidavit filed by the officer or person bringing such prosecution, showing that there is reason to believe that the Defendant will leave this Province without satisfying such penalty, to issue a warrant under his hand and seal for the arrest and detention of such Defendant in the Common Jail of the District, until he shall have given security, (before and to the satisfaction of such Judge or some other Judge of the same Court) for the payment of such penalty with costs, in case he be convicted; and in every suit or proceeding brought under this Act for any penalty or forfeiture, or upon any bond given under it, or in any matter relating to the Customs, Her Majesty, or those who sue for such Defendant in cases under this Act may be required to give security for the penalty and costs, or imprisoned until he does so. Those who sue for any penalty or for such

feitures to recover full costs of suit.

How penalties and costs may be levied.

such penalty or forfeiture, or upon such bond, shall, if they recover the same, be entitled also to recover full costs of suit : and all such penalties and costs if not paid, may be levied on the goods and chattels, lands and tenements of the Defendant, in the same manner as sums recovered by judgment of the Court in which the prosecution shall be brought may be levied by execution, or payment thereof may be enforced by *capias ad satisfaciendum* against the person of the Defendant under the same conditions, and in like manner.

Recital.

L. And whereas, it may frequently happen that goods are conveyed directly through the Provincial Canals, or otherwise by land or inland navigation, from one part of the frontier line between this Province and the United States to another, without any intention of unloading such goods in this Province, and that travellers may, in like manner, pass through a portion of this Province, or may come into it with their carriages, horses, or other cattle, drawing the same and personal baggage, with the intention of forthwith returning to the United States, or having gone to the United States from this Province may return to it with such articles, and, though the bringing of such goods and other articles into this Province be strictly an importation thereof, it may nevertheless be inexpedient that duties should be levied thereon : Be it therefore enacted, That with regard to all such cases as aforesaid, it shall be lawful for the Governor in Council, from time to time, and as occasion may require, to make such regulations as to him shall seem meet, and to direct under what circumstances such duty shall be or shall not be paid,—and on what conditions it shall be remitted or returned, and to cause such bonds or other security to be given, or such precautions taken at the expense of the importer (whether by placing Officers of the Customs on board any such vessel or otherwise) as to him shall seem meet ; and on the refusal of such importer to comply with the regulations to be so made, the duty on the goods imported shall forthwith become payable ; and all and every horse and carriage, vehicle or goods of any kind brought into this Province by any traveller or travellers exempted from duty under such regulations or otherwise, shall, if sold or offered for sale, provided the duties thereon have not been previously paid, be held to have been illegally imported and shall be forfeited, together with the harness or tackle employed therewith, or in the conveyance thereof.

The Governor in Council may make regulations as to the passing of goods through the Provincial Canals, &c.

Forfeiture for contravention.

In what Courts penalties and forfeitures shall be recoverable.

And if the amount be under £50.

LI. And be it enacted, That all penalties and forfeitures, which may have been heretofore or may be hereafter incurred under this or any other Act relating to the Customs or to trade or navigation, shall and may be prosecuted, sued for and recovered in the Court of Queen's Bench or of Vice Admiralty having jurisdiction in that division of this Province where the cause of prosecution arises, or wherein the Defendant shall be served with process ; and if the amount or value of any such penalty or forfeiture shall not exceed fifty pounds, the same may also be prosecuted, sued for and recovered in any District Court or Circuit Court having jurisdiction in the place where the cause of prosecution arises or the Defendant shall be served with process.

In whose name prosecutions may be brought.

Mode of conducting such prosecutions. See 12 V. c. 1, 36.

Appropriation of penalties and forfeitures.

LII. And be it enacted, That all penalties and forfeitures imposed by this Act, or by any other Act relating to the Customs or to trade or navigation, shall and may, unless other provision be made for the recovery thereof, be sued for, prosecuted and recovered with costs by Her Majesty's Attorney General, or Solicitor General, or in the name or names of some officer or officers of the Customs, or other person or persons thereunto authorized by the Governor in Council, either expressly or by general regulation or order, and by no other party ; and if the prosecution be brought before any District Court or Circuit Court, it shall be heard and determined in a summary manner upon information filed in such Court ; and if the prosecution be brought before any Court of Queen's Bench or Court of Vice Admiralty, it shall be heard and determined as prosecutions for penalties and forfeitures are heard and determined in Her Majesty's Court of Exchequer in England ; and the forfeiture and penalty, after deducting the expenses of prosecution, shall

shall, unless it be otherwise provided, belong to Her Majesty for the public uses of the Province : Provided always, that the net proceeds of such penalty or forfeiture, or any portion thereof, may be divided between and paid to the Collector or chief officer of the Customs at the port or place where the seizure shall have been made or the information given on which the prosecution shall have been founded, and any person having given information or otherwise aiding in effecting the condemnation of the goods, vessel or thing seized, or the recovery of the penalty, in such proportions as the Governor in Council shall in any case or class of cases direct and appoint : Provided always, that nothing herein contained shall be construed to limit or affect any power vested in the Governor in Council with regard to the remission of penalties or forfeitures by this Act or any other Act or Law.

Proviso as to the distribution of the proceeds of penalties and forfeitures.

Proviso as to power to remit the penalty.

LIII. And be it enacted, That if any goods shall be seized for non-payment of duties or any other cause of forfeiture, or any prosecution shall be brought for any penalty or forfeiture under this Act or any other Act relating to the Customs, and any question shall arise whether the duties have been paid on such goods, or the same have been lawfully imported, or lawfully laden or imported, or whether any other thing hath been done by which such forfeiture would be prevented or such penalty avoided, the burden of proof shall lie on the owner or claimant of such goods, and not on the officer who shall seize and stop the same, or the party bringing such prosecution.

Proof that goods have paid duty to lie on the owner.

LIV. And be it enacted, That in any prosecution or other proceeding, for any offence against this Act or any other Act relating to the Customs, or to trade and navigation, the averment that such offence was committed within the limits of any port, shall be sufficient without proof of such limits, unless the contrary be proved.

Averment as to the doing of any thing within the limits of any port.

LV. Provided always, and be it enacted, That in case of the seizure of any cattle, horse or animal, or of any perishable article, it shall be lawful for the Collector of the port at which the same shall have been secured as aforesaid, to sell the same within such delay as to prevent its becoming deteriorated in value, or a part of the value consumed, by reason of the expense of keeping or the decay of the same, as if it had been condemned, and to keep in his hands the proceeds of such sale until the same shall have been condemned, or deemed to be condemned, or ordered to be restored to any claimant, in which last mentioned case, the Court before which the claim shall be heard shall order the Collector to pay over to the claimant the proceeds of such sale, in lieu of awarding restitution : Provided nevertheless, that the Collector or principal officer of Customs shall deliver up to any claimant, any horse, cattle, animal, or perishable article seized as aforesaid, upon such claimant depositing in the hands of the Collector or principal officer such sum of money as will represent the full value thereof, or giving security to the satisfaction of such Collector or principal officer, that the value of such seizure and all costs, shall be paid to the use of Her Majesty, if such article should be condemned.

Cattle and perishable articles seized may be sold as if condemned.

Proceeds restored if the seizure be declared null.

Proviso : such cattle or article may be delivered to the owner on security being given.

LVI. And be it enacted, That no claim to any thing seized under this Act, and returned into any of Her Majesty's Courts for adjudication, shall be admitted as valid, unless such claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such thing be made by the owner, or by his agent knowing the fact, by whom such claim shall be entered, to the best of his knowledge and belief.

How claims must be entered in order to be valid.

LVII. And be it enacted, That no person so admitted as aforesaid to claim, shall enter a claim to, or shall be deemed to have validly claimed any vessel, goods or thing seized in pursuance of this Act, or of any Act relating to the Customs or to trade or navigation, until sufficient security shall have been given to the satisfaction of the Court where such seizure is prosecuted, in a penalty not exceeding fifty pounds, to answer and pay the costs occasioned by such claim and any penalty incurred by the claimant, in respect of such vessel, goods or thing, and in default of giving such security,

Claim not to be valid unless security be given to pay the costs and any penalty incurred.

security, such vessel, goods or thing shall be dealt with as if no claim had been made, and after the lapse of the period in that behalf provided shall be deemed to be condemned.

Notices to be posted in the Custom House and in the office of the Clerk of the Court.

When the case shall be heard if claim be made and security given.

Proviso : claims not to be admitted unless made within a certain time.

Nor without notice.

Sales to be by public auction.

What notice of action for things done under this Act shall be given.

What evidence only may be adduced, on the Trial.

Officer may tender amends and plead such tender in bar.

Costs to Defendant if successful.

Proviso : money may be paid into Court.

LVIII. And be it enacted, That so soon as any information shall have been exhibited in any Court for the condemnation of any vessel, goods or thing so seized, notice thereof shall be put in the office of the Clerk or Prothonotary of such Court, and also in the office of the Collector or principal officer of the Customs, at the port at which such vessel, goods or thing shall have been secured as aforesaid ; and if the owner or person having charge of the vessel, goods or thing, shall exhibit a claim to the same or any part thereof, and shall give security, and comply with all the requirements of this Act in that behalf, then it shall be lawful for the said Court at its next sitting, after the said notice shall have been so posted during one calendar month, to proceed to hear and determine any claim which may have been validly made and filed in the mean time, and to the release or condemnation of such vessel, goods or thing as the case may require, otherwise the same shall, after the expiration of such calendar month, be deemed to be condemned as aforesaid, and may be sold without any formal condemnation thereof : Provided always, that no claim on the behalf of any party who shall have given notice of his intention to claim before the posting of such notice as aforesaid, shall be admitted, unless validly made within one week after the posting thereof ; nor shall any claim be admitted, unless notice thereof shall have been given to the Collector within one calendar month from the seizure as aforesaid.

LIX. Provided always, and be it enacted, That all sales of goods forfeited or otherwise liable to be sold by any Officer of the Customs under this Act shall be by public auction, and after a reasonable public notice, and subject to such further regulations as may be made by the Governor in Council.

LX. And be it enacted, That no writ shall be sued out against, nor a copy of any process served upon any officer of the Customs or person employed for the prevention of smuggling as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the attorney or agent to the party who intends to sue out such writ or process, in which notice shall be clearly and explicitly contained the cause to the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the attorney or agent ; and no evidence of any cause of such action shall be produced except of such as shall be contained in such notice, and no verdict or judgment shall be given for the plaintiff, unless he shall prove on the trial, that such notice was given ; and in default of such proof, the defendant shall receive in such action a verdict or judgment and costs.

LXI. And be it enacted, That it shall be lawful for any such officer or person against whom any action shall be brought on account of any such seizure, or of any thing done under the authority of this Act, within one calendar month after such notice, to tender amends to the party complaining or his agent, and to plead such tender in bar to any action, together with other pleas ; and if the Court or jury (as the case may be) shall find the amends sufficient, they shall give a judgment or verdict for the defendant ; and in such case, or in case the plaintiff shall become non-suited, or shall discontinue his action, or judgment shall be given for the defendant upon demurrer or otherwise, then such defendant shall be entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only : Provided always, that it shall be lawful for such defendant, by leave of the Court where such action shall be brought, at any time before issued joined, to pay money into Court as in other actions.

LXII. And be it enacted, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district where the facts were committed; and the defendant may plead the general issue, and give the special matter in evidence; and if the plaintiff shall become non-suited, or shall discontinue the action, or if upon a demurrer or otherwise, judgment shall be given against the plaintiff, the defendant shall recover costs, and have such remedy for the same as any defendant can have in other cases where costs are given by Law.

Action to be brought within a certain time and at a certain place.

Costs.

LXIII. And be it enacted, That in any such action, if the Judge or Court before whom such action shall be tried shall certify upon the record that the defendant or defendants in such action acted upon probable cause. then the plaintiff in such action shall not be entitled to more than one shilling damages nor to any costs of suit.

If probable cause be certified upon the record, the Plaintiff's damages and costs limited.

LXIV. And be it enacted, That in case any information or suit shall be brought to trial, or determined, on account of any seizure made under this Act, and a verdict shall be found, or decision or judgment given for the claimant thereof, and the Judge or Court before whom the cause shall have been tried or brought shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment, or other suit or prosecution on account of such seizure, and if any action, indictment, or other suit or prosecution, shall be brought to trial against any person on account of such seizure, wherein a verdict or judgment shall be given against the defendant, the plaintiff, if probable cause be certified as aforesaid on the record, besides the thing seized, or the value thereof, shall not be entitled to more than one shilling damages nor to any costs of suit, nor shall the defendant in such prosecution in such case be fined more than six pence.

On the trial of the validity of any seizure, no costs shall be recovered by claimant probable cause of seizure be certified.

Damages limited in action arising out of seizure if probable cause existed for such seizure.

LXV. And be it enacted, That all actions or suits for the recovery of any of the penalties or forfeitures imposed by this Act, or any other Act relating to the Customs, may be commenced or prosecuted at any time within three years after the offence committed by reason whereof such penalty or forfeiture shall be incurred; any law, usage, or custom to the contrary notwithstanding.

Limitation of time for bringing suits for penalties, &c.

LXVI. And be it enacted, That an appeal shall lie from the conviction by any justices of the Peace under this Act to the Quarter Sessions to be tried by a Jury in the same manner as from convictions in any case of summary punishment allowed by Law on furnishing security by bond or recognizance with two sureties to the satisfaction of such convicting Justices to abide the event of such appeal, and also from the said District Courts and Circuit Courts, and from decisions or judgments of the Courts of Queen's Bench respectively, in cases where the amount of the penalty or forfeiture shall be such that if a judgment for a like amount were given in any civil case an appeal would lie; and such appeal shall be allowed and prosecuted on like conditions, and subject to like provisions as other appeals from the same Court, in matters of like amount: Provided always, that if the appeal be brought by Her Majesty's Attorney General, or Solicitor General, it shall not be necessary for him to give any security on such appeal.

Appeals to lie as in other cases.

Proviso: the Attorney or Solicitor General appealing need not give security.

LXVII. Provided always, and be it enacted, That in any case in which proceedings shall have been or shall hereafter be instituted in any Court against any vessel, goods or thing, for the recovery of any penalty or forfeiture under this Act or any Act relating to the Customs, trade or navigation, the execution of any decision or judgment, for restoring such vessel, goods or thing to the claimant thereof, which shall be pronounced by the Court in which such proceedings shall have been had, shall not be suspended by reason of any appeal which shall be prayed and allowed from such decision or judgment, provided the party or parties appellant shall give sufficient security, to be approved of by the Court, to render and deliver the vessel, goods

Restoration of goods, &c. not to be prevented by appeal, provided security be given.

How the amount of security shall be ascertained.

goods or things concerning which such decision or judgment shall be pronounced or the full value thereof, (to be ascertained, either by agreement between the parties, or in case the said parties cannot agree, then by appraisement under the authority of the said Court) to the appellant or appellants, in case the decision or judgment so appealed from shall be reversed, and such vessel, goods or things be ultimately condemned.

Penalty for a false declaration or answer in cases not otherwise provided for.

LXVIII. And be it enacted, That if any declaration required to be made by this Act, or by any Act relating to the Customs, or to trade or navigation (except in case otherwise provided for by this Act or by some other) be untrue in any particular, or if any person required by this Act or by any such Act as aforesaid to answer questions put to him by any officer of the Customs touching certain matters, shall not truly answer such questions, except in cases otherwise provided for by this Act or by some other, the person making such untrue declaration or not truly answering such questions, shall, over and above any other penalty to which he may become subject, forfeit the sum of one hundred pounds, currency.

Writs of assistance how obtainable and the powers of those acting under them.

LXIX. And be it enacted, That under authority of a Writ of Assistance granted or to be granted, (and all such Writs heretofore granted shall remain in full force for the purposes of this Act,) by any Judge of the Court of Queen's Bench or of Vice Admiralty, the resident Judge of the District of Three-Rivers, the Provincial Judge of the District of St. Francis, or a District Judge of the District of Gaspé, having jurisdiction in the place (who are hereby authorized and required to grant such Writ of Assistance upon application made to them for that purpose by the Collector or principal officer of the Customs at the port or place, or by Her Majesty's Attorney General or Solicitor General,) it shall be lawful for any officer of the Customs, or for any person employed for that purpose with the concurrence of the Governor in Council, expressed either by special order or appointment or by general regulation, taking with him a peace officer, to enter in the day time any building or other place within the jurisdiction of the Court granting such Writ, and to search for and seize and secure any goods liable to forfeiture under this Act, and, in case of necessity, to break open any doors and any chests or other packages for that purpose: and such Writ of Assistance, when issued, shall be deemed to be in force during the whole of the Reign in which the same shall have been granted, and for twelve months from the conclusion of such Reign.

How the search shall be made.

Duration of the Writ.

Permit certifying that duties have been paid on any goods to be granted at the request of the owner.

LXX. And be it enacted, That when any person shall have occasion to remove from any port of entry to any other port or place, any goods duly entered, and on which the duties imposed by law shall have been paid, the Collector or principal officer of the Customs at such port, on the requisition in writing of such person, within thirty days after the entry of such goods, specifying the particular goods to be removed, and the packages in which such goods are contained, with their marks and numbers, shall give a permit or certificate in writing, signed by him, bearing date on the day it shall be made, and containing the like particulars and certifying that such goods have been duly entered at such port and the duties paid thereon, and stating the port or place at which the same were paid, and the port or place to which it is intended to convey them, and the mode of conveyance, and the period within which they are intended to be so conveyed.

Particulars in such Permit.

Penalty on officers of the Customs, &c. conniving at any evasion of the Revenue Laws.

LXXI. And be it enacted, That if any officer or officers of the Customs, or any person employed for the prevention of smuggling with the concurrence of the Governor in Council, expressed either by special order or appointment or by general regulation, shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize any vessel, boat, carriage, goods or thing liable to forfeiture under this Act, or shall take or accept any promise of any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, every such officer or other person shall forfeit for every such offence the sum of five hundred pounds, and be rendered incapable of serving Her Majesty in any office whatever; and

and every person who shall give or offer or promise to give or procure to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to so conceal or connive at any act whereby the provisions of this Act or any such Act relating to the Customs, trade or navigation, might be evaded, shall forfeit the sum of five hundred pounds. And on persons bribing them to connive.

LXXII. And be it enacted, That it shall be lawful for the Governor in Council, and he is hereby authorized, from time to time, and in the manner hereinafter provided, to make regulations relating to the warehousing and bonding of such cattle and swine as may be slaughtered and cured, and of such wheat, maize and other grain as may be ground and packed in bond, and for branding and marking all duty-paid goods, and goods entered for exportation, and for regulating and declaring what allowances shall be made for tare on the gross weight of goods, and for declaring what shall be coasting trade, and how the same shall be regulated, and for appointing places and ports of entry, and warehousing and bonding ports, and respecting goods and vessels passing the Canals, and respecting the horses, vehicles and personal baggage of travellers, coming into this Province or returning thereto, or passing through any portion thereof, and for exempting from duty any flour or meal or other produce of any wheat or grain grown in and taken out of this Province into the United States to be ground and brought back into this Province within two days after such wheat or grain shall have been so taken out to be ground, or any boards, planks or scantling the produce of any logs or timber grown in and taken out of this Province into the United States to be sawn and brought back into the same within seven days after such logs or timber shall have been so taken out to be sawn, and for regulating the quantity to be so taken out or brought in at any one time by any party, and the mode in which the claim to exemption shall be established and proved, and for authorizing the appointment of warehouses, and regulating the security which shall be taken from warehouse keepers, the forms and conditions subject to which goods are to be warehoused, the mode of keeping goods in warehouse, the allowance for natural waste or deficiency, and the amount of warehouse rent, and upon application, and if he shall see fit, and either by general regulation or by special order, to extend the time for clearing warehoused goods, and for the transport of goods in bond from one port or place to another, and for regulating the form in which transfers of goods in warehouse or bond from one party to another shall be entered, for exempting goods from duty as provided by the third section of this Act, and regulating the mode of proving such exemption, and for appointing the manner in which the proceeds of penalties and forfeitures shall be distributed, and for any other purpose for which by this Act or any other Act relating to the Customs or to trade and navigation, or by law, the Governor in Council is empowered to make orders or regulations, it being hereby declared competent for him (if he shall deem it expedient,) to make general regulations in any matter in which he may make a special order, and such general regulation shall apply to each particular case within the extent and meaning thereof, as fully and effectually as if the same referred directly to each particular case within the intent and meaning thereof, and the officers, functionaries and parties had been specially named therein, and to authorize the taking of such bonds and security as he may deem advisable for the performance of any condition on which any remission or part remission of duty indulgence or permission shall be granted to any party, or of any other condition made with such party, in any matter relating to the Customs or to trade or navigation, which bonds and all bonds taken with the sanction of the Governor in Council, expressed either by general regulation or by special order, shall be valid in law, and upon breach of any of the conditions thereof, may be sued and proceeded upon in like manner as any other bond entered into under this Act, or any other Act relating to the Customs.

Governor in Council may make regulations for certain purposes, slaughtering cattle, or grinding grain in bond.
Branding or marking goods.
Tare.
Coasting trade.
Ports of entry, &c.
Passing Canals, &c.
Exempting produce of grain or logs grown in the Province, &c. from duty in certain cases.
Warehousing.
Transfers of goods in bond.
Exemptions from duty under sect. 3.
Distribution of penalties.
Other purposes.
General regulations to have the effect of special orders in cases to which they apply.
Taking of bonds.
Bonds taken with his sanction to be valid.

LXXIII. And be it enacted, That all goods shipped or unshipped, imported or exported, carried or conveyed, contrary to any regulation so made up to be made by the Governor in Council, and all goods or vehicles and all

Penalties and forfeitures for contravention all

of such regulations.

How recoverable.

Mode of publication of regulations.

Revocation.

How regulations may be proved.

Certain copies in Council to be evidence.

By whom bonds shall be taken to H. M.'s use.

To be given prior to the delivering, &c. of the goods.

Forms to be kept in all certain offices.

Blank forms of papers to be kept at Custom Houses.

Duties overpaid not returnable after three years, tho' wrongly paid.

Time of importation, &c. defined.

And of exportation.

all vessels under the value of one hundred pounds currency, with regard to which the requirements of any such regulation shall not have been complied with, shall be forfeited, and if such vessel be of or over the value of one hundred pounds, the master thereof shall by such non-compliance incur a penalty of one hundred pounds; and such forfeitures and penalties shall be recoverable and may be enforced in the same manner, before the same Court and tribunal as if incurred by the contravention of any direct provision of this Act, and all general regulations to be made by the Governor in Council under this Act, shall have force and effect from and after the day on which the same shall be published in the Official Gazette, or from and after such later day as shall be appointed for the purpose in such regulations, and during such time as shall be therein expressed, or if no time be expressed for that purpose, then until the same shall be revoked or altered; and all such regulations may be revoked, varied or altered by any subsequent regulation; and a copy of the Official Gazette containing any such regulation shall be evidence of such regulation to all intents and purposes whatsoever.

LXXIV. And be it enacted, That any copy of an order of the Governor in Council made in any special matter and not being a general regulation, certified as a true copy of such order by the Clerk of the Executive Council or his Deputy, shall be evidence of such order to all intents and purposes whatsoever.

LXXV. And be it enacted, That all bonds and securities, of what kind and nature soever, authorized to be taken by virtue or under the authority of this or any Act relating to Customs, Trade or Navigation, shall be taken by the Collector or principal officer of the Customs at the place where the same is to be taken, and to and for the use and benefit of Her Majesty, Her Heirs and Successors; and such bonds shall be taken before the delivery of any goods, wares, merchandize, vessel, carriage or vehicle, horses or cattle, of any kind or description whatsoever, and before the performance of any act or matter with regard to which the taking of any such bond or bonds shall be required; and all such bonds and securities shall be, as nearly as practicable, uniform; and printed or lithographed forms thereof kept in each and every office of Customs throughout the Province.

LXXVI. And be it enacted, That all forms and papers necessary for the transaction of any business at the respective Custom Houses or places or ports of entry in this Province, shall henceforth be printed uniformly, and supplied by the proper officer to all such Collectors or other officers as may be in charge of any Custom House, and other officers of Customs at any port or place of entry within the Province, for the use of persons transacting Customs business thereat.

LXXVII. And be it enacted, That although any duty of Customs shall have been overpaid, or although after any duty of Customs have been charged and paid, it shall appear or be judicially established that the same had been charged under an erroneous construction of the law, it shall not be lawful to return any such overcharge after the expiration of three years from the date of such payment.

LXXVIII. And be it enacted, That whenever on the levying of any duty, or for any other purpose, it shall become necessary to determine the precise time of the importation or exportation of any goods, or of the arrival or departure of any vessel, such importation, if made by sea, coastwise, or by inland navigation in any decked vessel, shall be deemed to have been completed from the time the vessel in which such goods shall be imported, came within the limits of the port at which they ought to be reported, and if made by land, or by inland navigation in any undecked vessel, then from the time such goods were brought within the limits of this Province; And the exportation of any goods shall be deemed to have been completed from the time of the legal shipment of such goods for exportation, after due entry

entry outwards, in any decked vessel, or from the time the goods shall have been carried beyond the limits of the Province, if the exportation be by land or in any undecked vessel; and the time of the arrival of any vessel shall be deemed to be the time at which the report of such vessel shall be or ought to have been made, and the time of the departure of any vessel to be the time of the last clearance of such vessel on the voyage for which she departed.

And of arrival and departure of vessels.

LXXIX. And in order to avoid the frequent use of numerous terms and expressions in this Act and in other Acts relating to the Customs or to Trade or to Navigation, and to prevent misconstruction of the terms and expressions used therein; Be it enacted, That in this Act, or in any such Act as aforesaid, the words, "Her Majesty," or "the Crown," shall be understood to mean Her Majesty, Her Heirs and Successors; the word "Governor" shall be understood to mean the Governor, Lieutenant Governor, or person administering the Government of this Province for the time then being; the words "Governor in Council" shall be understood to mean the Governor, Lieutenant Governor, or person administering the Government of this Province, acting by and with the advice and consent of the Executive Council thereof; the word "Collector" shall be understood to mean the Collector of the Customs at the port or place intended in the sentence, or any person lawfully deputed or appointed to do the duty of Collector thereat; the word "Vessel" shall be understood to mean any ship, vessel, or boat of any kind whatever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, unless the context be manifestly such as to distinguish one kind or class of vessel from another; the word "Master" shall be understood to be the person having or taking charge of any ship or vessel; the word "Owner" shall be understood to mean the owners if there be more than one in any case; the word "Goods" shall be understood to mean goods, wares and merchandize, or moveable effects of any kind, including carriages, horses, cattle and other animals, except where these latter are manifestly not intended to be included by the said word; the word "Warehouse" shall be understood to mean any place, whether house, shed, yard, dock, pond, or other place, in which goods imported may be lodged, kept and secured without payment of duty; and the word "Customs Warehouse" shall be understood to mean any such place appointed or approved for the said purpose by competent authority; words importing the singular number or the masculine gender only, shall be understood to include more persons or things of the same kind than one, and females as well as males, unless there be something in the context inconsistent with or repugnant to such construction; and generally all the terms and provisions of this Act or of any such Act as aforesaid, shall receive such fair and liberal construction and interpretation as will best insure the protection of the Revenue and the attainment of the purpose for which such Act shall have been passed according to its true intent, meaning and spirit.

Interpretation clause.

Her Majesty. Governor.

Governor in Council. Collector.

Vessel.

Master. Owner. Goods.

Warehouse.

Customs warehouse.

Words in the singular number, &c.

General rule.

LXXX. And be it enacted, That this Act may be altered, varied or repealed by any Act to be passed in the present session of the Provincial Parliament.

Act may be altered during this session.



ANNO DUODECIMO
VICTORIÆ REGINÆ.

CAP. I.

An Act to amend the Law relative to Duties on Customs.

[25th April, 1849.]

Preamble.

WHEREAS it is expedient to amend the law relative to Duties of Customs, and for that purpose to repeal one and to repeal in part and to amend another of the Acts hereinafter mentioned: Be it therefore enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, and intituled, *An Act to amend an error in the Act of the present Session, imposing Duties of Customs*, and the third and fiftenth sections of the Act passed in the said Session, and intituled, *An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned*, and the Schedule to the said Act annexed, containing the Table of Duties of Customs inwards and Table of Exemptions and list of articles prohibited to be imported, and so much of any other part of the Act last mentioned, or of any other Act or law as shall be inconsistent with this Act, shall be, and the said Act, Schedule and enactments are hereby repealed.

Act 10 & 11
V. c. 32, and
parts of c. 31
of the same
Session re-
pealed.

New Duties
imposed in-
stead of those
levied under 10
& 11 V. c. 31.

Exemptions.

Prohibitions.

II. And be it enacted, That in lieu and instead of the Duties of Customs imposed by the Act last above mentioned, and of all other Duties of Customs upon Goods, Wares and Merchandize imported into this Province, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, upon Goods, Wares and Merchandize imported into this Province or taken out of warehouse for consumption therein, the several Duties of Customs respectively inserted, described and set forth in the Table in the Schedule A to this Act annexed, intituled, *Table of Duties of Customs inwards*; and that the articles enumerated or mentioned in the Table in the said Schedule, intituled, *Table of Exemptions*, may be imported without payment of any duty under this Act and the Act last above mentioned; and that the articles enumerated or mentioned in the Table in the said Schedule, intituled, *Table of Prohibitions*, shall not be imported into this Province, under the penalty therein mentioned, and if imported shall be forfeited, and forthwith destroyed.

Repealed.

16 V. c. 85,
Sec. 2.

III. Provided always, and be it enacted, That the several articles mentioned in the said Table of Exemptions as being free from duty when imported directly from any British North American Province of which they are the growth, produce or manufacture, shall respectively be exempt from duty so long only as similar articles being the growth, produce or manufacture of this Province, and exported from it directly to such other Province, shall be there admitted free from duty, otherwise they shall be subject to the same duty, as if imported from any other Country; and the Governor in Council may from time to time declare that any such article is or is not under this section admissible into this Province free of duty when imported from any other

other Province named in the Order in Council to be made in that behalf; Provided also, that no such order shall have the effect of rendering any article liable to duty when imported from any such Province, in any case in which it would be free from duty if imported from any other Country. Proviso.

IV. Provided always, and be it enacted, That there shall be raised, levied, collected and paid on each and every non-enumerated article which bears a similitude either in material, quality or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be that charged on the article (if there be a difference of duty) which is charged with the highest duty: and the packages in which goods are contained shall be deemed goods within the meaning of this Act and of the Act hereby amended, and shall be subject to duty accordingly, [excepting always, such packages as are required only for the security of the goods during the transport thereof, and which do not usually accompany the goods when sold in this Province as being necessary for containing the same.] As to unenumerated articles bearing a similitude to articles enumerated.
Packages to be deemed goods.
Repealed.
16 V. c. 85,
Sec. 3.

V. And inasmuch as the duties hereby imposed are chiefly *ad valorem* duties, and it is expedient to make such provisions for the valuation of goods subject to the same, as may protect the revenue and the fair trader against fraud by the undervaluation of any such goods; Be it therefore enacted, That it shall be lawful for the Governor of this Province from time to time, and when he shall deem it expedient, to appoint fit and proper persons to be Appraisers of Goods, Wares and Merchandize, and to act as such respectively, at such Ports of entry and places as shall be designated by the Governor; and each such Appraiser shall, before he shall act as such, take and subscribe the following oath of office before some Justice of the Peace having jurisdiction where the oath is taken, and shall deliver the same to the Collector at the Port or place, or at one of the Ports or places where he shall be appointed to act. Recital.
Appraisers to be appointed.
They shall take any oath of office.

" I, A. B., having been appointed an Appraiser of Goods, Wares and Merchandize, and to act as such at the Port of _____ (or, as the case may be), do solemnly swear that I will faithfully perform the duties of the said office, without partiality, fear, favor or affection, and that I will appraise the value of all Goods, Wares and Merchandize submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in this Province, and that I will use my best endeavors to prevent all fraud, subterfuge or evasion of the said laws, and more especially to detect, expose and frustrate all attempts to undervalue any Goods, Wares or Merchandize on which any duty is chargeable. So help me God." The oath.

A. B.
Appraiser for
(as the case may be.)

" Sworn before me, this _____ day
of _____ 18 _____ "

E. F.
J. P.

For (as the case may be.)

And if no Appraiser be appointed at any Port of entry, the Collector there shall act as an Appraiser but without taking any special oath of office as act where such; Provided always, that it shall always be lawful for the Governor to direct Appraiser. Collector to act where there is no direct Appraiser.

Proviso: Appraisers may be sent to any Port to appraise goods.

direct any Appraiser to attend at any Port or place for the purpose of valuing any goods, or of acting as Appraiser there during any time, which such Appraiser shall accordingly do without taking any new oath of office; and each Appraiser shall be deemed an Officer of the Customs.

Repealed.

16 V. c. 85,
Sec. 3.

VI. And be it enacted, That in all cases where any duty is or shall be imposed on any goods imported into this Province, *ad valorem* or according to the value thereof, such value shall be understood to be the actual cash value thereof in the principal markets in the country where the same were purchased and whence they were exported to this Province, or if such goods were purchased in one country and exported to this Province from another country, then in the principal markets of the country where such goods were purchased by the person or persons importing the same into this Province; And it shall be the duty of each and every Appraiser and of every Collector when acting as such, by all reasonable ways and means in his power, to ascertain, estimate and appraise the true and actual market value and wholesale price as aforesaid, of any goods to be appraised by him, any invoice or affidavit to the contrary notwithstanding, in order to estimate and ascertain the value upon which duty is to be charged as aforesaid.

Except in certain cases, no entry shall be perfect without the production of an Invoice: Bond to be given for producing one, on landing goods by bill of sight.

VII. And be it enacted, That except only in cases where it shall be otherwise provided by regulation of the Governor in Council, no entry shall be deemed perfect unless a sufficient invoice of the goods to be entered, attested as hereinafter required, shall have been produced to the Collector; nor shall any goods be entered by bill of sight, notwithstanding any thing in the thirteenth Section or any other part of the Act hereby amended, unless in addition to the deposit of money required by the said Section, the person to whom such goods shall be delivered, shall take the oath in such case provided in the Schedule to this Act, and shall jointly and severally with one or more sureties, give bond to the satisfaction of the Collector, to produce a sufficient invoice of such goods attested in the manner required by this Act, and to make perfect entry thereof, and to pay any deficiency of duty thereon, within a time to be appointed by the Collector, but this shall not exempt such person from compliance with all the requirements of the said Act, nor prevent the sum of money by him deposited from being dealt with in the manner provided by the said Section, if perfect entry be not made within the time so appointed as aforesaid; Provided always, that such sight entry may be made as provided in the said thirteenth section, if the person to whom such goods shall be delivered shall make oath that such sufficient Invoice has not been and cannot be produced.

Invoice to be attested on oath by the owner of the goods.

VIII. And be it enacted, That with the Bill of Entry of any goods there shall be produced and delivered to and left with the Collector if required by him, an Invoice of such goods, attested by the oath of the owner, and if the owner be not the person entering such goods, then verified also by the oath of the importer or consignee, or other person who may under this Act lawfully make such entry and verify such Invoice, in the form or to the effect of the oath or oaths provided for the case in the Schedule B to this Act annexed, which oath or oaths shall be written or printed, or partly written and partly printed on such Invoice, or on the Bill of entry (as the case may be) or shall be annexed thereto, and shall in either case distinctly refer to such Invoice, so that there can be no doubt as to its being the Invoice to which such oath is intended to apply, and shall be subscribed by the party making it and certified by the signature of the person before whom it shall have been made; and the Bill of entry shall also contain a statement of the value for duty of the goods therein mentioned, and shall be signed by the person making the Entry, and shall be verified in the form or to the effect of the oath provided for the case in the said Schedule B.

Form of oath.

Explained by 16 Vic. c. 85.

Bill of entry to mention the value for duty, and to be attested.

Party entering may add to the value by the Invoice so as

IX. And be it enacted, That in any such Bill of Entry as aforesaid, it shall be lawful for the person making the same, to add such sum to the value stated in the Invoice as shall be sufficient to make the value for duty such as it ought to be under the provisions of this Act, and such value shall then, for

for the purposes of this Act, stand instead of the value as it would appear by the Invoice: and no evidence of the value of any goods imported into this Province, or taken out of warehouse for consumption therein, at the place whence and the time when under this Act they are to be deemed to have been exported to this Province, contradictory to or at variance with the value stated in the Invoice produced to the Collector, with the additions (if any) made to such value by the Bill of Entry, shall be received in any Court in this Province, on the part of any party except the Crown.

to give the true value for duty.

X. And be it enacted, That if the Owner, Importer or Consignee of any goods be dead, or a Bankrupt or Insolvent, or if for any cause his personal estate be administered by another person, then his Executor, Curator, Administrator or Assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath and make any entry which such Owner, Importer or Consignee might otherwise have taken or made.

Provision for the death, &c. of the owner, importer, &c.

XI. And be it enacted, That if there can be more than one Owner, Importer or Consignee of any goods, any one of them cognizant of the facts, may take the oath required by this Act, and such oath shall be sufficient, unless the goods shall not have been obtained by purchase in the ordinary way, and some owner resident out of this province shall be the manufacturer or producer of the goods, or concerned in the manufacture or production thereof, in which case the oath of such non-resident owner (or of one of them if there be more than one) cognizant of the facts, shall be requisite to the due attestation of the Invoice.

As to any case where there may be more than one owner of goods.

See 16 Vic. c. 85, Sec. 5.

XII. And be it enacted, That the oath required by this Act may be made in this Province before the Collector at the Port where the goods are entered, or if the person making such oath be not resident there, then before the Collector of some other Port; and when such oath is required to be made out of the limits of this Province, it may be made at any place within the dominions of Her Majesty, before the Collector or before the Mayor or other Chief Municipal Officer of the place where the goods shall be shipped, and at any place out of the dominions of Her Majesty, before the British Consul at such place, or if there be no such Consul, then before some one of the principal merchants at such place, not interested in the goods in question: Provided always, that the Governor in Council may from time to time by Regulation appoint or designate such other and additional persons, officers or functionaries as he shall see fit, by name or by their name of office, and in this Province or out of it, and within or beyond Her Majesty's dominions, as those before whom such oath may be validly taken, and may by any Order in Council relax or dispense with the provisions of this Act touching such oath, in or with regard to goods imported by land or inland navigation, or to any other class of cases to be designated in such Regulation.

Before whom the attestation of Invoices or Bills of entry may be made.

Proviso: Governor may appoint other persons; or relax provisions as to oaths.

XIII. And be it enacted, That no provision of this Act requiring the owner of any goods to take any oath, shall apply during the three months next after the passing thereof, to any such owner resident out of this Province, nor during the twelve months next after the passing thereof to any owner resident in the United Kingdom or in any place equally distant from this Province, nor during the eighteen months next after the passing thereof to any owner resident at any place more distant from this Province than the said United Kingdom.

The provisions of this Act not to apply to owners out of this Province, during certain periods.

XIV. And be it enacted, That it shall be lawful for any Appraiser, or for any Collector acting as such (or for the merchants to be selected as herein-after mentioned, to examine and appraise any goods, if the importer, owner, consignee or agent be dissatisfied with the first appraisement) to call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such Appraiser or Collector may deem material in ascertaining the true value of any goods imported, and to require the production on oath of any letters, accounts, invoices or other

Power of any Appraiser or Collector to examine parties on oath, &c.

Penalty for refusing to attend, &c.

other papers in his possession relating to the same; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing (if required) to any interrogatories, or to subscribe his name to his deposition or answer, or to produce any such papers as aforesaid when required so to do, he shall thereby incur a penalty of *twelve pounds ten shillings*, and if such person be the owner, importer or consignee of the goods in question, the appraisement which the Appraiser or Collector acting as such shall make thereof, shall be final and conclusive; and if any person shall wilfully swear falsely in any such examination, and he be the owner, importer or consignee of the goods in question, they shall be forfeited; and all depositions or testimony in writing taken under this section, shall be filed in the office of the Collector at the place where the same shall be made or taken, there to remain for future use or reference, subject nevertheless to the order of the Inspector General.

Penalty for wilfully false evidence.

Depositions to be kept.

Proviso: importer may appeal from appraisement in certain cases.

XV. Provided always, and be it enacted, That if the importer, owner, consignee or agent, having complied with the requirements of this Act and of the Act hereby amended, shall be dissatisfied with the appraisement made as aforesaid of any such goods, he may forthwith give notice in writing to the Collector of such dissatisfaction, on the receipt of which notice the Collector shall select two discreet and experienced merchants, subjects of Her Majesty, and familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions, and if they shall disagree, the Collector shall decide between them; and the appraisement thus made shall be final and conclusive, and the duty shall be levied accordingly: And the said merchants shall each be entitled to the sum of *twenty-five shillings*, to be paid by the party dissatisfied with the former appraisement if the value ascertained by the second appraisement shall be equal to or greater than that ascertained by such former appraisement, otherwise the same shall be paid by the Collector out of any public monies in his hands and charged in his accounts; and any merchant who shall be chosen to make any appraisement required under this Act, and who shall after due notice of such choice has been given to him in writing, decline or neglect to make such appraisement, shall for so refusing or neglecting incur a penalty of *ten pounds* and costs: Provided also, that where the actual value for duty of any goods appraised, estimated and ascertained as aforesaid, shall exceed by twenty per centum or more the value for duty as it would appear by the invoice and bill of entry thereof, then in addition to the duty otherwise payable on such goods when properly valued, there shall be levied and collected upon the same a further duty equal to one half the duty so otherwise payable: and provided further, that the value of any goods for duty shall never be appraised at less than the value for duty as it would appear by the invoice and Bill of Entry.

See Sec. 3, 16 Vic. ch. 85. Amending this Sec.

Proviso: penalty where the appraised value shall exceed that in the Bill of entry by 20 per cent. Proviso: appraised value never to be less than that in Bill of entry.

Collector may take the duty in kind.

Mode of taking the same, &c.

XVI. And be it enacted, That it shall always be lawful for the Collector when the value of the goods is in dispute, and when he shall deem it advisable, in order to protect the revenue and the fair trader from fraud by undervaluation, and where the same is practicable, and subject always to such Regulations as may be made by the Governor in Council, to take the amount of the duty chargeable on any article on which an *ad valorem* duty is payable (after deducting one eleventh of the duty) in the article itself, taking any specific duty at the rate at which the article shall be valued for duty by the owner, importer, agent or consignee; (that is to say, if the duty after such deduction be ten per cent *ad valorem*, he may take one tenth of such goods,) and if there be any specific duty thereon, he may also take such quantity of the said goods as at the value last aforesaid shall be equivalent to the amount of such specific duty after deducting one eleventh as aforesaid; and out of any number of packages or quantities in the same invoice or bill of entry, the Collector may take his choice at the rates therein assigned to such articles respectively: and such goods so taken shall be sold or dealt with in such manner as shall be provided by regulation of the Governor in Council.

XVII. And be it enacted, That it shall always be lawful for the Collector, when he shall deem it expedient for the protection of the Revenue, and of the fair Trader, and subject always to any regulations to be made by the Governor in Council in that behalf, to detain and cause to be properly secured, and at any time within fifteen days to declare his option to take, and to take for the Crown, any whole package or packages, or separate and distinct parcel or parcels, or the whole of the goods mentioned in any Bill of Entry, and to pay, when thereunto requested, to the owner or person entering the same, and out of any public monies in the hands of such Collector, the sum at which such goods, packages or parcels, shall be respectively valued for duty in the Bill of Entry and ten per cent thereon, and also the fair freight and charges thereon to the port of entry, and to take a receipt for such sum and addition when paid; and the goods so taken, shall (whether such payment be requested or not,) belong to the Crown from the time they shall be so taken as aforesaid, and shall be sold or otherwise dealt with in such manner as shall be provided by any regulation in that behalf, or as the Governor of this Province shall direct, and the net proceeds of the sale of any such goods, shall be dealt with as monies arising from duties of Customs; Provided always, that if the net proceeds of any such sale, shall exceed the amount paid as aforesaid for such goods, then any part of the surplus not exceeding fifty per centum of such surplus, may under any regulation or order of the Governor in Council, be paid to the Collector, Appraiser or the other Officer concerned in the taking thereof, as a reward for his diligence.

Collector may take goods on paying the value assigned in the Bill of entry, and charges.

How such goods shall be dealt with.

Proviso: Bonus to Collectors, Appraisers, &c. for diligence.

XVIII. And be it enacted, That it shall be the duty of the Collector to cause at least one package in every invoice, and at least one package in ten if there be more than ten in any invoice, and so many more as he or any Appraiser shall deem it expedient to examine for the protection of the Revenue, to be sent to the warehouse and there to be opened, examined and appraised, the packages to be so opened being designated by the Collector on the invoice; and if any package shall be found to contain any goods not mentioned in the Invoice, or if any goods be found which shall not correspond with the description thereof in the invoice, and such omission or non-correspondence shall appear to have been made for the purpose of avoiding the payment of the duty or of any part of the duty on such goods, or if in any Invoice or Entry any goods shall have been undervalued with such intent as aforesaid, or if the oath or affirmation made with regard to any Invoice or Entry shall be wilfully false in any particular, then in any of the cases aforesaid all the packages and goods included or pretended to be included or which ought to have been included in such Invoice or Entry, shall be forfeited: and the burthen of proof that all the requirements of this Act and of the Act hereby amended, with regard to the Entry of any goods, have been complied with and fulfilled, shall in all cases lie upon the parties whose duty it was to comply with and fulfil the same.

Collector to cause a certain number of packages in every entry to be opened, &c.

Forfeiture of goods not mentioned in Invoice, or undervalued, &c.

Or for false statement in any oath, &c.

Onus of proof on whom to lie.

XIX. And be it enacted, That if any person shall knowingly and wilfully, with intent to defraud the revenue of this Province, smuggle or clandestinely introduce into this Province any goods subject to duty, without paying or accounting for the duty thereon, or shall make out or pass or attempt to pass through the Custom House, any false, forged or fraudulent invoice, or shall in any way attempt to defraud the revenue by evading the payment of the duty or of any part of the duty on any goods, every such person, his, her or their aiders or abettors shall, in addition to any other penalty or forfeiture to which they may be subject for such offence, be deemed guilty of a misdemeanor, and on conviction shall be liable to a penalty not exceeding fifty pounds or to imprisonment for a term not exceeding one year, or both, in the discretion of the Court before whom the conviction shall be had.

Penalty on persons smuggling goods, using false Invoices, &c.

XX. And be it enacted, That the value of any goods shall always be stated in the Bill of Entry thereof, although such goods be not subject to duty, and the Invoice thereof shall be produced to the Collector, but need not be left with him or attested on oath.

Value to e given in entr although the goods be duty free.

Governor in Council may require statistical information as to exports.

XXI. And be it enacted, That the Governor in Council may, by such Regulations as he shall from time to time make in that behalf, require such information with regard to the description, quantity, quality and value of goods exported from this Province to be given to the proper Officer of the Customs, in the entry of such goods outwards or otherwise, as he shall deem requisite for statistical purposes, whether such goods be exported by sea, land or inland navigation.

Bonds for duties on goods in warehouse may be dispensed with in certain cases.

XXII. And be it enacted, That for and notwithstanding any thing in the Act hereby amended, or in this Act, the Governor in Council may, by such Regulations as he shall from time to time make in that behalf, dispense with or provide for the cancelling of bonds for the payment of duties on goods actually deposited in Warehouse under the Crown's Lock, on such terms and conditions and in such cases as he shall think proper.

Certain things may be done by an attorney and agent.

XXIII. And be it enacted, That any Attorney and Agent duly thereunto authorized by a written instrument, which he shall deliver to and leave with the Collector, may in his said quality validly make any entry or execute any bond or other instrument required by this Act or by the Act hereby amended, and shall thereby bind his principal as effectually as if such principal had himself made such entry or executed such bond or other instrument, and may take the oath hereby required of a Consignee or Agent, if he be cognizant of the facts therein averred: and any instrument appointing such Attorney and Agent shall be valid if in the form in the Schedule B hereunto annexed, or in any form of words to the like effect.

Any partner may bind the Firm of which he is a Member.

XXIV. And be it enacted, That any partner in any unincorporated Company, association or copartnership of persons, or their Attorney and Agent authorized as aforesaid, may, under the name and style usually taken by such Company, association or copartnership, make any entry or execute any bond or other instrument required by this Act or by the Act hereby amended, without mentioning the name or names of any of the Members or of the other Members of the Company or association or partnership, and such entry, bond or instrument shall nevertheless bind them as fully and effectually, and shall have the same effect in all respects as if the name of every such Member or Partner had been therein mentioned and he had signed the same, and (if it be a bond or other instrument under seal) as if he had thereunto affixed his seal and had delivered the same as his act and deed; and the seal thereunto affixed shall be held to be the seal of each and every such Member or Partner as aforesaid: and the provisions of this Section shall apply to any instrument by which any Company, association or partnership of persons, shall appoint an Attorney or Agent to act for them under the next preceding section; Provided always, that the person who under this section shall make any entry or execute any bond or instrument on behalf of any Company, association or partnership, shall, under the name and style usually taken by them, write his own name with the word "by" or the words "by their Attorney," (as the case may be) thereunto prefixed.

As to sealed instruments.

Proviso as to form of signing time.

Not less than a certain quantity of goods to be taken out of warehouse at one time.

XXV. And be it enacted, That for and notwithstanding any thing in the Act hereby amended or elsewhere, no parcel of goods shall be taken out of warehouse, whether for consumption in this Province, or removal to some other Port, unless the duties thereon amount to the sum of five pounds or upwards, or such parcel be all the goods remaining in warehouse, and comprised in the same entry for warehousing.

As to mode of proceeding in suits for penalties or forfeitures in Lower Canada.

XXVI. And be it enacted, That for and notwithstanding any thing in the fifty-second Section or in any other part of the Act hereby amended, all penalties and forfeitures imposed by the said Act or by this Act, or by any other Act relating to the Customs or to Trade or Navigation, may in Lower Canada, be sued for, prosecuted and recovered, with costs, by the same form of proceeding as any other monies due to the Crown, and all suits or prosecution for the recovery thereof, shall be heard and determined in like manner

manner as other suits or prosecutions in the same Court for monies due to the Crown, except that in the Circuit Court, the same shall be heard and determined in a summary manner, as provided in the Act hereby amended: And that all such suits or prosecutions shall be sued for, prosecuted and recovered with costs by Her Majesty's Attorney General or Solicitor General, or in the name or names of some Officer or Officers of the Customs, or other person or persons thereunto authorized by the Governor General in Council, either expressly or by general regulation or order, and by no other party; but nothing in this Section shall effect any provisions of the said amended Act, except such only as relate to the form of proceeding and of trial in such suits or prosecutions as aforesaid.

Proviso.

XXVII. And be it enacted, That in any regulation to be made by the Governor in Council, under the said amended Act or this Act, any oath or affirmation may be prescribed and required which the said Governor in Council may deem necessary to protect the Revenue against fraud, and any person or officer may be authorized to administer the same, and all regulations which the Governor in Council is authorized by this Act to make, shall be held to be made also under the Act hereby amended, all the provisions whereof as to the amount of penalties which may be imposed, the mode of publication and proof or otherwise shall apply to such Regulations accordingly.

Regulations by Governor in Council may require oaths, &c.

XXVIII. And be it enacted, That in every case where the person required to take any oath under this Act, shall be one of the persons entitled by law to take a solemn affirmation instead of an oath in civil cases, such person may instead of the oath required by this Act make a solemn affirmation to the same effect; and that every person before whom any oath is by this Act or by any Regulation to be made under this Act or the said amended Act, required or allowed to be taken, or solemn affirmation to be made, shall have full power to administer the same; and that the wilfully making any false statement in any such oath, shall be perjury, and the wilfully making any false statement in any such solemn affirmation, shall be a misdemeanor punishable as perjury.

Affirmation to be made instead of an oath in certain cases, &c.

Punishment for false statements.

XXIX. And be it enacted, That this Act shall be construed as if its provisions made part of the Act hereby amended, instead of those parts of the said Act which are hereby repealed or superseded; and all words and expressions used in this Act shall be held to have the meaning assigned to them in the said Act; and except where it is otherwise herein provided, all the provisions of the said amended Act, with regard to the duties and penalties thereby imposed, and not inconsistent with those of this Act, shall apply to the duties and penalties imposed by this Act.

Act to be construed as part of 10 & 11 V. c. 31.

XXX. And whereas it appears that during the year one thousand eight hundred and forty-eight, certain Gunpowder and other Ordnance Stores for the use of Her Majesty's Forces, were imported into this Province, and the same not being within the Letter or the Table of Exemptions in the Schedule annexed to the Act hereby amended, bonds were taken for payment of the duties thereon if the Legislature should declare such duties payable; and whereas it was not the intention of the Legislature that such duties should be payable: Be it therefore enacted, That no duties shall be payable on the said Gunpowder and Ordnance Stores, and that all bonds given for the payment of duties thereon shall be and are hereby declared void, and shall be cancelled.

Recital.

Bonds for duties on certain ordnance stores made void.

XXXI. And whereas it appears that certain Cargoes of goods being the growth, produce or manufacture of Nova Scotia and other British North American Colonies, were during the year one thousand eight hundred and forty-eight, imported into this Province in good faith, the Importers believing that the said goods would be admitted free of duty under the third section of the Act hereby amended, inasmuch as like goods being the growth, produce or manufacture of this Province were then admitted free of duty into

Recital.

Free admission of certain goods made legal.

the Colonies whence the said goods were imported; and whereas the said goods were admitted free of duty by order of His Excellency the Governor General in consideration of the circumstances aforesaid, although no Order in Council had then been made in that behalf under the said third Section of the Act hereby amended, and it is expedient to provide for the indemnification of all parties concerned in the free admission of the said goods: Be it therefore enacted, That the order for the free admission of the said goods shall be deemed to have been lawfully made, and all Officers or persons concerned in making or in obeying and carrying out the said order, are hereby indemnified and saved harmless for what they may have done in that behalf.

Duties may in certain cases be increased by order in Council.

XXXII. And whereas the emergencies may arise for which, in order to maintain the public faith, it may be necessary to provide before the time at which the Provincial Parliament can be assembled: Be it therefore enacted, That it shall be lawful for the Governor in Council from time to time, and whenever, in his opinion, it may be necessary, in order to enable the Consolidated Revenue Fund to meet the charges placed thereon, to increase the Duties of Customs imposed by this Act by adding one tenth part, or ten per centum thereon, to such Duties, by any Order in Council to be made and published in the *Canada Gazette* not less than three months before it is to take effect, and in like manner and after like notice, to take off such additional duty shall be payable accordingly on all goods imported into this Province or taken out of Warehouse for consumption therein while any such Order in Council shall be in force.

Act may be amended, &c. this Session.

XXXIII. And be it enacted, That this Act may be altered, amended or repealed by any Act to be passed during the present Session of the Provincial Parliament.

SCHEDULE A.

TABLE OF DUTIES OF CUSTOMS INWARDS.

		Duty Cy.	
		£	s. d.
16 Vict. c. 85.	SUGAR, Refined in loaves or crushed or Candy, the Cwt.	0	14 0
	And further for every £100 value.	12	10 0
	Id. ———, Bastard and other kinds, the Cwt.	0	9 0
	And for every £100 value.	12	10 0
Id.	MOLASSES, the Cwt.	0	3 0
	And further for every £100 value.	12	10 0
Id.	TEA, the lb.	0	0 1
	And further for every £100 value.	12	10 0
Id.	COFFEE, Raw or Green, the Cwt.	0	4 8
	And further for every £100 value.	12	10 0
	———, Other kinds, the Cwt.	0	14 0
	And further for every £100 value.	12	10 0
Id.	TOBACCO, Manufactured, the lb.	0	0 1
	And further for every £100 value.	12	10 0
	———, Unmanufactured, the lb.	0	0 ½
	And further for every £100 value.	12	10 0
Id.	———, Cigars, the lb.	0	1 6
	And further for every £100 value.	12	10 0
	———, Snuff, the lb.	0	0 4
	And further for every £100 value.	12	10 0
Id.	WINE, In wood, valued £15 the Pipe of 126 gallons, or under, the gallon.	0	0 6
	And further for every £100 value.	25	0 0
	———, In wood, value over £15 the Pipe, the gallon.	0	1 6
	And further for every £100 value.	25	0 0
	———, In bottles or other vessels not made of wood, the gallon.	0	4 0
	And further for every £100 value.	25	0 0

SPIRITS

SPIRITS AND STRONG WATERS , of all sorts, for every gallon of any strength not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, viz:			
WHISKY, the gallon,.....	0	0	3
And further for every £100 value,.....	12	10	0
RUM, the gallon,.....	0	1	3
And further for every £100 value,.....	25	0	0
GENENA, BRANDY and other SPIRITS or STRONG WATERS, except RUM and WHISKY, the gallon,.....	0	2	0
And further for every £100 value,.....	25	0	0
SPIRITS, CORDIALS and LIQUEURS, sweetened or mixed with any article so that the strength cannot be ascertained by Sykes' Hydrometer, the gallon,.....	0	3	0
And further for every £100 value,.....	25	0	0
SALT, the bushel,.....	0	0	1
And further for every £100 value,.....	12	10	0
SPICES and FRUITS, NUTS, VINEGAR, MACARONI and VERMICELLI, SWEET-MEATS, or FRUIT preserved in sugar, Candy, or Molasses, for every £100 value,.....	30	0	0
ANIMALS of all kinds, Hams, Meats of all kinds (except Mess Pork,) Butter, Cheese, Flour, Barley, Buckwheat, Bear and Bigg, Oats, Rye, Beans and Peas, Meal of the above grains and of Wheat not bolted, Bran in shorts, and Hops, for every £100 in value,.....	20	0	0
ANCHORS,—Bark, Berries, Nuts, Vegetables, Woods and Drugs used solely in dying, and Indigo,—Bristles,—Burr-stones unwrought,—Chain Cables, the iron of the links of which is not less than five-eighths of an inch diameter and which are not less than fifteen fathoms in length,—Coal and Coke,—Grease and Scraps,—Hemp, Flax and Tow undressed,—Hides,—Junk or Oakum,—Lard,—Lead, pig and sheet,—Marble in blocks unpolished,—Oil, Coconut and Palm only,—Ores of all kinds of Metals,—Railroad Bars,—Bar and Rod Iron not hammered,—Charcoal, made or refined,—Boiler Plate, Sheet Iron not thinner than number sixteen wire gauge, and Hoop Iron not more than two inches broad, Spike Rods, Pig, Scrap and Old Iron,—Pipe Clay,—Resin and Rosin,—Saw-logs,—Ships' Water Casks in use,—Teasles,—Steel,—Broom Corn,—Wood used in making carpenters' and joiners' tools,—Tallow,—Tar and Pitch,—Tarred Rope, when imported by ship-builders for the rigging of their ships,—Type-metal in blocks or pigs,—Wool, for every £100.....	2	10	0
ALL GOODS, WARES and MERCHANDIZE, not otherwise charged with duty, and not hereinafter declared to be exempt from duty, for every £100 value.....	12	10	0

TABLE OF EXEMPTIONS.

Ashes, Pot and Pearl, and Soda; Cotton Wool; Anatomical Preparations; Philosophical Instruments and Apparatus; Printed Books, (not foreign re-prints of British Copyright Works,) Maps; Busts and Casts of Marble, Bronze, Alabaster, or Plaster of Paris; Paintings, Drawings, Engravings, Etchings and Lithographs; Cabinets of Coins, Medals or Gems, and other collections of Antiquities; specimens of Natural History, Mineralogy or Botany; Trees, Shrubs, Bulbs and Roots; Wheat and Indian Corn; Animals specially imported for the improvement of stock.

Models of Machinery and other inventions and improvements in the Arts.

Coin and Bullion.

Manures of all kinds.

Arms,

Arms, Clothing, Cattle, Provisions and Stores of every Description, which any Commissary or Commissaries, Contractor or Contractors shall import or bring, or which may be imported or brought by the Principal or other Officer or Officers of Her Majesty's Ordnance into the Province for the use of Her Majesty's Army or Navy, or for the use of the Indian Nations in this Province, provided the duty otherwise payable thereon would be defrayed or borne by the Treasury of the United Kingdom or of this Province.

Horses and Carriages of travellers; and Horses, Cattle and Carriages and other vehicles when employed in carrying Merchandize, together with the necessary harness and tackle, so long as the same shall be *bona fide* in use for that purpose, except the Horses, Cattle, Carriages, Vehicles and Harness of persons hawking Goods, Wares and Merchandize through the Province for the purpose of retailing the same, and the Horses, Cattle, Carriages and Harness of any Circus or Equestrian Troop for exhibition; the Horses, Cattle, Carriages and Harness of any Menagery to be free.

Donations of Clothing specially imported for the use of or to be distributed gratuitously by any Charitable Society in this Province.

Seeds of all kinds, Farming Utensils and Implements of Husbandry, when specially imported in good faith by any Society incorporated or established for the encouragement of Agriculture.

The following Articles in the occupation or employment of persons coming into the Province for the purpose of actually settling therein, viz :

Wearing Apparel in actual use, and other personal effects not merchandize; Horses and Cattle; Implements and Tools of Trade of handy-crafts-men. The personal Household Effects, not Merchandize, of inhabitants of this Province, being subjects of Her Majesty and dying abroad.

And the following Articles when imported directly from the United Kingdom, or from any British North American Province, and being the growth, produce, or manufacture of the said United Kingdom or of such Province respectively, viz :

Animals, Beef, Pork, Biscuit, Bread, Butter, Cocoa Paste, Corn or Grain of all kinds; Flour; Fish, fresh or salted, dried or pickled; Fish Oil; Furs or Skins the produce of fish or creatures living in the Sea; Gypsum, Horns, Meat, Poultry, Plants, Shrubs and Trees, Potatoes and Vegetables of all kinds, Seeds of all kinds. Skins, Pelts, Furs or Tails undressed; Wood, viz: Boards, Planks, Staves, Timber and Firewood.

TABLE OF PROHIBITIONS.

The following Articles are Prohibited to be imported, under a Penalty of Fifty Pounds, together with the forfeiture of the parcel or package of goods in which the same may be found.

BOOKS and DRAWINGS of an immoral or indecent character.
COIN, Base or Counterfeit.

SCHEDULE B.—FORMS.

OATH OR AFFIRMATION OF AN AGENT, CONSIGNEE, OR IMPORTER NOT BEING THE OWNER.

Province of Canada.
Port of

I, (name) do solemnly and truly swear (or affirm) that the Invoice (or Invoices) and Bill (or Bills) of Lading now presented by me to the Collector of are the true and only Invoice (or Invoices) and Bill (or Bills) of Lading by me received of all the goods, wares and merchandize imported in (the whereof is Master, from , vary these words as the case may require) for account of any

any person whomsoever for whom I am authorized to enter the same; that the said Invoice (or Invoices) and Bill (or Bills) of Lading are in the same state as they were actually received by me, and that I do not know or believe in the existence of any other Invoice or Bill of Lading of the said goods, wares and merchandize; that the Bill (or Bills) of entry hereunto annexed and now delivered to the said Collector contains (or contain) a just and true account of the said goods, wares and merchandize, according to the said Invoice (or Invoices) and Bill (or Bills) of Lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandize; and that if at any time hereafter I discover any error in the said Invoice (or Invoices, or any of them) or Bill (or Bills) of Lading (or any of them), or in the Bill (or Bills) of Entry and account now rendered of the said goods, wares and merchandize, or receive any other Invoice of the same, or of any of them, I will immediately make known the same to the Collector of this Port. And do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief, A. B. and Co. of _____, C. D. of _____, &c. (as the case may be) are the owners (or is the owner) of the goods, wares and merchandize mentioned in the said Bill (or Bills) of Entry hereunto annexed, as therein respectively stated; that the Invoice (or Invoices) now produced by me exhibits (or exhibit) the actual cost or fair market cash value, at the time when the same were thence exported to this Province, in the principal markets in (insert the name of the country whence the goods were exported to this Province, or use such other words as will meet the facts) of the said goods, wares and merchandize.

(Signature.)

Sworn (or affirmed) before me,
 this _____ day of 184 .
 (Signature.)
 Collector.
 (or, as the case may be.)

OATH OR AFFIRMATION OF AN OWNER, WHOSE GOODS HAVE BEEN PURCHASED.

Province of Canada.
 Port of _____

I, (name) do solemnly and truly swear, (or affirm,) that the Bill of (or Bills) entry now delivered by me to the Collector of _____ contains (or contain) a just and true account of all the goods, wares and merchandize, imported by, or consigned to (name or name of firm, &c.,) in (the _____ whereof _____ is master, from _____ vary these words as the case may require); that the Invoice (or Invoices) which I now produce, contains (or contain) a just and faithful account of the actual cost of the said goods, wares and merchandize; that I do not know nor believe in the existence of any Invoice, or bill of lading, other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not, in the said Bill (or Bills) of entry or Invoice (or Invoices) concealed or suppressed any thing whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandize; and that if, at any time hereafter, I discover any error in the said Invoice (or Invoices or any of them,) or in the Bill (or Bills) of entry and account now produced, of the said goods, wares and merchandize, or receive any other Invoice of the same, I will immediately make the same known to the Collector of this Port. So help me God.

(Signature.)

Sworn, (or affirmed) before me,
 this _____ day of _____ 184 .
 (Signature.)
 Collector.
 (or as the case may be.)

OATH OR AFFIRMATION OF AN OWNER WHEN THE GOODS HAVE NOT
BEEN ACTUALLY PURCHASED.

Province of Canada.

Port of

I, (*name*) do solemnly and truly swear, (*or affirm*) that the Bill (*or Bills*) of entry now delivered by me to the Collector of _____, contains (*or contain*) a just and true account of all the goods, wares and merchandize, imported by or consigned to me (*or to name of Firm*) in (the _____ whereof is master, *vary these words as the case may require,*) (from _____;) that the said goods, wares and merchandize, were not actually bought by me (*or us*) or by my (*or our*) Agent, in the ordinary mode of bargain and sale; but that, nevertheless, the invoice (*or invoices,*) which I now produce contains (*or contain*) a just and faithful valuation of the same, at their fair market cash value, in the principal markets in (*insert the name of the country whence the goods were exported to this Province, or use such other words as will meet the facts*) at the time they were so exported; that I do not know, nor believe in the existence of any invoice or bill of lading, other than those now produced by me, and that they are in the state in which I (*or we*) actually received them.

And I do further solemnly and truly swear (*or affirm*), that I have not, in the said Bill (*or Bills*) of entry or invoice (*or invoices*) concealed or suppressed any thing whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandize; and that if at any time hereafter, I discover any error in the said invoice, (*or invoices, or any of them*) or in the Bill (*or Bills*) of entry, and account now produced, of the said goods, wares and merchandize, or receive any other Invoice of the same, I will immediately make the same known to the Collector of this Port. So help me God.

(*Signature.*)

Sworn (*or affirm*) before me,
this _____ day of 184 _____.

(*Signature,*)

Collector.

(*or as the case may be.*)

OATH OR AFFIRMATION OF AN OWNER, CONSIGNEE, IMPORTER OR AGENT,
ON ENTERING MERCHANDIZE WITHOUT INVOICE.

I, (*name,*) do solemnly, sincerely and truly swear (*or affirm*) that the Bill (*or Bills*) of entry and now delivered by me to the Collector of _____ contains (*or contain*) a just and true account of all the goods, wares and merchandize, imported for me or on my account, or on account of any person for whom I am authorized to enter the same, in (the _____ whereof is Master, from _____, *vary these words as the case may require.*) That the Bill of lading now produced by me is the true, genuine and only bill of lading by me received of the said goods, wares and merchandize, and that I have not received, and do not know of any Invoice, or other account whatever having been received of the said goods, wares and merchandize. I do further swear (*or affirm*) that if I hereafter discover any other or greater quantity of goods, wares or merchandize, than is contained in the entry aforesaid, or shall receive any Invoice of the whole or any part thereof, I will immediately and without delay, report the same to the Collector of this Port. I also swear (*or affirm*) that nothing has been concealed or suppressed in the entry aforesaid, whereby to avoid the just payment of the duties imposed by the laws of this Province of Canada; and that all matters are justly and truly expressed therein according to the best of my knowledge and belief. So help me God.

(*Signature.*)

Sworn (*or affirmed*) before me,
this _____ 184 _____.

(*Signature.*)

Collector,

(*or as the case may be.*)

OATH of an OWNER residing out of this PROVINCE, when there is no Owner in the Province who can attest the Invoice, or when the owner is the manufacturer or concerned in the manufacture of the goods.

I, (name) do solemnly and truly swear (or affirm) that the Invoice hereunto annexed and signed by me, is the true and only Invoice of the goods, wares and merchandize therein mentioned shipped (or intended to be shipped) by me (or by name of Firm) in the _____ whereof
 is Master, (vary these words as the case may require,) and consigned to _____ at _____ in the Province of Canada; that I have not sent and will not send, nor do I know or believe in the existence of any other Invoice of the said goods, wares and merchandize; that the said Invoice contains a just and faithful valuation of the said goods, wares and merchandize at their fair market cash value, in the principal markets in (insert the name of the Country whence the goods were exported to this Province, or use such other words as will meet the facts) at the time when they were so exported, (or when the same were so shipped or at this time,) and that the same were not actually purchased by me (or us) or on my (or our) account,—or that the said Invoice contains a just and faithful account of the actual cost of the said goods, wares and merchandize and of their fair market value in the principal markets in (insert the name of the Country whence the goods were exported to this Province, or use such other words as will meet the facts) at the time when the same were purchased for my (or our) account; and that nothing has been concealed or suppressed in the said Invoice or otherwise, whereby Her Majesty the Queen of Great Britain and Ireland may be defrauded of any part of the duty lawfully to become due in Canada in the said goods, wares and merchandize. So help me God.

(Signature.)

Sworn (or affirmed) before me,
 this _____ day of 184 _____ .

(Signature.)

Collector.

or

British Consul at

(or as the case may be.)

The wording of any of these Oaths or Affirmations may be changed to suit the circumstances of the case, and the Oath or Affirmation will be sufficient, provided the requisite facts are distinctly stated and sworn to or affirmed.

APPOINTMENT of an ATTORNEY or AGENT.

Province of Canada.

Know all men by these presents that we A. B. and Co. have appointed^d and do hereby appoint C. D. of _____ (residence, profession, &c.) to be our true and lawful attorney and agent, for us, and in our name, to transact all business which we may have with the Collector at the Port of _____

or relating to the Department of the Customs at the said Port, and to execute, sign, seal and deliver for us, and in our name, all bonds entries and other instruments in writing relating to any such business as aforesaid, hereby ratifying and confirming all that our said attorney and agent shall do in the behalf aforesaid. In witness whereof we have signed these presents, and sealed and delivered the same as our act and deed, at _____ in the said Province, this _____ day of _____ one thousand eight hundred and _____

A. B. & Co. [L. S.]

by _____, one of the partners in the said firm.

In presence of E. F.
 and G. H.



ANNO TERTIO-DECIMO & QUARTO-DECIMO
VICTORIÆ REGINÆ.

C A P. V.

An Act to amend the Act imposing Duties of Customs.

[10th August, 1850.]

Preamble.
12 Vict. c. 1.

WHEREAS it is expedient to make the following amendments to the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to duties of Customs*: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That it shall be lawful for the Governor in Council, from time to time, to order any article not enumerated in the Schedule to the Act cited in the Preamble to this Act, and thereby made subject to the duty of twelve and a half *per centum, ad valorem*, to be placed among the articles subject to a duty of two and a half *per centum, ad valorem*, which last mentioned duty, and no other, shall be payable on such articles so long as such order shall be in force.

Unenumerated articles may be admitted at 2½ per cent duty.

Articles imported for certain purposes exempted from duty.

II. And be it enacted, That for and notwithstanding any thing in the said Act, no duty shall be payable on Military Clothing imported into this Province for the use of Her Majesty's Troops, nor upon Wines so imported for the use of any Officers' Mess, nor upon Salt imported into the District of Gaspé for the use of the Fisheries in that District, provided such Regulations as the Governor in Council shall make for the purpose of preventing fraud or abuse under pretext of such exemption from duty, be duly complied with, and not otherwise.



ANNO SEXTO-DECIMO
VICTORIÆ REGINÆ.

CAP. LXXXV.

An Act further to amend the Laws relating to Duties of Customs.

[Assented to 22d April, 1853.]

WHEREAS it is expedient to reduce the Duties of Customs on certain **Preamble.** articles hereinafter mentioned, and in other respects to amend or explain the Laws relative to Duties of Customs: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That the Duties imposed on the articles hereinafter mentioned, by the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to duties of Customs*, and set forth in the Schedule A to the said Act annexed, shall be and are hereby respectively altered and reduced as follows, that is to say: **Certain duties imposed by 12 V. c. 1, reduced or modified.**

The specific duty on Sugar, refined, in loaves or crushed, or candy, shall be reduced from Fourteen Shillings the hundred weight, to Ten Shillings the hundred weight; **Sugar.**

The specific duty on Sugar, bastard and other kinds, shall be reduced from Nine Shillings the hundred weight, to Six Shillings the hundred weight; **Sugar.**

The specific duty on Molasses, shall be reduced from Three Shillings the hundred weight, to Two Pence the Gallon. **Molasses.**

The following articles shall be subject to a duty of Two Pounds Ten Shillings for every Hundred Pounds of the value thereof, and no more, that is to say: **Certain articles to be admitted at 2½ per cent. ad valorem.**

Caouchouc, cordage of all kinds, sail-cloth, copper in bars or in sheets, yellow metal in bars or in sheets, iron in scraps, bars, pigs or sheets and not otherwise manufactured, bright and black varnish, pine oil, marine cement, chain cables of all sizes and iron chains of all sorts, tree-nails, bunting, felt-sheeting, printing presses, printing types, printer's ink, printing implements of all kinds, old nets and ropes, cotton and flax waste, rags, fire clay, and Russian hemp yarn;

The duty on Wine of all kinds, shall be uniform, and such uniform Duty shall be Six Pence the gallon, and Thirty Pounds for every Hundred Pounds of the value thereof, whatever be the value of the Wine, and whether it be in wood, in bottles or in vessels of any other material or kind; **Wine.**

The specific and *ad valorem* duties on Salt shall be and are hereby repealed, and it shall be admitted free of duty; **Duty on Salt repealed.**

Seeds

Seeds to be free.

Seeds of all kinds shall be admitted free of duty in all cases ; but the term "seeds" shall not include barley, buckwheat, bear and bigg, oats, rye, beans or peas.

Sect. 3 of 12 V. c. 1, repealed.

II. And be it enacted, That the third section of the Act last above cited shall be and is hereby repealed.

12 V. c. 1 amended.

III. And in amendment of the Act last above cited, be it enacted—

As to duty on packages.

That so much of the fourth section of the Act last above cited, as is in the words following :—“ Excepting always such packages as are required only for the security of the goods during the transport thereof, and which do not usually accompany the goods when sold in this Province, as being necessary for containing the same,” shall be and is hereby repealed ; and that the duty on the packages in which any goods are contained, shall be an *ad valorem* duty on the value of such packages at the same rate *per centum* as the *ad valorem* duty on the goods contained in them, unless such goods be free of duty or chargeable with a less duty than would be payable on the packages if imported empty as merchandize, in which case they may be charged with duty as merchandize apart from the goods they contain : Provided always, that by any departmental order or orders, to be from time to time made and approved by the Governor, certain packages containing goods of small value, to be described and mentioned in such order, may be wholly exempted from duty ;

See Circular 12 May, 1853, at the end.

Proviso.

The sixth section of the Act last above cited, shall be and is hereby repealed ; and in all cases where any duty is or shall be imposed on any goods imported into this Province *ad valorem* or according to the value of such goods, such value shall be understood to be the fair market value thereof in the principal markets of the country whence the same were exported, directly to this Province : and it shall be the duty of each and every Appraiser and of every Collector when acting as such, by all reasonable ways and means in his power to ascertain the fair market value as aforesaid of any goods to be appraised by him, and to estimate and appraise the value for duty of such goods, at the fair market value as aforesaid : Provided always, that by any departmental order authorized by the Governor, it may be provided that in the cases and on the conditions to be mentioned in such order, and while the same shall be in force, goods *bonâ fide* exported to this Province from any Country, but passing *in transitu* through another Country, shall be valued for duty as if they were imported directly from such first mentioned Country ;

As to the payment of costs of appraisement.

The costs of the appraisement of any goods by merchants, under the fifteenth section of the Act last above cited, shall be paid by the party dissatisfied with the former appraisement, whenever the value ascertained by such second appraisement shall exceed by ten per centum, or more, the value of such goods for duty, as it would appear by the Invoice and Bill of Entry thereof.

What duties shall be payable on spirits having certain flavors.

IV. And be it enacted, That spirits and strong waters having the flavor of any kind of spirits, or strong waters subject to a higher duty than that imposed on Whiskey, shall be liable to the duty imposed on the kind of spirits or strong waters of which they have the flavor as aforesaid, from whatever substance they may be distilled or prepared ; but nothing in this Section shall be construed as a declaration that spirits and strong waters so flavored, were or were not, before the passing of this Act, subject to the duty imposed on those of which they have the flavor.

Sect. 8 & 11 of 12 V. c. 1 explained as to alterations of Invoices

V. And for the better understanding of the Act last above cited, Be it declared and enacted, That the Invoice of any goods produced and delivered to the Collector with the Bill of Entry thereof, under the eighth section of the Act last above cited, must in every case, if required by the Collector,

be attested by the oath of the owner or one of the owners of such goods, and must be verified also by the oath of the Importer or Consignee or other person who may under the said Act lawfully make entry of such goods and verify such Invoice, if the owner or one of the owners be not the person entering such goods, and must be attested by the oath of the non-resident owner being the manufacturer or producer of such goods, in the case mentioned in the eleventh section of the said Act, although one of the owners be the person entering such goods and verifying the Invoice on oath.

VI. And inasmuch as doubts may arise as to whether any or what duty is payable on any goods, more especially when such goods are of a new or unusual kind, or compounded of various kinds of materials, or imported in an unusual manner or under unusual circumstances; for removing such doubts and avoiding litigation, Be it enacted, That if in any case any doubt shall arise as to whether any or what duty is, under the laws then in force, payable on any kind of goods, and there be no decision in the matter by any competent tribunal, or decisions inconsistent with each other, the Governor in Council may declare the duty payable on the kind of goods in question or goods imported in the manner or under the circumstances in question, or that such goods are exempt from duty; and any order in Council containing such declaration and fixing such duty (if any) and published in the *Official Gazette*, shall have the same force and effect as if such duty had been fixed and declared by this Act, until it shall be otherwise ordered by the Legislature; and a copy of the said *Gazette*, containing a copy of any such order, shall be evidence thereof.

Governor in Council may declare the duty in doubtful cases, or that the goods are free from duty.

VII. And be it enacted, That if any warehoused goods shall be fraudulently concealed in or removed from any public or private warehouse in this Province, such goods shall be forfeited; and any person fraudulently concealing or removing such goods, or aiding or abetting such removal, shall incur the penalties now imposed on persons illegally importing or smuggling goods into this Province; and if any importer or owner of any warehoused goods, or any person in his employ, shall by any contrivance fraudulently open the warehouse in which they are, or shall gain access to the goods except in the presence of or with the express permission of the proper Officer of the Customs acting in the execution of his duty, such importer or owner shall for every such offence forfeit the sum of Two Hundred and Fifty Pounds; and any person who shall wilfully alter, deface or obliterate any mark placed by any Officer of the Customs on any package of warehoused goods, shall for every such offence forfeit the sum of One Hundred and Twenty-Five Pounds.

Penalty on persons committing certain offences with regard to warehoused goods.

VIII. And be it enacted, That this Act shall be construed as if its provisions made part of the Act last above cited, and of the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, and intituled, *An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned*; and all words and expressions used in this Act shall be held to have the meaning assigned to them in the said Acts, and all the provisions of the said Acts with regard to the penalties, forfeitures and duties imposed by either of them, shall apply to the penalties or forfeitures imposed or the duties payable under this Act, except in so far only as the said provisions may be inconsistent with this Act: Provided that nothing in this Act contained shall have a retroactive effect.

This Act to be construed as one Act with 10 & 11 V. c. 31 and 12 V. c. 1.

Proviso.



REGULATIONS.

INSPECTOR GENERAL'S OFFICE,
CUSTOMS DEPARTMENT,

Toronto, 30th March, 1850.

NOTICE is hereby given, that HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, has been pleased to approve of the following Regulations for the Inland Navigation of this Province, and for carrying of Goods Coastwise and for other purposes, under the authority of the Act passed in the 10 & 11 years of the Reign of Her Majesty, Queen Victoria, intituled, *An Act for repealing and consolidating the present Duties of Customs of this Province, and for other purposes therein mentioned*, and of An Act for amending the same.

By Command,

J. W. DUNSCOMB.

REGULATIONS.

Certain Goods may be introduced into this Province for Exportation without the payment of duty, and without being warehoused.

Section 1. Be it ordered, That the Collector or proper Officer of the Customs at any *Port of Entry*, shall receive entries of the following Goods, that is to say: Grain, Flour or Meal, Beef or Pork, and Wood or Staves for Exportation within such time as may be agreed upon, not exceeding Six Calendar Months, under bond, (which bond may be taken by the Collector at the Port of Entry, or by the Collector at the place of Export, as may best suit the convenience of the parties interested,) to the satisfaction of such Officer in double the amount of the duty, which would otherwise be chargeable on such Goods, and if such bond shall have been given at the place of Export, a Certificate thereof under the hand of the Collector or proper Office, of Customs, shall at the time of entering such Goods be produced to the Collector at the Port of Entry.

Certificate of Bond being taken to be granted.

Section 2. And be it further ordered, That the Collector or proper Officer of Customs at any Port at which Goods may have been entered for *Exportation*, shall grant to the party entering such Goods, a Certificate under his hand, containing a full and particular statement in detail of such Goods, when and from where, and by what vessel imported, the amount of and names of sureties contained in the bond, which Certificate must be deposited with the Collector of the Port, from which the Goods are to be finally shipped with the outward entry: and the Collector of such Port shall on the due *Exportation* of such Goods, grant the party a Certificate under his hand to that effect, stating the name of Shipper, Vessel, Master, day of Shipment, and to what Port bound; which Certificate shall be authority for the Collector or proper Officer to cancel the bond given on the introduction of the Goods for their *Exportation*.

Bonds to be cancelled.

Relaxation of the provisions of 10th section, 10 & 11 Vic. chap. 31, for vessels in the coasting trade.

Section 3. And be it further ordered, That Vessels or Boats built and owned in this Province, and employed in the transport of Goods or Passengers in this Province, shall be considered as employed in the Coasting Trade. And that such Vessels may carry Goods the produce of this Province, excepting Spirits or Distilled Waters, from and to any part thereof without entry or clearance, provided always, the owners of such Vessels obtain a License for the season for that purpose from the Collector at the nearest Port

Port of Entry at which they reside, conditioned that such Vessels shall not be employed in the foreign trade or in the transport of other than the above described Goods.

Section 4. And be it further ordered, That all such Vessels or Boats may carry as aforesaid, all other goods the duty on which has been paid without entry or clearance, provided the Master shall keep a *Cargo Book* to be registered with the Collector of Customs at the Port at which the Vessel may belong, according to the annexed form, in which shall be entered an account of all Goods taken on board his Vessel or Boat, noting the place and day, at and on which the same were laden, the marks and numbers of the several packages, the description of Goods therein, the quantity and description of any Goods stowed loose, particularizing the name of Shippers and Consignees, and also when and where any such Goods shall have been discharged, and to whom delivered.

Spirits and Goods, may be taken by vessels carrying a *Cargo Book*.

Section 5. And be it further ordered, That the Master of any such Vessel shall produce his *Cargo Book* to any Officer of the Customs whenever the same shall be demanded, and answer all questions put to him, and such Officer of Customs shall be at liberty to note any remark therein which he may deem proper, and if the *Cargo Book* shall not be kept in the manner here required and the particulars of all cargo laden and unladen, duly noted therein, the Goods and Vessel shall be forfeited, and the Master shall incur the penalty prescribed by law in that behalf.

Cargo Book to be produced and shewn to Officers of Customs.

Section 6. And be it further ordered, That Goods arriving at a Port of Entry in transitu for another Port, may be transhipped for such other Port, in any registered Vessel upon the Vessel reporting outwards for the Port to which the goods may be destined, and taking a clearance for the goods; the Collector at the Port of arrival, being required to forward by Mail, copies of such clearance, together with all particulars and description of the goods in his possession.

For the transshipment of Goods in transitu.

Section 7. And be it further ordered, That the entries inwards for such goods for warehouse or for duty, may be made at the Port for which the goods may be intended, and if for duty, the same may be paid at the Port of destination; and the Collector of such Port, shall, in such case, forward a copy of such entry, to the Collector at the Port of arrival, together with a Certificate of the duty having been paid on the goods, or bonds having been taken for the warehousing of the Goods; which entry and Certificate, shall be a sufficient Warrant for landing and transhipment of the Goods: the Collector at the Port of arrival, being required to cause such Goods, to be marked with the first letters of the Port for which they may be destined, under the letter B, and over the No. of the entry.

Goods in transitu may be entered for duty or Warehouse at the Port of destination.

Section 8. And be it further ordered, That the Collector or proper Officer at any Port of Entry, shall receive a *report outwards* from any party desirous to take out of the Province, wheat or other grain grown in this Province for the purpose of being ground, and shall admit the flour, meal or other produce of such wheat or grain or the equivalent thereof, to entry free of duty, provided that such flour, meal or other produce is brought into this Province and duly reported inward within two days from the outward report of the wheat or other grain.

Wheat or other Grain ground in the United States.

Section 9. And be it further ordered, That in like manner, the Collector or other proper Officer shall receive *outward reports* of any logs or timber grown in this Province, and shall admit to entry free of duty the boards, planks or scantling, the produce of such logs or timber, or the equivalent thereof, provided always that such boards, planks or scantling, are brought into this Province, and duly reported inward within seven days of the date of the *outward report*, the logs or timber from which the same has been made.

Saw-logs may be sawed in the United States.

Seizures.

Section 10. And be it further ordered, That the net proceeds of all seizures and forfeitures to be divided as follows: one third to be paid to the credit of the Receiver General; one third to the seizing officer or officers; and one third to the informer or informers: in the event of the seizure having been made without information; two thirds of the proceeds shall be paid to the seizing officer or officers. The Collector of Customs, or officer in charge of Ports, to be allowed Five *per centum* on the gross proceeds of Seizures and Forfeitures, for making sales and for receiving, distributing and rendering accounts of the same. The Collectors of Customs to distribute proceeds of Seizures on receiving an order, and pay the several Officers the proportion they may be entitled to, annexing the Officers, receipts to the account thereof on a distribution sheet to be furnished them for that purpose. The proceeds of sales of Seizures are not to be distributed without a special order to that effect.

Distribution of Seizures.

Penalties.

Section 11. And be it further ordered, That all Penalties and Fines, after deducting the expenses of prosecution, shall belong to Her Majesty for the public uses of the Province, and be paid into the credit of the Receiver General.

The appointment of Customs Warehouses.

Section 12. And be it further ordered, That whenever a place or warehouse is offered to the Collector of Customs at any Port, for approval as a Customs Warehouse, the Landing Surveyor, (or principal officer of the Waterside Department) and Warehouse Keeper (or person performing that duty) at such Port, shall carefully inspect the same and ascertain that such place or Warehouse is sufficiently secure, and otherwise fit for the purpose intended. The Collector of Customs will cause the Proprietor or Occupant to place over the gate or door leading into, or on some conspicuous place on every Customs Warehouse so appointed, a Board or Sign with the following painted thereon:

“ V. R.

No. —

Customs Warehouse ”

and to furnish the Collector with a key thereof, having a label attached thereto, with the same letters distinctly painted thereon. That the Collector will communicate in writing notice of the appointment of “ Customs Warehouse,” to the party offering the warehouse for that purpose, giving the number by which such “ Customs Warehouse ” is to be designated, and require the applicant or person who may have offered a Warehouse, to become a party to, and sign a full and detailed description of the Warehouse, comprising situation, boundary, of what material built, proprietor or occupant, &c., to be entered on a page to be set apart for that purpose in the Warehouse Book: and the Collector will also note date of appointment, cancellation or any alteration which may be made at any time with regard to any “ Customs Warehouse.” The Collector shall cause a list of all “ Customs Warehouses,” containing the name and situation, to be prepared and hung up in the Long Room, or on some public part of the Custom House.

Goods for duty ex-warehouse.

Section 13. And be it further ordered, That duty shall be charged on all goods *ex warehouse* on the gauge or weight, when taken out for Home Consumption, *per prime entry*, without any deduction or allowance whatever for loss which may have arisen from natural causes or otherwise.

Allowance to be made for tare.

Section 14. And be it further ordered, That there shall be deducted from the gross weight of goods, the tare according to the original invoice, the correctness of the invoice to be declared before the Collector, and in the absence of such invoice or the omission of tare in the invoice, the medium tare shall be ascertained by weighing a few packages of the importation and adopting the result as the standard for the whole.

Regulation for branding duty paid Goods, 34th Section, 10 & 11 Vic. chap. 31.

Section 15. And be it further ordered, That Collectors of Customs shall in all cases where the same is practicable, cause goods upon which the duty has been paid, to be marked or branded with the initial letters of the Port, month or day of the month, and the year when such goods have been entered for duty.

CARGO BOOK,

Schooner *Dy, Flore*, (1) Master, *Smith & Paine*, (2) Owners, No. 37, Port of *Kingston*, 80 tons burthen with 2 masts and a deck, *20th March*, 1849.

J. KIRK, Collector.

Marks.	Nos.	When shipped.	And by whom.	Description of Goods.	Whence.	Consignee.	Destination.	REMARKS.
S B	1 to 20	April 1.	J. Day.	Twenty Hhds. Sugar.	Toronto.	W. Gunn.	Hamilton.	<i>Hamilton, 3d April, 20 Hhds. Sugar landed here this day. W. Priny.</i>

(1) Change of Master must be reported to Collector in order that note may be made of the same.
 (2) Change of Owners in same manner, at the Port where Boats' Cargo Books shall have been registered.

BRITISH STATUTES

16 & 17 Vic. Cap. 107.

CUSTOMS CONSOLIDATION ACT.

On the 20th August, 1853, an Act was passed by the Imperial Parliament, intituled, "An Act to amend and consolidate the Laws relating to the Customs of the United Kingdom and of the *Isle of Man*, and certain Laws relating to Trade and Navigation and the *British Possessions*," by which the *British Shipping and Navigation Act*, 12 & 13 Vic. Cap. 29, passed in 1849, is repealed, except as to Sections 7, 8, 9, 17, 18, 19 & 20.

The *British Possessions Act*, 8 & 9 Vic. Cap. 93, is also repealed *in toto*, but many of its provisions as also of the provisions of the last *Navigation Act* are re-enacted by the Imperial "Customs Consolidation Act" above cited.

ABSTRACT

Of that portion of the *British Customs Consolidation Act* which relates to the *British Possessions*.

- Absolute prohibitions. CLIX. Gunpowder, Ammunition, Arms or Utensils of War, *except* from the United Kingdom or any British Possession, and Base or Counterfeit Coin, absolutely prohibited to be imported or brought by Sea or Inland Carriage or Navigation into the *British Possessions* in *America* and the *Mauritius*.
- Foreign reprints of books under Copyright, prohibited. CLX. Foreign Reprints of British Copyright Works prohibited,—(but see powers given to Her Majesty by 10 & 11 Vic. Cap. 95, and the provisions of the Provincial Act 13 & 14 Vic. Cap. 6, admitting such reprints on payment of 12½ per cent on the value.)
- Foreign Manufactures with British marks. CLXI. If Foreign Manufactures be imported branded, marked, &c., as being Manufactures of the United Kingdom, they shall be forfeited.
- Sugar, &c., though British deemed foreign in certain cases. CLXII. All Sugar and Molasses until the 5th July, 1854, and Rum (although the same may be of British Plantations,) exported from any British Possession in *America*, into which the like goods of Foreign Production can be legally imported shall, upon subsequent importation from thence into any of the *British Possessions* in *America* or the *Mauritius*, into which such goods being of Foreign Production cannot be legally imported into the United Kingdom, be deemed to be of Foreign Production, and shall be liable on such importation respectively, to the same duties or the same forfeitures as articles of the like description being of Foreign Production would be liable to, unless the same shall have been duly warehoused and exported from the warehouse direct to such other British Possession, or to the United Kingdom, as the case may be.
- Coasting Trade of the British Possessions. CLXIII. No Goods or Passengers shall be carried from one Port of any *British Possession* in *Asia*, *Africa* or *America* to another Port of the same Possession, except in *British Ships*.
- Lipand Carriage re- CLXIV. Ships whether laden or in ballast, arriving in any of the *British Possessions* in *America* or the Channel Islands (a) to be reported on arrival. Penalty

Penalty for not reporting or making an untrue report, or not truly answering questions, £50, and if any goods be not reported, such goods shall be forfeited.

ported on arrival.

Penalty for false reports.

(a) Jersey, Guernsey, Alderney and Sark.

CLXV. The Master of every Ship bound from any British Possession abroad, to make entry outwards, and deliver a content of cargo, if any, to the proper Officer of Customs, and answer questions, &c., and thereupon Certificate of Clearance shall be granted. Penalty £50 for not conforming to this Section.

Entry outwards of Ships or Cargo.

Penalty for not clearing—£50.

CLXVI. Goods shall be entered inwards and outwards by Bill of Entry containing name of the Ship, of the Master and of the place to and from which bound, the quality and quantity of the goods, the packages containing the same, and whether the produce of the British Possessions in America or not, and the proper Officer shall thereupon grant his Warrant for lading or unlading such goods.

Entry of Goods inwards or outwards.

CLXVII. No goods shall be laden or unladen until due entry and Warrant granted for such lading or unlading.

Entry of Goods to be laden or unladen.

CLXVIII. Goods not stated in the Certificate of Clearance to be the produce of any British Possession, to be deemed of foreign production when imported in any other such possession or in the United Kingdom.

CLXIX. If no Officer of Customs be resident at the Port of Shipment, the Certificate to be granted by Her Majesty's Representative or the Principal Officer in the Civil Service.

Certificate by whom granted.

CLXX. Clearing Officer to certify that cargo of Timber or Wood goods is below Deck, at any time after First September or before First of May. Captains of Ships not to sail without such Certificate.

Officers to certify that Cargo is below deck. Ships not to sail without certificate.

CLXXI. No part of the Cargo to be afterwards placed on Deck until arrival at Port of Destination, or in case of Leakage or Damage received or apprehended. Store Spars and other articles for Ship's use, not taken to be part of the Cargo for the purposes of this Act.

No Cargo on deck.

Leakage. Stores not Cargo.

CLXXII. Penalty for violating preceding Section, One Hundred Pounds.

Penalty.

CLXXIII. The same Tonnage Duties shall be paid upon all Ships 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.

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

CLXXIV. The produce of the Forest in Logs, Lumber, Timber, Boards, Staves or Shingles, or of Agriculture, not being manufactured, grown on any part of the State of Maine, watered by the River Saint John or by its Tributaries, to be treated as the produce of New Brunswick.

Produce of the State of Maine to be treated as produce of New Brunswick.

CLXXV. Ships clearing out from any Port in Her Majesty's Dominions for the Fisheries of Newfoundland, Labrador, or the Dependencies thereof, without having on board an article of Traffic (except such things as are usually employed in the conduct of the Fishery), entitled to a Certificate from the Principal Officer of Customs at such Port of having so cleared; such Certificate to be in force for that year's fishing season, and no longer. Ships to report on first arrival in Newfoundland or its Dependencies, and the Certificate to exempt them from all obligation to make entry or clear at any Custom House in Newfoundland, upon arrival at or departure from any

Newfoundland Fishing certificates in lieu of clearance during Fishing seasons.

- At the end of the Season the certificate to be delivered up. Ships trading to forfeit certificate. Certificate of production for Sugar or Spirits. Declaration of proper persons. Certificate of production on re-exportation from another Colony.
- Ports of the said Colony or its Dependencies, during the said Fishing Season. At the end of the Season the Certificate to be given up previous to obtaining a Clearance. Ships so certificated, having on board other things besides the produce of or usually employed in the Fishery, to forfeit the Fishing Certificate, and become liable to same Rules, &c., as other Ships.
- CLXXVI. Certificate of Production for Spirits or Sugar. The Grower, the Exporter, and the Master of the Ship to make certain declarations before the proper Officers, before Clearance and the granting of the Certificate. Spirits or Sugar imported into any British Possession in America, as being the produce of some other such Possession, without such Certificate of Production, shall be forfeited.
- CLXXVII. Before any Sugar or Spirits, so long as any benefit shall attach to the distinction, shall be Shipped for Exportation in any British Province in America, as being the produce of some other such Possession, the Exporter shall state in the Entry Outwards the place of production, and refer to the Entry Inwards, and subscribe a declaration as to identity of the goods; and thereupon if such goods shall have been duly imported with a Certificate of Production within twelve months prior to the Shipping for Exportation, a Certificate of Production shall be granted, referring to the Certificate under which the goods had been imported, containing the like particulars, with the date of such importation.
- East Indian Sugar. CLXXVIII. Certificate of Production of East India Sugar.
- Certificate of Wine. CLXXIX. Wine, the produce of any British Possession abroad, to be certified as such by Chief Officer of Customs, when thereunto required.
- Goods in Guernsey, &c. CLXXX. Certificate of Production as to goods Exported from the Channel Islands to be signed by the Governor of the Island, upon a declaration made by the Exporter before a Magistrate, and such Certificate to be the proper document to establish the growth, produce or manufacture of the goods.
- Officers may board Ships. CLXXXI. Officers of Customs may board any Ship in any Port in any British Possession in America, and rummage for prohibited goods, which if found, forfeited.
- Unclaimed Goods. CLXXXII. Seized Goods if unclaimed within one month from seizure to be deemed condemned, and dealt with accordingly.
- Penalties and Forfeitures. CLXXXIII. Penalty or Forfeiture under this or any other Act relating to the Customs, shall be sued for in the Court of Record or Vice Admiralty in any British Possession where the same may have been incurred.
- Applications of penalties. CLXXXIV. Application and distribution of penalties and forfeitures: One third to Her Majesty; One third to the Governor of the Colony or Plantation, and one third to the seisor, informer and prosecutor; except such penalties and forfeitures as are from seizures made at Sea by Commanders, &c.
- Bail may be given for Seizures. CLXXXV. Seizures may be delivered up by order of a competent Judge with the consent of the Chief Officer of Customs, upon bonds being given with two sureties in double the value of the same in case of condemnation. Bonds to be cancelled on payment of the value of goods, &c. in case of condemnation.
- Suits to be commenced in name of Officers. CLXXXVI. Suits to be commenced in the name of some Officer of Customs or Navy or other person as hereinbefore mentioned, or of Her Majesty's Advocate or Attorney General: *viva voce* evidence may be given of the fact of the person being an Officer, &c.

CLXXXVII. No decree of any Court in America touching any penalty or forfeiture to be appealed from after twelve months. Limitation of appeals.

CLXXXVIII. Security to abide an appeal from the Vice Admiralty Court may be given, in which case the execution of the decree not to be suspended. Security to abide an appeal from the Vice-Admiralty.

CLXXXIX. Persons authorized to seize under 5 Geo. 4, Cap. 113, (Slave Trade Abolition Act,) to have the benefit of this Act.

CXC. All Laws, By-laws, Usages or Customs at this time or which hereafter shall be in practice in any of the British Possessions in America which are in any wise repugnant to this Act, or to any Act relating to the Customs or to Trade and Navigation, so far as the same shall relate to the said Possessions, are and shall be null and void to all intents and purposes whatsoever. Colonial laws repugnant to this Act, shall be void.

12 & 13 Vict. CAP. XXIX.

An Act to amend the Laws in force for the encouragement of British Shipping Navigation.

The following sections of the above Act, having been excepted from the repeal of that Act by the 16 & 17 Vic. Cap. 107, they are given textually, as containing the prescribed form of the CERTIFICATE OF REGISTRY and of the OWNER'S DECLARATION required in the registering of British Shipping.

VII. And be it enacted, That no Ship shall be admitted to be a *British Ship* unless duly registered and navigated as such; and that every *British-registered Ship* (so long as the Registry of such Ship shall be in force, or the Certificate of such Registry retained for the Use of such Ship,) shall be navigated during the whole of every Voyage (whether with a Cargo or in Ballast) in every Part of the World by a Master who is a *British Subject*, and by a Crew whereof Three Fourths at least are *British Seamen*; and if such Ship be employed in a Coasting Voyage from one Part of the United Kingdom to another, or in a Voyage between the United Kingdom and the Islands of *Guernsey, Jersey, Alderney, Sark or Man* or from one of the said Islands to another of them, or from one Part of either of them to another of the same, or be employed in fishing on the Coasts of the United Kingdom or of any of the said Islands, then the whole of the Crew shall be *British Seamen*: Provided always, that if a due proportion of *British Seamen*, cannot be procured in any Foreign Port, or in any Place within the Limits of the *East India Company's Charter*, for the Navigation of any *British Ship*, or if such Proportion be destroyed during the Voyage by any unavoidable Circumstance, and the Master of such Ship make Proof of the Truth of such Facts to the Satisfaction of the Collector and Controller of the Customs at any *British Port*, or of any Person authorized in any other Part of the World to inquire into the Navigation of such Ship, the same shall be deemed to be duly navigated: Provided also, that every *British Ship* (except such as are required to be wholly navigated by *British Seamen*) which shall be navigated by One *British Seaman* for every Twenty Tons of the Burthen of such Ship shall be deemed to be duly navigated, although the Number of other Seamen shall exceed One Fourth of the whole Crew. British Ships.
No Ship British unless registered and navigated as such.
Proviso.

VIII. And be it enacted, That no Person shall be deemed to be a *British Seaman*, or to be duly qualified to be Master of a *British Vessel*, except Persons of One of the following Classes; (that is to say,) natural-born Subjects of Her Majesty; Persons naturalized by or under any Act of Parliament, or by or under any Act or Ordinance of the Legislature or proper Legislative What Persons to be British Seamen.

Legislative Authority of One of the *British Possessions*, or made Denizens by Letters of Denization; Persons who have become *British Subjects* by virtue of the Conquest or Cession of some newly acquired Country, and who have taken the Oath of Allegiance to Her Majesty, or the Oath of Fidelity required by the Treaty or Capitulation by which such newly acquired Country came into Her Majesty's Possession; *Asiatic Sailors* or *Lascars*, being Natives of any of the Territories, Countries, Islands, or Places within the Limits of the Charter of the *East India Company*, and under the Government of Her Majesty or of the said Company; and Persons who have served on board any of Her Majesty's Ships of War, in Time of War, for the Space of Three Years.

Proportion of Seamen may be altered by Proclamation.

IX. And be it enacted, That if Her Majesty shall at any Time by Her Royal Proclamation declare that the Proportion of *British Seamen* necessary to the due Navigation of *British Ships* shall be less than the Proportion required by this Act, every *British Ship* navigated with the Proportion of *British Seamen* required by such Proclamation shall be deemed to be duly navigated, so long as such Proclamation shall remain in force.

Who may be Owners of *British Vessels*.

XVII. And be it enacted, That all natural-born Subjects of Her Majesty, and all Persons made Denizens by Letters of Denization, and all Persons naturalized by or under any Act of Parliament, or by or under any Act or Ordinance of the Legislature or proper Legislative Authority of any of the *British Possessions in Asia, Africa, or America*, and all Persons authorized by or under any such Act or Ordinance to hold Shares in *British Shipping*, shall, on taking the Oath of Allegiance to Her Majesty, Her Heirs and Successors, be deemed to be duly qualified to be Owners or Part Owners of *British-registered Vessels*; any thing in the said recited Act for the registering of *British Shipping* to the contrary in any wise notwithstanding.

Form of Certificate of Registry.

XVIII. And be it enacted, That the following Form of Certificate shall be substituted for the Form of Certificate prescribed by the said Act for the registering of *British Shipping* :

‘ THIS is to certify, That [here insert the Names, Occupations, and Residence of the subscribing Owners] having made and subscribed the Declaration required by Law, and having declared that [he or they,] together with [Names, Occupations, and Residence of non-subscribing Owners.] is [or are] sole Owner [or Owners] in the Proportions specified on the Back hereof of the Ship or Vessel called the [Ship's Name] of [Place to which the Vessel belongs.] which is of the Burthen of [Number of Tons,] and whereof [Master's Name] is Master, and that the said Ship or Vessel was [when and where built, or condemned as Prize, referring to Builder's Certificate, Judge's Certificate, or Certificate of last Registry, then delivered up to be cancelled, or (if the Vessel was Foreign built, and the Time and Place of building not known,) was Foreign, and that he or they did not know the Time or Place of building,] and [Name and Employment of Surveying Officer] having certified to us that the said Ship or Vessel has [Number] Decks and [Number] Masts, that her Length from the inner Part of the main Stem to the fore Part of the Sternpost aloft is [Feet Tenthhs,] her Breadth in Midships is [Feet Tenthhs,] her Depth in Hold at Midships is [Feet Tenthhs,] that she is [how rigged] rigged with a [standing or running] Bowsprit, is [Description of Stern] sterned, [Carvel or Clincher] built, has [whether any or not] Gallery, and [kind of Head, if any,] Head, that the Framework and planking [or plating] is [state whether of Wood or Iron] and that she is [state whether a Sailing Vessel or a Steamer, and if a Steamer, state whether propelled by Paddle Wheels or Screw Propeller's ;] and the said subscribing Owners having consented and agreed to the above Description, and having caused sufficient Security to be given as required by Law, the said Ship or Vessel called the [Name] has been duly registered at the Port of [Name of Port.] Certified under our Hands at the Custom House

' in the said Port of [Name of Port,] this [Date] Day of [Name of Month]
' in the Year [Words at Length.]

' (Signed) Collector.
' (Signed) Comptroller.'

And on the Back of such Certificate of Registry there shall be an Account of the Parts or Shares held by each of the Owners mentioned and described in such Certificate, in the Form and Manner following :

Names of the several Owners within mentioned.	Number of Sixty-fourth Shares held by each Owner.
[Name] - - - -	Thirty-two.
[Name] - - - -	Sixteen.
[Name] - - - -	Eight.
[Name] - - - -	Eight.
(Signed)	Comptroller.
(Signed)	Collector.

XIX. And be it enacted, That the following Declaration shall be substituted for the Declaration by the said Act directed to be made by the Owner or Owners of any Vessel previous to the Registry thereof :

' I A. B. of [Place of Residence and Occupation] do truly declare, That
' the Ship or Vessel [Name] of [Port or Place,] whereof [Master's
' Name] is at present Master, being [Kind of Build, Burthen, et cetera, as
' described in the Certificate of the Surveying Officer,] was [when and where
' built, or, if Prize or forfeited, Capture, and Condemnation as such, or (if
' the Vessel be Foreign built, and the Owner does not know when and where
' she was built,) that the said Vessel is Foreign built, and that I do not know
' the Time and Place of her building,] and that I the said A. B. [and the other
' Owners Names and Occupations, if any, and where they respectively reside,]
' am [or are] sole Owner [or Owners] of the said Vessel, and that no other
' Person or Persons whatever hath or have any Right, Title, Interest,
' Share, or Property therein or thereto; and that I the said A. B. [and the
' said other Owners, if any,] am [or are] truly and bonâ fide a Subject [or
' Subjects] of Great Britain, and that I the said A. B. have not [nor have
' any of the other Owners, to the best of my Knowledge and Belief,] taken
' the Oath of Allegiance to any Foreign State whatever [except under the
' Terms of some Capitulation, describing the Particulars thereof,] or that
' since my taking [or his or their taking] the Oath of Allegiance to
' [naming the Foreign States respectively to which he or any of the said
' Owners shall have taken the same] I have [or he or they hath or have]
' become a Denizen [or Denizens, or naturalized Subject or Subjects, as the
' Case may be,] of the United Kingdom of Great Britain and Ireland, by
' Her Majesty's Letters Patent [or by an Act of Parliament, or by or under
' or by virtue of an Act or Ordinance of the Legislature of
' or have been authorized by an Act or Ordinance of the Legislature of
' to hold Shares in British Shipping within the said
' Colony, and since the passing of such Act or Ordinance I have [or he or
' they hath or have] taken the Oath of Allegiance to Her Majesty Queen
' Victoria] [naming the Times when such Letters of Denization have been
' granted respectively, or the Year or Years in which such Act or Acts of
' Naturalization, or such Colonial Acts or Ordinances, have passed respect-
' ively,] and that no Foreigner directly or indirectly, hath any Share or
' Part Interest in the said Ship or Vessel.'

Provided always, that if it shall become necessary to register any Ship or Vessel belonging to any Corporate Body in the United Kingdom, the following Declaration, in lieu of the Declaration hereinbefore directed, shall be made and subscribed by the Secretary or other proper Officer of such Corporate Body; (that is to say,)

‘ I A. B., Secretary or Officer of [*Name of Company or Corporation,*] do truly declare, That the Ship or Vessel [*Name*] of [*Port*] whereof [*Master’s Name*] is at present Master, being [*Kind of Build, Burthen, &c., as described in the Certificate of the Surveying Officer,*] was [*when and where built, or, if Prize or forfeited, Capture and Condemnation as such*] or [*if the Vessel be Foreign built, and that such Secretary or Officer does not know when and where built,*] that the said Vessel is Foreign built, and that I do not know the Time and Place of the building, and that the same doth wholly and truly belong to [*name the Company or Corporation.*]

Proviso for Vessels under Fifteen Tons Burthen in Inland Navigation, and for Vessels under Thirty Tons Burthen for the Newfoundland Fishery.

XX. And be it enacted, That notwithstanding that by the said recited Act for the registering of *British Vessels* it is enacted, that in case any Ship, not being duly registered, shall exercise any of the Privileges of a *British Vessel*, the same shall be forfeited, nevertheless all Boats or Vessels under Fifteen Tons Burthen, wholly owned and navigated by *British Subjects, although not registered as British Ships*, shall be admitted to be *British Vessels in all Navigation in the Rivers and upon the Coasts of the United Kingdom or of the British Possessions abroad, and not proceeding over Sea, except within the Limits of the respective Colonial Governments within which the managing Owners of such Vessels respectively reside*; and that all Boats or Vessels wholly owned and navigated by *British Subjects*, not exceeding the Burthen of Thirty Tons, and not having a whole or fixed Deck, and being employed solely in fishing on the Banks and Shores of *Newfoundland* and of Parts adjacent, or on the Banks and Shores of the Provinces of *Canada, Nova Scotia, or New Brunswick* adjacent to the *Gulph of Saint Lawrence*, or on the North of *Cape Canso*, or of the Islands within the same, or in trading Coastwise within the said Limits, shall be admitted to be *British Boats or Vessels*, although not registered, so long as such Boats or Vessels shall be solely so employed.

CANADIAN TARIFF.

ARRANGED ALPHABETICALLY FOR THE CONVENIENCE OF REFERENCE.

	Specific.	<i>Per centum ad valorem.</i>
A		
Acids, Strong fluid, including Muriatic, Nitric, Oxalic, Sulphuric,		2½ p. c.
Agricultural Societies, Seeds of all kinds, Farming utensils and Implements of Husbandry, when specially imported by, for the encouragement of Agriculture,	Free.	Free.
Alabaster busts,	Free.	Free.
Alum,		2½ p. c.
All goods, Wares and Merchandize, not otherwise charged with duty, and not declared to be exempt from Duty,		12½ p. c.
All packages in which the Goods are <i>not</i> usually exposed for Sale, or which do <i>not</i> necessarily or generally accompany the Goods when Sold,	Free.	Free.
Ammunition, Arms and Utensils of War, (except from G. B. or B. P.)	Prohibitd.	Prohibitd.
Anchors,		2½ p. c.
Anatomical Preparations,	Free.	Free.
Animals, specially imported for the improvement of Stock,	Free.	Free.
Animals of all kinds, not imported as above,		20 p. c.
Antiquities, Collections of,	Free.	Free.
Apparatus Philosophical,	"	"
Apparel, Wearing, in actual use of persons coming to reside in Canada,	Free.	Free.
Arms for Army or Navy and Indian Nations, provided the Duty otherwise payable thereon, would be defrayed or borne by the Treasury of the United Kingdom, or of this Province,	Free.	Free.
Artificial Slate and metallic Paints, being the produce and manufacture of N. S. when imported direct from G. B. or B. N. A. Provinces,	Free.	Free.
Ashes, Pot, Pearl and Soda,	"	"
B		
Bar Iron,		2½ p. c.
Bark used solely in dyeing,		2½ p. c.
Barley, except Pot and Pearl,		20 p. c.
Barley Meal,		"
Barley, Pot and Pearl,		12½ p. c.
Base or Counterfeit Coin,	Prohibitd.	Prohibitd.
Bars Railroad,		2½ p. c.
Bastard Sugar and other kinds, except refined, in loaves, or crushed or candied,	6s. per cwt.	12½ p. c.
Bear and Bigg,		20 p. c.
Bear and Bigg Meal,		20 p. c.
Beans,		"
Bean Meal,		"
Berries used solely in dyeing,		2½ p. c.
Beams, walking, Straps for,		"
Blue, Paste and Ultra Marine,		"
Block Marble, unpolished,		"
Blasting Powder,		12½ p. c.
Bleaching Powder,		2½ p. c.
Botany, Specimens of,	Free.	Free.
Boiler Plate,		2½ p. c.
Books Printed, not foreign reprints of British Copyright Works,	Free.	Free.
Books of immoral or indecent character,	Prohibitd.	Prohibitd.
Borax,		2½ p. c.
Bottled Wine and Spirits, cases covering,	Free.	Free.
Bottles, as Packages, [see end of Tariff.]		

	Specific.	Per centum ad valorem.
B		
Boots, Fisherman's,.....	.....	2½ p. c.
Brimstone, .....	.....	"
Bristles, .....	.....	"
Brick, Fire,.....	.....	"
Bran and Shorts,.....	.....	20 p. c.
Broom Corn,.....	.....	2½ p. c.
Brass, in Pigs or Sheets,.....	.....	2½ p. c.
Brass and Copper Tubes, when imported for the Manu- facture of Locomotives, .....	.....	2½ p. c.
Brandy,	2s. per gall.	25 p. c.
British North American Provinces, [see end of Tariff.]	.....	.....
Bronze, Busts and Casts of,	Free.	Free.
Brandy in wood, cases covering	"	"
Buckwheat,.....	.....	20 p. c.
Buckwheat Meal,.....	.....	"
Butter,.....	.....	"
Burr Stones, unwrought,.....	.....	2½ p. c.
Bunting, .....	.....	"
Bulbs and Roots,	Free.	Free.
Busts of Alabaster, Bronze or Marble,	"	"
Bullion,.....	"	"
Burning Fluid,.....	3s. per gall	25 p. c.
C		
Canada Plates,.....	.....	2½ p. c.
Cabinets of Coins,.....	Free.	Free.
Cables, Chain of all sizes, .....	.....	2½ p. c.
Candy Sugar,.....	10s. per cwt.	12½ p. c.
Carriages of Travellers, [except Hawkers or Circus Troupes,].	Free.	Free.
Casks, Ships Water,.....	.....	2½ p. c.
Casts of Plaster of Paris, or Bronze,	Free.	Free.
Cattle for Army or Navy or Indian Nations,.....	"	"
Carpenter's Tools, wood for manufacture of, .....	.....	2½ p. c.
Cases covering Casks of Wines or Brandy in wood, Dry Goods, Hardware, Cutlery, or Bottled Wine or Bottled Spirits,	Free.	Free.
Casks containing Dry Goods, Hardware or Cutlery, Glass- ware or Earthenware,	Free.	Free.
Caoutchouc,.....	.....	2½ p. c.
Cattle, Carriages and Horses employed in carrying Mer- chandize, only; and Horses of actual Settlers,.....	Free.	Free.
Cement, Marine,.....	.....	2½ p. c.
Chains Iron, of all sorts, .....	.....	"
Charcoal made or refined, .....	.....	"
Charitable Societies, donations of clothing for gratuitous dis- tribution by,.....	Free.	Free.
Cheese, .....	.....	20 p. c.
Cigars,.....	1s. Gd. p lb.	12½ p. c.
Clothing for Army or Navy or Indian Nations or for gra- tuitous distribution by any Charitable Society,	Free.	Free.
Clay, Fire,.....	.....	2½ p. c.
Clay, Pipe,.....	.....	"
Coal,.....	.....	"
Coke,.....	.....	"
Cocoa Nut Oil, .....	.....	"
Coffee, Raw or Green,.....	4.8d. p cwt.	12½ p. c.
" other kinds,.....	14s. "	"
Cordials and Liqueurs, sweetened or mixed with any article, so that the strength cannot be ascertained by Syke's Hydrometer,.....	3s. per gall.	25 p. c.
Collections of Antiquities,	Free.	Free.
Copyright Works, foreign reprints of British,.....	.....	12½ p. c.

	Specific.	Per centum ad valorem.
C		
Commissariat Stores,	Free.	Free.
Contractors Stores for Army, Navy or Indians,	Free.	"
Corn, Indian,	Free.	Free.
Coins, base or counterfeit,	Prohibtd.	Prohibtd.
Coins, Cabinets of,	Free.	Free.
Counterfeit or base Coin,	Prohibtd.	Prohibtd.
Coin or bullion,	Free.	Free.
Cochineal,		2½ p. c.
Copperas,		"
Connection Rods, [see Rods.]		
Cordage of all kinds,		2½ p. c.
Copper in bars or sheets,		"
Copper Tubes, [see Brass.]		
Cotton and Flax Waste,		2½ p. c.
Cotton Warp,		"
Cotton Wool,	Free.	Free.
Cotton Wick,		2½ p. c.
Crushed Sugar,	10s. per cwt.	12½ p. c.
Cranks, Wrought Iron, 6 cwt. and upwards,		2½ p. c.
Crates containing Glassware and Earthenware,	Free.	Free.
D		
Donations of Clothing for gratuitous distribution by Charitable Societies,	Free.	Free.
Drawings,	"	"
Drawings of immoral or indecent character,	Prohibtd.	Prohibtd.
Drugs used solely in dyeing,		2½ p. c.
Dyeing Materials, viz, Bark, Berries, Drugs, Nuts, Vegetables and Woods,		2½ p. c.
E		
Engravings,	Free.	Free.
Etchings,	"	"
F		
Farming Utensils, (see Agricultural Societies)		
Felts,		2½ p. c.
Felt Sheeting,		"
Fishermen's Boots,		"
Fire Clay,		"
Fishing Nets and seines,		"
Fishing Hooks,		"
Flour,		20p. c.
Flax undressed,		2½ p. c.
Frames and Pedestals rough from the Forge, when imported for the Manufacture of Locomotives,		2½ p. c.
Fruits,		30 p. c.
Fruits preserved in Sugar, Candy or Molasses,		"
Free Trade with the United Kingdom and the British North American Provinces, (see end of Tariff.)		
G		
Gems,	Free.	Free.
Geneva,	2s. per gall.	25 p. c.
Goods unenumerated,		12½ p. c.
Grease and Scraps,		2½ p. c.
Green Coffee,	4. 8d. p cwt	12½ p. c.
Gunpowder, except from G. B. or B. P.,	Prohibtd.	Prohibtd.

	Specific.	Per centum ad valorem.
H		
Hams,		20 p. c.
Hemp undressed,		2½ p. c.
Hemp, Yarn, Russia,		"
Hides,		"
History Natural, Specimens of,	Free.	Free.
Hops,		20 p. c.
Household effects, personal not Merchandize of Inhabitants of this Province, being subjects of Her Majesty, and dying abroad,	Free.	Free.
Hoop Iron,		2½ p. c.
Hoop or Tire for driving wheels bent or welded, when imported for the Manufacture of Locomotive Engines,		2½ p. c.
Horses of Travellers,	Free.	Free.
Horses carrying Merchandize, except Hawkers and Circuses,	Free.	Free.
Husbandry Implements of, when imported by incorporated Agricultural Societies,	Free.	Free.
I		
Immoral or indecent Books or Drawings,	Prohibitd.	Prohibitd.
Implements of Husbandry, imported by incorporated Agricultural Societies,	Free.	Free.
Indigo,		2½ p. c.
Inventions and Improvements in the arts, models of,	Free.	Free.
Iron Bar, Rod and Hoop,		2½ p. c.
"Hoop or Tire for driving wheels of Locomotives, bent and welded,		"
"Boiler Plate,		"
"Chains of all sorts,		"
"Chain Cables of all sizes,		"
"Connection Rods in pieces for Locomotives,		"
"Frames and Pedestals rough from the forge,		"
"Scraps, bars, pigs or sheets, and not otherwise manufactured,		"
"Galvanized,		2½ p. c.
"Plough Moulds or Shares,		"
"Railroad Bars,		"
"Rolled Plate from ¼ inch to 1¼ inches in thickness,		"
"Round and Square from 4 inches and upwards suitable for Shafts and other parts of Machinery,		2½ p. c.
"Straps for Walking Beams,		"
"Wrought Cranks 6 cwt. and upwards,		"
"Canada Plates,		"
"Spike Rods,		"
Implements, Tools of Trade of Handicraftsmen,	Free.	Free.
Ink, Printer's,		2½ p. c.
Indian Corn,		Free.
J		
Joiner's Tools, wood for,		2½ p. c.
Junk,		2½ p. c.
K		
Lard,		½ p. c.
Lead, Pig and Sheet,		"
Liqueurs,	3s. per gall.	25 p. c.
Lithographs,	Free.	Free.
Lines, fishing,		2½ p. c.
Logs, Saw,		2½ p. c.

	Specific.	Per centum <i>ad valorem.</i>
M		
Macaroni,.....		30 p. c.
Machinery, models of,.....	Free.	Free.
Manufactured Tobacco, (other than Cigars and Snuff,).....	1d. per lb.	12½ p. c.
Manures of all kinds,.....	Free.	Free.
Maps,.....	"	"
Marble in blocks or slabs unpolished,.....		2½ p. c.
Marble Busts,.....	Free.	Free.
Marine Cement,.....		2½ p. c.
Meal of Barley, Buckwheat, Bear or Bigg, Oats, Rye, Beans and Peas, and of Wheat not bolted,.....		20 p. c.
Meats of all kinds, (except Mess Pork,).....		"
Menagerie, Horses, Cattle, Carriages and Harnesses of,.....	Free.	Free.
Merchandize unenumerated,.....		12½ p. c.
Mess Pork,.....	"	"
Metal, Ores of all kinds of,.....		2½ p. c.
" Yellow, in bars or sheets,.....		"
" Type in blocks or pigs,.....		"
Metallic Paints and Artificial Slate, being the produce and manufacture of Nova Scotia, when imported direct from G. B. or the B. N. A. Provinces,.....	Free	Free.
Mineralogy, Specimens of,.....	Free.	Free.
Models of Machinery and other Inventions and Improvements in the Arts,.....	Free.	Free.
Medals or Gems,.....	"	"
Molasses,.....	2d. per gall.	12½ p. c.
Muriatic Acid,.....		2½ p. c.
N		
Natural History, Specimens of,.....	Free.	Free.
Navy Arms, Clothing, Cattle, Provisions and Stores of,.....	Free.	Free.
Nitre,.....		2½ p. c.
Nitric Acid,.....		"
North American, British Provinces, (see end of Tariff.)		
Nuts, (Fruit),.....		30 p. c.
" used solely for dying.....		2½ p. c.
O		
Oakum,.....		2½ p. c.
Oats,.....		20 p. c.
Oatmeal,.....		"
Oil, Coconut,.....		2½ p. c.
" Palm,.....		"
" Pine,.....		"
Old Iron,.....		"
" Nets and ropes,.....		"
Ordnance Stores,.....	Free.	Free.
Ores of all Metals,.....	"	2½ p. c.
Oxalic Acid,.....		2½ p. c.
P		
Packages to pay the same <i>ad valorem</i> duty as the goods contained in them, unless such goods be free of duty, or chargeable with a less duty, than would be payable on the packages if imported empty as merchandize, in which case they are to be charged as merchandize apart from the goods they contain, (see Departmental order No. 2. 12th May 1853, at end of Tariff.)		
Paintings,.....	Free.	Free.
Palm Oil,.....		2½ p. c.

	Specific.	Per centum ad valorem.
P		
Paste Blue,		2½ p. c.
Personal effects of British Subjects dying abroad,	Free.	Free.
Pearl Ashes,		"
Peas,		20 p. c.
" Meal,		"
Philosophical Instruments and apparatus,	Free.	Free.
Phosphorus,		2½ p. c.
Pine Oil,		"
Pig Iron,		"
Pig Lead,		"
Pipe Clay,		"
Pitch,		"
Plaster of Paris, Busts and Casts of,	Free.	Free.
" " for manure,	"	"
Plate, Boiler,		2½ p. c.
Pork, (see Meats.)		
Pork, Mess,		12½ p. c.
Potash,	Free.	Free.
Preparations, Anatomical,		"
Printed Books, (not foreign reprints of British Copyright Works,)	Free.	Free.
Provinces, British North American, (see end of Tariff.)		
Provisions for Army or Navy or Indian Nations,	Free.	Free.
Prussiate of Potash,		2½ p. c.
Printing Presses,		"
Printing Types,		"
Printer's Ink,		"
Printing Implements of all kinds,		"
Pumps, Chains,		"
R		
Railroad Bars,		2½ p. c.
Raw Coffee,	4. 8d. p cwt	12½ p. c.
Rags,		2½ p. c.
Refined or made Charcoal,		"
Refined Sguar,	10s. per cwt.	12½ p. c.
Resin and Rosin,		2½ p. c.
Rigging of Ships, prepared,		2½ p. c.
Rod Iron,		"
Rods, Spike,		"
Roots and bulbs,	Free.	Free.
Rope,		2½ p. c.
Roll Sulphur or Brimstone,		"
Rum,	1. 3d. p gall.	25 p. c.
Russia Hemp, Yarn,		2½ p. c.
Rye,		20 p. c.
Rye Meal,		"
S		
Salt,	Free.	Free.
Saw logs,		2½ p. c.
Sal Ammoniac,		"
Sails and Sail Cloth,		"
Scrap Iron,		"
Scraps and Grease,		"
Seeds of all kinds, when specially imported in good faith by any Society incorporated or established for the encouragement of Agriculture,	Free.	Free.
Seeds of all kinds, except Barley, Buckwheat, Bear and Bigg, Oats, Rye, Beans or Peas,	Free.	Free.

	Specific.	Per centum ad valorem.
S		
Settlers' Goods,.....	Free.	Free.
Sheet Iron,.....		2½ p. c.
Sheet Lead,.....		"
Ships, Water Casks in use,.....		"
Shorts or Bran,.....		20 p. c.
Shrubs and Trees,.....	Free.	Free.
Shellac,.....		2½ p. c.
Slate,.....		"
Snuff,.....	4d. per lb.	12½ p. c.
Societies Agricultural, Seeds &c. for,.....	Free.	Free.
" Charitable donations of clothing to,.....	"	"
Soda ash,.....	"	"
Specimens of Natural History, Mineralogy or Botany,.....	"	"
Spike Rods,.....		2½ p. c.
Spirits and Strong Waters of all sorts, for every gallon of any strength not exceeding the strength of proof by Syke's Hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, viz:		
Whiskey,.....	3d. per gall.	12½ p. c.
Rum,.....	1s. 3d. "	25 p. c.
Geneva, Brandy and other Spirits or Strong Waters, except Rum and Whiskey,.....	2s. per gall.	25 p. c.
Spirits sweetened or mixed,.....	3s. per gall.	25 p. c.
Spices,.....		30 p. c.
Steel,.....		2½ p. c.
Straps for Walking Beams,.....		"
Stores for Army, Navy and Indian Nations,.....	Free.	Free.
Sulphuric Acid,.....		2½ p. c.
Sugar refined in loaves, crushed or Candy,.....	10s. per cwt.	12½ p. c.
" Bastard and other kinds, except the above,.....	6s. per cwt.	"
Sweetmeats,.....		30 p. c.
T		
Tallow,.....		2½ p. c.
Tar,.....		"
Tea,.....	1d. per lb.	12½ p. c.
Teasles,.....		2½ p. c.
Telegraph Insulators, Relay-magnets, Registers and Batteries, Telegraph and Bridge Wire, when <i>bond fide</i> imported to be used as such in Canada,.....		2½ p. c.
Tin,.....		"
Tobacco Manufactured,.....	1d. per lb.	12½ p. c.
" Unmanufactured,.....	½d. per lb.	"
" Cigars,.....	1. 6d. per lb.	"
" Snuff,.....	4d. per lb.	"
Tools, Wood for Carpenters' and Joiners',.....		2½ p. c.
Tow, Undressed,.....		"
Travellers, Horses and Carriages of,.....	Free.	Free.
Trees and Shrubs,.....	"	"
Treenails,.....		2½ p. c.
Types, Printing,.....		"
Type Metal in blocks or pigs,.....		"
Twines and lines, fishing,.....		"
U		
Unmanufactured Tobacco,.....	½d. per lb.	12½ p. c.
Unpolished Marble, in blocks or slabs,.....		2½ p. c.
Unwrought Burr Stones,.....		"
Utensils, Farming, when imported by Agricultural Societies,.....	Free.	Free.

	Specific.	Per centum ad valorem.
V		
Varnish, bright and black,.....		2½ p. c.
Varnish, other than bright and black,.....		12½ p. c.
Vegetables used solely in dying,.....		2½ p. c.
Vehicles of Travellers, except Hawkers and Pedlars,.....	Free.	Free.
Vermicelli,.....		30 p. c.
Vinegar,.....		"
Vitriol,.....		2½ p. c.
W		
Wares, Unenumerated,.....		12½ p. c.
Warp, Cotton,.....		2½ p. c.
Water Lime.....		"
Wheat,.....	Free.	Free.
Wheat Meal not bolted,.....		20 p. c.
Whisky,.....	3d. per gall.	12½ p. c.
Wines of all kinds,.....	6d. per gall.	30 p. c.
— for Officers' Messes,.....	Free.	Free.
Wire, Telegraph and Bridge.....		2½ p. c.
Wood for Carpenters' and Joiners' Tools,.....		2½ p. c.
Wood used solely for dying,.....		"
Wool,.....		"
Wool, Cotton,.....	Free.	Free.
Y		
Yarn, Cotton and Russia Hemp,.....		2½ p. c.
Yellow Metal in bars or sheets,.....		"
Z		
Zinc,.....		"
<p>And the following articles (by 12 Vic. ch. 1.) when imported directly from the United Kingdom, or from any British North American Provinces, and being the growth, produce or manufacture of the said United Kingdom, or of such Province respectively, viz:</p>		
Animals, <i>Beef, Pork</i> , Biscuit, Bread, Butter, Cocoa Paste, Corn or Grain of all kinds, Flour, Fish, fresh or salted, dried or pickled, Fish Oil, Furs or Skins, the produce of fish or creatures living in the Sea; Gypsum, Horns, Meat, Poultry, <i>Plants, Shrubs and Trees</i> ; Potatoes and vegetables of all kinds, <i>Seeds of all kinds</i> ; Skins, Pelts, Furs or Tails undressed; Wood, viz: Boards and Planks, Staves, Timber and Firewood.....	Free.	Free.

RECIPROCAL FREE TRADE
WITH THE BRITISH N. A. PROVINCES.

By Proclamation dated 15th August 1850, under the Act 13 & 14 Vict. Cap. 3, the following articles of the growth, produce or manufacture of New Brunswick, Nova Scotia, or Prince Edwards Island, and when imported (a) *directly* from any of the said Provinces, are exempt from duty, that is to say:

Animals, salted and fresh Meats,
Bark,
Butter,
Cheese,
Chocolate and other preparations of Cocoa,
Copper,
Earths,
Fruits,
Firewood,
Fish,
Fish Oil,
Fins and Skins the produce of Fish or creatures living in the sea.
Grain and Breadstuffs of all kinds,
Grindstones and stones of all kinds,
Gypsum ground or unground,
Hay and Straw,
Hops,
Hides,
Horns,
Head, Matter and Blubber, of creatures living in the sea.
Iron in pigs and blooms,
Lard,
Lead in pigs,
Lime,
Ores of all kinds,
Ochres,
Rock-Salt,
Seeds,
Spermaceti Oil,
Tallow,
Timber and Lumber of all kinds,
Train Oil,
Undressed Skins and Furs of all kinds,
Vegetables,
Wool,
Wood,

(a) As to the importation of Fish & Oil *via* the United States,—See p. 83.

[16th Vict. Cap. 85, Departmental Order, No. 1.]

I. G. O.—CUSTOMS DEPARTMENT,

Quebec, 28th April, 1853.

Goods in
transitu
through
another
Country.

IN Virtue of the authority of the third Section of an Act of the Provincial Parliament, passed in the sixteenth year of Her Majesty's Reign, and chaptered eighty-five, it is ordered that goods *bonâ fide* exported to this Province from any country, but passing *in transitu* through another country and under Bonds, shall be, until it shall be otherwise ordered, valued for duty, as if such goods were imported directly from such first mentioned country into this Province.

By Command,

R. S. M. BOUCHETTE, C. C.

[16th Vict. Cap. 85, Departmental Order, No. 2.]

I. G. O.—CUSTOMS DEPARTMENT,

Quebec, 12th May, 1853.

Packages.

IN Virtue of the authority of the third Section of an Act of the Provincial Parliament, passed in the sixteenth year of Her Majesty's Reign, and chaptered eighty-five, intituled, "An Act further to amend the Laws relating to Duties of Customs," it is ordered that the following packages be *chargeable with duty*, viz: all Packages containing Spirits, Wines, Cordials or Liquids of any kind in Wood, Bottles, Flasks, and all Packages of Glassware or Earthenware, Sugar, Molasses, Syrups, Treacle, Coffee, Rice, Tobacco, Flour, Provisions, and no deduction to be allowed for the weight or value of the paper or string covering Sugar, &c. All Packages containing Soap, Candles, Pipes, Nails, Chains, Paints, Spices, Nuts, Vermicelli, Maccaroni, Glass, Tin, Canada Plates, Tins, Trunks and Jars containing Merchandize, and all other Packages in which the goods are usually exposed for sale, or which necessarily or generally accompany the goods when sold. And that the following Packages are to be *exempt from the payment of Duty*, viz: Bales, Trusses, Cases covering Casks of Wines or Brandy in Wood, Cases and Casks containing Dry Goods, Hardware or Cutlery, Crates and Casks containing Glassware or Earthenware, Cases containing Bottled Wine or Bottled Spirits, and all other Packages in which the goods are *not* usually exposed for sale, or which do *not* necessarily or generally accompany the goods when sold.

By command,

F. HINCKS, *Ins. Genl.*

(16 Victoria chapter 85, Departmental Order, No. 3.)

I. G. O.—CUSTOMS DEPARTMENT,

Quebec, 13th July, 1853.

IN Virtue of the authority of the sixth section of an Act of the Provincial Parliament passed in the Sixteenth year of Her Majesty's Reign, chaptered 85, and intituled, "An Act further to amend the laws relating to duties of Customs," it is ordered and declared by His Excellency the Governor General in Council, that Musical Instruments imported specially for the use of Military Bands in Her Majesty's Service in this Province, or purchased in Bond, specially for such use, are and shall be under the circumstances in question, exempt from the payment of duties of Customs.

Musical Instruments for Military Bands.

By Command,

R. S. M. BOUCHETTE,

Commissioner of Customs.

DISCOUNTS FOR CASH IN INVOICES.

By circular of 29th April 1853, Importers of Goods in every case are allowed to deduct the discount actually allowed for cash, or that which according to the custom of Trade is allowed for cash.

Discounts.

FOREIGN EXPORT DUTY.

By circular of 20th May 1853, it is directed that in all cases in which an Export duty is charged on the face of the Invoice, the same shall be deducted from the amount upon which the duty is to be levied.

Export duty.

(19th Section, 8 Victoria chapter 4.)

I. G. O.—CUSTOMS DEPARTMENT,

Quebec, 9th December, 1853.

IN Virtue of the authority of the Nineteenth Section of an Act of the Provincial Parliament passed in the eighth year of Her Majesty's Reign, and chaptered four, His Excellency the Administrator of the Government in Council, has been pleased to order that Fish and Oil being *bond fide* the growth, produce or manufacture of any of the British North American Provinces, may be imported into this Province *via* the United States, between the FIRST day of NOVEMBER and the FIRST day of MAY in each year, and be exempt from the payment of Duties of Customs, upon being accompanied by proper Certificates of growth, produce or manufacture, as required by law to entitle them to the exemption.

Importation of Fish & Oil *via* U. S.

By Command,

R. S. M. BOUCHETTE,

Commissioner of Customs

ERRATA.

In Registry of Shipping Act page 13, line 18, for " two " read " four."

In Tariff wherever the word " dying " occurs, read " dyeing."

EXAMPLE I.

TO ASCERTAIN THE TONNAGE OF VESSELS WHEN EMPTY.

Breadths at the undermentioned Divisions.

Foremost.	Middle.	Aftermost.
ft. tenths.	ft. tenths.	ft. tenths.
17 7 taken at $\frac{1}{2}$ th	21 6 taken at $\frac{2}{3}$ ths	7 1 taken at $\frac{1}{4}$ ths.
9 8 taken at $\frac{1}{4}$ ths	3	2
<u>27 5</u> Sum of brdth.	64 8 thrice middle breadth.	14 2
	18 9 taken at $\frac{1}{4}$ ths.	17 6 taken at $\frac{1}{4}$ th.
	83 7 sum of middle breadth.	<u>31 8</u> Sum of aftermost brd.
	27 5 sum of foremost do.	
	31 8 sum of aftermost do.	
	<u>143 0</u> Total sum of breadths.	

Depths.

Foremost.	Middle.	Aftermost.
ft. tenth.	ft. tenths.	ft. tenths.
15 1	14 8	14 6
	2	
	<u>29 6</u> twice middle depth.	
	15 1 foremost depth.	
	14 6 aftermost depth.	
	<u>59 3</u> Sum of depths.	

Sum.

ft. tenths.	Total sum of the Breadths.
143 0	Total sum of the Depths.
59 3	
<u>429 0</u>	
12870	
<u>7150</u>	
8479 90	
78 5	Length at the Middle of Midship Depth.
<u>4239950</u>	
6783920	
<u>5935930</u>	
3500) 6656721,50(190 : $\frac{9,5,3,0,0}{3,3,3,0,0}$	Register Tonnage or Example 4.
3500 *10	
<u>31567</u> 200	Register Tonnage when the Ship has a Poop.
31500	
<u>672</u>	
<u>3500</u>	

Survey Book Dimensions.

(See Illustrative Drawing.)

			feet.	tenths.
Length Aloft	A to B		81	2
Length at half Depth	G to H		78	5
Depths at Fore division	C to D	$\frac{1}{4}$	15	1
" at Middle "	C to D	$\frac{2}{4}$	14	8
" at Aftermost "	C to D	$\frac{3}{4}$	14	6
Breadth at Fore	E to F	$\frac{1}{4}$	17	7
" at " "	E to F	$\frac{2}{4}$	9	8
" at Middle "	E to F	$\frac{3}{4}$	21	6
" at " "	E to F	$\frac{1}{4}$	18	9
" at Aftermost "	E to F	$\frac{1}{4}$	17	6
" at " "	E to F	$\frac{1}{4}$	7	1
And if a Steamer, Length of Engine Room.			35	5

EXAMPLE II.

TO ASCERTAIN THE TONNAGE OF STEAM VESSELS.

For Gross Tonnage of Vessels, see Example No. 1.

	. ft. tenths.		
	35 5		Length of Engine Room.
	21 6		Breadth taken at $\frac{2}{3}$ ths.
	<u>213 0</u>		
	355		
	<u>710</u>		
	7668 0		
	14 8		Depth at Midships.
	<u>61344 0</u>		
	306720		
	76680	190 $\frac{47}{100}$	Tonnage of the Vessel ascertained in Example No. 1.
92 4)	113486 40	(122	Deduct Tonnage due to the cubic Contents of Engine Room.
	<u>924</u>	69 $\frac{47}{100}$	Register Tonnage.
	2108		
	<u>1848</u>		
	2606		
	<u>1848</u>		
	<u>75.8</u>		

EXAMPLE III.

TO ASCERTAIN THE TONNAGE OF VESSELS WHEN LADEN.

Survey Book Dimensions.

	ft. tenths.	ft. tenths.	
Length	81 2	81 2	Length from the After Part of the Stem, to the Fore Part of the Stern Post.
Breadth	20 6	20 6	
Depth	14 8	20 6	Breadth of the Middle at the underside of the deck.
		<u>48 72</u>	
		16240	
		<u>16727 2</u>	
		14 8	Depth to the Skin by Plumb line down the Pump Well.
		<u>133817 6</u>	
		669088	
		<u>167272</u>	
130)	24756 256	256	(190 $\frac{47}{100}$ Tons.
	<u>130</u>		
	1175		
	<u>1170</u>		
	56		
	<u>130</u>		

EXAMPLE IV.

TO ASCERTAIN THE TONNAGE OF VESSELS WITH A BREAK OR POOP.

	ft. tenths.		
	13 3		Mean length of Poop Deck,
	16		breadth
	69 8		
	133		
	202 8		
	4 7		Depth of Poop.
	14196		
	8112		
92 4)	1000 16 (	10	Tons, to be added to the Tonnage of the Vessel as ascertained by the above examples.
	924		
	76.1		

SURVEY BOOK DIMENSIONS.

Poop.

		ft. tenths.
	Length	13 3
Mean	Breadth	16
	Depth	4 7

GENERAL INDEX

TO THE

FOLLOWING PROVINCIAL ACTS,

8 Vict. Chap. 4—8 Vict. Chap. 5—10 & 11 Vict. Chap. 31—
12 Vict. Chap. 1—13 & 14 Vict. Chap. 5—16 Vict. Chap. 85.

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